



# CITY OF MEQUON WISCONSIN

## 2020 Annual Budget

*Preserving Quality of Life*



# 2020 Annual Budget City of Mequon, Wisconsin

Mayor John Wirth

Common Council

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

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William Jones, City Administrator

Justin Schoenemann, Assistant City Administrator

David Bialk, Fire Chief

Kristen Lundeen, Public Works Director/City Engineer

Patrick Pryor, Police Chief

Caroline Fochs, City Clerk

Kim Tollefson, Director of Planning and Community Development

Kaitlyn Krueger, Finance Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Mequon  
Wisconsin**

For the Fiscal Year Beginning

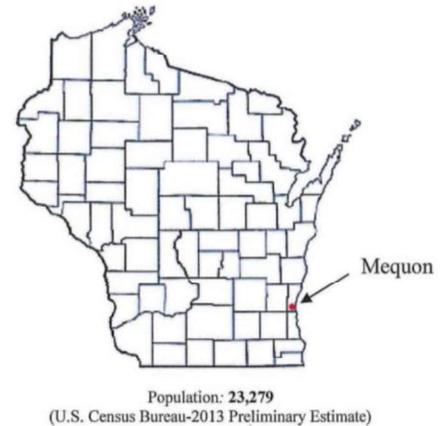
**January 1, 2019**

*Christopher P. Morrill*

Executive Director

## City of Mequon

Located on the western shores of Lake Michigan just north of Milwaukee, the City of Mequon boasts majestic lakeshore bluffs, stately homes, lush farmland and expansive open space. The community enjoys many parks, five golf courses, the winding Milwaukee Rive and easy access to the I-system for a convenient commute to Milwaukee. Mequon's rural heritage is preserved by high development standards and low-density zoning regulations. Fifty percent of the land within the City is undeveloped and still mostly farms.



Mequon has one of the lowest crime rates and one of the lowest tax rates in the Metropolitan Milwaukee area. Property values have increased by an average of five percent each year for the last ten years. The K-12 school system is ranked one of the best in Wisconsin. Concordia University and the North Campus of the Milwaukee Area Technical College are located in Mequon and offer a broad range of programs. Prime healthcare facilities and services are readily available throughout the City and include Columbia St. Mary's hospital. Mequon is also a business-friendly community with over 300 businesses and two industrial parks with small and mid-sized firms as well as large firms like Rockwell Automation. The City of Mequon was voted the 41<sup>st</sup> best place to live in 2017 by money magazine.

## Government

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



## History

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

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

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



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

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

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

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

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

## Economic Development

The business environment in the City of Mequon has been a strong driving force since the founding of the community. New businesses, both large and small, are attracted to the area for a

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

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

## Summary

The numerous parks, nature preserves and wide open spaces offer Mequon residents the feeling of being close to nature. Mequon's proximity to Milwaukee opens cultural entertainment for residents to enjoy.

The City of Mequon offers an excellent quality of life, a safe and favorable location in attractive, peaceful surroundings.

Additional demographic and other community information can be found on the following two pages.



[Katherine Kearney Carpenter Park](#)

# CITY OF MEQUON

## ADDITIONAL DEMOGRAPHIC INFORMATION

<b>Breakdown of Housing Units</b>	<b>2010</b>	<b>2015</b>	(%)	<b>Housing Valuations</b>	<b>2010</b>	<b>2016</b>
Total Dwelling Units	9,283	9,876		\$0 - \$99,000	62.00%	0.52%
Single Family	7,041	7,251	73%	\$100,000 - \$199,000	8.23%	8.78%
Plex (2-4 units/bldg.)	1,551	1,555	16%	\$200,000 - \$299,000	30.60%	30.12%
Multi-Family (5+ units/bldg.)	689	730	7%	\$300,000 - \$399,000	19.76%	19.81%
				\$400,000 - \$499,000	13.29%	13.59%
				\$500,000 - \$799,000	18.79%	19.05%
				\$800,000 - \$1,000,000	3.83%	3.78%
				\$1,000,000 and up	4.21%	4.36%
<b>Gender Composition</b>	<b>2010</b>	<b>2016</b>		Average Assessed Value	\$429,800	\$439,270
Female	51.4%	52.0%		Median Assessed Value	\$341,200	\$340,000
Male	48.6%	48.0%		Average Persons Per Household		2.49
<b>Race Comparison</b>	<b>2010</b>	<b>2016</b>		<b>Educational Attainment*</b>		<b>2016</b>
White	93.0%	92.8%		Ninth Grade Education or lower		2.1%
Black or African American	2.8%	2.4%		High School Diploma or higher		97.9%
American Indian, Eskimo	1.0%	0.2%		Bachelors degree or higher		63.3%
Asian or Pacific Islander	3.1%	3.2%		* Population 25 years and older		
Other	1.0%	1.4%		<b>Occupational Composition</b>		<b>2016</b>
<b>Age Composition</b>	<b>2010</b>	<b>2016</b>		Managerial & Professional		59.3%
Under 5 years	4.3%	4.7%		Service Occupations		10.5%
5 - 14 years	14.0%	12.6%		Sales and office occupations		21.0%
15 - 19 years	9.1%	7.8%		Farming, fishing and forestry		3.8%
20 - 24 years	5.2%	2.9%		Production and transportation		5.4%
25 - 34 years	5.0%	5.7%				
35 - 44 years	11.0%	10.3%		<b>Population:</b>	1960	8,543
45 - 54 years	18.0%	16.0%			1970	12,150
55 - 64 years	16.4%	18.3%			1980	16,193
Over 64 years	17.0%	21.7%			1990	18,885
					2000	21,823
					2010	23,132
					2014	23,387
					2015	23,946
					2016	24,086
					2017	24,159
<b>Household Income</b>	<b>2010</b>	<b>2016</b>				
Less than \$10,000	3.6%	2.9%				
\$10,000 - \$20,000	4.6%	1.8%				
\$20,000 - \$30,000	5.9%	5.3%				
\$30,000 - \$40,000	11.7%	7.3%				
\$40,000 - \$74,999	12.5%	21.3%				
\$75,000 - \$99,999	13.4%	10.4%				
\$100,000 - 149,999	23.2%	21.2%				
\$150,000 +	25.1%	29.8%				
Median Household Income	\$ 106,519	\$ 101,986				

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

**CITY OF MEQUON  
OTHER COMMUNITY INFORMATION**

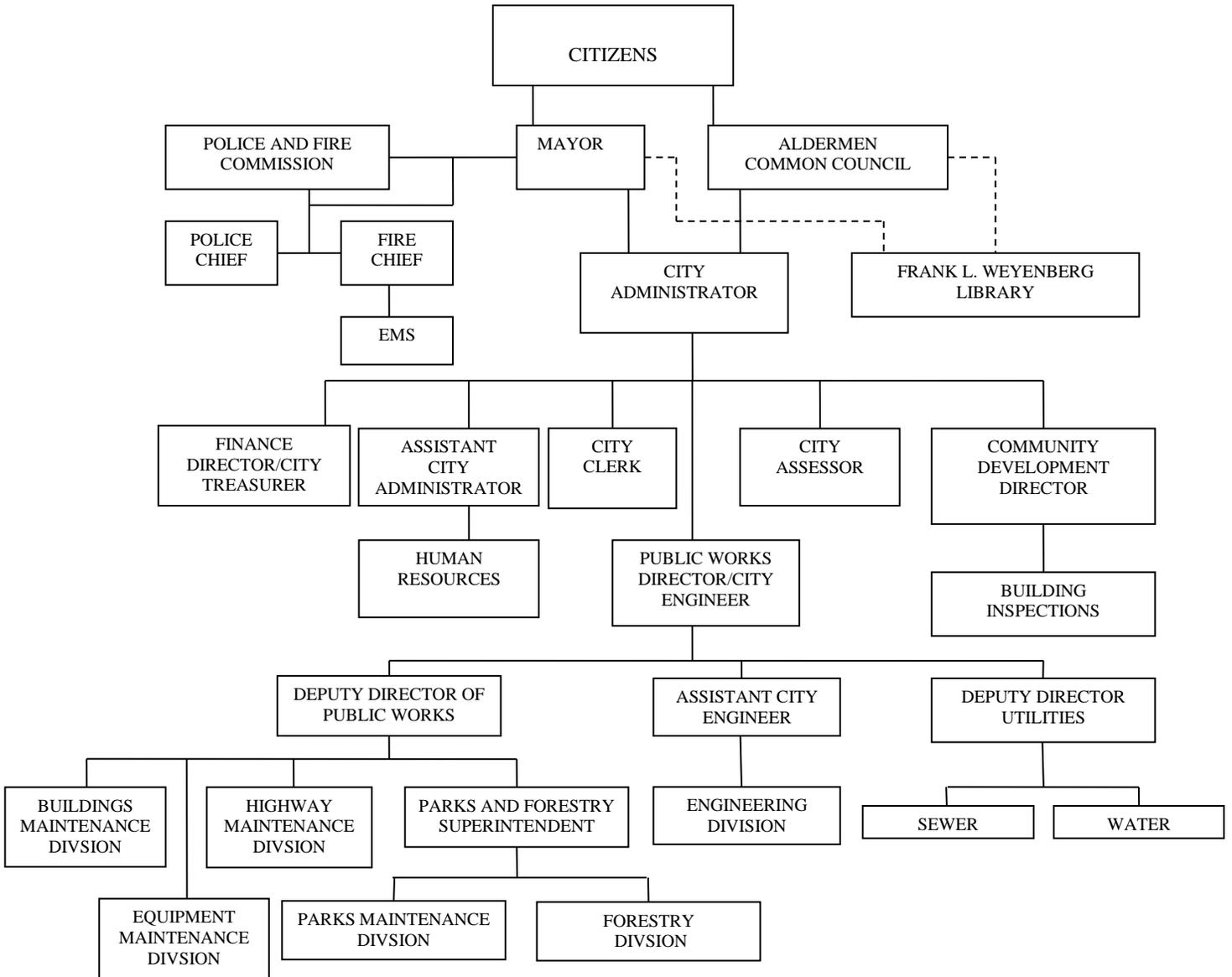
<b>GENERAL:</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	9,876	9,952	9,990	10,035	10,090
Population (Estimated)	23,946	24,086	24,159	24,238	24,375
Equalized Valuations (\$000)	4,361,728	4,478,909	4,610,493	4,797,854	5,048,795

