



PRESERVING QUALITY OF LIFE

# CITY OF MEQUON WISCONSIN 2022 ANNUAL BUDGET

# CITY OF MEQUON, WISCONSIN

## DIRECTORY OF OFFICIALS

As of December 31, 2021

### ELECTED OFFICIALS

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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### APPOINTED OFFICIALS

William Jones, City Administrator

Justin Schoenemann, Assistant City Administrator

Caroline Fochs, City Clerk

Patrick Pryor, Police Chief

David Bialk, Fire Chief

Jennifer Engroff, Finance Director

Kristen Lundeen, Public Works Director/City Engineer

Kim Tollefson, Planning and Community Development Director

Mike Grota, City Assessor

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Mequon  
Wisconsin**

For the Fiscal Year Beginning

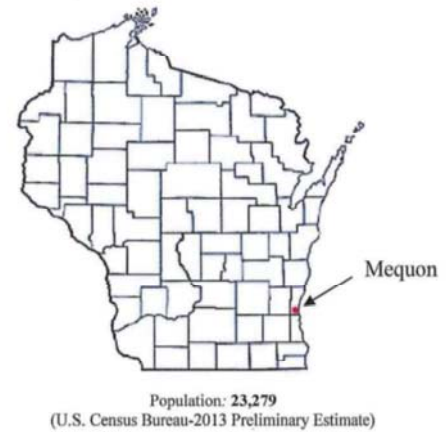
**January 01, 2021**

*Christopher P. Morrill*

**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 41<sup>st</sup> best place to live in 2017 by money magazine.

## Government

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



## History

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



Milwaukee River, which runs through Mequon, was fast flowing, with falls and rapids and underground water courses, offering never failing-fresh-water springs. The only type of road available through the area was the Green Bay Trail, which wound its way due north and was barely passable by the settler's wagons. The word "Mequon" is said to have come from the Indian word "Miquan" which means "ladle" because the river in Mequon was shaped like an Indian ladle.

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



That same year, 20 families, all members of a Lutheran congregation, came from Northern Germany and settled in the western part of Mequon. They named their tiny colony Freistadt, loosely translated as "free city." These people came in search of religious freedom and held their initial church service the same year.

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

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

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

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

## **Economic Development**

The business environment in the City of Mequon has been a strong driving force since 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

<b>Breakdown of Housing Units</b>	<b>2010</b>	<b>2015</b>	(%)	<b>Housing Valuations</b>	<b>2010</b>	<b>2016</b>
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%
<b>Gender Composition</b>	<b>2010</b>	<b>2016</b>		Average Assessed Value	\$429,800	\$439,270
Female	51.4%	52.0%		Median Assessed Value	\$341,200	\$340,000
Male	48.6%	48.0%		Average Persons Per Household		2.49
<b>Race Comparison</b>	<b>2010</b>	<b>2016</b>		<b>Educational Attainment*</b>		<b>2016</b>
White	93.0%	92.8%		Ninth Grade Education or lower		2.1%
Black or African American	2.8%	2.4%		High School Diploma or higher		97.9%
American Indian, Eskimo	1.0%	0.2%		Bachelors degree or higher		63.3%
Asian or Pacific Islander	3.1%	3.2%		* Population 25 years and older		
Other	1.0%	1.4%		<b>Occupational Composition</b>		<b>2016</b>
<b>Age Composition</b>	<b>2010</b>	<b>2016</b>		Managerial & Professional		59.3%
Under 5 years	4.3%	4.7%		Service Occupations		10.5%
5 - 14 years	14.0%	12.6%		Sales and office occupations		21.0%
15 - 19 years	9.1%	7.8%		Farming, fishing and forestry		3.8%
20 - 24 years	5.2%	2.9%		Production and transportation		5.4%
25 - 34 years	5.0%	5.7%				
35 - 44 years	11.0%	10.3%		<b>Population:</b>	1960	8,543
45 - 54 years	18.0%	16.0%			1970	12,150
55 - 64 years	16.4%	18.3%			1980	16,193
Over 64 years	17.0%	21.7%			1990	18,885
					2000	21,823
					2010	23,132
					2015	23,946
					2016	24,086
					2017	24,159
					2018	24,238
					2021	25,142
<b>Household Income</b>	<b>2010</b>	<b>2016</b>				
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**

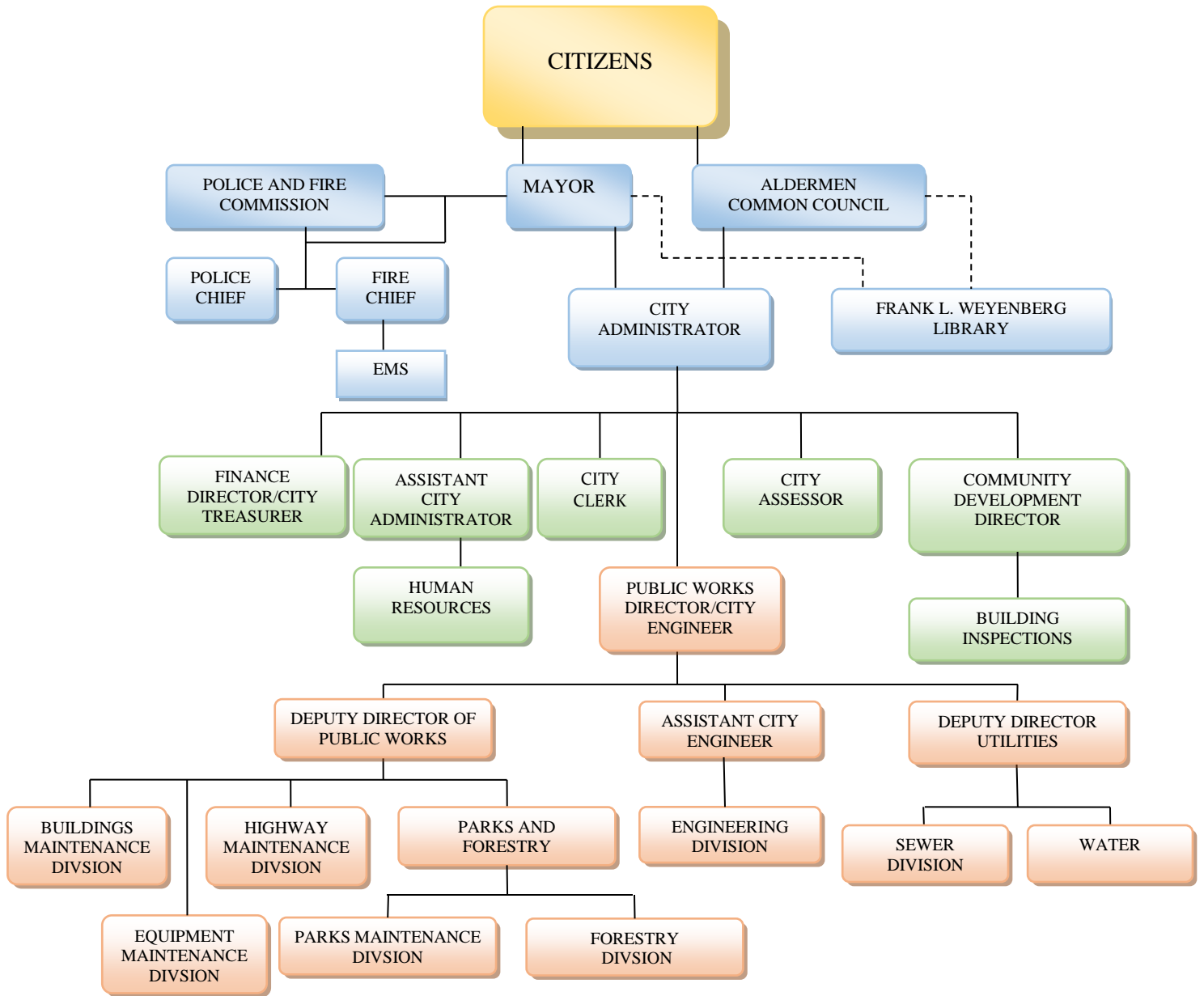
<b>GENERAL:</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	9,990	10,035	10,090	10,102	10,146
Population (Estimated)	24,159	24,238	24,375	24,422	25,142
Equalized Valuations (\$000)	4,610,493	4,797,854	5,048,795	5,232,431	5,403,150

<b>PUBLIC SAFETY</b>	<b>2016</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Number of Police Stations	1	1	1	1	1
Number of Sworn Police Officers	39	39	39	39	39
Number of Fire Stations	2	2	2	2	2

<b>PARKS</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Acres of Parkland	1,318.40	1,318.40	1,318.40	1,318.40	1,318.40
Number of Parks	27	27	27	27	27

<b>INFRASTRUCTURE</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Miles of State Highway System	15.45	15.45	17.54	17.54	17.54
Miles of County Highway System	9.77	9.77	9.77	9.77	9.77
Miles of Local Roads and Streets	210.92	210.92	212.98	212.98	213.32
Miles of Sanitary Sewer Main	162.3	163.14	165.49	165.91	166.24
Miles of Water Main	93.10	93.80	94.59	95.01	95.72
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**  
**2022 Budgeted Full-Time Equivalency (FTE)**

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

	Employees	Full-time	Part-time	Equivalent	Total FTE
<b>ELECTED OFFICIALS</b>					
Engineering Field Coordinator	1.00	1.00		1.00	
Engineering Technician I	2.00	2.00		2.00	
Administrative Secretary	1.00		1.00	0.80	
Summer Worker	1.00	1.00			
	<b>7.00</b>	<b>6.00</b>	<b>1.00</b>	<b>5.80</b>	
<b>Highway Division</b>					
Highway Superintendent	1.00	1.00		1.00	
Highway Section Foreman	4.00	4.00		4.00	
Highway Worker	4.00	4.00		4.00	
Highway/Parks Worker	1.00	1.00		1.00	
Equipment Operator	4.00	4.00		4.00	
Summer Worker	4.00	4.00			
	<b>18.00</b>	<b>18.00</b>	<b>0.00</b>	<b>14.00</b>	
<b>Forestry Division</b>					
Parks and Forestry Superintendent	0.50	0.50		0.50	
Forestry Maintenance Worker	2.00	2.00		2.00	
Forestry Intern	1.00	1.00			
	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>	<b>2.50</b>	
<b>Parks Maintenance Division</b>					
Parks and Forestry Superintendent	0.50	0.50		0.50	
Parks Maintenance Worker	2.00	2.00		2.00	
Highway/Parks Worker	1.00	1.00		1.00	
Summer Worker	4.00	4.00			
Summer Weekend Worker	1.00		1.00		
	<b>8.50</b>	<b>7.50</b>	<b>1.00</b>	<b>3.50</b>	
<b>Buildings Division</b>					
Buildings Superintendent	1.00	1.00		1.00	
Buildings Maintenance Worker	2.00	2.00		2.00	
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	
<b>Equipment Maintenance Division</b>					
Fleet Superintendent	1.00	1.00		1.00	
Mechanic	2.00	2.00		2.00	
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	
<b>Recycling Division</b>					
Recycling/Landfill Attendant	1.00		1.00	0.50	
	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.50</b>	
<b>Wastewater Division</b>					
Wastewater Superintendent	1.00	1.00		1.00	
Wastewater Maintenance Foreman	1.00	1.00		1.00	
Wastewater Maintenance Worker	4.00	4.00		4.00	
	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	
<b>Mequon Pool</b>					
Lead Manager	1.00		1.00		
Summer Assistant Manager	2.00		2.00		
Summer Lifeguard	20.00		20.00		
Summer Bathhouse Assistant	2.00		2.00		
	<b>25.00</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>	<b>41.30</b>
<b>POLICE</b>					
Chief of Police	1.00	1.00		1.00	
Administrative Coordinator	1.00	1.00		1.00	
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	
<b>Administration Division</b>					
Captain	1.00	1.00		1.00	
Sergeant	1.00	1.00		1.00	
Receptionist/Clerk	1.00	1.00		1.00	
Telecommunicator	10.00	7.00	3.00	8.50	

	Employees	Full-time	Part-time	Equivalent	Total FTE
<b>ELECTED OFFICIALS</b>					
Public Safety IT Specialist	1.00	1.00		1.00	
	<b>14.00</b>	<b>11.00</b>	<b>3.00</b>	<b>12.50</b>	
<b>Operations Division</b>					
Captain	1.00	1.00		1.00	
Sergeant	6.00	6.00		6.00	
Detective	3.00	3.00		3.00	
Acting Detective	1.00	1.00		1.00	
Drug Enforcement Officer	2.00	2.00		2.00	
School Liaison Officer	2.00	2.00		2.00	
Patrol Officer	22.00	22.00		22.00	
Police Reserves (16 - Volunteer)	---	---	---	---	
	<b>37.00</b>	<b>37.00</b>	<b>0.00</b>	<b>37.00</b>	<b>51.50</b>
<b>FIRE</b>					
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	
Paramedic	3.00	3.00		3.00	
Administrative Secretary	1.00		1.00	0.65	
Fire Fighter/EMT*	65.00		65.00		
	<b>74.00</b>	<b>8.00</b>	<b>66.00</b>	<b>8.65</b>	<b>8.65</b>
<b>GRAND TOTAL</b>	<b>238.00</b>	<b>128.00</b>	<b>110.00</b>	<b>123.22</b>	

<b>Summary of Budgeted FTE Positions 2018 - 2022</b>						
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<b>Net Change <u>2018-2022</u></b>
Administration	3.50	3.50	3.70	3.70	5.32	1.82
City Clerk	3.25	3.25	2.75	2.75	2.95	(0.30)
Community Development	8.00	10.00	9.50	8.50	8.50	0.50
Finance	6.00	5.00	5.00	5.00	5.00	(1.00)
Public Works	41.00	40.00	42.00	42.00	41.30	0.30
Police & Dispatch	50.50	51.50	52.50	52.50	51.50	1.00
*Fire	<u>2.62</u>	<u>2.62</u>	<u>2.65</u>	<u>8.65</u>	<u>8.65</u>	<u>6.03</u>
<b>Total FTE's Authorized:</b>	<b>114.87</b>	<b>115.87</b>	<b>118.10</b>	<b>123.10</b>	<b>123.22</b>	<b>8.35</b>

\* 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 2021-1604

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 2022 and Levying for the Same

A. Public Notice of the Proposed 2022 Budget for the City of Mequon appeared in the *News-Graphic* on October 21, 2021.

B. A Public Hearing was held by the Common Council on November 9, 2021, regarding the 2022 Proposed Budget.

C. The Proposed Budget includes property taxes of \$16,087,654 that are levied to support the 2022 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 RECITAS, the Common Council of the City of Mequon, Wisconsin, do ordain as follows:

**SECTION I**

There is hereby appropriated out of the receipts of the City of Mequon for the Year 2021 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 2022 Annual Budget for the City of Mequon, in the amounts set forth therein and in the total amount of:

2022 Budget	\$22,175,393
Less Anticipated Revenues	<u>(\$6,087,739)</u>
Total Amount of Tax Levy	\$16,087,654

**SECTION II**

There is hereby levied a tax of \$16,087,654 upon all taxable property within the City of Mequon as returned by the Assessor in the Year 2021 for uses and purposes set forth in said budget.

**SECTION III**

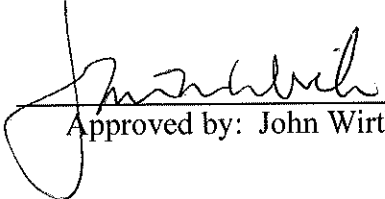
The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of Mequon.

**SECTION IV**

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

**SECTION V**

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

  
Approved by: John Wirth, Mayor

Date Approved: November 9, 2021

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 9, 2021.

  
Caroline Fochs, City Clerk

Published: November 18, 2021

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE 2021-1613

An Ordinance Appropriating the Necessary Funds from the City of Mequon's Sewer Utility District for the Year 2022 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 2022, the amount set forth in the total of:

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

**SECTION II**

There is hereby levied a tax of \$7,213,956 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2021 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**

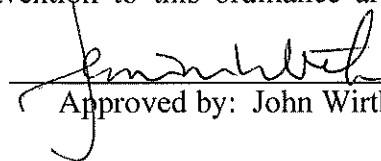
This ordinance shall take effect and be in full force upon its passage and publication.

**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.

  
Approved by: John Wirth, Mayor

Final Vote on this Ordinance if  
Recorded on page \_\_\_\_\_ of  
The \_\_\_\_\_ Common Council  
minutes.

Date Approved: November 9, 2021

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 9, 2021.



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Caroline Fochs, City Clerk

Published: November 18, 2021



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ADMINISTRATION OFFICE

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

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

**Date: September 24, 2021**

**Subject: Proposed 2022 Budget**

---

On behalf of the entire City staff, enclosed is the City of Mequon's proposed budget for Fiscal Year 2022, which commences on January 1. As the City's financial blueprint and spending plan for the upcoming fiscal year, adoption of the budget is undoubtedly the single-most important action taken by the Mayor and Common Council each year. This budget proposal entails all aspects of City operations and capital expenses except for the City's Sewer and Water Utilities. Moreover, it is intended to serve as an effective policy document, financial planning tool, operational guide and communications device. Once adopted, the budget will authorize resources and establish a direction for the City's programs and services in the coming year.

#### **GUIDING PRINCIPLES**

The following document works to synthesize several long-held policy interests of the Appropriations Committee. Consistent with previous years, the 2022 budget adheres to the key principles that have long guided the development of past budgets. These include:

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

Each year, the Common Council, in its role as the City's Appropriations Committee, convenes a budget workshop meeting to review and discuss some of the key factors and

considerations that are likely to impact development of the organization's next budget. This year, such efforts were to be combined with an inaugural process to develop the City's first-ever strategic plan. Unfortunately, these plans were inadvertently impacted by the unexpected passing of the City's newly hired strategic planning consultant in late July, and efforts to restart that process are expected to again resume later next month.

Nevertheless, City staff has worked diligently over the last several months to formulate the basis for next year's budget, which in broad terms, fortifies a number of internal service functions while also restoring necessary funding eliminated last year. As summarized below, some of the more noteworthy features of the City's proposed spending plan for 2022 include:

- Itemized increases of nearly \$200K to restore expenses eliminated in 2021 (Exhibit B)
- An increase in pay-go capital spending of \$140,500 from the amount approved in 2021
- Use of \$54,750 in unassigned fund balance for Phase III of a City-wide revaluation
- Elimination of one full-time position in the Police Department, due to consolidation
- Establishment of a full-time IT Manager to replace a part-time contractual position
- Additional funding to administer expanded services during a statewide election year
- Conversion of a part-time HR support position (.7 FTE) to a full-time Coordinator role
- Compensation adjustments for both represented and non-represented staff
- A decrease in the City's tax rate to \$3.13/\$1,000 of assessed value, which is attributable to a City-wide revaluation that was completed earlier this year.

In sum, the recommended 2022 budget continues the Common Council's more recent commitment to ensuring that the City's various departments and divisions are appropriately staffed to support the myriad of services the organization provides to the community. Further, the proposed spending plan also continues to prioritize significant investments in the areas of public safety and capital spending, which taken together, comprise nearly 60% of the City's overall spending.

Notably, the enclosed budget document contains an estimate for State Highway Aid, which is currently budgeted at \$1,484,240. Late on the afternoon of September 23, staff received the preliminary revenue figure the City is to receive in 2022, which is approximately \$40,000 less than estimated. Due to the timing associated with the receipt of this updated information, the enclosed budget now reflects a shortfall. Accordingly, the City budget team will be working over the next several days to address this development, and to provide a solution for balancing the budget prior to the Appropriations Committee's next meeting October 5.

### **FISCAL YEAR 2021 ACCOMPLISHMENTS**

Despite the many challenges faced both locally and globally throughout the past 18 months, 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 on the following page is a

sampling of some of the more significant accomplishments that mark Fiscal Year 2021 and serve as the basis for continued progress in the coming year.

- Re-bid the City's Banking Services, Securing a No Fee Contract with the Selected Vendor
- Finalized a Study with Other Ozaukee Jurisdictions to Explore Shared Fire/EMS Services
- Partnered with a Local Health Firm to Provide COVID-19 Vaccination Clinics at City Hall
- Completed Construction of the Mequon-Thiensville Town Center Gateway Promenade
- Filled 3 Newly Established Battalion Chief Positions to Augment Fire Department Staffing
- Authorized the Expenditure of \$4.5M for Additional Public Improvements in Town Center
- Initiated a Process to Achieve Statewide Accreditation of the Police Department in 2022
- Acquired & Demolished 2 Properties on Cedarburg Road to Further Expand Settler's Park
- Appointed Jennifer Engroff to Serve as the City's Next Finance Director
- Amended the City Code to Codify the Duties & Functions of the Mayor & Common Council
- Finished a Revaluation of All Real Property, Increasing Total Assessed Value by \$626M
- Completed Independent Assessments of the City's Community Development & IT Functions
- Oversaw \$1.5M in Roadway Projects, Including Resurfacing 2 Parking Lots at Rotary Park
- Administered a Process to Realign the City's Aldermanic Districts for the Next 10 Years
- Hired 15 Employees & Transferred 1 Employee to Fill 16 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 2021 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.

### **FISCAL YEAR 2022 BUDGET PROCESS**

This year, the City's operating departments were again tasked with commencing the annual budget preparation process in mid-July. Initially, departments were instructed to roll their respective 2021 non-personnel expenditure budgets forward into 2022, as a starting point from which compulsory (e.g., retirement contributions, insurance premium adjustments, bargained wage increases, etc.) and recognized adjustments (e.g., single vs. family health coverage, actual vs. budget salary savings, increased election expenses, etc.) would be applied, and to set the baseline from where expenditure reductions could be generated, if necessary. Additionally, all individual revenue sources that combine to support the City's annual spending levels were examined and adjusted accordingly, based on multi-year trend analysis and more near-term forecasting related to impacts such as the ongoing pandemic.

With a preliminary draft *or baseline* budget accurately depicting all expenditure obligations and realistic revenue targets for 2022 in place, each department then commenced the process of identifying *Compulsory Expenditure Increases* (Exhibit A) that would otherwise need to be included in the 2022 budget, as well as *Expenditures Proposed for Restoration* (Exhibit B) that were previously eliminated from the City's 2021 due to COVID-19. Additionally, departments were also asked to submit a listing of *Supplemental Expenditures* (Exhibit C) that are not otherwise contained in the budget proposed for 2022, but that could be considered for eventual inclusion by the Appropriations Committee.



To date, the proposed budget is balanced with the use of approximately \$250,000 in new tax revenue generated by a 1.59% increase in net new construction. Notably, the proposed budget contains approximately \$200,000 in additional spending to restore a number of expenditures removed from the 2021 budget, due to pandemic-related revenue declines. This spending is being supported by using roughly 8% of the City's total share of grant funding that is to be received through the American Recovery Plan Act during 2021-2022.

## 2022 BUDGET SUMMARY

The City's General Fund is the principal operating fund for the City. The General Fund provides for the operations of the Mayor & Common Council, City Administrator's Office, City Clerk's Office, Human Resources Division, City Attorney's Office, Finance Department, Assessor's Office, Information Technology Division, Police Department, Fire Department, Community Development, Public Works Department, Parks Department and Weyenberg Library. The following two tables provide a summary of the 2022 General Fund Budget, which is balanced and honors all existing contractual commitments.

### General Fund Revenue

Within the proposed budget, property taxes comprise about 66% 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 just over 10% 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 again expected to increase in the coming year.

Revenues	2021	2022	Change	% Change
<b>Taxes</b>	\$11,744,633	\$11,857,101	\$112,468	1.0%
<b>State Shared Revenue</b>	\$536,335	\$555,371	\$19,036	3.5%
<b>Intergovernmental</b>	\$1,660,394	\$1,863,289	\$202,895	12.2%
<b>Licenses and Permits</b>	\$876,850	\$1,045,900	\$169,050	19.3%
<b>Public Safety Fees</b>	\$1,016,500	\$886,300	(\$130,200)	-12.8%
<b>Public Charges for Services</b>	\$683,199	\$830,400	\$147,201	21.5%
<b>Other Revenues</b>	\$858,435	\$766,550	(\$91,885)	-10.7%
<b>Investment Income</b>	\$135,000	\$40,000	(\$95,000)	-70.3%
<b>Total Revenue</b>	<b>\$17,511,346</b>	<b>\$17,844,911</b>	<b>\$333,565</b>	<b>1.9%</b>

### General Fund Expenditures

On the expenditure front, personnel expenses are projected to increase by 1.1% in 2022. This is attributable to establishment of a full-time IT Manager position that was previously filled on a part-time contractual basis, and a sizeable decrease in the City's employer-related health insurance costs due to premium adjustments mandated by the State's Local Government Health Insurance Pool. The budget also includes adjustments to employee compensation, including increases for unionized personnel in the Police Department, and proposed cost-of-living/merit adjustments for non-represented staff. As indicated,

spending categories such as *Materials/Supplies* and *Purchased Services* will see increases for 2022, due to the restoration of many items eliminated from the 2021 budget.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>Change</b>	<b>% Change</b>
<b>Salaries</b>	\$9,554,159	\$9,876,333	\$322,174	3.37%
<b>Fringe Benefits</b>	\$3,801,002	\$3,625,953	(\$175,049)	-4.61%
<b>Other Staff Costs</b>	\$77,945	\$77,945	\$0	0.00%
<b>Materials/Supplies</b>	\$918,173	\$1,006,818	\$88,645	9.65%
<b>Facilities/Plant</b>	\$505,170	\$509,597	\$4,427	0.88%
<b>Purchased Services</b>	\$1,532,326	\$1,621,073	\$88,747	5.79%
<b>Equipment/Leases</b>	\$64,571	\$66,192	\$1,621	2.51%
<b>Library Grant</b>	\$1,058,000	\$1,061,000	\$3,000	0.28%
<b>Total Expenditures</b>	<b>\$17,511,346</b>	<b>\$17,844,911</b>	<b>\$333,565</b>	<b>1.90%</b>

### **PROPERTY TAX IMPACT**

The proposed budget requests a total tax levy increase of \$258,181, or 1.13% over that of 2021. The following table shows a breakdown of the proposed 2022 levy.

<b>Fund</b>	<b>Levy for 2021 Budget</b>	<b>% of Total</b>	<b>Levy for 2022 Budget</b>	<b>% of Total</b>	<b>% Change</b>
General	\$10,686,633	46.82%	\$10,796,101	46.75%	1.01%
Sewer Utility	\$7,063,475	30.95%	*\$7,063,475	30.59%	0.00%
Library	\$1,058,000	4.64%	\$1,061,000	4.59%	0.28%
Capital Projects	\$1,190,000	5.21%	\$1,330,500	5.86%	13.7%
Debt Service	\$2,825,040	12.38%	\$2,830,253	12.21%	-0.17%
<b>Totals</b>	<b>\$22,823,148</b>	<b>100.0%</b>	<b>\$23,081,329</b>	<b>100.0%</b>	<b>1.13%</b>

\*The 2022 Sewer Utility Levy is an estimate pending further development of the Sewer Utility budget.

For 2022, the General Fund virtually maintains its relative share of the tax levy. The restoration of funding to 2020 levels allows the Capital Projects Fund to increase its relative share of the total tax levy. As indicated, the proposed budget assumes the assignment of general fund balance in the amount of \$54,750 compared to \$118,210 that was utilized in the 2021 budget. Currently, the Sewer Utility property tax is estimated to remain at the same amount from 2021 due to stable capital charges and debt service levels. Also, there is a small levy adjustment related to increased funding for the Mequon-Thiensville Library. Finally, debt service continues to comprise a substantial portion of the City's tax levy and the amount shown is for non-TID debt only. Currently, the City continues to remain well below the cap (approximately \$1 million) allowed under State levy limits.

The tax rate per thousand of assessed value, or mill rate, has been a focus of discussion during previous Appropriations Committee meetings. The tax rate is determined by levy and tax base. The City continues to see growth in real property valuation. Per the following table, the proposed general tax rate of \$3.13/\$1,000 represents a significant decrease from

a year ago due to the City-wide revaluation. Under the proposed 2022 budget, a Mequon home assessed at \$400,000 will pay approximately \$1,252 in City taxes.

Levy Year	General Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value	Sewer Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value
2021	\$3.13 (proposed)	\$1.65 (estimate)
2020	\$3.44	\$1.81
2019	\$3.28	\$1.81
2018	\$3.21	\$1.94
2017	\$3.16	\$1.90
2016	\$3.15	\$1.89
2015	\$3.07	\$1.90
2014	\$3.06	\$1.88
2013	\$3.05	\$1.76
2012	\$3.04	\$1.79

Mequon property owners inside the Sewer Service area have a second tax line on their tax bill reflecting the Sewer Utility Fund tax levy. For 2022, the proposed mill rate will likely be reduced to approximately \$1.65/\$1,000, due to the City-wide revaluation.

## REVENUE

For 2022, the property tax revenue estimate (including sewer) totals \$23,071,329. As indicated in the following chart, this represents an increase of \$248,181 or 1.1% above the 2021 levy, an amount that nevertheless meets the requirements of the state's levy limit, 2013 Wisconsin Act 20.

### Revenue Summary Information

Category	2021	2022	Difference	% Change
General Tax Levy	\$10,686,633	\$10,796,101	\$109,468	1.02%
Sewer Debt/Cap Charge	\$7,033,475	\$7,063,475	\$0	0.00%
Library Fund	\$1,058,000	\$1,061,000	\$3,000	0.28%
Capital Projects Fund	\$1,190,000	\$1,330,500	\$140,500	11.81%
Debt Service	\$2,825,040	\$2,820,253	(\$4,787)	-0.17%
Total Tax Levy	\$22,823,148	\$23,071,329	\$248,181	1.09%
Other Revenue	\$5,802,358	\$6,024,524	\$222,166	3.83%
Total Revenue	\$28,625,506	\$29,095,853	\$470,347	1.64%
Estimated City Tax Rate	\$3.44	\$3.13	(\$0.31)	-9.01%
Estimated Sewer Tax Rate	\$1.81	\$1.65	(\$0.16)	-8.84%

The following detail is provided for key revenue categories within the 2022 budget:

**State Shared Revenues:** The State will maintain shared revenues at last year's funding level. Utility taxes are projected to increase by \$12,029, while Fire Insurance proceeds are expected to increase by roughly \$7,000.

**Inter-Governmental Revenues:** It is anticipated that state aid and grant funds will remain level, except for road and highway funding, which as previously noted, are expected to decline by approximately \$40,000. State Personal Property Aid is remaining flat.

**Licenses:** Total fees in the amount of \$60,400 are estimated to remain unchanged from 2021. In 2020, the City temporarily suspended the collection of liquor license fees, due to the COVID-19 pandemic.

**Building Permits:** In 2020, the City realized \$665,680 in permit-related revenues, which include building permits, electrical permits, plumbing permits, HVAC permits, and occupancy/temporary occupancy permits. This amount was well below revenues recorded in previous years, as some development and inspection activity were negatively affected by the COVID-19 pandemic. To date in 2021, permit related revenue is well ahead of 2020's figures, and the City anticipates exceeding the overall budgeted amount of \$758,250. Accordingly, and with continued development activity across both residential and commercial sectors, permit revenues have again been adjusted upward for 2022. 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 2022, City staff again utilized expanded trend analysis within this category to consider long-term revenue patterns over the last ten years.

**Law/Ordinance Violations:** Court penalties are expected to rise slightly from the amount realized in 2020 when citation-writing and court activities declined substantially. Generally, this line item is comprised of citation revenue.

**False Alarm Fees:** As of July 1, 2020, the first false alarm charge of \$100 has been eliminated, and subsequent charges for 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> alarms have increased. Accordingly, both Police and Fire False Alarm revenues are expected to continue declining annually. Combined, these line items are budgeted to generate \$27,000 in revenue during 2022.

**Ambulance Fees:** Ambulance Fees are expected to continue to rise in 2022, based upon the 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 anticipated to come in below the \$775,000 that was budgeted; accordingly, revenue for 2022 has been reduced by \$75,000.

**Accident Response Fees:** In 2009, the City adopted an accident response fee. In 2022, this figure is budgeted at \$8,000, which is commensurate to actual revenue received in 2020.

**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 increase by \$8,000 (9.7%) from the total amount budgeted (\$82,250) in 2021.

**Pool & Parks Fees:** 2022 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. Actual results are largely weather-dependent. 2022 park fees are earmarked nearly \$23,000 higher than budgeted for 2021, due to an increasing number of facility rentals and the addition of user group reimbursements for ball field maintenance.

**Internal Service Fees:** These fees are administrative charges passed through to the General Fund for staff time involved in support of sewer and water utility operations. For

2022, the budgeted amount of \$385,000 is intended to more closely correspond with the actual amount of revenue realized in these categories during 2020.

**Other Revenues:** This category includes cellular lease revenue, cable television fees, a workers' compensation insurance dividend, revenue received from tax-exempt developments (in lieu of taxes) and budgeted fund balance proceeds, among others. For 2022, cellular lease revenue is anticipated to decrease by roughly \$15,000, while cable fees should remain relatively flat. *Revenue Reduction* is the application of surplus funds from the City's unassigned fund balance, which is carried forward to balance the budget. As indicated, the 2022 budget includes the one-time use of \$54,750 in fund balance to pay for the third and final phase of the City-wide property revaluation process that began in 2020.

**Investment Revenue:** After realizing nearly \$200,000 in this category in 2019, interest income is expected to remain below recent highs, 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 2022 budgeted increment is approximately \$41,000 more than 2021. Debt service is decreasing slightly by nearly \$8,000 from 2021 and no longer exceeds the amount of estimated increment. Therefore, TID#2 is projected to cash flow positive by approximately \$13,000. Due to another large increase in value in 2021, Tax Increment District #3 is projected to generate increment of approximately \$1,870,000. This revenue will help the TID to continue generating a positive cash flow, even after accounting for yearly debt service.

## **CAPITAL SPENDING**

Capital funding requests for 2022 totaled \$3,991,900, an increase of \$313,500 from the \$3,678,400 sought in 2021. In accordance with preparing a draft budget with little upward impact on overall taxes 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 2022 has been increased by approximately \$140,000 from the level approved for 2021. In all, pay-as-you-go capital funding totals \$1,330,500 for 2022; this is nearly 12% more than the \$1,190,000 included in the City's current 2021 budget.

As noted in the enclosed Capital Budget 2022 spreadsheet, funding for City-wide Building Repairs amounts to \$175,000 for 2022, an increase of \$15,000 from the \$160,000 approved last year. As introduced three years ago, this level funding stream is intended to continue addressing deferred maintenance and identified capital replacement items contained within a comprehensive review of seven facilities completed in 2018.

Department of Public Works (DPW) requests totaled \$842,500, of which \$440,000 is slated for funding in 2022. 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 2019-2020. Though only \$60,000 was budgeted to continue EAB efforts for 2021, \$80,000 is included for 2022. In addition, \$350,000 has been apportioned for the replacement of aging equipment and vehicles; this represents a \$30,000 increase from what was approved in 2021 but is \$130,000 less than requested. Finally, \$10,000 in funding for Roadway Lighting

Replacement is included for 2022; this is roughly half of the amount (\$19,500) requested by the Department.

Engineering requests for 2022 totaled \$836,000 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 dead ash tree removals. 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 2022.

In 2021, 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 replenish other capital funding amounts that were eliminated in 2021, no additional resources have been earmarked for this account in the coming year.

For 2022, Information Technology requests totaled \$168,000. While the proposed budget does not presently include funding for next year, the City recently completed an independent assessment of its information technology function. Accordingly, staff is in the process of developing a potential funding framework to address the report's recommendations, which could then be considered for funding in 2022 and beyond.

The Fire Department's request came in at a total of \$295,000 for three projects, and partial funding is provided in two accounts. Vehicle Replacement funding has been increased from \$80,000 to \$100,000, and Equipment Replacement is again funded at \$10,000. As indicated in the 2022 Capital Budget worksheet, the projected balance for Fire & EMS vehicle replacement at the end of the current fiscal year is expected to be nearly \$800,000.

The Police Department requested \$279,000 for both new and ongoing projects; the proposed 2022 budget funds three of the six requests. Proposed funding for Vehicle Replacement is \$175,000, versus the \$155,000 that was approved last year. Officer Equipment (\$20,000) and Firearms Replacement (\$8,000) remain unchanged from 2021.

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

Over the course of the last decade, Mequon has utilized a combination of pay-as-you-go (discussed in the previous section) and debt financing to fund capital expenditures. In 2007, the City began issuing debt to fund both road maintenance and improvements; within the last several years, such investment has averaged approximately \$1.7 million annually. In 2015, the City borrowed \$5.7 million to fund road 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 is not surprising that other areas also requiring capital investment (e.g., facilities, parks, fleet/equipment, etc.) have experienced a shortfall in available resources for maintenance and upkeep.

In 2022, the City will again look to fund road maintenance from the annual operating budget, and \$350,000 has been allocated to fund this effort. Additionally, a debt issue to cover additional roadwork in the approximate amount of \$5 million between 2022-2024 is planned for early 2022. 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. In all likelihood, the 2022 debt issue will also include \$1.7M to satisfy the City's share of constructing the Highland Road interchange, and possible funding to complete installation of a newly approved traffic signal at the intersection of County Line and Port Washington Roads.

As noted during last year's budget workshop, staff has been working with the City's financial advisor to develop a long-range debt plan that allows for continued investments in City roads while also addressing other deferred maintenance needs identified in a 2018 analysis of City-owned buildings. To date, it appears the Common Council may be in a position to issue additional non-road related debt to renovate or reconstruct one or more of the City's existing facilities in 2023-24. It is anticipated that the results of this work will be shared and discussed during a planned strategic planning retreat in early 2022.

Given that the City will likely be seeking several ratings on general obligation debt to finance planned capital improvements over the next decade, staff is again submitting a proposed budget that does not include the use of any general fund balance in 2022, other than for Phase III 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 used a total of \$2.35 million of fund balance to augment revenues, maintain a stable tax rate or finance unbudgeted projects and/or expenses.

