

# 2018 ANNUAL BUDGET

*Preserving Quality of Life*



**CITY OF MEQUON  
WISCONSIN**



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# 2018 Annual Budget

## City of Mequon, Wisconsin

Mayor Dan Abendroth

### Common Council

District 1	Alderman Robert Strzelczyk	District 2	Alderman Glenn Bushee
District 3	Alderman Dale Mayr	District 4	Alderman John Wirth
District 5	Alderman Mark Gierl	District 6	Alderman John Hawkins
District 7	Alderwoman Kathleen Schneider	District 8	Alderman Andrew Nerbun

.....

William Jones, City Administrator

Justin Schoenemann, Assistant City Administrator

David Bialk, Fire Chief

Kristen Lundeen, Public Works Director/City Engineer

Vacant, Director of Operations/Parks Director

Steve Graff, Police Chief

Caroline Fochs, City Clerk

Kim Tollefson, Director of Planning and Community Development

Thomas Watson, Finance Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Mequon  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2017**

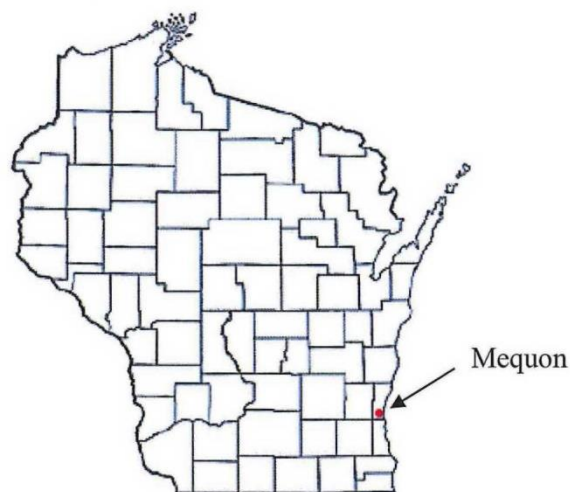
*Christopher P. Morrill*

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.



Population: 23,279  
(U.S. Census Bureau-2013 Preliminary Estimate)

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 Friestadt, 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><u>2013</u></b>	<b><u>2015</u></b>	<b>(%)</b>	<b>Housing Valuations</b>	<b><u>2013</u></b>	<b><u>2016</u></b>
Total Dwelling Units	9,371	9,536		\$0 - \$99,000	0.50%	0.52%
Single Family	7,089	7,251	76%	\$100,000 - \$199,000	8.90%	8.78%
Plex (2-4 units/bldg.)	1,555	1,555	16%	\$200,000 - \$299,000	30.80%	30.12%
Multi-Family (5+ units/bldg.)	727	730	8%	\$300,000 - \$399,000	19.90%	19.81%
				\$400,000 - \$499,000	13.40%	13.59%
				\$500,000 - \$799,000	18.60%	19.05%
				\$800,000 - \$1,000,000	3.76%	3.78%
				\$1,000,000 and up	4.10%	4.36%
<b>Gender Composition</b>	<b><u>2015</u></b>	<b><u>2016</u></b>		Average Assessed Value	\$424,300	\$439,270
Female	52.0%	52.0%		Median Assessed Value	\$340,000	\$340,000
Male	48.0%	48.0%		Average Persons Per Household		2.49
<b>Race Comparison</b>	<b><u>2015</u></b>	<b><u>2016</u></b>		<b>Educational Attainment*</b>		<b><u>2016</u></b>
White	91.1%	92.8%		Ninth Grade Education or lower		2.1%
Black or African American	2.4%	2.4%		High School Diploma or higher		97.9%
American Indian, Eskimo	0.2%	0.2%		Bachelors degree or higher		63.3%
Asian or Pacific Islander	3.1%	3.2%		* Population 25 years and older		
Other	3.2%	1.4%		<b>Occupational Composition</b>		<b><u>2016</u></b>
<b>Age Composition</b>	<b><u>2015</u></b>	<b><u>2016</u></b>		Managerial & Professional		59.3%
Under 5 years	3.5%	4.7%		Service Occupations		10.5%
5 - 14 years	13.1%	12.5%		Sales and office occupations		21.0%
15 - 19 years	8.3%	7.8%		Construction and maintenance		3.8%
20 - 24 years	3.6%	2.9%		Production and transportation		5.4%
25 - 34 years	5.6%	5.7%				
35 - 44 years	10.7%	10.3%		<b>Population:</b>	1960	8,543
45 - 54 years	16.4%	16.0%			1970	12,150
55 - 64 years	18.4%	18.3%			1980	16,193
Over 64 years	20.1%	21.7%			1990	18,885
					2000	21,823
					2010	23,132
					2012	23,226
					2013	23,279
					2014	23,387
					2015	23,946
					2016	24,086
<b>Household Income</b>	<b><u>2015</u></b>	<b><u>2016</u></b>				
Less than \$10,000	3.6%	2.9%				
\$10,000 - \$20,000	5.7%	1.8%				
\$20,000 - \$30,000	5.3%	5.3%				
\$30,000 - \$40,000	4.6%	7.3%				
\$40,000 - \$74,999	17.6%	21.3%				
\$75,000 - \$99,999	13.3%	10.4%				
\$100,000 - 149,999	25.2%	21.2%				
\$150,000 +	25.2%	29.8%				
Median Household Income	\$105,475	\$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**

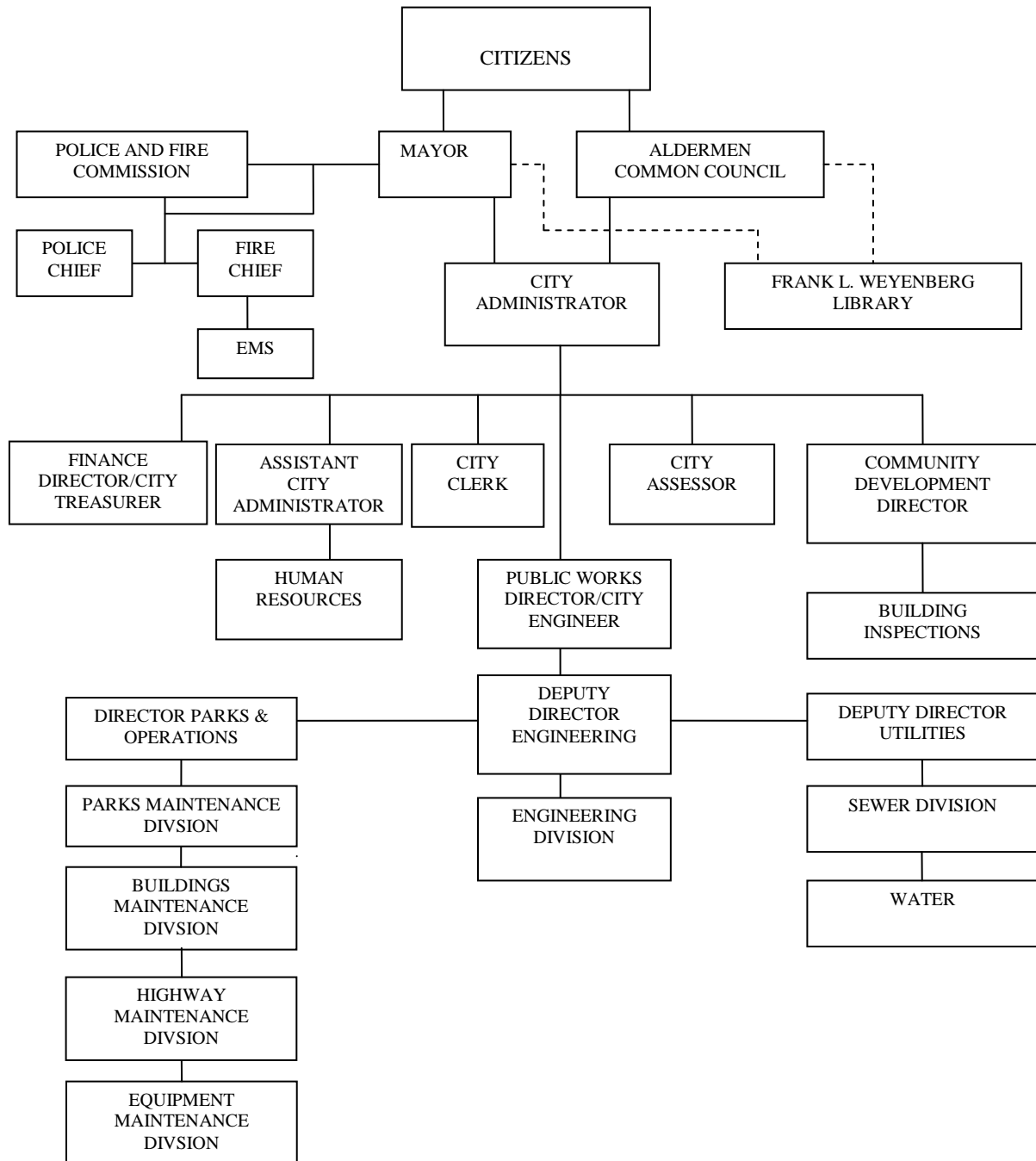
<b>GENERAL:</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	9,402	9,402	9,536	9,612	9,650
Population	23,387	23,793	23,946	23,558	23,600
Equalized Valuations (\$000)	4,126,761	4,434,357	4,410,742	4,528,827	4,610,493

<b>PUBLIC SAFETY</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Number of Police Stations	1	1	1	1	1
Number of Sworn Police Officers	38	39	38	39	39
Number of Fire Stations	2	2	2	2	2

<b>PARKS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Acres of Parkland	1318.4	1318.4	1318.4	1318.4	1318.4
Number of Parks	27	27	27	27	27

<b>INFRASTRUCTURE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Miles of State Highway System	15.45	15.45	15.45	15.45	15.45
Miles of County Highway System	9.77	9.77	9.77	9.77	9.77
Miles of Local Roads and Streets	209.73	209.73	210.92	210.92	210.92
Miles of Sanitary Sewer Main	159.22	159.22	161.29	161.29	161.29
Miles of Water Main	83.91	83.91	96.63	96.63	96.63
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

## 2018 Budgeted Full-time Equivalency (FTE)

Department	Number of Employees	Full-time	Part-time	Full-Time Equivalent	Department Total FTE
<b>ELECTED OFFICIALS</b>					
MAYOR	1.00		1.00		---
COMMON COUNCIL	8.00		8.00		---
	9.00	0.00	9.00		<b>0.00</b>
<b>ADMINISTRATION</b>					
CITY ADMINISTRATOR	1.00	1.00		1.00	
EXECUTIVE ASSISTANT	1.00	1.00		1.00	
	2.00	2.00	0.00	2.00	<b>2.00</b>
<b>CITY ASSESSING</b>					
ASSESSMENT TECHNICIAN	1.00	1.00		1.00	
	1.00	1.00	0.00	1.00	<b>1.00</b>
<b>CITY CLERK/ELECTIONS</b>					
CITY CLERK	1.00	1.00		1.00	
ADMINISTRATIVE SECRETARY	2.00	1.00	1.00	1.75	
ADMINISTRATIVE SECRETARY (LTE)	1.00		1.00	0.50	
	4.00	2.00	2.00	3.25	<b>3.25</b>
<b>COMMUNITY DEVELOPMENT</b>					
DIRECTOR	1.00	1.00		1.00	
ASSISTANT DIRECTOR	1.00	1.00		1.00	
GIS COORDINATOR/PLANNER I	1.00	1.00		1.00	
ADMINISTRATIVE SECRETARY	1.00		1.00	0.50	
	4.00	3.00	1.00	3.50	
<b>INSPECTION DIVISION</b>					
CHIEF INSPECTOR	1.00	1.00		1.00	
MULTI-CERTIFIED INSPECTOR	2.00	2.00		2.00	
ELECTRICAL INSPECTOR	1.00		1.00	0.50	
ADMINISTRATIVE SECRETARY	1.00	1.00		1.00	
	5.00	4.00	1.00	4.50	<b>8.00</b>



**FINANCE/TREASURY**

DIRECTOR/TREASURER	1.00	1.00		1.00	
ASSISTANT DIRECTOR	1.00	1.00		1.00	
ACCOUNTING ASSISTANTS	2.00	1.00	1.00	1.50	
	4.00	3.00	1.00	3.50	<b>3.50</b>

**HUMAN RESOURCES**

ASSISTANT CITY ADMIN/HR DIRECTOR	1.00	1.00		1.00	
HUMAN RESOURCES ASSISTANT	1.00		1.00	0.50	
	2.00	1.00	1.00	1.50	<b>1.50</b>

**PUBLIC WORKS****ADMINISTRATION**

CITY ENGINEER/PUBLIC WORKS DIR.	1.00	1.00		1.00	
ADMINISTRATIVE SECRETARY	1.00	1.00		1.00	
	3.00	3.00	0.00	3.00	

**ENGINEERING DIVISION**

DEPUTY DIRECTOR OF ENGINEERING	1.00	1.00		1.00	
ENGINEERING FIELD COORDINATOR	1.00	1.00		1.00	
ENGINEERING TECHNICIAN I	1.00	1.00		1.00	
ENGINEERING TECHNICIAN II	1.00	1.00		1.00	
ADMINISTRATIVE SECRETARY	1.00	1.00		1.00	
SUMMER WORKER	2.00	2.00			
	7.00	7.00	0.00	5.00	

**HIGHWAY DIVISION**

HIGHWAY MANAGER	1.00	1.00		1.00	
HIGHWAY SECTION FOREMAN	4.00	4.00		4.00	
HIGHWAY WORKER	4.00	4.00		4.00	
EQUIPMENT OPERATOR FOREMAN	1.00	1.00		1.00	
EQUIPMENT OPERATOR - HEAVY	3.00	3.00		3.00	
EQUIPMENT OPERATOR - REGULAR	1.00	1.00		1.00	
SUMMER WORKER	5.00	5.00			
RECYCLING/LANDFILL ATTENDANT	1.00		1.00	0.50	
	20.00	19.00		13.50	

**PARKS MAINTENANCE DIVISION**

PARKS DIRECTOR	1.00	1.00		1.00	
ADMINISTRATIVE SECRETARY	1.00		1.00	0.50	
CITY FORESTER	1.00	1.00		1.00	
PARKS MAINT. WORKER	2.00	2.00		2.00	
SUMMER WORKER	5.00	5.00			
SEASONAL WEEKEND WORKER	1.00		1.00		
	11.00	9.00	2.00	4.50	

**BUILDINGS DIVISION**

BUILDINGS SUPERVISOR	1.00	1.00		1.00
BUILDINGS FOREMAN	1.00	1.00		1.00
BUILDINGS MAINTENANCE WORKER	2.00	2.00		2.00
CUSTODIAN	2.00		2.00	1.00
	<u>6.00</u>	<u>4.00</u>	<u>2.00</u>	<u>5.00</u>

**EQUIPMENT MAINTENANCE DIVISION**

CHIEF MECHANIC	1.00	1.00		1.00
MECHANICS	2.00	2.00		2.00
SUMMER WORKERS	1.00	1.00		
	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>	<u>3.00</u>

**WASTEWATER DIVISION**

WASTEWATER SUPERINTENDANT	1.00	1.00		1.00
WASTEWATER MAINT. FOREMAN	1.00	1.00		1.00
WASTEWATER MAINT. WORKER	4.00	4.00		4.00
	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>6.00</u>

**MEQUON POOL**

ASSISTANT MANAGERS	3.00		3.00	
LIFE GUARDS	31.00		31.00	
BATHHOUSE ASSISTANT	3.00		3.00	
	<u>37.00</u>	<u>0.00</u>	<u>37.00</u>	<u>0.00</u>
				<b>40.00</b>

<b>POLICE</b>
---------------

**OFFICE OF CHIEF OF POLICE**

CHIEF OF POLICE	1.00	1.00		1.00
EXECUTIVE SECRETARY	1.00	1.00		1.00
	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>

**ADMINISTRATION DIVISION**

CAPTAIN	1.00	1.00		1.00
SERGEANT	1.00	1.00		1.00
RECEPTIONIST/CLERK	1.00		1.00	1.00
TELECOMMUNICATIONS SUPER.	1.00	1.00		1.00
TELECOMMUNICATOR	10.00	7.00	3.00	8.50
	<u>14.00</u>	<u>10.00</u>	<u>4.00</u>	<u>12.50</u>

**OPERATIONS DIVISION**

CAPTAIN	1.00	1.00		1.00
SERGEANT	6.00	6.00		6.00
DETECTIVE	3.00	3.00		3.00
ACTING DECECTIVE	1.00	1.00		1.00
DRUG ENFORCEMENT OFFICER	1.00	1.00		1.00
SCHOOL LIAISON OFFICER	1.00	1.00		1.00
PATROL OFFICER	22.00	22.00		22.00
POLICE RESERVES (24-VOLUNTEERS)	---	---		---
	<u>35.00</u>	<u>35.00</u>	<u>0.00</u>	<u>35.00</u>
				<b>49.50</b>



**FIRE/EMS**

FIRE CHIEF	1.00	1.00		1.00	
ADMINISTRATIVE SECRETARY	1.00		1.00	0.62	
FIRE FIGHTER/EMT*	65.00		65.00		
	<u>67.00</u>	1.00	<u>66.00</u>	1.62	<b>1.62</b>

**GRAND TOTAL**

<b>243.00</b>	<b>116.00</b>	<b>126.00</b>	<b>110.37</b>
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**SUMMARY OF BUDGETED FTE POSITIONS 2014 - 2018**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	Net Change <u>2014-2018</u>
ADMINISTRATION	3.75	3.75	3.75	2.00	2.00	(1.75)
ASSESSOR	1.00	1.00	1.00	1.00	1.00	0.00
CLERK	2.75	2.75	2.75	3.25	3.25	0.50
COMMUNITY DEVELOPMENT	3.50	-	0.00	0.00	0.00	(3.50)
INSPECTIONS	3.50	7.00	7.00	8.00	8.00	4.50
FINANCE/TREASURY	3.50	3.60	4.00	3.50	3.50	0.00
HUMAN RESOURCES (Prev. in Admin)				1.50	1.50	1.50
PUBLIC WORKS	40.28	40.28	41.00	39.00	40.00	(0.28)
POLICE & DISPATCH	48.20	48.20	48.50	49.50	49.50	1.30
*FIRE	1.50	1.75	1.50	1.62	1.62	0.12
<b>TOTAL FTE's AUTHORIZED</b>	<u>107.98</u>	<u>108.33</u>	<u>109.50</u>	<u>109.37</u>	<u>110.37</u>	2.39

\* Firefighters and ambulance personnel operate on paid-on-call basis and do not factor in FTE's

# EXECUTIVE SUMMARY

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE 2017-1509

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 2018 and Levying for the Same

WHEREAS, Public Notice of the Proposed 2018 Budget for the City of Mequon appeared in the News Graphic on October 26, 2017; and

WHEREAS, a Public Hearing was held by the Common Council on November 14, 2017 regarding the 2018 Proposed Budget; and

WHEREAS, the Proposed Budget includes property taxes of \$14,161,287 that are levied to support the 2018 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; and

WHEREAS, the Common Council has determined that it would be in the best interest of the City to adopt the 2018 Proposed Budget as presented;

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

SECTION I: There is hereby appropriated out of the receipts of the City of Mequon for the Year 2018 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 2018 Annual Budget for the City of Mequon, in the amounts set forth therein and in the total amount of:


2017 Budget	\$20,361,114
Less Anticipated Revenues	( 6,199,827)
Total Amount of Tax Levy	<u>\$14,161,287</u>

SECTION II: There is hereby levied a tax of \$14,161,287 upon all taxable property within the City of Mequon as returned by the Assessor for the year 2017 for uses and purposes set forth in said budget.

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



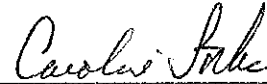
SECTION IV: This ordinance shall take effect and be in full force upon its passage and publication.



Approved by: Dan Abendroth, Mayor

Date Approved: November 14, 2017

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 14, 2017.



Caroline Fochs, City Clerk

Published: November 21, 2017

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE 2017-1510

An Ordinance Appropriating the Necessary Funds from the City of Mequon's Sewer Utility District for the Year 2018 for Capital Charge Payments to the Milwaukee Metropolitan Sewerage District (MMSD), City of Mequon Capital Debt Service Requirements and City of Mequon Sewer Utility Capital Projects

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

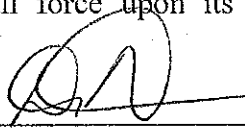
SECTION I: There is hereby appropriated out of the tax receipts of the City of Mequon's Sewer Utility District for the year 2018, the amount set forth in the total of:

Total Amount of Tax Levy	\$7,406,174
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SECTION II: There is hereby levied a tax of \$7,406,174 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2017 for the purpose set forth in said budget.

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

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

  
\_\_\_\_\_  
Approved by: Dan Abendroth, Mayor

Date Approved: November 14, 2017

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 14, 2017.

  
\_\_\_\_\_  
Caroline Fochs, City Clerk

Published: November 21, 2017



**OFFICE OF THE CITY ADMINISTRATOR**

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William Jones

**To: City of Mequon Appropriations Committee:  
The Honorable Dan Abendroth & Members of the Common Council**

**From: William Jones, City Administrator  
Thomas Watson, Finance Director/City Treasurer**

**Date: December 1, 2017**

**Subject: Fiscal Year 2018 Budget**

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On behalf of the entire City staff, enclosed herein is the City of Mequon's budget for Fiscal Year 2018, which commences on January 1, 2018. 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 communication device. As 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 2018 budget adheres to the key principles that have guided development of past budgets. These include:

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

This year, members of the Common Council again convened a workshop meeting in July to commence development of the 2018 budget and discuss long-term financial planning. This meeting afforded City staff and the Council with the opportunity to consider both short-term needs, as well as long-term matters of concern facing both the organization and the community-at-large. During the workshop, staff provided the Council with an update regarding the status of the City's 2017 budget, and identified key considerations that would likely impact the 2018 budget. Additionally, a portion of the meeting was also dedicated to a review of the City's long-range capital needs, specifically with respect to maintenance and upkeep of the local road system and associated



infrastructure. Following discussion, the Committee directed staff to prepare a draft 2018 budget that:

- Transitioned road maintenance costs from debt-financing to a self-funding approach
- Considered a 1-2 year respite from issuing bonds to pay for road improvements
- Allowed for the use of \$300,000 in reserves from the City's General Fund balance
- Resulted in no increase to the current tax rate of \$3.11/\$1,000 of assessed value

Additionally, Committee members expressed a desire for staff to provide a preliminary analysis of the resultant cost savings that have been achieved by consolidating Public Works Department operations into one facility, and to learn more about departmental needs that might not be included for 2018, so as to make informed decisions regarding the proposed budget. In turn, staff has incorporated the input received during the July workshop meeting into the proposed budget that was adopted on November 14, 2017.

### **Fiscal Year 2017 Accomplishments**

Looking back over 2017, the City has completed numerous projects and made significant progress on a number of other 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 and programs that address emerging matters within the community, the City and its residents can take great encouragement from the fact that much has been accomplished over the last year. Listed below is a sampling of some of the more significant accomplishments that mark Fiscal Year 2017, and that serve as the basis for continued progress in the coming year.

- Approved a 2-Year Collective Bargaining Agreement with the Mequon Police Association
- Converted a Full-Time GIS Coordinator Position to a Full-Time Planner Position
- Approved a \$30 Million Agreement for the Spur 16 Development in Mequon Town Center
- Filled the Newly Authorized Position of Accountant within the Sewer & Water Utilities
- Prepared Design, Plans, Specifications and Estimates for the East Trunk Sewer Project
- Implemented Body-Worn Cameras for Officers in the Police Department's Patrol Division
- Replaced an Aging 16-Year-Old Fire Department Ambulance with a New 2017 Model
- Approved a Lease Allowing Adaptive Re-Use of the Isham Day House as a Postal Museum
- Initiated a Bond Refunding that Generated Savings of \$1.24 Million for the Water Utility
- Completed Year 3 Projects Associated with a 2015 Bond Issue for Road Improvements
- Approved the Sale of a 3-Acre City-Owned Property for Residential Redevelopment
- Completed Construction on the City's New Combined Public Works Facility
- Trained Police Officers in "ALERRT," an Active Shooter Public Response System
- Launched a Redesigned Website with Expanded Content and Improved Functionality
- Completed Twelve Projects Listed in the City's Drainage Capital Improvement Program
- Adopted Comprehensive Updates to City Ordinances Governing Boards & Commissions
- Conducted Staffing and Operational Analyses of the Police and Fire Departments
- Hired 18 Employees & Promoted 5 Employees to Fill 23 Authorized Full-Time Positions
- Earned a Spot (#41) on *Money* Magazine's Ranking of Best Places to Live in 2017

While there are other projects, initiatives and improvements that were completed that are not recounted here, the foregoing list contains some of the more substantial work completed by the City in 2017, which was often the byproduct of collaborative, multi-disciplinary work involving the Common Council, City Boards & Commissions and staff.

### **Fiscal Year 2018 Budget Process**

As noted, a Committee of the Whole Workshop meeting was convened in July to commence development of the 2018 budget and discuss long-term financial planning. During this meeting, staff identified key considerations that would likely impact next year's spending plan. Chief among these was the fact that City debt service obligations have increased to nearly \$3 million annually, following the issuance of \$9 million in general obligation bonds for construction of the new Combined Public Works Facility during 2016-17.

Following a review of scenarios related to establishing a long-term financing strategy for the City's various capital assets (i.e. roads, buildings, vehicles, equipment, etc.), staff was directed to prepare a proposed budget that reduced the City's reliance on the use of fund balance as a source of operating revenue by \$400,000, while maintaining a flat property tax rate for 2018. Additionally, the Committee indicated a willingness to forego a year of borrowing to fund continued improvements to the City's road system and expressed support for incorporating road maintenance costs into the annual operating budget.

Beyond debt service, other costs needing to be factored into the 2018 budget involved benefit adjustments mandated by the Wisconsin Retirement System (\$44,000), contractual pay adjustments for personnel in both the Police and Fire Departments, as well as an annual salary adjustment for non-represented employees. Conversely, realized savings that assisted staff with maintaining a flat tax rate included an aggregate reduction in employee premium costs through the Wisconsin Public Employers Group Health Insurance Program (\$80,800) and lower premium costs for Workers' Compensation Insurance (\$56,500).

In order to prepare a budget in line with the Council's directive, staff engaged in an exhaustive process of reviewing expenditures across all twenty-three (23) budget areas that comprise the operational portion of the City's General Fund. These assessments included an evaluation of existing personnel, as well as analyses of current and proposed expenses across major expenditure categories, including: *Materials/Supplies, Purchased Services, Equipment/Leases and Facilities/Plant*. This year, the City's Budget Team also undertook an effort to review the multi-year history of each line item contained within the City budget, to determine if proposed budget requests aligned with actualized spending norms. At the conclusion of this review, the Budget Team was able to identify additional expenditure reductions and/or revenue enhancements totaling approximately \$385,952 for 2018. The Committee also expressed a willingness to consider additional resource needs across the organization, and accordingly, several departments prepared supplemental funding requests to identify items that were not included in the proposed budget. These summaries included both items that had been removed from the budget to maintain a static property tax rate, as well as new items for potential consideration.

On October 17, the Appropriations Committee met to consider the proposed 2018 budget. Following a review of proposed expenditures related to the late receipt of notice that an additional \$180,000 in General Transportation Aid (GTA) would be forthcoming to the City in 2018 and additionally, a proposed request to rehabilitate Donges Bay Road during 2018, the Committee approved a recommendation to include the repaving project for 2018. In all expenditures were adjusted upward by \$530,000 through the use of an additional \$350,000 in fund balance and the use of \$180,000 in General Transportation Aid revenue that was not originally included in proposed 2018 budget. Additionally, and prior to adopting the 2018 budget on November 14, 2017, the Common Council approved a transfer of \$90,000 from the City's Long-Term Capital Reserve Fund to the Fire Department, to provide potential funding for a second full-time position in the Department (\$75,000) and to cover a portion of the cost for a joint fire service consolidation study with other area municipalities. These enumerated adjustments have since been included in the

budget that was approved by the Appropriations Committee and subsequently adopted by the Common Council on November 14, 2017.

With the Appropriations Committee designation of \$180,000 of GTA funding for the reconstruction of Donges Bay Road from Wauwatosa Road to Cedarburg Road, staff will incorporate that project into its analysis and recommendation of 2018 road maintenance projects. The first step is to complete road ratings, which are conducted through the late fall into the early winter, as weather allows. After the road ratings are updated, staff will review the distribution of surface condition ratings and subsequent budget to form recommendations for the FY2018 road program. That road program, including crack sealing, surface treatments and the reconstruction of Donges Bay Road, will be presented to the Public Works Committee with the request to authorize the issuance of the appropriate contracts. Those contracts will subsequently go back to the Public Works Committee for recommendation and the Common Council for award.

### 2018 Budget Summary

The City's General Fund is the principal operating fund for the City. The General Fund provides the funding for the operations of: the Mayor & Common Council, the City Administrator's Office, the City Clerk's Office, Local Elections, the Human Resources Division, the City Attorney's Office, the Finance Department, the Assessor's Office, Information Technology, the Police Department, the Fire Department, Community Development, the Public Works Department, the Parks Department, Opitz Cemetery and the Weyenberg Library. The following two tables provide a summary of the 2018 General Fund Budget, which is balanced and honors all existing contractual commitments.

#### General Fund Revenue

Revenues	2017	2018	Change	% Change
<b>Taxes</b>	\$10,175,983	\$9,969,115	(\$206,868)	(2.03%)
<b>State Shared Revenue</b>	\$514,318	\$532,195	\$17,877	3.48%
<b>Intergovernmental</b>	\$1,330,950	\$1,508,182	177,232	13.32%
<b>Licenses and Permits</b>	\$892,400	\$899,950	\$7,550	0.85%
<b>Public Safety Fees</b>	\$894,725	\$870,300	(\$24,425)	(2.73%)
<b>Public Charges for Services</b>	\$800,950	\$731,700	(\$69,250)	(8.65%)
<b>Other Revenues</b>	\$1,320,500	\$1,353,500	\$33,000	2.50%
<b>Investment Income</b>	\$21,000	\$60,000	\$39,000	185.71%
<b>Total Revenue</b>	<b>\$15,950,826</b>	<b>\$15,924,942</b>	<b>(\$25,884)</b>	<b>(0.16%)</b>

Within this budget, property taxes comprise almost 67% of general fund revenues. Mequon relies significantly on the property tax to fund operations because other sources are not available. For instance, the City receives about 8.4% of its revenue from intergovernmental aid compared to a state-wide average of 20%. Building permit fees, which are the City's most elastic (variable) source of revenue, are expected to grow in the coming year.

#### General Fund Expenditures

Expenditures	2017	2018	Change	% Change
<b>Salaries</b>	\$8,302,841	\$8,531,022	\$228,181	2.75%
<b>Fringe Benefits</b>	\$3,472,834	\$3,404,511	(\$68,323)	(1.97%)
<b>Other Staff Costs</b>	\$62,495	\$60,550	(\$1,945)	(3.11%)

<b>Materials/Supplies</b>	\$1,010,906	\$931,807	(\$79,099)	(7.82%)
<b>Facilities/Plant</b>	\$497,696	\$496,990	(\$706)	(0.14%)
<b>Purchased Services</b>	\$1,435,539	\$1,376,662	(\$58,877)	(4.1%)
<b>Equipment/Leases</b>	\$119,586	\$74,400	(\$45,186)	(37.79%)
<b>Library Grant</b>	\$1,048,929	\$1,049,000	\$71	0.01%
<b>Total Expenditures</b>	<b>\$15,950,826</b>	<b>\$15,924,942</b>	<b>(\$25,884)</b>	<b>(0.16%)</b>

On the expenditure side of the ledger, salary expenses are projected to climb a total of 1.66% in 2018. This is attributable to the need to assimilate various increases related to employee compensation, including contractual adjustments for unionized personnel in both the Police and Fire Departments, and a proposed cost-of-living/merit adjustment for the City's non-represented employees. Conversely, and thanks to the efforts of staff through the departmental budgeting process, savings and efficiencies have been achieved across multiple spending categories, including *Materials/Supplies, Facilities/Plant, Purchased Services, and Equipment/Leases.*

### Property Tax Impact

The approved budget requests a levy increase of \$352,792 or 1.66% over that of 2017. The following table shows a breakdown of the 2018 levy.

<b>Fund</b>	<b>Levy for 2017 Budget</b>	<b>% of Total</b>	<b>Levy for 2018 Budget</b>	<b>% of Total</b>	<b>Change</b>
General	\$9,127,054	43.0%	\$8,920,115	41.4%	\$(206,939)
Sewer Utility	\$7,226,437	34.1%	\$7,406,174	34.3%	\$179,737
Library	\$1,048,929	4.9%	\$1,049,000	4.9%	\$71
Capital Projects	\$848,002	4.0%	\$1,376,819	6.4%	\$528,817
Debt Service	\$2,964,247	14.0%	\$2,815,353	13.0%	(\$148,984)
<b>Totals</b>	<b>\$21,214,669</b>	<b>100%</b>	<b>\$21,567,461</b>	<b>100%</b>	<b>\$352,792</b>

It should be noted that the General Fund, the main operating fund of the City, is balanced again with the use of fund balance to support the 2018 Budget. For 2018, the levy for the General Fund decreases 1.6% as a share of the overall tax levy. The increase in the Sewer Utility levy is driven by an increase in the Milwaukee Metropolitan Sewerage District's (MMSD) Capital charge and an anticipated initial borrowing to finance construction of the East Trunk Sewer Project. In 2018, there is a slight levy increase for the Mequon-Thiensville Library and a substantial increase to fund Capital Projects. As indicated, the increase in capital project funding for 2018 correlates directly with transferring the cost of annual road maintenance from the Debt Service Fund to the General Fund beginning in 2018. Finally, debt service continues to comprise a substantial portion of the City's tax levy. Notably, the debt service shown for 2018 includes the application of a one-time premium of \$238,000 that was received in connection with the City's last bond issuance for road improvements in 2015. Additionally, the amount shown for debt service is for non-TID debt only. It should be noted that even with the budgeted levy adjustment, the City is still far below the cap allowed under State levy limits.

The tax rate, or mill rate, has been a focus of discussion during previous Appropriation Committee meetings. The tax rate is determined by levy and tax base. The City continues to see growth in real property valuation. However, this is not enough to completely offset the levy adjustment. Per the table below, the general tax rate of \$3.11/\$1,000 for 2018 represents no change from the amount that was approved for 2017. Under next year's budget, a Mequon home assessed at \$400,000 will pay approximately \$1,246 in City taxes, an increase of \$2 from 2017.



Levy Year	General Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value	Sewer Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value
2017	\$3.11	\$1.91
2016	\$3.11	\$1.90
2015	\$3.05	\$1.89
2014	\$3.05	\$1.88
2013	\$3.05	\$1.76
2012	\$3.04	\$1.79
2011	\$3.04	\$1.87
2010	\$3.04	\$1.86
2009	\$3.05	\$1.86
2008*	\$3.41	\$2.23

\*Revaluation Year

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 2018 the mill rate increases from \$1.90 to approximately \$1.91/\$1,000.

### Revenue

For 2018, the total property tax revenue estimate (including sewer) totals \$21,567,461. As indicated in the following table, this represents an increase of \$352,792 or 1.66% above the 2017 levy, an amount that nevertheless meets the requirements of the state's levy limit, 2013 Wisconsin Act 20.

### Revenue Summary Information

Category	2017	2018	Difference	% Change
General Tax Levy	\$9,127,054	\$8,920,115	\$(206,939)	(2.27)%
Sewer Debt/Cap Charge	\$7,226,437	\$7,406,174	\$179,737	2.49%
Library Fund	\$1,048,929	\$1,049,000	\$71	0.01%
Capital Projects Fund	\$848,002	\$1,376,819	\$528,817	62.36%
Debt Service	\$2,964,247	\$2,815,353	\$(148,894)	(5.02)%
Total Tax Levy	\$21,214,669	\$21,567,461	\$352,792	1.66%
Other Revenue	\$5,774,843	\$5,955,827	180,984	3.13%
Total Revenue	\$26,989,512	\$27,523,288	\$533,776	1.98%
Estimated City Tax Rate	\$3.11	\$3.11	\$0.00	0%

The following detail is provided for various revenue categories within the 2018 budget:

**State Shared Revenues:** The State will maintain shared revenues at last year's funding level. Utility taxes are projected to decrease by \$2,123 (0.6%), while Fire Insurance proceeds are expected to rise by \$20,000 (12.5%).

**Inter-Governmental Revenues:** It is anticipated that state aid and grant funds will increase \$180,000 due to additional Wisconsin Department of Transportation road aid funding.

**Licenses:** Total fees are estimated to decrease by approximately 3.3% in this category, based upon projections and history. Last year, the Wisconsin Department of Agriculture, Trade and Consumer Protection notified the City it could no longer charge fees for issuing food licenses, as those were being collected at the State level. This has led to a reduction of nearly \$11,000 annually in licensing revenues.

**Permits:** In 2016, Inspections Division permit revenue collected by the City totaled \$765,240. With a continued uptick in building permit issuance and other development-related activity, including anticipated construction of several large-scale commercial projects, the City budgeted \$834,000 in total permit revenue for 2017. This year, it is projected that total permit revenue will exceed the 2017 budget by approximately \$41,000. Revenue is expected to continue to increase in 2018; the budgeted amount of \$843,500 is approximately \$6,000 more than expected actual revenues for 2017. 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 2018, City staff utilized expanded trend analysis within this category to consider long-term revenue patterns over the last fifteen (15) years.

**Law/Ordinance Violations:** Court penalties are expected to decrease by \$10,000 from 2017. Generally, this line item is comprised of traffic citation revenue.

**False Alarm Fees:** Police False Alarms are projected to decrease by \$15,000 for 2018, based on trend analysis of revenues received so far in 2017. Fire False Alarms (\$12,500) are presented in a separate category and are forecasted to decrease by nearly \$5,700 for 2018, based on year-to-date receipts.