<b>PUBLIC SAFETY</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Number of Police Stations	1	1	1	1	1
Number of Sworn Police Officers	38	39	39	39	39
Number of Fire Stations	2	2	2	2	2

<b>PARKS</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</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>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Miles of State Highway System	15.45	15.45	15.45	15.45	17.54
Miles of County Highway System	9.77	9.77	9.77	9.77	9.77
Miles of Local Roads and Streets	210.92	210.92	210.92	210.92	212.98
Miles of Sanitary Sewer Main	159.22	160.29	162.3	163.14	165.49
Miles of Water Main	92.17	92.17	93.10	93.80	94.59
Number of Bridges	17	17	17	17	17
Miles of Off-Road Bike Trails	12.29	12.29	12.29	12.29	12.29

# City of Mequon Organization Chart



**CITY OF MEQUON**  
**2020 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		---
	<b>9.00</b>	<b>0.00</b>	<b>9.00</b>		<b>0.00</b>
<b>ADMINISTRATION</b>					
City Administrator	1.00	1.00		1.00	
Executive Assistant	1.00	1.00		1.00	
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>
<b>CITY ASSESSING</b>					
Assessment Technician	1.00	1.00		1.00	
	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
<b>CITY CLERK / ELECTIONS</b>					
City Clerk	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00	2.00	1.75	
Administrative Secretary (LTE)	1.00		1.00	0.50	
	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.25</b>	<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	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.50</b>	<b>3.50</b>
<b>Inspection Division</b>					
Chief Inspector	1.00	1.00		1.00	
Multi-Certified Inspector	3.00	3.00		3.00	
Permit Coordinator	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	<b>6.00</b>
<b>FINANCE/TREASURY</b>					
Director/Treasurer	1.00	1.00		1.00	
Assistant to the Director	1.00	1.00		1.00	
Accounting Assistants	2.00	2.00		2.00	
	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>
<b>HUMAN RESOURCES</b>					
Assistant City Administrator/HR Director	1.00	1.00		1.00	
Human Resources Assistant	1.00		1.00	0.50	
	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
<b>PUBLIC WORKS</b>					
<b>Administration</b>					
City Engineer/Public Works Director	1.00	1.00		1.00	
Deputy Director of Public Works	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	
<b>Engineering Division</b>					
Assistant City Engineer	1.00	1.00		1.00	
Engineering Field Coordinator	1.00	1.00		1.00	
Engineering Technician II	1.00	1.00		1.00	
Engineering Technician I	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.50	
Summer Worker	2.00	2.00			
	<b>7.00</b>	<b>6.00</b>	<b>1.00</b>	<b>4.50</b>	
<b>Highway Division</b>					
Highway Superintendent	1.00	1.00		1.00	
Highway Section Foreman	4.00	4.00		4.00	
Highway Worker	2.00	2.00		2.00	
Highway/Parks Worker	4.00	4.00		4.00	
Equipment Operator - Heavy	3.00	3.00		3.00	
Equipment Operator - Regular	1.00	1.00		1.00	
Summer Worker	6.00	6.00			
Recycling/Landfill Attendant	1.00		1.00	0.50	
	<b>22.00</b>	<b>21.00</b>	<b>1.00</b>	<b>15.50</b>	
<b>Parks Maintenance Division</b>					
Parks and Forestry Superintendent	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		
	<b>9.00</b>	<b>8.00</b>	<b>1.00</b>	<b>3.00</b>	
<b>Forestry Division</b>					
Forestry Worker	2.00	2.00		2.00	
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	
<b>Buildings Division</b>					
Buildings Foreman	1.00	1.00		1.00	
Bldgs. Maint. Worker	2.00	2.00		2.00	
Custodian	2.00		2.00	1.00	
	<b>5.00</b>	<b>3.00</b>	<b>2.00</b>	<b>4.00</b>	
<b>Equipment Maintenance Division</b>					
Chief Mechanic	1.00	1.00		1.00	
Mechanics	2.00	2.00		2.00	
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	
<b>Wastewater Division</b>					
Deputy Director of Utilities	1.00	0.50		0.50	
Wastewater Superintendent	1.00	1.00		1.00	
Wastewater Maintenance Foreman	1.00	1.00		1.00	
Wastewater Maintenance Worker	4.00	4.00		4.00	
	<b>7.00</b>	<b>6.50</b>	<b>0.00</b>	<b>6.50</b>	
<b>Water Utility</b>					
Deputy Director of Utilities	1.00	0.50		0.50	
	<b>1.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.50</b>	
<b>Mequon Pool</b>					
Assistant Managers	4.00		4.00		
Life Guards	31.00		31.00		
Bathhouse Assistant	3.00		3.00		
	<b>38.00</b>	<b>0.00</b>	<b>38.00</b>	<b>0.00</b>	<b>42.00</b>

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
<b>POLICE</b>					
<b>Office of Chief of Police</b>					
Chief of Police	1.00	1.00		1.00	
Executive Secretary	1.00	1.00		1.00	
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	
<b>Administration Division</b>					
Captain	1.00	1.00		1.00	
Sergeant	1.00	1.00		1.00	
Records Clerk	1.00	1.00		1.00	
Public Safety IT Specialist	1.00	1.00		1.00	
Telecommunications Supervisor	1.00	1.00		1.00	
Telecommunicator	10.00	7.00	3.00	8.50	
	<b>15.00</b>	<b>12.00</b>	<b>3.00</b>	<b>13.50</b>	
<b>Operations Division</b>					
Captain	1.00	1.00		1.00	
Sergeant	6.00	6.00		6.00	
Detective	3.00	3.00		3.00	
Drug Enforcement Officer	1.00	1.00		1.00	
School Liaison Officer	2.00	2.00		2.00	
Patrol Officer	24.00	24.00		24.00	
Police Reserves (24 - Volunteer)	---	---	---	---	
	<b>37.00</b>	<b>37.00</b>	<b>0.00</b>	<b>37.00</b>	<b>52.50</b>
<b>FIRE</b>					
Fire Chief	1.00	1.00		1.00	
Fire Deputy Chief	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.62	
Fire Fighter/EMT*	65.00		65.00		
	<b>68.00</b>	<b>1.00</b>	<b>66.00</b>	<b>2.62</b>	<b>2.62</b>
<b>GRAND TOTAL</b>	<b>249.00</b>	<b>124.00</b>	<b>126.00</b>	<b>118.37</b>	