While using fund balance to cover a 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 an approach has been employed, continued utilization of fund balance can negatively

impact the City's bond rating when issuing future debt. Given that the City will likely issue additional debt in 2022 to finance road repairs and again in 2023 or 2024 for anticipated facility upgrades, continued use of fund balance puts the City at the risk of assuming higher, unnecessary interest costs on future bonds.

Should there be interest in utilizing General Fund reserves anticipated to be available at the conclusion of 2021, 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 approximately \$118,000 for Phase II of a three-year property revaluation process that is presently underway, with the understanding that Phase III expenses in 2022 would also be funded through the use of unassigned fund balance. To this end, \$54,750 of fund balance has been earmarked this coming fiscal year to finance the third and final phase of the revaluation. As noted during the Council's September 21 Budget Workshop, the City's General Fund Balance is projected to be \$2.45 million at the end of 2021, equivalent to about 13.7% of the City's annual revenues. Should the Council seek to earmark funds to support an organization-wide compensation analysis in 2022 (estimated at \$28,000), 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. 120.60 in 2021). More recently, staffing increases have been initiated to support operations in the Police, Fire, Public Works and Community Development Departments. For 2022, staff is proposing the addition of one full-time Information Technology Manager position in the City Administrator's Office, based upon the recommendation of the City's outside consultant, Avero Advisers. Additionally, the part-time Human Resources Assistant position has been converted to a full-time Human Resources Coordinator position at a net increase of 0.30 FTE. Lastly, two positions which were consolidated into a newly reformatted Administrative Coordinator position in the Police Department during 2021 are also reflected in the personnel count proposed for 2022.

**Salaries:** Salaries is a category that includes wages for all full-time, part-time, temporary and seasonal workers, and elected officials. 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 2022 budget to provide non-represented employees with an annual wage increase and related merit pay adjustments.

**Fringe Benefits & Insurance:** This category includes payments for health insurance, dental insurance, pensions, social security and other federally mandated contributions, long-term disability and life insurance. For over 25 years, the City has provided health insurance through the state's Employee Trust Fund. Currently, the City subscribes to a plan which offers two HMO program options that provide substantial savings to employers. It is anticipated that overall, state health insurance rates will increase by 3.3% for local



governments and retirees in 2022. Full premium rates (including the employee share) for the Network Health Plan are decreasing by approximately 2.8% while full premium costs for WEA Trust are increasing by approximately 10.3%. Employees enrolled in Network Health will continue to pay 12% of the premium, while employees enrolled in WEA Trust East will pay 24.5% of the premium, as required by Employee Trust Funds. In 2022 this will be equivalent to \$596/month for family coverage and \$240/month for single coverage with WEA Trust East. As illustrated below, these adjustments will result in significantly higher costs for City employees enrolled in WEA Trust and slightly lower costs for the organization. Also included below are the 2022 rates for the City's other plan, Network Health.

WEA Trust East	Employee Share		Employer Share		Full Premium	
	2021	2022	2021	2022	2021	2022
Single Coverage	\$118	\$240	\$774	\$742	\$892	\$982
Family Coverage	\$290	\$596	\$1,903	\$1,822	\$2,193	\$2,418

Network Health	Employee Share		Employer Share		Full Premium	
	2021	2022	2021	2022	2021	2022
Single Coverage	\$93	\$101	\$774	\$742	\$867	\$843
Family Coverage	\$229	\$249	\$1,903	\$1,822	\$2,132	\$2,071

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

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
8.0%	1.0%	6.8%	5.3%	3.7%	3.7%	-5.2%	5.1%	4.6%	3.3%

In 2022, employer pension contributions to the Wisconsin Retirement System (WRS) will range from 6.5% for general employees to 12% of wages for sworn personnel. This represents a slight decrease to the City's contribution rate for general employees from 6.75%, and a slight increase to the contribution rate for sworn personnel from 11.75%.

The following table summarizes the proposed changes in salaries and benefits for 2022:

General Fund	2021	2022	Change	% Change
Salaries*	\$9,554,159	\$9,876,333	\$322,174	3.37%
Health Insurance	\$1,933,910	\$1,794,997	(\$138,913)	-7.18%
Retirement	\$845,226	\$840,943	(\$4,283)	-0.51%
Totals	\$12,333,295	\$12,512,273	\$178,978	1.45%

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

**Collective Bargaining:** In December of 2020, the City approved a one-year collective bargaining agreement with the Mequon Police Association for the period through December 31, 2021. Accordingly, negotiations for a successor contract are being coordinated at this time, and final wage adjustments for the upcoming year have yet to be determined. Accordingly, the proposed budget includes a placeholder for represented employees in the Mequon Police Association. Additionally, a four-year agreement was approved with the Mequon Fire & EMS Association last December that provided paid-on-call employees with wage adjustments totaling \$341,000 in 2021, as well as 1% pay adjustments in both 2023 and 2024. With this contract expiring on December 31, 2024, negotiations on a successor agreement are still several years away.

**Professional Development:** As part of the City’s ongoing effort to ensure that employees maintain required licensures/certifications and are afforded the opportunity, where appropriate, to partake in professional development activities that benefit themselves and the community, the budget again contains resources dedicated to professional development for 2022. As depicted below, proposed expenditures across the organization will total \$87,045 in 2022, an increase of \$25,155 from 2021. More specifically, this equates to the replacement of (and enhancement to) a 25% across-the-board decrease for conferences and training that occurred in 2021 to offset corresponding revenue declines.

2016	2017	2018	2019	2020	2021	2022
\$63,830	\$51,318	\$53,255	\$60,660	\$82,520	\$61,890	\$87,045

**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 2022


allocation increases by \$3,000 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.

<b>County Library Tax Exemption Thresholds</b>		
<b>2021 Mequon Appropriation</b>	\$1,058,000	
<b>2022 Mequon Appropriation Needed to Maintain County Library Exemption:</b>	<b>Per Equalized Value Formula</b>	<b>Per Maintenance of Effort Formula</b>
	\$1,325,894	\$1,061,000
<b>2021 Appropriations Requirement</b>	\$1,384,107	\$1,058,000
<b>Net Change from 2021 Requirement:</b>	(\$58,213)	\$3,000
<b>Proposed 2022 Appropriation:</b>	\$1,061,000	

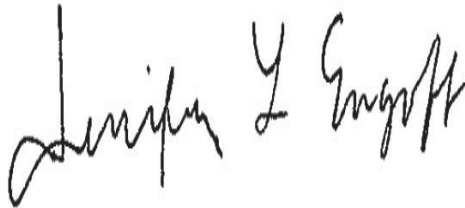
**ACKNOWLEDGMENTS**

A special note of thanks goes out to all of the Department Heads and City staff for their efforts in the preparation of the 2022 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 to the Finance Director Marie Keyser, Assistant City Administrator Justin Schoenemann, former City Finance Director Tom Watson and Executive Assistant Carrie Enea for their assistance in preparing this proposed budget document.

Respectfully submitted,



William H. Jones, Jr.  
City Administrator



Jennifer L. Engroff  
Finance Director/City Treasurer

Budget Development,  
Structure, and Financial  
Policies

## **Budget Development and Framework**

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

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

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

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

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

### **General Budget Calendar**

<b>Budget Development Phase</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
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.

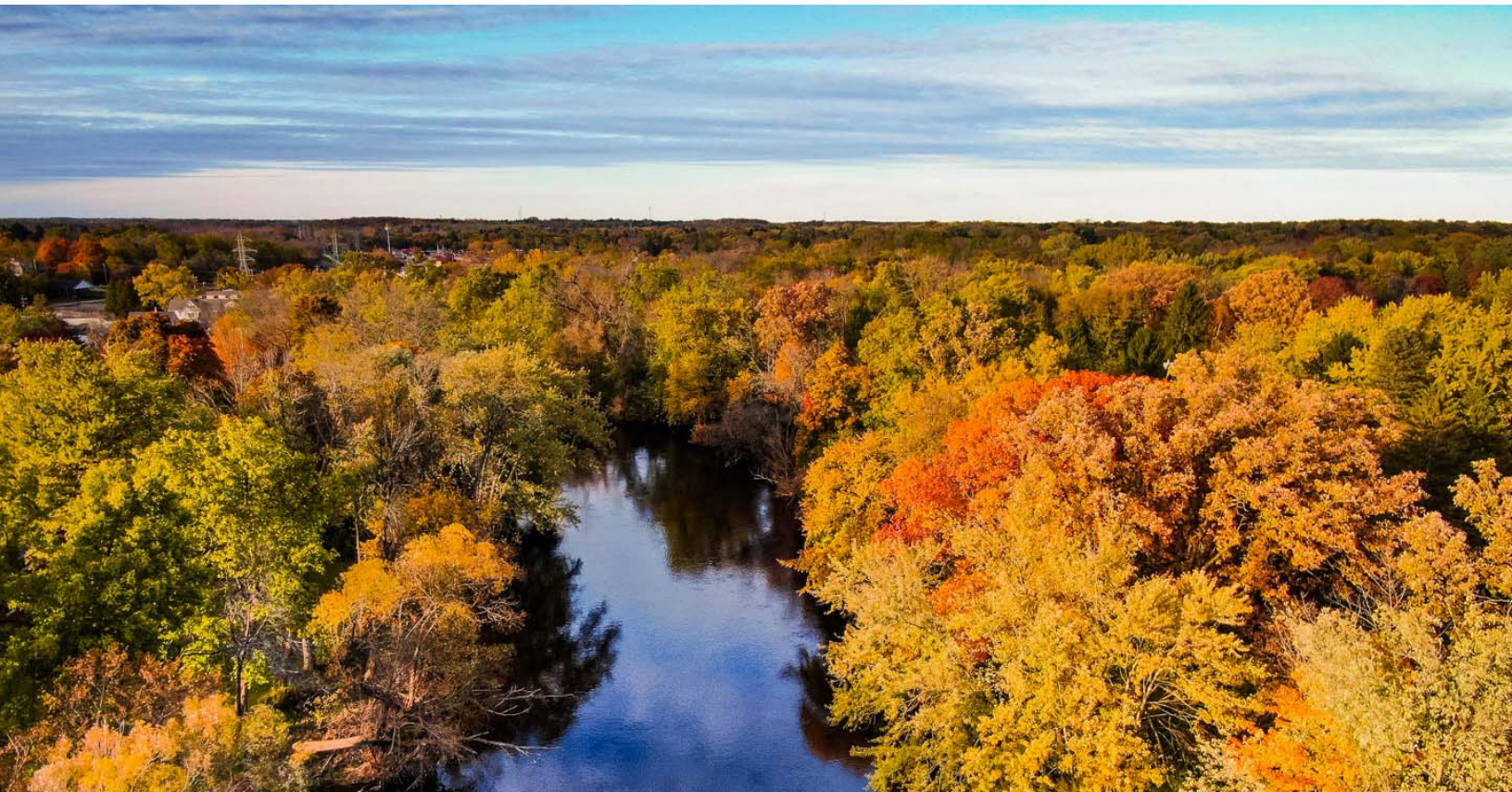
### **Agency Fund**

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.

# City of Mequon

## 2/11/22 Retreat Report

### 5 Year Plan FY2023 Budget



In a one-day retreat, the City of Mequon Council, City Administrator, and Senior Leadership Team met in person to have a conversation about the strategic plan framework for the next several years. It was a great opportunity to gather input from everyone and set goals for the City's future.

## {Purpose of the Conversation}

The goal for the retreat was craft a long-term stable vision and strategic plan for the future of the City of Mequon.

## {Key Focus Areas}

Key Focus Areas (KFA) were identified by Sheryl of SBrand Solutions as a result of all the information shared in the surveys and interviews conducted. Those Key Focus Areas were:

Community Safety  
Customer Service  
Financial Stewardship  
Infrastructure and Technology  
Quality of Life

The team discussed the KFA's with the following guiding questions:

- What did we miss as a Key Focus Area?
- Do we have the right components for each Key Focus Area?
- If we were asked, how would we describe each area?
- What are the outcomes we are trying to create as we move into the future in each KFA?

## {Success in Mequon Over the Last Few Years}

In strategic planning, recognizing what worked well is a critical component of building future success. The team listed several projects and services that were successes in the past few years to include:

- Building consolidations to date
- Town Center
- Elections run without errors
- Retaining a low tax rate
- Balanced Budget
- Beginning of recognition that Fire Department needs changes
- Response to COVID

- Strengthening of the Fire Dept.
- Public Safety Fire Support
- Improving ambulance rate recovery
- Collaboration with neighboring municipalities
- Festivals committee
- Sewer/Water Overflow project on Port Washington Road
- City Water to 6 of 7 schools
- Ulao Creek Corridor
- Community Support through fundraising
- New subdivision zoning
- Bike & Pedestrian Way 501c3

## {Vision Statement}

A Vision Statement describes the future Mequon – what it looks like, what it might feel like, and who might live here. The team also answered a grounding question for the Vision: What do we want to PRESERVE in the future, no matter what?



## What Types of People live here in the future?

- Active, outdoor, physical
- Multi-generational
- White collar
- Educated
- Higher-Income Demographic (Wisconsin)
- Work from Home
- Multi-Cultural
- Engaged in Community: Consider Mequon their home, volunteer
- Business Owners
- Want customized approach

## New/Improved Public Facilities

- Technology
- Combined Fire Department
- No Dramatic Issues
- Improved Parks
- Expand Nature Preserve
- New Public Safety Building
- New City Buildings
- New Fire Station
- Wildlife Preserve
- Stable Staffing
- Proactive Service Delivery of Health Care
- Pool
- More Full-Time Firefighters
- Connecting between subdivisions
- Development of walking trails and parks
- Many activities throughout the year
- Online workflow e-commerce for residents
- Vibrancy in public spaces
- Unity in Community

## What do we need to preserve no matter what?

- Rural Character
- Continued Redevelopment
- Safe Place to Live
- Destination
- Customer Service
- Financial Stability
- Park System
- Quality Education
- Low Taxes
- Good Staff
- Public Works
- Workforce
- Reputation/Brand
- Positive Work Environment
- Integrity in Government
- Preserve Open Spaces
- Quality of City Services
- Feeling of Community
- Unique Character
- Transparency
- Community Engagement
- High Property Values

## {How Would you Describe the Future City of Mequon?}

- Best customer service – Including developing a plan to replace aging city building so we can be proud of them and provide a good work environment.
- Parks.
- The City of Mequon is adequately funding emergency services and proactively ensuring the health and safety

of its residents and visitors.

- Satisfied, engaged residents.
- Mequon is a welcoming community that will offer many opportunities for people to grow and enjoy throughout their life.
- New facilities – City Hall, pool, public safety building.
- Beautiful parks.
- Still farms and high-end homes and restaurants.
- New developments, but with unique flavor.
- More festivals and community activities.
- It is a flourishing town center – civic engagement, successful business, tax, diversity, civic campus, nature, built.
- The city has streamlines/easy services in quality public facilities.
- Good staff/personnel, ownership for process/operations, open communication, educating public, opportunity, hard work, maintaining high standards with low taxes.
- Ensuring one of the lowest tax rates in southeast Wisconsin, great schools, low crime rate, high property values.
- Financial stability, welcoming community, character, public safety, human capital, transparency.
- Community of active and engaged residents, space to gather, safety, infrastructure, encourages involvement.
- Small town feel with many opportunities.
- Open space areas where the community can enjoy the outdoors.
- Place of destinations.
- Job stability, IT department, positive work environment, departments and new diversity.
- Good road program, beautiful parks, dedicated public works workforce.
- Safe community, financial stability, open space, high quality development, excellent schools.
- Continued redevelopment, schools, new or remodeled facilities that others come to see, merge with other fire departments, fiscally strong.
- Mequon is the premier community in southeast Wisconsin with excellent public safety, lower taxes, efficient/quality city services.
- Mequon is a thriving, active, welcoming community with very high standards that does everything well.
- Mequon is working together to improve city services and facilities.
- Mequon is the best place to live, work, and raise a family.
- Mequon is a vibrant and engaged community.
- Mequon is the best place to live, work, and play in southwest Wisconsin with low taxes, excellent schools, great safety services, a low crime rate, and an outstanding quality of life.

- Mequon is a thriving, welcoming community with high standards that does everything very well.
- Vibrancy.
- The City of Mequon has streamlined processed and public facilities.
- Family oriented community in conjunction with a thriving retirement community.

## {What Will We See 10 Years from Now?}

- Technology
- M-T Combined Fire Dept.
- No drainage issues
- Expanded Nature Preserve
- Improved Parks
- New Public Safety Building
- Unity in the Community
- New Civic Campus for all residents- center for community gatherings
- Wildlife Preserve
- New city buildings- no repairs needed
- New fire station
- New/improved public facilities
- Stable staffing at fire dept. and proactive service delivery of health care
- New development of restaurants and unique stores
- Vibrancy in public space
- Port Washington Road streetscape
- More full-time firefighters/paramedics
- Pool
- Many amazing places for kids to hang out with their families
- New public safety facilities
- Many activities throughout the year
- Online workflow – ecommerce for residents
- Award winning park system
- Connectivity between subdivisions on development with bike paths, walking trails, & parks

## {Key Focus Area 1: Community Safety}

### A. Definition:

- Police
- Fire
- EMS
- Dispatch
- Community Para-medicine
- Roads
- Water
- Traffic
- Pedestrian Mobility
- Building Inspections
- Technology
- Public Education

### B. Outcomes:

What are we trying to achieve/create? What do we want to see happen?

- 1) Crime Prevention through environmental design
- 2) Low crime
- 3) Hwy 43 Crime Minimized
- 4) More catches of people saved
- 5) Fully staffed ambulances
- 6) Quicker response times
- 7) Fully staffed in Police/Fire/Dispatch/Public Works that is sustainable
- 8) Public Safety Buildings
- 9) Safe secure current systems (technology)
- 10) Combine/partner EMS
- 11) Public Awareness
- 12) Pedestrian/bike safety in Town Center
- 13) Clear benchmarking, expectations, & reporting

### C. Strategic Goals: Big Picture, Intangible

#### Short-term

- 1) Consider Revenue Mechanism
- 2) Establish a civic campus plan for pool, parks, public safety, fire station
- 3) Merge M-T Fire Dept.
- 4) Engage public

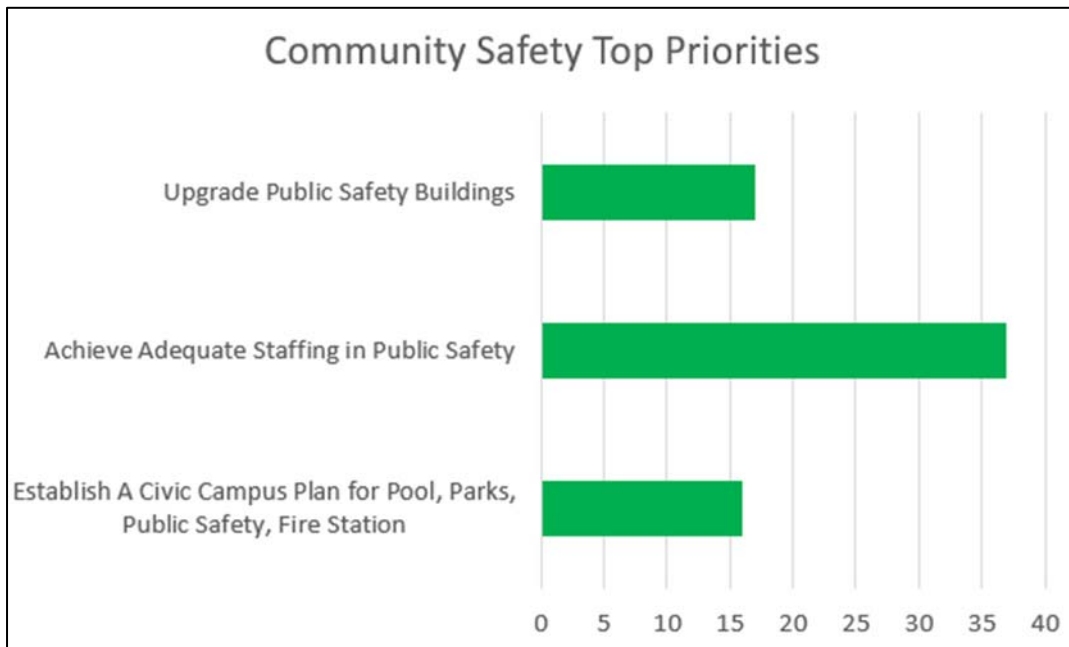
#### Mid-Term



- 1) Build community trust through transparency
- 2) Achieve adequate staffing in public safety
- 3) Maintain resiliency through partnerships
- 4) Upgrade public safety buildings

**Long-Term**

- 1) Reduce Crime
- 2) Become pro-active rather than reactive
- 3) Implement community para medicine
- 4) East side fire station
- 5) Establishing a workforce development strategy



## {Key Focus Area 2: Customer Service}

### A. Definition:

- Welcoming, Friendly
- Responsive
- Accessible
- Streamlined- 1 contact
- Convenience, self-serve
- Measurable
- Knowledgeable
- Consistent/fair
- Informative
- Pro-active
- Feasibility
- Accountability
- Transparency

### B. Outcomes:

- 1) Reasonably satisfied community members
- 2) On-line processes
- 3) Counter help- 1 point contact
- 4) Ticketing system- tracking
- 5) Technology
  - a) Credit card purchases
  - b) Building inspections
  - c) Electronic poll books
  - d) On-line processes
- 6) Training
- 7) Staffing
- 8) Appreciation of Boards/Committees
- 9) Customized/tailored service with standardization
- 10) Performance measured by standard
- 11) Resources aligned with desired level of service
- 12) PR/Marketing of the "good" and respond to the negative
- 13) Guide/provide options such as saying, "Yes, with conditions."
- 14) Be direct/transparent

### C. Strategic Goals: Big Picture, Intangible

#### Short-term

- 1) Work Order System Internal/External

- 2) Cross-Training
- 3) Educate residents on who to contact
- 4) Improve Visibility on how to sign-up for weekly bulletin
- 5) Develop compensation plan
- 6) Implement technologies: credit card/on-line/Mequon App
- 7) Plan to benchmark
- 8) Hire Community Engagement Coordinator
- 9) Create a customer service culture
- 10) Improve education on city rules/policies

### Mid-Term

- 1) Expand GIS
- 2) Conduct/Establish Training & Wellness Program
- 3) Survey that is pushed out to users
- 4) Establish communication plan

### Long-Term

- 1) Employee retention
- 2) Enhancing customization- My Mequon or Mequon starts with me!
- 3) Automatic gate at brush dump
- 4) Community Utopia
- 5) Reduce rules
- 6) Measure and evaluate customer satisfaction and trends
- 7) Continue community visioning and survey
- 8) Do/Host focus groups



## {Key Focus Area 3: Financial Stewardship}

### A. Definition:

- Appropriate allocation and distribution of limited resources
- Forecasting & sustainability
- Know/grow revenue
- Control expenditures
- Efficiency
- Equitable fee structures: cover the cost, i.e. not too much, not too little
- Reserve funds
- Increase productivity

### B. Outcomes:

- 1) Maintain Low Tax
- 2) Well-funded Capital Plan for Equipment/Roads/Fleet/Buildings
- 3) Level Debt Service
- 4) Strong, growing tax base
  - a) Land use
  - b) Jobs
  - c) Business
- 5) Market competitive compensation for staff
  - a) Component of volunteerism
- 6) Use of free/low-cost resources
  - a) Interns
  - b) Volunteers
  - c) Grants
  - d) Donations
- 7) Leverage use of community assets
  - a) Community space
  - b) Athletic space
  - c) Parking
  - d) Equipment/Facilities
- 8) Long-range financial plan
- 9) Feasibility
- 10) Accountability
- 11) Transparency

### C. Strategic Goals: Big Picture, Intangible

#### Short-term

- 1) Right-size organization compensation, monetary and non-monetary
- 2) Achieve and define adequate staff level

- 3) Develop long-range financial plan
- 4) Maintain stable tax rate
- 5) Reduce unnecessary meetings

**Mid-Term**

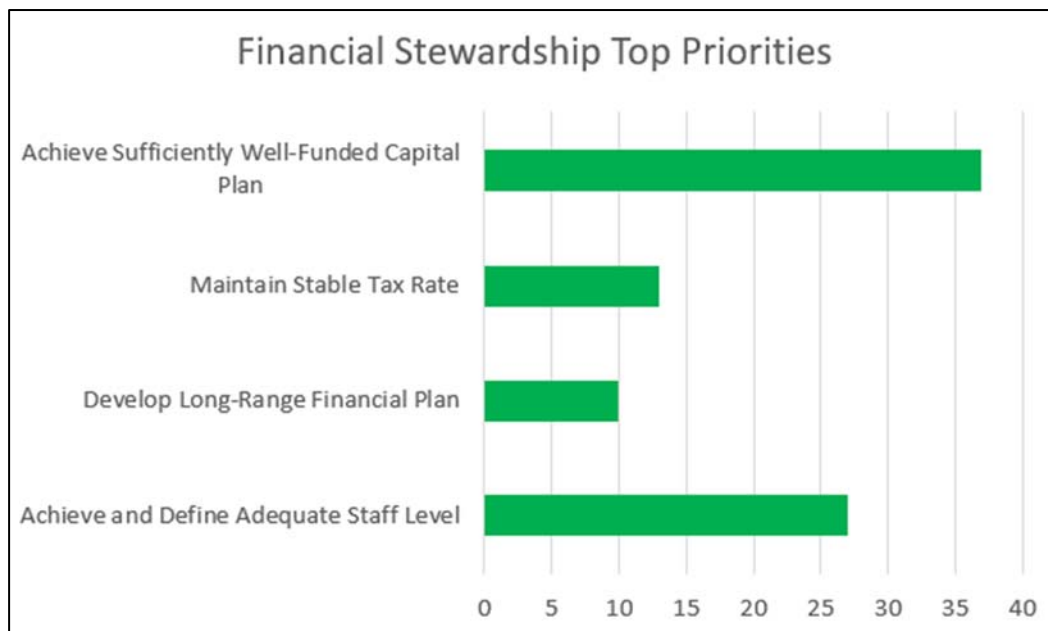
- 1) Reduce City Occupancy Costs
- 2) Retain and grow business- mid-high & salary
- 3) Ensure single-family use is prominent residential land use
- 4) Conduct Impact Fee Analysis
- 5) Establish Parks Foundation 501c3
- 6) Update financial and organizational policies to eliminate redundancies

**Long-Term**

- Achieve Sufficiently Well-funded Capital Plan
- Improve City Bond Rating to AAA
- Streamline Approval Processes
- ARPA deployment

**Key Performance Indicators**

- Level funding and inflation
- Preserve bond rating
- Tax rate per capita/SE Wisconsin
- Actually funded by priority
- Fund Balance % --- 10%? 12%?



## {Key Focus Area 4: Infrastructure and Technology}

### A. Definition:

- B. Buildings, Pool, Parks
- C. Roads and sidewalks that link the community
- D. Computers: Hardware, software, security
- E. Training, staffing
- F. Water Utilities
- G. Sewer
- H. Drainage
- I. Centralized Database
- J. GIS
- K. Asset Management
- L. Fleet
- M. Elections
- N. Contemporary Systems
  - Multi-model options
  - IT-grow/support/staff
- O. SMART CITY- public access to internet, connected systems
- P. Sustainability- environment
  - Urban forest- AG
  - Heat islands-electric cars
  - Solar- Green City

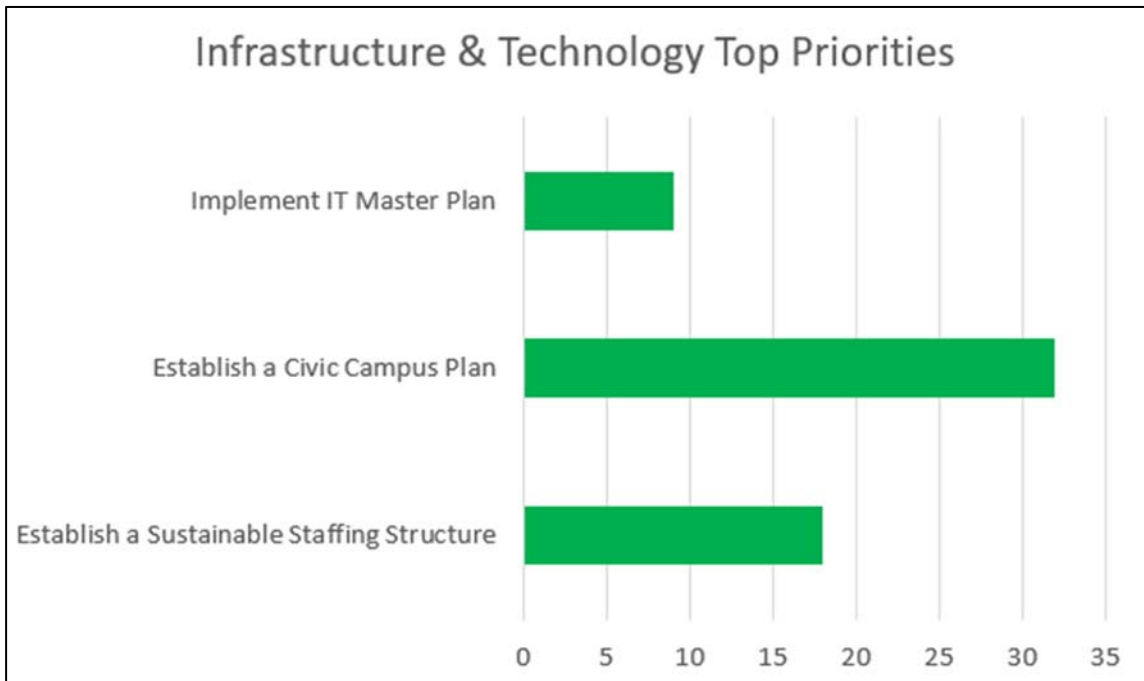
### B. Outcomes:

- 1) Better tech collaboration between departments and contractors
  - a) Communication mechanism (TEAMS)
  - b) Automated workflow
- 2) Buildings being of sufficient capacity, safe, and code compliant
- 3) Upgraded software and equipment
- 4) Better road interconnectivity
- 5) Reduce occupancy costs
- 6) User-friendly interface for staff and public, i.e. website
- 7) Maintaining what we have
- 8) Community Education
- 9) Training
- 10) Sustainable maintenance/replacement schedule
- 11) Good roads
- 12) Feasibility
- 13) Accountability
- 14) Transparency
- 15) Electronic Poll Books

- 16) Electronic Record-Doc Management
- 17) Fully funded capital plan
- 18) E/W cross city access

**C. Strategic Goals: Big Picture, Intangible**

- 1. Establish a sustainable staffing structure
- 2. Create better efficiencies
- 3. Establish a civic campus plan
- 4. Reduce City’s occupancy costs
- 5. Create interoperability
- 6. Establish a sustainable maintenance schedule
- 7. Obtain a work order system
- 8. Purchase a land management system
- 9. Improve technology collaboration between departments
- 10. Improve interface with public
- 11. Implement previous studies
- 12. Implement IT Master Plan



## {Key Focus Area 5: Quality of Life}

### A. Definition:

- Low taxes for level of services
- Safe/health
- Education – all levels
- Active/passive Rec
- Access to jobs – close to job centers
- Open space – natural
- Infrastructure
  - a. Roads
  - b. Sewer & Water
- Cost of living
- Access to entertainment
  - a. Parks
  - b. Pool
  - c. Food
  - d. Golf/mini
  - e. Private Market
- Healthcare – High Quality
- Age in Place
- Aesthetics
  - a. Public Space
  - b. Housing/Neighborhoods
- Multi-modal
- Library

### D. Outcomes:

1. Preserve and enhance existing assets – Create Draw
2. Pace/Standard Setter
3. Celebrate unique characteristics such as quality, rural, high end, design
4. Pool for Community
5. Tennis courts
6. Connectivity
  - a) Bike/Ped (formalize mountain bike)
  - b) Major landmarks
7. Ice-skating rink or trail
8. Community Engagement & Vibrancy
  - a) Town Center
  - b) Gather
  - c) Center- Park & Rec



9. Year-round Sports Center
10. Drainage/Flood Areas
11. Preservation of land through development
  - a) TDR
  - b) ENV features
  - c) Public Access

## **7. Strategic Goals: Big Picture, Intangible**

### **Short-term**

- 1) Build a new pool
- 2) Encourage more special events
- 3) Develop funding strategy for Park Comp Plan implementation
  - a) Park foundation 501(c) 3
- 4) Develop civic campus plan
- 5) Fulfil Town Center neighborhood objectives

### **Mid-Term**

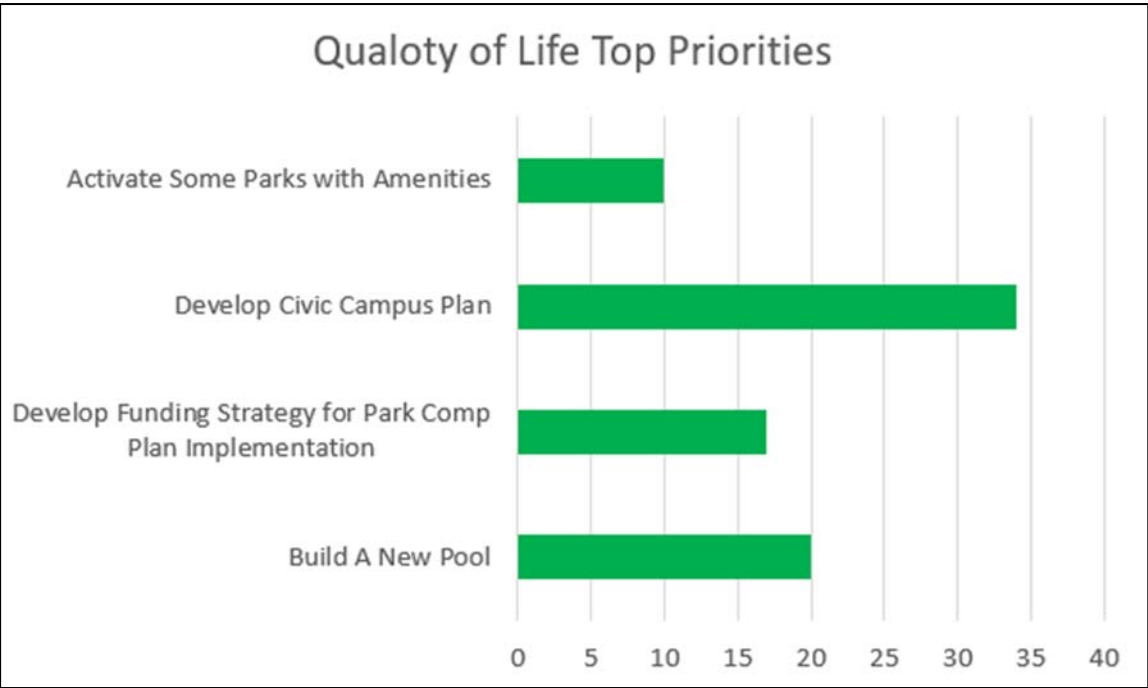
- 1) Reduce Rules
- 2) Reduce Subjectivity in Approvals
- 3) Activate some parks with amenities
  - a) Access to Lake Michigan
  - b) Indoor Sports Center- fees, revenue
  - c) Beer gardens
  - d) Mountain parks
- 4) Market Town Center
- 5) Limit growth
- 6) Partner with other local institutions and local communities

### **Long-Term**

1. Maintain/reinvest Town Center to ensure long-term value

### **Key Performance Indicators**

- 1) Square footage Occupied in Town Center
- 2) Tracking assessment value
- 3) Park usage/rental data
- 4) Time spent in proactive crime prevention
- 5) Festival attendance



### {Next Steps}

- ✓ Reporting Out Process
- ✓ Annual Update
- ✓ Community Communication
- ✓ Internal Communication
- ✓ Work Plan/Implementation Plan
- ✓ Adoption Update



## **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).

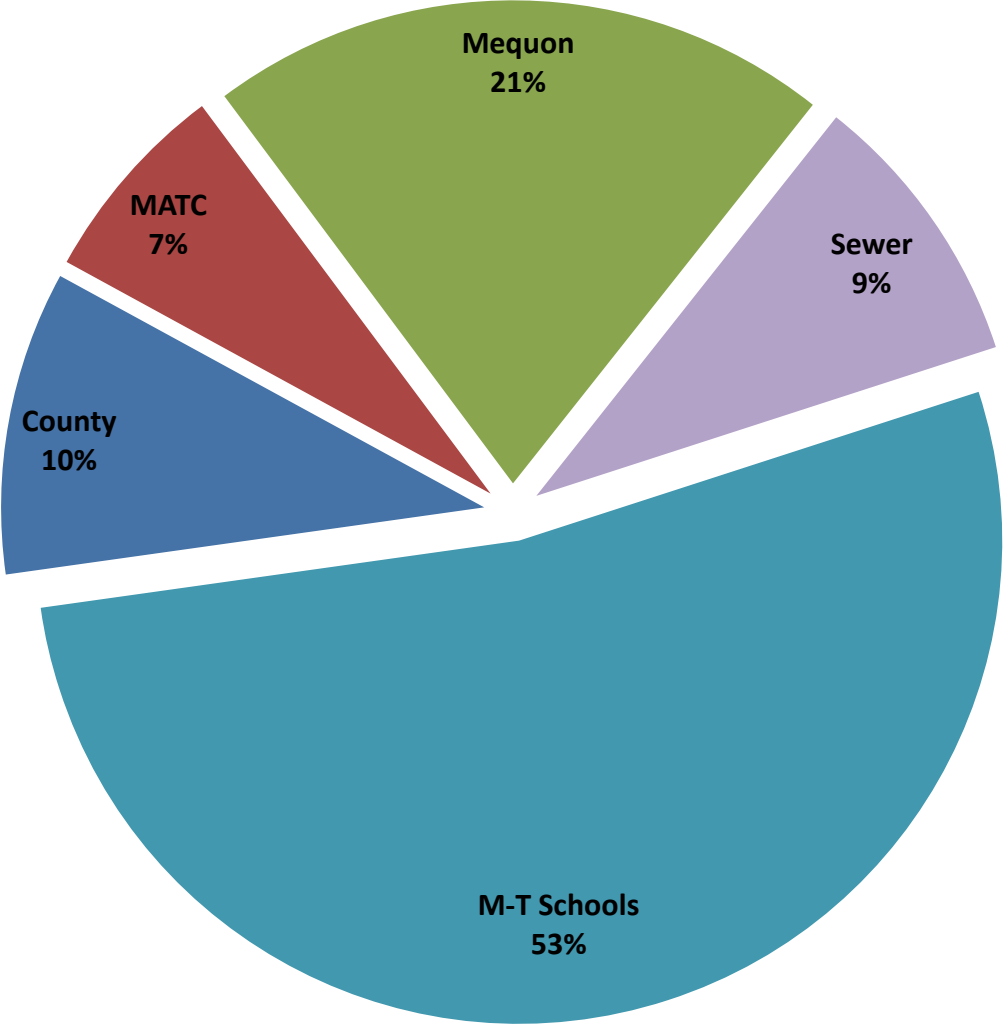
### ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