**Ambulance Fees:** Ambulance Fees are expected to rise in 2018 to \$590,000. This increase, which is \$3,500 higher than what was budgeted in 2017, recognizes a plateau in emergency medical service (EMS) calls, coupled with the continuation of inter-facility transports, which began in 2016. As always, there are limitations on how much Medicare and Title 19 will pay for ambulance transports.

**Accident Response Fees:** In 2009, the City adopted an accident response fee. The 2018 budget calls for \$14,500, up \$2,175 from 2017.

**Public Works Fees:** These fees, which are utilized to reimburse the City for staff time and consulting costs that are incurred in connection with the review and approval of various development work, are projected to decline by \$40,000 (29%) from the amount that was budgeted (\$137,500) in 2017.

**Pool & Parks Fees:** 2018 pool revenue is budgeted at \$70,000, which is unchanged from 2017 based on budget/actual comparisons. Total revenue peaked in 2005 and has generally plateaued in recent years. Actual results are obviously weather-dependent. Budgeted park fees have been decreased by \$2,000, based on year-to-date results.

**Internal Service Fees:** These fees are the administrative charges passed through to the General Fund for staff time involved in support of the City's sewer and water utility operations. The amount budgeted for 2018 (\$320,000) is \$5,000 less than the \$325,000 budgeted in 2017, based on estimated non-utility staff time spent across the organization.

**Other Revenues:** Cellular lease revenue is anticipated to increase \$15,000 (10%) for 2018. Cable TV revenue is also anticipated to increase \$45,000 (12.5%) over 2017. Erosion in the cable customer base is offset by added revenues from remaining customers. In addition, AT&T U-Verse customers are generating revenues within this category. The City derives no fees from satellite customers, and municipalities no longer hold cable television franchise agreements. *Revenue Reduction* is the application of surplus funds from the City's unassigned reserve, which is then carried forward to help balance the budget. *Prior-Year-Expense Revenue* is similar to *Revenue Reduction* in that excess funds are identified to assist in balancing the budget. In this category, funds are potentially identified in the Capital Projects Fund and Special Revenue Fund that are no longer needed for their original, intended purpose. At the start of FY2017's fourth quarter, no funds had been identified for carryover into the 2018 budget.

**Investment Revenue:** Income in this category is anticipated to increase, due to a continued rise in interest rates.

**Tax Increment Revenues:** Continued growth in the tax base will contribute to Tax Increment District (TID) #2 generating more increment than last year. The 2018 budgeted increment is approximately \$32,600 more than 2017. Debt service remains relatively level from 2017. However, 2018 debt service for TID #2 exceeds the amount of estimated increment. Therefore, TID #2 is projected to cash flow negative by approximately \$54,000. However, the Fund has sufficient reserves to cover this shortfall in the coming year. Due to another large increase in value in 2017, Tax Increment District #3 is projected to generate additional increment of approximately \$631,000. This increment, coupled with the semi-annual *Build America Bond* rebate, will enable this TID to cash flow positive, even after covering its debt service. Thus, TID #3 will not need to borrow additional funds from the City's Capital Projects Fund as has been done prior to 2017.

### **Capital Spending**

In accordance with the Council's direction to prepare a budget with no upward impact on the City property tax rate and that transitions annual road maintenance costs (i.e. pavement sealing, crack sealing) from debt-financed to a pay-as-you-go basis, proposed capital spending in 2018 is rising by more than 60% from the level approved for 2017. In all, pay-as-you-go capital funding totals nearly \$1,376,819 for 2018, compared to \$848,000 that was approved in 2017. While no money has been included for general Building Repairs in 2018, over \$14,000 in funding remains available to cover unforeseen expenses. Additionally, \$190,000 also remains available in a Capital Reserve Account established by the Common Council in 2017.

Department of Public Works (DPW) and Parks requests for 2018 totaled \$1,044,000. This amount is considerably higher than the \$627,750 requested in 2017, and is attributable to transitioning nearly \$350,000 in annual road maintenance costs from the Debt Service Fund to the General Fund. In 2015, funds from the City's Urban Forestry account were used to start combating Emerald Ash Borer (EAB). In 2016 & 2017, \$40,000 was included in the capital budget for ash tree removal. Though \$100,000 was again requested to continue EAB efforts next year, \$40,000 is included in the budget for 2018. Alternatively, \$275,000 has been apportioned for replacement of aging equipment and vehicles; this represents a decrease of \$25,000 from what was approved in 2017 and is almost \$200,000 less than requested. Finally, \$10,000 in funding for Roadway Light Replacement remains level with the amount approved in 2017.

Engineering requests for 2018 totaled \$167,000 for projects including Major & Secondary Drainage, Stormwater Management and Fire Cistern Abandonment. The 2018 budget includes \$40,000 in funding for Major & Secondary Drainage.

Although the City Clerk's Office requested \$15,000 for Equipment, funding was not provided based on a current balance of \$20,000 in the account, and the purchase of new equipment in 2015 by Ozaukee County. Funding for this item will need to be provided in subsequent years to build for the purchase of eventual replacement equipment in 2026.

Information Technology (IT) projects for 2018 totaled \$305,500. The 2018 budget includes no new spending for 2017, and retains \$54,255 in capital funding that has been previously set aside to further ongoing implementation of the City's Enterprise Resource Planning System (MUNIS).

The Fire/EMS Department request came in at a total of \$168,500 for four projects, and partial funding is provided for two projects. Hydraulic Rescue Equipment is funded at \$16,000, with the intent to purchase this equipment in 2019. Equipment/Fleet replacement funding remains level

with the amount approved for 2017 at \$95,000. This recognizes the recent replacement of a City Ambulance earlier in 2017, as well as providing continued funding for a leased Fire Truck acquired in 2015.

The Police Department requested \$220,000 for both new and ongoing projects; the 2018 capital budget funds two of four requests. Vehicle replacement remains level from 2017 at a proposed amount of \$100,000. This takes into account the fact that 2016 was a replacement year for the Department's squad cars, as Chevy Impala Police Sedans were supplanted by Ford Police Interceptor Sport Utility Vehicles. Equipment Replacement shows a decrease in the amount of \$10,000 from 2017, with total appropriations of \$20,000 proposed for 2018. \$2,830 has also been budgeted to provide seed funding for eventual replacement of the City's 9-1-1 System, and a deficit of \$2,011 in connection with the Department's previous replacement of its Police Reserve Van has been eliminated.

### **Long-Term Borrowing and Debt Service**

2017 marked the final year of a three-year capital project borrowing of \$5.8 million for the City's road program, which was approved in 2015. It should be noted that continued borrowing for the road program has contributed to the year-over-year increase in the City's debt service levy, which is now near \$3 million. In 2018, debt service costs will decrease by approximately \$107,000, as a remaining premium of \$238,000 received from the City's 2015 bond issue is being applied to reduce the amount that must be levied to cover scheduled debt service next year. Additionally, the proposed budget assumes no new general obligation debt will be issued in 2018. Thereafter and according to the City's debt retirement schedules, it is anticipated that principal and interest payments for all of the City's outstanding bonds will continue to decline into 2031.

As indicated, City staff recommended that the Common Council consider a 1-2 year respite from borrowing additional money in 2018 for road improvements, as an initial step towards transitioning to a pay-as-you-go approach to funding such work in future years. After reviewing several multi-year scenarios prepared by staff, the Committee was agreeable to forgoing a bond issue in 2018.

Additionally, the Committee expressed support for a recommendation to begin funding road maintenance (i.e. pavement and crack sealing) out of the City's operating budget, beginning in 2018. Accordingly, \$340,000 has been earmarked for road maintenance on a self-funding (vs. debt-financed) basis for next year. Certainly, the absorption of this new funding amount comes at the expense of other capital spending requests, including a long-term capital reserve account that was established and funded at an initial level of \$190,000 in 2017. Nonetheless, the transfer of these costs to the self-funded Capital Program aligns with the organization's current Debt Policy, which discourages the use of bonded debt to fund what are otherwise considered to be operational expenses.

The Department of Public Works will continue to evaluate and prioritize road maintenance & repairs in 2018, with an eye towards developing a smaller bond issue in 2019 or 2020, based on roads that are in most need of repair.

### **Personnel**

**Staffing:** Since 2001, the City's overall staffing level has been reduced by more than 9 Full-Time Equivalent (FTE) positions, or approximately 8.2%. On a Full-Time Equivalency basis, the proposed 2018 budget is relatively constant when compared to the 2017 budget. Nonetheless, there is one personnel adjustment for 2018 as follows:



- Elimination of the salary and benefits (\$69,980) for a full-time (1.0 FTE) maintenance position within the Buildings Division.

The proposed elimination of this position, which is currently vacant, will result in a reduction of the City’s overall FTE count from 114.87 to 113.87, and averts the need to layoff another staff member currently employed by the City. Additionally, and in keeping with the City’s recent approach to ensuring that compensation for all individuals employed across the entire organization remains market competitive, supplemental funding has been allocated in 2018 to provide overdue pay rate adjustments for both temporary poll workers and seasonal pool staff.

**Salaries:** Salaries and fringe benefits is a category that covers wages for full-time, part-time, temporary and seasonal workers and elected officials. This also includes payments for health and dental insurance, pensions, social security, other federally mandated contributions, disability, life insurance and longevity pay (protective service only).

In 2014, the City completed a Classification and 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. Given ongoing staffing transitions in the City Administrator’s Office, implementation of the performance evaluation system was delayed, and wage adjustments of 1.75% and 1.5% were granted to non-represented employees in 2016 and 2017, respectively. To date, the Human Resources Division has been working to finalize a performance-based compensation system that will become effective for all non-union employees starting on January 1, 2018. Accordingly, money has been set aside in the City’s contingency fund to provide non-union employees with a compensation adjustment that jointly recognizes trends within the broader labor market as well as individual job performance.

**Benefits/Insurance:** For over 20 years, the City has provided health insurance through the state’s Employee Trust Fund. Presently, the City subscribes to a plan that offers three HMO options that provide substantial savings to employers. For 2018, Employee Trust Funds (ETF) has reduced the number of HMO options to two, as ETF was not able to contract with United Healthcare and provide a third replacement option. It is anticipated that overall, state health insurance rates will increase by 3.7% for local governments and retirees. This increase will be partially offset by Mequon employees switching from United Healthcare to one of the two less costly program options available in 2018, which are WEA Trust East and Network Health. Employees will continue to pay 12% of the premium; in 2018 this will be equivalent to \$260/month for family coverage and \$105/month for single coverage. In spite of an overall 5.7% increase in WEA Trust East (the highest cost program option available in 2018), elimination of the more costly program option previously available through United Healthcare is projected to reduce health insurance costs in 2018.

United Healthcare vs. WEA Trust East	Employee Share		Employer Share		Full Premium	
	2017	2018	2017	2018	2017	2018
Single Coverage	\$109	\$105	\$792	\$771	\$901	\$876
Family Coverage	\$273	\$260	\$1,955	\$1,905	\$2,227	\$2,165

The chart below depicts the year-over-year increases the City has assumed since 2011 that on an annualized basis, far exceed the general rate of inflation across all economic sectors.

2011	2012	2013	2014	2015	2016	2017	2018
------	------	------	------	------	------	------	------

8.5%	2.5%	8.0%	1.0%	6.8%	5.3%	3.7%	3.7%
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Employer pension contributions to the Wisconsin Retirement System (WRS) will range from 6.7% for general employees to 12.3% for police and fire in 2018. This represents a change from 2017, when these contribution rates were 6.8% and 12%, respectively.

The following table summarizes the aggregate changes in salaries and benefits for 2018:

General Fund	2017	2018	Increase (Decrease)	% Change
Salaries*	\$8,367,644	\$8,516,022	148,378	1.8%
Health Insurance	\$1,838,374	\$1,757,490	(\$80,884)	(4.4%)
Retirement	\$688,511	\$728,291	\$39,780	5.8%
Totals	\$10,894,529	\$11,001,803	\$107,274	0.9%

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

**Collective Bargaining:** In January 2016, the City approved a new two-year collective bargaining agreement with the Mequon Police Association, which expires on December 31, 2018. Wage adjustments in each of the two years of this pact are equivalent to an average of 2% annually, with a 1.75% adjustment for 2017 and a 2.25% adjustment for 2018. In January 2016, a two-year agreement was approved with Mequon Fire & EMS that provided employees with a wage adjustment for the first time since 2010, and required full employee-share contributions for participating in the Wisconsin Retirement System (WRS). This proposed agreement is scheduled to expire on December 31, and negotiations on a successor agreement are to begin soon as calendar year 2017 draws to a close.

**Professional Development:** As part of the City’s ongoing effort to ensure that employees maintain required licensures/certifications and are afforded the opportunity to partake in professional development activities that benefit themselves and the community, the 2018 budget contains funding for professional development. As depicted below, expenditures across the organization will total \$53,255 in 2018, an increase of \$1,937 (3.8%) from 2017.

2014	2015	2016	2017	2018
\$55,405	\$56,075	\$63,830	\$51,318	\$53,255

Devoting adequate resources to employee and organizational development will continue to be an area of key focus in the coming years, as significant transition occurs with ongoing retirements amongst the baby boomer generation. Ensuring that new and younger employees have the proper skills, training and necessary certifications will be critical to maintaining the high quality service delivery that Mequon residents and businesses expect.

**Library**

Funding for the Weyenberg Library has been subject to changes and variables in the last few years, including the elimination, under 2011 Wisconsin Act 32, of a mandatory maintenance of effort requirement. The “maintenance of effort” clause stipulated that library funding can be no lower than the average of the preceding three years. However, 2013 legislation (2013 Act 20) was specifically crafted for municipalities maintaining a joint library, and this development reinstated the maintenance of effort methodology on a permissive basis. Accordingly, the City 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 2018 allocation remains relatively unchanged 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 will look to amend and update the joint funding agreement in the future to accurately reflect this present-day reality.

<b>County Library Tax Exemption Formula Thresholds</b>		
<b>2017 Mequon Appropriation Per Statutory Formula</b>	\$1,048,929	
<b>2018 Mequon Appropriation Needed to Maintain County Library Tax Exemption:</b>	<b>Per Equalized Value Formula</b>	<b>Per Maintenance of Effort Formula</b>
	\$1,350,211	\$1,048,500
<b>Net Increase from 2017</b>	\$120,933	\$480
<b>Proposed 2018 Appropriation</b>	\$1,049,000	

### **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 2018 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 Finance Director Shawn Hart for his valuable contributions and keen insight, and Executive Assistant Lina Prosser for her assistance in formatting and assembling this document.

Respectfully submitted,

William H. Jones, Jr.  
City Administrator

Thomas W. Watson  
Finance Director/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 measureable. 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, 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

## FINANCIAL POLICIES

The City of Mequon has adopted by resolution, the following financial policy statements of this document 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 City of Mequon's overall mission is the provision of quality public services and adoption of thoughtful policies that serve to enhance and maintain the unique quality of life of our community.*

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

These financial policies, and the processes that support them, are further intended to summarize the major goals and objectives which make up the financial framework under which the City operates. These practices are also governed by the applicable Federal and State laws, rules, and regulations, the generally accepted accounting principles and practices as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), the Government Finance Officers Association (GFOA), and by the continuing guidance of the City of Mequon Common Council.

The process overview components of this document have been prepared by staff to provide an outline describing the general processes which are currently being used to help facilitate meeting the broader goals and objectives of the policy statements, and to help ensure that the financial resources of the City are managed in manner consistent with those expectations. They are intended to highlight the significant components of the processes used to achieve these goals and are not intended to be an all inclusive listing of the duties required of staff at the discretion of the City Council.

These policies will be reviewed annually in order to determine if any additional policies may be necessary to fill identified policy gaps, or if any updates are required due to changes in the City's practices. Any recommended changes will be presented to the City Council for their consideration and approval during the budget cycle.



## **POLICY STATEMENT 1 - BUDGETING**

The City Council shall adopt a balanced budget, and authorize the required appropriations, prior to the beginning of each fiscal year. Appropriations are made on a fund level basis.

### **Process overview:**

Budgets requests are prepared by department heads with the assistance of staff under the direction of the City Administrator. 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.

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 City Council for consideration.

The City Council evaluates and amends the proposed budget at their discretion and then adopts a final balanced budget prior to the beginning of the fiscal year. A balanced budget requires that the proposed budget expenditures shall not exceed the estimated revenues and any applied fund balances.

## **POLICY STATEMENT 2 - AMENDING THE BUDGET**

At the City Council's discretion, it may choose to amend the budget due to unforeseen and changing circumstances. In accordance with Wisconsin Statute Section 65.90(5)(a), amendments to budgeted appropriations must be approved by a two-thirds vote of the City Council.

### **Process overview:**

The City Administrator will be responsible for maintaining a budgetary control system to ensure adherence to the City's adopted budget. Revenue and expenditure projections will also be reviewed by staff, under the direction of the City Administrator, on a quarterly basis.

If such a time occurs that the City Administrator believes that there will be a significant variation of more than 5% of the projected revenues or expenditures from the adopted budgeted amounts, the City Administrator shall inform the City Council so that they may consider whether it is necessary to amend the budget or take any other corrective measures.

Any net surpluses or deficits that may occur as a result of these budget variations will be applied to the appropriate fund balances at the close of the fiscal year.

### **POLICY STATEMENT 3 - RESERVE REQUIREMENTS**

In order for the City to be able to respond to unforeseen situations, as well as to positively impact the investment credit rating of the City, the City will strive to maintain an undesignated General fund balance of not less than ten (10) percent of the current General fund operating budget.

#### **Process overview:**

Changes in fund balances occur primarily in one of two ways, either through net surpluses or deficits in the annual operating budgets, or through planned use of the fund balance as part of the annual budgeting process.

To provide the City Council with the information necessary to be able to determine if the General fund balance will be at the targeted level, the City Administrator will present information to the City Council on the current fund balances as a part of the annual budgeting process. Included in this presentation will also be staff's projections on any current year budget surpluses or deficits.

### **POLICY STATEMENT 4 - REVENUES**

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 in order to try to minimize the reliance on property taxes to support City services.

#### **Process overview:**

When preparing forecasts for the annual budget, staff will utilize generally accepted forecasting techniques that include the use of historical data, trend analysis, and considers the impact of changing economic conditions on the City's revenue sources. This approach produces revenue estimates that are as reliable as possible and reduces the likelihood of actual revenues falling short of budget estimates during the year.

Staff is also continuously exploring opportunities to take advantage of alternative funding sources and revenue streams to help offset the costs of providing City services and to reduce the City's reliance on property taxes.

The City has developed 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. This fee schedule is designed to estimate the level of fees that would needed to be charged by the City in order to cover the cost of the services provided.

The City also uses an internal chargeback system to recover the costs incurred by the General fund for administrative support and other services or materials provided to areas outside of the General fund.

## **POLICY STATEMENT 5 - CASH MANAGEMENT / INVESTMENTS**

The City shall invest its reserve funds in accordance with all applicable State laws and in a manner that minimizes the risk of loss, provides sufficient liquidity to meet the operational needs to the City, and seeks to maximize the investment returns that are available under these conditions

### **Process overview:**

In order to minimize risk, and to be in compliance with State laws regarding the investment of public funds, the City requires that all investments made on behalf of the City shall be made in compliance with section 66.0603 of the Wisconsin State Statutes. The City also consults with and utilizes professional investment management firms to assist with all institutional investments maintained on behalf the City.

The City Treasurer regularly monitors the returns on the investments of the City, and compares them to the returns of alternative investment options, to ensure that the City is realizing an appropriate level of returns on their investments. These investments are also maintained to ensure that the liquidity of these investments is consistent with the anticipated needs of the City. A performance analysis of the city's investments activities will also be prepared and reported to the City Council on a quarterly basis.

Additionally, the City only uses FDIC insured banking institutions for cash deposits, and requires that these institutions provide the City with a 105% collateralization of all funds on deposit in order to further minimize any risks of loss. Cash balances are monitored daily to ensure that sufficient cash funds are available to meet the ongoing operational needs of the City.

## **POLICY STATEMENT 6 - EXPENDITURES**

To obtain the best, full value use of tax dollars as possible, the City will administer the expenditures of the available resources in an efficient and cost effective manner in order provide the taxpayers with the delivery of highest possible level of quality public services with the resources available.

### **Process overview:**

As part of the budget process, the City Council and staff continually evaluate the service needs of the City and methods of providing those services in a more efficient and cost effective manner.

As part of the capital planning process, the City Council and staff work to develop a comprehensive capital plan in order to be able to effectively maintain the City's capital assets and infrastructure, at sufficient levels to meet ongoing service requirements, as well as to minimize future maintenance and replacement costs.

On an ongoing basis, staff also works to minimize the costs of purchasing materials and providing services while still maintaining quality and performance. This is accomplished through the use of competitive bidding for major City contracts and purchases over fifty thousand dollars, obtaining multiple price quotes and estimates for other non routine purchases, and through cooperative arrangements with various other governmental agencies for the procurement or delivery of various goods and services.

## **POLICY STATEMENT 7 - CAPITAL PLANNING**

To assist in facilitating the long term planning for the capital expenditures and resources that will be necessary to meet the future needs the City, the City Council shall review and adopt a comprehensive 5 year capital plan on an annual basis

### **Process overview:**

Prior to the consideration of the annual operating budgets, the City Council will be presented for their review, a capital improvement plan for all pending or proposed capital projects that may be needed within the next 5 years. This plan is called the 5 year Capital Improvement Plan (CIP).

Under the direction of the City Administrator, proposed projects will be submitted by department heads for consideration and inclusion in the 5 year CIP. This plan will include a detailed description of the project, a timeframe of when the project needs to be completed, an estimate of the project cost and useful life, and any information on proposed funding sources other than property tax revenues.

New - Based on this information staff and the City Council can then prioritize the projects and align the funding requirements of the approved projects over the 5 year period to be in general agreement with the amount of capital funding that the City anticipates will be available during each time period.

The approved projects and funding levels for the following year will then be transferred from the CIP to the capital budget for the next fiscal year unless further modified by the City Council as part of the operations budgeting and appropriations process.

## **POLICY STATEMENT 8 - LONG TERM FINANCIAL PLANNING**

To assist the City Council in developing strategies to achieve the long-term financial goals of the City, 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.

### **Process overview:**

Each year, as part of the budgeting process, staff shall prepare a 5 year financial forecast of the projected revenues and expenditures needed to support the planned future operations of the City.

This forecast will include all known and planned activities included in the Capital Improvement Plan, as well as forecasts for future debt costs, operating costs, and non-property tax revenue estimates. To balance the budget forecasts, the property taxes needed to balance the budget, given the other projected costs and expected revenues, will then be estimated and entered into the forecast.

## **POLICY STATEMENT 9 - DEBT MANAGEMENT**

The City shall only issue bond debt when needed to facilitate meeting the long term capital needs of the City, and not to fund current operations. The issuance of bond debt shall be made under the guidance of an experienced financial consulting firm, and shall not exceed fifty percent (50%) of the statutory debt limits for the City.

### **Process overview:**

Staff maintains an ongoing relationship with a financial consulting firm to assist and advise the City on all of the City's bond debt issues. They will advise the City on matters related to the structuring and issuance of municipal debt, manage the execution of these transactions, and work with the City and bond ratings agencies to try to obtain the best possible credit rating for the City in order to help keep debt costs low.

Staff also regularly monitors the outstanding balance of the debt issued by the City to ensure that the amount of debt outstanding is within the allowable legal limits. 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.

## **POLICY STATEMENT 10 - ACCOUNTING, AUDITING, & FINANCIAL REPORTING**

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).

### **Process overview:**

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.

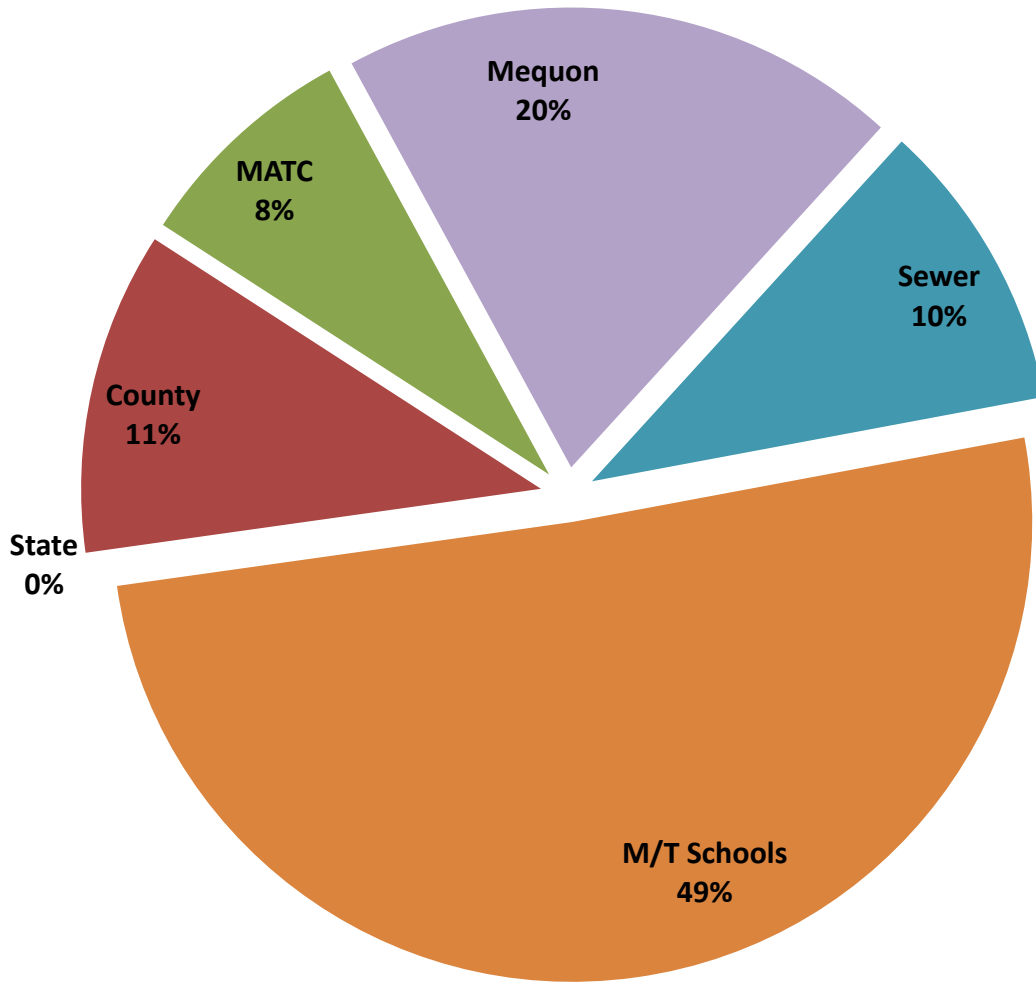
Compliance with these standards is reviewed by undergoing an annual independent financial audit of the City's accounting records, internal controls, and financial statements. The audit also facilitates the issuance of an official Comprehensive Annual Financial Report including an audit opinion, and a management letter presented to the City Council detailing their findings and any recommendations for improvement.

# Citywide Budget Summary



# CITY OF MEQUON 2018 Tax Levy Distribution

## Mequon-Thiensville School District with Sewer Service



### 2018 Tax Levy Information

State of Wisconsin	\$ 0
Ozaukee County	\$ 8,166,759
City of Mequon	\$14,161,287
Sewer District	\$ 7,406,174
M/T Schools	\$36,481,483
MATC	\$ 5,711,956

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**2018 Budget - Summary by Appropriated Fund**

	General Fund	Capital Fund	Debt Service Fund	Sewer Fund	Water Fund	TOTAL
<b>REVENUES:</b>						
General Property Tax	\$ 9,969,115	\$ 1,376,819	\$ 2,815,353	\$ 7,452,174	\$ -	\$ 21,613,461
Intergovernmental	\$ 2,040,377	\$ -	-	-	-	2,040,377
License & Permits	\$ 957,950	\$ -	-	-	-	957,950
Public Safety Fees	\$ 870,300	\$ -	-	-	-	870,300
Public Charges for Service	\$ 349,700	\$ -	-	3,518,000	3,692,805	7,560,505
Other Revenue	\$ 1,027,500	\$ -	1,255,888	12,540	85,705	2,381,633
Investment income	\$ 60,000	\$ -	8,000	20,000	15,000	103,000
Total Revenues	<u>15,274,942</u>	<u>1,376,819</u>	<u>4,079,241</u>	<u>11,002,714</u>	<u>3,793,510</u>	<u>35,527,226</u>
<b>EXPENDITURES:</b>						
Salaries	8,516,022	-	-	611,380	94,071	9,221,473
Fringe Benefits	3,404,511	-	-	246,922	24,551	3,675,984
Materials & Supplies	931,807	-	-	58,700	9,000	999,507
Facility & Plant	496,990	-	-	-	-	496,990
Purchased Services	2,440,662	-	4,400	80,100	54,892	2,580,054
Other Staff Costs	60,550	-	-	2,070	-	62,620
Equipment/Other	74,400	1,376,819	3,972,591	9,301,243	2,464,993	17,190,046
Total Expenditures	<u>15,924,942</u>	<u>1,376,819</u>	<u>3,976,991</u>	<u>10,300,415</u>	<u>2,647,507</u>	<u>34,226,674</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(650,000)</u>	<u>-</u>	<u>102,250</u>	<u>702,299</u>	<u>1,146,003</u>	<u>1,300,552</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Other Financing Sources	-	-	-	-	-	-
Long-Term Debt Issued	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(650,000)	-	102,250	702,299	1,146,003	1,300,552
<b>FUND BALANCE - BEGINNING</b>	2,833,067	4,101,797	(1,171,738)	28,851,816	17,829,843	52,444,785
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,183,067</u>	<u>\$ 4,101,797</u>	<u>\$ (1,069,488)</u>	<u>\$ 29,554,115</u>	<u>\$ 18,975,846</u>	<u>\$ 53,745,337</u>

\* In the Capital Project Fund, the equipment costs represent projected expenditures.  
In the Debt Service Fund, these costs represent all debt servicing costs.  
In the Sewer and Water Funds, these costs are the other operating and non-operating costs.

**CITY OF MEQUON**  
**Comparative Schedule of Changes in Fund Balances**  
**2016-2018 Summary by Appropriated Fund**

	Ending 12/31/15	2016 changes	Ending 12/31/16	% change in 2016	2017 changes	Ending 12/31/17	% change in 2017	2018 budgeted changes	Projected Ending 12/31/18	% change in 2018
<b>General Fund</b>	\$ 3,369,405									
Surplus/(Deficit)		(\$222,591)	\$ 3,146,814	-6.6%						
Surplus/(Deficit)					(\$313,748)	\$ 2,833,067	-10.0%			
Surplus/(Deficit)								(650,000)	\$ 2,183,067	-22.9%
<b>Capital Projects</b>	\$ 5,831,336									
Surplus/(Deficit)		423,966	\$ 6,255,302	7.3%						
Surplus/(Deficit)					(2,153,505)	\$ 4,101,797	-34.4%			
Surplus/(Deficit)								-	\$ 4,101,797	0.0%
<b>Debt Service</b>	\$ (295,347)									
Surplus/(Deficit)		(\$188,173)	\$ (483,520)	63.7%						
Surplus/(Deficit)					(\$688,218)	\$(1,171,738)	142.3%			
Surplus/(Deficit)								102,250	\$ (1,069,488)	-8.7%
<b>Sewer Fund</b>	\$24,803,140									
Surplus/(Deficit)		\$2,581,548	\$27,384,688	10.4%						
Surplus/(Deficit)					\$443,680	\$28,851,816	1.6%			
Surplus/(Deficit)								702,299	\$ 29,554,115	2.4%
<b>Water Fund</b>	\$ 14,193,164									
Surplus/(Deficit)		1,542,345	\$ 15,735,509	10.9%						
Surplus/(Deficit)					983,374	\$ 17,829,843	6.2%			
Surplus/(Deficit)								1,146,003	\$ 18,975,846	6.4%
<b>Totals:</b>	\$47,901,698	\$4,137,096	\$52,038,794		(\$1,728,417)	\$52,444,785		\$1,300,552	\$53,745,337	

## **Narrative Explanation of Changes in Fund Balances**

**In 2016:** In the Capital projects fund the city anticipated using approximately \$3.3 million from multi year planning funds set aside for various projects anticipated in fiscal year 2016.

The Sewer utility operations are expected to continue to contribute roughly \$1.1 million to the fund balance.

The Water fund is expected to contribute approximately \$1.1 million from operations to the fund balance.

**In 2017:** In the Capital projects fund the city anticipates using approximately \$8.6 million from multi year planning funds set aside for various projects anticipated in fiscal year 2017.

The Sewer utility operations are expected to continue to contribute roughly \$1 million to the fund balance.

The Water fund is expected to contribute approximately \$1.1 million from operations to the fund balance.

**In 2018:** In the Capital projects fund the city anticipates using approximately \$890,000 for road repairs avoiding binding and approximately \$2 million from funds set aside for various projects anticipated in fiscal year 2018.

The Sewer utility operations are expected to continue to contribute roughly \$700,000 to the fund balance.

The Water fund is expected to contribute approximately \$1.1 million from operations to the fund balance.