<b>Summary of Budgeted FTE Positions 2016 - 2020</b>						
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Net Change 2016-2020</u>
Administration	3.75	3.50	2.00	2.00	2.00	(1.75)
Assessor	1.00	1.00	1.00	1.00	1.00	0.00
Clerk	3.25	3.25	3.25	3.25	3.25	0.00
Community Development	3.50	3.50	3.50	3.50	3.50	0.00
Inspections	4.50	4.50	4.50	6.00	6.00	1.50
Finance/Treasury	4.00	3.50	5.00	5.00	4.00	0.00
Human Resources (Prev. in Admin.)			1.50	1.50	1.50	1.50
Public Works	41.00	42.00	41.00	41.50	42.00	1.00
Police & Dispatch	49.50	50.50	50.50	51.50	52.50	3.00
*Fire	<u>1.62</u>	<u>1.62</u>	<u>2.62</u>	<u>2.62</u>	<u>2.62</u>	<u>1.00</u>
<b>Total FTE's Authorized:</b>	<b>112.12</b>	<b>113.37</b>	<b>114.87</b>	<b>117.87</b>	<b>118.37</b>	<b>6.25</b>

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

# EXECUTIVE SUMMARY

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE 2019-1556

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 2020 and Levying for the Same

**RECITALS**

A. Public Notice of the Proposed 2020 Budget for the City of Mequon appeared in the News Graphic on October 22, 2019.

B. A Public Hearing was held by the Common Council on November 12, 2019 regarding the 2020 Proposed Budget.

C. The Proposed Budget includes property taxes of \$14,994,497 that are levied to support the 2020 Annual Budget with the final tax rate being the mathematical result of statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization.

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

**SECTION I**

There is hereby appropriated out of the receipts of the City of Mequon for the Year 2019 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 2019 Annual Budget for the City of Mequon, in the amounts set forth therein and in the total amount of:

2020 Budget	\$21,991,501
Less Anticipated Revenues	( <u>6,997,004</u> )
Total Amount of Tax Levy	<u>\$14,994,497</u>

**SECTION II**

There is hereby levied a tax of \$14,994,497 upon all taxable property within the City of Mequon as returned by the Assessor in the year 2019 for uses and purposes set forth in said budget.

Final Vote on this Ordinance if  
Recorded on page 3 of  
The 11/12/19 Common Council  
minutes.

**SECTION III**

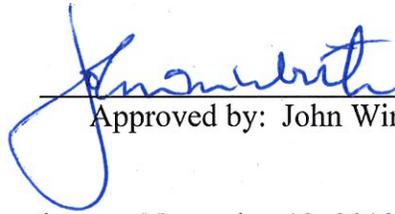
The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of Mequon.

**SECTION IV**

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

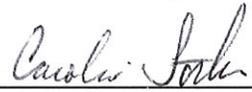
**SECTION V**

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

  
Approved by: John Wirth, Mayor

Date Approved: November 12, 2019

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 12, 2019.

  
Caroline Fochs, City Clerk

Published: November 19, 2019

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE 2019-1557

An Ordinance Appropriating the Necessary Funds from the City of Mequon's Sewer Utility District for the Year 2020 for Capital Charge Payments to the Milwaukee Metropolitan Sewerage District (MMSD) and City of Mequon Capital Debt Service Requirements

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

**SECTION I**

There is hereby appropriated out of the tax receipts of the City of Mequon's Sewer Utility District for the year 2020, the amount set forth in the total of:

Total Amount of Tax Levy \$7,033,788

**SECTION II**

There is hereby levied a tax of \$7,033,788 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2019 for the purposes set forth in said budget.

**SECTION III**

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

**SECTION IV**

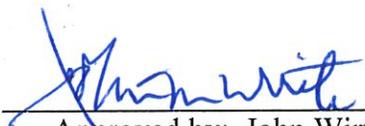
This ordinance shall take effect and be in full force upon its passage and publication.

**SECTION V**

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

**SECTION VI**

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

  
Approved by: John Wirth, Mayor

Final Vote on this Ordinance if  
Recorded on page 5 of  
The 11/12/19 Common Council  
minutes.

Date Approved: November 12, 2019

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 12, 2019.

*Caroline Fochs*

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

Published: November 19, 2019

**To: The Honorable John Wirth & Members of the Common Council**

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

**Date: November 12, 2019**

**Subject: Recommended 2020 Budget for Council Adoption**

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### **Introduction**

On October 3, the City of Mequon Appropriations Committee recommended adoption of the proposed budget for Fiscal Year 2020, which commences on January 1. As the City's spending blueprint for the upcoming fiscal year, adoption of the budget is undoubtedly the single-most important action taken by the Mayor and Common Council each year. This budget proposal entails all aspects of City operations and capital expenses except for the City's Sewer and Water Utilities. Moreover, it is intended to serve as an effective policy document, financial planning tool, operational guide and communications device. Once adopted, the budget will authorize resources and establish a direction for the City's programs and services for the coming year.

The 2020 budget works to synthesize several long-held policy interests of the Appropriations Committee, and consistent with past practice, adheres to key principles that have guided development of previous City budgets. These include:

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

### **Fiscal Year 2019 Accomplishments**

Looking back over 2019, the City completed numerous projects and made significant progress on a number of initiatives that ultimately, are intended to make Mequon an even better place to live, work and play. From overseeing capital improvement projects that smartly reinvest in the City's long-term assets to developing new policies or programs that address emerging matters within the community, the City and its residents can take great encouragement from the fact that much has been accomplished over the last year.

Listed below is a sampling of some of the more significant accomplishments that mark Fiscal Year 2019, and serve as the basis for continued progress in the coming year.

- Approved a 2-Year Collective Bargaining Agreement with the Mequon Police Association
- Enhanced Procurement Efforts via Activation of an Online Purchasing Portal (*GovQuote*)
- Oversaw the Appointment of Patrick Pryor to Serve as the City's New Chief of Police
- Filled the Newly Created Full-Time Position of Deputy Fire Chief Authorized in 2018
- Competitively Selected a New Firm to Manage the City's \$9M Investment Portfolio
- Adopted an Updated, State-Approved Records Retention Schedule Through 2028
- Finished Construction on the \$15M East Trunk Sewer Project in Southeast Mequon

- Upgraded a Part-Time Inspector Position to Full-Time to Accelerate Building Inspections
- Facilitated Development, Distribution and Collection of the 2019 Community Survey
- Expanded Civic Campus Parking through Reconstruction of the City Hall Parking Lot
- Initiated and Approved Updates to the City's Liquor Licensing Ordinance
- Concluded the Resurfacing of Cedarburg Road Between Thiensville and Cedarburg
- Administered Completion of the Mixed-Use Spur 16 Development in Mequon Town Center
- Developed a New Five-Year Update to the City's Parks & Open Space Master Plan
- Completed the Removal of 3,300 Dead or Dying Ash Trees on Public Property
- Facilitated the Start of Construction on Mequon Town Center's Foxtown Commons Project
- Directed a Process to Address an Unexpected Vacancy in the City's 6<sup>th</sup> Aldermanic District
- Initiated a Nationwide Recruitment Process to Select the Next Finance Director
- Provided 12 Active Shooter Training Sessions to Businesses and Organizations in the City
- Hired 13 Employees & Promoted 10 Employees to Fill 23 Authorized Full-Time Positions

While there are other projects, initiatives and improvements that were completed within the last year that are not recounted here, the foregoing list contains some of the more substantial work of the City organization in 2019 that was often the byproduct of collaborative, multi-disciplinary work involving the Common Council, the City's various boards, commissions and committees, and City staff.

### **2020 Budget Process**

Over the last several years, the Common Council and staff have convened a workshop meeting in July to formally kick-start the City's annual budget development process, which typically takes place from late summer into early November. This year, in lieu of the July workshop meeting, City staff worked to develop a preliminary "status quo" (i.e. maintenance of effort) budget prior to convening as the Appropriations Committee to deliberate a proposed spending plan for 2020. Furthermore, staff from the Administration and Finance Departments prepared additional information that has typically been shared during the budget development process, such as the 5-Year Capital Plan and a 10-Year Financial Forecast. All of these documents, which were prepared and compiled over a six-week period from late July to early September, were distributed to Common Council members and posted on the City website in early September.