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 2022 Tax Levy Distribution

## Mequon-Thiensville School District with Sewer Service



### 2021 Tax Levy Information

Ozaukee County	\$ 7,847,202
City of Mequon	\$16,087,654
Sewer District	\$ 7,213,956
M/T Schools	\$40,696,348
MATC	\$ 5,283,970

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Total Fund Balance/Net Position**  
**2022 Budget - Summary by Appropriated Fund**

	General Fund	Capital Fund	Debt Service Fund	Sewer Fund	Water Fund	<b>TOTAL</b>
<b>REVENUES:</b>						
General Property Tax	\$ 11,939,401	\$ 1,328,000	\$ 2,820,253	\$ 7,213,956	\$ -	\$ 23,301,610
Intergovernmental	2,378,589	-	-	-	-	2,378,589
License & Permits	1,045,900	-	-	-	-	1,045,900
Public Safety Fees	886,300	-	2,188,000	-	-	3,074,300
Public Charges for Service	445,400	-	-	3,795,911	3,400,800	7,642,111
Other Revenue	1,100,800	-	-	71,342	140,635	1,312,777
Investment income	40,000	-	1,000	30,000	15,000	86,000
Total Revenues	<u>17,836,390</u>	<u>1,328,000</u>	<u>5,009,253</u>	<u>11,111,209</u>	<u>3,556,435</u>	<u>38,841,287</u>
<b>EXPENDITURES:</b>						
General Government	3,121,658	-	-	-	-	3,121,658
Public Safety	9,296,777	-	-	-	-	9,296,777
Public Works	3,353,122	-	-	9,099,316	2,338,683	14,791,121
Community Enrichment	1,734,040	-	-	-	-	1,734,040
Community Development	514,043	-	-	-	-	514,043
Debt Service:						
Principal	-	-	3,295,000	-	-	3,295,000
Interest	-	-	489,253	456,893	362,442	1,308,588
Capital Outlay	-	9,058,498	-	-	-	9,058,498
Total Expenditures	<u>18,019,640</u>	<u>9,058,498</u>	<u>3,784,253</u>	<u>9,556,209</u>	<u>2,701,125</u>	<u>43,119,725</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(183,250)</u>	<u>(7,730,498)</u>	<u>1,225,000</u>	<u>1,555,000</u>	<u>855,310</u>	<u>(4,278,438)</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Other Financing Sources	-	9,490,000	-	-	-	9,490,000
Long-Term Debt Issued	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(7,500)	-	-	-	-	(7,500)
Total Other Financing Sources (Uses)	<u>(7,500)</u>	<u>9,490,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,482,500</u>
<b>NET CHANGE IN FUND BALANCE</b>	(190,750)	1,759,503	1,225,000	1,555,000	855,310	5,204,063
<b>FUND BALANCE - BEGINNING</b>	2,632,003	3,220,955	1,491,396	40,204,170	25,136,313	72,684,838
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,441,253</u>	<u>\$ 4,980,458</u>	<u>\$ 2,716,396</u>	<u>\$ 41,759,170</u>	<u>\$ 25,991,623</u>	<u>\$ 77,888,900</u>



# CITY OF MEQUON

## Comparative Schedule of Changes in Total Fund Balance/Net Position 2020-2022 Summary by Appropriated Fund

	Ending 12/31/19	2020 changes	Ending 12/31/20	% change in 2020	2021 Projected changes	Projected Ending 12/31/21	% change in 2021	2022 Budgeted changes	Budgeted Ending 12/31/22	% change in 2022
<b>General Fund</b>	\$2,483,338									
Surplus/(Deficit)		68,493	\$2,551,831	2.8%						
Surplus/(Deficit)					90,171	\$2,642,003	3.5%			
Surplus/(Deficit)								-	\$2,642,003	0.0%
<b>Capital Projects</b>	5,874,999									
Surplus/(Deficit)		(1,956,955)	\$3,918,044	-33.3%						
Surplus/(Deficit)					(829,173)	\$3,088,871	-21.2%			
Surplus/(Deficit)								(7,730,498)	(\$4,641,626)	-250.3%
<b>Debt Service</b>	(678,020)									
Surplus/(Deficit)		(5,611,837)	(\$6,289,857)	827.7%						
Surplus/(Deficit)					1,569,140	(\$4,720,717)	24.9%			
Surplus/(Deficit)								1,225,000	(\$3,495,717)	25.9%
<b>Sewer Fund</b>	33,445,359									
Surplus/(Deficit)		2,098,803	\$35,544,162	6.3%						
Surplus/(Deficit)					3,105,008	\$38,649,170	8.7%			
Surplus/(Deficit)								1,555,000	\$40,204,170	4.0%
<b>Water Fund</b>	19,870,084									
Surplus/(Deficit)		1,994,180	21,864,264	10.0%						
Surplus/(Deficit)					2,416,739	\$24,281,003	11.1%			
Surplus/(Deficit)								855,310	\$25,136,313	3.5%
<b>Totals:</b>	\$60,995,760	(\$3,407,316)	\$57,588,444		\$6,351,886	\$63,940,330		(\$4,095,188)	\$59,845,142	

## 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.

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

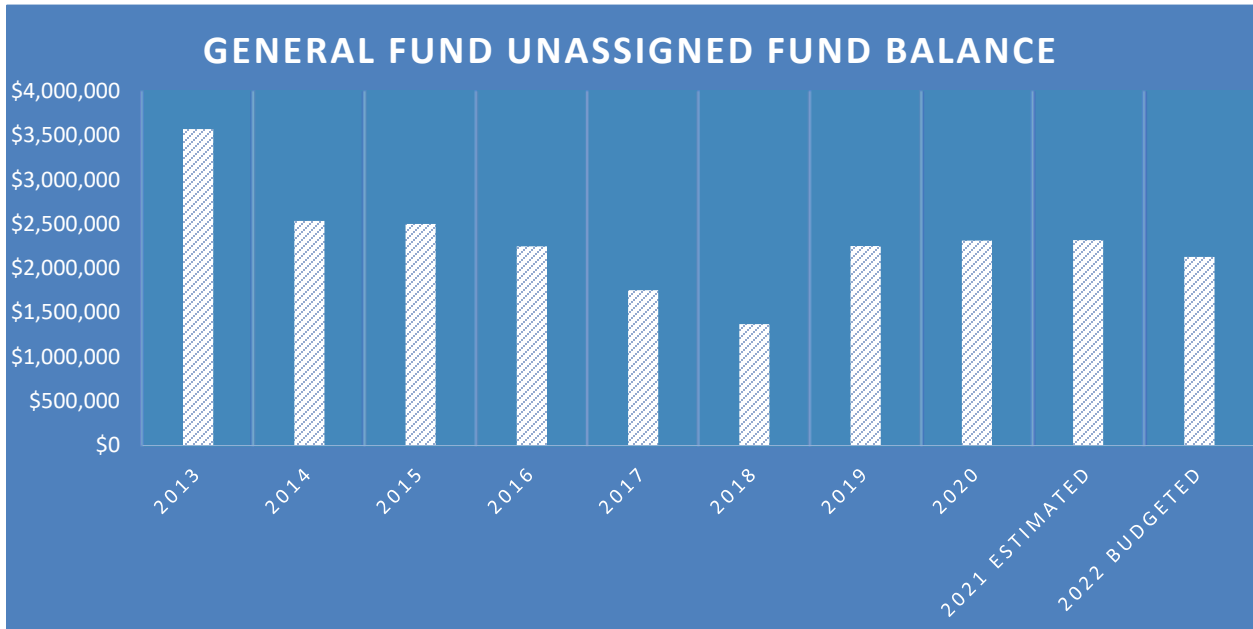
# General Fund Summary

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

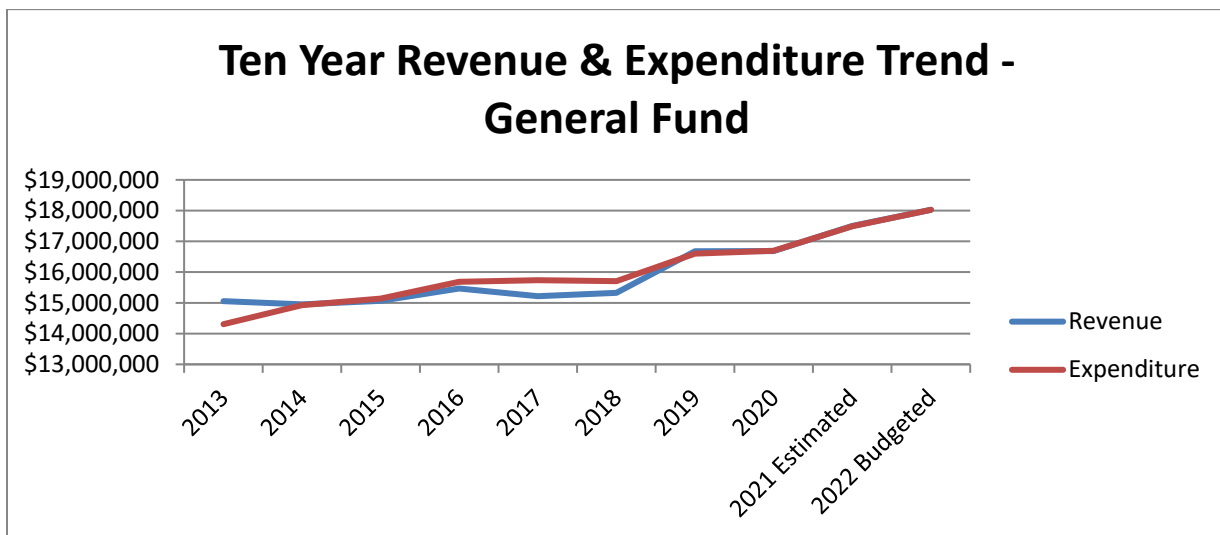
	2020 Actual	2021 Amended Budget	2021 Actual	2022 Budget
<b>REVENUES:</b>				
General Property Taxes	10,989,342	11,744,633	11,744,502	11,939,401
Intergovernmental	2,276,350	2,196,729	2,216,055	2,378,589
Licenses & Permits	1,403,824	876,850	1,080,113	1,045,900
Fines and Forfeitures	149,638	1,016,500	929,686	886,300
Public Charges for Services	1,329,885	344,950	475,710	445,400
Other revenues	500,925	1,196,684	1,026,752	1,291,550
Investment income	110,085	135,000	(2,588)	40,000
Total Revenues	<u>16,760,049</u>	<u>17,511,346</u>	<u>17,470,230</u>	<u>18,027,140</u>
<b>EXPENDITURES:</b>				
Salaries	8,945,004	9,480,159	9,230,465	9,756,135
Fringe Benefits	3,349,134	3,785,002	3,591,668	3,706,008
Materials & Supplies	989,343	918,173	925,699	994,056
Facility & Plant	514,316	595,170	601,561	509,597
Purchased Services	2,664,699	2,590,326	2,841,633	2,825,964
Other Staff Costs	81,421	77,945	98,670	77,945
Equipment/Other	147,639	64,571	90,362	149,935
Total Expenditures	<u>16,691,556</u>	<u>17,511,346</u>	<u>17,380,059</u>	<u>18,019,640</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>68,493</u>	<u>-</u>	<u>90,171</u>	<u>7,500</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(10,000)	-	-	(7,500)
Fund Balance Applied	-	-	-	(190,750)
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>(198,250)</u>
<b>NET CHANGE IN FUND BALANCE</b>	58,493	-	90,171	(190,750)
<b>FUND BALANCE - BEGINNING</b>	2,483,338	2,541,831	2,541,831	2,632,003
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,541,831</u>	<u>\$ 2,541,831</u>	<u>\$ 2,632,003</u>	<u>\$ 2,441,253</u>

## GENERAL FUND BALANCE

Over the past ten years, the General Fund unassigned fund balance has remained over the 10% of revenue minimum the financial policies require. For 2021, the estimated ending fund balance will be 11.8% of expenditures.

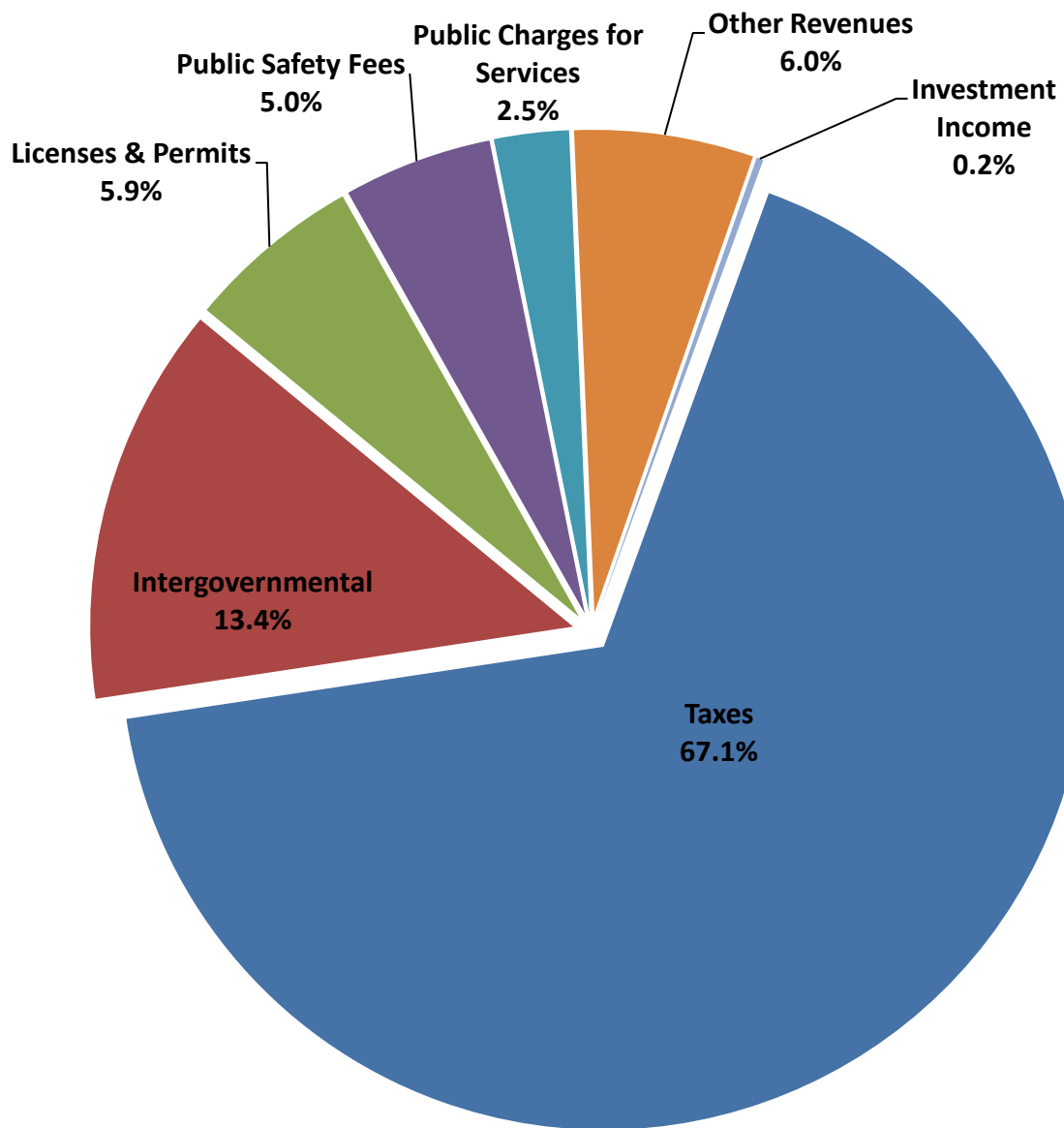


The chart below provides a summary of revenue and expenditure trends for the General Fund for fiscal years 2013 to 2022. The General Fund unassigned fund balance is primarily driven by the excess or deficit of the expenditures compared to the revenues.



# General Fund Revenues

**CITY OF MEQUON**  
**2022 General Fund**  
**Revenues by Funding Type**



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

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<b>REVENUES</b>					
<b>TAXES:</b>					
General Property Tax	10,797,256	10,907,975	11,744,633	11,744,502	11,939,401
<b>INTERGOVERNMENTAL:</b>					
Shared Revenues	306,642	306,642	306,627	306,627	306,634
Utility Tax	45,913	45,529	43,708	58,060	55,737
Fire Insurance Dues	180,267	182,892	186,000	189,529	193,000
General Highway Aid	1,431,306	1,555,389	1,484,240	1,482,295	1,444,169
Connecting Streets	69,284	69,111	69,412	69,412	69,412
Recycling Grants	15,402	15,400	15,375	15,456	15,375
Law Enforcement	12,062	5,417	5,000	8,309	7,500
Computer Aid	105,573	95,970	86,367	86,367	86,367
State Grants	-	-	-	-	200,395
Use value Penalty	9,833	-	-	-	-
Total Intergovernmental	2,176,282	2,276,350	2,196,729	2,216,055	2,378,589
<b>LICENSES &amp; PERMITS:</b>					
Liquor and Beverage Licenses	51,708	2,926	41,750	41,553	41,750
Tavern Operators Licenses	10,810	8,070	11,000	9,410	11,000
Business Licenses	4,513	4,092	4,500	4,672	4,500
Cigarette Licenses	1,400	1,500	1,400	1,100	1,400
Amusement Device Licenses	1,625	1,650	1,750	1,550	1,750
Food Licenses	-	-	-	-	-
Building Permits	507,022	357,788	415,000	483,337	525,000
Compliance Permits	-	-	-	-	-
Electrical Permits	113,453	95,504	100,000	136,201	135,000
Plumbing Permits	128,019	111,618	115,000	145,523	140,000
Heating & Air Permits	107,303	67,102	80,000	101,420	100,000
Temporary Occupancy Permits	10,647	9,008	9,250	8,099	8,000
Occupancy Permits	16,431	12,137	9,000	4,813	6,000
Permit Deposit Forfeitures	-	12,523	30,000	75,655	12,000
Brush Permits	40,055	42,595	40,000	41,665	41,000
Burning Permits	10,705	12,020	11,000	12,580	11,500
Sign Permits	6,300	4,675	7,000	9,910	6,500
Other Permits	175	225	200	2,625	500
Total Licenses and Permits	1,010,166	743,433	876,850	1,080,113	1,045,900
<b>PUBLIC SAFETY FEES:</b>					
Court Penalties and Fines	151,151	117,868	145,000	106,430	120,000
False Alarms - Police	61,758	25,550	34,400	26,642	25,000
Parking Violations	370	115	200	315	-
Weapon Permits	6,275	6,105	12,000	10,830	12,000
Police fees	13,916	12,106	15,000	15,061	15,100
Ambulance Fees	681,233	580,424	775,000	753,442	700,000
Fire Inspections Fees	7,576	6,736	7,000	6,983	4,200
Accident Response Fees	10,293	7,632	17,000	7,246	8,000
False Alarms - Fire	11,485	9,700	8,400	2,700	2,000
Fees-Fire Dept	2,435	-	2,500	38	-
Total Fines and Forefeitures	946,492	766,235	1,016,500	929,686	886,300



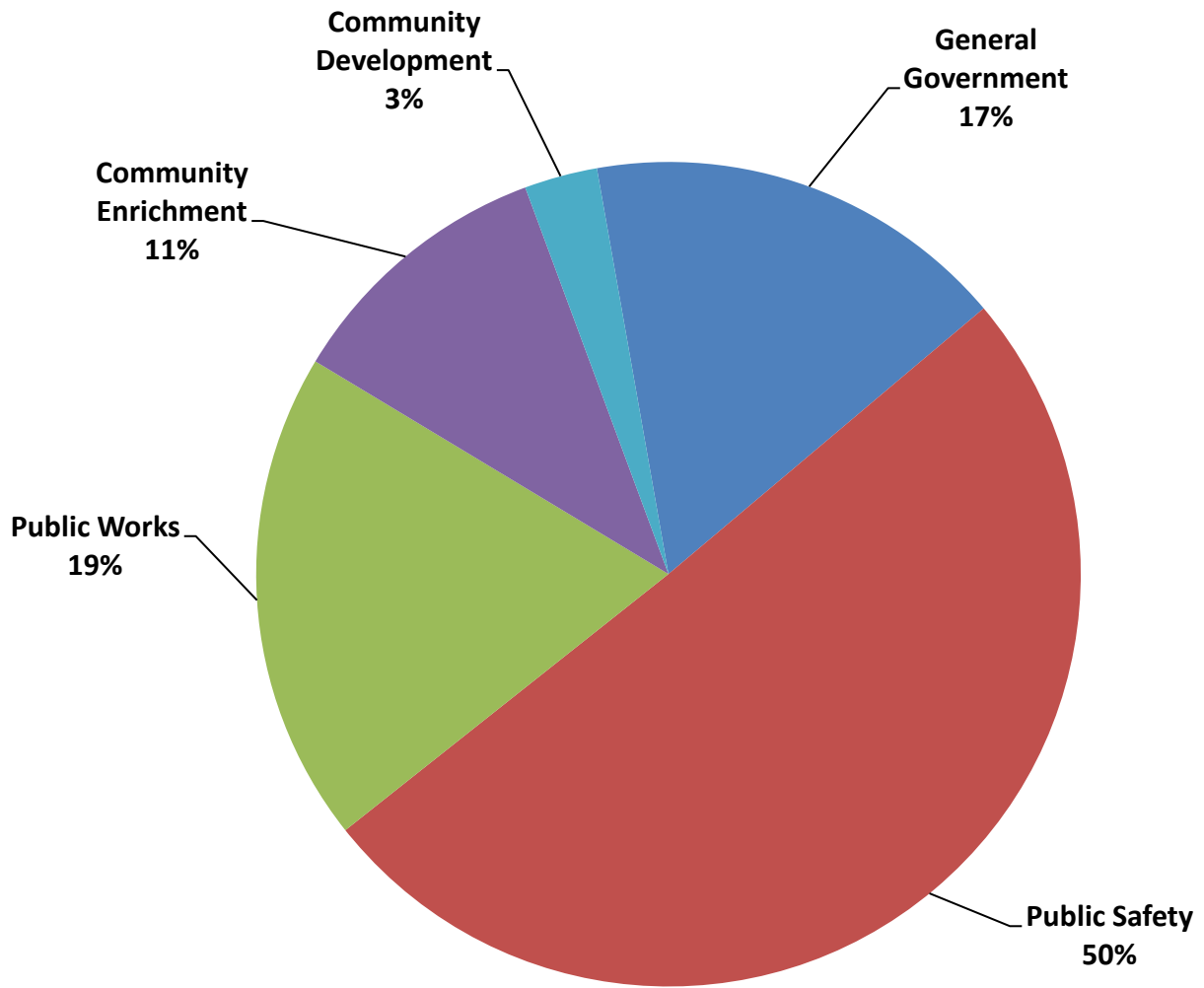
**CITY OF MEQUON**  
**Budgetary Comparison Schedule of Revenues**  
**General Fund**

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<b>PUBLIC CHARGES FOR SERVICES:</b>					
Dog Licenses	9,402	8,246	9,500	8,941	8,500
Fees - Clerk	2,492	1,743	3,000	18,294	3,000
Photocopying / maps	7,650	3,764	5,500	5,156	5,500
Sale of Materials	32,800	52,426	36,000	110,940	75,000
Miscellaneous	29,743	26,971	25,000	27,324	28,000
Fees - Treasurer	12,780	18,105	8,000	12,315	12,000
Fees - Engineering / PC	23,613	29,856	22,000	33,096	30,000
Fees - Consultants	116,723	85,625	50,000	58,867	50,000
Fees - Highway	16,848	13,738	8,000	2,078	8,000
Street Lights	1,792	2,315	2,250	1,976	2,250
Recycling	-	-	-	-	-
Storm Sewers	-	-	-	-	-
Holding Tank Fees	838	1,176	-	441	-
Pool Concessions	1,200	20	1,200	957	1,200
Swimming Pool Fees	59,447	25,285	65,000	68,552	67,000
Park Reservations	47,293	22,440	45,000	63,532	80,550
Landscaping / Mowing	3,250	4,300	4,500	1,750	4,400
Zoning Fees	70,035	56,771	60,000	61,491	70,000
Total Public Charges	<u>435,906</u>	<u>352,781</u>	<u>344,950</u>	<u>475,710</u>	<u>445,400</u>
<b>OTHER REVENUES:</b>					
Tax Penalties and Interest	3,622	3,803	3,500	5,095	4,000
Special Assessments	-	-	-	-	-
Special Assessments Interest	173	-	-	-	-
Sewer Utility Chargebacks	226,849	240,651	199,051	214,905	240,000
Water Utility Chargebacks	141,716	146,827	135,698	133,166	145,000
Cell Tower Leases	164,450	268,282	217,225	180,312	200,000
Cable Franchise Fees	380,610	381,471	380,000	370,966	381,000
Insurance Dividends	47,694	43,240	45,000	32,745	40,800
Worker Compensation	-	-	-	-	-
Event Fees	-	-	-	-	-
Event Donations	-	-	-	-	-
Payments in Lieu of Taxes	77,912	81,366	78,000	89,561	90,000
Revenue Reduction	-	-	128,210	-	190,750
Other Grants	53,463	430,713	-	-	-
Other Financing Sources	-	(65,000)	10,000	-	-
Prior Years Expense	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Revenues	<u>1,096,489</u>	<u>1,531,353</u>	<u>1,196,684</u>	<u>1,026,752</u>	<u>1,291,550</u>
<b>INVESTMENT INCOME</b>					
Investment Income	<u>187,224</u>	<u>106,282</u>	<u>135,000</u>	<u>(2,588)</u>	<u>40,000</u>
<b>TOTAL REVENUES</b>	<u><u>16,649,815</u></u>	<u><u>16,684,410</u></u>	<u><u>17,511,346</u></u>	<u><u>17,470,230</u></u>	<u><u>18,027,140</u></u>

# General Fund Expenditures

# CITY OF MEQUON

## 2022 General Fund Expenditures by Functional Area

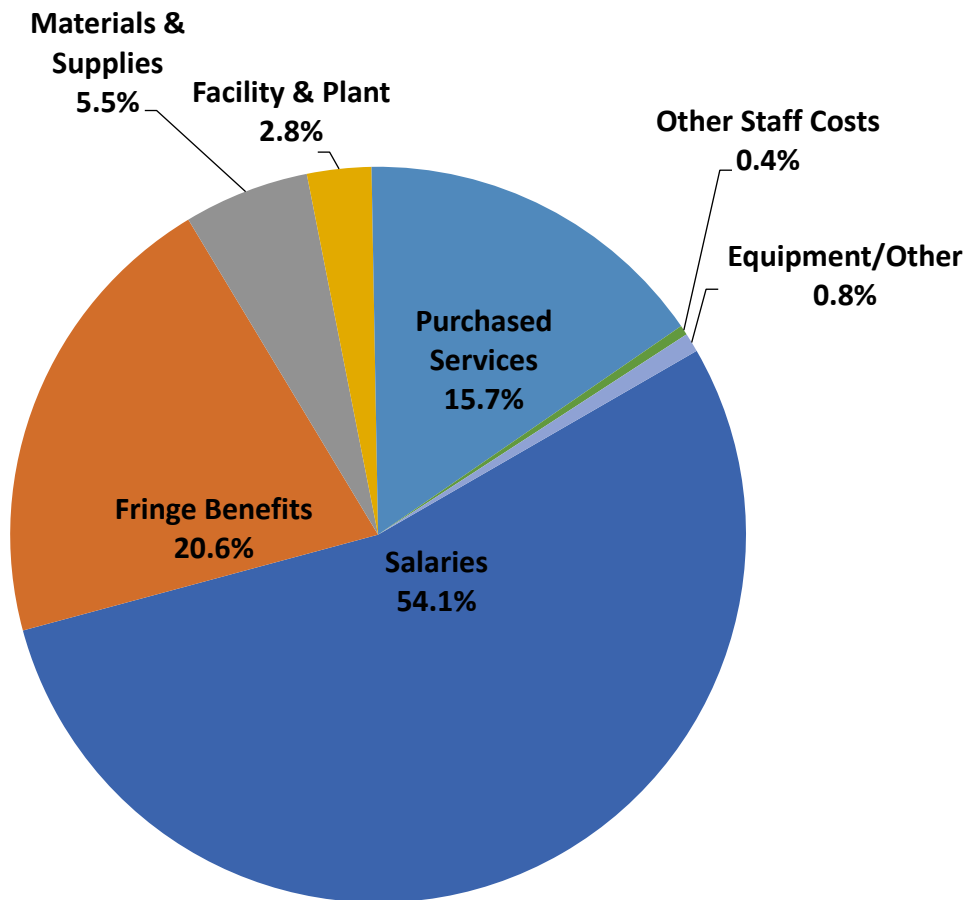


**CITY OF MEQUON**  
**Budgetary Comparison and Expenditure Summary by Functional Area**  
**General Fund**

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget
<b>GENERAL GOVERNMENT:</b>					
Common Council	\$ 137,397	\$ 93,046	\$ 77,582	\$ 92,114	\$ 86,058
Mayor	-	-	-	-	-
Administrator	278,222	276,061	277,432	311,014	286,045
Clerk	268,168	328,104	331,321	308,947	305,569
Elections	34,349	104,261	37,753	57,461	105,136
Information Services	333,231	321,637	334,767	380,364	525,372
Finance	571,516	644,469	451,813	478,071	520,760
Assessor	227,834	284,790	345,166	380,973	290,820
Human Resources	174,719	185,405	187,783	218,961	232,373
Legal Counsel	101,055	123,321	100,307	108,298	102,483
Building Maintenance	650,085	659,234	726,038	737,052	674,542
Total General Government	<u>2,776,575</u>	<u>3,020,327</u>	<u>2,869,962</u>	<u>3,073,256</u>	<u>3,129,158</u>
<b>PUBLIC SAFETY:</b>					
Police	5,401,580	5,349,972	5,749,036	5,645,639	5,953,769
Fire / EMS	1,642,603	1,848,388	2,197,392	2,094,500	2,227,113
Communications	709,720	698,485	690,002	624,703	591,590
Police Reserve	7,699	2,796	4,861	3,924	-
Inspections	564,630	491,177	525,305	505,730	524,305
Total Public Safety	<u>8,326,231</u>	<u>8,390,818</u>	<u>9,166,596</u>	<u>8,874,497</u>	<u>9,296,777</u>
<b>PUBLIC WORKS:</b>					
Vehicle Maintenance	530,196	504,459	517,278	539,478	531,921
Engineering	638,381	530,806	581,150	524,508	584,453
Highway	2,086,364	1,868,447	1,999,217	1,916,871	2,041,065
Forestry	-	126,529	172,652	150,353	195,683
Recycling	30,489	30,401	27,946	28,469	-
Total Public Works	<u>3,285,430</u>	<u>3,060,642</u>	<u>3,298,243</u>	<u>3,159,679</u>	<u>3,353,122</u>
<b>COMMUNITY ENRICHMENT:</b>					
Library Services Grant	1,050,000	1,075,000	1,058,000	1,058,000	1,061,000
Swimming Pool	99,954	107,163	101,363	112,421	101,323
Parks	627,923	563,588	543,032	586,472	571,717
Cemetery	-	-	-	-	-
Total Community Enrichment	<u>1,777,877</u>	<u>1,745,751</u>	<u>1,702,395</u>	<u>1,756,893</u>	<u>1,734,040</u>
<b>COMMUNITY DEVELOPMENT:</b>					
Community Development	434,051	474,017	474,150	515,734	514,043
Total Community Development	<u>434,051</u>	<u>474,017</u>	<u>474,150</u>	<u>515,734</u>	<u>514,043</u>
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u><u>16,600,164</u></u>	<u><u>16,691,555</u></u>	<u><u>17,511,346</u></u>	<u><u>17,380,059</u></u>	<u><u>18,027,140</u></u>

**CITY OF MEQUON**

**2022 General Fund  
Expenditures by Classification**



# Capital Projects Fund

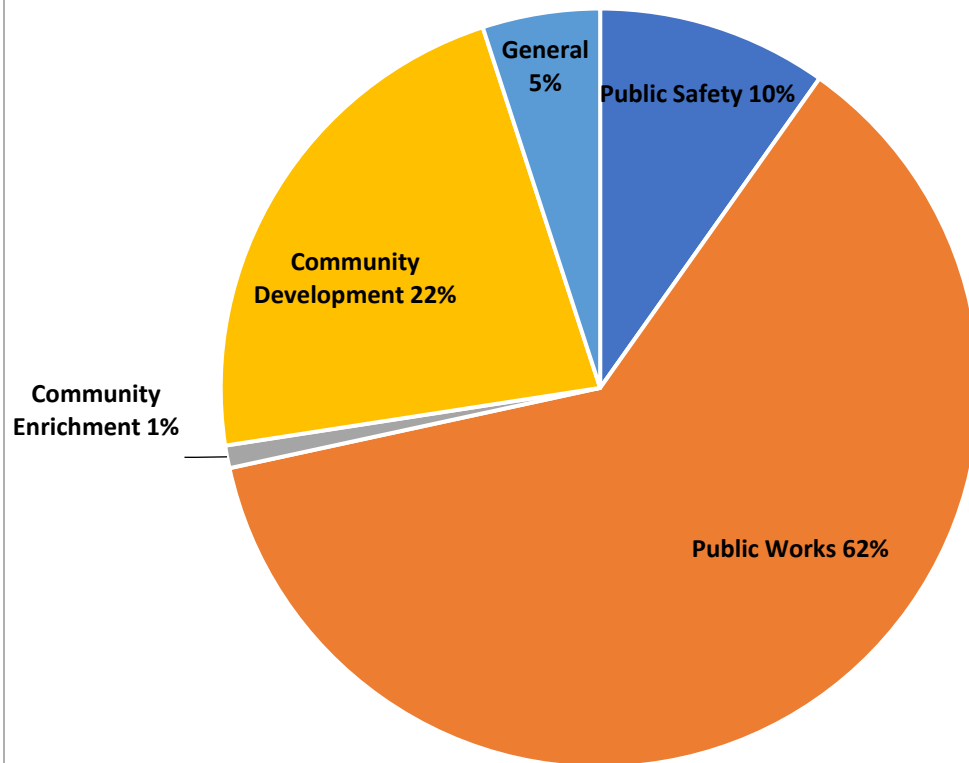
**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Capital Project Fund**

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 1,686,123	\$ 1,190,000	\$ 1,568,572	\$ 1,328,000
Special Assessment	30,490	-	23,514	-
Investment Income	89,078	-	(1,554)	-
Grants	-	-	52,907	-
Other Revenues	453,795	-	657,458	-
Total Revenues	<u>2,259,486</u>	<u>1,190,000</u>	<u>2,300,896</u>	<u>1,328,000</u>
<b>EXPENDITURES:</b>				
General Government	-	270,000	-	453,500
Public Safety	-	411,000	-	889,000
Public Works	-	3,678,635	-	5,597,648
Community Enrichment	-	180,000	-	87,150
Conservation & Development	-	-	-	2,031,200
Capital Outlay	4,169,921	-	3,130,069	-
Principal/Interest Expense	46,520	-	-	-
Total Expenditures	<u>4,216,441</u>	<u>4,539,635</u>	<u>3,130,069</u>	<u>9,058,498</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,956,955)</u>	<u>(3,349,635)</u>	<u>(829,173)</u>	<u>(7,730,498)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	73,372	-	-	9,490,000
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Sales of assets	58,712	-	-	-
Total Other Financing Sources (Uses)	<u>132,084</u>	<u>-</u>	<u>-</u>	<u>9,490,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,824,871)	(3,349,635)	(829,173)	1,759,503
<b>FUND BALANCE - BEGINNING</b>	5,874,999	4,050,128	4,050,128	3,220,955
<b>FUND BALANCE - ENDING</b>	<u>\$ 4,050,128</u>	<u>\$ 700,493</u>	<u>\$ 3,220,955</u>	<u>\$ 4,980,458</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