# General Fund Summary

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

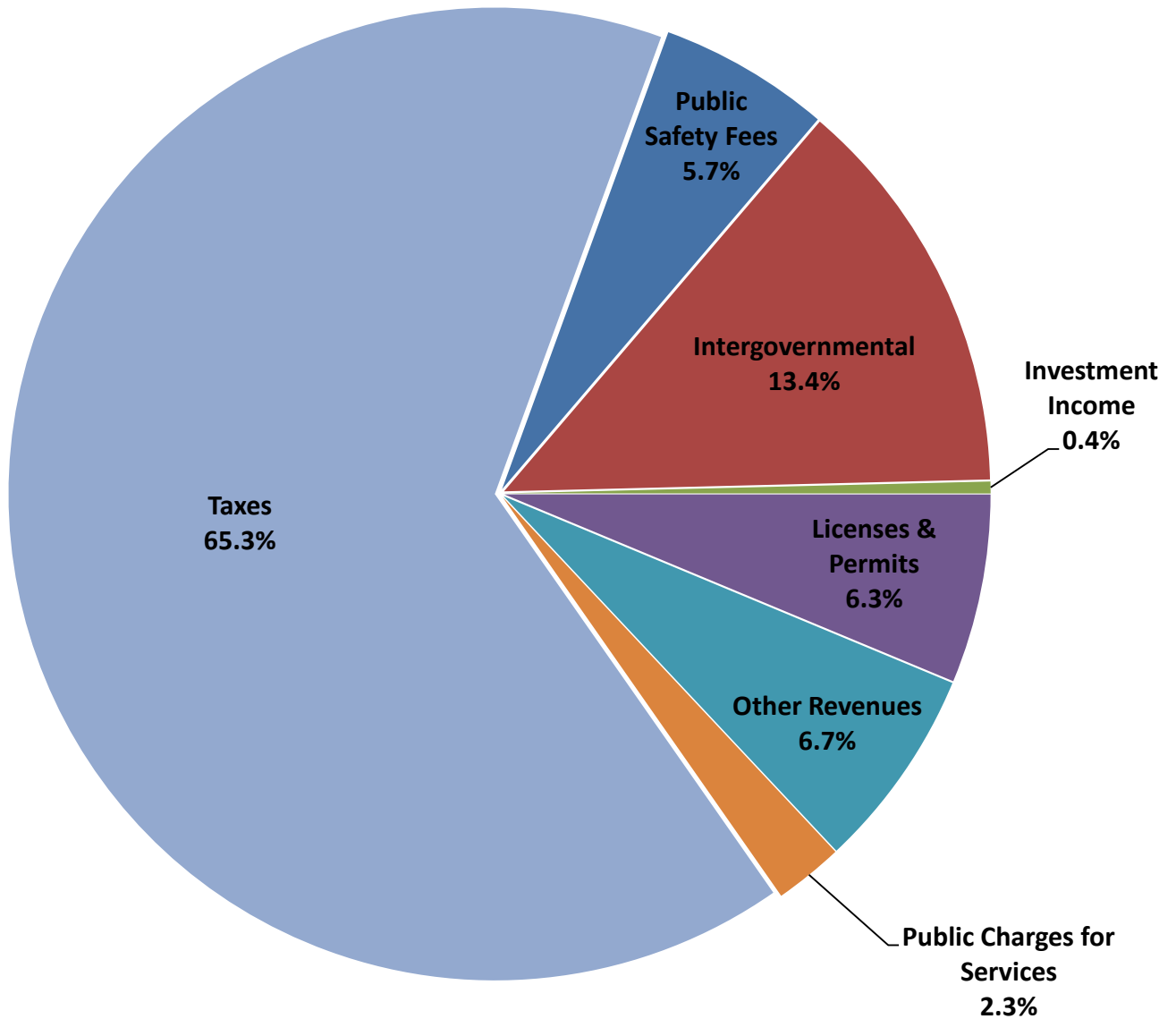
	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>REVENUES:</b>				
General Property Taxes	10,267,108	10,175,983	10,175,983	9,969,115
Intergovernmental	1,851,465	1,845,268	1,855,776	2,040,377
Licenses & Permits	886,375	953,900	977,460	957,950
Fines and Forfeitures	881,807	894,725	832,051	870,300
Public Charges for Services	399,181	411,950	350,176	349,700
Other revenues	1,163,899	948,000	946,945	1,027,500
Investment income	14,033	21,000	54,000	60,000
Total Revenues	<u>15,463,868</u>	<u>15,250,826</u>	<u>15,192,391</u>	<u>15,274,942</u>
<b>EXPENDITURES:</b>				
Salaries	8,356,842	8,367,644	7,917,046	8,516,022
Fringe Benefits	3,374,147	3,482,198	3,449,972	3,404,511
Materials & Supplies	902,463	1,010,906	978,165	931,807
Facility & Plant	520,147	497,696	513,940	496,990
Purchased Services	2,351,625	2,410,301	2,466,165	2,440,662
Other Staff Costs	56,230	62,495	63,650	60,550
Equipment/Other	139,170	119,586	117,201	74,400
Total Expenditures	<u>15,700,624</u>	<u>15,950,826</u>	<u>15,506,139</u>	<u>15,924,942</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(236,757)</u>	<u>(700,000)</u>	<u>(313,748)</u>	<u>(650,000)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources		-		-
Long-Term Debt Issued		-		-
Transfers In	14,166	-	-	-
Transfers Out		-	-	-
Fund Balance Applied		-	-	-
Total Other Financing Sources (Uses)	<u>14,166</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(222,591)	(700,000)	(313,748)	(650,000)
<b>FUND BALANCE - BEGINNING</b>	3,369,405	3,146,814	3,146,814	2,833,067
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,146,814</u>	<u>\$ 2,446,814</u>	<u>\$ 2,833,067</u>	<u>\$ 2,183,067</u>



# General Fund Revenues

# CITY OF MEQUON

## 2018 General Fund Revenues by Funding Type



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

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>REVENUES</b>					
<b>TAXES:</b>					
General Property Tax	10,156,776	10,267,108	10,175,983	10,175,983	9,969,115
<b>INTERGOVERNMENTAL:</b>					
Shared Revenues	300,498	306,643	306,641	306,641	306,641
Utility Tax	56,264	49,663	47,677	47,677	45,554
Fire Insurance Dues	145,373	154,934	160,000	169,037	180,000
General Highway Aid	1,242,393	1,200,837	1,194,000	1,194,000	1,370,351
Connecting Streets	68,248	68,050	68,950	68,950	69,331
Recycling Grants	15,433	14,603	15,000	15,382	15,000
Law Enforcement	-	-	-	-	-
Computer Aid	54,897	52,681	50,000	48,806	49,000
State Grants	3,487	4,054	3,000	5,283	4,500
Use value Penalty	-	-	-	-	-
Total Intergovernmental	1,886,592	1,851,465	1,845,268	1,855,776	2,040,377
<b>LICENSES &amp; PERMITS:</b>					
Liquor and Beverage Licenses	27,825	30,040	30,000	28,000	40,000
Tavern Operators Licenses	10,266	13,150	10,500	9,500	10,000
Business Licenses	3,892	2,686	3,500	3,500	3,500
Cigarette Licenses	1,200	1,400	1,500	1,350	1,300
Amusement Device Licenses	1,875	1,500	1,900	1,650	1,650
Food Licenses	10,412	11,170	11,000	-	-
Building Permits	331,500	432,266	475,000	557,270	510,000
Compliance Permits	13,975	897	-	-	-
Electrical Permits	98,293	105,569	100,000	103,740	105,000
Plumbing Permits	114,041	120,641	150,000	127,680	130,000
Heating & Air Permits	87,966	98,244	100,000	78,470	90,000
Temporary Occupancy Permits	2,378	3,163	3,500	5,900	5,000
Occupancy Permits	5,050	4,460	5,500	2,500	3,500
Brush Permits	39,995	38,960	40,000	39,000	39,000
Burning Permits	10,049	11,639	11,500	11,000	11,000
Sign Permits	8,900	7,605	7,000	6,900	8,000
Other Permits	2,812	2,985	3,000	1,000	-
Total Licenses and Permits	770,429	886,375	953,900	977,460	957,950
<b>PUBLIC SAFETY FEES:</b>					
Court Penalties and Fines	140,108	156,955	180,000	155,000	170,000
False Alarms - Police	19,117	73,450	70,000	54,000	55,000
Parking Violations	1,000	2,415	1,200	1,900	1,300
Weapon Permits	6,790	7,525	4,000	4,500	6,000
Police fees	26,190	18,136	20,000	18,000	18,000
Ambulance Fees	469,614	586,479	586,500	575,000	590,000
Fire Inspections Fees	10,504	3,923	5,000	3,000	3,000
Accident Response Fees	12,325	14,830	12,325	10,000	14,500
False Alarms - Fire	15,700	12,603	15,700	10,000	12,500
Fees-Fire Dept	-	5,491	-	651	-
Total Fines and Forefeitures	701,348	881,807	894,725	832,051	870,300

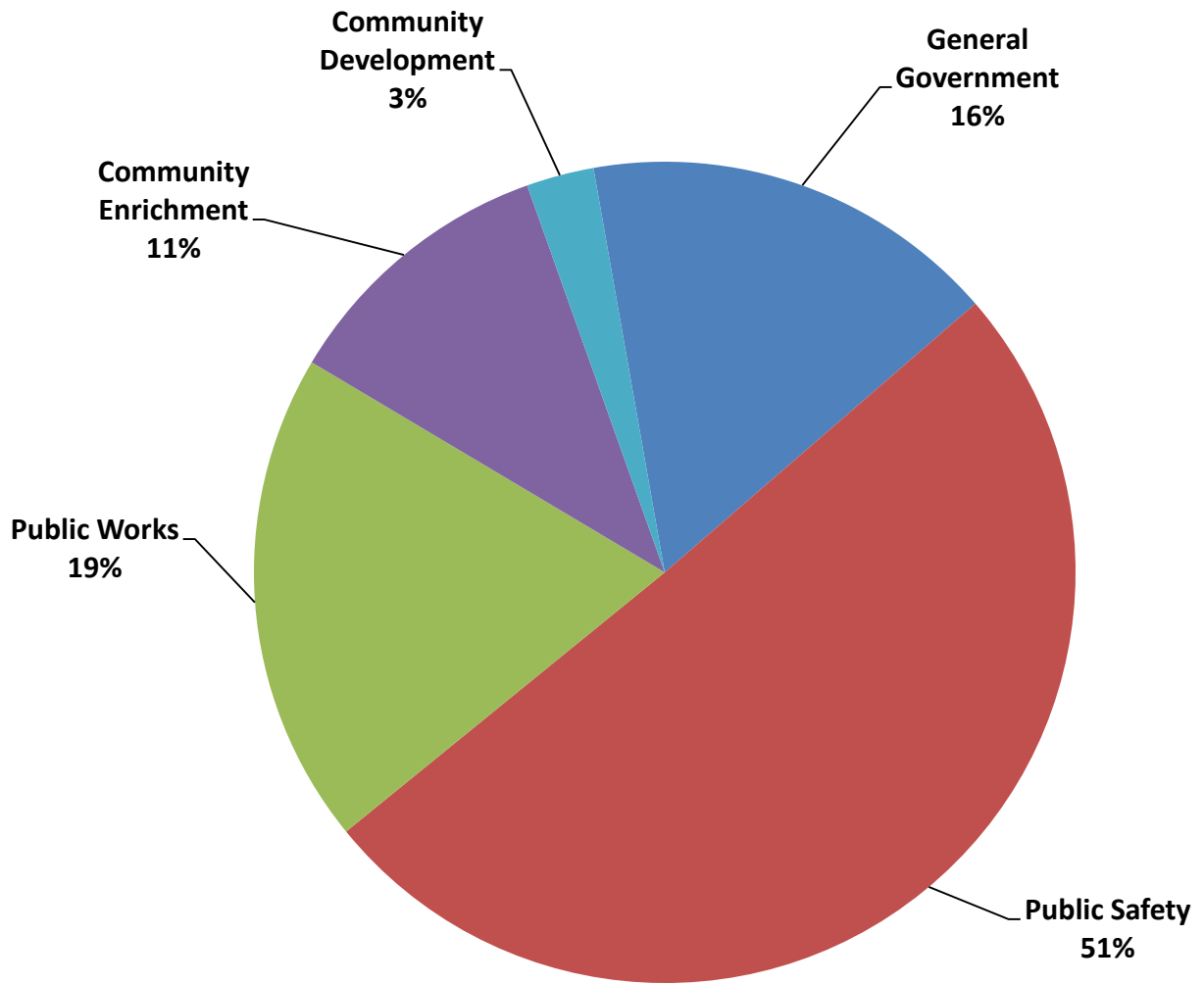
**CITY OF MEQUON**  
**Budgetary Comparison Schedule of Revenues**  
**General Fund**

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>PUBLIC CHARGES FOR SERVICES:</b>					
Dog Licenses	7,704	9,975	8,000	9,000	9,500
Fees - Clerk	710	2,073	750	3,500	4,000
Photocopying / maps	7,607	6,544	6,500	5,500	6,500
Sale of Materials	56,107	36,610	45,000	45,000	40,000
Miscellaneous	52,576	24,964	15,000	10,000	10,000
Fees - Treasurer	6,564	35,344	9,000	8,000	7,500
Fees - Engineering / PC	80,316	44,580	25,000	16,120	15,000
Fees - Consultants	40,085	35,200	100,000	55,000	65,000
Fees - Highway	2,202	24,607	10,000	15,000	15,000
Street Lights	1,442	2,005	2,500	7,000	2,500
Recycling	7,771	-	-	-	-
Storm Sewers	-	-	-	-	-
Holding Tank Fees	588	1,176	-	647	-
Pool Concessions	984	800	1,200	1,200	1,200
Swimming Pool Fees	63,037	71,373	70,000	71,000	70,000
Park Reservations	30,497	43,420	44,000	43,000	42,000
Landscaping / Mowing	-	1,300	-	1,709	1,500
Zoning Fees	72,691	59,208	75,000	58,500	60,000
Total Public Charges	<u>430,882</u>	<u>399,181</u>	<u>411,950</u>	<u>350,176</u>	<u>349,700</u>
<b>OTHER REVENUES:</b>					
Tax Penalties and Interest	2,900	3,805	2,500	2,500	4,000
Special Assessments	3,114	1,441	-	-	-
Special Assessments Interest	305	173	-	300	-
Sewer Utility Chargebacks	284,699	291,988	175,000	170,000	170,000
Water Utility Chargebacks	151,792	162,403	150,000	150,000	150,000
Cell Tower Leases	199,594	164,306	150,000	155,000	165,000
Cable Franchise Fees	352,070	384,710	360,000	360,000	405,000
Insurance Dividends	34,487	33,736	40,000	37,054	36,000
Worker Compensation	-	-	-	-	-
Event Fees	-	-	-	-	-
Event Donations	250	-	-	-	-
Payments in Lieu of Taxes	68,607	68,895	69,000	70,591	71,000
Revenue Reduction	-	-	1,500	1,500	1,500
Other Grants	4,090	26,441	-	-	-
Other Financing Sources	(29,000)	26,000	-	-	25,000
Prior Years Expense	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Revenues	<u>1,072,908</u>	<u>1,163,899</u>	<u>948,000</u>	<u>946,945</u>	<u>1,027,500</u>
<b>INVESTMENT INCOME</b>					
Investment Income	<u>14,926</u>	<u>14,033</u>	<u>21,000</u>	<u>54,000</u>	<u>60,000</u>
<b>TOTAL REVENUES</b>	<u><u>\$15,033,862</u></u>	<u><u>\$15,463,868</u></u>	<u><u>\$15,250,826</u></u>	<u><u>\$15,192,391</u></u>	<u><u>\$15,274,942</u></u>

# General Fund Expenditures

# CITY OF MEQUON

## 2018 General Fund Expenditures by Functional Area



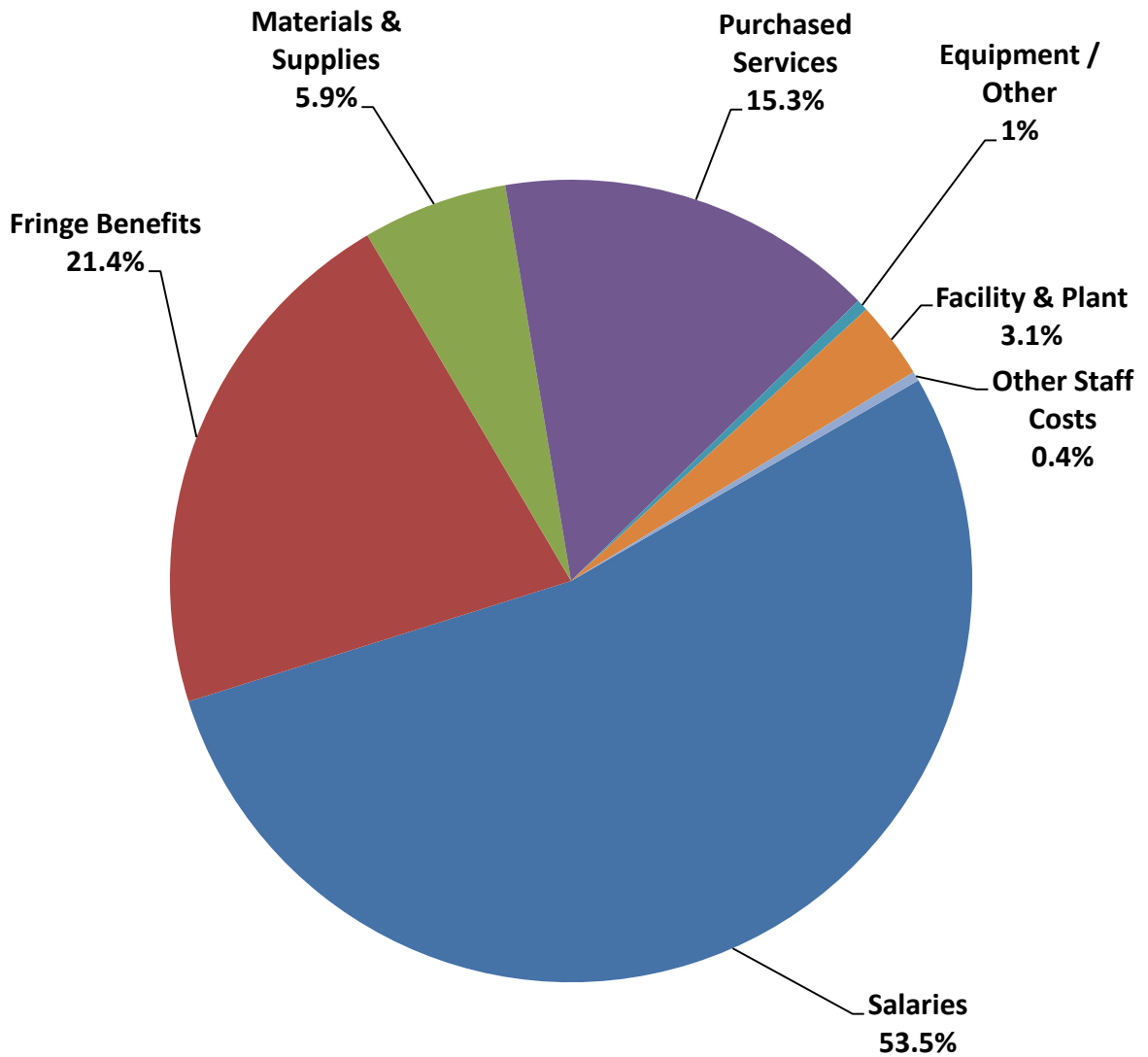
**CITY OF MEQUON**  
**Budgetary Comparison and Expenditure Summary by Functional Area**  
**General Fund**

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>GENERAL GOVERNMENT:</b>					
Common Council	\$ 88,323	\$ 99,338	\$ 81,893	\$ 86,078	\$ 81,838
Mayor	49	\$ 49	-	-	-
Administrator	263,664	\$ 267,928	\$ 274,310	\$ 295,789	\$ 327,642
Clerk	230,824	\$ 259,561	\$ 265,179	\$ 263,983	\$ 270,636
Elections	25,536	\$ 66,116	\$ 36,597	\$ 29,960	\$ 67,568
Information Services	317,191	\$ 335,122	\$ 300,627	\$ 304,980	\$ 289,290
Engineering	765,765	\$ 744,272	\$ 662,446	\$ 621,767	\$ 607,023
Finance	419,238	\$ 511,045	\$ 501,455	\$ 519,134	\$ 500,101
Assessor	216,260	\$ 212,187	\$ 222,692	\$ 222,876	\$ 221,450
Human Resources	197,353	\$ 153,948	\$ 188,163	\$ 197,911	\$ 150,320
Legal Counsel	97,583	\$ 94,651	\$ 103,300	\$ 93,000	\$ 99,480
Total General Government	<u>2,621,786</u>	<u>2,744,215</u>	<u>2,636,662</u>	<u>2,635,478</u>	<u>2,615,348</u>
<b>PUBLIC SAFETY:</b>					
Police	4,700,578	5,093,427	5,142,431	4,976,825	5,441,670
Fire / EMS	1,436,629	1,420,090	1,531,077	1,357,917	1,466,740
Communications	605,291	614,463	660,386	638,050	660,025
Police Reserve	4,595	6,406	7,909	5,799	7,402
Inspections	356,356	387,769	469,049	465,322	463,391
Total Public Safety	<u>7,103,448</u>	<u>7,522,155</u>	<u>7,810,852</u>	<u>7,443,913</u>	<u>8,039,228</u>
<b>PUBLIC WORKS:</b>					
Building Maintenance	759,748	736,240	738,699	675,109	611,517
Vehicle Maintenance	476,536	490,947	527,952	514,644	506,707
Highway	1,991,607	2,024,781	2,070,356	2,029,408	1,951,953
Recycling	20,476	21,689	22,381	22,381	22,256
Total Public Works	<u>3,248,366</u>	<u>3,273,657</u>	<u>3,359,388</u>	<u>3,241,542</u>	<u>3,092,433</u>
<b>COMMUNITY ENRICHMENT:</b>					
Library Services Grant	1,048,315	1,048,315	1,048,929	1,048,929	1,049,000
Swimming Pool	105,028	103,703	114,356	112,218	117,843
Parks	541,175	587,383	566,377	607,242	586,305
Cemetery	2,692	1,666	1,500	1,500	1,500
Total Community Enrichment	<u>1,697,210</u>	<u>1,741,067</u>	<u>1,731,162</u>	<u>1,769,889</u>	<u>1,754,648</u>
<b>COMMUNITY DEVELOPMENT:</b>					
Community Development	411,423	419,530	407,664	415,317	423,285
Total Community Development	<u>411,423</u>	<u>419,530</u>	<u>407,664</u>	<u>415,317</u>	<u>423,285</u>
Other Financing Uses	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u><u>15,082,233</u></u>	<u><u>15,700,624</u></u>	<u><u>15,945,728</u></u>	<u><u>15,506,139</u></u>	<u><u>15,924,942</u></u>



# CITY OF MEQUON

## 2018 General Fund Expenditures by Classification



# Capital Projects Fund

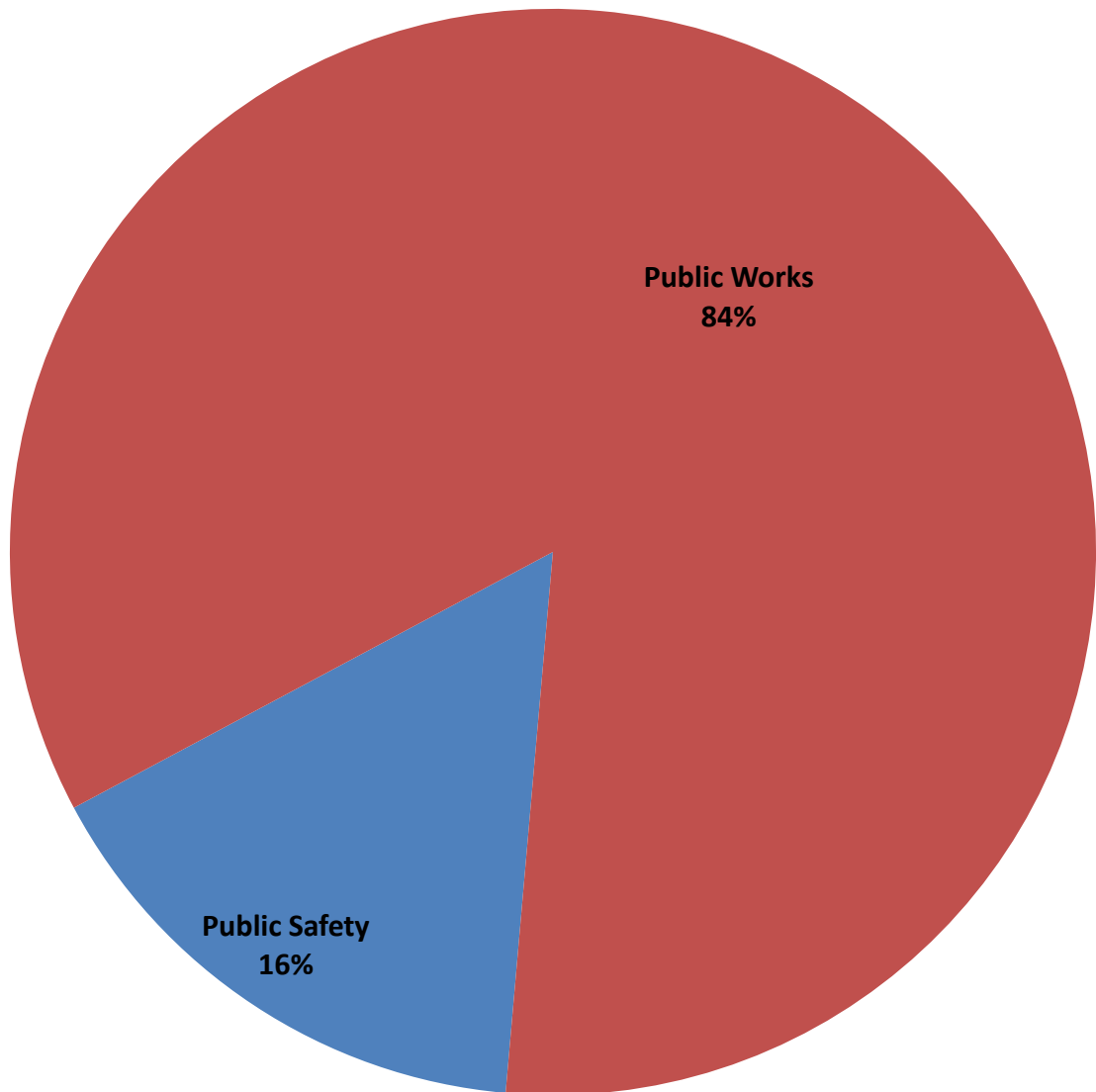
**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Capital Project Fund**

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 920,739	\$ 743,000	\$ 743,000	\$ 1,376,819
Borrowed Proceeds	8,905,000	-	-	-
Special Assessment	31,715	-	-	-
Investment Income	36,452	-	30,000	-
Grants	431,723	-	-	-
Other Revenues	122,093	-	50	-
Total Revenues	<u>10,447,722</u>	<u>743,000</u>	<u>773,050</u>	<u>1,376,819</u>
<b>EXPENDITURES:</b>				
General Government	-	220,000	-	(\$90,000)
Public Safety	-	\$276,665	534,794	\$231,819
Public Works	-	351,337	2,578,840	\$1,235,000
Community Development	-	-	-	-
Capital Outlay	10,090,319	-	-	-
Interest Expense	120,516	-	-	-
Total Expenditures	<u>10,210,835</u>	<u>848,002</u>	<u>3,113,634</u>	<u>1,376,819</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>236,887</u>	<u>(105,002)</u>	<u>(2,340,584)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	130,454	-	130,454	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Sales of assets	56,625	-	56,625	-
Total Other Financing Sources (Uses)	<u>187,079</u>	<u>-</u>	<u>187,079</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	423,966	(105,002)	(2,153,505)	-
<b>FUND BALANCE - BEGINNING</b>	5,831,336	6,255,302	6,255,302	4,101,797
<b>FUND BALANCE - ENDING</b>	<u>\$ 6,255,302</u>	<u>\$ 6,150,300</u>	<u>\$ 4,101,797</u>	<u>\$ 4,101,797</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

## 2018 Capital Projects Fund Expenditures by Functional Area



## CITY OF MEQUON 2018 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

Project #	2017 Budgeted Funding	2017 Ending Balance	2018 Budgeted Funding	1/1/18 Beginning Balance	2018 Projected Expenses	2018 Ending Balance	
<b>Buildings</b>							
DPW Facility Repairs	10023	\$0	\$130,000	\$0	\$130,000	\$50,000	\$80,000
City-Wide Buildings	12015	16,000	14,294	0	14,294	14,294	0
Logemann Center	10026	0	32,612	0	32,612	32,612	0
Consolidated Public Works Center	10023	0	0	0	0	0	0
Capital Asset Management Plan	12006	25,000	13,529	0	13,529	13,529	0
Capital Reserve Fund	10024	190,000	190,000	(90,000)	100,000	0	100,000
Parking Lot Resurfacing	10003	0	130,000	0	130,000	130,000	0
		<b>\$231,000</b>	<b>\$380,435</b>	<b>(\$90,000)</b>	<b>\$290,435</b>	<b>\$190,435</b>	<b>\$100,000</b>
<b>Information Services</b>							
MUNIS - Implementation and Training	10117	(20,000)	66,598	0	66,598	20,000	46,598
Disaster Recovery Project	12011	0	10,000	0	10,000	0	10,000
Police Server Room A/C	10023	9,000	0	0	0	0	0
		<b>(\$11,000)</b>	<b>\$76,598</b>	<b>\$0</b>	<b>\$76,598</b>	<b>\$20,000</b>	<b>\$56,598</b>
<b>Elections</b>							
Voting machines	10063	\$0	\$20,000	\$0	\$20,000	\$0	\$20,000
		<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>Engineering</b>							
Major Drainage Projects	10013	\$40,000	\$134,351	\$40,001	\$174,352	\$100,000	\$74,352
Small Bridge & Culvert	10018	0	46,099	0	46,099	0	46,099
Local Drainage Program	10016	(15,000)	0	0	0	0	0
Engineering Software	12013	0	21,529	0	21,529	0	21,529
Master Stormwater Mgmt	10028	0	49,075	0	49,075	10,000	39,075
		<b>\$25,000</b>	<b>\$251,054</b>	<b>\$40,001</b>	<b>\$291,055</b>	<b>\$110,000</b>	<b>\$181,055</b>
<b>Engineering - Roads</b>							
Road Maintenance	10001	\$0	\$28,436	\$870,000	\$898,436	\$870,000	28,436
Bike Lanes	12014	(23,663)	1	(1)	0	0	0
Highland Road Interchange	10009	0	(51,329)	0	(51,329)	0	(51,329)
		<b>(\$23,663)</b>	<b>(\$22,892)</b>	<b>\$869,999</b>	<b>\$847,107</b>	<b>\$870,000</b>	<b>(\$22,893)</b>
<b>Fire Department</b>							
Fire & EMS Vehicles	10236	\$95,000	\$486,420	\$95,000	\$581,420	\$100,000	\$481,420
Self Contained Breathing Apparatus	10014	\$2,523	\$0	\$0	\$0	\$0	\$0
Purchase EKG Monitors	12009	\$312	\$0	\$0	\$0	\$0	\$0
Fire Station Sleeping Quarters	10036	\$30,000	\$0	\$0	\$0	\$0	\$0
Fire Officer Equipment Replacement	10134	\$0	\$22,365	\$0	\$22,365	\$0	\$22,365
Hydraulic Rescue Equipment	12029	16,000	48,000	16,000	64,000	0	64,000
		<b>\$143,835</b>	<b>\$556,785</b>	<b>\$111,000</b>	<b>\$667,785</b>	<b>\$100,000</b>	<b>\$567,785</b>
<b>Parks Maintenance</b>							
Park Planning & Imp.	10474	\$0	\$37,404	\$0	\$37,404	\$0	\$37,404
Interurban Trail	12021	0	33	0	33	0	33
Parking Lot Resurfacing - Parks	10004	0	100,000	0	100,000	50,000	50,000

**CITY OF MEQUON**  
**2018 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY**

	Project #	2017 Budgeted Funding	2017 Ending Balance	2018 Budgeted Funding	1/1/18 Beginning Balance	2018 Projected Expenses	2018 Ending Balance
Swimming Pool Imp.	10037	<u>0</u> \$0	<u>3,093</u> \$140,530	<u>0</u> \$0	<u>3,093</u> \$140,530	<u>3,093</u> \$53,093	<u>0</u> \$87,437
<b>Police</b>							
Police Vehicles	10235	\$100,000	\$140,104	\$100,000	\$240,104	\$0	\$240,104
Information Tech Replacement	12012	0	32,287	0	32,287	12,000	20,287
Police Officer Equipment	10135	30,000	79,966	20,000	99,966	50,000	49,966
Portable/Mobile Radios	10040	0	245,096	0	245,096	0	245,096
Police Reserve Van	10042	0	2,011	(2,011)	0	0	0
Police Weapons	10036	<u>0</u>	<u>9,307</u>	<u>0</u>	<u>9,307</u>	<u>6,000</u>	<u>3,307</u>
		<b>\$130,000</b>	<b>\$508,771</b>	<b>\$117,989</b>	<b>\$626,760</b>	<b>\$68,000</b>	<b>\$558,760</b>
<b>Police Communications Center</b>							
Mobile data terminals	10029	\$0	\$31,491	\$0	\$31,491	\$0	\$31,491
911 System Replacement	10041	<u>2,830</u>	<u>5,660</u>	<u>2,830</u>	<u>8,490</u>	<u>0</u>	<u>8,490</u>
		<b>\$2,830</b>	<b>\$37,151</b>	<b>\$2,830</b>	<b>\$39,981</b>	<b>\$0</b>	<b>\$39,981</b>
<b>Public Works</b>							
DPW Small Projects	10049	\$0	(\$8,560)	\$0	(\$8,560)	\$0	(\$8,560)
Roadway Lighting	10052	10,000	17,835	10,000	27,835	10,000	17,835
Urban Forestry	10062	0	57,151	0	57,151	0	57,151
DPW Vehicles	10359	300,000	244,300	275,000	519,300	382,846	136,454
Emerald Ash Bore Response Program	10070	<u>40,000</u>	<u>29,433</u>	<u>40,000</u>	<u>69,433</u>	<u>50,000</u>	<u>19,433</u>
		<b>\$350,000</b>	<b>\$340,159</b>	<b>\$325,000</b>	<b>\$665,159</b>	<b>\$442,846</b>	<b>\$222,313</b>
<b>Community Development</b>							
TIF #2	10802	\$0	\$20,299	\$0	\$20,299	\$0	\$20,299
TIF #3	10803	0	(487,053)	0	(487,053)	0	(487,053)
TIF #4	10804	0	108,950	0	108,950	0	108,950
TIF #5	10805	0	229,047	0	229,047	0	229,047
Towne Center River Walk	12017	<u>0</u>	<u>142</u>	<u>0</u>	<u>142</u>	<u>0</u>	<u>142</u>
		<b>\$0</b>	<b>(\$128,615)</b>	<b>\$0</b>	<b>(\$128,615)</b>	<b>\$0</b>	<b>(\$128,615)</b>
<b>Grand Totals:</b>		<b><u>848,002</u></b>	<b><u>2,159,976</u></b>	<b><u>1,376,819</u></b>	<b><u>3,536,795</u></b>	<b><u>1,854,374</u></b>	<b><u>1,682,421</u></b>

# Capital Improvement



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

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The City adopts an annual capital improvement budget, based on a five-year capital improvement program (CIP). The annual budget and CIP are prepared by department heads and reviewed by the City Administrator and Director of Finance as part of the review of department and program operating budgets. The annual capital improvement budget is then presented to 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 2018-2022 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)	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.
	Logemann Center (Tax Levy Allocation)	Sinking fund created to address aging building fixtures and equipment at this community center. Utility cost savings are expected from updated HVAC equipment and lighting.
	Capital Reserve Fund	Sinking fund created to address aging building fixtures and equipment across the City campus.
	Parking Lot Resurfacing (Tax Levy Allocation)	Maintenance and resurfacing of City parking lots in order to extend the useful life of these assets.
<b>Information Services</b>		
	Munis (Tax Levy Allocation)	Ongoing project to expand and improve the use of the City's Enterprise Resource Planning (ERP) system, Munis.
	Police Server Room AC (Tax Levy Allocation)	Air Condition the room housing the Police Department file servers in order to promote equipment longevity.
<b>Elections</b>		
	Election Machine Equipment (Tax Levy Allocation)	Replace aging voter machines nearing their end of life expectancy. Replacement machines will comply with County specifications and improve dependability.
<b>Engineering</b>		
	Major Drainage way Program (Tax Levy Allocation)	Response to the increasing demand for cleaning and re-profiling of the City's major drainage ways that service regional areas which has the potential to reduce Sewer treatment costs by reducing infiltration into the sewer system. Reduces exposure to clean up costs associated with flooding.
	Small Bridge and Culvert Replacement (Tax Levy Allocation)	Annual appropriation to replace deteriorating and potentially unsafe or undersized drainage structures. Unexpected failure of a structure under a road surface can produce catastrophic situations requiring inordinate expenditures of money and manpower to effect emergency repairs. Continued use of an undersized structure can cause upstream flooding of property and facilities, road overtopping, and undermining the road itself.

	Engineering Asset Management Software (Tax Levy Allocation)	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. Implementation of additional tools provides departmental efficiencies and reduces staff time spent on reporting requirements.
	Master Storm Water Management (Tax Levy Allocation)	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.
<b>Engineering –Roads</b>		
	Arterial Road Program (Tax Levy Allocation)	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. Failure to provide adequate funds will result in the degradation of the roads having a negative impact on all road operations from snow plowing to simple vehicle utilization and vehicle safety. 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.
	Subdivision Road Program (Tax Levy Allocation)	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. Failure to provide adequate funds will result in the degradation of the roads having a negative impact on all road operations from snow plowing to simple vehicle utilization and vehicle safety. 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.

	Bike Lane Construction (Tax Levy Allocation)	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.
	Highland Road Interchange	City design and engineering costs for a possible future interchange between I-43 and Highland Road. Project in coordination with Wisconsin Department of Transportation.
<b>Fire Department</b>		
	Fire & EMS Vehicle Replacement Program (Tax Levy Allocation)	Sinking fund dedicated to the replacement of Fire and EMS vehicles. Planned replacements minimize down time, reduce repair costs and improve the ability to respond to emergency situations.
	Fire Station Sleeping Quarters (Tax Levy Allocation)	Remodel firefighter sleeping quarters at both fire stations.
	Hydraulic Rescue Equipment (Tax Levy Allocation)	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.
	Fire Officer Equipment Replacement (Tax Levy Allocation)	Ongoing funding for replacement of Fire Officer Equipment including, but not limited to , turn out gear, ice rescue suits, dive equipment, and monitors in the ambulance.
<b>Parks Maintenance</b>		
	Park Planning & Improvement (Tax Levy Allocation)	Funding for anticipated repairs to park pavilions, and equipment promotes asset longevity.
	Interurban Trail (Tax Levy Allocation)	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.
	Parking Lot Resurfacing (Tax Levy Allocation)	Preventative maintenance of parking lots at the City's park sites will reduce future repair costs.
	Swimming Pool Equipment (Tax Levy Allocation)	The replacement of water treatment and other equipment reduces equipment down time and unanticipated repair costs.

<b>Police</b>		
	Police Vehicle Equipment Program (Tax Levy Allocation)	Sinking fund created to systematically replace squad cars. 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.
	Information Technology Replacement Program (Tax Levy Allocation)	Sinking fund created to provide funding replacement and upgrades for computer aided dispatch (CAD) and records management software which improves workflow and efficiency.
	Police Officer's Equipment Replacement Program (Tax Levy Allocation)	Sinking fund created to provide funding for equipment used by officers in the field including a speed board trailer, defibrillators and squad card video recorders. Dependable, modernized equipment can help save lives and minimize risk to the City.
	Portable and Mobile Radio Replacement (Tax Levy Allocation)	Sinking fund created to fund radios used in squad cars and carried by police officers to maximize communications, improving efficiency and officer safety.
	Weapon Replacement (Tax Levy Allocation)	Planned replacement of firearms to maintain a level of functionality during critical incidents.
<b>Police Communications Center</b>		
	Mobile Data Computers (Tax Levy Allocation)	Replacement of the laptops used in squad cars to maximize up time in challenging environmental conditions improves police officer efficiency and reduces repair time incurred by the IT department.
<b>Public Works</b>		
	Roadway Light Replacement (Tax Levy Allocation)	Replacement of City owned street light fixtures saves on long term maintenance and repair costs.
	Urban Forestry (Tax Levy Allocation and grants)	Program to manage and improve the City's tree inventory.
	DPW Small Projects (Tax Levy Allocation)	Sinking fund for unanticipated repairs to DPW motor vehicles reduces erratic funding requirements year to year.
	DPW Equipment Replacement Program (Tax Levy Allocation)	Sinking fund for the scheduled replacement of DPW equipment to reduce equipment down time and manage repair and maintenance costs.
	Emerald Ash Bore Response Program (Tax Levy Allocation)	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.