As indicated, the original proposed draft 2020 budget contained very few changes from the spending plan approved for 2019, in such areas as personnel, capital improvements, and contracted services. Nonetheless, a few adjustments were evident in the draft document presented to Appropriations Committee in September, as follows:

- Debt service obligations increased by \$180,000 due to the City's 2019 bond issuance for road and parking lot improvements.
- A \$50,000 appropriation to fund a Park & Open Space Master Plan Update in 2019 was reallocated to support anticipated capital repairs in this area during 2020.
- The Public Safety Information Technology Specialist position authorized for 2019 in the amount of \$40,000 was completely funded in 2020.
- Some minor personnel adjustments related to administrative support positions at City Hall resulted in a slight reduction in staffing equivalent to .25 FTE.

- An approximate \$0.05 adjustment to the City’s current (non-TID) tax rate of \$3.21 was included with this version of the budget, so as to account for a current General Fund shortfall of \$197,000, and to ensure delivery of a “balanced” budget. As indicated in the preliminary budget distributed to Appropriations Committee, any resultant deficit could be eliminated by using one, or a combination of, the following:
  - A tax rate adjustment (\$0.01 = \$46,000 in new, recurring revenue)
  - Further expenditure reductions
  - The use of fund balance

Additionally, Committee members expressed a desire to learn more about departmental needs that might not be included for 2020, so as to make informed decisions regarding the overall proposed budget. Accordingly, each main operating department prepared an analysis outlining areas of concern and potential opportunities within their respective areas of responsibility, which served as the basis for considering additional funding in 2020 and beyond. Originally, these memoranda and a listing of supplemental funding options were shared with members of the Common Council at workshop meetings on September 17 & 24, and again with the Appropriations Committee on October 3. In turn, staff incorporated the input received during these meetings into the final approved budget.

*Appropriations Committee Action*

On October 3, the Appropriations Committee met to consider the proposed 2020 budget. Following a review of supplemental expenditure options initially introduced in September, the Committee approved a recommendation to include several additions to the draft 2020 budget originally proposed by City staff. These additional spending amounts are summarized as follows:

	<b>Funding Source</b>	
<u>Expenditure</u>	<u>Fund Balance</u>	<u>Tax Levy</u>
City-wide Revaluation (Phase I)	\$54,600	-
Planning & Development Analysis	\$50,000	-
2 <sup>nd</sup> School Resource Officer (City Share)	-	\$30,000
Additional Library Funding	-	\$25,000
Paid-On-Call Firefighter Compensation Adjustments	\$75,000	\$45,000
Additional Staffing, Equipment - Emerald Ash Borer	\$200,000	-
East Side Fire Station Building Repairs	\$25,000	-
Public Works Vehicle/Equipment Replacement	-	\$70,000
Police Vehicle/Equipment Replacement	-	\$55,000
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Sub-Total:	\$404,600	\$225,000
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<b>TOTAL:</b>	<b>\$629,600</b>	

Accordingly, \$629,600 was added to the budget recommended for adoption in 2020.

## 2020 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, the Community Development Department, the Public Works Department, the Parks Department, and the Weyenberg Library. The following two tables provide a summary of the 2020 General Fund Budget, which is balanced, honors all contractual commitments and maintains existing service levels.

### General Fund Revenue

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>Change</b>	<b>% Change</b>
Taxes	\$10,797,254	\$10,907,977	\$110,723	1.03%
State Shared Revenue	\$515,900	\$535,718	\$19,818	3.84%
Intergovernmental	\$1,620,189	\$1,743,123	\$122,934	7.59%
Licenses and Permits	\$1,115,050	\$1,011,850	(\$103,200)	(9.26%)
Public Safety Fees	\$883,880	\$914,600	\$30,720	3.48%
Public Charges for Services	\$704,291	\$715,550	\$11,259	1.60%
Other Revenues	\$645,000	\$1,164,600	\$514,600	79.78%
Investment Income	\$75,000	\$170,000	\$95,000	126.67%
<b>Total Revenue</b>	<b>\$16,356,564</b>	<b>\$17,163,418</b>	<b>\$801,854</b>	<b>4.90%</b>

Within the recommended budget, property taxes comprise almost 64% of general fund revenues. Mequon relies significantly on the property tax to fund its operations because other sources are not available to the City. For instance, the City receives about 10% of its revenue from intergovernmental aid compared to a state-wide average of more than 20%. Building permit fees, which are the City's most elastic (variable) source of revenue, are expected to decline in the coming year due to a modest reduction in overall permitting activity.

### General Fund Expenditures

<b>Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>Change</b>	<b>% Change</b>
Salaries	\$8,882,271	\$9,279,099	\$396,828	4.47%
Fringe Benefits	\$3,300,870	\$3,502,379	\$201,509	6.10%
Other Staff Costs	\$71,845	\$79,535	\$7,690	10.70%
Materials/Supplies	\$976,363	\$987,758	\$11,395	1.17%
Purchased Services	\$1,486,675	\$1,635,293	\$143,618	9.66%
Facility/Plant	\$508,050	\$518,765	\$10,715	2.11%
Equipment/Leases	\$80,490	\$85,589	\$5,099	6.33%
Library Grant	\$1,050,000	\$1,075,000	\$25,000	2.38%
<b>Total Expenditures</b>	<b>\$16,356,564</b>	<b>\$17,163,418</b>	<b>\$801,854</b>	<b>4.90%</b>

On the expenditure side of the ledger, personnel expenses are projected to climb a total of 4.9% in 2020. 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, a proposed cost-of-living/merit adjustment for the City's non-represented employees and the addition of a two-person forestry crew to eradicate dead and dying ash trees throughout the City. As indicated, several spending categories, including *Materials/Supplies, Facilities/Plant, Purchased Services, and Equipment/Leases*, will see an increase in expenditures in 2020 after three successive years of reductions. Much of this growth is attributable to additional funding for vehicle and equipment replacement in the Departments of Police and Public Works, as well as completion of the first phase of a city-wide revaluation starting in 2020, and a review of the City's planning and development process by an outside consultant.

### Property Tax Impact

The City's general tax levy is comprised of three funds: the General Fund, the Capital Projects Fund and the Debt Service Fund. Combined, the total levy of these three funds is \$14,994,497. The state's limit under 2013 Wisconsin Act 20 allows for an increase to the levy attributed to new development, or 0%, whichever is greater. As in the past, the levy limit does not apply to a municipality's debt service on general obligation debt authorized on or anytime after July 1, 2005. During 2019, the City's net new construction grew by \$104 million, or 2.17%. The growth in new construction value accompanies a rise in equalized value. The City's equalized value increased to an overall value of \$5 billion for 2019, which well exceeds the \$4.2 billion mark the City achieved several years ago. The recommended 2020 budget requests a total levy increase of \$382,143 or 2.62% over 2019. The following table shows a breakdown of the proposed 2020 levy.

Fund	2019	% of Total	2020	% of Total	% Change
General	\$9,747,254	43.79%	\$9,832,977	44.64%	0.88%
Library	\$1,050,000	4.72%	\$1,075,000	4.88%	2.38%
Capital Projects	\$1,155,000	5.19%	\$1,343,500	6.10%	16.32%
Debt Service	\$2,660,100	11.95%	\$2,743,020	12.45%	3.12%
<b>Sub-Total</b>	<b>\$14,612,354</b>	<b>65.65%</b>	<b>\$14,994,497</b>	<b>68.07%</b>	<b>2.62%</b>
Sewer Utility	\$7,644,478	34.35%	\$7,033,788	31.93%	(7.99%)
<b>Total</b>	<b>\$22,256,832</b>	<b>100.00%</b>	<b>\$22,028,285</b>	<b>100.00%</b>	<b>(1.03%)</b>

For 2020, the levy for the General Fund increases its relative share of the overall tax levy due to a reduction in the Sewer Fund's tax levy and additional levy increases within the Capital Projects and Debt Service funds. The decrease in the Sewer Utility levy is driven by the City's decision to withdraw from the Milwaukee Metropolitan Sewerage District's (MMSD) Green Infrastructure Program for 2020. There is a slight levy increase to fund the Mequon-Thiensville Library in 2020, and an increase in Capital Projects spending for equipment replacement and park improvements/repairs. Additionally, the amount shown for debt service is for non-TID debt only. Even with the proposed levy adjustment, the City is still far below the cap allowed under State levy limits.