## 2022 Capital Projects Fund Expenditures by Functional Area





**CITY OF MEQUON**  
**2022 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY**

		2021		2022	1/1/22	2022	
	Project #	Budgeted	2021 Ending	Budgeted	Available	Projected	2022 Ending
		Funding	Balance	Funding/Debt	Balance	Expenses	Balance
				Issue			
<b>Buildings</b>							
DPW Facility Repairs	10023	-	10,490	-	10,490	10,490	(0)
City-Wide Buildings	12015	160,000	208,467	175,000	383,467	375,000	8,467
Facilities Improvement	10024	-	73,500	-	73,500	73,500	-
		<u>160,000</u>	<u>292,457</u>	<u>175,000</u>	<u>467,457</u>	<u>458,990</u>	<u>8,467</u>
<b>Information Services</b>							
IT Data Processing Equipment	10117	-	-	-	-	-	-
Disaster Recovery Project	12011	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Elections</b>							
Election Equipment	10063	-	25,190	-	25,190	5,000	20,190
		<u>-</u>	<u>25,190</u>	<u>-</u>	<u>25,190</u>	<u>5,000</u>	<u>20,190</u>
<b>Engineering</b>							
Major Drainage Projects	10013	-	160,036	-	160,036	100,000	60,036
Small Bridge & Culvert	10018	-	32,699	-	32,699	32,699	-
Local Drainage Program	10016	-	-	-	-	-	-
Engineering Software	12013	-	14,579	-	14,579	8,000	6,579
Master Stormwater Mgmt	10028	-	75,934	-	75,934	50,000	25,934
		<u>-</u>	<u>283,248</u>	<u>-</u>	<u>283,248</u>	<u>190,699</u>	<u>92,549</u>
<b>Engineering - Roads</b>							
Road & Parking Lot Repl	10001	-	1,286,824	5,035,000	6,321,824	2,429,069	3,892,755
Annual Road Maintenance	10003	325,000	4,242	350,000	354,242	353,476	766
Highland Road Interchange	10009	-	(65,577)	1,735,000	1,669,424	1,669,424	-
		<u>325,000</u>	<u>1,225,489</u>	<u>7,120,000</u>	<u>8,345,489</u>	<u>4,451,969</u>	<u>3,893,521</u>
<b>Fire Department</b>							
Fire & EMS Vehicles	10236	80,000	594,337	100,000	694,337	690,000	4,337
Self Contained Breathing Apparatus	10014	-	-	-	-	-	-
Fire Officer Equipment Replacement	10134	10,000	6,520	10,000	16,520	15,000	1,520
Hydraulic Rescue Equipment	12029	-	6,010	-	6,010	-	6,010
		<u>90,000</u>	<u>606,867</u>	<u>110,000</u>	<u>716,867</u>	<u>705,000</u>	<u>11,867</u>
<b>Parks Maintenance</b>							
Park Planning & Imp.	10474	47,000	52,957	50,000	102,957	87,150	15,807
Interurban Trail	12021	-	-	-	-	-	-
Parking Lot Resurfacing - Parks	10004	-	-	-	-	-	-
Swimming Pool Equip.	10037	-	185	-	185	-	185
Cemetery Restoration	10071	-	5,000	-	5,000	-	5,000
		<u>47,000</u>	<u>58,142</u>	<u>50,000</u>	<u>108,142</u>	<u>87,150</u>	<u>20,992</u>

**CITY OF MEQUON**  
**2022 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY**

		2021	2021	2022	1/1/22	2022	2022
Project #		Budgeted	Ending	Budgeted	Available	Projected	Ending
		Funding	Balance	Funding/Debt	Balance	Expenses	Balance
				Issue			
<b>Police</b>							
Police Vehicles	10235	155,000	244,095	175,000	419,095	102,000	317,095
Information Tech Replacement	12012	-	12,377	-	12,377	2,000	10,377
Police Officer Equipment	10135	20,000	64,683	20,000	84,683	30,000	54,683
Police Computer Replacement	12044	-	13,420	-	13,420	3,000	10,420
Police Vehicle IT Equipment	10029	-	35,905	-	35,905	12,000	23,905
Police Reserve Van	10042	-	-	-	-	-	-
Police Weapons	10036	8,000	25,734	8,000	33,734	27,000	6,734
		<u>183,000</u>	<u>396,214</u>	<u>203,000</u>	<u>599,214</u>	<u>176,000</u>	<u>423,214</u>
<b>Police Communications Center</b>							
Police Radio Equipment	10040	-	206,391	-	206,391	8,000	198,391
911 System Replacement	10041	-	4,945	-	4,945	-	4,945
		-	<u>211,336</u>	-	<u>211,336</u>	<u>8,000</u>	<u>203,336</u>
<b>Public Works</b>							
DPW Small Projects	10049	-	-	-	-	-	-
Roadway Lighting	10052	5,000	38,593	10,000	48,593	15,000	33,593
Urban Forestry	10062	-	9,490	-	9,490	9,490	(0)
DPW Vehicles	10359	320,000	492,702	350,000	842,702	840,000	2,702
Emerald Ash Borer Program	10070	60,000	3,232	80,000	83,232	80,000	3,232
		<u>385,000</u>	<u>544,017</u>	<u>440,000</u>	<u>984,017</u>	<u>944,490</u>	<u>39,527</u>
<b>Community Development</b>							
TIF #2	10802	-	24,077	-	24,077	1,200	22,877
TIF #3	10803	-	(2,944,697)	2,720,000	(224,697)	2,000,000	(2,224,697)
TIF #4	10804	-	571,901	-	571,901	15,000	556,901
TIF #5	10805	-	775,773	-	775,773	15,000	760,773
		-	<u>(1,572,946)</u>	<u>2,720,000</u>	<u>1,147,054</u>	<u>2,031,200</u>	<u>(884,146)</u>
<b>Grand Totals:</b>		<u>\$ 1,190,000</u>	<u>\$ 2,070,014</u>	<u>\$ 10,818,000</u>	<u>\$12,888,014</u>	<u>\$ 9,058,498</u>	<u>\$ 3,829,516</u>

# Capital Improvement

## **CITY OF MEQUON CAPITAL IMPROVEMENT FUND BUDGET**

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The City adopts an annual capital improvement budget, based on a five-year capital improvement program (CIP). The annual budget and CIP are prepared by department heads and reviewed by the City Administrator and Director of Finance as part of the review of department and program operating budgets. The annual capital improvement budget is then presented to 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 2022-2026 CIP includes those projects that are considered for funding based on completed infrastructure and land use plans, as well as certain items (e.g., Transportation - Development) that represent tentative needs related to development. The CIP does not include capital costs related to Tax Incremental Financing (TIF) District No. 3 in the Mequon Town Square area, which were identified in the overall project budget per the TIF project plan. Other redevelopment areas where TIF financing may be considered are identified in the project narratives. The CIP does not necessarily include costs related to future infrastructure necessary to support redevelopment efforts for which TIF financing could not be used. In such cases it may be necessary for the Council to amend the CIP and substitute or re-prioritize projects in accordance with the process described above.

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

	<b>Project Name/Funding Source</b>	<b>Project Description</b>
<b>Building Maintenance</b>		
	City Wide Building Repairs (Tax Levy Allocation and Focus on Energy grants)	<p>Sinking fund created to address aging building fixtures and equipment across the City’s building inventory. Utility cost savings are expected from updated windows and lighting.</p> <p>Operating Budget Impact: Energy savings could be realized by replacing outdated, inefficient building components and systems with new energy efficient models</p>
	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>
<b>Information Services</b>		
	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>

<b>Elections</b>		
	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>
<b>Engineering</b>		
	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>
<b>Engineering –Roads</b>		
	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>
<b>Fire Department</b>		
	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>



<b>Parks Maintenance</b>		
	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>

<b>Police</b>		
	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>
<b>Police Communications Center</b>		
	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>

<b>Public Works</b>		
	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 '22 thru FY '26

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
<b>Bonding</b>								
Road Program	10001	1	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	8,500,000
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	0
<b>Bonding Total</b>			<b>2,401,000</b>	<b>2,401,000</b>	<b>2,401,000</b>	<b>2,401,000</b>	<b>2,401,000</b>	<b>12,005,000</b>
<b>Capital Project Fund</b>								
Parking Lot Resurfacing	10001a	2	250,000	250,000	250,000	250,000	250,000	1,250,000
Annual Road Maintenance	10003	1	350,000	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
Bridge & Culvert Replacement	10018	2	75,000	25,000	25,000	25,000	25,000	175,000
Master Storm Water Management	10028	2	10,000	15,000	25,000	35,000	50,000	135,000
Police Vehicle IT Equipment	10029	1	10,000	10,000	10,000	10,000	10,000	50,000
Police Weapons	10036	1	24,000	8,000	8,000	8,000	8,000	56,000
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	0	20,000	0	0	0	20,000
Emerald Ash Borer	10070	1	80,000	100,000	120,000	140,000	160,000	600,000
IT Data Processing Equipment	10117a	3	12,000	6,000	6,000	6,000	6,000	36,000
Fire Equipment Replacement	10134	1	90,000	90,000	90,000	90,000	45,000	405,000
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	52,000	0	0	0	0	52,000
PD Building IT Equipment	12012	1	15,000	5,000	5,000	5,000	5,000	35,000
Asset Management Software	12013	2	0	5,000	7,000	10,000	12,000	34,000
City-Wide Building Repairs	12015	2	885,000	885,000	885,000	835,000	835,000	4,325,000
Police Computer Replacement	12044	2	5,000	5,000	5,000	5,000	5,000	25,000
City Wide PC Computer Replacement	179	1	20,000	20,000	0	20,000	20,000	80,000
New Printers	181	2	8,000	0	0	0	8,000	16,000
Network Infrastructure Replacement	184	2	18,000	10,000	0	0	0	28,000
UPS Replacement	185	2	0	0	18,000	0	0	18,000
City Hall Network Re-Wiring	186	2	18,000	0	0	0	0	18,000
Mequon Port Wash Surveillance System	189	2	40,000	0	0	0	0	40,000
Safety Building Remodel	2621	2	75,000	0	0	0	0	75,000
Festivals Electrical	2622	2	20,000	0	0	0	0	20,000
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	0	0	250,000
Warm Storage Building	597	2	0	0	500,000	500,000	0	1,000,000

Source	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Automatic Wash Bay Equipment	598	4	0	0	20,000	0	0	20,000
Lift Station Upgrades Pump Replacements - Cat #2	6942	2	25,000	25,000	25,000	25,000	25,000	125,000
<b>Capital Project Fund Total</b>			<b>3,565,900</b>	<b>3,137,900</b>	<b>3,606,725</b>	<b>3,517,515</b>	<b>2,934,750</b>	<b>16,762,790</b>
<b>Data Processing Equip (06-352)</b>								
Network Infrastructure Replacement	184	2				0		0
<b>Data Processing Equip (06-352) Total</b>						<b>0</b>		<b>0</b>
<b>Operating Budget</b>								
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	50,000	50,000	500,000	0	0	600,000
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
<b>Operating Budget Total</b>			<b>400,000</b>	<b>875,000</b>	<b>625,000</b>	<b>125,000</b>	<b>0</b>	<b>2,025,000</b>
<b>Sewer Utility Fund</b>								
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	50,000	50,000	50,000	240,000
NEW Emergency Generators - Category #2	6930	2	50,000	50,000	50,000	0	0	150,000
Asset Management Software - Category #4	6932	2	8,500	8,000	8,000	8,000	8,000	40,500
Cedarburg Rd - Flow Equalization - Category #1	6934	2	175,000	0	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 #2	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	0	0	30,000
Lift Station/Force Main Upgrade - Cat #3	6940	1	50,000	50,000	400,000	0	0	500,000
<b>Sewer Utility Fund Total</b>			<b>458,500</b>	<b>283,000</b>	<b>638,000</b>	<b>128,000</b>	<b>128,000</b>	<b>1,635,500</b>
<b>Water Utility Fund</b>								
On Main Not Using	7001	2	27,500	27,500	27,500	27,500	27,500	137,500
Water Trust Connections	7002	2	0	100,000	100,000	0	0	200,000
Off Main Connections	7003	2	50,000	0	50,000	0	0	100,000
Betterment of Service Projects - Category #7	7004	2	100,000	500,000	900,000	100,000	100,000	1,700,000
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	25,000	113,000
Water Meter Replacement - Category #3	7007	2	70,000	80,000	80,000	80,000	80,000	390,000
Equipment Replacement Fund - Category #5	7008	2	0	20,000	0	60,000	0	80,000
<b>Water Utility Fund Total</b>			<b>294,500</b>	<b>774,500</b>	<b>1,204,500</b>	<b>314,500</b>	<b>257,500</b>	<b>2,845,500</b>
<b>GRAND TOTAL</b>			<b>7,119,900</b>	<b>7,471,400</b>	<b>8,475,225</b>	<b>6,486,015</b>	<b>5,721,250</b>	<b>35,273,790</b>

# City of Mequon, Wisconsin

## *Capital Plan*

FY '22 thru FY '26

### PROJECTS BY DEPARTMENT

Department	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
<b>Building Maintenance</b>								
City-Wide Building Repairs	12015	2	885,000	885,000	885,000	835,000	835,000	4,325,000
Safety Building Remodel	2621	2	75,000	0	0	0	0	75,000
Festivals Electrical	2622	2	20,000	0	0	0	0	20,000
<b>Building Maintenance Total</b>			<b>980,000</b>	<b>885,000</b>	<b>885,000</b>	<b>835,000</b>	<b>835,000</b>	<b>4,420,000</b>
<b>Elections</b>								
Election Equipment	10063	1	0	20,000	0	0	0	20,000
<b>Elections Total</b>			<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Engineering</b>								
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	75,000	25,000	25,000	25,000	25,000	175,000
Master Storm Water Management	10028	2	10,000	15,000	25,000	35,000	50,000	135,000
Asset Management Software	12013	2	0	5,000	7,000	10,000	12,000	34,000
<b>Engineering Total</b>			<b>836,000</b>	<b>796,000</b>	<b>808,000</b>	<b>821,000</b>	<b>838,000</b>	<b>4,099,000</b>
<b>Engineering - Roads</b>								
Road Program	10001	1	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	8,500,000
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
<b>Engineering - Roads Total</b>			<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>11,500,000</b>
<b>Fire &amp; EMS</b>								
Fire Equipment Replacement	10134	1	90,000	90,000	90,000	90,000	45,000	405,000
Fire & EMS Vehicles	10236	1	200,000	200,000	200,000	200,000	200,000	1,000,000
Fire Computer Replacement	367	1	5,000	5,000	5,000	5,000	5,000	25,000
<b>Fire &amp; EMS Total</b>			<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>250,000</b>	<b>1,430,000</b>
<b>Information Services</b>								
IT Data Processing Equipment	10117a	3	12,000	6,000	6,000	6,000	6,000	36,000
City Hall Security	12010	3	52,000	0	0	0	0	52,000
City Wide PC Computer Replacement	179	1	20,000	20,000	0	20,000	20,000	80,000
New Printers	181	2	8,000	0	0	0	8,000	16,000
Network Infrastructure Replacement	184	2	18,000	10,000	0	0	0	28,000
UPS Replacement	185	2	0	0	18,000	0	0	18,000
City Hall Network Re-Wiring	186	2	18,000	0	0	0	0	18,000
Mequon Port Wash Surveillance System	189	2	40,000	0	0	0	0	40,000
<b>Information Services Total</b>			<b>168,000</b>	<b>36,000</b>	<b>24,000</b>	<b>26,000</b>	<b>34,000</b>	<b>288,000</b>

Department	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
<b>Parks Maintenance</b>								
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
<b>Parks Maintenance Total</b>			<b>241,400</b>	<b>316,400</b>	<b>265,225</b>	<b>211,015</b>	<b>128,250</b>	<b>1,162,290</b>
<b>Police</b>								
Police Weapons	10036	1	24,000	8,000	8,000	8,000	8,000	56,000
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	15,000	5,000	5,000	5,000	5,000	35,000
Police Computer Replacement	12044	2	5,000	5,000	5,000	5,000	5,000	25,000
<b>Police Total</b>			<b>269,000</b>	<b>243,000</b>	<b>243,000</b>	<b>243,000</b>	<b>243,000</b>	<b>1,241,000</b>
<b>Police - Communications Center</b>								
Police Vehicle IT Equipment	10029	1	10,000	10,000	10,000	10,000	10,000	50,000
Police Radio Equipment	10040	1	0	0	0	0	0	0
<b>Police - Communications Center Total</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>50,000</b>
<b>Public Works</b>								
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	500,000	0	1,000,000
Automatic Wash Bay Equipment	598	4	0	0	20,000	0	0	20,000
<b>Public Works Total</b>			<b>842,500</b>	<b>612,500</b>	<b>1,152,500</b>	<b>1,152,500</b>	<b>672,500</b>	<b>4,432,500</b>
<b>Sewer</b>								
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	50,000	50,000	50,000	240,000
NEW Emergency Generators - Category #2	6930	2	50,000	50,000	50,000	0	0	150,000
Asset Management Software - Category #4	6932	2	8,500	8,000	8,000	8,000	8,000	40,500
Cedarburg Rd - Flow Equalization - Category #1	6934	2	175,000	0	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 #2	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	0	0	30,000
Lift Station/Force Main Upgrade - 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	50,000	50,000	500,000	0	0	600,000
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
<b>Sewer Total</b>			<b>883,500</b>	<b>1,183,000</b>	<b>1,288,000</b>	<b>278,000</b>	<b>153,000</b>	<b>3,785,500</b>
<b>Water</b>								
On Main Not Using	7001	2	27,500	27,500	27,500	27,500	27,500	137,500
Water Trust Connections	7002	2	0	100,000	100,000	0	0	200,000
Off Main Connections	7003	2	50,000	0	50,000	0	0	100,000



<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>FY '22</b>	<b>FY '23</b>	<b>FY '24</b>	<b>FY '25</b>	<b>FY '26</b>	<b>Total</b>
Betterment of Service Projects - Category #7	7004	2	100,000	500,000	900,000	100,000	100,000	1,700,000
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	25,000	113,000
Water Meter Replacement - Category #3	7007	2	70,000	80,000	80,000	80,000	80,000	390,000
Equipment Replacement Fund - Category #5	7008	2	0	20,000	0	60,000	0	80,000
<b>Water Total</b>			294,500	774,500	1,204,500	314,500	257,500	2,845,500
<b>GRAND TOTAL</b>			7,119,900	7,471,400	8,475,225	6,486,015	5,721,250	35,273,790

# Debt Service Fund

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

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
<b>REVENUES:</b>				
General Property Tax	\$ 2,743,020	\$ 2,825,040	\$ 2,825,040	\$ 2,820,253
Tax Incremental Revenue	1,773,491	2,317,000	2,465,740	2,188,000
Miscellaneous Revenue	57,394	-	-	-
Investment Income	23,800	8,950	950	1,000
Total Revenues	<u>4,597,705</u>	<u>5,150,990</u>	<u>5,291,730</u>	<u>5,009,253</u>
<b>EXPENDITURES:</b>				
Debt Service				
Principal - General Obligation Bonds	2,485,000	2,420,000	2,420,000	2,465,000
Principal - Tax Incremental Financing	6,800,000	730,000	730,000	830,000
Interest - General Obligation Bonds	562,520	412,640	412,640	350,953
Interest - Tax Incremental Financing	263,323	155,150	155,150	133,250
Debt Issuance Costs	98,699	4,500	4,800	5,050
Total Expenditures	<u>10,209,542</u>	<u>3,722,290</u>	<u>3,722,590</u>	<u>3,784,253</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,611,837)</u>	<u>1,428,700</u>	<u>1,569,140</u>	<u>1,225,000</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	5,900,000	40,530	-	-
Long-Term Debt Issued	-	-	-	-
Amortization - Bond Premium	312,114	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>6,212,114</u>	<u>40,530</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	600,276	1,469,230	1,569,140	1,225,000
<b>FUND BALANCE - BEGINNING</b>	(678,020)	(77,744)	(77,744)	1,491,396
<b>FUND BALANCE - ENDING</b>	<u>\$ (77,744)</u>	<u>\$ 1,391,486</u>	<u>\$ 1,491,396</u>	<u>\$ 2,716,396</u>

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

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

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

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

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

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

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

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

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

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

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

## SCHEDULE OF GENERAL OBLIGATION DEBT

### PRINCIPAL PAYMENTS THROUGH MATURITY AS OF DECEMBER 31, 2021

Year	2013A G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	2019A G.O. Notes	2020A G.O. Notes	Totals
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>\$800,000</u>	<u>\$4,175,000</u>	<u>\$6,180,000</u>	<u>\$4,170,000</u>	<u>\$5,170,000</u>	<u>\$20,495,000</u>

**INTEREST PAYMENTS SCHEDULE THROUGH MATURITY  
AS OF DECEMBER 31, 2021**

<u>Year</u>	<u>2013A G.O. Notes</u>	<u>2015A G.O. Corp. Purp. Bonds</u>	<u>2016A G.O. DPW Bonds</u>	<u>2019A G.O. Notes</u>	<u>2020A G.O. Notes</u>	<u>Totals</u>
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>\$12,000</u>	<u>\$266,600</u>	<u>\$665,184</u>	<u>\$539,125</u>	<u>\$475,600</u>	<u>\$1,958,509</u>

**PRINCIPAL & INTEREST PAYMENTS SCHEDULE THROUGH MATURITY  
AS OF DECEMBER 31, 2021**

<u>Year</u>	<u>2013A G.O. Notes</u>	<u>2015A G.O. Corp. Purp. Bonds</u>	<u>2016A G.O. DPW Bonds</u>	<u>2019A G.O. Notes</u>	<u>2020A G.O. Notes</u>	<u>Totals</u>
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>\$812,000</u>	<u>\$4,441,600</u>	<u>\$6,845,184</u>	<u>\$4,709,125</u>	<u>\$5,645,600</u>	<u>\$22,453,509</u>

## CITY OF MEQUON

### COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2021

Equalized Value of Real and Personal Property		<u>\$5,403,150,300</u>
Real Property	\$5,328,057,400	
Personal Property	\$75,092,900	
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)		\$270,157,515
<u>Amount of Debt Applicable to Debt Limitation:</u>		
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2021		<u>\$20,495,000</u>
Remaining Legal Debt Margin		<u>\$249,662,515</u>
Percent of Debt Outstanding to Equalized Value		0.38%
Percent of Legal Debt Limit Used		7.59%
Percent of Legal Debt Limit Available		92.41%

### ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Estimated Debt as of 12/31/21	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon (Incl. Sewer)	\$ 35,045,000	100.00%	\$ 35,045,000	1,393.88
MATC	96,875,000	5.643%	5,466,753	217.44
Ozaukee County	25,910,000	37.812%	9,797,011	389.67
Mequon-Thiensville School	65,365,000	92.860%	60,697,939	2,414.20
Cedarburg School District	56,345,000	0.880%	495,836	19.72
Totals:	\$ 279,540,000		\$ 111,502,540	4,574.46

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



Sewer Utility



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>55 SPECIAL ASSESSMENTS</b>						
610669 455102	Special Assessment Rev	100,110.42	-	2,000.00	2,000.00	0.0%
610669 455103	S/A Interest	28,915.23	262.29	300.00	300.00	0.0%
<b>Total</b>		<b>129,025.65</b>	<b>262.29</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>0.0%</b>
<b>58 OTHER REVENUE</b>						
610669 458203	Amort - Bond Premium	62,341.65	62,341.65	62,341.65	62,342.00	0.0%
610669 458301	PILOT Revenue	44,887.03	47,195.16	45,000.00	11,000.00	-75.6%
<b>Total</b>		<b>107,228.68</b>	<b>109,536.81</b>	<b>107,341.65</b>	<b>73,342.00</b>	<b>-31.7%</b>
<b>59 INVESTMENT REVENUE</b>						
610669 459101	Interest-Investments	97,206.03	(1,033.44)	75,000.00	30,000.00	-60.0%
<b>Total</b>		<b>97,206.03</b>	<b>(1,033.44)</b>	<b>75,000.00</b>	<b>30,000.00</b>	<b>-60.0%</b>
<b>60 SEWER OPERATING</b>						
610669 460201	Residential-Measured	927,813.95	928,776.39	815,000.00	799,734.00	-1.9%
610669 460203	Commercial-Measured	1,019,676.96	1,208,432.56	1,125,000.00	1,177,094.00	4.6%
610669 460205	Residential-Flat Rate	1,352,033.00	1,353,055.00	1,352,000.00	1,370,783.00	1.4%
610669 460206	Tax Exempt Capital Fees	333,500.21	468,514.54	350,000.00	420,000.00	20.0%
610669 460208	Misc Operating Revenue	28,688.44	20,605.35	15,000.00	15,000.00	0.0%
<b>Total</b>		<b>3,661,712.56</b>	<b>3,979,383.84</b>	<b>3,657,000.00</b>	<b>3,782,611.00</b>	<b>3.4%</b>
<b>61 SEWER - NON OPERATING</b>						
610669 461101	Sewer Property Tax	7,033,788.00	7,063,475.00	7,063,475.00	7,213,956.00	2.1%
<b>Total</b>		<b>7,033,788.00</b>	<b>7,063,475.00</b>	<b>7,063,475.00</b>	<b>7,213,956.00</b>	<b>2.1%</b>
<b>63 SEWER - OTHER OPERATING</b>						
610669 463701	Late Penalty Revenue	6,872.78	12,815.18	9,000.00	9,000.00	0.0%
<b>Total</b>		<b>6,872.78</b>	<b>12,815.18</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>		<b>11,035,833.70</b>	<b>11,164,439.68</b>	<b>10,914,116.65</b>	<b>11,111,209.00</b>	<b>1.8%</b>



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>70 SALARIES</b>						
610669 670101	Salaries	405,621.65	381,206.33	490,729.00	514,141.00	4.8%
610669 670106	Comp Time	20,273.35	25,426.07	15,000.00	15,000.00	0.0%
610669 670201	OverTime	6,255.57	2,570.53	6,000.00	6,000.00	0.0%
610669 670202	Stand By Pay	15,814.90	9,664.68	16,000.00	16,000.00	0.0%
610669 670206	Emergency Leave	3,631.52	-	-	-	0.0%
610669 670401	Municipal Support Services	182,299.63	156,554.47	150,000.00	179,000.00	19.3%
<b>Total</b>		<b>633,896.62</b>	<b>575,422.08</b>	<b>677,729.00</b>	<b>730,141.00</b>	<b>7.7%</b>
<b>73 FRINGE BENEFITS</b>						
610669 673101	Social Security	34,763.34	33,366.00	36,632.00	38,425.00	4.9%
610669 673102	Retirement	32,416.83	31,489.52	34,611.00	33,161.00	-4.2%
610669 673103	Worker's Comp Insurance	15,291.19	15,325.55	15,697.00	16,089.00	2.5%
610669 673201	Health Insurance	128,244.66	124,804.59	137,277.00	139,494.00	1.6%
610669 673202	Dental Insurance	5,468.71	5,007.66	5,963.00	5,962.00	0.0%
610669 673203	Life Insurance	1,504.34	1,439.59	1,809.00	1,501.00	-17.0%
610669 673204	Long Term Disability	1,799.17	1,569.88	2,250.00	2,250.00	0.0%
<b>Total</b>		<b>219,488.24</b>	<b>213,002.79</b>	<b>234,239.00</b>	<b>236,882.00</b>	<b>1.1%</b>
<b>75 OTHER STAFF COSTS</b>						
610669 675101	Uniforms & Clothing	2,199.38	2,070.00	2,100.00	2,250.00	7.1%
610669 676205	OPEB & Supp Pension Expense	(18,888.00)	-	7,000.00	7,000.00	0.0%
<b>Total</b>		<b>(16,688.62)</b>	<b>2,070.00</b>	<b>9,100.00</b>	<b>9,250.00</b>	<b>1.6%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
610669 680101	Office Supplies	65.86	231.51	1,000.00	1,000.00	0.0%
610669 680301	Work Supplies-Admin	17,158.14	19,113.59	20,000.00	20,000.00	0.0%
610669 680402	Motor Fuels & Lubricant	7,501.90	11,407.87	15,000.00	15,000.00	0.0%
610669 680504	Telephone services	1,576.38	1,675.09	2,000.00	2,000.00	0.0%
610669 680505	Postage	9,358.93	9,802.21	13,000.00	14,500.00	11.5%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>Total</b>		<b>35,661.21</b>	<b>42,230.27</b>	<b>51,000.00</b>	<b>52,500.00</b>	<b>2.9%</b>
<b>83 PURCHASED SERVICES</b>						
610669 683101	Consultants - General	20,402.54	31,286.50	22,000.00	25,000.00	13.6%
610669 683201	Contracted Services - General	21,932.49	21,858.70	22,000.00	23,000.00	4.5%
610669 683202	Contracted Services - Maint.	2,348.41	7,079.02	5,000.00	5,000.00	0.0%
610669 683401	Liability Insurance	19,937.65	28,106.50	20,000.00	20,000.00	0.0%
610669 683402	Auto Insurance	5,075.45	4,081.60	5,500.00	5,500.00	0.0%
610669 683501	Training/Conferences	5,461.69	3,265.00	6,000.00	7,500.00	25.0%
610669 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>75,158.23</b>	<b>95,677.32</b>	<b>80,500.00</b>	<b>86,000.00</b>	<b>6.8%</b>
<b>88 EQUIPMENT/LEASES</b>						
610669 688120	Rentals	60,951.00	61,101.00	58,000.00	61,000.00	5.2%
<b>Total</b>		<b>60,951.00</b>	<b>61,101.00</b>	<b>58,000.00</b>	<b>61,000.00</b>	<b>5.2%</b>
<b>95 OPERATING EXPENSES</b>						
610669 695102	Power/Fuel - Pumping Stations	85,380.48	80,495.91	100,000.00	100,000.00	0.0%
610669 695103	System Rehabilitation	154,376.87	14,712.50	135,000.00	135,000.00	0.0%
610669 695104	TV Equipment	12,080.18	7,519.68	14,000.00	15,000.00	7.1%
610669 695105	System Repairs	73,671.65	47,050.42	60,000.00	60,000.00	0.0%
610669 695108	Sewage Treatment-O & M	1,388,919.56	1,475,994.56	1,400,000.00	1,492,138.00	6.6%
610669 695109	Sewage Treatment-Capita	4,880,525.00	4,935,663.00	4,882,149.00	4,911,405.00	0.6%
610669 695111	Transportation	1,478.41	2,184.38	5,000.00	5,000.00	0.0%
610669 695114	Equip Replacement	1,506.24	9,113.03	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>6,597,938.39</b>	<b>6,572,733.48</b>	<b>6,601,149.00</b>	<b>6,723,543.00</b>	<b>1.9%</b>
<b>96 NON-OPERATING EXPENSES</b>						
610669 686604	Bad Debt Expense	-	1,259.59	-	-	0.0%
610669 696101	Depreciation	996,142.91	1,049,430.66	1,200,000.00	1,200,000.00	0.0%
610669 696501	Interest-Bonds	552,535.40	510,628.71	510,247.00	456,893.00	-10.5%



<b>City of Mequon</b> <b>2022 Budgetary Comparisons</b>
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Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>Total</b>		<b>1,548,678.31</b>	<b>1,561,318.96</b>	<b>1,710,247.00</b>	<b>1,656,893.00</b>	<b>-3.1%</b>
<b>TOTAL EXPENSES</b>		<b>9,155,083.38</b>	<b>9,123,555.90</b>	<b>9,421,964.00</b>	<b>9,556,209.00</b>	<b>1.4%</b>
<b>SEWER OPERATIONS NET SURPLUS (LOSS)</b>		<b>1,880,750.32</b>	<b>2,040,883.78</b>	<b>1,492,152.65</b>	<b>1,555,000.00</b>	<b>4.2%</b>

CASH FLOW ADJUSTMENTS	2020 Actual	2021 Actual	2021 Budget	2022 Adopted
Net Surplus ( Loss)	2,027,027.74	2,040,883.78	1,492,152.65	1,555,000.00
Plus:				
Depreciation	996,142.91	1,049,430.66	1,200,000.00	1,200,000.00
Less:				
Debt Retired	1,325,000.00	1,355,000.00	1,355,000.00	1,405,000.00
Amortization of Bond Premium	62,341.65	62,341.65	62,341.65	62,342.00
Capital Projects Acquired/Constructed	1,869,156.00	2,076,211.36	2,504,000.00	3,006,000.00
Net Change in Cash	(233,327.00)	(403,238.57)	(1,229,189.00)	(1,718,342.00)

# Water Utility



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>679 Water Operations</b>						
<b>SALES OF WATER</b>						
620679 462401	Metered Residential Sales	1,346,550.11	1,304,901.04	1,175,000.00	1,260,000.00	7.2%
620679 462402	Metered Commercial Sales	430,707.51	481,639.46	470,000.00	475,000.00	1.1%
620679 462403	Metered Industrial Sales	-	-	-	-	0.0%
620679 462404	Metered Public Authority Sales	7,523.07	10,530.06	9,500.00	8,500.00	-10.5%
620679 462405	Metered Multi-Family sales	116,667.13	131,182.14	160,000.00	130,000.00	-18.8%
620679 462406	Metered Irrigation Sales	72,720.86	92,668.90	60,000.00	(83,000.00)	-238.3%
620679 462411	Residential Service Charge	564,923.60	571,005.84	566,500.00	570,000.00	0.6%
620679 462412	Commercial Service Charge	97,237.71	99,098.77	97,000.00	99,000.00	2.1%
620679 462413	Industrial Service Charge	-	-	-	-	0.0%
620679 462414	Public Authority Service Chrg	4,842.03	5,585.16	5,080.00	5,000.00	-1.6%
620679 462415	Multi Family Service Charge	20,846.77	20,843.87	21,000.00	21,000.00	0.0%
620679 462416	Irrigation Service Charge	12,496.68	12,375.52	12,500.00	12,500.00	0.0%
620679 462462	Private Fire Protection	49,330.32	52,603.23	48,000.00	53,000.00	10.4%
620679 462463	Public Fire Protection	740,435.77	749,248.64	740,000.00	750,000.00	1.4%
620679 462465	Other Sales of Water	-	-	-	-	0.0%
<b>Total</b>		<b>3,464,281.56</b>	<b>3,531,682.63</b>	<b>3,364,580.00</b>	<b>3,301,000.00</b>	<b>-1.9%</b>
<b>WATER - OTHER OPERATING REVENUE</b>						
620679 463701	Late Penalty Revenue	1,521.29	8,204.03	5,000.00	7,000.00	40.0%
620679 463702	Tax Certification Fees	2,475.74	2,954.65	1,400.00	1,400.00	0.0%
620679 463772	Water Rents / Cell Leases	94,502.35	97,719.51	87,000.00	95,000.00	9.2%
620679 463774	Water Other Customer Rev	1,485.00	5,046.13	1,500.00	4,800.00	220.0%
<b>Total</b>		<b>99,984.38</b>	<b>113,924.32</b>	<b>94,900.00</b>	<b>108,200.00</b>	<b>14.0%</b>
<b>WATER - NON OPERATING REVENUES</b>						
620679 458203	Amort - Bond Premium	87,234.94	87,234.94	87,234.00	87,235.00	0.0%
620679 459101	Interest-Investments	63,802.56	(4,800.30)	50,000.00	15,000.00	-70.0%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>679 Water Operations</b>						
620679 464421	Misc Non-Operating Income	2,040.88	13,201.65	1,000.00	15,000.00	1400.0%
620679 465421	Capital Contributions	125,741.59	1,441,367.95	30,000.00	30,000.00	0.0%
<b>Total</b>		<b>278,819.97</b>	<b>1,537,004.24</b>	<b>168,234.00</b>	<b>147,235.00</b>	<b>-12.5%</b>
<b>TOTAL REVENUES</b>		<b>3,843,085.91</b>	<b>5,182,611.19</b>	<b>3,627,714.00</b>	<b>3,556,435.00</b>	<b>-2.0%</b>

#### SOURCE OF SUPPLY EXPENSES

620679 602001	Purchased Water	856,805.02	977,469.97	845,000.00	845,000.00	0.0%
620679 614001	Maintenance of Wells/Springs	-	-	15,000.00	18,000.00	20.0%
<b>Total</b>		<b>856,805.02</b>	<b>977,469.97</b>	<b>860,000.00</b>	<b>863,000.00</b>	<b>0.3%</b>

#### PUMPING EXPENSES

620679 620001	Pumping Superv & Engineering	4,796.74	2,400.00	2,400.00	2,400.00	0.0%
620679 623001	Electric/Power For Pumping	7,853.66	8,160.63	10,500.00	10,500.00	0.0%
620679 626003	Miscellaneous Pumping Expenses	1,384.18	1,096.94	2,000.00	2,000.00	0.0%
620679 631003	Maint of Structures	-	-	-	3,000.00	0.0%
620679 633001	Maintenance of Pump Equip	3,539.38	4,036.51	2,100.00	4,500.00	114.3%
620679 633002	Maint of Pump Equip Materials	-	-	-	-	0.0%
620679 633003	Maint of Pump Equip Expenses	2,492.15	2,250.00	2,000.00	2,500.00	25.0%
<b>Total</b>		<b>20,066.11</b>	<b>17,944.08</b>	<b>19,000.00</b>	<b>24,900.00</b>	<b>31.1%</b>

#### TRANSMISSION AND DISTRIBUTION EXPENSES

620679 660001	T&D Supervision & Engineering	45,458.43	48,826.64	56,400.00	56,400.00	0.0%
620679 661001	Storage Facilities Labor	2,256.56	5,051.29	2,375.00	2,500.00	5.3%
620679 662001	T&D Lines Labor	87,979.48	80,617.72	77,600.00	78,000.00	0.5%
620679 662002	T&D Lines Materials	450.34	2,000.00	2,500.00	2,500.00	0.0%
620679 662003	T&D Lines Expenses	52,735.36	55,917.44	48,000.00	60,000.00	25.0%
620679 663001	Meter Labor	7,212.84	71,770.86	38,850.00	40,000.00	3.0%
620679 663002	Meter Materials	-	-	-	500.00	0.0%
620679 663003	Meter Expenses	13.40	-	100.00	500.00	400.0%
620679 664001	Customer Installations Labor	3,773.24	17,969.82	4,900.00	22,000.00	349.0%
620679 664002	Customer Installations Materia	-	-	-	-	0.0%





## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>679 Water Operations</b>						
620679 664003	Customer Installations Expense	1,725.37	4,023.81	2,500.00	2,500.00	0.0%
620679 665001	Misc Expenses Labor	5,422.08	5,020.56	5,000.00	5,000.00	0.0%
620679 665002	Misc T&D Materials	740.74	3,314.08	750.00	3,000.00	300.0%
620679 670001	Maintenance Supervision	24,000.00	24,000.23	24,000.00	24,000.00	0.0%
620679 672001	Maintenance of Resovoirs	7,548.68	10,730.32	5,820.00	12,000.00	106.2%
620679 672002	Maintenance of Res Materials	-	-	-	-	0.0%
620679 672003	Maintenance of Res Expenses	187.50	81.38	500.00	500.00	0.0%
620679 673001	Maintenance of Mains	15,426.93	13,454.35	21,165.00	21,165.00	0.0%
620679 673002	Maintenance of Mains Materials	8,024.66	21,303.40	15,000.00	25,000.00	66.7%
620679 673003	Maintenance of Mains Expenses	14,566.18	58,445.60	40,000.00	40,000.00	0.0%
620679 675001	Maintenance of Services	60,262.35	48,945.22	54,580.00	54,580.00	0.0%
620679 675002	Maintenance of Services Mat	1,765.49	18,176.48	10,000.00	13,000.00	30.0%
620679 675003	Maintenance of Services Exp	19,776.89	6,823.82	3,000.00	5,000.00	66.7%
620679 676001	Maintenance of Meters	2,866.44	3,071.69	2,680.00	3,000.00	11.9%
620679 676002	Maintenace of Meters Mat	-	-	800.00	800.00	0.0%
620679 676003	Maintenance of Meters Exp	61.85	246.00	100.00	150.00	50.0%
620679 677001	Maintenance of Hydrants	14,208.46	16,138.27	17,220.00	18,000.00	4.5%
620679 677002	Maintenance of Hydrants Mat	3,132.52	6,375.62	13,000.00	13,000.00	0.0%
620679 677003	Maintenance of Hydrants Exp	-	-	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>379,595.79</b>	<b>522,304.60</b>	<b>451,840.00</b>	<b>508,095.00</b>	<b>12.5%</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>						
620679 901001	Customer Accounts Supervision	47,202.73	71,957.63	47,843.00	74,548.00	55.8%
620679 902001	Meter Reading Labor	4,938.90	6,130.69	7,810.00	5,000.00	-36.0%
620679 902002	Meter Reading Materials	-	-	-	-	0.0%
620679 902003	Meter Reading Expenses	4,371.76	6,000.00	6,400.00	6,880.00	7.5%
620679 903001	Accounting/Collecting Labor	54,546.39	29,481.60	57,583.00	36,800.00	-36.1%
620679 903002	Accounting/Collecting Material	5,736.45	7,067.09	8,000.00	8,000.00	0.0%
620679 903003	Accounting/Collecting Expenses	430.15	384.95	500.00	475.00	-5.0%
620679 904001	Uncollectible Accounts	-	-	-	-	0.0%
620679 906001	Customer Education Service	7,200.00	7,200.00	7,200.00	7,200.00	0.0%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>679 Water Operations</b>						
<b>Total</b>		<b>124,426.38</b>	<b>128,221.96</b>	<b>135,336.00</b>	<b>138,903.00</b>	<b>2.6%</b>
<b>PROJECT FUNDING</b>						
620679 469009	Transfers In	(727,193.69)	-	-	-	0.0%
<b>Total</b>		<b>(727,193.69)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>						
620679 673101	Social Security	3,015.45	4,696.91	4,851.00	4,881.00	0.6%
620679 673102	Retirement	2,802.44	4,446.14	4,497.00	4,456.00	-0.9%
620679 673103	Worker's Comp Insurance	1,351.14	1,354.18	1,387.00	1,420.00	2.4%
620679 673201	Health Insurance	7,983.28	15,753.58	15,977.00	16,375.00	2.5%
620679 673202	Dental Insurance	341.64	665.06	684.00	684.00	0.0%
620679 673203	Life Insurance	46.48	221.87	220.00	224.00	1.8%
620679 673204	Long Term Disability	165.20	251.58	270.00	270.00	0.0%
620679 676205	OPEB & Supp Pension Expense	(20,817.00)	-	-	-	0.0%
620679 920001	Admin/General Salaries	84,403.75	91,450.12	92,800.00	95,300.00	2.7%
620679 921001	Office Supplies	5,528.66	4,101.75	1,000.00	5,000.00	400.0%
620679 923001	Outside Services Employed	12,440.05	12,629.26	14,000.00	11,700.00	-16.4%
620679 924001	Property Insurance	4,168.61	4,640.25	4,000.00	4,000.00	0.0%
620679 925003	Injuries & Damages	-	434.39	-	-	0.0%
620679 926007	Training/Seminars	-	350.00	500.00	1,500.00	200.0%
620679 928001	Regulatory Commission Expenses	14,587.93	26,038.86	20,500.00	20,500.00	0.0%
620679 930001	Miscellaneous General Expenses	3,599.98	3,660.01	3,600.00	3,600.00	0.0%
620679 931001	Rental Costs	18,050.00	18,050.00	16,841.00	18,000.00	6.9%
<b>Total</b>		<b>137,667.61</b>	<b>188,743.96</b>	<b>181,127.00</b>	<b>187,910.00</b>	<b>3.7%</b>
<b>NON OPERATING EXPENSE</b>						
620679 696121	MF Depreciation Expense	596,919.34	641,655.00	615,000.00	615,000.00	0.0%
620679 696204	Amortization-Bond Discount	-	-	-	-	0.0%
620679 696401	Principal-Bonds	-	-	-	-	0.0%
620679 696501	Interest-Bonds	440,606.71	400,872.47	400,472.00	362,442.00	-9.5%
620679 696502	Water Debt Service	875.00	514.58	875.00	875.00	0.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actuals	2021 Actuals	2021 Budget	2022 Adopted	Percent Change
<b>679 Water Operations</b>						
<b>Total</b>		<b>1,038,401.05</b>	<b>1,043,042.05</b>	<b>1,016,347.00</b>	<b>978,317.00</b>	<b>-3.7%</b>
<b>TOTAL EXPENSES</b>		<b>1,829,768.27</b>	<b>2,877,726.62</b>	<b>2,663,650.00</b>	<b>2,701,125.00</b>	<b>1.4%</b>
<b>WATER OPERATIONS NET SURPLUS (LOSS)</b>		<b>2,013,317.64</b>	<b>2,304,884.57</b>	<b>964,064.00</b>	<b>855,310.00</b>	<b>-11.3%</b>
<b>CASH FLOW ADJUSTMENTS</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2021 Budget</b>	<b>2022 Adopted</b>	
	Net Surplus (Loss)	1,131,771.60	2,304,884.57	964,064.00	855,310.00	
	Plus:					
	Depreciation	596,919.34	641,655.00	615,000.00	615,000.00	
	Less:					
	Bond Principal Payments	850,000.00	900,000.00	900,000.00	935,000.00	
	Amortization of Bond Premium	87,234.94	87,234.94	87,234.00	87,235.00	
	Capital Projects Acquired/Constructed	623,625.00	1,718,127.58	593,500.00	318,024.00	
	Net Change in Cash	<u>167,831.00</u>	<u>241,177.05</u>	<u>(1,670.00)</u>	<u>130,051.00</u>	

# Combined Funds Summary

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

	2020 Actual	2021 Amended Budget	2021 Projected	2022 Budget
<b>REVENUES:</b>				
General Fund	\$ 16,760,049	\$ 17,511,346	\$ 17,470,230	\$ 18,027,140
Capital Projects Fund	2,259,486	1,190,000	2,300,896	1,328,000
Debt Service Fund	4,597,705	5,150,990	5,291,730	5,009,253
Nonmajor Governmental Funds	144,941	-	205,093	-
Sewer Utility Fund	11,299,016	10,914,117	12,241,359	11,111,209
Water Utility Fund	4,551,142	3,627,714	5,182,611	3,556,435
Total Revenues	<u>39,612,339</u>	<u>38,394,167</u>	<u>42,691,920</u>	<u>39,032,037</u>
<b>EXPENDITURES:</b>				
General Fund	\$ 16,691,556	\$ 17,511,346	\$ 17,380,059	\$ 18,027,140
Capital Projects Fund	4,216,441	4,539,635	3,130,069	9,058,498
Debt Service Fund	10,209,542	3,722,290	3,722,590	3,784,253
Nonmajor Governmental Funds	472,428	-	103,480	-
Sewer Utility Fund	9,200,213	9,421,964	9,136,351	9,556,209
Water Utility Fund	2,556,962	3,280,169	2,765,872	2,701,125
Total Expenditures	<u>43,347,142</u>	<u>38,475,404</u>	<u>36,238,421</u>	<u>43,127,225</u>
	(327,487)			
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,734,803)</u>	<u>(81,237)</u>	<u>6,453,499</u>	<u>(4,095,188)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(3,734,803)	(81,237)	6,453,499	(4,095,188)
<b>FUND BALANCE - BEGINNING</b>	19,235,918	15,501,115	15,501,115	21,954,614
<b>FUND BALANCE - ENDING</b>	<u>\$ 15,501,115</u>	<u>\$ 15,419,878</u>	<u>\$ 21,954,614</u>	<u>\$ 17,859,427</u>

# Long-Term Financial Planning

Cost Increase Factor	<b>2021-2026 Budget Forecasts</b>		<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
	<b>Section 1 - Expenditures</b>							
2.5%	General Government	Salary & Benefits	1,489,467	1,526,704	1,564,871	1,603,993	1,644,093	1,685,195
3.0%		Non-salary	1,444,033	1,487,354	1,531,975	1,577,934	1,625,272	1,674,030
		<b>Subtotals:</b>	<b>2,933,500</b>	<b>3,014,058</b>	<b>3,096,846</b>	<b>3,181,927</b>	<b>3,269,365</b>	<b>3,359,225</b>
2.5%	Public Safety	Salary & Benefits	8,247,000	8,453,175	8,664,504	8,881,117	9,103,145	9,330,724
3.0%		Non-salary	637,741	656,873	676,579	696,877	717,783	739,317
		<b>Subtotals:</b>	<b>8,884,741</b>	<b>9,110,048</b>	<b>9,341,084</b>	<b>9,577,994</b>	<b>9,820,928</b>	<b>10,070,040</b>
2.5%	Public Works	Salary & Benefits	2,405,475	2,465,612	2,527,252	2,590,433	2,655,194	2,721,574
3.0%		Non-salary	993,208	1,023,004	1,053,694	1,085,305	1,117,864	1,151,400
		<b>Subtotals:</b>	<b>3,398,683</b>	<b>3,488,616</b>	<b>3,580,947</b>	<b>3,675,739</b>	<b>3,773,059</b>	<b>3,872,974</b>
2.5%	Community Enrichment	Salary & Benefits	633,536	649,374	665,609	682,249	699,305	716,788
3.0%	(Includes Library Support)	Non-salary	1,257,831	1,295,566	1,334,433	1,374,466	1,415,700	1,458,171
		<b>Subtotals:</b>	<b>1,891,367</b>	<b>1,944,940</b>	<b>2,000,042</b>	<b>2,056,715</b>	<b>2,115,005</b>	<b>2,174,959</b>
2.5%	Community Development	Salary & Benefits	405,998	416,148	426,552	437,215	448,146	459,349
3.0%		Non-salary	99,730	102,722	105,804	108,978	112,247	115,614
		<b>Subtotals:</b>	<b>505,728</b>	<b>518,870</b>	<b>532,355</b>	<b>546,193</b>	<b>560,393</b>	<b>574,964</b>
	<b>General Fund</b>	<b>Fund Total:</b>	<b>17,614,019</b>	<b>18,076,532</b>	<b>18,551,273</b>	<b>19,038,567</b>	<b>19,538,749</b>	<b>20,052,162</b>
2.0%	<b>Sewer Fund</b>	MMSD charges *	5,494,473	5,604,362	5,716,449	5,830,778	5,947,394	6,066,342
schedule	*tax roll portion	East Trk Swr Debt	1,694,250	1,696,650	1,697,050	1,698,350	1,695,150	1,690,500
		<b>Fund Total:</b>	<b>7,188,723</b>	<b>7,301,012</b>	<b>7,413,499</b>	<b>7,529,128</b>	<b>7,642,544</b>	<b>7,756,842</b>
schedule	<b>Debt Service Fund</b>	<b>Fund Total:</b>	<b>2,825,040</b>	<b>2,808,878</b>	<b>2,983,208</b>	<b>3,052,205</b>	<b>3,083,340</b>	<b>3,129,590</b>
	(Current schedule existing non-TID debt, plus new road issues in 2022, 2025, and 2028 and additional large project issue in 2023)							
3.0%	<b>Capital Projects Fund</b>	Road Maint	350,000	360,500	371,315	382,454	393,928	405,746
schedule		Other (CIP)	968,500	1,000,000	1,000,000	1,250,000	1,250,000	1,500,000
		<b>Fund Total:</b>	<b>1,318,500</b>	<b>1,360,500</b>	<b>1,371,315</b>	<b>1,632,454</b>	<b>1,643,928</b>	<b>1,905,746</b>
	<b>ALL EXPENDITURES</b>	<b>Grand Total</b>	<b>28,946,282</b>	<b>29,546,922</b>	<b>30,319,295</b>	<b>31,252,354</b>	<b>31,908,561</b>	<b>32,844,340</b>
	<b>Section 2 - Revenues</b>							
2.0%	General Fund	Intergovernmental	2,278,841	2,324,418	2,370,906	2,418,324	2,466,691	2,516,025
2.0%		Licenses & Permits	875,850	893,367	911,234	929,459	948,048	967,009
2.0%		Public Safety Fees	935,000	953,700	972,774	992,229	1,012,074	1,032,316
2.0%		Public Charges	335,450	342,159	349,002	355,982	363,102	370,364
2.0%		Other Revenues	1,206,935	1,231,074	1,255,695	1,280,809	1,306,425	1,332,554
5.0%		Investment Income	135,000	141,750	148,838	156,279	164,093	172,298
		<b>Subtotals:</b>	<b>5,767,076</b>	<b>5,886,468</b>	<b>6,008,449</b>	<b>6,133,083</b>	<b>6,260,434</b>	<b>6,390,565</b>
Plug	<b>General Fund</b>	<b>Property Taxes</b>	<b>11,846,943</b>	<b>12,190,065</b>	<b>12,542,824</b>	<b>12,905,484</b>	<b>13,278,316</b>	<b>13,661,597</b>
per above	<b>Sewer Fund</b>	<b>Property Taxes</b>	<b>7,188,723</b>	<b>7,301,012</b>	<b>7,413,499</b>	<b>7,529,128</b>	<b>7,642,544</b>	<b>7,756,842</b>
per above	<b>Debt Service Fund</b>	<b>Property Taxes</b>	<b>2,825,040</b>	<b>2,808,878</b>	<b>2,983,208</b>	<b>3,052,205</b>	<b>3,083,340</b>	<b>3,129,590</b>
per above	<b>Capital Fund</b>	<b>Property Taxes</b>	<b>1,318,500</b>	<b>1,360,500</b>	<b>1,371,315</b>	<b>1,632,454</b>	<b>1,643,928</b>	<b>1,905,746</b>
	<b>ALL REVENUES</b>	<b>Grand Total</b>	<b>28,946,282</b>	<b>29,546,923</b>	<b>30,319,295</b>	<b>31,252,354</b>	<b>31,908,562</b>	<b>32,844,340</b>
	Surplus / (Deficit)		-	0	0	0	0	(0)

Cost Increase Factor	<b>2021-2026 Budget Forecasts</b>		<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
	<b>Property Taxes Required</b>	<b>All Funds Total:</b>	<b>23,179,206</b>	<b>23,660,455</b>	<b>24,310,846</b>	<b>25,119,271</b>	<b>25,648,128</b>	<b>26,453,775</b>
1.5%	Est. Levy Allowable Due to Growth		22,411,489	22,747,661	23,088,876	23,435,209	23,786,738	24,143,539
	Initial Surplus / (Deficit):		(767,717)	(912,794)	(1,221,970)	(1,684,062)	(1,861,390)	(2,310,236)
	Tax Increase From Prior Year \$			\$ 481,249	\$ 650,391	\$ 808,425	\$ 528,857	\$ 805,647
	Tax Increase From Prior Year %			2.076%	2.749%	3.325%	2.105%	3.141%
1.0%	Projected Assessed Value (TID Out)(In 1,000's)		4,672,426	4,719,150	4,766,342	4,814,005	4,862,145	4,910,767
non-TIF	Estimated average mill rate	<i>(85% utility district)</i>	4.96085	5.01371	5.10053	5.21796	5.27506	5.38689
	Increase From Prior Year %			1.066%	1.732%	2.302%	1.094%	2.120%
	<b>Tax Levy Generated per \$0.01 mill rate=</b>		<b>46,724</b>	<b>47,192</b>	<b>47,663</b>	<b>48,140</b>	<b>48,621</b>	<b>49,108</b>
<b>Baseline Assumptions: 2.5% Salary &amp; Benefits, 3% Non-salary, 3% MMSD Charges, 5% Road Costs, 2% Intergovernmental Revenues, 1% non-TIF Growth, Maintain Roads Infrastructure</b>								



# Long-term Fiscal Planning

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

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

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

**Issue:** Financing of other capital needs

- Options:
- 1) Develop a leasing policy on heavy equipment to defray 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

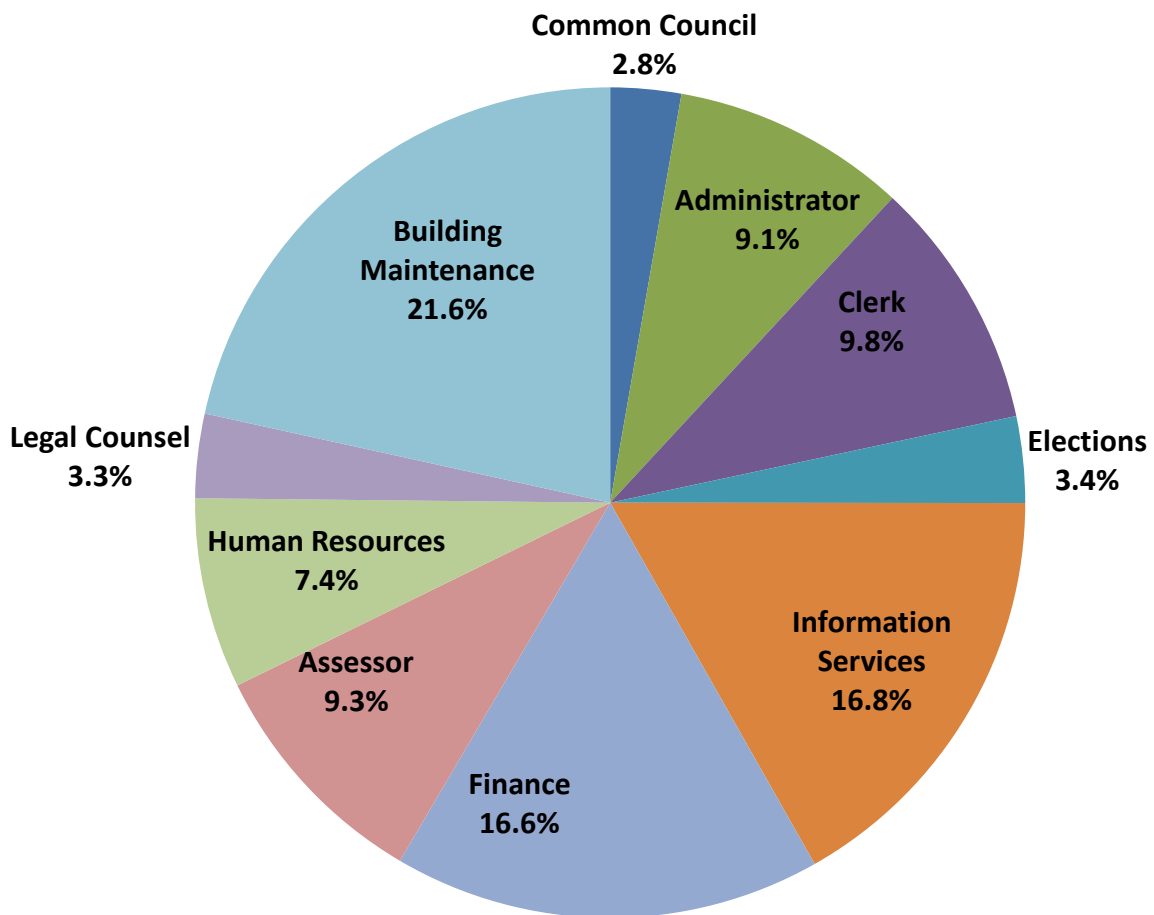
Human Resources

Legal

Building Maintenance

# CITY OF MEQUON

## 2022 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.

## 2021 Accomplishments

- Approved additional public improvement expenditures totaling approximately \$4.5 million for the City's Town Center Tax Increment Financing District #3.
- Substantially completed a three-year City-wide property revaluation process that commenced in 2020, resulting in a net new assessed value of approximately \$650 million.
- Finalized new City-wide aldermanic districts based upon updated population figures received from the decennial census completed in 2020.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Ordinances Adopted</b>	22	24	26	19	21
<b>Resolutions Adopted</b>	84	95	115	95	95
<b>Common Council Meetings</b>	19	17	23	16	16
<b>Public Safety Committee</b>	9	9	10	10	10
<b>Public Works Committee</b>	11	12	10	11	10
<b>Finance-Personnel Committee</b>	17	12	15	11	13
<b>Public Welfare Committee</b>	15	12	13	13	14

## 2022 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.
- Finalize planning to enhance pedestrian and bicyclist safety in the vicinity of the Ozaukee Urban Trail Crossing along Mequon Road, and complete construction of the identified improvements.
- Commence planning on a substantial renovation/reconstruction project involving one or more existing City facilities during the 2022-2023 timeframe.

### Elected Positions for 2022

Elected Positions	2020 Actual	2021 Actual	2022 Budget
<b>Mayor</b>	1.00	1.00	1.00
<b>Alderman</b>	8.00	8.00	8.00

### Estimated 2022 Revenue

None

### Adopted 2022 Budget

\$86,058



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>101 Common Council</b>		93,045.60	92,113.57	77,582.00	86,058.00	10.9%
<b>70 SALARIES</b>						
110101 670101	Salaries	48,000.00	48,000.00	48,000.00	48,000.00	0.0%
Total		48,000.00	48,000.00	48,000.00	48,000.00	0.0%
<b>73 FRINGE BENEFITS</b>						
110101 673101	Social Security	3,672.00	3,849.58	3,678.00	3,678.00	0.0%
110101 673102	Retirement	648.00	648.00	648.00	624.00	-3.7%
110101 673103	Worker's Comp Insurance	78.91	79.09	81.00	81.00	0.0%
110101 673104	Unemployment Compensation	-	-	-	-	0.0%
110101 673203	Life Insurance	-	-	-	-	0.0%
Total		4,398.91	4,576.67	4,407.00	4,383.00	-0.5%
<b>80 MATERIALS &amp; SUPPLIES</b>						
110101 680101	Office Supplies	-	40.31	200.00	200.00	0.0%
110101 680301	Work Supplies-Admin	500.00	1,552.58	-	1,800.00	0.0%
110101 680501	Memberships	1,600.00	1,715.00	1,975.00	1,975.00	0.0%
110101 680502	Printing/Publications	-	-	-	-	0.0%
110101 680504	Telephone services	-	-	-	-	0.0%
110101 680505	Postage	-	-	-	-	0.0%
Total		2,100.00	3,307.89	2,175.00	3,975.00	82.8%
<b>83 PURCHASED SERVICES</b>						
110101 683101	Consultants - General	-	4,700.00	-	-	0.0%
110101 683201	Contracted Services - General	-	-	-	-	0.0%
110101 683211	Communications-Cable TV	5,850.00	4,750.00	4,000.00	4,000.00	0.0%
110101 683501	Training/Conferences	-	-	-	-	0.0%
110101 683702	Miscellaneous Services	22,696.69	24,279.01	19,000.00	25,700.00	35.3%
110101 698101	Transfer Out	10,000.00	2,500.00	-	-	0.0%
Total		38,546.69	36,229.01	23,000.00	29,700.00	29.1%

# 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.

## 2021 Accomplishments

- Oversaw completion and presentation of a Phase I Feasibility Analysis to explore alternative models for providing joint fire and emergency medical services (EMS) in the future.
- Administered a recruitment process for the City's next Finance Director who was formally appointed by the Common Council in July 2021.
- Guided development of the 2022 budget for Common Council consideration and adoption.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Agenda Items Approved as Initially Proposed</b>	85%	90%	86%	94%	90%
<b>Full-Time Equivalents per 1,000 Residents</b>	4.65	4.75	4.72	4.84	4.81
<b>Tax Levy (1,000)</b>	\$14,161	\$14,612	\$14,994	\$15,760	\$16,010
<b>Mill Rate</b>	3.16	3.21	3.28	3.42	3.42
<b>Percentage Change in General Fund Budget</b>	(0.16%)	2.71%	4.93%	2.03%	1.43%
<b>General Government Expenses as % of Budget</b>	13.25%	12.23%	12.80%	12.24%	12.07%

## 2022 Objectives

- Assist with the evaluation, selection and implementation of a new land management and permitting system for use across all City departments.
- 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 2023 Fiscal Year Budget.

### Staffing for 2022

Positions (FTE)	2020 Actual	2021 Actual	2022 Budget
<b>City Administrator</b>	1.00	1.00	1.00
<b>Executive Assistant</b>	1.00	1.00	1.00

#### **Estimated 2022 Revenue**

None

#### **Adopted 2022 Budget**

\$286,045





## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2021 Revised			Percent Change	
		2020 Actual	2021 Actual	Budget		
<b>111 City Administrator</b>		276,061.15	311,014.46	277,432.00	286,045.00	3.1%
<b>70 SALARIES</b>						
110111 670101	Salaries	179,319.57	188,044.53	198,170.00	205,685.00	3.8%
110111 670104	Vacation	-	-	-	-	0.0%
110111 670105	Sick Pay	-	-	-	-	0.0%
110111 670106	Comp Time	538.93	806.28	-	-	0.0%
110111 670201	OverTime	-	840.02	-	-	0.0%
110111 670204	Paid Time Off	21,556.38	22,279.40	-	-	0.0%
110111 670205	Medical Leave	-	2,321.82	-	-	0.0%
110111 670206	EmergLeave	2,060.00	-	-	-	0.0%
110111 670301	Longevity	-	3,246.00	-	-	0.0%
<b>Total</b>		<b>203,474.88</b>	<b>217,538.05</b>	<b>198,170.00</b>	<b>205,685.00</b>	<b>3.8%</b>
<b>73 FRINGE BENEFITS</b>						
110111 673101	Social Security	14,689.91	15,483.88	14,752.00	14,443.00	-2.1%
110111 673102	Retirement	13,734.50	14,182.51	13,473.00	13,370.00	-0.8%
110111 673103	Worker's Comp Insurance	323.41	324.14	332.00	332.00	0.0%
110111 673104	Unemployment Compensation	-	-	-	-	0.0%
110111 673201	Health Insurance	30,289.27	40,825.33	31,318.00	42,941.00	37.1%
110111 673202	Dental Insurance	1,367.04	1,134.32	1,367.00	1,018.00	-25.5%
110111 673203	Life Insurance	882.95	648.28	902.00	565.00	-37.4%
110111 673204	Long Term Disability	630.05	597.76	625.00	598.00	-4.3%
<b>Total</b>		<b>61,917.13</b>	<b>73,196.22</b>	<b>62,769.00</b>	<b>73,267.00</b>	<b>16.7%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110111 680101	Office Supplies	264.01	794.65	400.00	400.00	0.0%
110111 680501	Memberships	1,973.87	2,208.95	2,543.00	2,543.00	0.0%
110111 680502	Printing/Publications	2,000.00	566.03	200.00	200.00	0.0%
110111 680503	Books & Periodicals	586.50	139.33	450.00	450.00	0.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised		Percent Change
				Budget	2022 Adopted	
<b>111 City Administrator</b>		276,061.15	311,014.46	277,432.00	286,045.00	3.1%
110111 680504	Telephone services	446.08	600.80	425.00	425.00	0.0%
110111 680505	Postage	35.40	104.36	100.00	75.00	-25.0%
<b>Total</b>		<b>5,305.86</b>	<b>4,414.12</b>	<b>4,118.00</b>	<b>4,093.00</b>	<b>-0.6%</b>
<b>83 PURCHASED SERVICES</b>						
110111 683101	Consultants - General	-	-	10,000.00	-	-100.0%
110111 683201	Contracted Services - General	4,100.00	-	-	-	0.0%
110111 683501	Training/Conferences	930.00	2,976.32	1,875.00	2,500.00	33.3%
110111 683702	Miscellaneous Services	333.28	12,889.75	500.00	500.00	0.0%
110111 683901	Contingency	-	-	-	-	0.0%
<b>Total</b>		<b>5,363.28</b>	<b>15,866.07</b>	<b>12,375.00</b>	<b>3,000.00</b>	<b>-75.8%</b>
<b>86 FACILITY &amp; PLANT</b>						
110111 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>98 TRANSFERS</b>						
110111 698101	Transfers Out	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# City Clerk

## Program Description

The Office of the City Clerk is a time-honored and vital unit of local government that provides an essential link between citizens and their local governing body. The City Clerk performs all duties as prescribed by Wisconsin Statutes 62.09(11), including but not limited to: issuing licenses and permits, conducting City of Mequon elections, maintaining papers and records of the City, attending all meetings of the Common Council and keeping records of proceedings.

## 2021 Accomplishments

- Completed redistricting for the City under compressed timeline
- Successfully completed Board of Review in a revaluation year
- Moved to Tyler Munis software for licensing of businesses
- Cross trained staff on departmental duties

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021* Projected	2022 Budgeted
<b>Alcohol Licenses</b>	57	61	60	60	61
<b>Active Bartenders</b>	130	100	103	80	105
<b>Peddlers, Canvassers, Solicitors</b>	14	17	17	15	16
<b>Open Record Requests</b>	60	92	28	90	105
<b>Board of Appeal Hearings</b>	6	6	5	3	6
<b>Board of Review Hearings</b>	4	3	8	10	5

\*Through August 2021

## 2022 Objectives

- Complete licensing manual
- Begin migration to online renewal of licensing
- Continue succession planning
- Train staff in Tyler Munis and Accela software

## Staffing for 2022

Position (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerks (FT/PPT)	1.75	1.75	2.25	2.25	2.25
Administrative Secretary (LTE)	.50	.50	N/A	N/A	N/A

### Estimated 2022 Revenue

\$63,400

### Adopted 2022 Budget

\$305,569



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2021 Revised			Percent Change	
		2020 Actual	2021 Actual	Budget		
112 City Clerk		328,104.39	308,946.86	331,321.00	305,569.00	-7.8%
<b>70 SALARIES</b>						
110112 670101	Salaries	181,148.02	170,332.44	191,946.00	186,785.00	-2.7%
110112 670104	Vacation	-	-	-	-	0.0%
110112 670105	Sick Pay	-	-	-	-	0.0%
110112 670106	Comp Time	-	-	500.00	500.00	0.0%
110112 670201	OverTime	6,691.84	2,023.23	500.00	500.00	0.0%
110112 670204	Paid Time Off	10,537.76	14,753.56	-	-	0.0%
110112 670205	Medical Leave	-	-	-	-	0.0%
110112 670206	EmergLeave	1,698.50	-	-	-	0.0%
110112 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>200,076.12</b>	<b>187,109.23</b>	<b>192,946.00</b>	<b>187,785.00</b>	<b>-2.7%</b>
<b>73 FRINGE BENEFITS</b>						
110112 673101	Social Security	14,691.53	13,753.65	13,959.00	13,278.00	-4.9%
110112 673102	Retirement	13,473.20	12,577.18	12,957.00	12,142.00	-6.3%
110112 673103	Worker's Comp Insurance	319.52	320.24	328.00	328.00	0.0%
110112 673104	Unemployment Compensation	-	-	-	-	0.0%
110112 673201	Health Insurance	50,091.95	47,237.21	57,070.00	45,445.00	-20.4%
110112 673202	Dental Insurance	1,060.37	1,230.01	1,018.00	1,018.00	0.0%
110112 673203	Life Insurance	567.77	595.14	577.00	599.00	3.8%
110112 673204	Long Term Disability	538.94	549.96	555.00	550.00	-0.9%
<b>Total</b>		<b>80,743.28</b>	<b>76,263.39</b>	<b>86,464.00</b>	<b>73,360.00</b>	<b>-15.2%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110112 680101	Office Supplies	2,817.31	2,511.33	2,500.00	2,800.00	12.0%
110112 680103	Office Supplies-Copiers	131.96	-	300.00	-	-100.0%
110112 680301	Work Supplies-Admin	-	-	1,800.00	300.00	-83.3%
110112 680501	Memberships	65.00	165.00	75.00	75.00	0.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised		Percent Change
				Budget	2022 Adopted	
<b>112 City Clerk</b>		<b>328,104.39</b>	<b>308,946.86</b>	<b>331,321.00</b>	<b>305,569.00</b>	<b>-7.8%</b>
110112 680502	Printing/Publications	3,994.09	3,185.56	3,600.00	3,600.00	0.0%
110112 680503	Books & Periodicals	-	-	-	-	0.0%
110112 680504	Telephone services	-	-	-	-	0.0%
110112 680505	Postage	4,935.37	2,290.42	3,100.00	3,100.00	0.0%
<b>Total</b>		<b>11,943.73</b>	<b>8,152.31</b>	<b>11,375.00</b>	<b>9,875.00</b>	<b>-13.2%</b>
<b>83 PURCHASED SERVICES</b>						
110112 683101	Consultants - General	-	-	-	-	0.0%
110112 683201	Contracted Services - General	29,767.81	30,378.80	34,285.00	28,110.00	-18.0%
110112 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110112 683501	Training/Conferences	-	388.99	562.00	750.00	33.5%
<b>Total</b>		<b>29,767.81</b>	<b>30,767.79</b>	<b>34,847.00</b>	<b>28,860.00</b>	<b>-17.2%</b>
<b>88 EQUIPMENT / LEASES</b>						
110112 680401	Equip / Small Tools	5,573.45	6,654.14	5,689.00	5,689.00	0.0%
<b>Total</b>		<b>5,573.45</b>	<b>6,654.14</b>	<b>5,689.00</b>	<b>5,689.00</b>	<b>0.0%</b>

# Elections

## Program Description

The City Clerk's office performs the duties required by Wisconsin State Statutes relating to conducting the City's election process. The City of Mequon has an estimated 23,950 residents, with 16,730 registered voters, divided into 21 wards, at eight polling locations.

## 2021 Accomplishments

- Successfully conducted three elections including a special recall election.
- Consolidated all poll sites to City Hall for the February election saving tax dollars and staff time.
- Created virtual training for poll workers.
- Updated voter registration list to remove those who no longer live in the City.
- Updated indefinitely confined voter list, removing those who did not vote after proper notification.
- Reappointed 120+ poll workers.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Registered Voters</b>	16,730	17,250	19,606	18,137	19,500
<b>Elections Held</b>	4	2	4	3	4
<b>New Voter Registrations</b>	1,126	575	3,951	350	1500
<b>Absentee Ballots Issued</b>	4,135	3,345	31,869	8,000	26,000

## 2022 Objectives

- Complete four elections including a gubernatorial election.
- Expand virtual training of poll workers.
- Update/enhance training materials and provide increased opportunities for training.

### Estimated 2022 Revenue

None

### Adopted 2022 Budget

\$105,136



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2021 Revised			Percent Change	
		2020 Actual	2021 Actual	Budget		
<b>113 Elections</b>		104,260.92	57,461.08	37,753.00	105,136.00	178.5%
<b>70 SALARIES</b>						
110113 670101	Salaries	-	-	-	-	0.0%
110113 670106	Comp Time	-	-	-	-	0.0%
110113 670201	OverTime	-	-	-	-	0.0%
110113 670204	Paid Time Off	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110113 673101	Social Security	145.55	-	-	-	0.0%
110113 673103	Worker's Comp Insurance	93.51	93.73	96.00	96.00	0.0%
110113 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>239.06</b>	<b>93.73</b>	<b>96.00</b>	<b>96.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110113 680101	Office Supplies	9,680.52	20,631.94	6,000.00	12,116.00	101.9%
110113 680502	Printing/Publications	-	-	-	-	0.0%
110113 680504	Telephone services	-	-	-	-	0.0%
110113 680505	Postage	29,073.51	10,474.52	4,350.00	31,084.00	614.6%
<b>Total</b>		<b>38,754.03</b>	<b>31,106.46</b>	<b>10,350.00</b>	<b>43,200.00</b>	<b>317.4%</b>
<b>83 PURCHASED SERVICES</b>						
110113 683101	Consultants - General	-	-	-	-	0.0%
110113 683201	Contracted Services - General	57,234.63	19,567.93	20,675.00	55,000.00	166.0%
110113 683202	Contracted Services - Maint.	8,033.20	6,692.96	6,632.00	6,840.00	3.1%
110113 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>65,267.83</b>	<b>26,260.89</b>	<b>27,307.00</b>	<b>61,840.00</b>	<b>126.5%</b>
<b>88 EQUIPMENT / LEASES</b>						
110113 680401	Equip / Small Tools	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>

# Information Technology

## Program Description

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

## 2021 Accomplishments

- Completed an information technology needs analysis and development of a strategic plan.
- Reduced outdated desktop computers city-wide with a focus on outdated operating systems.
- Completed WiFi access point upgrades and migrated old servers to new locations.
- Assisted with paperless agenda and packet building within Accela.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Major Projects Completed</b>	6	5	5	4	TBD
<b>Network/Server Systems "Uptime"</b>	98%	99%	97%	100%	100%
<b>Server Performance "Capacity"</b>	100%	96%	90%	100%	100%
<b>Completed Backups</b>	94%	90%	95%	95%	100%
<b>Fiber Outage Issues</b>	0	1	0	0	0
<b>Fiber Connected Facilities</b>	5	4	6	6	6

## 2022 Objectives

- Implementation of new information technology resource structure and operational systems, including: IT Ticketing System, Asset Management System, and System Upgrades.
- Review and implementation of process improvement and new resources as prescribed in the strategic plan.
- Replace outdated desktop computers city-wide.
- Complete upgrades to network infrastructure hardware of the City's main core equipment, which includes routers, switches, and firewalls components.
- Assist with planning and process management for the introduction of ERP modules and software that will begin the City's transition to a SaaS and cloud-supported environment.