## 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, WI**  
*Capital Plan*  
 FY'18 thru FY'22

**Projects By Department**

Department	Project #	Priority	FY '18	FY '19	FY '20	FY '21	FY '22	Total
<b>BUILDING MAINTENANCE</b>								
City-Wide Building Repairs	2619	2	80,000	80,000	80,000	80,000	80,000	400,000
Parking Lot Resurfacing	263	2	50,000	50,000	50,000	50,000	50,000	250,000
<b>Building Maintenance Total</b>			<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>650,000</b>
<b>ELECTIONS</b>								
Election Equipment	131	1	15,000	15,000	15,000	15,000	20,000	80,000
<b>Elections Total</b>			<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>20,000</b>	<b>80,000</b>
<b>ENGINEERING</b>								
Major and Secondary Drainageway Programs	5842	1	100,000	100,000	100,000	100,000	100,000	500,000
Small Bridge and Culvert Replacement Program	5844	2	-	25,000	25,000	25,000	25,000	100,000
City Wide Asset Management Software	5849	2	10,000	10,000	10,000	10,000	10,000	50,000
Master Storm Water Management	5851	2	25,000	30,000	35,000	50,000	50,000	190,000
Highland Road Interchange	5852	1	-	100,000	200,000	250,000	2,750,000	3,300,000
Fire Cistern Abandonment	5823	1	32,000	32,000	32,000	32,000	32,000	160,000
<b>Engineering Total</b>			<b>167,000</b>	<b>297,000</b>	<b>402,000</b>	<b>467,000</b>	<b>2,967,000</b>	<b>4,300,000</b>
<b>ENGINEERING-ROADS</b>								
Arterial Road Program	5802	1	750,000	750,000	750,000	750,000	750,000	3,750,000
Subdivision Road Program	5803	1	950,000	950,000	950,000	950,000	950,000	4,750,000
Bike Lane Construction	581	2	100,000	100,000	100,000	100,000	100,000	500,000
<b>Engineering - Roads Total</b>			<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>9,000,000</b>
<b>FIRE &amp; EMS</b>								
Fire & EMS Vehicle Replacement Program	361	1	125,000	150,000	175,000	200,000	200,000	850,000
Hydraulic Rescue Equipment	366	1	16,000	16,000	-	-	-	32,000
Computer Replacement	367	1	10,000	10,000	10,000	5,000	5,000	40,000
Fire Officer Equipment Replacement	368	1	17,800	10,000	10,000	45,000	45,000	127,800
<b>Fire &amp; EMS Total</b>			<b>168,800</b>	<b>186,000</b>	<b>195,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,049,800</b>
<b>INFORMATION SERVICES</b>								
MUNIS- Implementation and Training	171	2	6,000	6,000	6,000	6,000	6,000	30,000
City Hall Security	177	3	52,000	-	-	-	-	52,000
City Wide PC Computer Replacement	179	2	38,000	-	-	-	38,000	76,000
PD PC Computer Replacement	180	2	-	18,000	-	-	-	18,000
New Printers	181	2	12,500	-	-	-	8,000	20,500
City Hall Server Array Replacement	182	2	31,000	30,000	-	-	-	61,000
PD Server Array Replacement	183	2	-	40,000	-	-	-	40,000
Network Infrastructure Replacement	184	2	8,000	15,000	-	15,000	-	38,000
UPS Replacement	185	2	-	18,000	-	-	-	18,000
City Hall Network Re-Wiring	186	2	-	38,000	-	-	-	38,000
Fiber Project - City to Off-site Data Center	187	2	-	20,000	18,000	-	-	38,000
Fiber Project - Fire Station 2	188	2	-	19,000	-	-	-	19,000
Fiber Project - Mequon and Port Wash Intersection	189	2	124,000	-	-	-	-	124,000
City PA video System Replacement	194	2	34,000	-	-	-	-	34,000
Office 365 Initial Migration	195	2	27,000	15,000	15,000	15,000	15,000	87,000
<b>Information Services Total</b>			<b>332,500</b>	<b>219,000</b>	<b>39,000</b>	<b>36,000</b>	<b>67,000</b>	<b>693,500</b>
<b>PARKS MAINTENANCE</b>								
Park Planning & Improvement	7401	3	12,000	12,000	12,000	12,000	12,000	60,000
Parking Lot Resurfacing	7403	1	50,000	50,000	50,000	50,000	50,000	250,000
Swimming Pool Equipment	7404	2	15,000	15,000	15,000	15,000	15,000	75,000
<b>Parks Maintenance Total</b>			<b>77,000</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>	<b>385,000</b>
<b>POLICE</b>								
Police Vehicle Replacement Program	351	1	175,000	200,000	150,000	150,000	150,000	825,000
Police Officer's Equipment Replacement Program	356	1	25,000	30,000	35,000	35,000	35,000	160,000
Weapons Replacement	358	1	5,000	5,000	6,000	6,000	6,000	28,000
<b>Police Total</b>			<b>205,000</b>	<b>235,000</b>	<b>191,000</b>	<b>191,000</b>	<b>191,000</b>	<b>1,013,000</b>

**POLICE-COMMUNICATION**

Mobile Data Computers - Police	372	1	15,000	10,000	10,000	10,000	10,000	55,000
<b>Police - Communication Center Total</b>			<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>55,000</b>

**PUBLIC WORKS**

DPW Equipment Replacement Program	551	2	464,000	499,000	468,000	475,000	475,000	2,381,000
Emerald Ash Bore Response Program	593	1	100,000	110,000	120,000	150,000	200,000	680,000
DPW Small Projects	594	3	15,000	15,000	15,000	15,000	15,000	75,000
Roadway Light Replacement	595	2	10,000	15,000	20,000	20,000	25,000	90,000
Auto. Gate and Assoc. Equip. for the Brush Site	596	2	100,000	-	-	-	-	100,000
Warm Storage Building	597	2	-	-	500,000	-	-	500,000
Automatic Wash Bay Equipment	598	2	-	200,000	-	-	-	200,000
Urban Forestry	599	2	5,000	5,000	5,000	5,000	5,000	25,000
<b>Public Works Total</b>			<b>694,000</b>	<b>844,000</b>	<b>1,128,000</b>	<b>665,000</b>	<b>720,000</b>	<b>4,051,000</b>

**SEWER**

Manhole Seals Replacement	6926	1	-	-	70,000	70,000	70,000	210,000
Equipment Replacement	6928	1	45,000	45,000	45,000	45,000	45,000	225,000
Emergency Generators	6930	2	60,000	-	-	-	-	60,000
Asset Management Software	6932	2	7,500	7,500	7,500	7,500	7,500	37,500
Cedarburg Road - Paraller Sewer	6934	2	150,000	-	150,000	-	-	300,000
Replacement On-site Generator	6938	2	50,000	50,000	50,000	50,000	-	200,000
Lift Station Transfer Switch	6939	2	10,000	10,000	10,000	10,000	10,000	50,000
Lift Station/Force Main Upgrades/Siphons	6940	1	250,000	250,000	250,000	250,000	-	1,000,000
Lac Du Cours Sanitary Sewer Relay/Repair	6941	1	200,000	-	-	-	-	200,000
Lift Station Upgrades Pump Replacements	6942	2	25,000	25,000	25,000	25,000	25,000	125,000
East Trunk Sewer	6943	2	13,585,000	15,000,000	-	-	-	28,585,000
<b>Sewer Total</b>			<b>14,382,500</b>	<b>15,387,500</b>	<b>607,500</b>	<b>457,500</b>	<b>157,500</b>	<b>30,992,500</b>

**WATER**

on Main Not Using	7001	2	27,500	27,500	27,500	27,500	27,500	137,500
Water Trust Connections	7002	2	100,000	-	100,000	100,000	-	300,000
Off Main Connections	7003	2	50,000	-	50,000	50,000	-	150,000
Betterment of Service Projects	7004	2	115,000	500,000	110,000	900,000	100,000	1,725,000
Major Repair, Road Projects, Facility Abandonments	7005	1	50,000	75,000	25,000	25,000	25,000	200,000
Valve and Lateral Replacement	7006	2	22,000	22,000	22,000	22,000	22,000	110,000
Water Meter Replacement	7007	2	110,000	204,000	62,000	104,000	78,000	558,000
Equipment Replacement Fund	7008	2	50,000	10,000	20,000	10,000	10,000	100,000
<b>Water Total</b>			<b>524,500</b>	<b>838,500</b>	<b>416,500</b>	<b>1,238,500</b>	<b>262,500</b>	<b>3,280,500</b>
<b>GRAND TOTAL</b>			<b>18,511,300</b>	<b>20,039,000</b>	<b>5,011,000</b>	<b>5,337,000</b>	<b>6,652,000</b>	<b>55,550,300</b>



**CITY OF MEQUON, WI**

*Capital Plan*

FY'18 thru FY'22

**PROJECTS BY FUNDING SOURCE**

Department	Project #	Priority	FY '18	FY '19	FY '20	FY '21	FY '22	Total
<b>BONDING</b>								
Highland Road Interchange	5852	1	-	100,000	200,000	250,000	2,750,000	3,300,000
East Trunk Sewer	6943	2	13,585,000	15,000,000	-	-	-	28,585,000
<b>Bonding Total</b>			<b>13,585,000</b>	<b>15,100,000</b>	<b>200,000</b>	<b>250,000</b>	<b>2,750,000</b>	<b>31,885,000</b>

**CAPITAL PROJECT FUND**

City-Wide Building Repairs	2619	2	80,000	80,000	80,000	80,000	80,000	400,000
Parking Lot Resurfacing	263	2	50,000	50,000	50,000	50,000	50,000	250,000
Election Equipment	131	1	15,000	15,000	15,000	15,000	20,000	80,000
Major and Secondary Drainageway Programs	5842	1	100,000	100,000	100,000	100,000	100,000	500,000
Small Bridge and Culvert Replacement Program	5844	2	-	25,000	25,000	25,000	25,000	100,000
City Wide Asset Management Software	5849	2	10,000	10,000	10,000	10,000	10,000	50,000
Master Storm Water Management	5851	2	25,000	30,000	35,000	50,000	50,000	190,000
Fire Cistern Abandonment	5823	1	32,000	32,000	32,000	32,000	32,000	160,000
Arterial Road Program	5802	1	750,000	750,000	750,000	750,000	750,000	3,750,000
Subdivision Road Program	5803	1	950,000	950,000	950,000	950,000	950,000	4,750,000
Bike Lane Construction	581	2	100,000	100,000	100,000	100,000	100,000	500,000
Fire & EMS Vehicle Replacement Program	361	1	125,000	150,000	175,000	200,000	200,000	850,000
Hydraulic Rescue Equipment	366	1	16,000	16,000	-	-	-	32,000
Computer Replacement	367	1	10,000	10,000	10,000	5,000	5,000	40,000
Fire Officer Equipment Replacement	368	1	17,800	10,000	10,000	45,000	45,000	127,800
MUNIS- Implementation and Training	171	2	6,000	6,000	6,000	6,000	6,000	30,000
City Hall Security	177	3	52,000	-	-	-	-	52,000
City Wide PC Computer Replacement	179	2	38,000	-	-	-	38,000	76,000
PD PC Computer Replacement	180	2	-	18,000	-	-	-	18,000
New Printers	181	2	12,500	-	-	-	8,000	20,500
City Hall Server Array Replacement	182	2	31,000	30,000	-	-	-	61,000
PD Server Array Replacement	183	2	-	40,000	-	-	-	40,000
Network Infrastructure Replacement	184	2	8,000	15,000	-	15,000	-	38,000
UPS Replacement	185	2	-	18,000	-	-	-	18,000
City Hall Network Re-Wiring	186	2	-	38,000	-	-	-	38,000
Fiber Project - City to Off-site Data Center	187	2	-	20,000	18,000	-	-	38,000
Fiber Project - Fire Station 2	188	2	-	19,000	-	-	-	19,000
Fiber Project - Mequon and Port Wash Intersection	189	2	124,000	-	-	-	-	124,000
City PA video System Replacement	194	2	34,000	-	-	-	-	34,000
Office 365 Initial Migration	195	2	27,000	15,000	15,000	15,000	15,000	87,000
Park Planning & Improvement	7401	3	12,000	12,000	12,000	12,000	12,000	60,000
Parking Lot Resurfacing	7403	1	50,000	50,000	50,000	50,000	50,000	250,000
Swimming Pool Equipment	7404	2	15,000	15,000	15,000	15,000	15,000	75,000
Police Vehicle Replacement Program	351	1	175,000	200,000	150,000	150,000	150,000	825,000
Police Officer's Equipment Replacement Program	356	1	25,000	30,000	35,000	35,000	35,000	160,000
Weapons Replacement	358	1	5,000	5,000	6,000	6,000	6,000	28,000
Mobile Data Computers - Police	372	1	15,000	10,000	10,000	10,000	10,000	55,000
DPW Equipment Replacement Program	551	2	464,000	499,000	468,000	475,000	475,000	2,381,000
Emerald Ash Bore Response Program	593	1	100,000	110,000	120,000	150,000	200,000	680,000
DPW Small Projects	594	3	15,000	15,000	15,000	15,000	15,000	75,000
Roadway Light Replacement	595	2	10,000	15,000	20,000	20,000	25,000	90,000
Auto. Gate and Assoc. Equip. for the Brush Site	596	2	100,000	-	-	-	-	100,000
Warm Storage Building	597	2	-	-	500,000	-	-	500,000
Automatic Wash Bay Equipment	598	2	-	200,000	-	-	-	200,000
Urban Forestry	599	2	5,000	5,000	5,000	5,000	5,000	25,000
<b>Capital Project Fund Total</b>			<b>3,604,300</b>	<b>3,713,000</b>	<b>3,787,000</b>	<b>3,391,000</b>	<b>3,482,000</b>	<b>17,977,300</b>

**REVENUE BONDS**

Betterment of Service Projects	7004	2	115,000	500,000	110,000	900,000	100,000	1,725,000
<b>Revenue Bonds Total</b>			<b>115,000</b>	<b>500,000</b>	<b>110,000</b>	<b>900,000</b>	<b>100,000</b>	<b>1,725,000</b>

**SEWER UTILITY FUND**

Manhole Seals Replacement	6926	1	-	-	70,000	70,000	70,000	210,000
Equipment Replacement	6928	1	45,000	45,000	45,000	45,000	45,000	225,000
Emergency Generators	6930	2	60,000	-	-	-	-	60,000
Asset Management Software	6932	2	7,500	7,500	7,500	7,500	7,500	37,500
Cedarburg Road - Paraller Sewer	6934	2	150,000	-	150,000	-	-	300,000
Replacement On-site Generator	6938	2	50,000	50,000	50,000	50,000	-	200,000
Lift Station Transfer Switch	6939	2	10,000	10,000	10,000	10,000	10,000	50,000

Lift Station/Force Main Upgrades/Siphons	6940	1	250,000	250,000	250,000	250,000	-	1,000,000
Lac Du Cours Sanitary Sewer Relay/Repair	6941	1	200,000	-	-	-	-	200,000
Lift Station Upgrades Pump Replacements	6942	2	25,000	25,000	25,000	25,000	25,000	125,000
<b>Sewer Utility Fund Total</b>			<b>797,500</b>	<b>387,500</b>	<b>607,500</b>	<b>457,500</b>	<b>157,500</b>	<b>797,500</b>

**WATER UTILITY FUND**

on Main Not Using	7001	2	27,500	27,500	27,500	27,500	27,500	137,500
Water Trust Connections	7002	2	100,000	-	100,000	100,000	-	300,000
Off Main Connections	7003	2	50,000	-	50,000	50,000	-	150,000
Major Repair, Road Projects, Facility Abandonments	7005	1	50,000	75,000	25,000	25,000	25,000	200,000
Valve and Lateral Replacement	7006	2	22,000	22,000	22,000	22,000	22,000	110,000
Water Meter Replacement	7007	2	110,000	204,000	62,000	104,000	78,000	558,000
Equipment Replacement Fund	7008	2	50,000	10,000	20,000	10,000	10,000	100,000
<b>Water Utility Fund Total</b>			<b>409,500</b>	<b>338,500</b>	<b>306,500</b>	<b>338,500</b>	<b>162,500</b>	<b>1,555,500</b>

<b>GRAND TOTAL</b>			<b>18,511,300</b>	<b>20,039,000</b>	<b>5,011,000</b>	<b>5,337,000</b>	<b>6,652,000</b>	<b>53,940,300</b>
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# Debt Service Fund

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>REVENUES:</b>				
General Property Tax	\$ 2,511,010	\$ 2,964,247	\$ 2,964,247	\$ 2,815,353
Tax Incremental Revenue	392,761	707,000	174,207	846,600
Miscellaneous Revenue	318,631	410,631	217,672	409,288
Investment Income	5,485	1,945	7,150	8,000
Total Revenues	<u>3,227,887</u>	<u>4,083,823</u>	<u>3,363,276</u>	<u>4,079,241</u>
<b>EXPENDITURES:</b>				
Debt Service				
Principal - General Obligation Bonds	2,065,000	2,575,000	2,575,000	2,615,000
Principal - Tax Incremental Financing	475,000	475,000	475,000	525,000
Interest - General Obligation Bonds	446,485	587,374	587,374	439,953
Interest - Tax Incremental Financing	425,775	409,820	409,820	392,638
Debt Issuance Costs	3,800	1,275	4,300	4,400
Total Expenditures	<u>3,416,060</u>	<u>4,048,469</u>	<u>4,051,494</u>	<u>3,976,991</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(188,173)</u>	<u>35,354</u>	<u>(688,218)</u>	<u>102,250</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(188,173)	35,354	(688,218)	102,250
<b>FUND BALANCE - BEGINNING</b>	(295,347)	(483,520)	(483,520)	(1,171,738)
<b>FUND BALANCE - ENDING</b>	<u>\$ (483,520)</u>	<u>\$ (448,166)</u>	<u>\$ (1,171,738)</u>	<u>\$ (1,069,488)</u>

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

### **GENERAL OBLIGATION REFUNDING BONDS – 2005B**

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

### **GENERAL OBLIGATION PROMISSORY NOTES – 2008A**

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

### **GENERAL OBLIGATION PROMISSORY NOTES – 2009A**

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

### **TAXABLE GENERAL OBLIGATION COMMUNITY DEVELOPMENT BONDS – 2009C**

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

### **GENERAL OBLIGATION REFUNDING BONDS (TIF2)– 2011A**

The proceeds of the \$3,160,000 Bonds will be used for the refunding of the 2003A TID2 Bonds.

### **GENERAL OBLIGATION BONDS – 2011B**

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

### **GENERAL OBLIGATION PROMISSORY NOTES – 2013A**

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

### **GENERAL OBLIGATION PROMISSORY NOTES – 2013B**

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

### **GENERAL OBLIGATION CORPORATE PURPOSE BONDS – 2015A**

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

### **GENERAL OBLIGATION DPW BONDS - 2016A**

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

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

**10 YEAR PRINCIPAL PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2017**

Year	2008A G.O. Notes	2009A G.O. Notes	2009C G.O. Bonds	2011A G.O. Bonds	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	Totals
2018	215,000	600,000	300,000	225,000	500,000	400,000	160,000	380,000	520,000	3,300,000
2019		600,000	350,000	250,000	530,000	400,000	165,000	435,000	530,000	3,260,000
2020			400,000	250,000	550,000	400,000	165,000	510,000	540,000	2,815,000
2021			450,000	300,000	550,000	400,000	170,000	535,000	550,000	2,955,000
2022			550,000	300,000		400,000		820,000	565,000	2,635,000
2023			600,000	300,000		400,000		825,000	575,000	2,700,000
2024			650,000					1,155,000	585,000	2,390,000
2025			675,000					1,155,000	600,000	2,430,000
2026			725,000					590,000	610,000	1,925,000
2027			775,000					290,000	625,000	1,690,000
Totals	<u>\$215,000</u>	<u>\$1,200,000</u>	<u>\$5,475,000</u>	<u>\$1,625,000</u>	<u>\$2,130,000</u>	<u>\$2,400,000</u>	<u>\$660,000</u>	<u>\$6,695,000</u>	<u>\$5,700,000</u>	<u>\$26,100,000</u>

**10 YEAR INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2017**

Year	2008A G.O. Notes	2009A G.O. Notes	2009C G.O. Bonds	2011A G.O. Bonds	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	Totals
2018	8,815	30,750	347,750	44,887	56,400	40,000	8,435	163,713	164,203	864,953
2019		10,500	332,750	38,700	40,950	32,000	6,523	151,488	153,703	766,613
2020			315,250	31,762	24,750	24,000	4,213	137,313	143,003	680,290
2021			295,250	23,700	8,250	16,000	1,488	124,313	132,103	601,103
2022			272,750	14,475		9,000		106,663	120,953	523,841
2023			244,700	4,875		3,000		81,988	109,553	444,116
2024			212,900					58,063	97,953	368,916
2025			176,500					33,519	86,103	296,122
2026			137,688					13,888	74,003	225,578
2027			96,000					3,625	61,653	161,278
<b>Totals</b>	<u><u>\$8,815</u></u>	<u><u>\$41,250</u></u>	<u><u>\$2,431,538</u></u>	<u><u>\$158,399</u></u>	<u><u>\$130,350</u></u>	<u><u>\$124,000</u></u>	<u><u>\$20,658</u></u>	<u><u>\$874,573</u></u>	<u><u>\$1,081,573</u></u>	<u><u>\$4,932,807</u></u>

**10 YEAR PRINCIPLE & INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2017**

Year	2008A G.O. Notes	2009A G.O. Notes	2009C G.O. Bonds	2011A G.O. Bonds	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	Totals
2018	223,815	630,750	647,750	269,887	556,400	440,000	168,435	543,713	684,203	4,164,953
2019		610,500	682,750	288,700	570,950	432,000	171,523	586,488	683,703	4,026,613
2020			715,250	281,762	574,750	424,000	169,213	647,313	683,003	3,495,290
2021			745,250	323,700	558,250	416,000	171,488	659,313	682,103	3,556,103
2022			822,750	314,475		409,000		926,663	685,953	3,158,841
2023			844,700	304,875		403,000		906,988	684,553	3,144,116
2024			862,900					1,213,063	682,953	2,758,916
2025			851,500					1,188,519	686,103	2,726,122
2026			862,688					603,888	684,003	2,150,578
2027			871,000					293,625	686,653	1,851,278
<b>Totals</b>	<u><u>\$223,815</u></u>	<u><u>\$1,241,250</u></u>	<u><u>\$7,906,538</u></u>	<u><u>\$1,783,399</u></u>	<u><u>\$2,260,350</u></u>	<u><u>\$2,524,000</u></u>	<u><u>\$680,658</u></u>	<u><u>\$7,569,573</u></u>	<u><u>\$6,843,225</u></u>	<u><u>\$31,032,807</u></u>



## CITY OF MEQUON

### COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2017

Equalized Value of Real and Personal Property	\$4,610,493,300
Real Property	\$4,528,827,400
Personal Property	\$81,665,900
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$230,524,665
<u>Amount of Debt Applicable to Debt Limitation:</u>	
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2017	\$29,545,000
Remaining Legal Debt Margin	\$200,979,665
Percent of Debt Outstanding to Equalized Value	0.64%
Percent of Legal Debt Limit Used	12.82%
Percent of Legal Debt Limit Available	87.18%

### ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Debt as of 12/31/17	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon	\$ 29,545,000	100.00%	\$ 29,545,000	1,234
MATC	120,905,000	5.980%	7,230,482	302
Ozaukee County	29,635,000	39.546%	11,719,516	489
Mequon-Thiensville School	22,120,000	93.158%	20,606,527	861
Cedarburg School District	8,235,000	0.855%	70,426	3
Totals:	\$ 210,440,000		\$ 69,171,951	\$ 2,905

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

# Sewer Utility

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 7,190,003	\$ 7,270,437	\$ 7,268,823	\$ 7,452,174
Operating Revenues	\$ 3,015,734	\$ 3,677,000	\$ 3,203,088	\$ 3,518,000
Investment Income	\$ 9,245	\$ 19,000	\$ 17,500	\$ 20,000
Other revenues	\$ 577,872	\$ 274,129	\$ 93,150	\$ 12,540
Total Revenues	<u>10,792,853</u>	<u>11,240,566</u>	<u>10,582,561</u>	<u>11,002,714</u>
<b>EXPENDITURES:</b>				
Salaries	637,087	616,818	589,200	611,380
Fringe Benefits	231,694	259,689	251,219	246,922
Materials & Supplies	40,675	60,500	50,833	58,700
Purchased Services	32,781	77,808	77,722	80,100
Operating Expenses	7,677,862	8,361,304	8,322,807	8,425,259
Non-Operating Expenses	895,010	840,999	847,100	878,054
Total Expenditures	<u>9,515,109</u>	<u>10,217,118</u>	<u>10,138,881</u>	<u>10,300,415</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,277,744</u>	<u>1,023,448</u>	<u>443,680</u>	<u>702,299</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Capital Contributions	1,303,804	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,303,804</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	2,581,548	1,023,448	443,680	702,299
<b>FUND BALANCE - BEGINNING</b>	24,803,140	27,384,688	28,408,136	28,851,816
<b>FUND BALANCE - ENDING</b>	<u>\$ 27,384,688</u>	<u>\$ 28,408,136</u>	<u>\$ 28,851,816</u>	<u>\$ 29,554,115</u>

# Water Utility

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ -	\$ -	\$ -	\$ -
Operating Revenues	\$ 3,284,303	\$ 3,631,592	\$ 3,157,847	\$ 3,692,805
Non-Operating Revenues	\$ 144,360	\$ 160,105	\$ 459,466	\$ 85,705
Investment Income	\$ 10,368	\$ 16,000	\$ 18,000	\$ 15,000
Total Revenues	<u>3,439,031</u>	<u>3,807,697</u>	<u>3,635,313</u>	<u>3,793,510</u>
<b>EXPENDITURES:</b>				
Admin-General Salaries	171,044	146,545	139,425	94,071
Fringe Benefits	635	31,722	20,907	24,551
Materials & Supplies	10,600	10,000	5,850	9,000
Purchased Services	354,630	434,333	432,458	54,892
Operating Expenses	1,371,160	1,480,605	1,498,655	2,003,476
Non-Operating Expenses	621,686	593,532	554,644	461,517
Total Expenditures	<u>2,529,755</u>	<u>2,696,737</u>	<u>2,651,939</u>	<u>2,647,507</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>909,276</u>	<u>1,110,960</u>	<u>983,374</u>	<u>1,146,003</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Capital Contributions	563,957	-	-	-
Transfers In	69,112	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>633,069</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,542,345	1,110,960	983,374	1,146,003
<b>FUND BALANCE - BEGINNING</b>	14,193,164	15,735,509	16,846,469	17,829,843
<b>FUND BALANCE - ENDING</b>	<u>\$ 15,735,509</u>	<u>\$ 16,846,469</u>	<u>\$ 17,829,843</u>	<u>\$ 18,975,846</u>

# Combined Funds Summary

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**General / Capital / Debt / Sewer / Water Funds Combined**

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 20,888,860	\$ 21,153,667	\$ 21,152,053	\$ 21,613,461
Tax Incremental Revenue	392,761	707,000	174,207	846,600
Intergovernmental	1,851,465	1,845,268	1,855,776	2,040,377
Licenses & Permits	886,375	953,900	977,460	957,950
Fines and Forfeitures	881,807	894,725	832,051	870,300
Public Charges for Services	399,181	411,950	350,176	349,700
Borrowed Proceeds	8,905,000	-	-	-
Other revenues	2,614,218	1,632,760	1,257,817	1,449,328
Investment income	75,583	57,945	126,650	103,000
Operating Revenues	6,444,397	7,468,697	6,820,401	7,296,510
Total Revenues	<u>43,339,646</u>	<u>35,125,912</u>	<u>33,546,591</u>	<u>35,527,226</u>
<b>EXPENDITURES:</b>				
Salaries	9,164,972	9,131,007	8,645,671	9,246,024
Fringe Benefits	3,606,477	3,773,609	3,722,098	3,651,433
Materials & Supplies	953,737	1,081,406	1,034,848	999,507
Purchased Services	2,739,036	2,922,442	2,976,345	2,575,654
Facility & Plant	520,147	497,696	513,940	496,990
Other Staff Costs	56,230	62,495	63,650	60,550
Equipment / Other *	139,170	119,586	117,201	74,400
General Government (Capital)	-	220,000	-	(90,000)
Public Safety (Capital)	-	276,665	534,794	231,819
Public Works (Capital)	-	351,337	2,578,840	1,235,000
Community Development (Capital)	-	-	-	-
Principal - GO (Debt)	2,065,000	2,575,000	2,575,000	2,615,000
Principal - TIF (Debt)	475,000	475,000	475,000	525,000
Interest - GO (Debt)	446,485	587,374	587,374	439,953
Interest - TIF (Debt)	425,775	409,820	409,820	392,638
Issuance Costs (Debt)	3,800	1,275	4,300	4,400
Operating Expenses (Sewer & Water)	9,049,022	9,841,909	9,821,462	10,428,735
Non-Operating Expenses (Sewer & Water)	1,516,696	1,434,531	1,401,744	1,339,571
Total Expenditures	<u>31,161,549</u>	<u>33,761,152</u>	<u>35,462,087</u>	<u>34,226,674</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>12,178,097</u>	<u>1,364,760</u>	<u>(1,915,496)</u>	<u>1,300,552</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	130,454	-	130,454	-
Long-Term Debt Issued	-	-	-	-
Transfers In	83,278	-	-	-
Transfers Out	-	-	-	-
Sale of Assets	56,625	-	56,625	-
Total Other Financing Sources (Uses)	<u>270,357</u>	<u>-</u>	<u>187,079</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	12,448,455	1,364,760	(1,728,417)	1,300,552
<b>FUND BALANCE - BEGINNING</b>	47,901,698	60,350,153	60,350,153	52,444,785
<b>FUND BALANCE - ENDING</b>	<u>\$ 60,350,153</u>	<u>\$ 61,714,913</u>	<u>\$ 58,621,736</u>	<u>\$ 53,745,337</u>

# General Government Departments

Mayor and Common Council

City Administrator

City Clerk

Elections

Information Systems

Finance

Assessment Services

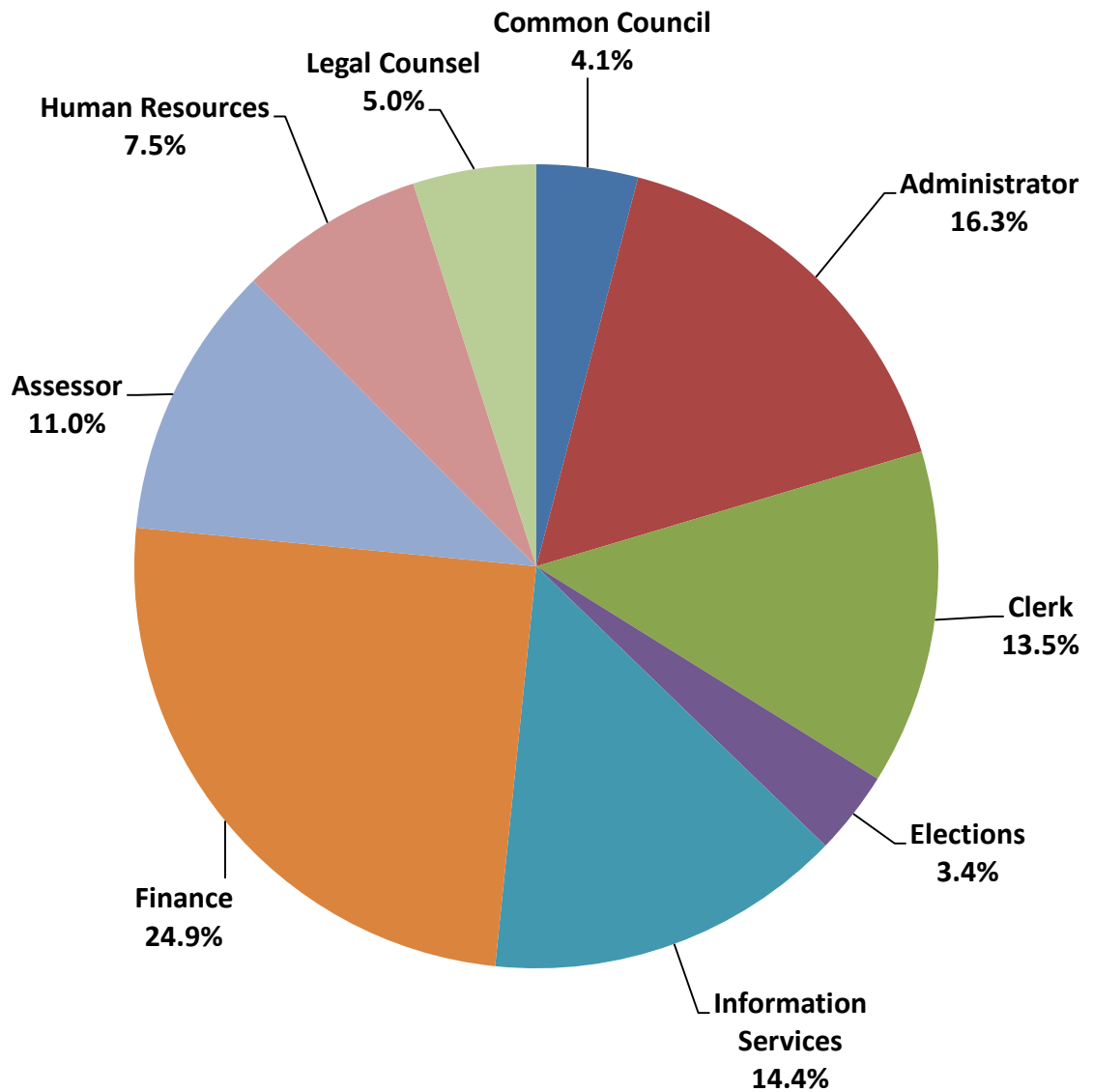
Human Resources

Legal Services



# CITY OF MEQUON

## 2018 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.

## FY2017 Accomplishments

- Represented the City before residents, businesses, community groups, and other governments.
- Finalized approvals related to the construction of Phase II within Mequon Town Center.
- Consolidated City operations through completion of a new Combined Public Works facility.
- Enhanced external communications through launch of a new City website.
- Completed a comprehensive review and update of various ordinances governing the City's appointed boards, commissions and committees.

## Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<b>Ordinances Adopted</b>	28	24	14	22	TBD
<b>Resolutions Adopted</b>	68	80	70	65	TBD
<b>Common Council Meetings</b>	21	17	15	18	16
<b>Public Safety Committee</b>	12	10	7	8	12
<b>Public Works Committee</b>	9	12	10	11	12
<b>Finance &amp; Personnel Committee</b>	17	14	12	16	12
<b>Public Welfare Committee</b>	13	14	12	13	12

## FY2018 Objectives

- Maintain the City’s conservative fiscal reputation and low tax rate.
- Continue to review proposed development projects and capital infrastructure improvements within the Town Center Zoning District.
- Initiate financing for, and commence construction of, the East Trunk Sewer Project.
- Integrate infrastructure and long-term fiscal planning through development of a City-wide Asset Management Plan.

## Elected Positions for FY2018

Elected Positions	2016 Actual	2017 Actual	2018 Budget
<b>Mayor</b>	1.00	1.00	1.00
<b>Alderman</b>	8.00	8.00	8.00

### Estimated FY2018 Revenue

None

### Proposed FY2018 Budget

**\$81,838**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>101 Common Council</b>		99,337.57	85,880.63	81,893.00	81,838.00	-0.1%
<b>70 SALARIES</b>						
110101 670101	Salaries	48,000.00	46,800.00	48,000.00	48,000.00	0.0%
Total		48,000.00	46,800.00	48,000.00	48,000.00	0.0%
<b>73 FRINGE BENEFITS</b>						
110101 673101	Social Security	3,672.00	3,580.20	3,678.00	3,678.00	0.0%
110101 673102	Retirement	633.60	652.80	653.00	643.00	-1.5%
110101 673103	Worker's Comp Insurance	123.34	130.00	127.00	82.00	-35.4%
110101 673104	Unemployment Compensation	-	-	-	-	0.0%
110101 673203	Life Insurance	35.30	84.72	85.00	85.00	0.0%
Total		4,464.24	4,447.72	4,543.00	4,488.00	-1.2%
<b>80 MATERIALS &amp; SUPPLIES</b>						
110101 680101	Office Supplies	-	29.45	-	-	0.0%
110101 680301	Work Supplies-Admin	-	-	-	-	0.0%
110101 680501	Memberships	10,822.23	1,625.00	1,850.00	1,950.00	5.4%
110101 680502	Printing/Publications	2,104.89	3,604.89	-	-	0.0%
110101 680504	Telephone services	545.40	545.55	550.00	550.00	0.0%
110101 680505	Postage	-	-	-	-	0.0%
Total		13,472.52	5,804.89	2,400.00	2,500.00	4.2%
<b>83 PURCHASED SERVICES</b>						
110101 683101	Consultants - General	-	-	-	-	0.0%
110101 683201	Contracted Services - General	-	-	-	-	0.0%
110101 683211	Communications-Cable TV	4,675.00	4,950.00	4,950.00	4,950.00	0.0%
110101 683501	Training/Conferences	398.06	50.00	-	-	0.0%
110101 683702	Miscellaneous Services	28,327.75	23,828.02	22,000.00	21,900.00	-0.5%
Total		33,400.81	28,828.02	26,950.00	26,850.00	-0.4%

# City Administrator

## Program Description

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

## FY2017 Accomplishments

- Closed Fiscal Year 2016 with a favorable General Fund Budget variance of nearly \$78,000.
- Worked collaboratively with an Interdepartmental Committee to launch the new City website.
- Assisted the Mequon-Thiensville Historical Society in obtaining approvals to renovate and convert the historic Isham Day House as a Postal Museum.
- Administered the 2017 Budget to ensure that expenditures do not exceed revenues.
- Guided development of the 2018 budget for Common Council consideration and adoption.

## Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<b>Agenda Items Approved as Initially Proposed</b>	94.1%	91.3%	93.0%	TBD	TBD
<b>Full-Time Equivalent (FTE) per 1,000 Residents</b>	4.64	4.55	4.58	4.75	TBD
<b>Tax Levy</b>	\$13,160,913	\$13,357,908	\$13,522,527	\$13,988,232	TBD
<b>Mill Rate</b>	3.047	3.049	3.050	3.111	TBD
<b>Percentage Change in General Fund Budget</b>	+10.43%	+2.36%	+3.37%	+1.13%	TBD
<b>General Government Expenses as a Percentage of Total Budget</b>	17.6%	12.37%	12.74%	12.76%	TBD

## FY2018 Objectives

- Complete negotiations on a new collective bargaining agreement with the Mequon Fire & EMS Association.

- Finalize development of a comprehensive Asset Management Plan to strategically identify, prioritize and fund long-term replacement of the City’s fleet, facilities and infrastructure.
- Conclude a comprehensive review and update of the City’s Communications Policy.
- Oversee the process for developing the City’s 2019 Fiscal Year Budget.