The tax rate, or mill rate, is determined by levy and tax base. The City continues to see growth in real property valuation. Per the following table, the proposed general tax rate of \$3.28/\$1,000 represents a change of approximately 2.2% from the \$3.21 tax rate approved for 2019. Under the proposed 2020 budget, a Mequon home assessed at \$400,000 will pay approximately \$1,312 in City taxes, an increase of \$28 from 2019. Additionally, property owners within the Sewer Service Area have a second line on their tax bill reflecting this Utility Fund's tax levy. For 2019, the projected mil rate will be decreasing from \$1.97 to \$1.81/\$1,000.

<b>Levy Year</b>	<b>General Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value</b>	<b>Sewer Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value</b>
2019	\$3.28 (est.)	\$1.81 (est.)
2018	\$3.21	\$1.97
2017	\$3.16	\$1.91
2016	\$3.15	\$1.90
2015	\$3.07	\$1.89
2014	\$3.06	\$1.88
2013	\$3.09	\$1.76

### Revenue

For 2020, property tax revenue totals \$22,028,285. As indicated in the following table, this represents a decrease of \$228,547 or 1.03% less than the 2019 levy, an amount that meets the requirements of the state's levy limit, 2013 Wisconsin Act 20.

### Revenue Summary Information

<b>Category</b>	<b>2019</b>	<b>2020</b>	<b>Difference</b>	<b>% Change</b>
General Tax Levy	\$9,747,254	\$9,832,977	\$85,723	0.88%
Library Fund	\$1,050,000	\$1,075,000	\$25,000	2.38%
Capital Projects Fund	\$1,155,000	\$1,343,500	\$188,500	16.32%
Debt Service	\$2,660,100	\$2,743,020	\$82,920	3.12%
<b>Sub-Total</b>	<b>\$14,612,354</b>	<b>\$14,994,497</b>	<b>\$382,143</b>	<b>2.62%</b>
Sewer Debt/Cap Charge	\$7,644,478	\$7,033,788	(\$610,690)	(7.99%)
<b>Total Tax Levy</b>	<b>\$22,256,832</b>	<b>\$22,028,285</b>	<b>(\$228,547)</b>	<b>(1.03)</b>
Other Revenue	\$5,559,310	\$6,250,441	\$691,131	12.43%
Total Revenue	\$27,816,142	\$28,278,726	\$462,584	1.66%
City Tax Rate	\$3.21	\$3.28	\$0.07	2.18%
Sewer Tax Rate	\$1.97	\$1.81	(\$0.16)	(8.12%)

The following detail is provided for key revenue categories within the 2020 budget:

*State Shared Revenues:* The State will maintain shared revenues at last year's funding level. Utility taxes are projected to increase by \$76, while Fire Insurance proceeds are expected to increase by \$20,000 (12%).

*Inter-Governmental Revenues:* It is anticipated that state aid and grant funds will increase, but to date, staff has not yet received any notification from the Department of Revenue. Accordingly, these revenues have collectively been adjusted to reflect a modest increase equivalent to about 1.6%.

*Licenses:* Total fees are estimated to decrease by approximately 26% in this category, based upon a reduction in the number of “reserve” liquor licenses the City plans to issue in 2020. Reserve liquor licenses are available at \$10,000 each, and two such licenses have been issued so far in 2019.

*Permits:* In 2017, total Inspections Division permit revenue totaled \$893,363, versus the \$765,240 that was collected in 2016. In 2018, actual permit revenue totaled \$925,111, an increase of almost 21% from the prior year. For 2019, the City budgeted a 10% increase in permit revenues (\$1,019,000), given the significant level of construction that was occurring in the Town Center Zoning District, specifically in relation to the Spur 16 and Foxtown mixed-use development projects, which have both seen substantial progress this year. Through nearly three quarters of the fiscal year, permit revenue has lagged behind 2019 budget projections, as total revenues equate to \$638,434 (62.7%) as of September 15. With this slowdown, budget projections for permit revenue have been scaled back in 2020 by nearly \$136,000. Accordingly, the total figure included for next year is \$882,500, a projection that is commensurate with permit collections year-to-date, and slightly less than the amount collected in 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 2020, City staff again utilized expanded trend analysis within this category to consider long-term revenue patterns over the last ten (10) years.

*Law/Ordinance Violations:* Court penalties are expected to remain constant into 2020. Generally, this line item is comprised of citation revenue.

*False Alarm Fees:* Police Alarms are projected to decrease by \$5,000 for 2020, based on trend analysis of revenues received so far in 2019. Fire Alarms are presented in a separate category and remain largely unchanged for 2020, based on year-to-date receipts.

*Ambulance Fees:* Ambulance Fees are expected to remain steady in 2020 at \$600,000. This 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 2020 budget calls for \$10,000, down \$380 from 2019.

*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 increase by \$5,059 (6%) from the amount budgeted (\$84,591) in 2019.

*Pool & Parks Fees:* 2020 pool revenue is budgeted at \$65,000, which is \$2,000 less than 2019 based on budget/actual comparisons. Total revenue peaked in 2005 and has generally plateaued in recent years and actual results are obviously weather-dependent. Budgeted

park fees will remain constant and are again earmarked at \$47,000 in 2020.

*Internal Service Fees:* These fees are the administrative charges passed through to the General Fund for staff time involved in support of sewer and water utility operations. The amount budgeted for 2020 (\$360,000) is \$65,000 more than the figure that was budgeted in 2019, based on estimated non-utility staff time spent across the organization.

*Other Revenues:* Cellular lease revenue is anticipated to increase by \$90,000 in 2020, resulting from anticipated approval of a long-term lease and expanded cell tower capacity on City property along Port Washington Road. Conversely, Cable TV revenue is anticipated to decrease \$5,000 (1.3%) from 2019. 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. As previously indicated, the 2020 budget presumes no use of fund balance as a declared revenue source, in order to preserve "structural balance" between revenues and expenditures.

*Investment Revenue:* This category will see an increase in 2020 due to higher investment returns, which are partly attributable to the selection of a new investment firm in 2019.

*Tax Increment Revenues:* Continued growth in the tax base will contribute to Tax Increment District #2 (TID #2) generating more increment than last year. The 2020 budgeted increment is approximately \$8,000 more than 2019. Debt service is decreasing by approximately \$6,937 from 2019. However, 2020 debt service for TID #2 exceeds the amount of estimated increment. Therefore, TID#2 is projected to cash flow negative by approximately \$48,263. However, the Fund has sufficient reserves to cover any shortfall in the coming year. Due to another large increase in value in 2019, Tax Increment District #3 is projected to generate increment of approximately \$1,389,000. 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 had been done prior to 2017.

### **Capital Spending**

Department head capital project funding requests for 2020 totaled \$3,040,000, an increase of \$746,500 from the \$2,293,500 that was sought in 2019. The proposed tax levy dedicated towards "pay-as-you-go" capital spending in 2020 is rising by nearly 16% from the level approved for 2019. In all, pay-as-you-go capital funding totals nearly \$1,343,500 for 2020, compared to \$1,155,000 that was approved in 2019. Noteworthy projects include continuation of a pay-as-you-go approach to road maintenance (e.g. crack sealing, pavement sealing, etc.) introduced in 2018 and sustained removal of dead or dying ash trees on public property and along City rights-of-way. Additionally, funding for city-wide building repairs totals nearly \$200,000 in 2020. This new, level funding stream is intended to help the City begin addressing deferred maintenance and identified capital replacement items contained within a comprehensive review of seven City facilities completed in 2018.

The City has invested significantly in the maintenance of its local road system over the past decade, and despite forgoing a bond issue to continue improvements in 2018, the City issued new debt of approximately \$5.03 million in 2019 to fund continuing rehabilitation or

reconstruction of arterial/subdivision roads and parking lots over a three-year span. As indicated during the Council's 2018 budget workshop, approximately \$1.8 million is needed annually to finance all aggregate work (maintenance and repairs) across the City's 212-mile road network.

The City of Mequon also has a long-standing tradition of maintaining sinking funds for capital equipment purchases such as automobiles, squad cars, large grass mowers, snow plows, public works trucks, fire trucks, ambulances and road equipment. In 2020, funding is earmarked at \$660,000, which represents an increase of \$160,000, or 32%, from 2019.

In 2020, no funds have been allocated to fund eventual replacement of City voting machines, which were upgraded and replaced by Ozaukee County in 2015. In 2019, \$13,000 was approved in this category, and it is anticipated that additional funds will again be allocated in 2021, when off-year election administration expenses tend to be lower.