## Staffing for 2022

2020 Actual	2021 Actual	2022 Budget
0.23 FTE	0.23 FTE	1.32 FTE

### **Estimated 2022 Revenue**

None

### **Adopted 2022 Budget**

\$497,629



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised Budget	2022 Adopted	Percent Change
117 Information Services		321,636.83	380,364.49	334,767.00	525,372.00	56.9%
<b>70 SALARIES</b>						
110117 670101	Salaries	8,001.13	8,000.00	7,800.00	101,365.00	1199.6%
110117 670106	Comp Time	-	-	-	-	0.0%
110117 670204	Paid Time Off	-	-	-	-	0.0%
110117 673101	Social Security	612.13	612.05	597.00	7,526.00	1160.6%
110117 673102	Retirement	-	-	-	5,525.00	0.0%
110117 673201	Health Insurance	-	-	-	21,869.00	0.0%
110117 673202	Dental Insurance	-	-	-	349.00	0.0%
110117 673203	Life Insurance	-	-	-	-	0.0%
110117 673204	Long Term Disability	-	-	-	-	0.0%
<b>Total</b>		<b>8,613.26</b>	<b>8,612.05</b>	<b>8,397.00</b>	<b>136,634.00</b>	<b>1527.2%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110117 680101	Office Supplies	-	-	-	-	0.0%
110117 680102	Technology Supplies	1,821.98	4,559.66	4,000.00	-	-100.0%
110117 680103	Office Supplies-Copiers	-	-	-	-	0.0%
110117 680501	Memberships	-	-	-	-	0.0%
110117 680503	Books & Periodicals	-	-	-	-	0.0%
110117 680504	Telephone services	3,179.84	3,468.61	3,600.00	3,600.00	0.0%
110117 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>5,001.82</b>	<b>8,028.27</b>	<b>7,600.00</b>	<b>3,600.00</b>	<b>-52.6%</b>
<b>83 PURCHASED SERVICES</b>						
110117 683101	Consultants - General	-	54,720.00	20,000.00	-	-100.0%
110117 683201	Contracted Services - General	182,498.78	132,736.86	135,000.00	155,340.00	15.1%
110117 683202	Contracted Services - Maint.	113,963.79	168,730.31	157,370.00	158,777.00	0.9%
110117 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>296,462.57</b>	<b>356,187.17</b>	<b>312,370.00</b>	<b>314,117.00</b>	<b>0.6%</b>
<b>86 FACILITY &amp; PLANT</b>						
110117 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110117 680401	Equip / Small Tools	11,559.18	7,537.00	6,400.00	71,021.00	1009.7%
110117 688110	Other Leased Equipment	-	-	-	-	0.0%
110117 688111	Interest on Capital Lease	-	-	-	-	0.0%
<b>Total</b>		<b>11,559.18</b>	<b>7,537.00</b>	<b>6,400.00</b>	<b>71,021.00</b>	<b>1009.7%</b>

# Finance

## Program Description

This department is responsible for the processing of all accounting transactions and all year-end accounting procedures. Oversight is given to the preparation and issuance of all financial reports including the compilation and adoption of the City budget, 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.

## 2021 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 2021 Budget document was submitted to GFOA and was awarded a Certificate of Recognition.
- FY2020 audit fieldwork was completed on schedule with the final Comprehensive Annual Financial Report presented to Council in June 2021.
- 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 banking services request-for-proposal process. Onboarded Port Washington State Bank (PWSB) as primary banking relationship resulting in recurring annual savings of approximately \$12,000.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Bond Rating</b>	AA (Stable)	AA (Stable)	AA (Stable)	AA (Stable)	AA (Stable)
<b>Investment Yield (%)</b>		2.5	2.0	2.0	2.0
<b>Borrowing Capacity Used (%)</b>	18.32	17.53	15.12	14.00	16.00
<b>Purchase Orders Issued</b>	1,069	1,100	973	1,100	1,100
<b>Vendor Checks Issued</b>	3,584	4,097	3,107	4,900	4,900
<b>Procurement Card Spending (\$)</b>	149,642	170,571	131,680	160,000	200,000
<b>General Invoices Issued</b>	948	742	430	500	600
<b>Utility Customers</b>	9,243	9,286	9,335	9,376	9,400
<b>Utility Payments via ACH</b>	6,024	6,456	6,712	7,000	7,200
<b>Utility Payments via Online</b>	8,371	8,843	8,977	9,750	10,000
<b>Personal Property Tax Bills</b>	824	816	829	835	840
<b>Real Estate Property Tax bills</b>	10,089	10,161	10,398	10,425	10,450
<b>Tax Payments Online (%)</b>	3.2	7.6	16.8	18.0	20.0

## 2022 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.
- In 2021, the American Rescue Plan Act (ARPA) containing the Local Fiscal Recovery Fund (LFRF) was enacted. As a result, the City was awarded funds to provide long-term response and recovery efforts in the wake of COVID-19. Continuous effort will need to be made to ensure the funds are used effectively and in compliance with the guidelines set forth.
- Implement credit card processing for in-person transactions.

## Staffing for 2022

Positions (FTE)	2020 Actual	2021 Actual	2022 Budget
<b>Finance Director</b>	1.00	1.00	1.00
<b>Assistant to the Finance Director</b>	1.00	1.00	1.00
<b>Accounting Assistant</b>	2.00	1.00	1.00

### Estimated 2022 Revenue

\$98,000

### Adopted 2022 Budget

\$520,760



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2021 Revised			Percent Change	
		2020 Actual	2021 Actual	Budget		
<b>118 Finance</b>		644,468.54	478,071.02	451,813.00	520,760.00	15.3%
<b>70 SALARIES</b>						
110118 670101	Salaries	234,820.55	195,822.95	214,838.00	248,940.00	15.9%
110118 670104	Vacation	-	-	-	-	0.0%
110118 670105	Sick Pay	-	-	-	-	0.0%
110118 670106	Comp Time	-	-	-	-	0.0%
110118 670201	OverTime	-	87.16	-	-	0.0%
110118 670204	Paid Time Off	16,246.31	18,505.87	-	-	0.0%
110118 670205	Medical Leave	6,291.12	-	-	-	0.0%
110118 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>257,357.98</b>	<b>214,415.98</b>	<b>214,838.00</b>	<b>248,940.00</b>	<b>15.9%</b>
<b>73 FRINGE BENEFITS</b>						
110118 673101	Social Security	18,625.35	15,466.89	15,277.00	17,409.00	14.0%
110118 673102	Retirement	17,371.62	14,157.48	14,502.00	16,181.00	11.6%
110118 673103	Worker's Comp Insurance	471.49	472.55	395.00	500.00	26.6%
110118 673104	Unemployment Compensation	-	-	-	-	0.0%
110118 673201	Health Insurance	68,724.45	63,071.73	68,484.00	65,607.00	-4.2%
110118 673202	Dental Insurance	1,367.04	1,047.05	1,018.00	1,018.00	0.0%
110118 673203	Life Insurance	714.04	452.55	374.00	536.00	43.3%
110118 673204	Long Term Disability	1,017.45	801.27	900.00	777.00	-13.7%
<b>Total</b>		<b>108,291.44</b>	<b>95,469.52</b>	<b>100,950.00</b>	<b>102,028.00</b>	<b>1.1%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110118 680101	Office Supplies	846.75	2,472.99	250.00	250.00	0.0%
110118 680102	Technology Supplies	759.02	1,615.15	300.00	300.00	0.0%
110118 680501	Memberships	375.00	418.86	775.00	775.00	0.0%
110118 680502	Printing/Publications	512.26	-	850.00	850.00	0.0%
110118 680503	Books & Periodicals	-	-	50.00	50.00	0.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised		Percent Change
				Budget	2022 Adopted	
<b>118 Finance</b>		644,468.54	478,071.02	451,813.00	520,760.00	15.3%
110118 680504	Telephone services	-	-	-	-	0.0%
110118 680505	Postage	10,297.23	10,575.84	10,750.00	10,750.00	0.0%
<b>Total</b>		<b>12,790.26</b>	<b>15,082.84</b>	<b>12,975.00</b>	<b>12,975.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110118 683101	Consultants - General	7,584.00	33,053.00	-	5,750.00	0.0%
110118 683201	Contracted Services - General	26,724.64	19,993.26	17,200.00	22,530.00	31.0%
110118 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110118 683401	Liability Insurance	97,690.32	93,553.51	98,550.00	120,562.00	22.3%
110118 683402	Auto Insurance	-	-	-	-	0.0%
110118 683501	Training/Conferences	469.00	675.00	1,950.00	2,600.00	33.3%
110118 683601	Misc Service-Bonds	-	-	100.00	100.00	0.0%
110118 683603	Misc. Serv- A/R Expense	3,000.00	3,006.37	3,000.00	3,000.00	0.0%
110118 683902	COVIDMTSD	100,000.00	-	-	-	0.0%
<b>Total</b>		<b>235,467.96</b>	<b>150,281.14</b>	<b>120,800.00</b>	<b>154,542.00</b>	<b>27.9%</b>
<b>86 FACILITY &amp; PLANT</b>						
110118 686550	M & R	1,995.00	2,045.00	2,250.00	2,275.00	1.1%
<b>Total</b>		<b>1,995.00</b>	<b>2,045.00</b>	<b>2,250.00</b>	<b>2,275.00</b>	<b>1.1%</b>
<b>88 EQUIPMENT / LEASES</b>						
110118 680401	Equip / Small Tools	83.33	776.54	-	-	0.0%
110118 688101	Photocopiers	28,482.57	-	-	-	0.0%
<b>Total</b>		<b>28,565.90</b>	<b>776.54</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Assessment Office

## Program Description

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

## 2021 Accomplishments

- Completed the 2021 assessment roll, including interior inspections and valuation in a professional, efficient manner.
- Reviewed over 900 new building permits with many being new homes and major additions. Many of these new home inspections are carried over from 2020 as the construction process takes 8-12 months or more.
- Mailed nearly 10,000 real estate assessment notices as part of the 2021 Market Update Revaluation Project. Correspondence letters or e-mails with property owners continued over the open book period of 2.5 months.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Assessment Value Increase (\$)</b>	94,128,300	57,505,600	59,346,000	626,666,400	55,000,000
<b>Board of Review Hearings</b>	2	3	2	11	15
<b>Real Estate Parcels</b>	10,089	10,161	10,398	10,410	10,420
<b>Personal Property Accounts</b>	824	816	829	830	835

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

## 2022 Objectives

- With the 2021 revaluation process completed, 2022 will also be busy once tax bills are sent and property owners may come forward with questions and concerns.
- Continue to work towards completion of electronic sketches of all improved properties as required by the Department of Revenue.
- Keep up to date with Market Drive CAMA software and its routines to keep the assessment system up to date and used in the most efficient manner possible.

## Staffing for 2022

Positions (FTE)	2020 Actual	2021 Actual	2022 Budget
<b>Assessment Technician</b>	1.00	1.00	1.00

**Estimated 2022 Revenue**

None

**Adopted 2022 Budget**

\$290,820





## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2021 Revised			Percent Change	
		2020 Actual	2021 Actual	Budget		
<b>119 Assessor</b>		284,789.93	380,973.46	345,166.00	290,820.00	-15.7%
<b>70 SALARIES</b>						
110119 670101	Salaries	39,332.06	38,943.48	41,953.00	42,994.00	2.5%
110119 670104	Vacation	-	-	-	-	0.0%
110119 670105	Sick Pay	-	-	-	-	0.0%
110119 670106	Comp Time	-	-	-	-	0.0%
110119 670201	OverTime	-	15.13	-	-	0.0%
110119 670204	Paid Time Off	2,544.75	3,323.33	-	-	0.0%
110119 670205	Medical Leave	-	-	-	-	0.0%
110119 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>41,876.81</b>	<b>42,281.94</b>	<b>41,953.00</b>	<b>42,994.00</b>	<b>2.5%</b>
<b>73 FRINGE BENEFITS</b>						
110119 673101	Social Security	2,975.78	2,993.94	2,982.00	3,033.00	1.7%
110119 673102	Retirement	2,826.74	2,850.33	2,832.00	2,794.00	-1.3%
110119 673103	Worker's Comp Insurance	68.19	68.34	70.00	70.00	0.0%
110119 673104	Unemployment Compensation	-	-	-	-	0.0%
110119 673201	Health Insurance	21,303.03	21,979.16	22,031.00	21,072.00	-4.4%
110119 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110119 673203	Life Insurance	231.01	275.34	230.00	296.00	28.7%
110119 673204	Long Term Disability	166.25	168.24	250.00	168.00	-32.8%
<b>Total</b>		<b>28,588.96</b>	<b>29,353.31</b>	<b>29,413.00</b>	<b>28,451.00</b>	<b>-3.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110119 680101	Office Supplies	-	53.94	100.00	100.00	0.0%
110119 680501	Memberships	20.00	-	-	-	0.0%
110119 680503	Books & Periodicals	117.00	234.00	100.00	100.00	0.0%
110119 680504	Telephone services	-	-	-	-	0.0%
110119 680505	Postage	1,792.84	9,438.69	1,600.00	1,600.00	0.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2021 Revised			Percent Change	
		2020 Actual	2021 Actual	Budget		
119 Assessor		284,789.93	380,973.46	345,166.00	290,820.00	-15.7%
<b>Total</b>		<b>1,929.84</b>	<b>9,726.63</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110119 683101	Consultants - General	-	-	-	-	0.0%
110119 683201	Contracted Services - General	212,153.91	299,611.58	272,000.00	217,550.00	-20.0%
110119 683501	Training/Conferences	-	-	-	25.00	0.0%
<b>Total</b>		<b>212,153.91</b>	<b>299,611.58</b>	<b>272,000.00</b>	<b>217,575.00</b>	<b>-20.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110119 680401	Equip / Small Tools	240.41	-	-	-	0.0%
<b>Total</b>		<b>240.41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Human Resources

## Program Description

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

## 2021 Accomplishments

- Implementation of new employee-funded vision and accidental death/dismemberment benefits.
- Held the City's workers compensation modification factor below 1.00 at 0.85.
- Reduced Paper processes in HR.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>New Hires</b>	24	25	10	10	TBD
<b># of FTE's</b>	114.87	115.87	118.65	120.60	120.60
<b>Modification Factor</b>	0.99	0.88	0.89	0.85	0.85
<b>Workers' Comp Claims</b>	18	20	18	30	TBD

## 2022 Objectives

- Continue to reduce the use of paper and the implementation of digital processes.
- Implementation of an employee self-service module in Munis.
- Completed a comprehensive Policies and Procedures Manual for the Board of Police and Fire Commissioners.
- Implementation of a nurse-on-call system forms Workers Compensation.
- Development of a new Family Medical Leave Policy and Forms

## Staffing for 2022

Positions (FTE)	2020 Actual	2021 Actual	2022 Budget
<b>Assistant City Administrator/HR Director</b>	1.00	1.00	1.00
<b>Human Resource Assistant</b>	0.70	0.70	1.00

### **Estimated 2022 Revenue**

None

### **Adopted 2022 Budget**

\$232,373



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2021 Revised			Percent Change	
		2020 Actual	2021 Actual	Budget		
<b>120 Human Resources</b>		185,404.90	218,961.14	187,783.00	232,373.00	23.7%
<b>70 SALARIES</b>						
110120 670101	Salaries	111,357.16	113,991.54	120,091.00	143,761.00	19.7%
110120 670104	Vacation	-	-	-	-	0.0%
110120 670105	Sick Pay	-	-	-	-	0.0%
110120 670106	Comp Time	-	-	-	-	0.0%
110120 670201	OverTime	-	84.21	-	-	0.0%
110120 670204	Paid Time Off	8,561.35	6,769.45	-	-	0.0%
110120 670205	Medical Leave	-	-	-	-	0.0%
110120 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>119,918.51</b>	<b>120,845.20</b>	<b>120,091.00</b>	<b>143,761.00</b>	<b>19.7%</b>
<b>73 FRINGE BENEFITS</b>						
110120 673101	Social Security	8,966.89	8,855.17	8,819.00	10,903.00	23.6%
110120 673102	Retirement	8,094.34	8,009.69	8,106.00	9,272.00	14.4%
110120 673103	Worker's Comp Insurance	166.58	166.95	171.00	171.00	0.0%
110120 673104	Unemployment Compensation	-	-	-	-	0.0%
110120 673201	Health Insurance	10,598.21	25,447.39	22,828.00	30,766.00	34.8%
110120 673202	Dental Insurance	-	84.83	-	-	0.0%
110120 673203	Life Insurance	119.21	179.01	118.00	199.00	68.6%
110120 673204	Long Term Disability	360.73	364.56	395.00	555.00	40.5%
<b>Total</b>		<b>28,305.96</b>	<b>43,107.60</b>	<b>40,437.00</b>	<b>51,866.00</b>	<b>28.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110120 680101	Office Supplies	1,219.36	1,267.00	100.00	300.00	200.0%
110120 680501	Memberships	270.50	51.50	405.00	805.00	98.8%
110120 680502	Printing/Publications	-	-	-	-	0.0%
110120 680503	Books & Periodicals	-	-	-	-	0.0%
110120 680504	Telephone services	599.96	512.45	375.00	600.00	60.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>120 Human Resources</b>						
110120 680505	Postage	45.25	50.38	50.00	50.00	0.0%
<b>Total</b>		<b>2,135.07</b>	<b>1,881.33</b>	<b>930.00</b>	<b>1,755.00</b>	<b>88.7%</b>
<b>83 PURCHASED SERVICES</b>						
110120 683101	Consultants - General	-	-	-	-	0.0%
110120 683201	Contracted Services - General	22,225.85	35,853.77	20,500.00	23,891.00	16.5%
110120 683501	Training/Conferences	18.40	-	825.00	1,100.00	33.3%
110120 683602	Misc. Services-Recruiting	12,801.11	17,123.24	5,000.00	10,000.00	100.0%
110120 683702	Miscellaneous Services	-	150.00	-	-	0.0%
<b>Total</b>		<b>35,045.36</b>	<b>53,127.01</b>	<b>26,325.00</b>	<b>34,991.00</b>	<b>32.9%</b>

# 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; 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 or other outside counsel to assist with more immediate or complex matters such as large-scale development projects. In addition, separate labor counsel offers support to the Human Resources Division by providing advice on various employment law matters, assisting with collective bargaining sessions and representing the City in interest arbitration, mediation and grievance arbitration hearings.

## 2021 Accomplishments

- Coordinated the development, drafting and approval of ordinance amendments to update the City’s sex offender residency restrictions, and establish a sex offender residency appeal board.
- Initiated the demolition and removal of commercial building structures located at 10036 N. Port Washington Road.
- Assisted with the process to recruit and select the City’s next Code Enforcement Officer.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Citations Processed*</b>	2,966	2,855	1,698	1,545	2,266
<b>Fines Paid to City*</b>	\$134,411	\$148,519	\$110,232	\$97,044	\$122,552
<b>Collective Bargaining Agreements</b>	1	1	2	1	0

\*Mid-Moraine Municipal Court Only

## 2022 Objectives

- Coordinate completion of a comprehensive update to the City’s Sign Code.
- 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 2022

Position (PT)	2020 Actual	2021 Actual	2022 Budget
City Attorney	By contract	By contract	By contract

### Estimated 2022 Revenue

None

### Adopted 2022 Budget

\$102,483





## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised		Percent Change
				Budget	2022 Adopted	
124 Legal Counsel		123,321.10	108,297.83	100,307.00	102,483.00	2.2%
<b>83 PURCHASED SERVICES</b>						
110124 683301	Special Serv-Retainer	71,088.00	71,088.00	72,506.00	74,682.00	3.0%
110124 683302	Spec Serv-Court Operations	14,352.00	14,088.00	14,501.00	14,501.00	0.0%
110124 683303	Court Fees & Expenses	120.00	-	100.00	100.00	0.0%
110124 683311	Special Legal Counsel - Genera	17,287.00	5,680.00	3,200.00	3,200.00	0.0%
110124 683312	Spec Legal Counsel-Labo	20,474.10	17,441.83	10,000.00	10,000.00	0.0%
<b>Total</b>		<b>123,321.10</b>	<b>108,297.83</b>	<b>100,307.00</b>	<b>102,483.00</b>	<b>2.2%</b>

# Building Maintenance

## Program Description

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

## 2021 Accomplishments

- Kept most buildings related functions operating even while down two full time positions for five months and still down one position since January.
- Completed remodeling of two bathrooms, one of which includes a new shower, and addition of a new bathroom with outside door access at Fire Station 2.
- Repaired roof leaks at three city buildings including City Hall, Safety Building, and Fire Station 2.
- Completed de-scaling of the main sewer line under the floor of City Hall.
- Awarded new HVAC maintenance contract with optional two additional years available.
- Replaced variable frequency drives for both the Fire Department and the Police Department air handling units at the Safety Building which had been causing many problems with the HVAC system at the building.
- Completed several smaller Fire Department building repairs at both stations in line with the requests made by the Future of the Fire Department Committee.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Work Orders</b>	3,200	3,200	3,500	2,100	3,300
<b>Number of City Facilities</b>	9	9	9	9	9
<b>Facilities with Janitorial Service</b>	4	4	4	3	3
<b>Streetlights Repaired</b>	34	28	40	26	30
<b>Capital Projects Administered</b>	2	2	2	2	3

## 2022 Objectives

- Implement additional capital improvement projects.
- Continue LED bulb replacement at the Public Safety Building and City Hall.
- Install City Hall exterior fixture upgrades.
- Restructure/Organize keying system.
- Repair and/or Replace roof sections at City Hall.

### Staffing for 2022

Positions	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
<b>Building Superintendent</b>	0.00	1.00	1.00	1.00	1.0
<b>Building Foreman</b>	1.00	0.00	0.00	0.00	0.00
<b>Park &amp; Building Maintenance Worker</b>	2.00	2.00	2.00	1.00	2.00
<b>Custodian (PT)</b>	1.00	0.50	0.50	0.50	0.00

### Estimated 2022 Revenue

None

### Adopted 2022 Budget

\$674,542



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>326 Building Maintenance</b>		659,233.63	737,051.93	726,038.00	674,542.00	-7.1%
<b>70 SALARIES</b>						
110326 670101	Salaries	178,076.51	132,490.04	198,974.00	172,215.00	-13.4%
110326 670104	Vacation	-	13,242.31	-	-	0.0%
110326 670105	Sick Pay	-	-	-	-	0.0%
110326 670106	Comp Time	1,752.03	3,335.71	1,000.00	1,000.00	0.0%
110326 670201	OverTime	3,545.96	3,396.82	3,000.00	3,000.00	0.0%
110326 670204	Paid Time Off	21,081.21	11,613.75	-	-	0.0%
110326 670205	Medical Leave	-	356.66	-	-	0.0%
110326 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>204,455.71</b>	<b>164,435.29</b>	<b>202,974.00</b>	<b>176,215.00</b>	<b>-13.2%</b>
<b>73 FRINGE BENEFITS</b>						
110326 673101	Social Security	15,089.99	11,829.11	14,575.00	11,860.00	-18.6%
110326 673102	Retirement	13,870.53	7,810.23	13,430.00	11,195.00	-16.6%
110326 673103	Worker's Comp Insurance	6,682.65	6,697.67	6,860.00	6,860.00	0.0%
110326 673104	Unemployment Compensation	1,918.32	687.04	-	-	0.0%
110326 673201	Health Insurance	39,282.64	43,672.39	40,781.00	51,783.00	27.0%
110326 673202	Dental Insurance	1,716.12	802.32	1,690.00	323.00	-80.9%
110326 673203	Life Insurance	1,081.14	121.02	1,123.00	101.00	-91.0%
110326 673204	Long Term Disability	747.10	365.92	1,200.00	366.00	-69.5%
<b>Total</b>		<b>80,388.49</b>	<b>71,985.70</b>	<b>79,659.00</b>	<b>82,488.00</b>	<b>3.6%</b>
<b>75 OTHER STAFF COSTS</b>						
110326 675101	Uniforms & Clothing	1,035.00	534.43	1,035.00	1,035.00	0.0%
<b>Total</b>		<b>1,035.00</b>	<b>534.43</b>	<b>1,035.00</b>	<b>1,035.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110326 680201	Janitor Supp-City Bldgs	9,947.64	8,951.49	10,000.00	10,000.00	0.0%
110326 680202	Janitor Supp-Safety Bld	-	-	-	-	0.0%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>326 Building Maintenance</b>		<b>659,233.63</b>	<b>737,051.93</b>	<b>726,038.00</b>	<b>674,542.00</b>	<b>-7.1%</b>
110326 680203	Janitor Supp-DPW Bldgs	119.94	-	-	-	0.0%
110326 680302	Work Supp-City Bldgs	7,444.68	6,529.37	7,000.00	7,000.00	0.0%
110326 680303	Work Supp-Safety Bldg	5,853.29	4,899.59	6,000.00	6,000.00	0.0%
110326 680304	Work Supp-DPW Bldgs	1,744.96	2,292.91	3,000.00	3,000.00	0.0%
110326 680501	Memberships	-	-	-	-	0.0%
110326 680503	Books & Periodicals	-	-	-	-	0.0%
110326 680504	Telephone services	3,126.93	2,961.92	3,000.00	3,000.00	0.0%
110326 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>28,237.44</b>	<b>25,635.28</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110326 683201	Contracted Services - General	74,082.64	116,812.28	68,070.00	131,022.00	92.5%
110326 683401	Liability Insurance	-	-	-	-	0.0%
110326 683402	Auto Insurance	3,216.72	2,585.02	2,850.00	2,850.00	0.0%
110326 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>77,299.36</b>	<b>119,397.30</b>	<b>70,920.00</b>	<b>133,872.00</b>	<b>88.8%</b>
<b>86 FACILITY &amp; PLANT</b>						
110326 686101	Electric - City Hall	41,150.16	43,997.07	42,500.00	42,500.00	0.0%
110326 686102	Electric - Safety Bldg	58,824.05	62,900.41	60,000.00	60,000.00	0.0%
110326 686103	Electric - E.S. Firehouse	18,746.89	13,408.39	19,850.00	19,850.00	0.0%
110326 686104	Electric - 6330 W Mequon	-	-	-	-	0.0%
110326 686105	Electric - Green Bay Shop	-	-	-	-	0.0%
110326 686106	Electric - Highway Bldg	35,678.51	34,902.16	37,500.00	37,500.00	0.0%
110326 686107	Electric - 6300 W Mequon	-	-	-	-	0.0%
110326 686112	Electric - Logemann Ctr.	-	-	-	-	0.0%
110326 686150	Electric - Sirens	452.26	540.82	500.00	480.00	-4.0%
110326 686201	Gas-City Hall	7,275.02	9,379.07	8,750.00	8,750.00	0.0%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>326 Building Maintenance</b>		<b>659,233.63</b>	<b>737,051.93</b>	<b>726,038.00</b>	<b>674,542.00</b>	<b>-7.1%</b>
110326 686202	Gas-Safety Bldg	17,249.10	26,312.98	20,500.00	20,500.00	0.0%
110326 686203	Gas-E.S. Firehouse	2,478.56	2,907.78	3,300.00	3,300.00	0.0%
110326 686204	Gas-6330 W Mequon Rd	-	-	-	-	0.0%
110326 686205	Gas-6300 W Mequon Rd	-	-	-	-	0.0%
110326 686206	Gas-Green Bay Shop	-	-	-	-	0.0%
110326 686207	Gas-Highway Bldg	11,162.28	16,818.34	16,000.00	16,000.00	0.0%
110326 686212	Gas-Logemann Ctr	-	-	-	-	0.0%
110326 686301	Sewer-City Hall	781.91	610.82	850.00	670.00	-21.2%
110326 686302	Sewer-Safety Bldg	1,484.74	1,510.09	1,700.00	1,545.00	-9.1%
110326 686308	Sewer-Logemann Ctr.	-	-	-	-	0.0%
110326 686401	Water-City Hall	1,680.62	1,549.76	1,800.00	1,637.00	-9.1%
110326 686402	Water-Safety Bldg	2,819.71	2,839.68	3,000.00	3,000.00	0.0%
110326 686408	Water-Logemann Ctr.	-	-	-	-	0.0%
110326 686501	M & R - City Bldgs	16,658.92	22,526.81	8,250.00	8,250.00	0.0%
110326 686502	M & R - Safety Bldg	44,478.03	103,808.86	108,125.00	18,125.00	-83.2%
110326 686503	M & R - DPW Bldgs	4,490.01	10,679.14	9,125.00	9,125.00	0.0%
110326 686504	M & R Logemen Center	-	-	-	-	0.0%
110326 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>265,410.77</b>	<b>354,692.18</b>	<b>341,750.00</b>	<b>251,232.00</b>	<b>-26.5%</b>
<b>88 EQUIPMENT / LEASES</b>						
110326 680401	Equip / Small Tools	2,406.86	371.75	700.00	700.00	0.0%
110326 688120	Rentals	-	-	-	-	0.0%
<b>Total</b>		<b>2,406.86</b>	<b>371.75</b>	<b>700.00</b>	<b>700.00</b>	<b>0.0%</b>

# Public Safety

Police

Fire/EMS

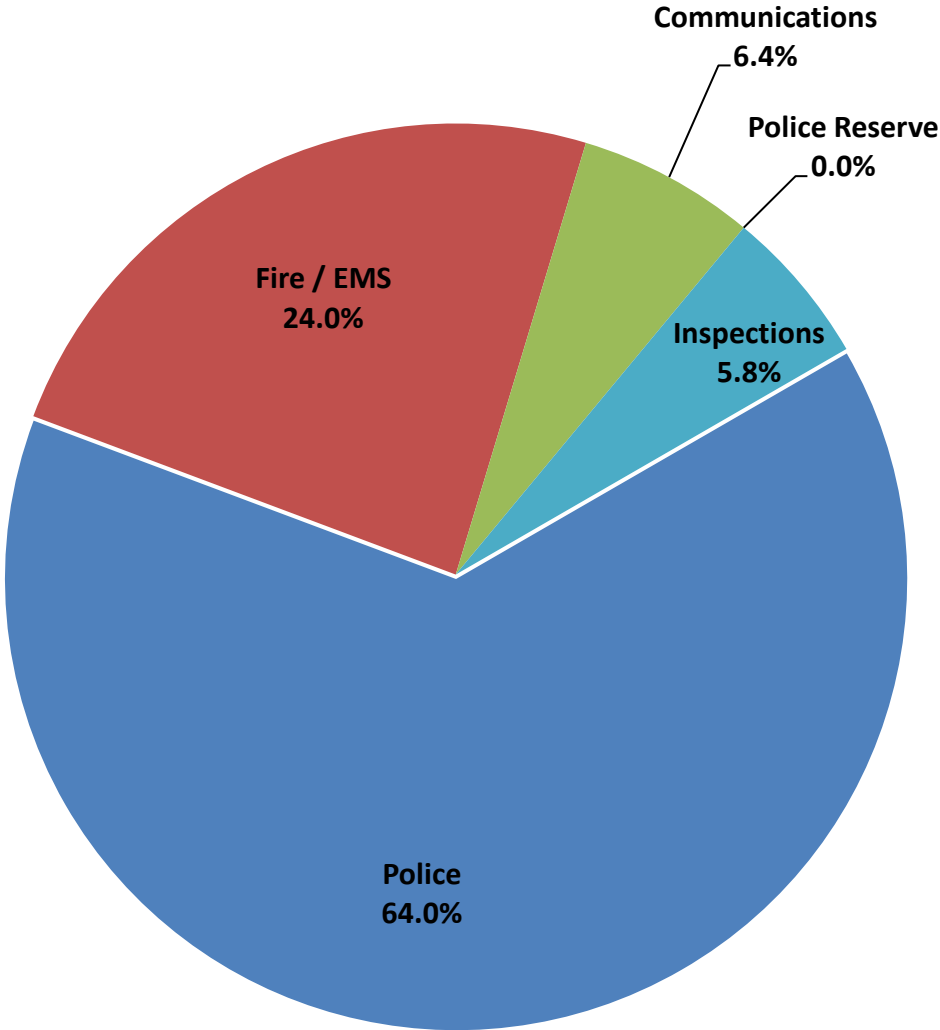
Communications

Police Reserves

Building Inspections

**CITY OF MEQUON**

**2022 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.

## 2021 Accomplishments

- Initiated the process to work towards Accreditation
- Implemented Electronic Case Management
- Provided Training in Officer Wellness and Implicit Bias
- Filled Sergeant Vacancy and Officer Vacancies
- Installed new Body and Squad Camera System
- Updated all Squad Computers

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
Sworn personnel per 1,000 population	1.60	1.60	1.60	1.64	1.64
Calls for Service	34,955	32,039	32,402	33,794	32,798
Part I Crimes reported	260	212			
Type "A" Crimes*			630	520	575
Clearance Rate	35%	54%	47%	56%	N/A
Adult Arrests	690	684	533	494	600
Juvenile Arrests	38	61	32	33	41
# of Citations Issued	3,853	3,733	1,916	1,948	2,863
Traffic Accidents	617	604	422	487	533

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

## 2022 Objectives

- Support and Build on Crisis Intervention Mental Health Training
- Become Accredited with Wisconsin Law Enforcement Accreditation Group
- Provide Exceptional Law Enforcement Training
- Continue to Build Trust with 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 Traffic Enforcement programs and Task Forces

## Staffing for 2022

Positions FTE	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Chief of Police</b>	1.0	1.0	1.0	1.0	1.0
<b>Captain</b>	2.0	2.0	2.0	2.0	2.0
<b>Sergeant</b>	7.0	7.0	7.0	7.0	7.0
<b>Detectives</b>	3.0	3.0	3.0	3.0	3.0
<b>Police Officers</b>	25.0	26.0	26.0	27.0*	27.0*
<b>Records Clerks</b>	0.5	1.0	1.0	1.0	1.0
<b>Administrative Coordinator</b>	1.0	1.0	1.0	1.0	1.0
<b>IT Specialist</b>	0.0	1.0	1.0	1.0	1.0

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

### **Estimated 2022 Revenue**

\$172,100

### **Adopted 2022 Budget**

\$5,953,769



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised Budget	2022 Adopted	Percent Change
<b>235 Police</b>		5,349,972.35	5,645,639.33	5,749,036.00	5,953,769.00	3.6%
<b>70 SALARIES</b>						
110235 670101	Salaries	2,828,367.76	2,871,534.69	3,469,002.00	3,585,416.00	3.4%
110235 670102	Paid-on-Call	-	-	-	2,000.00	0.0%
110235 670103	Holiday	124,623.98	128,356.83	110,000.00	110,000.00	0.0%
110235 670104	Vacation	231,590.35	242,436.39	-	-	0.0%
110235 670105	Sick Pay	44,682.05	131,946.04	-	-	0.0%
110235 670106	Comp Time	153,197.77	154,519.16	125,000.00	122,500.00	-2.0%
110235 670201	OverTime	53,501.35	46,213.02	100,000.00	100,000.00	0.0%
110235 670204	Paid Time Off	57,381.50	55,086.77	-	-	0.0%
110235 670205	Medical Leave	-	-	-	-	0.0%
110235 670206	EmergLeave	24,758.60	17,252.92	-	-	0.0%
110235 670301	Longevity	13,680.00	13,800.00	14,610.00	15,000.00	2.7%
<b>Total</b>		<b>3,531,783.36</b>	<b>3,661,145.82</b>	<b>3,818,612.00</b>	<b>3,934,916.00</b>	<b>3.0%</b>
<b>73 FRINGE BENEFITS</b>						
110235 673101	Social Security	267,769.64	278,276.21	287,467.00	295,448.00	2.8%
110235 673102	Retirement	419,400.35	440,985.28	456,716.00	474,968.00	4.0%
110235 673103	Worker's Comp Insurance	88,036.62	88,234.43	90,373.00	90,424.00	0.1%
110235 673104	Unemployment Compensation	-	-	-	-	0.0%
110235 673201	Health Insurance	710,603.82	783,794.45	746,915.00	769,042.00	3.0%
110235 673202	Dental Insurance	25,386.51	25,019.22	27,224.00	25,154.00	-7.6%
110235 673203	Life Insurance	5,422.94	5,707.63	6,023.00	5,816.00	-3.4%
110235 673204	Long Term Disability	13,270.43	13,995.90	13,600.00	14,024.00	3.1%
<b>Total</b>		<b>1,529,890.31</b>	<b>1,636,013.12</b>	<b>1,628,318.00</b>	<b>1,674,876.00</b>	<b>2.9%</b>
<b>75 OTHER STAFF COSTS</b>						
110235 675101	Uniforms & Clothing	30,035.55	32,332.05	30,950.00	31,950.00	3.2%
110235 675301	Incentive	15,695.37	7,673.90	10,000.00	10,000.00	0.0%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised Budget	2022 Adopted	Percent Change
<b>235 Police</b>		5,349,972.35	5,645,639.33	5,749,036.00	5,953,769.00	3.6%
<b>Total</b>		<b>45,730.92</b>	<b>40,005.95</b>	<b>40,950.00</b>	<b>41,950.00</b>	<b>2.4%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110235 680101	Office Supplies	5,460.59	7,503.66	6,500.00	6,500.00	0.0%
110235 680301	Work Supplies - Police	21,820.61	23,354.20	22,500.00	25,800.00	14.7%
110235 680402	Motor Fuels & Lubricant	42,267.29	58,320.41	57,000.00	57,200.00	0.4%
110235 680501	Memberships	965.00	1,165.00	1,400.00	1,400.00	0.0%
110235 680502	Printing/Publications	112.50	439.00	450.00	750.00	66.7%
110235 680503	Books & Periodicals	206.91	184.00	450.00	450.00	0.0%
110235 680504	Telephone services	18,192.72	25,101.52	20,000.00	22,060.00	10.3%
110235 680505	Postage	906.61	711.08	1,200.00	1,200.00	0.0%
<b>Total</b>		<b>89,932.23</b>	<b>116,778.87</b>	<b>109,500.00</b>	<b>115,360.00</b>	<b>5.4%</b>
<b>83 PURCHASED SERVICES</b>						
110235 683101	Consultants - General	-	-	-	-	0.0%
110235 683201	Contracted Services - General	34,470.80	33,248.11	34,671.00	51,171.00	47.6%
110235 683202	Contracted Services - Maint.	29,321.00	28,775.00	29,410.00	30,410.00	3.4%
110235 683401	Liability Insurance	15,014.00	39,126.00	15,250.00	23,186.00	52.0%
110235 683402	Auto Insurance	15,235.32	12,244.82	13,500.00	13,500.00	0.0%
110235 683501	Training/Conferences	23,261.48	23,838.73	25,125.00	33,700.00	34.1%
110235 683601	Misc Service-Bonds	-	-	-	-	0.0%
110235 683702	Miscellaneous Services	5,446.31	6,677.52	6,000.00	6,000.00	0.0%
<b>Total</b>		<b>122,748.91</b>	<b>143,910.18</b>	<b>123,956.00</b>	<b>157,967.00</b>	<b>27.4%</b>
<b>86 FACILITY &amp; PLANT</b>						
110235 686550	M & R	19,935.25	16,193.59	20,500.00	21,500.00	4.9%
<b>Total</b>		<b>19,935.25</b>	<b>16,193.59</b>	<b>20,500.00</b>	<b>21,500.00</b>	<b>4.9%</b>
<b>88 EQUIPMENT / LEASES</b>						
110235 680401	Equip / Small Tools	3,099.96	24,704.86	-	-	0.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised Budget	2022 Adopted	Percent Change
<b>235 Police</b>		5,349,972.35	5,645,639.33	5,749,036.00	5,953,769.00	3.6%
110235 688101	Photocopiers	6,371.41	6,386.94	6,700.00	6,700.00	0.0%
110235 688120	Rentals	480.00	500.00	500.00	500.00	0.0%
<b>Total</b>		<b>9,951.37</b>	<b>31,591.80</b>	<b>7,200.00</b>	<b>7,200.00</b>	<b>0.0%</b>

# 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.

## 2021 Accomplishments

- Recruited and hired three Battalion Fire Chiefs in charge of, training, EMS, and CCR.
- Completed Future of our Fire Department buildings and information technology report.
- Created electronic fire inspection form in an online database for use in the field.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Total Calls</b>	2,187	2,323	2,216	2,300	2,300
<b>Fire Calls Answered</b>	483	489	428	450	450
<b>EMS Responses</b>	1,704	1,834	1,788	1,850	1,850
<b>Fire Inspections</b>	1,700	1,700	1,200	1,800	750

## 2022 Objectives

- Use electronic patient care reports to establish a database of repeat patients.
- Establish a Rescue Task Force for active shooter incidents with Mequon PD.
- Hire credentialed interns to use as staffing in the absence of on call members.