**Staffing for FY2018**

Positions (FTE)	2016 Actual	2017 Actual	2018 Budget
<b>City Administrator</b>	1.00	1.00	1.00
<b>Executive Assistant</b>	1.00	1.00	1.00

**Estimated FY2018 Revenue**

None

**Proposed FY2018 Budget**

**\$327,642**



# City of Mequon

## 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>111 City Administrator</b>		267,927.61	293,508.79	274,310.00	327,642.00	19.4%
<b>70 SALARIES</b>						
110111 670101	Salaries	175,391.43	164,327.69	182,290.00	184,145.00	1.0%
110111 670104	Vacation	-	-	-	-	0.0%
110111 670105	Sick Pay	-	-	-	-	0.0%
110111 670106	Comp Time	2,538.75	2,254.37	-	-	0.0%
110111 670201	OverTime	-	18.05	-	-	0.0%
110111 670204	Paid Time Off	16,608.40	17,147.70	-	-	0.0%
110111 670205	Medical Leave	-	-	-	-	0.0%
110111 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>194,538.58</b>	<b>183,747.81</b>	<b>182,290.00</b>	<b>184,145.00</b>	<b>1.0%</b>
<b>73 FRINGE BENEFITS</b>						
110111 673101	Social Security	13,679.53	13,339.63	13,035.00	13,466.00	3.3%
110111 673102	Retirement	12,331.86	12,494.89	12,396.00	12,338.00	-0.5%
110111 673103	Worker's Comp Insurance	458.27	529.65	517.00	315.00	-39.1%
110111 673104	Unemployment Compensation	-	-	-	-	0.0%
110111 673201	Health Insurance	27,982.60	29,802.84	29,052.00	31,351.00	7.9%
110111 673202	Dental Insurance	1,367.04	1,367.04	1,367.00	1,367.00	0.0%
110111 673203	Life Insurance	809.16	717.00	599.00	802.00	33.9%
110111 673204	Long Term Disability	1,090.31	1,002.52	1,126.00	1,080.00	-4.1%
<b>Total</b>		<b>57,718.77</b>	<b>59,253.57</b>	<b>58,092.00</b>	<b>60,719.00</b>	<b>4.5%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110111 680101	Office Supplies	426.87	214.70	400.00	400.00	0.0%
110111 680501	Memberships	2,849.60	2,954.50	3,135.00	2,603.00	-17.0%
110111 680502	Printing/Publications	76.93	352.32	-	250.00	0.0%
110111 680503	Books & Periodicals	432.70	770.50	360.00	400.00	11.1%
110111 680504	Telephone services	519.49	424.05	500.00	475.00	-5.0%

110111 680505	Postage	178.81	94.49	200.00	150.00	-25.0%
<b>Total</b>		<b>4,484.40</b>	<b>4,810.56</b>	<b>4,595.00</b>	<b>4,278.00</b>	<b>-6.9%</b>
<b>83 PURCHASED SERVICES</b>						
110111 683101	Consultants - General	-	-	-	-	0.0%
110111 683201	Contracted Services - General	288.17	24,949.99	-	-	0.0%
110111 683501	Training/Conferences	7,099.98	6,892.61	3,500.00	3,500.00	0.0%
110111 683702	Miscellaneous Services	202.71	-	-	-	0.0%
110111 683901	Contingency	3,595.00	13,854.25	25,833.00	75,000.00	190.3%
<b>Total</b>		<b>11,185.86</b>	<b>45,696.85</b>	<b>29,333.00</b>	<b>78,500.00</b>	<b>167.6%</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.

## FY2017 Accomplishments

- Completed training for all members of the Board of Review prior to hearing assessment appeals.
- Created a written guide to assist staff working in Accela. This manual was distributed in 2017 and will be continually updated as needed.
- Created a comprehensive listing of Board of Appeal hearings. This is an ongoing project that has begun and will continue into 2018.
- Reviewed licenses for efficiencies and revisions. Changes have been made departmentally to increase efficiencies with the aim to become less paper-based. Applications are available on website.
- Created an internal policy for the use of City Hall meeting rooms. This internal guide will assist staff in providing the public with accurate and consistent information.
- Investigated ways to increase electronic records in City Hall. Met with vendors to explore options and costs. Discussion internally on how to best implement staff-wide.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Actual	2017** Actual	2018 Estimated
<b>Alcohol Licenses</b>	55	56	65	61	64
<b>Active Bartenders</b>	191	194	116	120	110
<b>Food</b>	105	111	109	0	0
<b>Peddlers, Canvassers, Solicitors</b>	12	12	9	12	12
<b>Open Record Requests</b>	9	33	37	51	60
<b>Board of Appeal Hearings</b>	0	5	7	11	11
<b>Board of Review Hearings</b>	3	10	7	5	6

\*\*thru August 2017

## FY2018 Objectives

- Reevaluate Board of Appeals forms, fees, procedures, and functions to create more efficient process both for the public and staff.

- Oversee and seek out efficiencies in the daily operations of the City Clerk’s Department including agenda management, record retention, licensing, and open record requests.
- Continue to investigate electronic solutions to record retention and meeting packets.
- Develop guide for consistent minutes across the city departments.

**Staffing for FY2018**

Position (FTE)	2016 Actual	2017 Actual	2018 Budget
City Clerk	N/A	1.00	1.00
Administrative Secretary (2)	1.75	1.75	1.75
Administrative Secretary	.50 LTE	.50 LTE	.50 LTE

**Estimated FY2018 Revenue**

**\$60,450**

**Proposed FY2018 Budget**

**\$270,636**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>112 City Clerk</b>		259,560.74	259,242.03	265,179.00	270,636.00	2.1%
<b>70 SALARIES</b>						
110112 670101	Salaries	155,286.36	140,971.54	163,960.00	163,800.00	-0.1%
110112 670104	Vacation	-	-	-	-	0.0%
110112 670105	Sick Pay	-	-	-	-	0.0%
110112 670106	Comp Time	674.82	1,041.14	-	-	0.0%
110112 670201	OverTime	4,237.49	470.44	2,500.00	2,500.00	0.0%
110112 670204	Paid Time Off	9,083.53	11,821.41	-	-	0.0%
110112 670205	Medical Leave	-	1,422.40	-	-	0.0%
110112 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>169,282.20</b>	<b>155,726.93</b>	<b>166,460.00</b>	<b>166,300.00</b>	<b>-0.1%</b>
<b>73 FRINGE BENEFITS</b>						
110112 673101	Social Security	12,380.07	11,487.38	11,984.00	12,069.00	0.7%
110112 673102	Retirement	9,695.17	9,761.30	9,881.00	9,716.00	-1.7%
110112 673103	Worker's Comp Insurance	387.07	442.62	432.00	283.00	-34.5%
110112 673104	Unemployment Compensation	-	-	-	-	0.0%
110112 673201	Health Insurance	32,136.40	32,651.72	32,962.00	32,118.00	-2.6%
110112 673202	Dental Insurance	1,367.04	1,367.04	1,367.00	1,367.00	0.0%
110112 673203	Life Insurance	605.02	670.99	607.00	716.00	18.0%
110112 673204	Long Term Disability	774.63	681.18	700.00	700.00	0.0%
<b>Total</b>		<b>57,345.40</b>	<b>57,062.23</b>	<b>57,933.00</b>	<b>56,969.00</b>	<b>-1.7%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110112 680101	Office Supplies	2,432.32	2,870.46	4,000.00	3,500.00	-12.5%
110112 680103	Office Supplies-Copiers	2,181.96	2,483.48	2,500.00	2,300.00	-8.0%
110112 680301	Work Supplies-Admin	-	-	-	-	0.0%
110112 680501	Memberships	95.00	65.00	85.00	75.00	-11.8%
110112 680502	Printing/Publications	2,396.23	4,000.00	4,000.00	3,000.00	-25.0%

110112 680503	Books & Periodicals	-	-	-	-	0.0%
110112 680504	Telephone services	6.00	0.86	-	-	0.0%
110112 680505	Postage	(966.88)	3,947.01	5,000.00	3,000.00	-40.0%
<b>Total</b>		<b>6,144.63</b>	<b>13,366.81</b>	<b>15,585.00</b>	<b>11,875.00</b>	<b>-23.8%</b>
<b>83 PURCHASED SERVICES</b>						
110112 683101	Consultants - General	-	-	-	-	0.0%
110112 683201	Contracted Services - General	22,331.63	28,683.06	20,490.00	29,392.00	43.4%
110112 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110112 683501	Training/Conferences	249.32	195.00	500.00	750.00	50.0%
<b>Total</b>		<b>22,580.95</b>	<b>28,878.06</b>	<b>20,990.00</b>	<b>30,142.00</b>	<b>43.6%</b>
<b>88 EQUIPMENT / LEASES</b>						
110112 680401	Equip / Small Tools	4,207.56	4,208.00	4,211.00	5,350.00	27.0%
<b>Total</b>		<b>4,207.56</b>	<b>4,208.00</b>	<b>4,211.00</b>	<b>5,350.00</b>	<b>27.0%</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 23,400 residents, with 17,400 registered voters, divided into 21 wards, at eight polling locations.

## FY2017 Accomplishments

- Conducted an examination of voters that have not participated in an election in four + years. Non-voting residents were removed from list of active registered voters. Postcards were sent to over 1,600 registered voters of those, 1,510 were removed from the registration list.
- Worked toward efficiencies in daily procedures regarding voter registration and absentee ballot processing.
- Worked to condense electronic files for efficiency and ease of use. Unused or outdated information discarded or destroyed per record retention policy. Ongoing.

## Key Performance Indicators

Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017** Actual	2018 Budgeted
<b>Registered Voters</b>	18,274	17,442	17,916	19,149	17,461	18,500
<b>Elections Held</b>	3	3	1	4	2	4
<b>New Voter Registrations</b>	222	1220	101	1122	120	1039
<b>Absentee Ballots Issued</b>	2,550	6,756	1,418	13,128	1,361	7,000

\*\*Through August 2017

## FY2018 Objectives

- Implement electronic poll books in polling locations.
- Explore possibility of early voting as opposed to absentee voting at city hall.
- Continue expanding pool of election inspectors for residential care facilities through training and increased experience.

### Estimated FY2018 Revenue

None

### Proposed FY2018 Budget

\$67,568



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised	2018 Adopted	Percent
				Budget		Change
<b>113 Elections</b>		66,116.49	30,028.54	36,597.00	67,568.00	84.6%
<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	377.54	-	-	-	0.0%
110113 673103	Worker's Comp Insurance	81.22	355.60	347.00	94.00	-72.9%
110113 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>458.76</b>	<b>355.60</b>	<b>347.00</b>	<b>94.00</b>	<b>-72.9%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110113 680101	Office Supplies	9,674.13	6,122.32	6,250.00	4,600.00	-26.4%
110113 680502	Printing/Publications	-	-	-	-	0.0%
110113 680504	Telephone services	-	-	-	-	0.0%
110113 680505	Postage	4,030.24	1,085.53	1,000.00	2,500.00	150.0%
<b>Total</b>		<b>13,704.37</b>	<b>7,207.85</b>	<b>7,250.00</b>	<b>7,100.00</b>	<b>-2.1%</b>
<b>83 PURCHASED SERVICES</b>						
110113 683101	Consultants - General	-	-	-	-	0.0%
110113 683201	Contracted Services - General	51,313.36	18,372.67	23,500.00	51,950.00	121.1%
110113 683202	Contracted Services - Maint.	-	4,000.00	4,000.00	6,424.00	60.6%
110113 683501	Training/Conferences	-	92.42	1,500.00	-	-100.0%
<b>Total</b>		<b>51,313.36</b>	<b>22,465.09</b>	<b>29,000.00</b>	<b>58,374.00</b>	<b>101.3%</b>
<b>88 EQUIPMENT / LEASES</b>						
110113 680401	Equip / Small Tools	640.00	-	-	2,000.00	0.0%
<b>Total</b>		<b>640.00</b>	<b>-</b>	<b>-</b>	<b>2,000.00</b>	<b>0.0%</b>

# Information Services

## Program Description

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

### FY2017 Accomplishments

- IT Consultant continued to complete recommended projects from the City’s strategic IT plan. These technology projects ensure structured and productive implementation of necessary IT City-wide functions. Began the new next 5 year IT Strategic Plan initiative to build upon the foundation of the previous 5 year plan.
- Final implementation of the Telecommunication Phone System. IT consultant now serves in an administration, maintenance and support role, delivering telecommunications to the City staff.
- The IT Coordinator completed the full rollout and updating of Accela software and it is in use by staff in all aspects of the packet building and delivery process. Video is being captured and published for the City Council and Planning meetings and is offered via the Internet.
- The IT Consultant coordinated and negotiated for security camera system upgrade. This project was a result of placement of cameras at the new DPW facility. Upgrading the aged existing video recorder server and several PD cameras, to accommodate the DPW cameras, was the most cost effective and technically efficient decision rather than two separate systems to maintain and monitor.

### Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<i>Equipment:</i>					
<b>Routers</b>	3	3	3	3	3
<b>Switches</b>	10	10	11	15	16
<b>Servers</b>	22	24	25	27	27
<b>Department Printers</b>	19	19	20	22	19
<b>Multi-function Copiers</b>	5	5	5	5	5
<b>PC's</b>	76	82	99	109	115
<b>Laptops</b>	15	17	12	13	13
<b>Thin clients</b>	22	19	11	6	4
<b>Mobile Devices</b>	10	10	8	10	20
<i>Enhancements / Projects:</i>					
<b>Major Project Completed (City-wide)</b>	5	5	7	6	5
<i>Support Incidents:</i>					

<b>Support Tickets Generated</b>	700	750	800	968	1000
<b><i>Systems Availability &amp; Performance:</i></b>					
<b>Network/Server systems "Uptime"</b>	98.73%	99.10%	99%	99.20%	99.95%
<b>Server Performance "capacity"</b>	93%	100%	100%	100%	100%
<b><i>Data Protection Backups:</i></b>					
<b>Completed Backups</b>	95%	87%	92%	90%	98%
<b><i>Communication Interruptions:</i></b>					
<b>Internet City</b>	3	2	1	1	1
<b>Internet PD</b>	2	2	Shared City	Shared City	Shared City
<b>Telephone Systems</b>	10	2	2	1	1
<b><i>Infrastructure Integrity:</i></b>					
<b>Fiber Outage Issues</b>	1	0	1	0	0
<b>Fiber Connected facilities (of 6 facilities)</b>	5	5	5	5	5
<b>% of CAT 5 or Less (City-wide)</b>	40%	32%	30%	18%	10%
<b>% CAT 5E (City-wide)</b>	25%	30%	32%	32%	30%
<b>% CAT 6 (City-wide)</b>	35%	38%	38%	50%	60%

### FY2018 Objectives

- Upgrade current MS Office version 2010 to the new MS Office 365 for Government subscription model. Move the Exchange E-mail server into this Office 365 secured cloud based hosting plan.
- Finalize paperless agenda and packet building Accela software project by rolling out devices for council use during committee and council meetings providing quick information access and presentation.
- Initiate for the first time, a cooperative Internship program with Concordia University to provide opportunities for student work experience and provide the City with quality low cost IT assistance.

### Staffing for FY2018

FY2016	FY2017	FY2018
0.00 FTE	0.00 FTE	0.00 FTE

**Estimated FY2018 Revenue**  
None

**Proposed FY2018 Budget**  
\$289,290





## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>117 Information Services</b>		335,121.61	309,789.46	300,627.00	289,290.00	-3.8%
<b>80 MATERIALS &amp; SUPPLIES</b>						
110117 680101	Office Supplies	-	286.14	-	-	0.0%
110117 680102	Technology Supplies	4,250.41	6,382.93	5,000.00	5,000.00	0.0%
110117 680103	Office Supplies-Copiers	37.92	-	-	-	0.0%
110117 680501	Memberships	-	-	-	-	0.0%
110117 680503	Books & Periodicals	-	-	-	-	0.0%
110117 680504	Telephone services	-	6,215.84	-	-	0.0%
110117 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>4,288.33</b>	<b>12,884.91</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110117 683101	Consultants - General	700.00	-	-	-	0.0%
110117 683201	Contracted Services - General	176,786.04	164,773.48	156,000.00	173,100.00	11.0%
110117 683202	Contracted Services - Maint.	80,490.81	69,836.87	85,642.00	102,190.00	19.3%
110117 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>257,976.85</b>	<b>234,610.35</b>	<b>241,642.00</b>	<b>275,290.00</b>	<b>13.9%</b>
<b>86 FACILITY &amp; PLANT</b>						
110117 686550	M & R	1,846.22	-	-	-	0.0%
<b>Total</b>		<b>1,846.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110117 680401	Equip / Small Tools	8,472.50	6,069.00	9,000.00	9,000.00	0.0%
110117 688110	Other Leased Equipment	59,279.10	56,225.20	44,985.00	-	-100.0%
110117 688111	Interest on Capital Lease	3,258.61	-	-	-	0.0%
<b>Total</b>		<b>71,010.21</b>	<b>62,294.20</b>	<b>53,985.00</b>	<b>9,000.00</b>	<b>-83.3%</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 Department with the administration of the computerized payroll system.

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

### SERVICES:

- Cash management and investment of City funds maximize returns within adopted investment policies.
- Preparation of quarterly and annual financial statements and coordination of annual audit.
- Coordination of the City annual budget for submission to the Appropriations Committee and Common Council.
- Property tax collection and settlement with other governments.
- Receipting of all monies paid to the City.
- Disbursement of monies to vendors.
- Monitor the City's purchasing policies.
- Coordination of the City's risk management program.
- Billing and collection for City services provided, including false alarms, quarterly sewer and water charges, and other services.
- Provide training of City personnel in the use of the computerized financial system.
- Primary staff support to the Finance Committee.

### FY2017 Accomplishments

- Coordinated development of annual budget process with City Administrator and staff, delivering a balanced budget for Appropriations Committee action. The budget process was completed within established timetable. The 2017 Budget document was submitted to GFOA and was awarded a Certificate of Recognition.
- 2016 audit fieldwork was completed on schedule with the final Comprehensive Annual Financial Report presented to Council in July 2017.
- 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 web site and provided copies to elected officials to improve transparency of City operations to stakeholders.
- Issued a Request for Proposal for the City's Liability and Workers Compensation insurance plans and made a selection recommendation to the Common Council.

### Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<b>Bond Rating</b>	Aa1	Aa1	Aa1	Aa3	Aa3
<b>Investment Yield</b>					
<b>Debt service ratio – borrowing capacity used(%)</b>	12.85	13.72	15.53%	12.93%	15.13%
<b>Purchase orders issued</b>	1,657	1,256	1,151	1,100	1,050
<b>Vendor Checks issued</b>	4,278	4,010	3,484	2892	2500
<b>Total Procurement card Spending</b>	\$116,849	\$145,451	\$156,722	\$150,000	\$200,000
<b>Customer invoices issued</b>	480	639	863	750	800
<b>Payroll-Percentage of Employees on Direct Deposit</b>	93%	100%	100%	100%	100%
<b>Utility Customers</b>	8,486	9,048	9,125	9,191	9,257
<b>Water/Sewer Payments via ACH</b>	5,716	5,764	5,782	5,790	5,800
<b>Water/Sewer Payments via Online Payments*</b>	3,662	6,036	7,601	8,809	9,800
<b>Property tax bills – personal</b>	810	1,154	1,110	1,116	1,1125
<b>Property tax bills – real estate</b>	10,198	10,179	10,200	10,254	10,300
<b>Tax Payments online (%)</b>	2.2%	1.8%	2.1%	2.2%	3.0%

### FY2018 Objectives

- The budget processing will be completed in accordance with the established timetable.
- Audit field work associated with the annual closing of the City’s accounting system will be conducted and a draft of the audit report completed by April 1.
- Submit the City’s Comprehensive Annual Financial Report to the Government Financial Officers Association for review in order to win a distinguished presentation award.
- Submit the City’s Popular Annual Financial Report to the Government Financial Officers Association for review in order to win a distinguished presentation award.
- Submit the City’s Budget document to the Government Financial Officers Association for review in order to win a distinguished presentation award.

**BUDGET SUMMARY:**

1. All staff salary budgets reflect rate adjustments approved after adoption of the 2014 Classification and Compensation study.
2. The increase in pension costs reflects an approximately .2% increase in Wisconsin Retirement System rates and is net of the required contribution by employees pursuant to Wisconsin Act10.
3. Health insurance budgets reflect a 4.4% premium decrease from 2017 rates.

**Staffing for FY2018**

<b>Positions (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
<b>Finance Director</b>	1.00	1.00	1.00
<b>Assistant Finance Director</b>	1.00	1.00	1.00
<b>Accounting Assistant</b>	1.50	1.50	1.50
<b>Utility Accountant</b>	0.00	1.00	1.00
<b>Utility Clerk</b>	0.50	0.50	0.50

**Estimated FY2018 Revenue**  
**\$93,500**

**Proposed FY2018 Budget**  
**\$500,101**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>118 Finance</b>		511,045.02	545,851.06	501,455.00	500,101.00	-0.3%
<b>70 SALARIES</b>						
110118 670101	Salaries	194,741.77	208,405.29	247,654.00	249,033.00	0.6%
110118 670104	Vacation	-	-	-	-	0.0%
110118 670105	Sick Pay	-	-	-	-	0.0%
110118 670106	Comp Time	110.64	201.34	-	-	0.0%
110118 670201	OverTime	-	-	-	-	0.0%
110118 670204	Paid Time Off	19,040.59	15,298.08	-	-	0.0%
110118 670205	Medical Leave	154.28	2,141.27	-	-	0.0%
110118 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>214,047.28</b>	<b>226,045.98</b>	<b>247,654.00</b>	<b>249,033.00</b>	<b>0.6%</b>
<b>73 FRINGE BENEFITS</b>						
110118 673101	Social Security	15,476.85	16,226.12	17,782.00	17,799.00	0.1%
110118 673102	Retirement	13,771.19	15,336.27	16,718.00	16,684.00	-0.2%
110118 673103	Worker's Comp Insurance	598.65	724.12	707.00	429.00	-39.3%
110118 673104	Unemployment Compensation	-	-	-	-	0.0%
110118 673201	Health Insurance	50,063.35	64,578.19	70,335.00	73,219.00	4.1%
110118 673202	Dental Insurance	2,389.83	2,296.43	3,228.00	2,210.00	-31.5%
110118 673203	Life Insurance	901.15	1,020.66	976.00	1,077.00	10.3%
110118 673204	Long Term Disability	1,351.19	1,490.83	1,567.00	1,950.00	24.4%
<b>Total</b>		<b>84,552.21</b>	<b>101,672.62</b>	<b>111,313.00</b>	<b>113,368.00</b>	<b>1.8%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110118 680101	Office Supplies	284.98	887.48	250.00	250.00	0.0%
110118 680102	Technology Supplies	-	-	250.00	-	-100.0%
110118 680501	Memberships	960.00	615.00	880.00	1,200.00	36.4%
110118 680502	Printing/Publications	706.47	429.87	200.00	200.00	0.0%
110118 680503	Books & Periodicals	-	-	200.00	100.00	-50.0%

110118 680504	Telephone services	0.80	-	-	-	0.0%
110118 680505	Postage	10,712.15	10,134.12	12,000.00	11,000.00	-8.3%
<b>Total</b>		<b>12,664.40</b>	<b>12,066.47</b>	<b>13,780.00</b>	<b>12,750.00</b>	<b>-7.5%</b>
<b>83 PURCHASED SERVICES</b>						
110118 683101	Consultants - General	204.00	20,596.00	-	-	0.0%
110118 683201	Contracted Services - General	56,897.82	50,291.72	26,000.00	24,000.00	-7.7%
110118 683202	Contracted Services - Maint.	(97.36)	-	-	-	0.0%
110118 683401	Liability Insurance	121,670.00	119,675.00	80,058.00	81,300.00	1.6%
110118 683402	Auto Insurance	-	-	-	-	0.0%
110118 683501	Training/Conferences	3,070.62	2,390.93	3,500.00	3,000.00	-14.3%
110118 683601	Misc Service-Bonds	150.00	150.00	100.00	100.00	0.0%
110118 683603	Misc. Serv- A/R Expense	5,000.00	-	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>186,895.08</b>	<b>193,103.65</b>	<b>114,658.00</b>	<b>113,400.00</b>	<b>-1.1%</b>
<b>86 FACILITY &amp; PLANT</b>						
110118 686550	M & R	1,445.00	1,830.00	2,050.00	2,050.00	0.0%
<b>Total</b>		<b>1,445.00</b>	<b>1,830.00</b>	<b>2,050.00</b>	<b>2,050.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110118 680401	Equip / Small Tools	2,240.74	-	-	-	0.0%
110118 688101	Photocopiers	9,200.31	11,132.34	12,000.00	9,500.00	-20.8%
<b>Total</b>		<b>11,441.05</b>	<b>11,132.34</b>	<b>12,000.00</b>	<b>9,500.00</b>	<b>-20.8%</b>

# Assessment Services

## Program Description

This department 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.

## FY2017 Accomplishments

- Completed the 2017 assessment roll, including interior inspections as needed and valuation in a professional, efficient manner.
- Reviewed over 1,100 new building permits.
- Mailed 831 real estate assessment notices.
- Identified the number of electronic sketches on residential and commercial properties that did not exist in the previous software.
- Continued to sketch properties into Market Drive to complete digital records.
- Continued familiarity and training with the use of Market Drive by City assessment staff.

## Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<b>Assessment Value Increase (\$)</b>	33,248,700	48,554,710	52,906,600	52,232,300	40,000,000
<b>Board of Review Hearings</b>	3	3	3	3	3
<b>Real Estate Parcels</b>	9,997	10,178	10,200	10,254	10,300
<b>Personal Property accounts</b>	1,176	809	1,110	1,116	1,125

## FY2018 Objectives

- Continue to monitor current market conditions and discuss the potential need for a 2018 or 2019 revaluation.
- Continue to work towards the completion of electronic sketches of all improved properties as required by the Department of Revenue.
- Install Market Drive for other departments and complete training within City Hall on how to extract data from the Market Drive software.

**Staffing for FY2018**

<b>Positions (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
<b>City Assessor</b>	Contracted Services	Contracted Services	Contracted Services
<b>Assessment Technician</b>	1.00	1.00	1.00

**FY2018 Estimated Revenues**

None

**FY2018 Budget**

**\$221,450**





## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>119 Assessor</b>		212,187.00	220,504.28	222,692.00	221,450.00	-0.6%
<b>70 SALARIES</b>						
110119 670101	Salaries	36,791.72	35,572.23	38,994.00	39,000.00	0.0%
110119 670104	Vacation	-	-	-	-	0.0%
110119 670105	Sick Pay	-	-	-	-	0.0%
110119 670106	Comp Time	-	-	-	-	0.0%
110119 670201	OverTime	-	-	-	-	0.0%
110119 670204	Paid Time Off	1,773.12	2,671.89	-	-	0.0%
110119 670205	Medical Leave	-	-	-	-	0.0%
110119 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>38,564.84</b>	<b>38,244.12</b>	<b>38,994.00</b>	<b>39,000.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110119 673101	Social Security	2,683.39	2,658.82	2,707.00	2,719.00	0.4%
110119 673102	Retirement	2,546.73	2,600.62	2,651.00	2,613.00	-1.4%
110119 673103	Worker's Comp Insurance	98.27	104.23	102.00	67.00	-34.3%
110119 673104	Unemployment Compensation	-	-	-	-	0.0%
110119 673201	Health Insurance	22,922.74	23,103.98	23,457.00	22,864.00	-2.5%
110119 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110119 673203	Life Insurance	174.61	216.65	213.00	219.00	2.8%
110119 673204	Long Term Disability	305.14	252.69	300.00	250.00	-16.7%
<b>Total</b>		<b>29,748.84</b>	<b>29,954.95</b>	<b>30,448.00</b>	<b>29,750.00</b>	<b>-2.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110119 680101	Office Supplies	89.85	12.45	100.00	100.00	0.0%
110119 680501	Memberships	-	-	-	-	0.0%
110119 680503	Books & Periodicals	-	78.00	100.00	100.00	0.0%
110119 680504	Telephone services	-	-	-	-	0.0%
110119 680505	Postage	1,895.09	299.73	1,800.00	1,500.00	-16.7%

<b>Total</b>		<b>1,984.94</b>	<b>390.18</b>	<b>2,000.00</b>	<b>1,700.00</b>	<b>-15.0%</b>
<b>83 PURCHASED SERVICES</b>						
110119 683101	Consultants - General	-	-	-	-	0.0%
110119 683201	Contracted Services - General	141,888.38	151,895.03	151,000.00	151,000.00	0.0%
110119 683501	Training/Conferences	-	20.00	250.00	-	-100.0%
<b>Total</b>		<b>141,888.38</b>	<b>151,915.03</b>	<b>151,250.00</b>	<b>151,000.00</b>	<b>-0.2%</b>
<b>88 EQUIPMENT / LEASES</b>						
110119 680401	Equip / Small Tools	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Human Resources

## Program Description

The Human Resources (HR) Division provides personnel services to all operating departments, is responsible for 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.

## FY2017 Accomplishments

- Coordinated the recruitment and selection process for several key positions, including but not limited to: Assistant to the Finance Director, Assistant City Engineer, Utility Accountant, Planner I, Human Resources Assistant and Dispatcher.
- Implemented an employee merit system for non-represented staff.
- Coordinated the completion of staffing and operational analyses of the City’s Police and Fire Departments by an independent, third-party consultant.
- Assisted in negotiations on collective bargaining contracts with the Mequon Police Association and the Mequon Fire and EMS Association.
- Co-managed the implementation of new Wisconsin Retirement System reporting requirements.

## Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<b>New FT Hires</b>	9	4	6	18	TBD
<b># of FTE’s</b>	109.19	109.19	112.12	114.87	113.87
<b>Workers’ Compensation Experience Modification Factor</b>	1.10	1.11	1.10	1.05	.99
<b>Workers’ Compensation Claims</b>	19	20	29	20	TBD

### **FY2018 Objectives**

- Evaluate the City’s existing contracts related to the provision of various services and benefits (e.g. Disability Insurance, Life Insurance, Flexible Spending, Employee Assistance, etc.).
- Complete one (1) organizational training initiative (e.g. customer service, performance management, etc.).
- Implement an internal staff photo directory and employee identification (ID) card system.
- Implement the MUNIS Employee Self-Serve portal and update databases within the system.
- Conduct training for all supervisory personnel on injury reporting and accident investigation.

### **Staffing for FY2018**

<b>Positions (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
<b>Assistant City Administrator/HR Director</b>	1.00	1.00	1.00
<b>Human Resource Assistant</b>	0.75	0.50	0.50

### **Estimated FY2018 Revenue**

None

### **Proposed FY2018 Budget**

**\$150,320**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>120 Human Resources</b>		153,947.74	186,591.97	188,163.00	150,320.00	-20.1%
<b>70 SALARIES</b>						
110120 670101	Salaries	76,109.01	99,662.93	112,724.00	94,689.00	-16.0%
110120 670104	Vacation	-	-	-	-	0.0%
110120 670105	Sick Pay	-	-	-	-	0.0%
110120 670106	Comp Time	-	-	-	-	0.0%
110120 670201	OverTime	-	-	-	-	0.0%
110120 670204	Paid Time Off	8,082.85	5,779.60	-	-	0.0%
110120 670205	Medical Leave	132.54	-	-	-	0.0%
110120 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>84,324.40</b>	<b>105,442.53</b>	<b>112,724.00</b>	<b>94,689.00</b>	<b>-16.0%</b>
<b>73 FRINGE BENEFITS</b>						
110120 673101	Social Security	6,119.98	7,826.13	8,200.00	7,159.00	-12.7%
110120 673102	Retirement	5,537.94	6,256.18	7,655.00	5,055.00	-34.0%
110120 673103	Worker's Comp Insurance	295.82	315.90	309.00	157.00	-49.2%
110120 673104	Unemployment Compensation	-	-	-	-	0.0%
110120 673201	Health Insurance	19,876.73	20,483.78	31,903.00	8,103.00	-74.6%
110120 673202	Dental Insurance	-	-	-	-	0.0%
110120 673203	Life Insurance	298.56	178.86	254.00	52.00	-79.5%
110120 673204	Long Term Disability	552.96	426.55	500.00	450.00	-10.0%
<b>Total</b>		<b>32,681.99</b>	<b>35,487.40</b>	<b>48,821.00</b>	<b>20,976.00</b>	<b>-57.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110120 680101	Office Supplies	36.92	130.49	150.00	150.00	0.0%
110120 680501	Memberships	873.50	249.00	800.00	805.00	0.6%
110120 680502	Printing/Publications	77.25	94.03	150.00	500.00	233.3%
110120 680503	Books & Periodicals	-	-	100.00	100.00	0.0%
110120 680504	Telephone services	-	-	-	550.00	0.0%

110120 680505	Postage	71.38	47.68	200.00	100.00	-50.0%
<b>Total</b>		<b>1,059.05</b>	<b>521.20</b>	<b>1,400.00</b>	<b>2,205.00</b>	<b>57.5%</b>
<b>83 PURCHASED SERVICES</b>						
110120 683101	Consultants - General	-	-	-	-	0.0%
110120 683201	Contracted Services - General	30,426.10	39,634.62	19,500.00	26,350.00	35.1%
110120 683501	Training/Conferences	460.82	143.25	718.00	1,100.00	53.2%
110120 683602	Misc. Services-Recruiting	4,995.38	5,345.59	5,000.00	5,000.00	0.0%
110120 683702	Miscellaneous Services	-	17.38	-	-	0.0%
<b>Total</b>		<b>35,882.30</b>	<b>45,140.84</b>	<b>25,218.00</b>	<b>32,450.00</b>	<b>28.7%</b>

# Legal Services

## Program Description

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

- 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, land acquisition, environmental clean-up and redevelopment of land under the State of Wisconsin's tax incremental financing laws; also provides counsel in other land, road right-of-way, and easement acquisitions; helps to coordinate road decommissioning and land dispositions.
- Negotiates, drafts, and reviews development agreements and other contractual documents; represents the City in the acquisition of real estate interests.

The City on occasion must utilize specialized legal services that are not provided by the City Attorney. Additional specialized legal counsel may include bond counsel, litigation counsel on matters relating to a conflict of interest or highly technical matters. In addition, separate labor counsel provides support to department heads and the Human Resources Division in developing bargaining proposals, represents the City during bargaining sessions, provides information to the Common Council, and helps to coordinate the City’s efforts related to interest arbitration, mediation and grievance arbitration.

## Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<b>Citations Processed</b>	2,795	2,761	2,802	2,836	2,786
<b>Fines Paid to City</b>	\$143,269	\$119,112	\$137,655	\$138,432	\$133,345
<b>Collective Bargaining Agreements Negotiated</b>	3	1	1	1	1

## Staffing for FY2018

Position (PT)	2016 Actual	2017 Actual	2018 Budget
<b>City Attorney</b>	0.50	0.50	0.50

### Estimated FY2018 Revenue

None

### Proposed FY2018 Budget

**\$99,480**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>124 Legal Counsel</b>		94,650.50	110,390.50	103,300.00	99,480.00	-3.7%
<b>83 PURCHASED SERVICES</b>						
110124 683301	Special Serv-Retainer	64,800.00	64,800.00	64,800.00	71,280.00	10.0%
110124 683302	Spec Serv-Court Operations	13,200.00	13,200.00	13,200.00	13,200.00	0.0%
110124 683303	Court Fees & Expenses	-	-	300.00	-	-100.0%
110124 683311	Special Legal Counsel - Genera	9,015.50	13,711.61	10,000.00	3,999.96	-60.0%
110124 683312	Spec Legal Counsel-Labo	7,635.00	18,678.89	15,000.00	11,000.04	-26.7%
<b>Total</b>		<b>94,650.50</b>	<b>110,390.50</b>	<b>103,300.00</b>	<b>99,480.00</b>	<b>-3.7%</b>



# Public Safety

Police

Fire/EMS

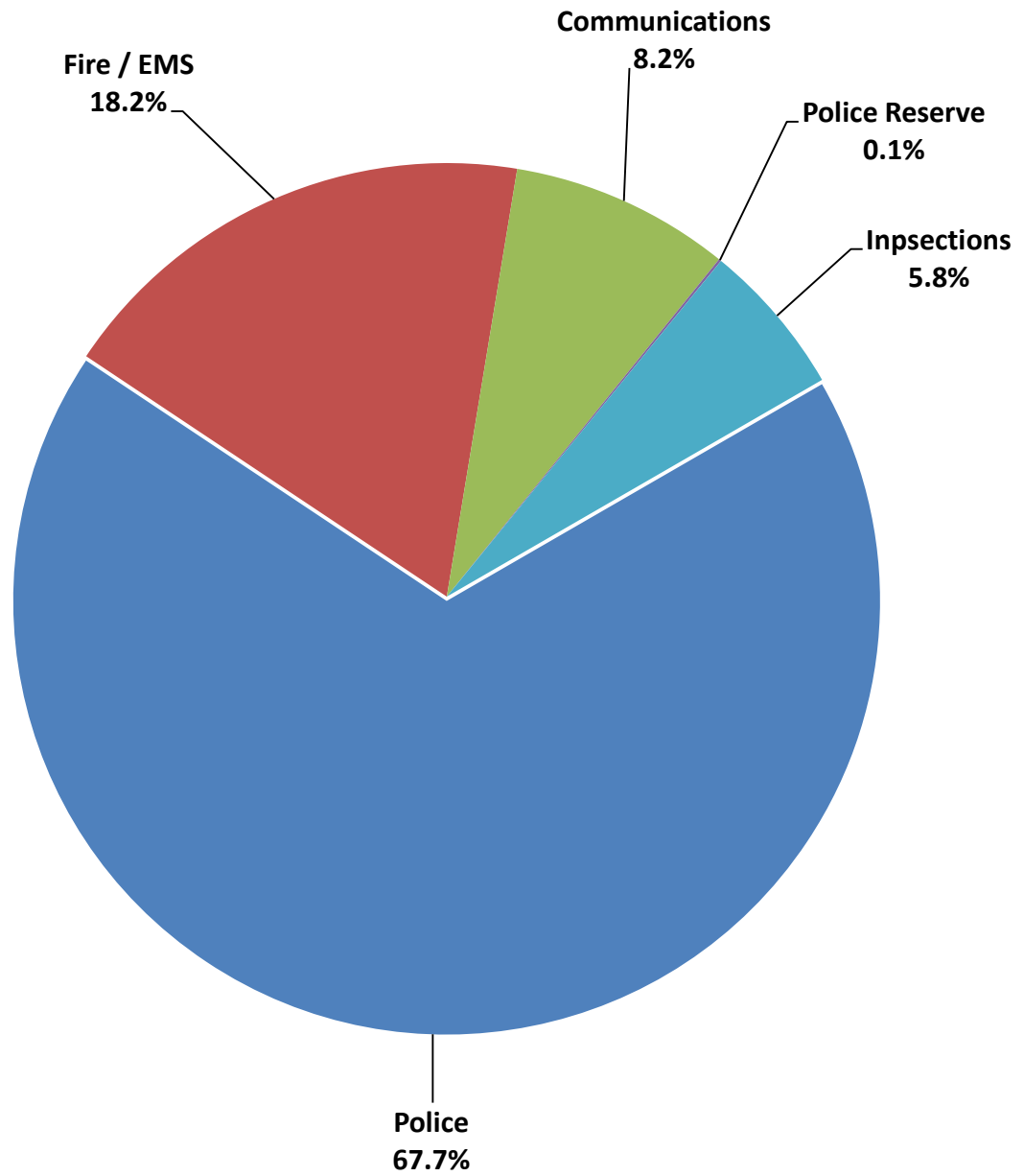
Communications

Police Reserves

Building Inspections

# CITY OF MEQUON

## 2018 Public Safety Expenditures Budget Percentages by Department



# Police

## Program Description

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

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

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

## FY2017 Accomplishments

- Hired an additional officer, bringing sworn staffing level to 39 officers
- Purchased a 2018 Ford Pursuit Interceptor Utility vehicle and a 2018 Chevy Tahoe to replace older high-mileage vehicles.
- Researched and developed a comprehensive policy and implemented body worn cameras in August, 2017.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Budgeted
<b>Sworn personnel per 1,000 population</b>	1.55	1.62	1.62	1.67	1.67
<b>Calls for Service</b>	24,337	26,920	27,720	30,500	32,000
<b>Part I Crimes reported</b>	154	158	217	222	230
<b>Clearance Rate</b>	52%	71%	71%	N/A	N/A
<b>Adult Arrests</b>	771	748	747	652	700
<b>Juvenile Arrests</b>	38	46	44	54	50
<b># of Citations Issued</b>	3,578	3,882	4,045	3,578	3,650
<b>Traffic Accidents</b>	562	582	671	510	550
<b># of Police Reserve hours worked</b>	2,233	2,285	2,082	2,025	2,050

## FY2018 Objectives

- Revise department policies with Lexipol policy service.
- Replace two high-mileage squad cars with newer models
- Provide Active Shooter situational training to interested City businesses.