Information Technology (IT) project requests for 2020 totaled \$159,000. The proposed budget includes limited funding for 2020, as \$32,538 has been reallocated here from the City's parking lot resurfacing account, due to the fact that such future work will be funded through debt financing.

As outlined in a proposal received from City Assessor Michael Grota, a market-level revaluation is estimated to cost a total of approximately \$220,000, which would be payable over three years. As further outlined by Mr. Grota, these payments would equal \$54,600 in 2020, \$109,200 in 2021 and \$54,750 in 2022. Based on guidance from Appropriations Committee, the \$54,600 for the first year of revaluation has been included in the final 2020 budget. The City will be required to budget for the next two years the respective amounts listed to complete the city-wide revaluation.

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

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

This is more than three times the amount of debt service the City was paying just 10 years ago, and in recent years such growth in the Debt Service Fund has necessitated General Fund expenditure reductions that have directly impacted key departments, such as Police, Fire and Public Works. During the three previous budget development cycles from 2015-2017, more than \$600,000 in recurring operational expenses across various spending categories, including *Materials/Supplies, Purchased Services, Facilities/Plant and Equipment/Leases*, was eliminated from the budget. Such reductions helped absorb approximately \$650,000 in debt

service payments for the new DPW facility, without the need for a commensurate increase (\$0.15) in the property tax rate.

To the City's benefit, the consolidation of Public Works operations into one, centralized facility has and will continue to result in various efficiencies, once all of the City's former buildings are demolished, sold or redeveloped. Furthermore, focused investment in road maintenance and improvements over the last decade has resulted in significant improvement in the City's average overall road ratings. Given the past approach to assuming \$1.7 million of debt annually for road improvements and the recent initiative to upgrade the DPW facility all while maintaining a stable tax rate, it should not be surprising that other areas also requiring capital investment (e.g. facilities, parks, equipment, etc.) have experienced a reduction in available resources for maintenance and upkeep.

In connection with these ongoing efforts at maintaining the community's infrastructure, staff introduced a proposal in 2017 to discontinue the City's longstanding approach to issuing debt for road maintenance and repair, including crack sealing, pavement sealing and asphalt repair. Over time, such a shift will allow the City to reduce its reliance on debt financing, and the associated interest costs that accompany any decision to issue new debt. Additionally, the City declined to issue new debt for road repairs in 2018, deciding instead to pursue one road improvement project (Donges Bay between Cedarburg and Wauwatosa Roads) with \$520,000 in available proceeds from the City's General Fund balance.

In 2020, the City will again fund road maintenance from the operating budget, and \$350,000 has again been allocated to fund this effort. Additionally, and as was discussed during last year's budget workshops, the City issued new debt of approximately \$5.1 million in 2019, to fund continuing rehabilitation or reconstruction of arterial/subdivision roads and parking lots. In 2019, this amount was combined with a \$470,000 grant awarded from the Wisconsin Department of Transportation to cover roughly half the cost of upgrading a 2.1 mile stretch of Cedarburg Road between the municipal limits of Thiensville on the south and the City of Cedarburg to the north. As indicated during the Council's review of the Right-of-Way Infrastructure Analysis completed last year by the Engineering Division, approximately \$1.8 million is needed annually to finance all aggregate work (maintenance and repairs) across the City's 212-mile road network. As further noted last September, the capital bonds issued earlier this year have now resulted in new debt service payments subsequently becoming payable starting in 2020.

Presently, the City maintains a policy requiring that a minimum reserve equivalent to 10 - 12% of General Fund revenues be maintained, in order to account for unforeseen or unanticipated expenses. From 2015-2018, the City applied a total of \$1,950,000 of fund balance to balance its budgets and sustain a relatively stable tax rate. At present, the City's current unassigned fund balance is anticipated be at 13 - 13.5% at the end of Fiscal Year 2019.

While using fund balance to cover a structural imbalance that exists between revenues and expenditures has in no way violated the City's reserve policy during any of the years that such practice has been employed, continued utilization of fund balance will have a negative impact on the City's bond rating when issuing future debt. Given the potential for higher

interest rates in the future and the fact that the City will likely issue additional debt in coming years to finance road repairs and facility upgrades, continued use of fund balance puts the City at risk of assuming substantially higher interest costs on future debt issues.

### **Personnel**

**Staffing:** Since 2001, the City's overall staffing level has remained fairly constant on a Full-Time Equivalency (FTE) basis (115.95 in 2001 vs. 117.87 in 2019). On this basis, the proposed 2020 budget remains relatively unchanged when compared to the 2019 budget. Nonetheless, there are four personnel adjustments recommended for 2020 as follows:

- Maintain the full-time Administrative Secretary position previously budgeted in the Engineering Division, but split the position to provide simultaneous support to both Engineering staff and the City Clerk's Office, which are adjacently situated.
- Eliminate the City's only Limited-Term Employee (LTE) in the Clerk's Office, equivalent to a reduction of 0.50 FTE (or 20 hours worked per week).
- Increase the number of hours for the part-time Human Resources Assistant from 20 to 28 hours per week, to lend additional support to human resource efforts across the entire organization. In approximate terms, this results in an increase of nearly 0.25 FTE.
- Addition of two full-time Forestry workers

In total, these proposed changes will result in a net increase of the City's overall Full-Time Equivalent count from 117.87 to 118.37, or 1.5 FTE.

**Salaries:** Salaries and fringe benefits is a category that covers wages for all full-time, part-time, temporary and seasonal workers, and elected officials. This also includes payments for health insurance, dental insurance, pensions, social security and other federally mandated contributions, long-term disability, life insurance and longevity pay (protective service only). In 2014, the City completed a Compensation Study, which resulted in the implementation of a new pay scale with varying wage adjustments for all but represented Police and Fire employees. In connection with this conversion, future wage adjustments were to be guided by a new performance evaluation system, which became effective for all non-union employees on January 1, 2018. Accordingly, funds have been included in the 2020 budget 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. Currently, the City subscribes to a plan which offers two HMO program options that provide substantial savings to employers. It is anticipated that overall, state health insurance rates will increase by an average of 4.0% for all Employee Trust Fund (ETF) local governments and retirees in 2020. However, given the health plans available to ETF employers in southeast Wisconsin, it is projected Mequon rates will increase 5.1%. Employees will continue to pay 12% of the premium; in 2020 this will be equivalent to \$251/month for family coverage and \$102/month for single coverage. As illustrated below, this increase will result in higher costs for employees and the City.

WEA Trust East	Employee Share		Employer Share		Full Premium	
	2019	2020	2019	2020	2019	2020
<b>Single Coverage</b>	\$99	\$102	\$728	\$748	\$827	\$850
<b>Family Coverage</b>	\$244	\$251	\$1,792	\$1,840	\$2,036	\$2,091

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

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	10-Yr Avg
8.5%	2.5%	8.0%	1.0%	6.8%	5.3%	3.7%	3.7%	-5.2%	5.1%	3.9%

In 2020, employer pension contributions to the Wisconsin Retirement System (WRS) will range from 6.75% for general employees to 11.92% of wages for protective service personnel. This represents an increase from 2019, when rates were 6.55% and 11.22%, respectively.

The following table summarizes the proposed changes in salaries and benefits for 2020:

General Fund	2019	2020	Change	% Change
<b>Salaries*</b>	\$8,882,271	\$9,279,099	\$396,828	4.47%
<b>Health Insurance</b>	\$1,623,387	\$1,733,678	\$110,291	6.79%
<b>Retirement</b>	\$715,282	\$785,436	\$70,154	9.81%
<b>Totals</b>	\$11,220,940	\$11,798,213	\$577,273	5.14%

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

**Collective Bargaining:** In January, the City approved a two-year collective bargaining agreement with the Mequon Police Association for the period through December 31, 2020. The agreement contained wage adjustments for all represented staff (officers, sergeants, detectives) equivalent to 2.5% in 2019 and 2020. Accordingly, funds have been included in the budget to account for these wage increases. In 2018, a three-year agreement was approved with the Mequon Fire & EMS Association that provided employees with average annualized wage and compensation adjustments equivalent to 2.31% in 2018, 2.11% in 2019 and 1.98% in 2020. This contract will similarly expire on December 31, 2020, and funds have been budgeted to account for these adjustments as well.