## Staffing for 2022

Positions (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted
<b>Fire Chief</b>	1.00	1.00	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.62	0.62	0.62	0.62	0.62
<b>Fire Fighter/EMTs Paid on Call</b>	60.00	60.00	65.00	65.00	65.00
<b>Deputy Fire Chief</b>	0.00	0.00	1.00	1.00	1.00
<b>Battalion Fire Chief</b>	0.0.	0.00	0.00	3.00	3.00

### Estimated 2022 Revenue

\$918,700

### Adopted 2022 Budget

\$2,227,113



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>236 Fire</b>		1,848,388.19	2,094,499.75	2,197,392.00	2,227,113.00	1.4%
<b>70 SALARIES</b>						
110236 670101	Salaries	265,931.00	455,863.67	458,128.00	741,104.00	61.8%
110236 670102	Volunteers - Paid on Call	-	14,902.58	-	-	0.0%
110236 670103	Holiday	-	-	-	6,462.00	0.0%
110236 670104	Vacation	-	-	-	-	0.0%
110236 670105	Sick Pay	-	-	-	-	0.0%
110236 670106	Comp Time	234.95	373.73	-	-	0.0%
110236 670150	EMS Responder	194,442.78	215,356.33	264,066.00	147,731.00	-44.1%
110236 670151	Fire Calls	100,116.12	146,095.37	173,877.00	89,600.00	-48.5%
110236 670160	Station Work	18,491.12	8,462.83	33,000.00	23,000.00	-30.3%
110236 670161	Vehicle Inspection	23,781.00	20,113.37	21,382.00	5,200.00	-75.7%
110236 670162	Staff Training	83,869.67	100,689.43	113,280.00	93,000.00	-17.9%
110236 670163	Fire Inspections	2,044.85	3,288.11	9,900.00	-	-100.0%
110236 670164	Community Education	184.23	893.13	2,475.00	2,475.00	0.0%
110236 670171	First Responder POC	35,154.42	44,865.43	65,700.00	38,688.00	-41.1%
110236 670172	Ambulance POC	158,559.23	105,067.93	98,550.00	77,376.00	-21.5%
110236 670173	Paramedic POC	270,657.33	292,125.04	291,883.00	291,883.00	0.0%
110236 670174	Hazard Pay	83,523.93	-	-	-	0.0%
110236 670201	OverTime	-	-	-	13,000.00	0.0%
110236 670204	Paid Time Off	20,433.83	28,170.91	-	-	0.0%
110236 670205	Medical Leave	-	-	-	-	0.0%
110236 670206	EmergLeave	23,024.50	-	-	-	0.0%
110236 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>1,280,448.96</b>	<b>1,436,267.86</b>	<b>1,532,241.00</b>	<b>1,529,519.00</b>	<b>-0.2%</b>
<b>73 FRINGE BENEFITS</b>						
110236 673101	Social Security	97,644.53	111,095.65	131,011.00	118,741.00	-9.4%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>236 Fire</b>		<b>1,848,388.19</b>	<b>2,094,499.75</b>	<b>2,197,392.00</b>	<b>2,227,113.00</b>	<b>1.4%</b>
110236 673102	Retirement	97,039.93	110,424.12	124,792.00	126,461.00	1.3%
110236 673103	Worker's Comp Insurance	14,742.75	14,775.88	15,790.00	15,790.00	0.0%
110236 673104	Unemployment Compensation	3,348.47	1,192.08	-	-	0.0%
110236 673201	Health Insurance	22,105.05	37,045.29	81,312.00	114,232.00	40.5%
110236 673202	Dental Insurance	1,017.96	1,192.50	4,072.00	1,346.00	-66.9%
110236 673203	Life Insurance	2,488.61	2,133.42	1,415.00	1,128.00	-20.3%
110236 673204	Long Term Disability	774.46	1,358.60	750.00	1,208.00	61.1%
<b>Total</b>		<b>239,161.76</b>	<b>279,217.54</b>	<b>359,142.00</b>	<b>378,906.00</b>	<b>5.5%</b>
<b>75 OTHER STAFF COSTS</b>						
110236 675101	Uniforms & Clothing	19,537.74	45,413.50	19,800.00	19,800.00	0.0%
<b>Total</b>		<b>19,537.74</b>	<b>45,413.50</b>	<b>19,800.00</b>	<b>19,800.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110236 680101	Office Supplies	782.87	1,564.67	1,650.00	1,650.00	0.0%
110236 680301	Work Supplies-Fire	71,640.78	81,831.64	67,000.00	67,000.00	0.0%
110236 680402	Motor Fuels & Lubricant	17,738.61	27,298.18	24,011.00	24,011.00	0.0%
110236 680501	Memberships	2,792.00	2,820.50	1,050.00	1,050.00	0.0%
110236 680503	Books & Periodicals	1,308.27	621.02	1,500.00	1,500.00	0.0%
110236 680504	Telephone services	6,940.76	8,875.30	6,057.00	6,057.00	0.0%
110236 680505	Postage	274.45	411.14	400.00	400.00	0.0%
<b>Total</b>		<b>101,477.74</b>	<b>123,422.45</b>	<b>101,668.00</b>	<b>101,668.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110236 683101	Consultants - General	1,175.00	1,175.00	-	-	0.0%
110236 683201	Contracted Services - General	76,625.82	80,495.86	65,808.00	66,362.00	0.8%
110236 683202	Contracted Services - Maint.	4,994.52	8,232.45	4,608.00	4,608.00	0.0%
110236 683401	Liability Insurance	1,299.35	-	1,300.00	900.00	-30.8%
110236 683402	Auto Insurance	23,710.20	19,047.48	21,000.00	21,000.00	0.0%





## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>236 Fire</b>		1,848,388.19	2,094,499.75	2,197,392.00	2,227,113.00	1.4%
110236 683501	Training/Conferences	20,247.90	27,802.64	20,475.00	31,800.00	55.3%
<b>Total</b>		<b>128,052.79</b>	<b>136,753.43</b>	<b>113,191.00</b>	<b>124,670.00</b>	<b>10.1%</b>
<b>86 FACILITY &amp; PLANT</b>						
110236 686304	Sewer-E.S. Firehous	1,342.64	780.14	800.00	800.00	0.0%
110236 686404	Water-E.S. Firehous	1,271.74	842.61	1,000.00	1,000.00	0.0%
110236 686550	M & R	31,751.09	40,708.26	45,000.00	46,200.00	2.7%
<b>Total</b>		<b>34,365.47</b>	<b>42,331.01</b>	<b>46,800.00</b>	<b>48,000.00</b>	<b>2.6%</b>
<b>88 EQUIPMENT / LEASES</b>						
110236 680401	Equip / Small Tools	45,338.93	31,093.96	24,450.00	24,450.00	0.0%
110236 688101	Photocopiers	4.80	-	100.00	100.00	0.0%
110236 688120	Rentals	-	-	-	-	0.0%
<b>Total</b>		<b>45,343.73</b>	<b>31,093.96</b>	<b>24,550.00</b>	<b>24,550.00</b>	<b>0.0%</b>

# Communications

## Program Description

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

## 2021 Accomplishments

- Updated the Dispatch Center Computers and Technology to provide more information more quickly to the dispatchers
- Integrated wireless headsets for radio transmissions
- Worked towards Accreditation with Emergency Medical Dispatch
- Merged Dispatch Supervisor Position with Administrative Assistant to create Administrative Coordinator Position and reassigned day to day Dispatch Supervisor responsibilities to Administrative Sergeant
- Contracted with Priority Dispatch to review medical dispatch calls to improve service levels

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>9-1-1 Calls processed</b>	3,277	3,409	3,101	3,275	3,270
<b>Calls for Service Processed</b>	34,955	32,039	32,402	33,794	32,798
<b>Non-emergency calls processed</b>	41,908	38,702	37,417	37,575	38,900

## 2022 Objectives

- Accreditation with Emergency Medical Dispatch.
- Resume Training/Seminars in Person along with online training as continuing education.
- Explore new technologies for application in dispatch
- Fill open position and retain employees who meet high standards of professionalism
- Update Dispatch manuals and information in resources with the most current information available.

### Staffing for 2022

Positions (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
<b>Telecommunicators</b>	8.5	8.5	8.5	8.5	8.5
<b>Supervisor</b>	1.0	1.0	1.0	1.0*	0.0

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

### **Estimated 2022 Revenue**

None

### **Adopted 2022 Budget**

\$591,590



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>237 Communications</b>		698,485.17	624,703.40	690,002.00	591,590.00	-14.3%
<b>70 SALARIES</b>						
110237 670101	Salaries	409,987.62	347,696.65	452,154.00	387,613.00	-14.3%
110237 670103	Holiday	14,635.50	11,665.22	13,000.00	13,000.00	0.0%
110237 670104	Vacation	-	-	-	-	0.0%
110237 670105	Sick Pay	-	-	-	-	0.0%
110237 670106	Comp Time	16,410.78	11,927.43	7,500.00	10,000.00	33.3%
110237 670201	OverTime	5,464.08	23,573.28	9,000.00	9,000.00	0.0%
110237 670204	Paid Time Off	43,221.71	44,648.36	-	-	0.0%
110237 670205	Medical Leave	1,557.12	4,012.63	-	-	0.0%
110237 670206	EmergLeave	4,564.87	950.64	-	-	0.0%
110237 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>495,841.68</b>	<b>444,474.21</b>	<b>481,654.00</b>	<b>419,613.00</b>	<b>-12.9%</b>
<b>73 FRINGE BENEFITS</b>						
110237 673101	Social Security	36,606.56	33,217.88	35,387.00	30,826.00	-12.9%
110237 673102	Retirement	33,500.17	29,710.50	32,073.00	26,725.00	-16.7%
110237 673103	Worker's Comp Insurance	798.80	800.60	820.00	820.00	0.0%
110237 673104	Unemployment Compensation	-	-	-	-	0.0%
110237 673201	Health Insurance	97,500.36	63,981.59	104,517.00	55,428.00	-47.0%
110237 673202	Dental Insurance	3,502.49	2,267.77	2,909.00	2,206.00	-24.2%
110237 673203	Life Insurance	849.84	496.56	850.00	417.00	-50.9%
110237 673204	Long Term Disability	1,383.81	1,060.08	2,300.00	1,091.00	-52.6%
<b>Total</b>		<b>174,142.03</b>	<b>131,534.98</b>	<b>178,856.00</b>	<b>117,513.00</b>	<b>-34.3%</b>
<b>75 OTHER STAFF COSTS</b>						
110237 675101	Uniforms & Clothing	4,027.56	4,081.89	4,395.00	4,395.00	0.0%
<b>Total</b>		<b>4,027.56</b>	<b>4,081.89</b>	<b>4,395.00</b>	<b>4,395.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>237 Communications</b>		<b>698,485.17</b>	<b>624,703.40</b>	<b>690,002.00</b>	<b>591,590.00</b>	<b>-14.3%</b>
110237 680101	Office Supplies	788.93	977.01	800.00	800.00	0.0%
110237 680301	Work Supplies-Admin	420.64	431.10	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%
<b>Total</b>		<b>1,264.57</b>	<b>1,463.11</b>	<b>1,497.00</b>	<b>1,497.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110237 683101	Consultants - General	-	19,656.00	-	23,000.00	0.0%
110237 683201	Contracted Services - General	3,600.00	3,600.00	3,600.00	3,672.00	2.0%
110237 683202	Contracted Services - Maint.	15,568.21	15,568.21	16,000.00	16,400.00	2.5%
110237 683501	Training/Conferences	2,550.19	3,325.00	3,000.00	4,000.00	33.3%
<b>Total</b>		<b>21,718.40</b>	<b>42,149.21</b>	<b>22,600.00</b>	<b>47,072.00</b>	<b>108.3%</b>
<b>86 FACILITY &amp; PLANT</b>						
110237 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110237 680401	Equip / Small Tools	1,490.93	1,000.00	1,000.00	1,500.00	50.0%
<b>Total</b>		<b>1,490.93</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,500.00</b>	<b>50.0%</b>

# 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.

## 2021 Accomplishments

- Trained Staff in CPR/AED usage
- 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 Application Process and Associated Background Documents

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
Auxiliary Hours Worked	1818	435	186	223	250

## 2022 Objectives

- Train staff in areas of self-defense
- Build a stronger relationship with the sworn officers of the department
- Recruit new members and recognize contributing members
- Resume in-person Regular Meetings

## Staffing for 2022

Positions	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted
Volunteers	23	17	16	15	16

## Estimated 2022 Revenue

None

## Adopted 2022 Budget

\$0\*

\*Police Auxiliary Fund will be incorporated in the Police Budget starting with FY2022



<h2 style="margin: 0;">City of Mequon</h2> <h3 style="margin: 0;">2022 Budgetary Comparisons</h3>
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Accounts	Description	2020 Actual	2021 Actual	2021 Revised Budget	2022 Adopted	Percent Change
<b>239 Auxiliary</b>		2,795.56	3,924.27	4,861.00	-	-100.0%
<b>70 SALARIES</b>						
110239 670102	Volunteers - Paid on Call	1,940.00	1,675.00	2,000.00	-	-100.0%
<b>Total</b>		<b>1,940.00</b>	<b>1,675.00</b>	<b>2,000.00</b>	<b>-</b>	<b>-100.0%</b>
<b>73 FRINGE BENEFITS</b>						
110239 673101	Social Security	-	-	-	-	0.0%
110239 673103	Worker's Comp Insurance	49.68	49.79	51.00	-	-100.0%
110239 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>49.68</b>	<b>49.79</b>	<b>51.00</b>	<b>-</b>	<b>-100.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110239 675101	Uniforms & Clothing	-	913.94	1,000.00	-	-100.0%
<b>Total</b>		<b>-</b>	<b>913.94</b>	<b>1,000.00</b>	<b>-</b>	<b>-100.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110239 680301	Work Supplies-Admin	757.41	685.76	800.00	-	-100.0%
110239 680401	Equip / Small Tools	-	-	-	-	0.0%
110239 680402	Motor Fuels & Lubricant	40.70	49.78	200.00	-	-100.0%
110239 680501	Memberships	-	-	-	-	0.0%
110239 680502	Printing/Publications	-	-	100.00	-	-100.0%
110239 680503	Books & Periodicals	-	-	-	-	0.0%
110239 680504	Telephone services	7.77	50.00	60.00	-	-100.0%
<b>Total</b>		<b>805.88</b>	<b>785.54</b>	<b>1,160.00</b>	<b>-</b>	<b>-100.0%</b>
<b>83 PURCHASED SERVICES</b>						
110239 683501	Training/Conferences	-	-	150.00	-	-100.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>150.00</b>	<b>-</b>	<b>-100.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110239 686550	M & R	-	500.00	500.00	-	-100.0%
<b>Total</b>		<b>-</b>	<b>500.00</b>	<b>500.00</b>	<b>-</b>	<b>-100.0%</b>

# Inspections Division

## Program Description

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

## 2021 Accomplishments

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

## Key Performance Indicators

Permits Issued	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Building</b>	797	834	841	976	862
<b>Electrical</b>	1093	1046	1008	1095	1060
<b>Plumbing</b>	908	930	914	880	908
<b>HVAC</b>	674	660	626	699	664
<b>Wells</b>	7	12	9	14	11
<b>Architectural Board</b>	147	115	92	105	115
<b>Occupancy Final/Temp.</b>	230	204	152	113	174
<b>Permits Processed</b>	3,881	3,814	3,808	3,882	3795
<b>Total Permit Fees Collected</b>	\$ 951,791	\$ 911,378	\$ 674,177	\$ 770,900	\$ 822,000



Construction Valuations					
Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
New Homes	52	49	56	50	52
Home Valuation (\$)	29,268,630	28,728,184	29,146,875	28,500,000	29,910,900
New & Additions					
Commercial	74	74	56	60	66
Commercial Valuation (\$)	59,436,403	30,445,296	23,235,052	35,000,000	38,279,175

### 2022 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.
- Staff liaison for Architectural Review Board and Board of Appeals.
- Continue to train inspectors and inform and educate builders to achieve a higher level of compliance.
- Technology, scheduling and process related functions will continue to evolve with an eye towards even greater streamlining as the division transitions to updated data, software and technology equipment upgrades.
- Continue efforts towards implementation of policy analysis and operational analysis.

### Staffing for 2022

Positions (FTE)	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Inspector	2.00	3.00	3.00	2.00
Permit Coordinator	0	1.0	1.0	1.0
Administrative Assistant	1.00	2.00	2.00	2.00
Plan Review (Contract)	0.50	0.50	0.50	0.50
Building Inspections Supervisor	1.00	1.00	1.00	1.00

### Estimated 2022 Revenue

\$926,000

### Adopted 2022 Budget

\$524,305



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>244 Inspections</b>		491,176.80	505,730.10	525,305.00	524,305.00	-0.2%
<b>70 SALARIES</b>						
110244 670101	Salaries	270,230.00	291,422.58	324,975.00	330,131.00	1.6%
110244 670104	Vacation	-	-	-	-	0.0%
110244 670105	Sick Pay	-	-	-	-	0.0%
110244 670106	Comp Time	4,903.93	184.41	1,000.00	1,000.00	0.0%
110244 670201	OverTime	1,213.34	-	500.00	500.00	0.0%
110244 670204	Paid Time Off	24,288.63	22,310.39	-	-	0.0%
110244 670205	Medical Leave	2,876.61	21.69	-	-	0.0%
110244 670206	EmergLeave	2,279.91	-	-	-	0.0%
110244 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>305,792.42</b>	<b>313,939.07</b>	<b>326,475.00</b>	<b>331,631.00</b>	<b>1.6%</b>
<b>73 FRINGE BENEFITS</b>						
110244 673101	Social Security	22,098.26	22,714.38	23,240.00	23,052.00	-0.8%
110244 673102	Retirement	20,380.20	21,156.99	21,931.00	21,459.00	-2.2%
110244 673103	Worker's Comp Insurance	9,664.51	9,686.23	8,921.00	8,921.00	0.0%
110244 673104	Unemployment Compensation	-	-	-	-	0.0%
110244 673201	Health Insurance	102,523.69	112,007.37	112,546.00	108,548.00	-3.6%
110244 673202	Dental Insurance	3,817.35	3,902.18	4,072.00	4,072.00	0.0%
110244 673203	Life Insurance	1,331.89	1,240.04	1,502.00	1,317.00	-12.3%
110244 673204	Long Term Disability	1,120.33	1,218.03	1,650.00	1,215.00	-26.4%
<b>Total</b>		<b>160,936.23</b>	<b>171,925.22</b>	<b>173,862.00</b>	<b>168,584.00</b>	<b>-3.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110244 675101	Uniforms & Clothing	948.75	1,085.62	1,035.00	1,035.00	0.0%
<b>Total</b>		<b>948.75</b>	<b>1,085.62</b>	<b>1,035.00</b>	<b>1,035.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110244 680101	Office Supplies	1,282.59	528.22	650.00	1,000.00	53.8%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>244 Inspections</b>		491,176.80	505,730.10	525,305.00	524,305.00	-0.2%
110244 680301	Work Supplies-Admin	2,696.90	2,744.81	2,750.00	2,750.00	0.0%
110244 680501	Memberships	1,292.59	1,337.30	1,320.00	1,280.00	-3.0%
110244 680503	Books & Periodicals	-	106.49	200.00	100.00	-50.0%
110244 680504	Telephone services	1,828.50	1,849.14	1,800.00	1,800.00	0.0%
110244 680505	Postage	1,543.75	1,665.19	1,700.00	1,700.00	0.0%
<b>Total</b>		<b>8,644.33</b>	<b>8,231.15</b>	<b>8,420.00</b>	<b>8,630.00</b>	<b>2.5%</b>
<b>83 PURCHASED SERVICES</b>						
110244 683101	Consultants - General	-	-	-	-	0.0%
110244 683201	Contracted Services - General	8,623.75	3,683.07	10,000.00	8,000.00	-20.0%
110244 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110244 683402	Auto Insurance	2,905.49	2,335.58	2,575.00	2,575.00	0.0%
110244 683501	Training/Conferences	3,325.83	4,448.13	2,738.00	3,650.00	33.3%
110244 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>14,855.07</b>	<b>10,466.78</b>	<b>15,313.00</b>	<b>14,225.00</b>	<b>-7.1%</b>
<b>86 FACILITY &amp; PLANT</b>						
110244 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110244 680401	Equip / Small Tools	-	82.26	200.00	200.00	0.0%
<b>Total</b>		<b>-</b>	<b>82.26</b>	<b>200.00</b>	<b>200.00</b>	<b>0.0%</b>

# Public Works Departments

Fleet Services

Engineering

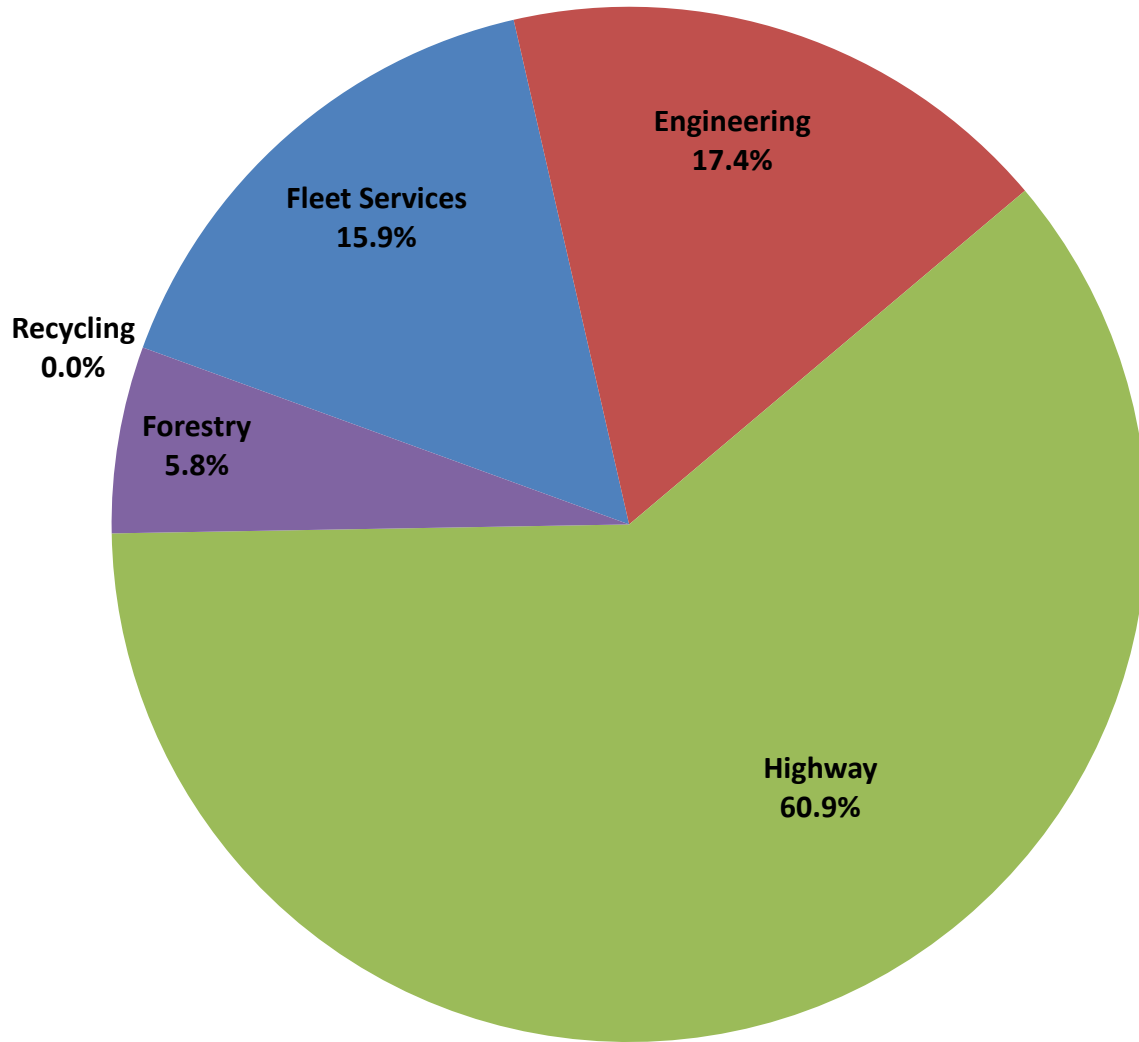
Highway

Recycling

Forestry

# CITY OF MEQUON

## 2022 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.

## 2021 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 Zero Turn Scag lawn mower, a new used Dynapac roller, two Sewer Department service trucks, Water Department service truck.
- Ordered a new plow truck and loader with plow and wing.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Equipment in Fleet</b>	340+	340+	340+	340+	340
<b>Repair Operations</b>	746	762	750	750+	750

## 2022 Objectives

- Provide cost effective vehicle and equipment repairs for all divisions/departments.
- Manage the DPW equipment replacement fund within the 2022 budget appropriation.
- Utilize resources to estimate fuel usage and prices. For 2022, Public Works expects to use 12,500 gallons of unleaded gasoline and 32,500 gallons of diesel fuel. This is based on yearly averages. Budget is based on an estimate of \$2.56 per gallon for unleaded and \$2.85 per gallon for diesel fuel using US Energy Information Administration outlook.

## Staffing for 2022

Positions (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
<b>Chief Mechanic</b>	1.00	1.00	0.00	0.00	0.00
<b>Fleet Superintendent</b>	0.00	0.00	1.00	1.00	1.00
<b>Mechanic</b>	2.00	2.00	2.00	2.00	2.00
<b>Maintenance Intern/Apprentice (PT)</b>	0.00	0.00	0.00	0.00	0.00

### Estimated 2022 Revenue

None

### Adopted 2022 Budget

\$531,921



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>355 Fleet Services</b>		504,459.06	539,477.91	517,278.00	531,921.00	2.8%
<b>70 SALARIES</b>						
110355 670101	Salaries	171,872.84	168,947.32	189,754.00	194,519.00	2.5%
110355 670104	Vacation	-	-	-	-	0.0%
110355 670105	Sick Pay	-	-	-	-	0.0%
110355 670106	Comp Time	3,242.36	4,282.26	2,500.00	2,500.00	0.0%
110355 670201	OverTime	2,023.82	5,821.81	3,000.00	3,000.00	0.0%
110355 670204	Paid Time Off	16,170.27	18,610.39	-	-	0.0%
110355 670205	Medical Leave	1,954.69	3,338.23	-	-	0.0%
110355 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>195,263.98</b>	<b>201,000.01</b>	<b>195,254.00</b>	<b>200,019.00</b>	<b>2.4%</b>
<b>73 FRINGE BENEFITS</b>						
110355 673101	Social Security	14,091.70	14,581.92	13,465.00	13,701.00	1.8%
110355 673102	Retirement	13,250.27	13,617.92	12,809.00	12,643.00	-1.3%
110355 673103	Worker's Comp Insurance	6,362.16	6,376.45	6,531.00	6,531.00	0.0%
110355 673104	Unemployment Compensation	-	-	-	-	0.0%
110355 673201	Health Insurance	65,654.58	68,308.26	67,457.00	64,545.00	-4.3%
110355 673202	Dental Insurance	2,120.75	3,053.88	2,005.00	3,008.00	50.0%
110355 673203	Life Insurance	341.74	467.62	342.00	528.00	54.4%
110355 673204	Long Term Disability	745.42	772.56	800.00	773.00	-3.4%
<b>Total</b>		<b>102,566.62</b>	<b>107,178.61</b>	<b>103,409.00</b>	<b>101,729.00</b>	<b>-1.6%</b>
<b>75 OTHER STAFF COSTS</b>						
110355 675101	Uniforms & Clothing	1,035.00	1,035.00	1,035.00	1,035.00	0.0%
110355 675102	Tool Allowance	447.36	450.00	450.00	450.00	0.0%
<b>Total</b>		<b>1,482.36</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110355 680101	Office Supplies	235.84	333.64	300.00	300.00	0.0%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised		Percent Change
				Budget	2022 Adopted	
<b>355 Fleet Services</b>		<b>504,459.06</b>	<b>539,477.91</b>	<b>517,278.00</b>	<b>531,921.00</b>	<b>2.8%</b>
110355 680301	Work Supplies	86,313.41	89,206.06	73,255.00	77,000.00	5.1%
110355 680402	Motor Fuels & Lubricant	94,156.22	113,193.65	121,775.00	127,588.00	4.8%
110355 680504	Telephone services	84.14	157.01	150.00	150.00	0.0%
110355 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>180,789.61</b>	<b>202,890.36</b>	<b>195,480.00</b>	<b>205,038.00</b>	<b>4.9%</b>
<b>83 PURCHASED SERVICES</b>						
110355 683101		-	-	-	-	0.0%
110355 683402	Auto Insurance	2,425.68	1,950.10	2,150.00	2,150.00	0.0%
<b>Total</b>		<b>2,425.68</b>	<b>1,950.10</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>0.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110355 686303	Sewer - DPW bldgs	-	-	-	-	0.0%
110355 686403	Water - DPW bldgs	-	-	-	-	0.0%
110355 686550	M & R	20,128.54	22,272.38	17,000.00	19,000.00	11.8%
<b>Total</b>		<b>20,128.54</b>	<b>22,272.38</b>	<b>17,000.00</b>	<b>19,000.00</b>	<b>11.8%</b>
<b>88 EQUIPMENT / LEASES</b>						
110355 680401	Equip / Small tools	1,802.27	2,701.45	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>1,802.27</b>	<b>2,701.45</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.0%</b>



# Engineering

## Program Description

The Engineering Division administers all consultant and construction contracts, and associated studies/analysis for city capital improvement, infrastructure, and facility projects. The Division also administers and maintains the City's transportation improvement plan program and annual road evaluation and improvement program. Additionally, staff also manages the City's storm water management plan, including compliance with the WDNR NR216 permit, MMSD Chapter 13 and other applicable State and Federal requirements. Staff regularly provides 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.

## 2021 Accomplishments

- Completion of road projects in Year 3 of a three-year borrowing.
- Facilitate multiple agreements with the Wisconsin Department of Transportation for the I-43 North/South Corridor project.
- Oversee the concept plan approval and design of a safe crossing of Mequon Road at the Ozaukee Interurban Trail.
- Creation of informational and instructional packets for fill permit, erosion control permit, and green infrastructure plan applicants.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Development Plan Reviews</b>	86	75	35	80	70
<b>Right-of-way Permits issued</b>	210	217	157	165	180
<b>Fill Permits Issued</b>	21	40	28	25	30
<b>Erosion Control Permits Inspected</b>	21	36	31	30	30
<b>Pond Certifications</b>	48	60	51	30	77
<b>Drainage Concerns Inspected</b>	90	100	121	50	85
<b>Publicly Bid Projects</b>	4	4	6	4	5
<b>Drainage Projects (Designed)</b>	18	47	62	55	50

Road Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Miles of Subdivision Roads</b>	142.59	144.65	144.88	144.99	145.10
<b>Miles of Arterial Roads</b>	68.33	68.33	68.33	68.33	68.33
<b>Miles of Road Crack Sealed</b>	26.85	52.02	48.41	48.56	50
<b>Miles of Road GSB-88 Sealed</b>	21.05	14.10	9.88	12.56	15
<b>Miles of Roads Milled/Wedge Overlay</b>	0.47 185	2.31	0.56	1.71	2.5

<b>Miles of Road Pulverized &amp; Paved</b>	6.82	0.77	0.79	1.97	2.5
<b>Percentage of Roadways Inspected</b>	100%	100%	100%	100%	100%

### 2022 Objectives

- Provide support for a new transportation bonding for the annual road program.
- Implement the design solution for a safe crossing of Mequon Road at the Ozaukee Interurban Trail.
- Implement the anticipated reissuance of the City’s stormwater permit.
- Update the Standard Specification for Land Development.