## Staffing for FY2018

Positions FTE	2016 Actual	2017 Actual	2018 Budget
Chief of Police	1.0	1.0	1.0
Captain of Police	2.0	2.0	2.0
Sergeant of Police FT	7.0	7.0	7.0
Police Detectives FT	3.0	3.0	3.0
Police Officers FT	25.0	25.0	25.0
Record Clerks PT	.50	.50	.50
Exec. Secretary FT	1.0	1.0	1.0

### Estimated FY2018 Revenue

**\$250,300**

### Proposed FY2018 Budget

**\$5,441,670**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>235 Police</b>		5,093,427.38	4,913,863.11	5,142,431.00	5,441,670.00	5.8%
<b>70 SALARIES</b>						
110235 670101	Salaries	2,644,242.51	2,477,271.81	3,166,602.00	3,301,724.00	4.3%
110235 670103	Holiday	107,881.92	108,452.53	105,000.00	108,000.00	2.9%
110235 670104	Vacation	227,778.32	193,602.00	-	-	0.0%
110235 670105	Sick Pay	114,628.69	58,458.72	-	-	0.0%
110235 670106	Comp Time	113,594.39	119,662.99	-	85,000.00	0.0%
110235 670201	OverTime	123,051.28	121,795.21	85,000.00	100,000.00	17.6%
110235 670204	Paid Time Off	55,234.58	41,266.53	-	-	0.0%
110235 670205	Medical Leave	9,496.89	9,712.42	-	-	0.0%
110235 670301	Longevity	16,145.00	14,550.00	16,710.00	14,730.00	-11.8%
<b>Total</b>		<b>3,412,053.58</b>	<b>3,144,772.21</b>	<b>3,373,312.00</b>	<b>3,609,454.00</b>	<b>7.0%</b>
<b>73 FRINGE BENEFITS</b>						
110235 673101	Social Security	253,691.08	232,297.44	213,123.00	245,889.00	15.4%
110235 673102	Retirement	314,462.22	360,515.26	380,067.00	431,458.00	13.5%
110235 673103	Worker's Comp Insurance	119,759.12	130,754.81	117,929.00	87,083.00	-26.2%
110235 673104	Unemployment Compensation	-	-	-	-	0.0%
110235 673201	Health Insurance	684,122.90	706,532.81	691,284.00	730,814.00	5.7%
110235 673202	Dental Insurance	25,757.27	26,389.83	25,857.00	28,242.00	9.2%
110235 673203	Life Insurance	5,501.30	5,130.71	5,880.00	5,409.00	-8.0%
110235 673204	Long Term Disability	18,104.06	16,651.07	16,500.00	18,250.00	10.6%
<b>Total</b>		<b>1,421,397.95</b>	<b>1,478,271.93</b>	<b>1,450,640.00</b>	<b>1,547,145.00</b>	<b>6.7%</b>
<b>75 OTHER STAFF COSTS</b>						
110235 675101	Uniforms & Clothing	27,476.32	30,431.12	28,000.00	28,000.00	0.0%
110235 675301	Incentive	4,122.00	542.00	6,000.00	4,500.00	-25.0%
<b>Total</b>		<b>31,598.32</b>	<b>30,973.12</b>	<b>34,000.00</b>	<b>32,500.00</b>	<b>-4.4%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						

110235 680101	Office Supplies	6,460.42	6,815.81	6,500.00	6,500.00	0.0%
110235 680301	Work Supplies - Police	17,313.75	23,560.75	22,000.00	22,000.00	0.0%
110235 680402	Motor Fuels & Lubricant	50,454.75	50,307.63	60,000.00	60,000.00	0.0%
110235 680501	Memberships	1,035.00	1,350.00	1,200.00	1,200.00	0.0%
110235 680502	Printing/Publications	679.34	509.44	650.00	650.00	0.0%
110235 680503	Books & Periodicals	1,495.85	1,497.88	1,175.00	1,175.00	0.0%
110235 680504	Telephone services	21,719.63	23,877.74	25,500.00	22,000.00	-13.7%
110235 680505	Postage	1,370.40	1,048.27	1,500.00	1,500.00	0.0%
<b>Total</b>		<b>100,529.14</b>	<b>108,967.52</b>	<b>118,525.00</b>	<b>115,025.00</b>	<b>-3.0%</b>
<b>83 PURCHASED SERVICES</b>						
110235 683101	Consultants - General	-	34,500.00	23,000.00	-	-100.0%
110235 683201	Contracted Services - General	28,683.61	27,064.13	23,321.00	25,726.00	10.3%
110235 683202	Contracted Services - Maint.	28,166.00	30,166.00	33,439.00	28,378.00	-15.1%
110235 683401	Liability Insurance	1,029.00	947.00	18,751.00	16,000.00	-14.7%
110235 683402	Auto Insurance	12,469.46	12,728.61	12,083.00	12,772.00	5.7%
110235 683501	Training/Conferences	23,195.32	18,699.00	22,000.00	22,000.00	0.0%
110235 683601	Misc Service-Bonds	-	-	-	-	0.0%
110235 683702	Miscellaneous Services	5,729.88	4,867.78	6,000.00	5,750.00	-4.2%
<b>Total</b>		<b>99,273.27</b>	<b>128,972.52</b>	<b>138,594.00</b>	<b>110,626.00</b>	<b>-20.2%</b>
<b>86 FACILITY &amp; PLANT</b>						
110235 686550	M & R	22,776.95	14,618.31	22,000.00	21,000.00	-4.5%
<b>Total</b>		<b>22,776.95</b>	<b>14,618.31</b>	<b>22,000.00</b>	<b>21,000.00</b>	<b>-4.5%</b>
<b>88 EQUIPMENT / LEASES</b>						
110235 680401	Equip / Small Tools	-	380.00	-	-	0.0%
110235 688101	Photocopiers	5,438.17	6,487.50	5,000.00	5,500.00	10.0%
110235 688120	Rentals	360.00	420.00	360.00	420.00	16.7%
<b>Total</b>		<b>5,798.17</b>	<b>7,287.50</b>	<b>5,360.00</b>	<b>5,920.00</b>	<b>10.4%</b>

# Fire/EMS Department

## 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 systems allows for immediate response to medical emergencies by an Emergency Medical Technician with the availability of paramedic intervention for the most serious cases.

## FY2017 Accomplishments

- Completed training for all personnel in the new federally mandated NEMSIS 3 EMS data collection format. Quality assurance and quality improvement are ongoing.
- Worked with the Mequon Police to develop an active shooter response plan using all of the current national standards. Police and Fire have completed the first of three trainings scheduled in active shooter response.
- Migrated all inspection records to electronic format. All records are entered into the RMS Elite program for future use.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Projected	2017 Budgeted
<b>Total Calls</b>	1,730	1,917	2,123	2,123
<b>Fire calls answered</b>	469	496	442	445
<b>EMS Responses</b>	1,261	1,421	1,681	1,681
<b>Fire Inspections</b>	1,256	1,600	1,600	1,600
<b>Patient Transports</b>	888	968	1,162	1,162

## FY2018 Objectives

- Complete training for all personnel in the new federally mandated NEMSIS 3 EMS data collection format.
- Work with the Mequon police to develop an active shooter response plan using all the current national standards.
- Use electronic inspection records in the field to preform inspections.

## Staffing for FY2018

Positions (FTE)	2016 Actual	2017 Actual	2018 Budget
<b>Fire Chief</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.62	0.62	0.62
<b>Fire Fighter/EMTs Paid on Call</b>	60.00	65.00	65.00

### Estimated FY2018 Revenue

**\$811,000**

### Proposed FY2018 Budget

**\$1,466,740**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>236 Fire</b>		1,420,089.77	1,421,553.26	1,531,077.00	1,466,740.00	-4.2%
<b>70 SALARIES</b>						
110236 670101	Salaries	135,697.71	140,918.00	142,908.00	237,218.00	66.0%
110236 670102	Volunteers - Paid on Call	1,199.52	-	-	-	0.0%
110236 670104	Vacation	-	-	-	-	0.0%
110236 670105	Sick Pay	-	-	-	-	0.0%
110236 670106	Comp Time	-	-	-	-	0.0%
110236 670150	EMS Responder	217,940.39	202,552.63	255,850.00	217,000.00	-15.2%
110236 670151	Fire Calls	90,108.27	106,682.76	144,900.00	106,425.00	-26.6%
110236 670160	Station Work	45,215.78	40,378.09	51,000.00	33,000.00	-35.3%
110236 670161	Vehicle Inspection	23,162.95	22,596.82	20,966.00	20,966.00	0.0%
110236 670162	Staff Training	131,098.97	115,112.86	122,360.00	122,360.00	0.0%
110236 670163	Fire Inspections	6,868.58	8,322.40	13,200.00	9,900.00	-25.0%
110236 670164	Community Education	3,596.56	1,582.00	2,475.00	2,475.00	0.0%
110236 670171	First Responder POC	42,460.88	48,587.62	42,360.00	45,000.00	6.2%
110236 670172	Ambulance POC	82,497.38	85,116.37	63,540.00	63,540.00	0.0%
110236 670173	Paramedic POC	140,374.48	141,849.44	142,963.00	142,963.00	0.0%
110236 670201	OverTime	-	-	-	-	0.0%
110236 670204	Paid Time Off	14,237.47	11,427.08	-	-	0.0%
<b>Total</b>		<b>934,458.94</b>	<b>925,126.07</b>	<b>1,002,522.00</b>	<b>1,000,847.00</b>	<b>-0.2%</b>
<b>73 FRINGE BENEFITS</b>						
110236 673101	Social Security	71,103.49	70,363.20	77,387.00	71,886.00	-7.1%
110236 673102	Retirement	50,762.46	55,566.52	50,170.00	51,494.00	2.6%
110236 673103	Worker's Comp Insurance	54,069.31	51,080.98	45,000.00	36,810.00	-18.2%
110236 673104	Unemployment Compensation	132.96	-	-	-	0.0%



110236 673201	Health Insurance	22,922.74	23,407.68	73,457.00	22,864.00	-68.9%
110236 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110236 673203	Life Insurance	1,477.38	1,935.48	382.00	675.00	76.7%
110236 673204	Long Term Disability	668.01	634.37	600.00	700.00	16.7%
<b>Total</b>		<b>202,154.31</b>	<b>204,006.19</b>	<b>248,014.00</b>	<b>185,447.00</b>	<b>-25.2%</b>
<b>75 OTHER STAFF COSTS</b>						
110236 675101	Uniforms & Clothing	8,721.94	14,019.05	10,000.00	10,000.00	0.0%
<b>Total</b>		<b>8,721.94</b>	<b>14,019.05</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110236 680101	Office Supplies	1,549.57	613.43	2,000.00	1,750.00	-12.5%
110236 680301	Work Supplies-Fire	61,884.41	71,338.67	55,000.00	62,000.00	12.7%
110236 680402	Motor Fuels & Lubricant	18,691.51	21,529.74	24,550.00	24,011.00	-2.2%
110236 680501	Memberships	1,760.00	1,270.00	1,100.00	975.00	-11.4%
110236 680503	Books & Periodicals	2,458.23	1,588.75	1,500.00	1,500.00	0.0%
110236 680504	Telephone services	5,699.26	7,004.10	5,300.00	5,300.00	0.0%
110236 680505	Postage	328.03	227.59	400.00	400.00	0.0%
<b>Total</b>		<b>92,371.01</b>	<b>103,572.28</b>	<b>89,850.00</b>	<b>95,936.00</b>	<b>6.8%</b>
<b>83 PURCHASED SERVICES</b>						
110236 683101	Consultants - General	-	22,000.00	23,000.00	15,000.00	-34.8%
110236 683201	Contracted Services - General	52,658.87	49,715.04	52,680.00	52,680.00	0.0%
110236 683202	Contracted Services - Maint.	4,183.80	2,680.20	4,608.00	4,608.00	0.0%
110236 683401	Liability Insurance	1,299.35	1,299.35	1,300.00	1,300.00	0.0%
110236 683402	Auto Insurance	19,282.64	19,683.36	18,685.00	19,742.00	5.7%
110236 683501	Training/Conferences	21,728.13	22,276.42	10,950.00	10,950.00	0.0%
<b>Total</b>		<b>99,152.79</b>	<b>117,654.37</b>	<b>111,223.00</b>	<b>104,280.00</b>	<b>-6.2%</b>
<b>86 FACILITY &amp; PLANT</b>						
110236 686304	Sewer-E.S. Firehous	843.30	735.92	587.00	800.00	36.3%
110236 686404	Water-E.S. Firehous	1,024.92	887.95	751.00	1,000.00	33.2%
110236 686550	M & R	64,227.90	45,500.86	45,000.00	45,000.00	0.0%
<b>Total</b>		<b>66,096.12</b>	<b>47,124.73</b>	<b>46,338.00</b>	<b>46,800.00</b>	<b>1.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110236 680401	Equip / Small Tools	15,419.61	8,182.91	21,050.00	21,350.00	1.4%
110236 688101	Photocopiers	1,715.05	1,867.66	2,080.00	2,080.00	0.0%
<b>Total</b>		<b>17,134.66</b>	<b>10,050.57</b>	<b>23,130.00</b>	<b>23,430.00</b>	<b>1.3%</b>

# Communication Center

## Program Description

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

## FY2017 Accomplishments

- Initiated and completed a “re-boot” of Emergency Medical Dispatch services.
- All Communication Center staff was recertified in CPR training and attended Active Shooter training.
- Remolded Communication Center by adding ergonomically correct work stations and updated monitors and chairs.

## Key Performance Indicators

Activity	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Projected	Budgeted
<b>9-1-1- Calls processed</b>	2,461	3,047	3,268	3,045	3,100
<b>Calls for Service Processed</b>	24,337	26,920	27,720	30,500	32,000
<b>Non-emergency calls processed</b>	50,535	44,423	42,266	41,534	42,000

## FY2018 Objectives

- Work collaboratively with Ozaukee County to update the public safety radio system.
- Add a license to equip an additional dispatch console with Emergency Medical Dispatch capability.

## Staffing for FY2018

Positions (FTE)	2016	2017	2018
	Actual	Actual	Budget
<b>Telecommunicators</b>	8.5	8.5	8.5
<b>Supervisor</b>		1.0	1.0

### Estimated FY2018 Revenue

**\$0.00**

### Proposed FY2018 Budget

**\$660,025**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised		Percent Change
				Budget	2018 Adopted	
<b>237 Communications</b>		614,462.90	661,268.66	660,386.00	660,025.00	-0.1%
<b>70 SALARIES</b>						
110237 670101	Salaries	360,692.26	375,313.49	431,523.00	429,408.00	-0.5%
110237 670103	Holiday	12,118.46	12,701.09	11,000.00	12,000.00	9.1%
110237 670104	Vacation	-	-	-	-	0.0%
110237 670105	Sick Pay	-	-	-	-	0.0%
110237 670106	Comp Time	7,337.08	12,456.14	-	10,000.00	0.0%
110237 670201	OverTime	20,060.12	18,589.28	15,000.00	17,000.00	13.3%
110237 670204	Paid Time Off	35,738.05	37,641.99	-	-	0.0%
110237 670205	Medical Leave	-	4,188.32	-	-	0.0%
110237 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>435,945.97</b>	<b>460,890.31</b>	<b>457,523.00</b>	<b>468,408.00</b>	<b>2.4%</b>
<b>73 FRINGE BENEFITS</b>						
110237 673101	Social Security	32,143.62	34,111.89	30,778.00	31,786.00	3.3%
110237 673102	Retirement	28,753.13	31,580.19	29,305.00	29,573.00	0.9%
110237 673103	Worker's Comp Insurance	1,111.07	1,200.15	1,173.00	798.00	-32.0%
110237 673104	Unemployment Compensation	-	-	-	-	0.0%
110237 673201	Health Insurance	102,431.16	109,351.77	126,080.00	111,012.00	-12.0%
110237 673202	Dental Insurance	3,747.21	3,577.56	4,596.00	3,578.00	-22.1%
110237 673203	Life Insurance	901.19	991.70	1,031.00	1,055.00	2.3%
110237 673204	Long Term Disability	2,437.69	2,169.10	2,200.00	2,200.00	0.0%
<b>Total</b>		<b>171,525.07</b>	<b>182,982.36</b>	<b>195,163.00</b>	<b>180,002.00</b>	<b>-7.8%</b>
<b>75 OTHER STAFF COSTS</b>						
110237 675101	Uniforms & Clothing	3,105.00	4,320.05	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>3,105.00</b>	<b>4,320.05</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110237 680101	Office Supplies	984.23	1,102.91	800.00	800.00	0.0%

110237 680301	Work Supplies-Admin	418.11	396.75	500.00	500.00	0.0%
110237 680501	Memberships	-	-	-	150.00	0.0%
110237 680502	Printing/Publications	-	-	-	-	0.0%
110237 680503	Books & Periodicals	-	-	-	-	0.0%
110237 680504	Telephone services	-	-	-	-	0.0%
<b>Total</b>		<b>1,402.34</b>	<b>1,499.66</b>	<b>1,300.00</b>	<b>1,450.00</b>	<b>11.5%</b>
<b>83 PURCHASED SERVICES</b>						
110237 683101	Consultants - General	-	13.98	-	-	0.0%
110237 683201	Contracted Services - General	51.90	6,562.00	-	3,600.00	0.0%
110237 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110237 683501	Training/Conferences	1,789.02	3,961.90	1,400.00	1,565.00	11.8%
<b>Total</b>		<b>1,840.92</b>	<b>10,537.88</b>	<b>1,400.00</b>	<b>5,165.00</b>	<b>268.9%</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	643.60	1,038.40	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>643.60</b>	<b>1,038.40</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>

# Police Reserve

## Program Description

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

## FY2017 Accomplishments

- Worked collaboratively with multiple event coordinators and other county Police Reserves and sworn officers to manage over 60 event dates totaling approximately 2,000 volunteer hours.
- Trained staff in the following areas: Emergency Vehicle Operation and Control, Defense and Arrest Tactics – Cuffing and Escort Holds, DAAT – Baton and Cuffing Practice, CPR/AED Usage.
- Renewed Police Chaplain Program and added an additional chaplain.

## FY2018 Objectives

- Market and advertise the Police Reserve Program to increase staffing to 25 volunteers.
- Train all Police Reserve staff in Active Shooter situational training.
- Develop additional training programs that will better prepare the reserve officers for different situations that may be encountered while on duty.

## Staffing for FY2018

Positions	2016 Actual	2017 Actual	2018 Budget
Volunteers	25	23	25

### Estimated FY2018 Revenue

None

### Proposed FY2018 Budget

\$7,402



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>239 Police Reserve</b>		6,406.44	6,799.70	7,909.00	7,402.00	-6.4%
<b>70 SALARIES</b>						
110239 670102	Volunteers - Paid on Call	1,645.00	1,370.00	1,500.00	1,500.00	0.0%
<b>Total</b>		<b>1,645.00</b>	<b>1,370.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110239 673101	Social Security	-	-	-	-	0.0%
110239 673103	Worker's Comp Insurance	59.16	60.18	59.00	52.00	-11.9%
110239 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>59.16</b>	<b>60.18</b>	<b>59.00</b>	<b>52.00</b>	<b>-11.9%</b>
<b>75 OTHER STAFF COSTS</b>						
110239 675101	Uniforms & Clothing	935.20	1,240.00	1,600.00	1,500.00	-6.3%
<b>Total</b>		<b>935.20</b>	<b>1,240.00</b>	<b>1,600.00</b>	<b>1,500.00</b>	<b>-6.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110239 680301	Work Supplies-Admin	3,078.84	3,189.40	2,500.00	2,500.00	0.0%
110239 680402	Motor Fuels & Lubricant	140.18	70.37	500.00	200.00	-60.0%
110239 680502	Printing/Publications	-	-	200.00	100.00	-50.0%
110239 680504	Telephone services	334.04	400.00	400.00	400.00	0.0%
<b>Total</b>		<b>3,553.06</b>	<b>3,659.77</b>	<b>3,600.00</b>	<b>3,200.00</b>	<b>-11.1%</b>
<b>83 PURCHASED SERVICES</b>						
110239 683501	Training/Conferences	182.40	92.20	400.00	400.00	0.0%
<b>Total</b>		<b>182.40</b>	<b>92.20</b>	<b>400.00</b>	<b>400.00</b>	<b>0.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110239 686550	M & R	31.62	377.55	750.00	750.00	0.0%
<b>Total</b>		<b>31.62</b>	<b>377.55</b>	<b>750.00</b>	<b>750.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110239 680401	Equip / Small Tools	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Community Development: Inspection Division

## Program Description

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

## FY2017 Accomplishments

- The Inspection Division met its objective of a 10-day turnaround for plan review of submittals and worked with applicants to achieve compliance with Federal, State and local requirements.
- Perform professional inspections within two workdays of request for the completed work. The quality and completeness of inspections prevents violations of appropriate and applicable codes.
- The Inspection Division met this objective 100% of the time for inspections for life/safety compliance.
- Require and enforce erosion control for single family home construction so as to meet NR216 requirements..

## Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<b>Construction Inspections</b>					
<b>Permits Issued</b>					
<b>-Building</b>	745	780	531	936	750
<b>-Electrical</b>	980	964	663	993	900
<b>-Plumbing</b>	1,008	992	632	875	876
<b>-HVAC</b>	578	596	600	591	600
<b>-Wells</b>	18	11	30	2	16
<b>-Architectural Board</b>	127	137	127	145	135
<b>-Occupancy Final/Temp</b>	175	183	104	179	160
<b>-Permits Processed</b>	3,978	3,918	3,607	3,834	3,840
<b>Permit Fees Collected</b>	\$869,248	\$645,775	\$679,825	\$875,560	\$843,500
<b>Construction Valuation</b>					
<b>New Homes</b>	65	44	47	60	55
<b>Valuation for Homes</b>	\$31,521,203	\$23,513,208	\$25,214,903	\$28,264,672	\$27,128,496
<b>New Commercial (New &amp; Additions)</b>	60	81	64	82	72
<b>Valuation Commercial</b>	\$25,470,774	\$23,850,469	\$33,017,000	\$23,178,517	\$26,379,190

## FY2018 Objectives

- Perform plan reviews for compliance with Federal, State and local requirements within 10 working days of receipt.
- Enforce erosion control for single family home construction so as to meet NR216 requirements.
- Continue to inform and educate builders so as 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 Munis software and technology equipment upgrades for field inspections.

## Staffing for FY2018

Positions (FTE)	2016 Actual	2017 Actual	2018 Budget
<b>Building Inspector</b>	2.00	2.00	2.00
<b>Electrical Inspector</b>	.50	.50	.50
<b>Administrative Secretary</b>	1.00	1.00	1.00
<b>Plan Review (Contract)</b>	X	X	X
<b>Health Inspector (Contract)</b>	.50	.50	.50
<b>Building Inspections Supervisor</b>	1.00	0.00	1.00

### Estimated FY2018 Revenue

**\$843,500**

### Adopted FY2018 Budget

**\$463,391**





## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>244 Inspections</b>		387,768.65	461,651.97	469,049.00	463,391.00	-1.2%
<b>70 SALARIES</b>						
110244 670101	Salaries	212,832.33	258,718.20	285,364.00	285,333.00	0.0%
110244 670104	Vacation	-	-	-	-	0.0%
110244 670105	Sick Pay	-	-	-	-	0.0%
110244 670106	Comp Time	2,620.32	56.20	-	-	0.0%
110244 670201	OverTime	4,937.46	-	4,500.00	2,500.00	-44.4%
110244 670204	Paid Time Off	17,538.58	23,779.64	-	-	0.0%
110244 670205	Medical Leave	1,336.00	2,308.20	-	-	0.0%
110244 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>239,264.69</b>	<b>284,862.24</b>	<b>289,864.00</b>	<b>287,833.00</b>	<b>-0.7%</b>
<b>73 FRINGE BENEFITS</b>						
110244 673101	Social Security	17,128.39	20,499.76	20,309.00	20,261.00	-0.2%
110244 673102	Retirement	15,506.47	19,154.44	19,405.00	19,117.00	-1.5%
110244 673103	Worker's Comp Insurance	8,468.39	9,706.24	9,483.00	8,527.00	-10.1%
110244 673104	Unemployment Compensation	-	-	-	-	0.0%
110244 673201	Health Insurance	77,844.93	97,256.48	96,521.00	99,943.00	3.5%
110244 673202	Dental Insurance	3,228.48	3,228.48	3,229.00	3,229.00	0.0%
110244 673203	Life Insurance	805.32	944.76	816.00	944.00	15.7%
110244 673204	Long Term Disability	1,263.96	1,251.97	1,150.00	1,475.00	28.3%
<b>Total</b>		<b>124,245.94</b>	<b>152,042.13</b>	<b>150,913.00</b>	<b>153,496.00</b>	<b>1.7%</b>
<b>75 OTHER STAFF COSTS</b>						
110244 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>						
110244 680101	Office Supplies	485.39	876.23	750.00	450.00	-40.0%
110244 680301	Work Supplies-Admin	2,616.74	2,750.10	2,500.00	2,500.00	0.0%

110244 680501	Memberships	1,326.00	740.00	1,000.00	1,000.00	0.0%
110244 680503	Books & Periodicals	23.00	481.00	200.00	200.00	0.0%
110244 680504	Telephone services	1,038.40	1,303.00	1,500.00	1,500.00	0.0%
110244 680505	Postage	1,306.03	1,480.39	1,800.00	1,500.00	-16.7%
<b>Total</b>		<b>6,795.56</b>	<b>7,630.72</b>	<b>7,750.00</b>	<b>7,150.00</b>	<b>-7.7%</b>
<b>83 PURCHASED SERVICES</b>						
110244 683101	Consultants - General	-	-	-	-	0.0%
110244 683201	Contracted Services - General	12,720.00	10,726.00	15,700.00	7,000.00	-55.4%
110244 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110244 683402	Auto Insurance	2,313.71	2,361.79	2,242.00	2,442.00	8.9%
110244 683501	Training/Conferences	1,215.00	2,855.71	1,000.00	3,890.00	289.0%
110244 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>16,248.71</b>	<b>15,943.50</b>	<b>18,942.00</b>	<b>13,332.00</b>	<b>-29.6%</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	178.75	138.38	200.00	200.00	0.0%
<b>Total</b>		<b>178.75</b>	<b>138.38</b>	<b>200.00</b>	<b>200.00</b>	<b>0.0%</b>

# Public Works

Building Maintenance

Fleet Maintenance

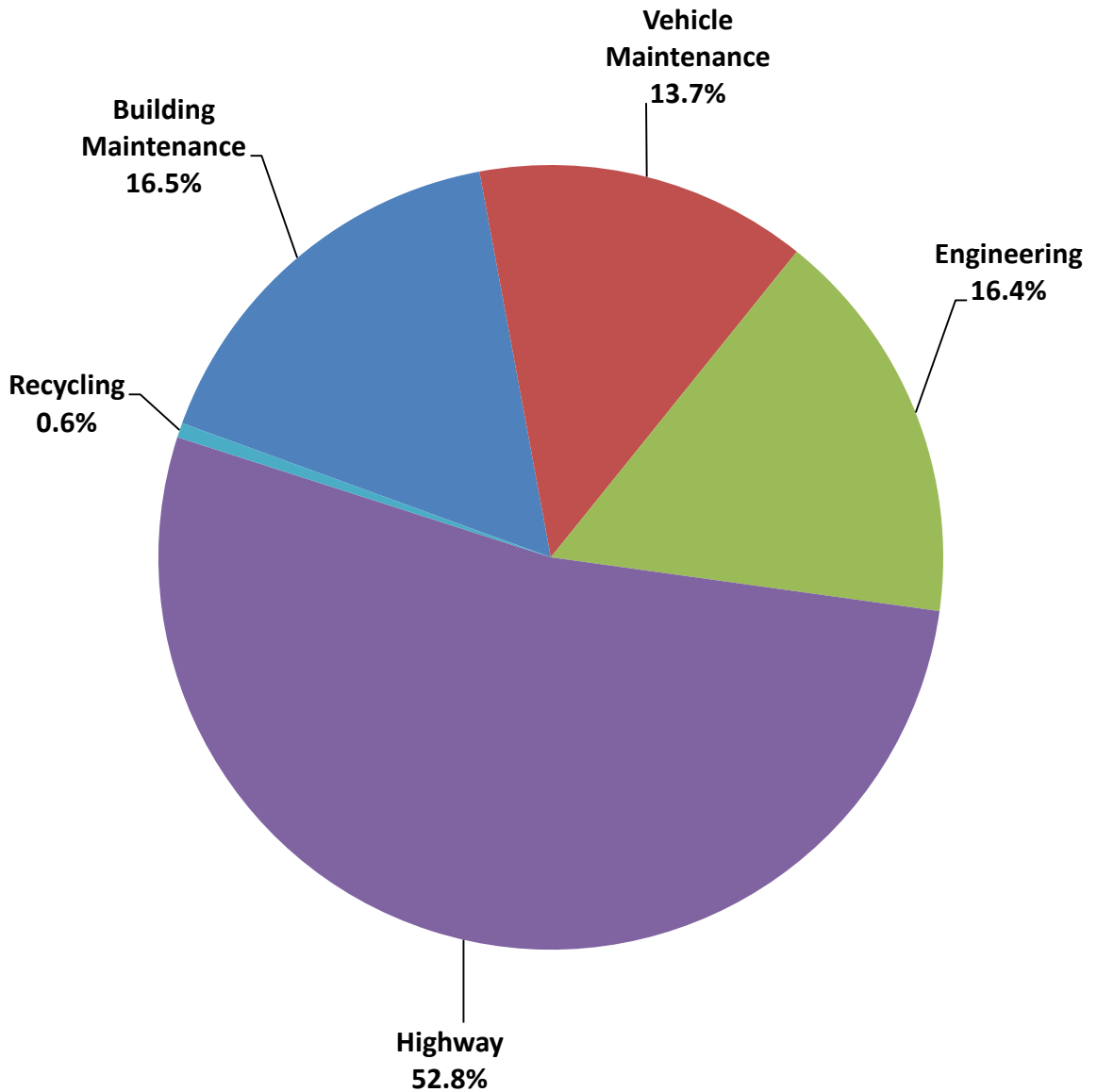
Engineering

Highway

Recycling/Landfill

# CITY OF MEQUON

## 2018 Public Works Expenditures Budget Percentages by Department



# Building Maintenance

## Program Description

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

## FY2017 Accomplishments

- Completed all repairs possible with City Staff. Utilized contractors when needed. All Utilities were monitored monthly. Replaced the onsite generator at the Safety Building.
- Implemented ideas provided by energy audit when and where possible. One idea provided by the energy audit was to replace light bulbs with high efficiency bulbs.
- CIP Schedule updated yearly, based on the needs of the City. Initiated a comprehensive facility study to focus on critical needs of the different facilities.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Budgeted
<b>Work Orders</b>	3405	4123	3872	3000	3500
<b>Number of City Facilities</b>	14	14	13	13	12
<b>Facilities with Janitorial Service</b>	4	4	4	3	3
<b>Street Lights Repaired</b>	49	47	31	23	30
<b>Pool Open %</b>	100%	100%	100%	100%	100%
<b>Oversee Capital Projects</b>	10	3	1	3	

## FY2018 Objectives

- Continue to provide cost effective building maintenance and monitor utilities.
- Continue City wide energy audit and to implement several of the recommendations depending on capital available.
- Implement facility study and complete one to two of the recommendations depending on available funding.
- Continue to update building maintenance schedules and train staff.