**Professional Development:** As part of the City's ongoing effort to ensure that employees maintain required licensures/certifications and are afforded the opportunity, where appropriate, to partake in professional development activities that benefit themselves and the community, the budget contains resources dedicated to professional development in 2019. As depicted below, proposed expenditures across the organization will total \$81,520 in 2020, an increase of \$20,860 (34.4%) from 2019. This is mainly attributable to the addition of Fire department intern training (\$16,500) and the reclassification of Police department grant support as revenue (\$6,000).

2015	2016	2017	2018	2019	2020
\$56,075	\$63,830	\$51,318	\$53,255	\$60,660	\$81,520

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 boom generation. Ensuring that newer 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 Allocation

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 2020 allocation remains 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.

County Library Tax Exemption Thresholds		
<b>2019 Mequon Appropriation</b>	\$1,050,000	
<b>2020 Mequon Appropriation Needed to Maintain County Library Exemption:</b>	<b>Per Equalized Value Formula</b>	<b>Per Maintenance of Effort Formula</b>
	\$1,375,265 (est.)	\$1,049,150 (est.)
<b>Net Change from 2019 Requirement:</b>	\$55,326	\$562
<b>Proposed 2020 Appropriation:</b>	\$1,075,000	

**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 2020 Budget. Within an organization that is in constant motion - 24 hours a day, 7 days a week and 365 days a year, Mequon employees are the lifeblood of a City that never rests, and the results of their tireless work, effort and dedication on behalf of the entire community are evident throughout this document. Most importantly, the Mayor and Common Council are recognized for their leadership, commitment and support in planning and conducting the financial operations of the City in a responsible and prudent manner. Lastly, we would like to acknowledge Assistant to the Finance Director Kaitlyn Krueger and Executive Assistant Lina Prosser for their assistance in formatting and assembling this document.

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, Forestry and Recycling.

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

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

## **Debt Service Fund**

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

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

The City's debt limit is restricted by Wisconsin State Statutes to no more than 5% of the equalized property value of all taxable property within the jurisdiction. Currently, the City of Mequon has approximately 0.65% of debt to equalized value outstanding as of 12/31/17. A schedule showing this calculation and other debt information is included in the debt service section of this publication.

## **Capital Project Fund**

Also included in this budget are the Capital Project Fund appropriations. This section of the budget lists the specific capital projects that resources are being allocated to in the upcoming fiscal year and the amount of funds allocated to each project.

Appropriations in the Capital Projects Fund are placed directly into non-lapsing sinking fund accounts to facilitate the buildup of sufficient funds over a multi-year period to fund approved major expenditures. The balances in these accounts are for specific projects and are carried forward until the project has been completed or the balance is transferred by the Common Council.

The City uses sinking funds for large capital expenditures as a means of reducing the variability of appropriations needed to fund these expenditures in any one fiscal period. This approach is used by the City for most equipment replacement needs and other capital project programs.

Capital assets are generally defined as assets that have an initial cost of more than \$5,000 and have an estimated useful life in excess of one year. Expenditures that do not meet these requirements will be funded out of the general fund.

A five year Capital Improvement Plan is also prepared and reviewed annually by the department heads with the assistance of staff under the direction of the City Administrator. This plan includes the estimated costs of all current and/or proposed capital projects over the next 5 year period. As part of this process staff also evaluates the operational impact that any of these project may have on the general fund budget. Currently, there are no significant operational impacts anticipated as a result of these capital expenditure projects.

## **PRORIETARY FUND TYPES**

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

### **Sewer Utility Fund**

The Sewer fund is an enterprise fund established for the operations of the Sewer utility. Enterprise funds are used for major governmental activities which function as separate business type units. The operations budget of the Sewer utility is funded entirely by user fees. A summary of this budget is included in the financial overview section of this document.

The City has, however, made a decision to make appropriations for the Sewer Fund to pay for both the annual capital charges from the Milwaukee Metropolitan Sewerage District (MMSD); and also the ongoing debt service payments which resulted from the settlement of the litigation between the City of Mequon and the MMSD in the late 1990's.

### **Water Utility Fund**

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

## **AGENCY FUND TYPES**

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

### **Agency Fund**

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



## **FINANCIAL POLICIES**

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

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

### **BUDGETING POLICIES**

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

### **RESERVE POLICIES**

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

### **REVENUE POLICIES**

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

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

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

### **INVESTMENT POLICIES**

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



## **FINANCIAL POLICIES**

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

### **EXPENDITURE POLICIES**

1. The City will administer the expenditures of the available resources in an efficient and cost effective manner in order to provide the taxpayers with the delivery of highest possible level of quality public services with the resources available.

2. The City’s operating budget will not use one-time revenues to support ongoing expenditures.
3. The City will maintain expenditure categories according to applicable state statutes and administrative regulations.
4. On an ongoing basis, staff also works to minimize the costs of purchasing materials and providing services while still maintaining quality and performance.

### **CAPITAL PLANNING POLICIES**

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

### **FINANCIAL PLANNING POLICIES**

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

### **DEBT MANAGEMENT POLICIES**

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



## FINANCIAL POLICIES

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

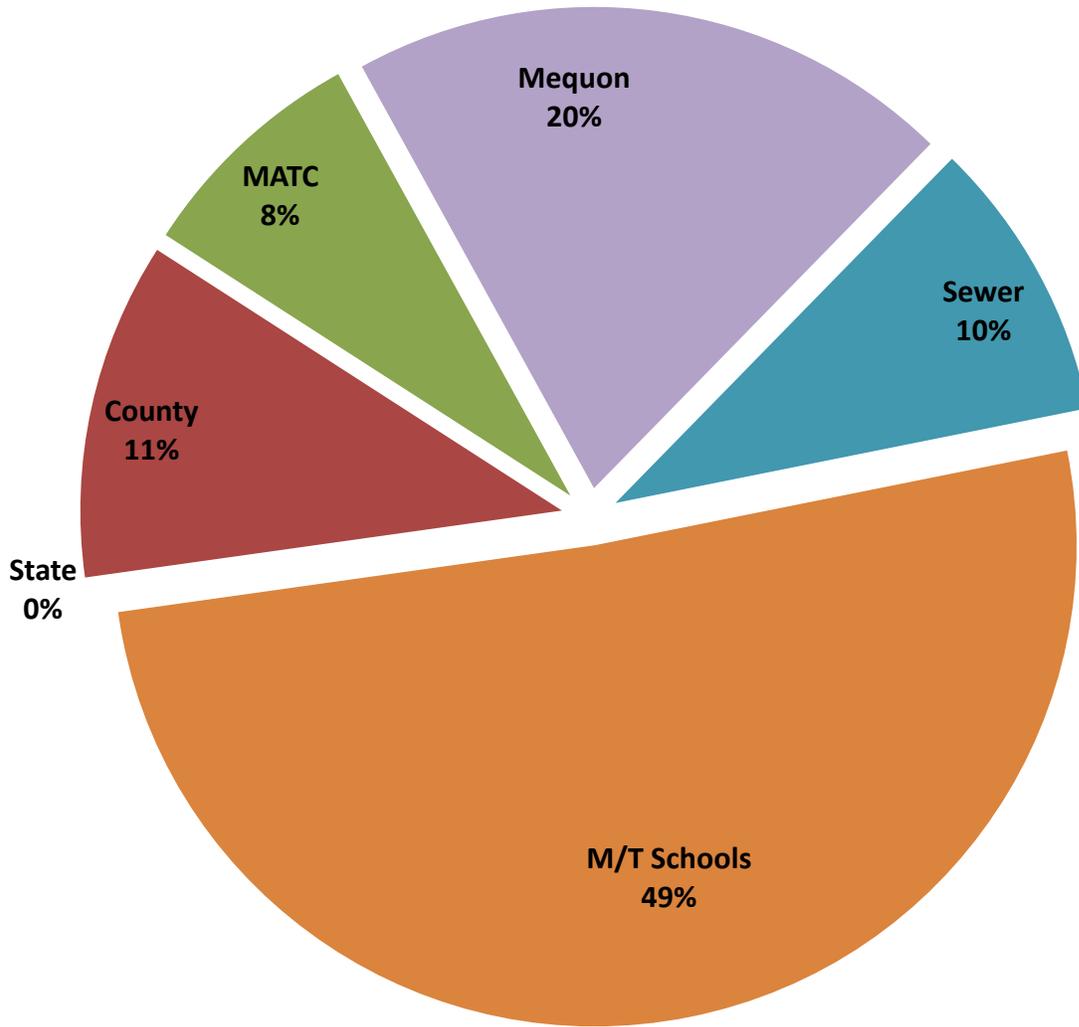
### ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