### Staffing for 2022

<b>Positions (FTE)</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>DPW/City Engineer</b>	0.50	0.50	0.50
<b>Assistant City Engineer</b>	1.00	1.00	1.00
<b>Engineering Tech. I</b>	1.00	1.00	1.00
<b>Engineering Tech. II Field</b>	1.00	1.00	1.00
<b>Engineering Tech. II Admin</b>	0.75	0.75	0.75
<b>Administrative Secretary</b>	1.00	1.00	1.00
<b>Summer Interns</b>	0.00	1.00	2.00

#### **Estimated 2022 Revenue**

\$80,500

#### **Adopted 2022 Budget**

\$584,453



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>358 Engineering</b>		530,806.00	524,508.38	581,150.00	584,453.00	0.6%
<b>70 SALARIES</b>						
110358 670101	Salaries	256,108.43	258,919.85	331,874.00	350,480.00	5.6%
110358 670104	Vacation	-	-	-	-	0.0%
110358 670105	Sick Pay	-	-	-	-	0.0%
110358 670106	Comp Time	1,120.88	1,175.44	-	-	0.0%
110358 670201	OverTime	272.49	1,169.28	500.00	500.00	0.0%
110358 670204	Paid Time Off	24,556.34	27,618.76	-	-	0.0%
110358 670205	Medical Leave	-	-	-	-	0.0%
110358 670206	EmergLeave	-	-	-	-	0.0%
110358 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>282,058.14</b>	<b>288,883.33</b>	<b>332,374.00</b>	<b>350,980.00</b>	<b>5.6%</b>
<b>73 FRINGE BENEFITS</b>						
110358 673101	Social Security	20,463.17	20,817.64	24,132.00	24,451.00	1.3%
110358 673102	Retirement	18,731.63	19,096.95	22,186.00	22,348.00	0.7%
110358 673103	Worker's Comp Insurance	8,509.17	8,528.30	8,655.00	8,655.00	0.0%
110358 673104	Unemployment Compensation	-	-	-	-	0.0%
110358 673201	Health Insurance	68,331.66	77,216.58	99,755.00	80,025.00	-19.8%
110358 673202	Dental Insurance	2,258.07	2,800.37	3,510.00	2,507.00	-28.6%
110358 673203	Life Insurance	414.97	583.04	463.00	653.00	41.0%
110358 673204	Long Term Disability	1,390.22	1,333.89	2,200.00	1,334.00	-39.4%
<b>Total</b>		<b>120,098.89</b>	<b>130,376.77</b>	<b>160,901.00</b>	<b>139,973.00</b>	<b>-13.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110358 675101	Uniforms & Clothing	43.12	-	-	-	0.0%
<b>Total</b>		<b>43.12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110358 680101	Office Supplies	213.83	254.38	500.00	500.00	0.0%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>358 Engineering</b>		<b>530,806.00</b>	<b>524,508.38</b>	<b>581,150.00</b>	<b>584,453.00</b>	<b>0.6%</b>
110358 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110358 680301	Work Supplies-Admin	836.31	752.20	750.00	750.00	0.0%
110358 680501	Memberships	760.00	780.00	750.00	750.00	0.0%
110358 680502	Printing/Publications	-	500.00	-	-	0.0%
110358 680503	Books & Periodicals	-	-	-	-	0.0%
110358 680504	Telephone services	2,535.67	2,247.09	2,400.00	2,400.00	0.0%
110358 680505	Postage	784.95	799.53	800.00	800.00	0.0%
<b>Total</b>		<b>5,130.76</b>	<b>5,333.20</b>	<b>5,200.00</b>	<b>5,200.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110358 683101	Consultants - General	8,142.25	13,470.00	11,000.00	14,000.00	27.3%
110358 683102	Consultants - Plan Comm Suprt	95,673.00	65,467.70	50,000.00	50,000.00	0.0%
110358 683201	Contracted Services - General	11,205.35	12,407.96	12,500.00	14,500.00	16.0%
110358 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110358 683402	Auto Insurance	3,497.69	2,811.77	3,100.00	3,100.00	0.0%
110358 683501	Training/Conferences	753.08	1,642.99	1,875.00	2,500.00	33.3%
<b>Total</b>		<b>119,271.37</b>	<b>95,800.42</b>	<b>78,475.00</b>	<b>84,100.00</b>	<b>7.2%</b>
<b>86 FACILITY &amp; PLANT</b>						
110358 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110358 680401	Equip / Small Tools	578.87	414.66	500.00	500.00	0.0%
110358 688101	Photocopiers	3,624.85	3,700.00	3,700.00	3,700.00	0.0%
<b>Total</b>		<b>4,203.72</b>	<b>4,114.66</b>	<b>4,200.00</b>	<b>4,200.00</b>	<b>0.0%</b>

# 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.

## 2021 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 19 snow events throughout the year, with 30 call outs to plow.
- Completed the #1 project off the major & secondary drainage CIP list.
- Completed 14 Highway Division projects/drainage problems.
- Completed 6 of 11 crossroad culvert replacements.
- Shoulder graded 77 miles along main roads within the City.
- Installed 42 driveway culverts.
- Cut all marked ash trees and they will be stumped and restored.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted
<b>Driveway Culverts Installed</b>	20	28	30	42	30
<b>Catch Basins Inspected</b>	100	100	100	100	100
<b>Snow Events</b>	36	42	35	30	35
<b>Tree Removals</b>	2,800	3150	2800	2500	2800
<b>Tree Plantings</b>	277	147	500	377	500
<b>Tree Pruned</b>	150	150	200	300	300
<b>Christmas Tree Chipping</b>	1,240	1183	1200	1209	1200

## 2022 Objectives

- Complete all Highway Division Projects given plans for.
- Reduce salt usage through efficient anti-icing and pre-wetting operations.
- Replace street signs to meet FHWA guidelines.
- Replace all crossroad culverts that are failing.
- Get road program done earlier in year.

### Staffing for 2022

Positions (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted
<b>Director of Public Works/City Engineer</b>	0.50	0.50	0.50	0.50	0.50
<b>Deputy Director of Public Works</b>	0.00	1.00	1.00	1.00	1.00
<b>Administrative Secretary</b>	1.00	0.50	0.50	0.50	0.50
<b>Director of Parks and Operations</b>	0.50	0.00	0.00	0.00	0.00
<b>Highway Superintendent</b>	1.00	1.00	1.00	1.00	1.00
<b>Highway Section Foreman</b>	4.00	4.00	4.00	4.00	4.00
<b>Highway Equipment Operator-Heavy</b>	3.00	3.00	1.00	1.00	1.00
<b>Heavy Equipment Operator-Regular</b>	1.00	1.00	0.00	0.00	0.00
<b>Heavy Equipment Operator</b>	0.00	2.00	3.00	3.00	3.00
<b>Highway Worker</b>	4.00	1.00	1.00	3.00	3.00
<b>Highway/Parks Maintenance Workers</b>	0.00	2.50	2.50	2.00	2.00
<b>Summer Seasonal</b>	5.00	5.00	5.00	0.00	5.00

**Estimated 2022 Revenue**

\$86,450

**Adopted 2022 Budget**

\$2,041,065



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
359 Highway		1,868,446.93	1,916,870.90	1,999,217.00	2,041,065.00	2.1%
<b>70 SALARIES</b>						
110359 670101	Salaries	794,113.12	848,574.55	965,471.00	1,001,798.00	3.8%
110359 670104	Vacation	-	-	-	-	0.0%
110359 670105	Sick Pay	-	-	-	-	0.0%
110359 670106	Comp Time	30,671.28	30,067.66	-	-	0.0%
110359 670201	OverTime	26,423.05	25,392.96	43,000.00	43,000.00	0.0%
110359 670204	Paid Time Off	52,683.86	51,679.60	-	-	0.0%
110359 670205	Medical Leave	10,262.11	3,770.22	-	-	0.0%
110359 670206	EmergLeave	7,302.51	1,863.52	-	-	0.0%
110359 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>921,455.93</b>	<b>961,348.51</b>	<b>1,008,471.00</b>	<b>1,044,798.00</b>	<b>3.6%</b>
<b>73 FRINGE BENEFITS</b>						
110359 673101	Social Security	66,972.81	70,087.15	70,277.00	70,860.00	0.8%
110359 673102	Retirement	61,550.00	65,069.10	63,659.00	62,954.00	-1.1%
110359 673103	Worker's Comp Insurance	28,654.55	28,718.93	29,115.00	29,115.00	0.0%
110359 673104	Unemployment Compensation	-	-	-	-	0.0%
110359 673201	Health Insurance	237,222.47	236,541.98	265,368.00	236,458.00	-10.9%
110359 673202	Dental Insurance	8,060.87	9,536.95	9,554.00	10,070.00	5.4%
110359 673203	Life Insurance	1,525.09	1,460.08	1,490.00	1,509.00	1.3%
110359 673204	Long Term Disability	3,661.93	3,858.00	5,200.00	3,858.00	-25.8%
<b>Total</b>		<b>407,647.72</b>	<b>415,272.19</b>	<b>444,663.00</b>	<b>414,824.00</b>	<b>-6.7%</b>
<b>75 OTHER STAFF COSTS</b>						
110359 675101	Uniforms & Clothing	4,923.50	5,131.52	5,175.00	5,175.00	0.0%
<b>Total</b>		<b>4,923.50</b>	<b>5,131.52</b>	<b>5,175.00</b>	<b>5,175.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110359 680101	Office Supplies	446.38	771.56	800.00	800.00	0.0%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2021 Revised			Percent Change	
		2020 Actual	2021 Actual	Budget		
<b>359 Highway</b>		<b>1,868,446.93</b>	<b>1,916,870.90</b>	<b>1,999,217.00</b>	<b>2,041,065.00</b>	<b>2.1%</b>
110359 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110359 680301	Work Supplies-Admin	963.89	495.66	750.00	750.00	0.0%
110359 680320	Work Supp-Snow & Ice	200,689.79	226,401.23	235,320.00	235,320.00	0.0%
110359 680321	Work Supp-Street Maint	48,109.80	58,691.68	51,000.00	55,000.00	7.8%
110359 680322	Work Supp-Signs/Stripin	36,546.88	37,713.72	35,088.00	40,088.00	14.2%
110359 680323	Work Supp-Culverts	21,973.86	11,494.64	25,000.00	38,000.00	52.0%
110359 680324	Work Supp-Blvd	-	-	-	-	0.0%
110359 680351	Work Supplies-Forestry	-	-	-	-	0.0%
110359 680501	Memberships	100.00	200.00	100.00	100.00	0.0%
110359 680502	Printing/Publications	-	-	-	-	0.0%
110359 680503	Books & Periodicals	-	-	-	-	0.0%
110359 680504	Telephone services	2,185.15	2,826.34	2,500.00	2,500.00	0.0%
110359 680505	Postage	137.85	84.61	120.00	120.00	0.0%
<b>Total</b>		<b>311,153.60</b>	<b>338,679.44</b>	<b>350,678.00</b>	<b>372,678.00</b>	<b>6.3%</b>
<b>83 PURCHASED SERVICES</b>						
110359 683101	Consultants - General	-	-	-	-	0.0%
110359 683201	Contracted Services - General	34,286.80	29,092.95	26,240.00	31,240.00	19.1%
110359 683202	Contracted Services - Maint.	16,972.10	10,944.69	10,000.00	15,000.00	50.0%
110359 683402	Auto Insurance	37,698.20	30,294.57	33,400.00	33,400.00	0.0%
110359 683501	Training/Conferences	993.88	577.24	750.00	1,000.00	33.3%
<b>Total</b>		<b>89,950.98</b>	<b>70,909.45</b>	<b>70,390.00</b>	<b>80,640.00</b>	<b>14.6%</b>
<b>86 FACILITY &amp; PLANT</b>						
110359 686115	Electric - Street Lights	101,785.42	103,579.26	102,590.00	105,700.00	3.0%
110359 686303	Sewer - DPW bldgs	1,986.51	2,413.23	2,200.00	2,200.00	0.0%
110359 686403	Water - DPW bldgs	7,107.80	4,850.32	4,600.00	4,600.00	0.0%
110359 686550	M & R	21,296.04	10,903.82	8,750.00	8,750.00	0.0%





## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
359 Highway		1,868,446.93	1,916,870.90	1,999,217.00	2,041,065.00	2.1%
<b>Total</b>		<b>132,175.77</b>	<b>121,746.63</b>	<b>118,140.00</b>	<b>121,250.00</b>	<b>2.6%</b>
<b>88 EQUIPMENT / LEASES</b>						
110359 680401	Equip / Small Tools	1,134.63	3,587.16	1,200.00	1,200.00	0.0%
110359 688101	Photocopiers	4.80	-	-	-	0.0%
110359 688110	Other Leased Equipment	-	-	-	-	0.0%
110359 688120	Rentals	-	196.00	500.00	500.00	0.0%
<b>Total</b>		<b>1,139.43</b>	<b>3,783.16</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>0.0%</b>

# 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 2022. As illustrated below, annual permit revenues exceed out-of-pocket expenses.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Brush Permits Issued</b>	1,555	1,180	1,602	1,550	0

## Staffing for 2022

Positions (FTE)	2020 Actual	2021 Actual	2022 Budget
<b>Recycling Landfill Attendant (PT)</b>	0.50	0.50	0.00

### Estimated 2022 Revenue

\$0\*

### Adopted 2022 Budget

\$0\*

\*Recycling Fund will be incorporated in the Forestry Budget starting with FY2022



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised Budget	2022 Adopted	Percent Change
<b>368 Recycling</b>		30,401.35	28,468.92	27,946.00	-	-100.0%
<b>70 SALARIES</b>						
110368 670101	Salaries	6,402.00	6,743.00	5,777.00	-	-100.0%
110368 670201	Overtime	-	-	500.00	-	-100.0%
<b>Total</b>		<b>6,402.00</b>	<b>6,743.00</b>	<b>6,277.00</b>	<b>-</b>	<b>-100.0%</b>
<b>73 FRINGE BENEFITS</b>						
110368 673101	Social Security	489.70	515.82	442.00	-	-100.0%
110368 673102	Retirement	-	-	-	-	0.0%
110368 673103	Worker's Comp Insurance	201.65	202.10	207.00	-	-100.0%
110368 673104	Unemployment Compensation	-	-	-	-	0.0%
110368 673201	Health Insurance	-	-	-	-	0.0%
<b>Total</b>		<b>691.35</b>	<b>717.92</b>	<b>649.00</b>	<b>-</b>	<b>-100.0%</b>
<b>83 PURCHASED SERVICES</b>						
110368 683201	Contracted Services - General	22,325.00	20,000.00	20,000.00	-	-100.0%
110368 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>22,325.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>-</b>	<b>-100.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110368 688120	Rentals	983.00	1,008.00	1,020.00	-	-100.0%
<b>Total</b>		<b>983.00</b>	<b>1,008.00</b>	<b>1,020.00</b>	<b>-</b>	<b>-100.0%</b>

# Forestry

## Program Description

The Forestry Division is responsible for managing the City's Street trees and trees within the right-of-way, parks and City owned properties.

## 2021 Accomplishments

- The Forestry Division along with Highway and Parks Divisions are responsible for the removal of 2,500 tree removals in 2021
- Performed (84) lot inspections for new home building
- Stump grinding and restoration of 2,500 trees, equaling over 540 yards of topsoil.
- Tree replacement of 380- 2" trees
- Hired first Forestry intern
- Managed 4 tree contracts
- Held second drive-thru Arbor Day tree give away
- Implemented new Nuisance Tree Letter
- Developed courtesy letter for ash removal on private property
- Pruned for a total of 40 days within the parks and roadside

## Key Performance Indicators

Activity	2020 Actual	2021 Projected	2022 Budgeted
Ash Trees Removed	2,600	2,500	2,800
Other Trees Removed	200	300	300
Trees Planted	350	380	400

## 2022 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
- Continue improving safety protocols and training

### Staffing for 2022

Positions (FTE)	2020 Actual	2021 Actual	2022 Budget
Summer Intern – Forestry	0.00	1.00	1.00
Forestry Worker	2.00	2.00	2.00

**Estimated 2022 Revenue**

None

**Adopted 2022 Budget**

\$195,683



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised Budget	2022 Adopted	Percent Change
Forestry		126,528.95	150,353.23	172,652.00	195,683.00	13.3%
<b>70 SALARIES</b>						
110363 670101	Salaries	70,293.32	77,820.60	102,722.00	109,273.00	6.4%
110363 670201	Overtime	215.69	1,766.63	1,500.00	2,000.00	33.3%
<b>Total</b>		<b>70,509.01</b>	<b>79,587.23</b>	<b>104,222.00</b>	<b>111,273.00</b>	<b>6.8%</b>
<b>73 FRINGE BENEFITS</b>						
110363 673101	Social Security	2,909.78	2,916.32	2,987.00	7,292.00	144.1%
110363 673102	Retirement	24,643.49	23,570.39	31,633.00	6,311.00	-80.0%
110363 673103	Worker's Comp Ins	144.32	182.35	194.00	3,194.00	1546.4%
110363 673201	Health Insurance	-	-	590.00	21,515.00	3546.6%
110363 673203	Life Insurance	518.00	609.11	690.00	187.00	-72.9%
110363 673204	Long Term Disability	9,753.70	12,851.08	12,562.00	376.00	-97.0%
110363 675101	Uniforms & Clothing	200.60	334.11	360.00	690.00	91.7%
<b>Total</b>		<b>38,169.89</b>	<b>40,463.36</b>	<b>49,016.00</b>	<b>39,565.00</b>	<b>-19.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110363 680351	Work Supplies	9,753.70	12,851.08	12,562.00	16,262.00	29.5%
110363 680504	Telephone Service	200.60	334.11	360.00	360.00	0.0%
110363 680505	Postage	43.00	257.83	200.00	200.00	0.0%
<b>Total</b>		<b>43.00</b>	<b>257.83</b>	<b>200.00</b>	<b>16,822.00</b>	<b>8311.0%</b>
<b>83 PURCHASED SERVICES</b>						
110363 683501	Training/Conferences	800.00	674.13	750.00	1,000.00	33.3%
<b>Total</b>		<b>800.00</b>	<b>674.13</b>	<b>750.00</b>	<b>1,000.00</b>	<b>33.3%</b>
<b>88 EQUIPMENT / LEASES</b>						
110363 680401	Equip / Small Tools	4,304.39	5,655.77	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>4,304.39</b>	<b>5,655.77</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>

# Community Enrichment

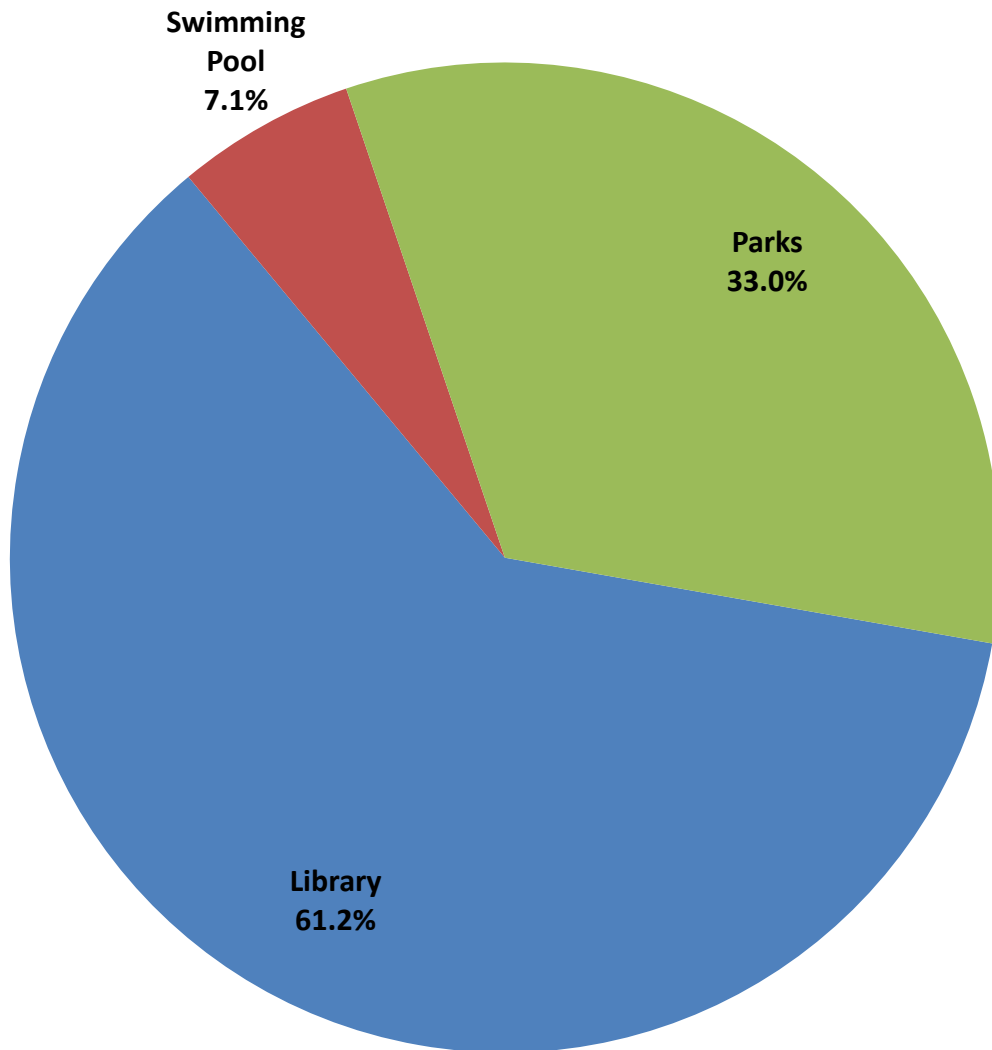
Swimming Pool

Parks

Library Services

# CITY OF MEQUON

## 2022 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.

## 2021 Accomplishments

- Successfully had the Pool Manager trained/certified for conducting lifeguard training.
- Re-evaluated and adjusted polices and hours of operation during the season.
- Completed pool heater repair/upgrades.
- Completed valve body replacement.

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted
Attendance	10,928	9,051	8,081	8,901	9,000
Mequon Family Passes Sold	254	243	107	233	250
Family Super Passes Sold	208	200	N/A	205	200

## 2022 Objectives

- Evaluate 2021 Pool Operations for potential efficiency improvements and revenue gains.
- Assess the food/vending operations for pool.
- Pool heater repair /upgrades.
- Water-main valve body replacement.
- Revisit pool operating hours, adult swim times and accommodations for swim lessons.
- Complete building(s) and pool repairs for higher efficiency and structural prolonging (upgrade building lighting/repair building envelope/repair pool and plumbing leaks/etc.).

### Estimated 2022 Revenue

\$66,200

### Adopted 2022 Budget

\$101,323



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised		Percent Change
				Budget	2022 Adopted	
472 Swimming Pool		107,162.56	112,421.21	101,363.00	101,323.00	0.0%
<b>70 SALARIES</b>						
110472 670101	Salaries	60,882.60	57,737.77	48,280.00	48,280.00	0.0%
110472 670201	OverTime	-	4,618.70	-	-	0.0%
<b>Total</b>		<b>60,882.60</b>	<b>62,356.47</b>	<b>48,280.00</b>	<b>48,280.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110472 673101	Social Security	4,657.49	4,770.64	4,590.00	4,590.00	0.0%
110472 673103	Worker's Comp Insurance	1,965.83	1,970.25	2,018.00	2,018.00	0.0%
<b>Total</b>		<b>6,623.32</b>	<b>6,740.89</b>	<b>6,608.00</b>	<b>6,608.00</b>	<b>0.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110472 675101	Uniforms & Clothing	971.62	887.61	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>971.62</b>	<b>887.61</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110472 680301	Work Supplies-Admin	5,844.14	6,723.63	9,000.00	9,000.00	0.0%
<b>Total</b>		<b>5,844.14</b>	<b>6,723.63</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110472 683201	Contracted Services - General	9,743.06	11,112.28	9,600.00	11,100.00	15.6%
110472 683501	Training / Conferences	-	714.11	375.00	500.00	33.3%
<b>Total</b>		<b>9,743.06</b>	<b>11,826.39</b>	<b>9,975.00</b>	<b>11,600.00</b>	<b>16.3%</b>



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
472 Swimming Pool		107,162.56	112,421.21	101,363.00	101,323.00	0.0%
<b>86 FACILITY &amp; PLANT</b>						
110472 686150	Electric - Other	8,861.73	9,098.34	10,000.00	9,402.00	-6.0%
110472 686250	Gas-Other	2,297.43	939.60	3,000.00	3,000.00	0.0%
110472 686305	Sewer - Pool	251.07	335.17	450.00	283.00	-37.1%
110472 686405	Water - Pool	6,483.66	7,648.85	8,800.00	7,900.00	-10.2%
110472 686550	M & R	5,093.90	5,634.28	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>22,987.79</b>	<b>23,656.24</b>	<b>26,250.00</b>	<b>24,585.00</b>	<b>-6.3%</b>
<b>88 EQUIPMENT / LEASES</b>						
110472 680401	Equip / Small Tools	110.03	229.98	250.00	250.00	0.0%
<b>Total</b>		<b>110.03</b>	<b>229.98</b>	<b>250.00</b>	<b>250.00</b>	<b>0.0%</b>

# Parks

## Program Description

The Parks Division is responsible for all City park maintenance, exterior maintenance for all City buildings, the Forestry Program, 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.

## 2021 Accomplishments

- Roof replacement at Reuter Pavilion
- Parking Lot Resurfacing
- Administration of SMB contract for baseball field maintenance
- Pier replacement at Villa Grove
- Acquisition of two homes across from City Hall
- Administration of (4) Special Event Agreements
- Refinishing of River Barn interior woodwork
- Administration of an RFP for Lemke Park Restroom, Concession, and Storage Building
- Approved Design for Lemke Building
- Administered special event agreement to allow goats to feed on invasive species in Rotary Park
- 40 tons of gravel installed at Rotary to resurface trails (donated by Rotary Club)
- Successful administration of multiple sport season's
- Administration of Special Event Agreement to allow for Beer Garden Events in Mequon Parks
- Implementation of goals and objectives as outlined by the Park and Open Space Plan
- Reprioritization of CIP list for 2021 projects by the Park and Open Space Board
- Creation of the second Park and Open Space Annual Report

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted
<b>Ball Fields</b>	11	11	11	11	11
<b>Athletic Fields</b>	17	17	17	17	17
<b>Playgrounds</b>	6	6	6	6	6
<b>Shelters</b>	4	4	4	4	4
<b>Piers</b>	2	2	2	2	2
<b>Turf Acres Maintained</b>	170	170	170	170	170
<b>- Hard Surface Trail Miles</b>	6	6	6	6	6
<b>- Gravel/Chip Trail Miles</b>	9.5	9.5	9.5	9.5	9.5

## 2022 Objectives

- Update CIP list for 2022 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
- Replace Rotary Fishing Pier
- Fundraising and Marketing for Lemke Building
- 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 2022

Positions (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
<b>Parks and Forestry Superintendent</b>	0.00	0.00	0.50	0.50	1.00
<b>Parks Maintenance Worker</b>	2.00	2.00	2.00	2.00	2.00
<b>Highway/Parks Maintenance Workers</b>	2.00	2.00	2.00	2.00	2.00
<b>Summer Seasonal</b>	5.00	5.00	2.00	1.00	5.00
<b>Weekend Seasonal</b>	1.00	1.00	1.00	0.00	1.00
<b>Administrative Secretary</b>	0.40	0.50	0.50	0.50	0.50

**Estimated 2022 Revenue**

\$78,550

**Adopted 2022 Budget**

\$571,717



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>474 Parks</b>		563,588.09	586,472.22	543,032.00	571,717.00	5.3%
<b>70 SALARIES</b>						
110474 670101	Salaries	285,782.68	270,378.87	291,858.00	309,444.00	6.0%
110474 670106	Comp Time	3,246.52	6,658.37	-	-	0.0%
110474 670201	OverTime	893.10	2,196.31	3,000.00	3,000.00	0.0%
110474 670204	Paid Time Off	21,892.93	22,944.52	-	-	0.0%
110474 670205	Medical Leave	-	2,758.50	-	-	0.0%
110474 670206	EmergLeave	1,241.07	244.64	-	-	0.0%
<b>Total</b>		<b>313,056.30</b>	<b>305,181.21</b>	<b>294,858.00</b>	<b>312,444.00</b>	<b>6.0%</b>
<b>73 FRINGE BENEFITS</b>						
110474 673101	Social Security	22,437.36	21,860.14	20,756.00	21,378.00	3.0%
110474 673102	Retirement	20,234.59	20,116.85	18,188.00	17,952.00	-1.3%
110474 673103	Worker's Comp Insurance	11,683.93	11,710.18	11,844.00	11,844.00	0.0%
110474 673104	Unemployment Compensation	-	-	-	-	0.0%
110474 673201	Health Insurance	99,321.38	95,041.05	94,124.00	83,898.00	-10.9%
110474 673202	Dental Insurance	2,532.98	2,518.10	2,507.00	2,178.00	-13.1%
110474 673203	Life Insurance	660.59	728.70	633.00	742.00	17.2%
110474 673204	Long Term Disability	962.77	1,124.37	1,900.00	1,124.00	-40.8%
<b>Total</b>		<b>157,833.60</b>	<b>153,099.39</b>	<b>149,952.00</b>	<b>139,116.00</b>	<b>-7.2%</b>
<b>75 OTHER STAFF COSTS</b>						
110474 675101	Uniforms & Clothing	1,035.00	1,035.00	1,380.00	1,380.00	0.0%
<b>Total</b>		<b>1,035.00</b>	<b>1,035.00</b>	<b>1,380.00</b>	<b>1,380.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110474 680101	Office Supplies	203.20	258.47	200.00	200.00	0.0%
110474 680204	Janitor Supplies-Parks	2,201.60	3,636.25	2,600.00	2,600.00	0.0%
110474 680301	Project Supplies	7,045.85	8,330.07	7,000.00	7,000.00	0.0%
110474 680324	Work Supp-Blvd	1,479.65	1,503.78	3,000.00	8,500.00	183.3%



## City of Mequon

### 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>474 Parks</b>		<b>563,588.09</b>	<b>586,472.22</b>	<b>543,032.00</b>	<b>571,717.00</b>	<b>5.3%</b>
110474 680340	Work Supp-Rotary Park	4,994.89	3,827.17	5,000.00	5,000.00	0.0%
110474 680341	Work Supp-City Hall	4,015.06	5,589.46	4,000.00	4,000.00	0.0%
110474 680342	Work Supplies-River Barn	3,325.62	3,451.56	4,000.00	4,000.00	0.0%
110474 680343	Work Supplies-Lemke	2,607.08	3,279.09	2,000.00	2,500.00	25.0%
110474 680344	Work Supp-Garrisons Gle	554.50	346.64	500.00	500.00	0.0%
110474 680345	Work Supp-Settlers Park	136.73	1,012.07	1,000.00	1,000.00	0.0%
110474 680501	Memberships	-	45.00	250.00	250.00	0.0%
110474 680503	Books & Periodicals	-	-	-	-	-
110474 680504	Telephone services	669.49	463.76	500.00	500.00	0.0%
110474 680505	Postage	128.70	32.00	350.00	350.00	0.0%
<b>Total</b>		<b>27,362.37</b>	<b>31,775.32</b>	<b>30,400.00</b>	<b>36,400.00</b>	<b>19.7%</b>
<b>83 PURCHASED SERVICES</b>						
110474 683101	Consultants - General	-	-	-	-	0.0%
110474 683201	Contracted Services - General	2,280.00	4,745.13	3,105.00	3,105.00	0.0%
110474 683202	Contracted Services - Maint.	29,273.25	57,921.00	31,805.00	47,760.00	50.2%
110474 683402	Auto Insurance	5,386.67	4,331.04	4,775.00	4,775.00	0.0%
110474 683501	Training/Conferences	390.40	150.00	615.00	820.00	33.3%
<b>Total</b>		<b>37,330.32</b>	<b>67,147.17</b>	<b>40,300.00</b>	<b>56,460.00</b>	<b>40.1%</b>
<b>86 FACILITY &amp; PLANT</b>						
110474 686121	Electric - Rotary Park	6,794.35	7,571.57	7,500.00	7,500.00	0.0%
110474 686122	Electric-River Barn	1,251.44	1,461.65	1,500.00	1,500.00	0.0%
110474 686123	Electric- Yankee Settler	-	-	-	-	-
110474 686124	Electric - Lemke Park	303.02	300.46	400.00	400.00	0.0%
110474 686150	Electric - Batzler	793.91	959.01	1,000.00	1,000.00	0.0%
110474 686221	Gas-Rotary Park	1,207.49	803.02	1,100.00	875.00	-20.5%
110474 686222	Gas-River Barn Park	658.49	706.01	800.00	800.00	0.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>474 Parks</b>		<b>563,588.09</b>	<b>586,472.22</b>	<b>543,032.00</b>	<b>571,717.00</b>	<b>5.3%</b>
110474 686223	Gas-Yankee Settler	-	-	-	-	
110474 686306	Sewer - Parks	130.65	228.15	200.00	200.00	0.0%
110474 686406	Water - Parks	-	-	-	-	0.0%
110474 686550	M & R	12,711.33	12,039.04	9,480.00	9,480.00	0.0%
<b>Total</b>		<b>23,850.68</b>	<b>24,068.91</b>	<b>21,980.00</b>	<b>21,755.00</b>	<b>-1.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110474 680401	Equip / Small Tools	844.82	1,310.22	1,000.00	1,000.00	0.0%
110474 688120	Rentals	2,275.00	2,855.00	3,162.00	3,162.00	0.0%
<b>Total</b>		<b>3,119.82</b>	<b>4,165.22</b>	<b>4,162.00</b>	<b>4,162.00</b>	<b>0.0%</b>





**City of Mequon**  
**2022 Budgetary Comparisons**

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>471 Library Services - Grant</b>		1,075,000.00	1,058,000.00	1,058,000.00	1,061,000.00	0.3%
<b>83 PURCHASED SERVICES</b>						
110471 683801	Library Support Grant	1,075,000.00	1,058,000.00	1,058,000.00	1,061,000.00	0.3%
110471 683802	Library Support Grant	-	-	-	-	0.0%
<b>Total</b>		<b>1,075,000.00</b>	<b>1,058,000.00</b>	<b>1,058,000.00</b>	<b>1,061,000.00</b>	<b>0.3%</b>

# Community Development

Planning Division

# Planning Division

## Program Description

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

## 2021 Accomplishments

- Coordinated public input, market data and private sector resources to build consensus and decision making for land use and zoning within the Ulao Creek neighborhood.
- Developed and gained consensus of the final phase for development and expenditures of the Town Center TID and neighborhood.
- Provided data for Census 2020 and assisted in Aldermanic redistricting.
- 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.
- 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.

## Key Performance Indicators

Activity	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>CSM/Land Splits</b>	13	7	9	11	10
<b>Conditional Use/Special Exceptions</b>	13	7	15	14	13
<b>Land Use</b>	6	7	6	2	5
<b>Plats</b>	6	5	7	6	6
<b>Developer Conferences</b>	18,000	18,000	18,000	18,000	18,000
<b>Planning Commission Meetings</b>	12	10	22	19	20
<b>Special Sessions</b>	0	0	2	10	4
<b>Development Agreements</b>	4	5	6	5	5

Activity	2017 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Landscape Plan	3	2	7	5	4
Rezoning Recommendations	22	7	8	15	13
Consultation	4	1	6	4	4
Minor Requests	20	9	20	25	18
Concept Plan	4	5	4	4	8
Building/Site Plan Reviews	19	16	21	15	17
Open Space Plans	1	0	0	1	2
Specimen Tree Removal Requests	4	2	4	1	2
Master Sign Plan Approval	6	1	3	10	8
Sign Permits	44	42	23	30	30

### 2022 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.
- Market new land use opportunities within the Ulao Creek neighborhood.
- Design and implementation of TC public improvements including road, OIT, utility burial and traffic calming and streetscaping.
- Continue to improve economic tools, community outreach and service to stakeholders to achieve a high level of citizen satisfaction.

### Staffing for 2022

Positions (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 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 2022 Revenue

\$79,700

### Adopted 2022 Budget

\$514,043



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent
				Budget		Change
<b>578 Planning (Community Development)</b>		474,017.20	515,733.73	474,150.00	514,043.00	8.4%
<b>70 SALARIES</b>						
110578 670101	Salaries	272,748.22	271,175.82	302,669.00	317,917.00	5.0%
110578 670104	Vacation	-	-	-	-	0.0%
110578 670105	Sick Pay	-	-	-	-	0.0%
110578 670106	Comp Time	852.43	598.73	-	-	0.0%
110578 670201	OverTime	155.66	-	-	-	0.0%
110578 670204	Paid Time Off	31,147.45	39,947.01	-	-	0.0%
110578 670205	Medical Leave	-	1,340.93	-	-	0.0%
110578 670206	EmergLeave	1,830.21	231.92	-	-	0.0%
110578 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>306,733.97</b>	<b>313,294.41</b>	<b>302,669.00</b>	<b>317,917.00</b>	<b>5.0%</b>
<b>73 FRINGE BENEFITS</b>						
110578 673101	Social Security	22,277.90	22,764.96	21,901.00	22,994.00	5.0%
110578 673102	Retirement	20,704.68	21,119.78	20,430.00	20,664.00	1.1%
110578 673103	Worker's Comp Insurance	489.98	491.10	503.00	503.00	0.0%
110578 673104	Unemployment Compensation	-	-	-	-	0.0%
110578 673201	Health Insurance	75,301.40	76,451.37	77,771.00	52,635.00	-32.3%
110578 673202	Dental Insurance	2,035.92	2,035.92	2,036.00	2,036.00	0.0%
110578 673203	Life Insurance	625.27	657.30	640.00	661.00	3.3%
110578 673204	Long Term Disability	1,043.84	1,043.51	1,650.00	1,043.00	-36.8%
<b>Total</b>		<b>122,478.99</b>	<b>124,563.94</b>	<b>124,931.00</b>	<b>100,536.00</b>	<b>-19.5%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110578 680101	Office Supplies	1,600.29	1,444.64	1,500.00	1,500.00	0.0%
110578 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110578 680501	Memberships	3,040.00	2,469.25	1,665.00	2,200.00	32.1%
110578 680502	Printing/Publications	3,267.38	2,400.00	2,400.00	2,400.00	0.0%



## City of Mequon 2022 Budgetary Comparisons

Accounts	Description	2020 Actual	2021 Actual	2021 Revised	2022 Adopted	Percent Change
				Budget		
<b>578 Planning (Community Development)</b>						
		474,017.20	515,733.73	474,150.00	514,043.00	8.4%
110578 680503	Books & Periodicals	-	143.11	1,000.00	500.00	-50.0%
110578 680504	Telephone services	883.22	636.34	960.00	890.00	-7.3%
110578 680505	Postage	3,303.95	3,451.06	4,200.00	4,000.00	-4.8%
<b>Total</b>		<b>12,094.84</b>	<b>10,544.40</b>	<b>11,725.00</b>	<b>11,490.00</b>	<b>-2.0%</b>
<b>83 PURCHASED SERVICES</b>						
110578 683101	Consultants - General	3,000.00	53,990.00	7,500.00	57,000.00	660.0%
110578 683102	Consultants - Plan Comm Suprt	4,300.00	2,475.00	3,500.00	3,000.00	-14.3%
110578 683201	Contracted Services - General	20,000.00	6,740.00	20,000.00	20,000.00	0.0%
110578 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110578 683211	Communications-Cable TV	3,000.00	3,750.00	3,000.00	3,000.00	0.0%
110578 683501	Training/Conferences	-	375.98	825.00	1,100.00	33.3%
<b>Total</b>		<b>30,300.00</b>	<b>67,330.98</b>	<b>34,825.00</b>	<b>84,100.00</b>	<b>141.5%</b>
<b>86 FACILITY &amp; PLANT</b>						
110578 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110578 688101	Photocopiers	2,409.40	-	-	-	0.0%
<b>Total</b>		<b>2,409.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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