## Staffing for FY2018

Positions (FTE)	2016 Actual	2017 Actual	2018 Budget
<b>Building Superintendent</b>	1.00	1.00	0.00
<b>Building Foreman</b>	1.00	1.00	1.00
<b>Park &amp; Building Maintenance Worker</b>	2.00	2.00	2.00
<b>Custodian PT</b>	1.00	1.00	1.00

### **Proposed FY2018 Budget**

**\$611,517**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised		Percent Change
				Budget	2018 Adopted	
<b>326 Building Maintenance</b>		736,240.13	644,133.08	738,699.00	611,517.00	-17.2%
<b>70 SALARIES</b>						
110326 670101	Salaries	238,512.97	174,839.25	279,038.00	191,291.00	-31.4%
110326 670104	Vacation	-	-	-	-	0.0%
110326 670105	Sick Pay	-	-	-	-	0.0%
110326 670106	Comp Time	1,140.40	2,247.34	-	-	0.0%
110326 670201	OverTime	1,960.82	468.32	3,000.00	3,000.00	0.0%
110326 670204	Paid Time Off	28,454.49	22,313.79	-	-	0.0%
110326 670205	Medical Leave	-	-	-	-	0.0%
110326 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>270,068.68</b>	<b>199,868.70</b>	<b>282,038.00</b>	<b>194,291.00</b>	<b>-31.1%</b>
<b>73 FRINGE BENEFITS</b>						
110326 673101	Social Security	19,671.54	14,178.72	20,169.00	13,808.00	-31.5%
110326 673102	Retirement	17,642.14	12,421.46	18,973.00	12,817.00	-32.4%
110326 673103	Worker's Comp Insurance	14,465.96	11,042.82	10,789.00	5,289.00	-51.0%
110326 673104	Unemployment Compensation	-	-	-	-	0.0%
110326 673201	Health Insurance	71,192.48	63,832.72	77,181.00	54,982.00	-28.8%
110326 673202	Dental Insurance	3,148.47	1,791.19	3,403.00	2,385.00	-29.9%
110326 673203	Life Insurance	1,247.10	1,039.09	1,268.00	914.00	-27.9%
110326 673204	Long Term Disability	1,252.56	979.30	1,200.00	750.00	-37.5%
<b>Total</b>		<b>128,620.25</b>	<b>105,285.30</b>	<b>132,983.00</b>	<b>90,945.00</b>	<b>-31.6%</b>
<b>75 OTHER STAFF COSTS</b>						
110326 675101	Uniforms & Clothing	1,207.50	862.50	1,380.00	1,035.00	-25.0%
<b>Total</b>		<b>1,207.50</b>	<b>862.50</b>	<b>1,380.00</b>	<b>1,035.00</b>	<b>-25.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110326 680201	Janitor Supp-City Bldgs	5,818.59	6,474.12	11,000.00	11,000.00	0.0%
110326 680202	Janitor Supp-Safety Bld	3,356.27	1,826.80	-	-	0.0%

110326 680203	Janitor Supp-DPW Bldgs	1,967.64	1,360.65	-	-	0.0%
110326 680302	Work Supp-City Bldgs	7,546.54	6,148.56	9,250.00	9,000.00	-2.7%
110326 680303	Work Supp-Safety Bldg	5,002.62	3,456.32	6,500.00	6,500.00	0.0%
110326 680304	Work Supp-DPW Bldgs	2,543.14	2,203.50	3,000.00	3,000.00	0.0%
110326 680501	Memberships	-	-	-	-	0.0%
110326 680503	Books & Periodicals	-	-	-	-	0.0%
110326 680504	Telephone services	2,609.74	4,879.09	3,000.00	3,000.00	0.0%
110326 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>28,844.54</b>	<b>26,349.04</b>	<b>32,750.00</b>	<b>32,500.00</b>	<b>-0.8%</b>
<b>83 PURCHASED SERVICES</b>						
110326 683201	Contracted Services - General	39,065.99	45,658.61	40,376.00	41,054.00	1.7%
110326 683401	Liability Insurance	-	-	-	-	0.0%
110326 683402	Auto Insurance	2,570.67	2,624.10	2,491.00	2,692.00	8.1%
110326 683501	Training/Conferences	-	40.00	-	-	0.0%
<b>Total</b>		<b>41,636.66</b>	<b>48,322.71</b>	<b>42,867.00</b>	<b>43,746.00</b>	<b>2.1%</b>
<b>86 FACILITY &amp; PLANT</b>						
110326 686101	Electric - City Hall	43,210.14	42,619.86	44,100.00	44,000.00	-0.2%
110326 686102	Electric - Safety Bldg	66,513.77	61,959.07	62,650.00	64,500.00	3.0%
110326 686103	Electric - E.S. Firehouse	18,537.89	18,850.99	17,000.00	19,500.00	14.7%
110326 686104	Electric - 6330 W Mequon	-	-	-	-	0.0%
110326 686105	Electric - Green Bay Shop	1,040.78	932.19	1,100.00	-	-100.0%
110326 686106	Electric - Highway Bldg	16,727.60	34,713.18	16,000.00	28,250.00	76.6%
110326 686107	Electric - 6300 W Mequon	9,275.94	7,014.25	11,100.00	-	-100.0%
110326 686112	Electric - Logemann Ctr.	5,784.67	1,355.05	-	700.00	0.0%
110326 686150	Electric - Sirens	-	-	-	-	0.0%
110326 686201	Gas-City Hall	8,859.20	7,936.25	8,000.00	8,500.00	6.3%
110326 686202	Gas-Safety Bldg	19,671.45	19,403.95	19,900.00	20,500.00	3.0%
110326 686203	Gas-E.S. Firehouse	2,809.10	2,921.88	3,500.00	3,750.00	7.1%
110326 686204	Gas-6330 W Mequon Rd	-	-	-	-	0.0%
110326 686205	Gas-6300 W Mequon Rd	4,722.48	4,573.10	5,300.00	-	-100.0%
110326 686206	Gas-Green Bay Shop	2,081.89	2,603.26	2,000.00	-	-100.0%
110326 686207	Gas-Highway Bldg	10,352.28	19,678.93	11,200.00	21,000.00	87.5%
110326 686212	Gas-Logemann Ctr	4,315.53	(515.36)	-	-	0.0%
110326 686301	Sewer-City Hall	630.03	832.24	1,320.00	900.00	-31.8%

110326 686302	Sewer-Safety Bldg	3,608.36	1,338.47	2,440.00	1,500.00	-38.5%
110326 686308	Sewer-Logemann Ctr.	84.92	34.80	-	-	0.0%
110326 686401	Water-City Hall	1,664.59	1,806.59	2,403.00	1,900.00	-20.9%
110326 686402	Water-Safety Bldg	5,048.83	2,846.60	3,668.00	3,000.00	-18.2%
110326 686408	Water-Logemann Ctr.	415.99	345.15	-	-	0.0%
110326 686501	M & R - City Bldgs	11,419.79	13,230.51	8,000.00	8,000.00	0.0%
110326 686502	M & R - Safety Bldg	16,312.39	12,022.00	18,000.00	17,000.00	-5.6%
110326 686503	M & R - DPW Bldgs	8,166.18	6,250.00	5,000.00	5,000.00	0.0%
110326 686504	M & R Logemen Center	3,007.55	-	3,000.00	-	-100.0%
110326 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>264,261.35</b>	<b>262,752.96</b>	<b>245,681.00</b>	<b>248,000.00</b>	<b>0.9%</b>
<b>88 EQUIPMENT / LEASES</b>						
110326 680401	Equip / Small Tools	1,601.15	691.87	1,000.00	1,000.00	0.0%
110326 688120	Rentals	-	-	-	-	0.0%
<b>Total</b>		<b>1,601.15</b>	<b>691.87</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>



# Fleet Maintenance

## Program Description

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

## FY2017 Accomplishments

- Provided cost effective vehicle and equipment repairs for all departments. Processed between 900-950 repairs and preventive maintenance services for all departments, not including unrecorded repairs. Most repairs take longer than 3 hours.
- Able to purchase a replacement hwy. section patrol plow truck, brush chipper, chipper truck, 2 city hall cars (old police units), truck mounted pre wet ice control system, and a walk behind paint striper.
- Monitored and utilized resources to more accurately estimate fuel usage and prices. Unleaded and diesel engine usage is on track to be under the original estimate. Fuel prices have been lower than the projected estimated ranges.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Budgeted
<b>Equipment in Fleet</b>	340+	340+	340+	340+	340+
<b>Repair Operations</b>	890	1068	850	900 to 950	900 to 1000

## FY2018 Objectives

- Provide cost effective vehicle and equipment repairs for all departments.
- Improve customer informational feedback to all departments.
- Manage the DPW equipment replacement fund within the annual budget appropriation.
- Utilize resources to estimate fuel usage and prices. For 2017, Public Works expects to use about 14,000 gallons of unleaded gasoline, and about 32,000 gallons of clear diesel fuel, based on yearly averages. Budget is based on estimate of \$2.33per gallon for unleaded and \$2.75 for diesel fuel based on US Energy Information Administration outlook. Staff will investigate fuel saving strategies to minimize effect of rising fuel costs.

## Staffing for FY2018

Positions (FTE)	2016 Actual	2017 Actual	2018 Budget
<b>Chief Mechanic</b>	1.00	1.00	1.00
<b>Mechanic</b>	2.00	2.00	2.00
<b>Maintenance Intern/Apprentice (PT)</b>	0.00	0.00	0.00

### Estimated FY2018 Revenue

None

### Proposed FY2018 Budget

\$506,707



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised		Percent Change
				Budget	2018 Adopted	
<b>355 Fleet Services</b>		490,947.24	520,900.93	527,952.00	506,707.00	-4.0%
<b>70 SALARIES</b>						
110355 670101	Salaries	167,974.34	164,452.90	191,169.00	189,441.00	-0.9%
110355 670104	Vacation	-	-	-	-	0.0%
110355 670105	Sick Pay	-	-	-	-	0.0%
110355 670106	Comp Time	-	-	-	-	0.0%
110355 670201	OverTime	5,865.46	2,721.01	3,200.00	3,200.00	0.0%
110355 670204	Paid Time Off	18,925.09	21,332.86	-	-	0.0%
110355 670205	Medical Leave	5,142.98	-	-	-	0.0%
110355 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>197,907.87</b>	<b>188,506.77</b>	<b>194,369.00</b>	<b>192,641.00</b>	<b>-0.9%</b>
<b>73 FRINGE BENEFITS</b>						
110355 673101	Social Security	14,283.48	13,565.16	13,651.00	13,554.00	-0.7%
110355 673102	Retirement	13,137.54	12,889.08	12,999.00	12,693.00	-2.4%
110355 673103	Worker's Comp Insurance	9,571.44	7,573.50	7,399.00	6,635.00	-10.3%
110355 673104	Unemployment Compensation	-	-	-	-	0.0%
110355 673201	Health Insurance	68,627.63	69,695.82	70,371.00	68,592.00	-2.5%
110355 673202	Dental Insurance	2,035.92	2,035.92	2,036.00	2,036.00	0.0%
110355 673203	Life Insurance	692.15	737.08	748.00	751.00	0.4%
110355 673204	Long Term Disability	1,274.49	1,120.43	1,150.00	1,150.00	0.0%
<b>Total</b>		<b>109,622.65</b>	<b>107,616.99</b>	<b>108,354.00</b>	<b>105,411.00</b>	<b>-2.7%</b>
<b>75 OTHER STAFF COSTS</b>						
110355 675101	Uniforms & Clothing	1,035.00	1,035.00	1,035.00	1,035.00	0.0%
110355 675102	Tool Allowance	450.00	450.00	450.00	450.00	0.0%
<b>Total</b>		<b>1,485.00</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110355 680101	Office Supplies	278.75	304.93	300.00	300.00	0.0%

110355 680301	Work Supplies	75,374.14	78,161.09	79,350.00	77,000.00	-3.0%
110355 680402	Motor Fuels & Lubricant	89,704.44	121,900.00	121,375.00	111,228.00	-8.4%
110355 680504	Telephone services	7.07	93.95	50.00	100.00	100.0%
110355 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>165,364.40</b>	<b>200,459.97</b>	<b>201,075.00</b>	<b>188,628.00</b>	<b>-6.2%</b>
<b>83 PURCHASED SERVICES</b>						
110355 683402	Auto Insurance	1,928.78	1,968.86	1,869.00	2,042.00	9.3%
<b>Total</b>		<b>1,928.78</b>	<b>1,968.86</b>	<b>1,869.00</b>	<b>2,042.00</b>	<b>9.3%</b>
<b>86 FACILITY &amp; PLANT</b>						
110355 686303	Sewer - DPW bldgs	242.64	497.56	350.00	-	-100.0%
110355 686403	Water - DPW bldgs	570.11	776.38	800.00	-	-100.0%
110355 686550	M & R	11,489.94	16,605.41	16,650.00	14,000.00	-15.9%
<b>Total</b>		<b>12,302.69</b>	<b>17,879.35</b>	<b>17,800.00</b>	<b>14,000.00</b>	<b>-21.3%</b>
<b>88 EQUIPMENT / LEASES</b>						
110355 680401	Equip / Small tools	2,335.85	2,983.99	3,000.00	2,500.00	-16.7%
<b>Total</b>		<b>2,335.85</b>	<b>2,983.99</b>	<b>3,000.00</b>	<b>2,500.00</b>	<b>-16.7%</b>

# Engineering

## Program Description

The Engineering department administers all consultant and construction contracts, and associated studies/analysis, for City capital improvement projects, infrastructure, and facilities. Administers and maintains the City transportation improvement plan program, annual road evaluation and improvement program. Also manages the City’s storm water management plan including compliance with the WDNR NR216 permit, the MMSD Chapter 13 and other applicable State and Federal requirements. Provides Plan Commission support and developer plan consulting, reviews, and construction inspections. Provides local drainage inspection and consulting services to residents, manages City infrastructure mapping and asset tracking, and provides land and building improvement consulting and review.

## FY2017 Accomplishments

- Managed the design, implementation, and or construction of approximately \$2.3 million in subdivision roads, arterial roads, bridge projects, and sanitary sewer projects. Including a portion of Freistadt Road, Green Bay Road, Charter Mall, Solar Heights Subdivision and the Westwood of Mequon Subdivision. New roads were installed in the Highlander Estates and Enclave at Mequon Preserve Subdivisions
- Continued locating infrastructure with the departments GPS equipment
- Coordinated with Ozaukee County crews to complete the drainage capital improvement program work for the Pines/Haddonstone subdivisions.
- Implemented a Capital Improvement Plan to help facilitate remediation for the outstanding drainage complaints and presented it to the Public Works Committee. Presentation included resident correspondence, field inspection, survey and analysis of outstanding drainage issues. An inventory of the location and condition of existing roadway culverts progressed to 25-30% completion.

## Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budgeted
<b>Development Plan Reviews</b>	35	50	37	30	40
<b>Right-of-way permits issued</b>	266	180	167	180	180
<b>Number of Fill Permits Issued</b>	20	22	17	8	15
<b>Number of Erosion Control Permits Inspected</b>	26	18	24	15	20
<b>Pond Certifications</b>	17	14	19	29	28
<b>Drainage complaints received and inspected</b>	43	61	42	45	45
<b>Publicly Bid Projects</b>	5	11	7	6	10
<b>Designed Drainage Improvement Project</b>	37	75	0	0	65
<b>ROADS</b>					
<b>Miles of Subdivision Roads</b>	140.16	141.51	141.51	142.59	143.09

<b>Miles of Arterial Roads</b>	68.33	68.33	68.33	68.33	68.33
<b>Miles of Roads Crack Sealed</b>	110.00	36.38	67.35	26.85	60.00
<b>Miles of Road GSB-88</b>	10.00	8.59	22.40	21.05	20.00
<b>Miles of Roads Seal Coated</b>	5.00	3.92	0.00	0.00	0.00
<b>Miles of Roads Milled or Wedged and Overlay</b>	0.86	5.90	4.15	0.47	1.60
<b>Miles of Roads Pulverized &amp; Paved</b>	5.10	5.88	5.06	6.82	4.25
<b>Percentage of Roadways Inspected</b>	100%	100%	100%	100%	100%

### FY2018 Objectives

- Provide active input and support to MMSD for incorporation/compliance with the 2050 Facilities Plan and participation with the various related subcommittees and programs. Input includes but is not limited to the anticipated sewage on a yearly basis.
- Continue to collect and update City's infrastructure data and incorporate into GIS. For 2018 complete the city's storm sewer and any additional infrastructure added throughout the year.
- Continue to administer the City's drainage policy & make any policy change recommendations. Continue to inventory at least 20% of the location and condition of the City's culvert network to identify immediate and future drainage needs.

### Staffing for FY2018

Positions (FTE)	2016 Actual	2017 Actual	2018 Budget
<b>DPW/City Engineer</b>	.50	.50	.50
<b>Deputy Director of Engineering</b>	0.00	1.00	0.00
<b>Assistant City Engineer</b>	0.00	0.00	1.00
<b>Deputy DPW/Asst City Engineer</b>	1.00	1.00	0.00
<b>Engineering Services Manager</b>	1.00	1.00	0.00
<b>Staff Engineer (vacant)</b>	0.00	0.00	0.00
<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>	1.00	1.00	1.00
<b>Administrative Secretary</b>	1.00	1.00	1.00
<b>Summer LTE</b>	2.00	2.00	2.00

**Estimated FY2018 Revenue**  
**\$80,000**

**Proposed FY2018 Budget**  
**\$607,023**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised		Percent Change
				Budget	2018 Adopted	
<b>358 Engineering</b>		744,271.65	612,432.69	662,446.00	607,023.00	-8.4%
<b>70 SALARIES</b>						
110358 670101	Salaries	394,047.62	292,657.20	358,337.00	367,534.00	2.6%
110358 670104	Vacation	-	-	-	-	0.0%
110358 670105	Sick Pay	-	-	-	-	0.0%
110358 670106	Comp Time	55.10	11.19	-	-	0.0%
110358 670201	OverTime	1,866.84	1,545.50	1,000.00	1,000.00	0.0%
110358 670204	Paid Time Off	49,864.71	37,667.70	-	-	0.0%
110358 670205	Medical Leave	5,832.82	5,661.30	-	-	0.0%
110358 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>451,667.09</b>	<b>337,542.89</b>	<b>359,337.00</b>	<b>368,534.00</b>	<b>2.6%</b>
<b>73 FRINGE BENEFITS</b>						
110358 673101	Social Security	32,633.05	24,514.70	25,770.00	26,686.00	3.6%
110358 673102	Retirement	29,048.60	22,128.86	23,925.00	24,205.00	1.2%
110358 673103	Worker's Comp Insurance	19,764.47	14,576.52	14,241.00	12,418.00	-12.8%
110358 673104	Unemployment Compensation	-	-	-	-	0.0%
110358 673201	Health Insurance	115,184.99	79,419.06	93,149.00	78,982.00	-15.2%
110358 673202	Dental Insurance	3,577.51	2,936.54	2,674.00	2,929.00	9.5%
110358 673203	Life Insurance	1,336.55	1,210.09	1,175.00	1,242.00	5.7%
110358 673204	Long Term Disability	2,828.80	2,699.02	3,000.00	3,150.00	5.0%
<b>Total</b>		<b>204,373.97</b>	<b>147,484.79</b>	<b>163,934.00</b>	<b>149,612.00</b>	<b>-8.7%</b>
<b>75 OTHER STAFF COSTS</b>						
110358 675101	Uniforms & Clothing	1,035.00	1,035.00	1,035.00	1,035.00	0.0%
<b>Total</b>		<b>1,035.00</b>	<b>1,035.00</b>	<b>1,035.00</b>	<b>1,035.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110358 680101	Office Supplies	216.17	550.04	1,000.00	750.00	-25.0%
110358 680103	Office Supp- Copier Equ	-	-	-	-	0.0%

110358 680301	Work Supplies-Admin	488.12	939.35	1,000.00	750.00	-25.0%
110358 680501	Memberships	980.00	700.00	700.00	700.00	0.0%
110358 680502	Printing/Publications	-	-	-	-	0.0%
110358 680503	Books & Periodicals	-	-	-	-	0.0%
110358 680504	Telephone services	2,519.63	2,149.59	2,400.00	2,400.00	0.0%
110358 680505	Postage	1,217.27	864.90	800.00	800.00	0.0%
<b>Total</b>		<b>5,421.19</b>	<b>5,203.88</b>	<b>5,900.00</b>	<b>5,400.00</b>	<b>-8.5%</b>
<b>83 PURCHASED SERVICES</b>						
110358 683101	Consultants - General	13,256.00	12,313.75	11,000.00	11,000.00	0.0%
110358 683102	Consultants - Plan Comm Suprt	52,415.48	89,995.85	100,000.00	50,000.00	-50.0%
110358 683201	Contracted Services - General	6,765.91	10,705.13	10,000.00	10,000.00	0.0%
110358 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110358 683402	Auto Insurance	2,827.64	2,886.40	2,740.00	2,942.00	7.4%
110358 683501	Training/Conferences	1,118.96	605.00	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>76,383.99</b>	<b>116,506.13</b>	<b>126,240.00</b>	<b>76,442.00</b>	<b>-39.4%</b>
<b>86 FACILITY &amp; PLANT</b>						
110358 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110358 680401	Equip / Small Tools	695.16	660.00	500.00	500.00	0.0%
110358 688101	Photocopiers	4,695.25	4,000.00	5,500.00	5,500.00	0.0%
<b>Total</b>		<b>5,390.41</b>	<b>4,660.00</b>	<b>6,000.00</b>	<b>6,000.00</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.)

## FY2017 Accomplishments

- Maintained safe service levels for winter snowplowing and road maintenance to meet all conditions. Provided adequate snow/ice removal services despite shortage of personnel and large, frequent storm events. Multiple DPW divisions contributed to snow control operations through inter-divisional personnel sharing with 12 snow events throughout the year.
- Completed 12 of the 44 projects of drainage complaints.
- Accomplished significant storm sewer and ditching work in conjunction with the road program. Completed over 6,250 feet of ditching and restoration as well as 1,400 feet of culvert/storm sewer installation. Resulted in city staff contributing well over \$110,000 in labor and equipment toward road project support from the operating budget.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Budgeted
<b>Driveway Culverts Installed</b>	53	47	33	40	30
<b>Catch basins inspected</b>	0	10	30	50	50
<b>Snow Events</b>	35	34	38	12	30
<b>Tree Removal</b>	680	1,530	1,800	1,800	1,800
<b>Tree Planting</b>	160	100	250	250	250
<b>Tree Pruning</b>	720	500	500	350	350
<b>Christmas Tree Chipping</b>	1,417	1,251	1,200	1,200	1,200

## FY2018 Objectives

- Continue Urban Forestry Management Plan, evaluate effectiveness of EAB action plan and implement EAB tree replacement program with a goal of 100% effectiveness depending on funding.
- Highway crew to complete Donges Bay roadway drainage project improvement in conjunction with the annual road program.
- Complete at least 10% of the 63 Highway Division projects depending on availability of personnel and funding.



**Staffing for FY2018**

<b>Positions (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
<b>Director of Public Works/City Engineer</b>	0.50	0.50	0.50
<b>Deputy Director of Utilities</b>	0.00	0.10	0.10
<b>Administrative Secretary</b>	1.00	1.00	1.00
<b>Operations Supervisor</b>	0.00	0.00	0.00
<b>Director of Parks and Operations</b>	0.50	0.50	0.50
<b>Equipment Operations Foreman</b>	1.00	1.00	0.00
<b>Highway Superintendent</b>	0.00	0.00	1.00
<b>Highway Section Foreman</b>	4.00	4.00	4.00
<b>Highway Equipment Operator-Heavy</b>	3.00	3.00	3.00
<b>Heavy Equipment Operator-Regular</b>	1.00	1.00	1.00
<b>Highway Worker</b>	4.00	4.00	4.00
<b>Highway/Parks &amp; Buildings Maintenance Worker (50/50 Parks &amp; Highway)</b>	1.00	1.00	1.00
<b>Summer Seasonal</b>	5.00	5.00	5.00

**Estimated FY2018 Revenue**  
**\$57,500**

**Proposed FY2018 Budget**  
**\$1,951,953**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>359 Highway</b>		2,024,780.68	2,147,509.59	2,070,356.00	1,951,953.00	-5.7%
<b>70 SALARIES</b>						
110359 670101	Salaries	823,183.95	835,908.01	922,911.00	893,388.00	-3.2%
110359 670104	Vacation	-	-	-	-	0.0%
110359 670105	Sick Pay	-	-	-	-	0.0%
110359 670106	Comp Time	31,066.98	29,355.28	-	-	0.0%
110359 670201	OverTime	44,996.66	25,287.21	48,000.00	48,000.00	0.0%
110359 670204	Paid Time Off	70,532.49	76,136.55	-	-	0.0%
110359 670205	Medical Leave	8,437.74	4,993.80	-	-	0.0%
110359 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>978,217.82</b>	<b>971,680.85</b>	<b>970,911.00</b>	<b>941,388.00</b>	<b>-3.0%</b>
<b>73 FRINGE BENEFITS</b>						
110359 673101	Social Security	70,607.79	69,606.63	69,609.00	64,039.00	-8.0%
110359 673102	Retirement	63,246.99	61,850.15	66,116.00	59,857.00	-9.5%
110359 673103	Worker's Comp Insurance	47,235.70	39,012.45	36,063.00	30,787.00	-14.6%
110359 673104	Unemployment Compensation	-	-	-	-	0.0%
110359 673201	Health Insurance	260,702.22	334,790.14	276,316.00	256,673.00	-7.1%
110359 673202	Dental Insurance	9,082.04	9,001.12	10,034.00	9,365.00	-6.7%
110359 673203	Life Insurance	2,890.01	2,676.13	2,946.00	2,553.00	-13.3%
110359 673204	Long Term Disability	6,678.40	5,494.33	6,000.00	6,000.00	0.0%
<b>Total</b>		<b>460,443.15</b>	<b>522,430.95</b>	<b>467,084.00</b>	<b>429,274.00</b>	<b>-8.1%</b>
<b>75 OTHER STAFF COSTS</b>						
110359 675101	Uniforms & Clothing	5,175.00	5,573.25	5,175.00	5,175.00	0.0%
<b>Total</b>		<b>5,175.00</b>	<b>5,573.25</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	1,563.11	846.93	800.00	800.00	0.0%
110359 680103	Office Supp- Copier Equ	-	-	-	-	0.0%

110359 680301	Work Supplies-Admin	629.06	1,275.69	1,000.00	750.00	-25.0%
110359 680320	Work Supp-Snow & Ice	287,525.68	256,782.19	264,250.00	250,000.00	-5.4%
110359 680321	Work Supp-Street Maint	36,601.33	68,228.45	65,000.00	55,000.00	-15.4%
110359 680322	Work Supp-Signs/Stripin	34,890.37	62,829.80	60,000.00	35,000.00	-41.7%
110359 680323	Work Supp-Culverts	32,997.47	31,965.38	32,000.00	30,000.00	-6.3%
110359 680324	Work Supp-Blvd	-	-	-	-	0.0%
110359 680351	Work Supplies-Forestry	3,029.36	2,930.44	3,500.00	3,500.00	0.0%
110359 680501	Memberships	70.00	80.00	250.00	250.00	0.0%
110359 680502	Printing/Publications	182.88	-	-	-	0.0%
110359 680503	Books & Periodicals	-	-	-	-	0.0%
110359 680504	Telephone services	2,801.70	1,034.54	1,500.00	1,500.00	0.0%
110359 680505	Postage	96.02	128.16	50.00	100.00	100.0%
<b>Total</b>		<b>400,386.98</b>	<b>426,101.58</b>	<b>428,350.00</b>	<b>376,900.00</b>	<b>-12.0%</b>
<b>83 PURCHASED SERVICES</b>						
110359 683101	Consultants - General	-	-	-	-	0.0%
110359 683201	Contracted Services - General	19,878.52	31,872.00	31,040.00	29,424.00	-5.2%
110359 683202	Contracted Services - Maint.	15,333.32	14,113.50	17,000.00	16,000.00	-5.9%
110359 683402	Auto Insurance	30,852.22	30,336.36	29,896.00	31,542.00	5.5%
110359 683501	Training/Conferences	755.00	1,310.00	1,500.00	1,400.00	-6.7%
<b>Total</b>		<b>66,819.06</b>	<b>77,631.86</b>	<b>79,436.00</b>	<b>78,366.00</b>	<b>-1.3%</b>
<b>86 FACILITY &amp; PLANT</b>						
110359 686115	Electric - Street Lights	105,441.09	104,594.50	103,000.00	105,000.00	1.9%
110359 686303	Sewer - DPW bldgs	1,301.96	711.10	2,500.00	1,500.00	-40.0%
110359 686403	Water - DPW bldgs	2,863.48	3,936.10	3,500.00	4,000.00	14.3%
110359 686550	M & R	1,205.24	31,239.02	6,700.00	6,700.00	0.0%
<b>Total</b>		<b>110,811.77</b>	<b>140,480.72</b>	<b>115,700.00</b>	<b>117,200.00</b>	<b>1.3%</b>
<b>88 EQUIPMENT / LEASES</b>						
110359 680401	Equip / Small Tools	1,222.29	1,021.14	1,200.00	1,200.00	0.0%
110359 688101	Photocopiers	1,588.24	2,200.00	1,500.00	1,700.00	13.3%
110359 688110	Other Leased Equipment	-	-	-	-	0.0%
110359 688120	Rentals	116.37	389.24	1,000.00	750.00	-25.0%
<b>Total</b>		<b>2,926.90</b>	<b>3,610.38</b>	<b>3,700.00</b>	<b>3,650.00</b>	<b>-1.4%</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 satisfy DNR requirements.

The brush site is staffed primarily by a part-time worker with Spring/Summer hours from 7:30 am to 7:00 pm on Wednesdays and 8:00 am to 4:00 pm on Saturdays. Fall hours are 8:00 am to 4:00 pm on Wednesdays and Saturdays. No changes are anticipated for 2018. Permit revenues exceed out-of-pocket expenses.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Budgeted
<b>Number of brush permits</b>	1,618	1,600	1,555	1,490	1,500

## Staffing for FY2018

Positions (FTE)	2016 Actual	2017 Actual	2018 Budget
<b>Recycling Landfill Attendant (PT)</b>	0.50	0.50	0.50

**Estimated FY2018 Revenue**  
**\$39,000**

**Proposed FY2018 Budget**  
**\$22,256**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2017 Revised			Percent Change	
		2016 Actuals	2017 Actuals	Budget		
<b>368 Recycling</b>		20,385.19	26,950.28	22,381.00	22,256.00	-0.6%
<b>70 SALARIES</b>						
110368 670101	Salaries	6,523.08	6,927.76	5,720.00	5,720.00	0.0%
<b>Total</b>		<b>6,523.08</b>	<b>6,927.76</b>	<b>5,720.00</b>	<b>5,720.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110368 673101	Social Security	547.89	576.71	438.00	438.00	0.0%
110368 673103	Worker's Comp Insurance	297.82	227.81	223.00	198.00	-11.2%
110368 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>845.71</b>	<b>804.52</b>	<b>661.00</b>	<b>636.00</b>	<b>-3.8%</b>
<b>83 PURCHASED SERVICES</b>						
110368 683201	Contracted Services - General	484.40	18,275.00	15,000.00	15,000.00	0.0%
110368 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>484.40</b>	<b>18,275.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110368 688120	Rentals	12,532.00	943.00	1,000.00	900.00	-10.0%
<b>Total</b>		<b>12,532.00</b>	<b>943.00</b>	<b>1,000.00</b>	<b>900.00</b>	<b>-10.0%</b>

# Community Enrichment

Swimming Pool

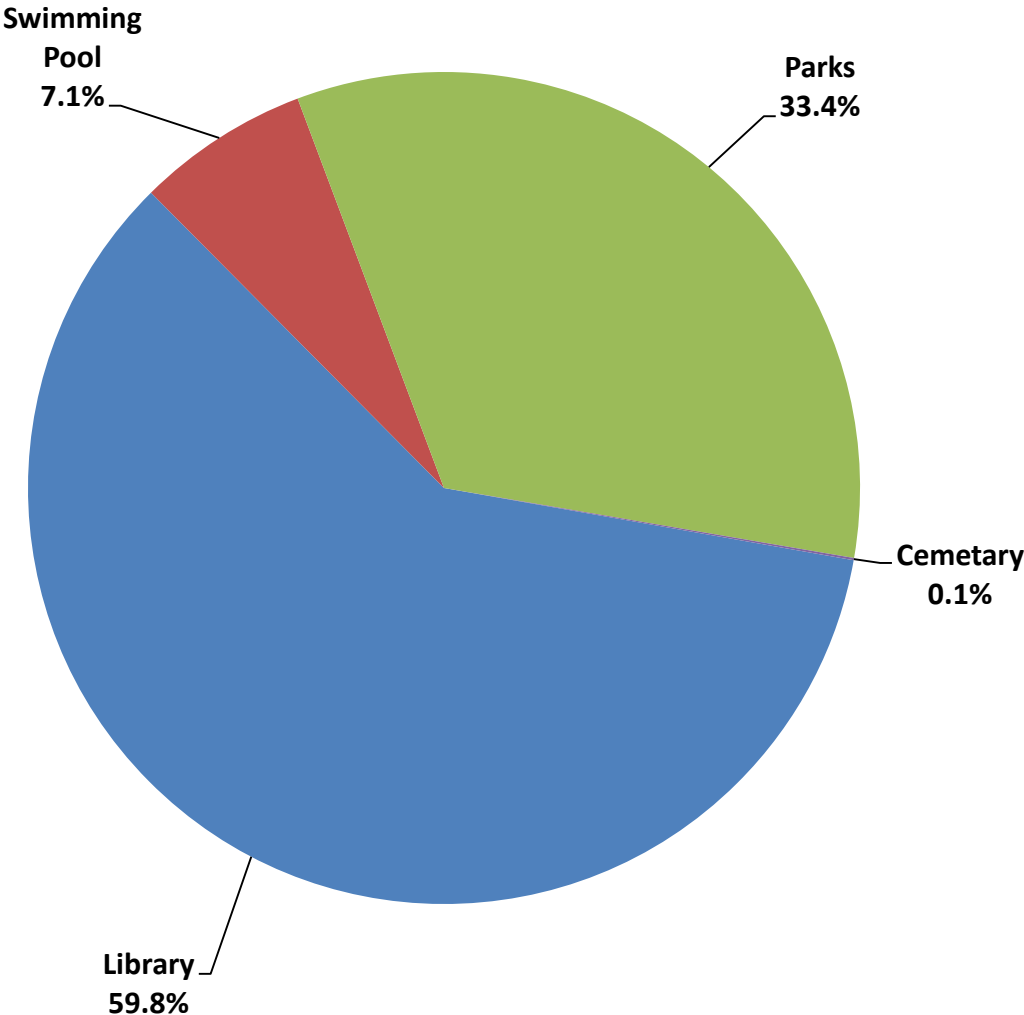
Parks

Cemetery

Library Services

**CITY OF MEQUON**

**2018 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.

## FY2017 Accomplishments

- Provided general maintenance of pool facility and monitored operations.
- Replaced worn deck chairs and umbrellas.
- Replaced main check valve.

## FY2018 Objectives

- Provide general maintenance of pool facility and monitor operations.
- Continue sale of Super Pass for added revenue.

## Estimated FY2018 Revenue

**\$71,200**

## Proposed FY2018 Budget

**\$117,843**





## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
472	Swimming Pool	103,703.28	116,271.11	114,356.00	117,843.00	3.0%
<b>70 SALARIES</b>						
110472	670101 Salaries	56,177.63	56,181.81	57,000.00	62,000.00	8.8%
110472	670201 OverTime	157.88	169.78	-	-	0.0%
<b>Total</b>		<b>56,335.51</b>	<b>56,351.59</b>	<b>57,000.00</b>	<b>62,000.00</b>	<b>8.8%</b>
<b>73 FRINGE BENEFITS</b>						
110472	673101 Social Security	4,309.68	4,310.90	4,361.00	4,743.00	8.8%
110472	673103 Worker's Comp Insurance	3,007.31	2,351.90	2,298.00	2,150.00	-6.4%
<b>Total</b>		<b>7,316.99</b>	<b>6,662.80</b>	<b>6,659.00</b>	<b>6,893.00</b>	<b>3.5%</b>
<b>75 OTHER STAFF COSTS</b>						
110472	675101 Uniforms & Clothing	724.89	1,187.07	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>724.89</b>	<b>1,187.07</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	7,035.12	11,349.96	12,000.00	10,000.00	-16.7%
<b>Total</b>		<b>7,035.12</b>	<b>11,349.96</b>	<b>12,000.00</b>	<b>10,000.00</b>	<b>-16.7%</b>
<b>83 PURCHASED SERVICES</b>						
110472	683201 Contracted Services - General	8,508.24	8,921.16	8,500.00	9,000.00	5.9%
<b>Total</b>		<b>8,508.24</b>	<b>8,921.16</b>	<b>8,500.00</b>	<b>9,000.00</b>	<b>5.9%</b>
<b>86 FACILITY &amp; PLANT</b>						
110472	686150 Electric - Other	10,941.54	11,367.68	9,602.00	10,500.00	9.4%
110472	686250 Gas-Other	5,085.43	7,182.56	5,500.00	7,100.00	29.1%
110472	686305 Sewer - Pool	427.32	428.24	1,100.00	600.00	-45.5%
110472	686405 Water - Pool	3,678.58	8,816.09	8,495.00	6,500.00	-23.5%
110472	686550 M & R	3,553.73	3,641.00	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>23,686.60</b>	<b>31,435.57</b>	<b>28,697.00</b>	<b>28,700.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110472	680401 Equip / Small Tools	95.93	362.96	500.00	250.00	-50.0%
<b>Total</b>		<b>95.93</b>	<b>362.96</b>	<b>500.00</b>	<b>250.00</b>	<b>-50.0%</b>

# Parks

## Program Description

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

## FY2017 Accomplishments

- Provided landscape maintenance to all parks, nature preserves and medians. Also carried out snow removal at all City facilities.
- Continued to work with civic and sports groups to upgrade facilities with completion of a shed at River Barn and Lemke Park.
- Supported work days and the volunteer maintenance effort at sports fields.
- Promoted and provided support to volunteers and scout groups.
- Assisted with maintaining the Riverwalk/Town Center and Opitz Cemetery and repaired the septic system at Rotary Park.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Budgeted
<b>Ball Fields</b>	10	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>Acres of Maintained Turf</b>	160	170	170	170	170
<b>Miles of Pathways Trails:</b>					
- <b>Hard Surfaced</b>	6	6	6	6	6
- <b>Gravel/Chips</b>	7.5	7.5	9.5	9.5	9.5

## FY2018 Objectives

- Hire a full time Parks Director in early 2018 to help support the Public Works Director in coordinating and implementing plans for a better parks system.
- Work with sports and civil groups to support improvements to facilities and continue to support efforts to improve Rennie Field and pavilions through donations. Also promote and provide support to volunteers and scout groups.
- Inventory building maintenance projects, upgrades and park improvements identified in the Comprehensive Park, Recreation and Open Space Plan.
- Update the Comprehensive Park, Recreation & Open Space plan.

### Staffing for FY2018

Positions (FTE)	FY2016	FY2017	FY2018
<b>Parks Director</b>	0.50	0.50	1.00
<b>Parks Maintenance Worker</b>	2.00	2.00	2.00
<b>Highway/Parks Maintenance Workers (50/50 Parks &amp; Highway)</b>	1.00	1.00	1.00
<b>City Forester</b>	1.00	1.00	1.00
<b>Summer PT</b>	5.00	5.00	5.00
<b>Weekend Seasonal</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.40	0.50	0.50

**Estimated FY2018 Revenue**

**\$42,000**

**Proposed FY2018 Budget**

**\$586,305**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>474 Parks</b>		587,382.52	588,560.97	566,377.00	586,305.00	3.5%
<b>70 SALARIES</b>						
110474 670101	Salaries	296,526.72	304,710.17	296,520.00	318,419.00	7.4%
110474 670106	Comp Time	6,649.02	10,223.54	-	-	0.0%
110474 670201	OverTime	3,087.71	2,240.19	4,000.00	4,000.00	0.0%
110474 670204	Paid Time Off	23,176.43	17,469.31	-	-	0.0%
110474 670205	Medical Leave	1,030.18	455.86	-	-	0.0%
<b>Total</b>		<b>330,470.06</b>	<b>335,099.07</b>	<b>300,520.00</b>	<b>322,419.00</b>	<b>7.3%</b>
<b>73 FRINGE BENEFITS</b>						
110474 673101	Social Security	23,047.32	24,018.18	20,903.00	22,682.00	8.5%
110474 673102	Retirement	19,281.08	20,635.75	20,163.00	21,334.00	5.8%
110474 673103	Worker's Comp Insurance	10,804.85	11,826.05	11,554.00	10,354.00	-10.4%
110474 673104	Unemployment Compensation	-	-	-	-	0.0%
110474 673201	Health Insurance	126,933.69	112,019.89	101,210.00	112,142.00	10.8%
110474 673202	Dental Insurance	2,787.05	2,176.16	2,386.00	2,386.00	0.0%
110474 673203	Life Insurance	1,035.20	936.86	976.00	1,046.00	7.2%
110474 673204	Long Term Disability	1,829.98	1,576.42	1,750.00	1,600.00	-8.6%
<b>Total</b>		<b>185,719.17</b>	<b>173,189.31</b>	<b>158,942.00</b>	<b>171,544.00</b>	<b>7.9%</b>
<b>75 OTHER STAFF COSTS</b>						
110474 675101	Uniforms & Clothing	1,207.50	1,035.00	1,440.00	1,440.00	0.0%
<b>Total</b>		<b>1,207.50</b>	<b>1,035.00</b>	<b>1,440.00</b>	<b>1,440.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110474 680101	Office Supplies	82.44	262.12	350.00	350.00	0.0%
110474 680204	Janitor Supplies-Parks	2,989.20	2,524.67	3,250.00	3,000.00	-7.7%
110474 680301	Project Supplies	8,424.43	6,597.36	10,000.00	10,000.00	0.0%
110474 680324	Work Supp-Blvd	2,312.93	1,541.00	4,000.00	3,000.00	-25.0%
110474 680340	Work Supp-Rotary Park	3,333.88	5,492.75	7,000.00	5,000.00	-28.6%

110474 680341	Work Supp-City Hall	2,171.15	3,006.46	5,000.00	4,000.00	-20.0%
110474 680342	Work Supplies-River Barn	2,726.62	4,099.96	5,000.00	4,000.00	-20.0%
110474 680343	Work Supplies-Lemke	463.58	2,840.06	4,000.00	3,000.00	-25.0%
110474 680344	Work Supp-Garrisons Gle	482.50	-	500.00	500.00	0.0%
110474 680345	Work Supp-Settlers Park	-	-	2,500.00	2,000.00	-20.0%
110474 680501	Memberships	180.00	300.00	450.00	450.00	0.0%
110474 680504	Telephone services	786.94	1,483.18	800.00	1,000.00	25.0%
110474 680505	Postage	219.02	328.19	400.00	400.00	0.0%
<b>Total</b>		<b>24,172.69</b>	<b>28,475.75</b>	<b>43,250.00</b>	<b>36,700.00</b>	<b>-15.1%</b>
<b>83 PURCHASED SERVICES</b>						
110474 683101	Consultants - General	-	-	-	-	0.0%
110474 683201	Contracted Services - General	3,350.00	4,795.52	5,200.00	3,510.00	-32.5%
110474 683202	Contracted Services - Maint.	18,913.75	22,500.00	27,000.00	24,000.00	-11.1%
110474 683402	Auto Insurance	4,370.46	4,461.28	4,235.00	4,542.00	7.2%
110474 683501	Training/Conferences	425.00	220.00	600.00	600.00	0.0%
<b>Total</b>		<b>27,059.21</b>	<b>31,976.80</b>	<b>37,035.00</b>	<b>32,652.00</b>	<b>-11.8%</b>
<b>86 FACILITY &amp; PLANT</b>						
110474 686121	Electric - Rotary Park	6,956.54	6,722.10	9,000.00	7,500.00	-16.7%
110474 686122	Electric-River Barn	1,471.98	1,354.39	1,500.00	1,500.00	0.0%
110474 686124	Electric - Lemke Park	374.46	305.40	540.00	500.00	-7.4%
110474 686150	Electric - Batzler	308.01	264.06	300.00	300.00	0.0%
110474 686221	Gas-Rotary Park	634.09	718.33	1,500.00	1,000.00	-33.3%
110474 686222	Gas-River Barn Park	602.36	673.58	1,000.00	700.00	-30.0%
110474 686306	Sewer - Parks	1,721.51	372.44	1,350.00	1,350.00	0.0%
110474 686406	Water - Parks	-	-	-	-	0.0%
110474 686550	M & R	3,451.43	5,654.74	5,500.00	5,000.00	-9.1%
<b>Total</b>		<b>15,520.38</b>	<b>16,065.04</b>	<b>20,690.00</b>	<b>17,850.00</b>	<b>-13.7%</b>
<b>88 EQUIPMENT / LEASES</b>						
110474 680401	Equip / Small Tools	1,122.76	680.00	1,500.00	1,200.00	-20.0%
110474 688120	Rentals	2,110.75	2,040.00	3,000.00	2,500.00	-16.7%
<b>Total</b>		<b>3,233.51</b>	<b>2,720.00</b>	<b>4,500.00</b>	<b>3,700.00</b>	<b>-17.8%</b>



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>477 Cemetary</b>		1,666.17	5,795.00	1,500.00	1,500.00	0.0%
<b>70 SALARIES</b>						
110477 670101	Salaries	400.00	-	600.00	600.00	0.0%
110477 670201	OverTime	-	-	200.00	200.00	0.0%
<b>Total</b>		<b>400.00</b>	<b>-</b>	<b>800.00</b>	<b>800.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110477 673101	Social Security	30.60	-	60.00	60.00	0.0%
<b>Total</b>		<b>30.60</b>	<b>-</b>	<b>60.00</b>	<b>60.00</b>	<b>0.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110477 686550	M & R - Other	1,235.57	5,795.00	640.00	640.00	0.0%
<b>Total</b>		<b>1,235.57</b>	<b>5,795.00</b>	<b>640.00</b>	<b>640.00</b>	<b>0.0%</b>



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>471 Library Services - Grant</b>		1,048,315.00	1,048,929.00	1,048,929.00	1,049,000.00	0.0%
<b>83 PURCHASED SERVICES</b>						
110471 683801	Library Support Grant	1,048,315.00	1,048,929.00	1,048,929.00	1,049,000.00	0.0%
110471 683802	Library Support Grant	-	-	-	-	0.0%
<b>Total</b>		<b>1,048,315.00</b>	<b>1,048,929.00</b>	<b>1,048,929.00</b>	<b>1,049,000.00</b>	<b>0.0%</b>

# Community Development

Planning Division



# Community Development: 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.

## FY2017 Accomplishments

- Advise and coordinate the development approval process and policy analysis by managing multiple stakeholder interests. Examples of some of the 2017 development projects include the relocation of Riteway Bus Company, expansion planning for Gateway Plastics, new construction at Concordia University of Wisconsin, the construction of A&V Waterjet, a new industrial use in Mequon Business Park, expansion of the Highlander Estates and The Enclave at Mequon Reserve single-family neighborhoods located in Central Growth, home sites of the 2017 Parade of Homes. Policy analysis projects in 2017 include amendments to Town Center zoning and incentives, the City’s specimen tree standards, residential gardens and PUDs.
- Implementation of the Economic Development Board’s work program objectives by coordinating a tour of Rockwell Automation and a recent Town Center development.
- Successfully advise, coordinate and negotiate terms for the purchase and redevelopment of three City-owned sites.
- Successfully negotiate terms for the approval of major redevelopment projects in Town Center generating over \$30M new increment for the TID.
- Consult and advise the terms for the master planning of a new redevelopment project in Town Center with a potential of \$50M new increment.

## Key Performance Indicators

Activity	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Projected	Budgeted
<b>CSM/Land splits</b>	11	10	5	10	9
<b>Conditional Use/Special Exceptions</b>	20	11	9	11	13
<b>Land Use</b>	4	3	4	7	5

Activity	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Projected	Budgeted
<b>Plats</b>	3	6	10	4	6
<b>Developer Conferences<sup>1</sup></b>	18,000	18,000	18,000	18,000	18,000
<b>Plan Commission Meetings</b>	11	8	11	12	12
<b>Special Sessions</b>	0	0	0	0	1

<sup>1</sup> Includes unscheduled one-on-one contacts on phone, email and at counter

<b>Development Agreements</b>	2	3	6	3	4
<b>Landscape Plan</b>	0	0	8	3	4
<b>Rezoning recommendations</b>	17	7	12	16	13
<b>Consultation</b>	1	3	3	4	3
<b>Minor Requests</b>	17	13	15	28	19
<b>Concept Plan</b>	3	3	3	4	3
<b>Building/Site Plan Reviews</b>	17	11	17	15	15
<b>Open Space Place</b>	1	2	2	1	3
<b>Specimen Tree removal requests</b>	3	1	6	5	4
<b>Master Sign Plan Approval</b>	3	3	2	4	3
<b>Sign Permits</b>	32	50	41	38	40

### FY2018 Objectives

- Manage and advise multiple stakeholders throughout the process for development proposals and policy analysis.
- Continue progress of Town Center development including public and private investment and evaluate additional measures to ensure success of district.
- Continue to improve economic tools, community outreach and service to stakeholders to achieve a high level of citizen satisfaction.

### Staffing for FY2018

Positions (FTE)	FY2015	FY2016	FY2017	FY2018
<b>Community Development Director</b>	1.00	1.00	1.00	1.00
<b>Assistant Community Development Director</b>	1.00	1.00	1.00	1.00
<b>GIS Coordinator/Planner 1</b>	1.00	1.00	1.00	1.00
<b>Administrative Secretary</b>	.50	.50	.50	.50

**Estimated FY2018 Revenue**  
**\$69,500**

**Adopted FY2018 Budget**  
**\$423,285**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised		Percent Change
				Budget	2018 Adopted	
<b>578 Planning (Community Development)</b>						
		419,529.94	411,292.00	412,762.00	423,285.00	2.5%
<b>70 SALARIES</b>						
110578 670101	Salaries	260,453.71	250,355.14	276,106.00	279,020.00	1.1%
110578 670104	Vacation	-	-	-	-	0.0%
110578 670105	Sick Pay	-	-	-	-	0.0%
110578 670106	Comp Time	663.95	649.13	-	-	0.0%
110578 670201	OverTime	-	-	-	-	0.0%
110578 670204	Paid Time Off	31,250.41	30,934.66	-	-	0.0%
110578 670205	Medical Leave	-	-	-	-	0.0%
110578 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>292,368.07</b>	<b>281,938.93</b>	<b>276,106.00</b>	<b>279,020.00</b>	<b>1.1%</b>
<b>73 FRINGE BENEFITS</b>						
110578 673101	Social Security	22,160.99	20,773.71	20,382.00	20,454.00	0.4%
110578 673102	Retirement	18,133.30	17,706.06	17,434.00	18,694.00	7.2%
110578 673103	Worker's Comp Insurance	724.00	803.65	785.00	477.00	-39.2%
110578 673104	Unemployment Compensation	-	7,832.22	-	-	0.0%
110578 673201	Health Insurance	45,501.22	51,134.90	45,096.00	53,831.00	19.4%
110578 673202	Dental Insurance	1,451.87	2,006.83	1,367.00	2,036.00	48.9%
110578 673203	Life Insurance	522.34	422.51	521.00	538.00	3.3%
110578 673204	Long Term Disability	1,733.39	1,527.01	1,650.00	1,600.00	-3.0%
<b>Total</b>		<b>90,227.11</b>	<b>102,206.89</b>	<b>87,235.00</b>	<b>97,630.00</b>	<b>11.9%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110578 680101	Office Supplies	463.86	1,401.28	1,500.00	1,500.00	0.0%
110578 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110578 680501	Memberships	580.00	1,673.00	2,996.00	1,665.00	-44.4%
110578 680502	Printing/Publications	3,683.18	1,462.08	3,000.00	2,500.00	-16.7%
110578 680503	Books & Periodicals	-	95.14	200.00	1,045.00	422.5%

110578 680504	Telephone services	6.00	275.93	-	600.00	0.0%
110578 680505	Postage	4,051.24	3,175.66	4,200.00	4,200.00	0.0%
<b>Total</b>		<b>8,784.28</b>	<b>8,083.09</b>	<b>11,896.00</b>	<b>11,510.00</b>	<b>-3.2%</b>
<b>83 PURCHASED SERVICES</b>						
110578 683101	Consultants - General	543.54	6,036.85	7,500.00	7,500.00	0.0%
110578 683102	Consultants - Plan Comm Suprt	10,112.22	2,223.20	3,000.00	3,000.00	0.0%
110578 683201	Contracted Services - General	11,029.00	6,530.00	23,000.00	20,000.00	-13.0%
110578 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110578 683211	Communications-Cable TV	3,025.00	3,025.00	3,025.00	3,025.00	0.0%
110578 683501	Training/Conferences	3,307.72	1,248.04	1,000.00	1,600.00	60.0%
<b>Total</b>		<b>28,017.48</b>	<b>19,063.09</b>	<b>37,525.00</b>	<b>35,125.00</b>	<b>-6.4%</b>
<b>86 FACILITY &amp; PLANT</b>						
110578 686550	M & R	133.00	-	-	-	0.0%
<b>Total</b>		<b>133.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110578 688101	Photocopiers	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Utilities

Sewer Utility

Water Utility

# Sewer Operations

## Program Description

The City of Mequon’s sewer utility manages, maintains and operates all of the City’s sanitary sewer mains, 23 lift stations, manholes and siphons. Monitors, manages and operates the City’s sanitary sewer system including compliance with CMOM and CMAR requirements and other applicable State and Federal requirements.

## FY2017 Accomplishments

- Inspected 720 manholes, and repairing and rehabilitating over 135 with manhole lining and grout.
- Substantially completing design of the East Truck Sewer. This work included evaluating the East Growth Area sanitary sewer service area extension, conducting outreach and public meetings, performing utility coordination meetings, finalizing the East Trunk gravity sewer route, and receiving approvals for construction from UPRR, WisDOT, and WDNR.
- Implemented a Private Property Inflow and Infiltration Program after obtaining approval from MMSD.

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Budgeted
<b>Number of Manholes Inspected</b>	792	726	625	720	725
<b>Cure-In-Place(CIP) Manhole Seals</b>	64	96	81	81	80
<b>Manhole Grouting Inspection</b>	27	47	43	55	50
<b>Small Diameter Mainline Rehabilitation (ft)</b>	0	1,650	1,990	1,170	1,000
<b>Large Diameter Mainline Rehabilitation (ft)</b>	919	300	0	2,840	2,000
<b>Televised mainline sewer (ft)</b>	32,750	6,580	38,974	50,000	50,000
<b>Rodded mainline sewer (ft)</b>	266	0	5,629	0	500
<b>Jetted mainline sewer (ft)</b>	217,000	230,760	111,056	165,000	175,000

## FY2018 Objectives

- Construct the East Trunk Sewer project from County Line Road to Zedler Lane, following the receipt of permit approvals from Ozaukee County and MMSD.
- Replace the sanitary force main crossing Canadian National Railroad from lift station Q on County Line Road.
- Acquire a new specialized sanitary sewer vacuum truck to augment cleaning operations.
- Continue the City’s 5-year sewer maintenance cycle with jetting, rodding and TV inspection of identified sewer mainlines

### Staffing for FY2018

Positions (FTE)	2016 Actual	2017 Actual	2018 Budget
Deputy Director of Utilities	0.5	0.5	0.45
Engineering Field Coordinator	0.0	0.75	0.75
Utility Accountant	0.0	0.5	0.5
Utility Clerk	0.25	0.25	0.25
Sewer Superintendent	1.00	1.00	1.00
Sewer Maintenance Foreman	1.00	1.00	1.00
Sewer Equipment Operator	1.00	1.00	1.00
Sewer Maintenance Worker	3.00	3.00	3.00

**Estimated FY2018 Revenue**

**\$11,002,714**

**Proposed FY2018 Budget**

**\$10,300,415**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>55 SPECIAL ASSESSMENTS</b>						
610669 455102	Special Assessment Rev	485,161.37	6,056.00	118,000.00	6,056.00	-94.9%
610669 455103	S/A Interest	12,322.59	3,950.00	2,000.00	2,000.00	0.0%
<b>Total</b>		<b>497,483.96</b>	<b>10,006.00</b>	<b>120,000.00</b>	<b>8,056.00</b>	<b>-93.3%</b>
<b>58 OTHER REVENUE</b>						
610669 458203	Amort - Bond Premium	79,306.00	79,306.00	154,129.00	4,484.00	-97.1%
610669 458301	PILOT Revenue	42,872.79	42,386.00	44,000.00	46,000.00	4.5%
<b>Total</b>		<b>122,178.79</b>	<b>121,692.00</b>	<b>198,129.00</b>	<b>50,484.00</b>	<b>-74.5%</b>
<b>59 INVESTMENT REVENUE</b>						
610669 459101	Interest-Investments	9,244.73	17,500.00	19,000.00	20,000.00	5.3%
<b>Total</b>		<b>9,244.73</b>	<b>17,500.00</b>	<b>19,000.00</b>	<b>20,000.00</b>	<b>5.3%</b>
<b>60 SEWER OPERATING</b>						
610669 460201	Residential-Measured	684,604.02	732,000.00	832,000.00	750,000.00	-9.9%
610669 460203	Commercial-Measured	733,626.48	895,000.00	1,177,000.00	1,140,000.00	-3.1%
610669 460205	Residential-Flat Rate	1,295,406.19	1,314,000.00	1,312,000.00	1,331,000.00	1.4%
610669 460206	Tax Exempt Capital Fees	284,337.63	243,000.00	335,000.00	275,000.00	-17.9%
610669 460208	Misc Operating Revenue	5,542.40	11,088.00	10,000.00	12,000.00	20.0%
<b>Total</b>		<b>3,003,516.72</b>	<b>3,195,088.00</b>	<b>3,666,000.00</b>	<b>3,508,000.00</b>	<b>-4.3%</b>
<b>61 SEWER - NON OPERATING</b>						
610669 461101	Sewer Property Tax	7,147,130.10	7,226,437.00	7,226,437.00	7,406,174.00	2.5%
<b>Total</b>		<b>7,147,130.10</b>	<b>7,226,437.00</b>	<b>7,226,437.00</b>	<b>7,406,174.00</b>	<b>2.5%</b>
<b>63 SEWER - OTHER OPERATING</b>						
610669 463701	Late Penalty Revenue	12,217.06	8,000.00	11,000.00	10,000.00	-9.1%
<b>Total</b>		<b>12,217.06</b>	<b>8,000.00</b>	<b>11,000.00</b>	<b>10,000.00</b>	<b>-9.1%</b>
<b>TOTAL REVENUES</b>		<b>10,791,771.36</b>	<b>10,578,723.00</b>	<b>11,240,566.00</b>	<b>11,002,714.00</b>	<b>-2.1%</b>



<b>70 SALARIES</b>						
610669 670101	Salaries	317,648.74	448,000.00	471,818.00	468,380.00	-0.7%
610669 670106	Comp Time	17,495.85	14,000.00	15,000.00	15,000.00	0.0%
610669 670201	OverTime	2,600.21	6,500.00	12,000.00	10,000.00	-16.7%
610669 670202	Stand By Pay	13,484.10	20,700.00	18,000.00	18,000.00	0.0%
610669 670401	Municipal Support Services	279,987.90	100,000.00	100,000.00	100,000.00	0.0%
<b>Total</b>		<b>631,216.80</b>	<b>589,200.00</b>	<b>616,818.00</b>	<b>611,380.00</b>	<b>-0.9%</b>
<b>73 FRINGE BENEFITS</b>						
610669 673101	Social Security	28,469.44	37,088.00	37,088.00	37,727.00	1.7%
610669 673102	Retirement	51,951.04	35,500.00	33,475.00	33,599.00	0.4%
610669 673103	Worker's Comp Insurance	18,734.76	20,646.00	20,170.00	16,237.00	-19.5%
610669 673201	Health Insurance	123,827.36	148,368.00	159,459.00	149,539.00	-6.2%
610669 673202	Dental Insurance	5,438.88	6,102.00	6,102.00	6,105.00	0.0%
610669 673203	Life Insurance	933.47	1,095.00	1,095.00	1,290.00	17.8%
610669 673204	Long Term Disability	2,339.28	2,420.00	2,300.00	2,425.00	5.4%
<b>Total</b>		<b>231,694.23</b>	<b>251,219.00</b>	<b>259,689.00</b>	<b>246,922.00</b>	<b>-4.9%</b>
<b>75 OTHER STAFF COSTS</b>						
610669 675101	Uniforms & Clothing	2,070.00	2,100.00	2,070.00	2,070.00	0.0%
<b>Total</b>		<b>2,070.00</b>	<b>2,100.00</b>	<b>2,070.00</b>	<b>2,070.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
610669 680101	Office Supplies	552.42	1,000.00	2,500.00	2,400.00	-4.0%
610669 680301	Work Supplies-Admin	16,865.58	19,000.00	17,000.00	15,000.00	-11.8%
610669 680402	Motor Fuels & Lubricant	9,519.27	10,500.00	20,000.00	20,000.00	0.0%
610669 680504	Telephone services	1,728.08	2,333.00	2,000.00	2,300.00	15.0%
610669 680505	Postage	12,009.69	18,000.00	19,000.00	19,000.00	0.0%
<b>Total</b>		<b>40,675.04</b>	<b>50,833.00</b>	<b>60,500.00</b>	<b>58,700.00</b>	<b>-3.0%</b>
<b>83 PURCHASED SERVICES</b>						
610669 683101	Consultants - General	6,441.28	14,000.00	20,000.00	20,000.00	0.0%
610669 683201	Contracted Services - General	19,653.31	27,000.00	19,300.00	21,300.00	10.4%
610669 683202	Contracted Services - Maint.	-	8,500.00	8,500.00	8,500.00	0.0%
610669 683401	Liability Insurance	-	22,000.00	22,000.00	22,000.00	0.0%
610669 683402	Auto Insurance	4,136.20	4,222.00	4,008.00	4,300.00	7.3%
610669 683501	Training/Conferences	2,550.00	2,000.00	4,000.00	4,000.00	0.0%
610669 683702	Miscellaneous Services	(0.01)	-	-	-	0.0%

<b>Total</b>		<b>32,780.78</b>	<b>77,722.00</b>	<b>77,808.00</b>	<b>80,100.00</b>	<b>2.9%</b>
<b>88 EQUIPMENT/LEASES</b>						
610669 688120	Rentals	12,000.00	12,000.00	12,000.00	10,000.00	-16.7%
<b>Total</b>		<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>10,000.00</b>	<b>-16.7%</b>
<b>95 OPERATING EXPENSES</b>						
610669 695102	Power/Fuel - Pumping Stations	90,133.78	95,000.00	100,000.00	100,000.00	0.0%
610669 695103	System Rehabilitation	139,680.43	146,500.00	130,260.00	132,500.00	1.7%
610669 695104	TV Equipment	327.73	5,000.00	500.00	3,500.00	600.0%
610669 695105	System Repairs	44,388.01	65,000.00	50,000.00	50,000.00	0.0%
610669 695108	Sewage Treatment-O & M	1,274,923.92	1,245,000.00	1,264,531.00	1,390,000.00	9.9%
610669 695109	Sewage Treatment-Capita	5,608,899.00	5,745,807.00	5,791,513.00	5,689,259.00	-1.8%
610669 695111	Transportation	4,253.89	3,500.00	7,500.00	5,000.00	-33.3%
610669 695114	Equip Replacement	3,255.00	5,000.00	5,000.00	5,000.00	0.0%
610669 695201	Transfer to Capital Reserve	500,000.00	1,000,000.00	1,000,000.00	1,040,000.00	4.0%
<b>Total</b>		<b>7,665,861.76</b>	<b>8,310,807.00</b>	<b>8,349,304.00</b>	<b>8,415,259.00</b>	<b>0.8%</b>
<b>96 NON-OPERATING EXPENSES</b>						
610669 696101	Depreciation	759,770.56	760,000.00	750,000.00	775,000.00	3.3%
610669 696501	Interest-Bonds	133,169.75	85,000.00	88,929.00	100,984.00	13.6%
<b>Total</b>		<b>892,940.31</b>	<b>845,000.00</b>	<b>838,929.00</b>	<b>875,984.00</b>	<b>4.4%</b>
<b>TOTAL EXPENSES</b>		<b>9,509,238.92</b>	<b>10,138,881.00</b>	<b>10,217,118.00</b>	<b>10,300,415.00</b>	<b>0.8%</b>
<b>SEWER OPERATIONS NET SURPLUS (LOSS)</b>		<b>1,282,532.44</b>	<b>439,842.00</b>	<b>1,023,448.00</b>	<b>702,299.00</b>	<b>-31.4%</b>

# Water Operations

## Program Description

The water operations manages, maintains and operates the City's water utility system which includes, 3 meter stations, 2 pressure reducing stations, 1 booster station, 2 reservoirs, hydrants, and services. The utility also monitors, maintains and operates the utility system including compliance with WDNR and PSC's requirements and other applicable State and Federal requirements. Manages the relationship of the Water Utility with the Village of Thiensville and the Village of Bayside for which we serve on a retail basis. Provides guidance and proposals to developers and city staff for water main extensions and system improvements for any/all new development projects in the water franchise areas.

## FY2017 Accomplishments

- Flushed and lubricated every hydrant in the system and exercised 918 main line valves (roughly the entire system).
- Added roughly 1 mile of water main in the central growth area, and approximately 100 new utility customers.
- Completed water main extension projects at Durmond/Buntrock (1,200 feet of main, 1 commercial customer), Highlander Phase II (2,400 feet of main, 29 services), Highlander Phase III (4,000 feet of main, 33 services), and The Enclave Phase II (1,300 feet of main, 16 services).

## Key Performance Indicators

Activity	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Budgeted
<b>Total lineal footage of Water Main</b>	444,685	504,259	510,211	515,000	525,000
<b>Number of Customers</b>	3,670	4,274	4,461	4,500	4,600
<b>Hydrants Flushed</b>	840	782	504	502	500
<b>Valves Turned</b>	272	300	400	918	900
<b>Water Purchased (Gallons) (000's)</b>	383,669	343,490	375,000	380,000	390,000
<b>Water not sold but accounted for (Gallons) (000's)</b>	10,462	9,469	10,199	19,000	19,000
<b>% Non-Revenue Water</b>	1%	16%	4%	4%	4%
<b>Max Day (000's)</b>	3,091	1,700	2,349	2,800	3,000
<b>Min Day</b>	629,000	800,000	733,000	800,000	900,000

## FY2018 Objectives

- Continue to grow the utility, so that future customers help spread the costs of operating and maintaining the system. As customers are added, the cost per customer will eventually be reduced.
- Continue to abandon aging/redundant infrastructure within the water utility. Evaluate the useful life of the two (2) remaining Emergency Wells.

- Continue to Loop the system to improve overall water quality and redundancy, and improve the fire flow characteristics of the system.
- Integrate infrastructure and long-term fiscal planning through development of a City-wide Asset Management Plan.

**Staffing for FY2018**

Elected Positions	2016 Actual	2017 Actual	2018 Budget
<b>Deputy Director of Utilities</b>	0.5	0.5	0.45
<b>Utility Accountant</b>	0.0	0.5	0.5
<b>Utility Clerk</b>	0.25	0.25	0.25

**Estimated FY2018 Revenue**

**\$3,793,510**

**Proposed FY2018 Budget**

**\$2,647,507**

# Water Operations

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**Staffing for FY2018**

Elected Positions	2016 Actual	2017 Actual	2018 Budget
<b>Utility Accountant</b>	0.0	.50	.50
<b>Utility Clerk</b>	0.25	0.25	0.25

**Estimated FY2018 Revenue**

**\$3,793,510**

**Proposed FY2018 Budget**

**\$2,647,507**



## City of Mequon 2018 Budgetary Comparisons

Accounts	Description	2016 Actuals	2017 Actuals	2017 Revised Budget	2018 Adopted	Percent Change
<b>679 Water Operations</b>						
<b>SALES OF WATER</b>						
620679 462401	Metered Residential Sales	1,242,949.25	1,150,000.00	1,332,000.00	1,359,000.00	2.0%
620679 462402	Metered Commercial Sales	427,579.04	375,000.00	529,000.00	535,000.00	1.1%
620679 462403	Metered Industrial Sales	-	-	-	-	0.0%
620679 462404	Metered Public Authority Sales	5,438.37	11,000.00	7,000.00	7,000.00	0.0%
620679 462405	Metered Multi-Family sales	112,903.13	130,000.00	130,000.00	130,000.00	0.0%
620679 462406	Metered Irrigation Sales	87,344.08	76,500.00	86,000.00	86,000.00	0.0%
620679 462411	Residential Service Charge	541,516.61	545,974.00	595,439.00	607,350.00	2.0%
620679 462412	Commercial Service Charge	89,496.91	89,494.00	98,100.00	99,000.00	0.9%
620679 462413	Industrial Service Charge	-	-	-	-	0.0%
620679 462414	Public Authority Service Chrg	4,997.52	5,012.00	5,510.00	5,510.00	0.0%
620679 462415	Multi Family Service Charge	16,871.64	16,875.00	18,600.00	18,600.00	0.0%
620679 462416	Irrigation Service Charge	12,570.69	12,730.00	13,700.00	13,700.00	0.0%
620679 462462	Private Fire Protection	41,829.71	38,644.00	46,121.00	46,121.00	0.0%
620679 462463	Public Fire Protection	700,805.86	706,618.00	770,122.00	785,524.00	2.0%
620679 462465	Other Sales of Water	-	-	-	-	0.0%
<b>Total</b>		<b>3,284,302.81</b>	<b>3,157,847.00</b>	<b>3,631,592.00</b>	<b>3,692,805.00</b>	<b>1.7%</b>
<b>WATER - OTHER OPERATING REVENUE</b>						
620679 463701	Late Penalty Revenue	7,310.30	5,000.00	8,000.00	5,000.00	-37.5%
620679 463702	Tax Certification Fees	523.04	900.00	900.00	700.00	-22.2%
620679 463772	Water Rents / Cell Leases	100,387.54	66,990.00	66,990.00	66,990.00	0.0%
620679 463774	Water Other Customer Rev	2,166.44	3,500.00	3,500.00	3,500.00	0.0%
<b>Total</b>		<b>110,387.32</b>	<b>76,390.00</b>	<b>79,390.00</b>	<b>76,190.00</b>	<b>-4.0%</b>
<b>WATER - NON OPERATING REVENUES</b>						
620679 455102	Special Assessment Rev	-	-	-	-	0.0%
620679 455103	S/A Interest	-	-	-	-	0.0%

620679 458201	Long Term Debt Prcds	-	-	-	-	0.0%
620679 458203	Amort - Bond Premium	8,515.00	8,515.00	8,515.00	8,515.00	0.0%
620679 458302	Prior Years Expense	-	-	-	-	0.0%
620679 458303	Revenue Reduction	-	-	-	-	0.0%
620679 458501	Other Grants / Donations	-	-	-	-	0.0%
620679 459101	Interest-Investments	10,367.57	16,000.00	16,000.00	15,000.00	-6.3%
620679 459102	Proceeds - Capital Lease	-	-	-	-	0.0%
620679 464421	Misc Non-Operating Income	-	1,480.00	1,000.00	1,000.00	0.0%
620679 465421	Capital Contributions	25,458.07	71,200.00	71,200.00	-	-100.0%
<b>Total</b>		<b>44,340.64</b>	<b>97,195.00</b>	<b>96,715.00</b>	<b>24,515.00</b>	<b>-74.7%</b>
<b>TOTAL REVENUES</b>		<b>3,439,030.77</b>	<b>3,331,432.00</b>	<b>3,807,697.00</b>	<b>3,793,510.00</b>	<b>-0.4%</b>

#### SOURCE OF SUPPLY EXPENSES

620679 602001	Purchased Water	761,689.41	856,130.00	856,130.00	883,252.00	3.2%
620679 614001	Maintenance of Wells/Springs	-	-	-	18,000.00	0.0%
<b>Total</b>		<b>761,689.41</b>	<b>856,130.00</b>	<b>856,130.00</b>	<b>901,252.00</b>	<b>5.3%</b>

#### PUMPING EXPENSES

620679 623001	Electric/Power For Pumping	9,133.46	10,186.30	17,000.00	15,000.00	-11.8%
<b>Total</b>		<b>9,133.46</b>	<b>10,186.30</b>	<b>17,000.00</b>	<b>15,000.00</b>	<b>-11.8%</b>

#### TRANSMISSION AND DISTRIBUTION EXPENSES

620679 683101	Consultants - General	12,982.14	20,000.00	25,000.00	-	-100.0%
620679 683201	Contracted Services - General	333,455.60	375,008.00	375,008.00	-	-100.0%
620679 683202	Contracted Services - Maint.	4,505.35	25,500.00	24,300.00	-	-100.0%
620679 695105	System Repairs	18,646.66	35,000.00	45,000.00	-	-100.0%
620679 660001	T&D Supervision & Engineering	-	34,938.46	34,425.00	97,344.00	182.8%
620679 662001	T&D Lines Labor	-	-	-	25,200.00	0.0%
620679 662002	T&D Lines Materials	-	-	-	3,700.00	0.0%
620679 662003	T&D Lines Expenses	-	-	-	39,950.00	0.0%
620679 663001	Meter Labor	-	-	-	18,120.00	0.0%
620679 663002	Meter Materials	-	-	-	-	0.0%
620679 663003	Meter Expenses	-	-	-	850.00	0.0%
620679 664001	Customer Installations Labor	-	-	-	12,000.00	0.0%
620679 664002	Customer Installations Materia	-	-	-	-	0.0%
620679 664003	Customer Installations Expense	-	-	-	425.00	0.0%



620679 672001	Maintenance of Reservoirs	174.50	8,900.00	-	-	0.0%
620679 672002	Maintenance of Res Materials	-	-	-	-	0.0%
620679 672003	Maintenance of Res Expenses	-	-	-	-	0.0%
620679 673001	Maintenance of Mains	-	-	-	86,640.00	0.0%
620679 673002	Maintenance of Mains Materials	-	-	-	15,000.00	0.0%
620679 673003	Maintenance of Mains Expenses	-	-	-	22,550.00	0.0%
620679 675001	Maintenance of Services	4,694.38	8,203.72	7,000.00	99,000.00	1314.3%
620679 675002	Maintenance of Services Mat	-	-	-	4,000.00	0.0%
620679 675003	Maintenance of Services Exp	-	-	-	12,550.00	0.0%
620679 676001	Maintenance of Meters	-	-	-	-	0.0%
620679 676002	Maintenance of Meters Mat	-	-	-	-	0.0%
620679 676003	Maintenance of Meters Exp	6,945.42	5,193.38	8,000.00	2,000.00	-75.0%
620679 677001	Maintenance of Hydrants	3,132.57	8,043.17	7,000.00	9,240.00	32.0%
620679 677002	Maintenance of Hydrants Mat	-	-	-	6,000.00	0.0%
620679 677003	Maintenance of Hydrants Exp	-	-	-	10,850.00	0.0%
<b>Total</b>		<b>384,536.62</b>	<b>520,786.73</b>	<b>525,733.00</b>	<b>465,419.00</b>	<b>-11.5%</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>						
620679 901001	Customer Accounts Supervision	-	-	-	26,416.00	0.0%
620679 902001	Meter Reading Labor	-	103.04	-	15,480.00	0.0%
620679 902002	Meter Reading Materials	-	-	-	-	0.0%
620679 902003	Meter Reading Expenses	-	-	-	3,125.00	0.0%
620679 903001	Accounting/Collecting Labor	8,301.88	27,640.93	37,120.00	9,880.00	-73.4%
620679 903002	Accounting/Collecting Material	-	-	-	8,000.00	0.0%
620679 903003	Accounting/Collecting Expenses	-	-	-	475.00	0.0%
620679 904001	Uncollectible Accounts	-	-	-	-	0.0%
620679 906001	Customer Education Service	-	-	-	-	0.0%
<b>Total</b>		<b>8,301.88</b>	<b>27,743.97</b>	<b>37,120.00</b>	<b>63,376.00</b>	<b>70.7%</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>						
620679 920001	Admin/General Salaries	-	-	-	57,300.00	0.0%
620679 921001	Office Supplies	732.68	479.43	1,250.00	1,000.00	-20.0%
620679 923001	Outside Services Employed	-	-	-	50,400.00	0.0%
620679 924001	Property Insurance	-	-	3,500.00	4,492.00	28.3%
620679 926001	Social Security	635.20	4,584.61	5,158.00	5,281.00	2.4%
620679 926002	Retirement	-	3,602.26	4,087.00	4,143.00	1.4%

620679 926003	Health Insurance	-	10,531.34	22,285.00	14,916.00	-33.1%
620679 926004	Dental Insurance	-	157.08	157.00	157.00	0.0%
620679 926005	Life Insurance	-	47.65	35.00	54.00	54.3%
620679 926006	Long Term Disability	-	283.27	-	-	0.0%
620679 926007	Training/Seminars	-	-	-	-	0.0%
620679 928001	Regulatory Commission Expenses	2,941.45	5,500.00	5,500.00	10,500.00	90.9%
620679 930001	Miscellaneous General Expenses	125.50	1,755.00	125.00	-	-100.0%
620679 931001	Rental Costs	-	567.87	500.00	17,700.00	3440.0%
620679 683402	Auto Insurance	620.22	950.00	900.00	-	-100.0%
620679 695141	Bank Fees	463.00	575.00	475.00	-	-100.0%
620679 686550	M & R - Other	1,943.00	2,000.00	3,000.00	-	-100.0%
620679 680402	Motor Fuels & Lubricant	3,535.60	5,000.00	8,500.00	-	-100.0%
620679 670401	Municipal Support Services	162,741.84	75,000.00	75,000.00	-	-100.0%
620679 695132	Postage	8,270.68	8,000.00	8,000.00	-	-100.0%
620679 680504	Telephone services	-	250.00	250.00	-	-100.0%
620679 695114	Tools / Equip Replacement	453.30	2,500.00	2,500.00	-	-100.0%
620679 683501	Training/Conferences	-	-	-	-	0.0%
620679 695110	Water Chemicals	887.04	1,400.00	1,000.00	-	-100.0%
620679 680301	Work Supplies-Admin	6,331.22	-	-	-	0.0%
<b>Total</b>		<b>189,680.73</b>	<b>123,183.51</b>	<b>142,222.00</b>	<b>165,943.00</b>	<b>16.7%</b>
<b>NON OPERATING EXPENSE</b>						
620679 696121	MF Depreciation Expense	554,727.00	550,000.00	525,000.00	575,000.00	9.5%
620679 696204	Amortization-Bond Discount	-	-	-	-	0.0%
620679 696401	Principal-Bonds	-	-	-	-	0.0%
620679 696501	Interest-Bonds	621,322.97	461,054.00	593,157.00	461,017.00	-22.3%
620679 696502	Water Debt Service	363.00	475.00	375.00	500.00	33.3%
<b>Total</b>		<b>1,176,412.97</b>	<b>1,011,529.00</b>	<b>1,118,532.00</b>	<b>1,036,517.00</b>	<b>-7.3%</b>
<b>TOTAL EXPENSES</b>		<b>2,529,755.07</b>	<b>2,549,559.51</b>	<b>2,696,737.00</b>	<b>2,647,507.00</b>	<b>-1.8%</b>
<b>SEWER OPERATIONS NET SURPLUS (LOSS)</b>		<b>909,275.70</b>	<b>781,872.49</b>	<b>1,110,960.00</b>	<b>1,146,003.00</b>	<b>3.2%</b>

\*\*\*\*\* In 2018 the Mequon Water Utility becomes a class AB utility. Under WI PSC Regulation, this requires additional more detailed accounts than what has been used in the past. By doing this it allowed some accounts to go unfunded but are funded in a new account that satisfies the WI PSC regulations.

# 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