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

# Citywide Budget Summary

# CITY OF MEQUON 2020 Tax Levy Distribution

## Mequon-Thiensville School District with Sewer Service



### 2020 Tax Levy Information

State of Wisconsin	\$ 0
Ozaukee County	\$ 8,591,954
City of Mequon	\$15,403,754
Sewer District	\$ 7,225,768
M/T Schools	\$38,608,549
MATC	\$ 5,973,770

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**2020 Budget - Summary by Appropriated Fund**

	General Fund	Capital Fund	Debt Service Fund	Sewer Fund	Water Fund	TOTAL
<b>REVENUES:</b>						
General Property Tax	\$ 10,907,977	\$ 1,343,500	\$ 2,743,020	\$ 7,090,788	\$ -	\$ 22,085,285
Intergovernmental	\$ 2,278,841	\$ -	-	-	-	2,278,841
License & Permits	\$ 1,011,850	\$ -	-	-	-	1,011,850
Public Safety Fees	\$ 914,600	\$ -	-	-	-	914,600
Public Charges for Service	\$ 352,050	\$ -	-	3,868,467	3,436,480	7,656,997
Other Revenue	\$ 1,118,500	\$ -	1,725,800	114,545	118,234	3,077,079
Investment income	\$ 170,000	\$ -	11,000	75,000	90,000	346,000
Total Revenues	<u>16,753,818</u>	<u>1,343,500</u>	<u>4,479,820</u>	<u>11,148,800</u>	<u>3,644,714</u>	<u>37,370,652</u>
<b>EXPENDITURES:</b>						
Salaries	9,279,099	-	-	652,231	200,241	10,131,571
Fringe Benefits	3,502,379	-	-	221,790	11,922	3,736,091
Materials & Supplies	987,758	-	-	48,300	55,750	1,091,808
Facility & Plant	518,765	-	-	-	-	518,765
Purchased Services	2,710,293	-	4,500	83,500	23,000	2,821,293
Other Staff Costs	79,535	-	-	2,070	-	81,605
Equipment/Other	85,589	3,512,127	4,044,533	10,372,315	2,918,610	20,933,174
Total Expenditures	<u>17,163,418</u>	<u>3,512,127</u>	<u>4,049,033</u>	<u>11,380,206</u>	<u>3,209,523</u>	<u>39,314,307</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(409,600)</u>	<u>(2,168,627)</u>	<u>430,787</u>	<u>(231,406)</u>	<u>435,191</u>	<u>(1,943,655)</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Other Financing Sources	-	-	348,263	-	-	348,263
Long-Term Debt Issued	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>348,263</u>	<u>-</u>	<u>-</u>	<u>348,263</u>
<b>NET CHANGE IN FUND BALANCE</b>	(409,600)	(2,168,627)	779,050	(231,406)	435,191	(1,595,392)
<b>FUND BALANCE - BEGINNING</b>	2,483,338	5,845,779	(648,800)	27,224,621	19,619,335	54,524,274
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,073,738</u>	<u>\$ 3,677,153</u>	<u>\$ 130,250</u>	<u>\$ 26,993,215</u>	<u>\$ 20,054,526</u>	<u>\$ 52,928,882</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**  
**2018-2020 Summary by Appropriated Fund**

	Ending 12/31/17	2018 changes	Ending 12/31/18	% change in 2018	2019 Projected changes	Projected Ending 12/31/19	% change in 2019	2020 Budgeted changes	Budgeted Ending 12/31/20	% change in 2020
<b>General Fund</b>	\$2,625,943									
Surplus/(Deficit)		(307,420)	\$2,318,523	-11.7%						
Surplus/(Deficit)					164,815	\$2,483,338	7.1%			
Surplus/(Deficit)								(409,600.00)	\$2,073,738	-16.5%
<b>Capital Projects</b>	\$2,630,929									
Surplus/(Deficit)		251,385	\$2,882,314	9.6%						
Surplus/(Deficit)					2,963,465	\$5,845,779	102.8%			
Surplus/(Deficit)								(2,168,627)	\$3,677,153	-37.1%
<b>Debt Service</b>	(\$772,603)									
Surplus/(Deficit)		(146,631)	(\$919,234)	19.0%						
Surplus/(Deficit)					270,434	(\$648,800)	29.4%			
Surplus/(Deficit)								779,050	\$130,250	120.1%
<b>Sewer Fund</b>	\$29,327,642									
Surplus/(Deficit)		2,284,886	\$31,612,528	7.8%						
Surplus/(Deficit)					(20,979)	\$31,591,549	-0.1%			
Surplus/(Deficit)								(231,406)	\$31,360,143	-0.7%
<b>Water Fund</b>	\$17,026,412									
Surplus/(Deficit)		1,324,988	\$18,351,400	7.8%						
Surplus/(Deficit)					470,923	\$18,822,323	2.6%			
Surplus/(Deficit)								896,707	\$19,719,030	4.8%
<b>Totals:</b>	\$50,838,323	\$3,407,208	\$54,245,531		\$3,848,658	\$58,094,189		(\$1,133,876)	\$56,960,314	

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

**In 2018:** In the Capital projects fund, the city anticipates using approximately \$890,000 for road repairs 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.

**In 2019:** The Capital Project fund projects a spend-down of approximately \$1,500,000 of debt proceeds of a new debt issue towards road reconstruction. An additional \$350,000 of Capital Project funds will be dedicated towards road repairs.

Sewer utility operations are expected to use approximately \$21,000 to fund balance.

Water utility fund is expected to contribute approximately \$471,000 to fund balance.

**In 2020:** The Capital Project fund projects a spend-down of approximately \$1,500,000 of debt proceeds of the 2019 issue towards road reconstruction. An additional \$350,000 of Capital Project funds will be dedicated towards road repairs.

Sewer utility operations are expected to use approximately \$231,000 to fund balance.

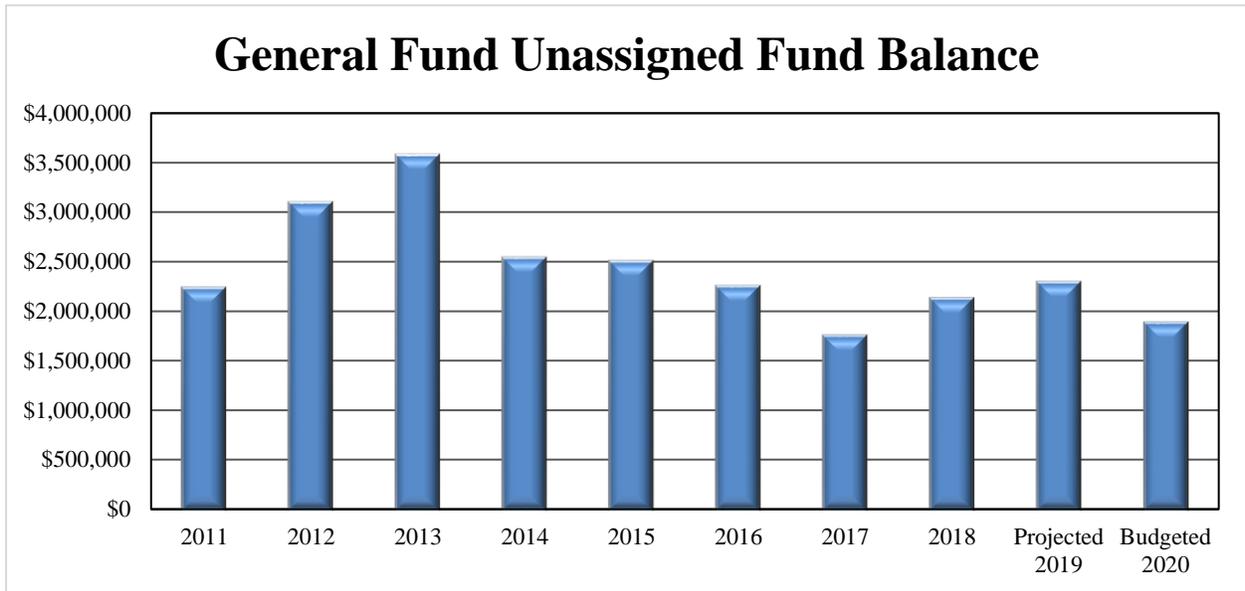
Water utility fund is expected to contribute approximately \$897,000 to fund balance.

# General Fund Summary

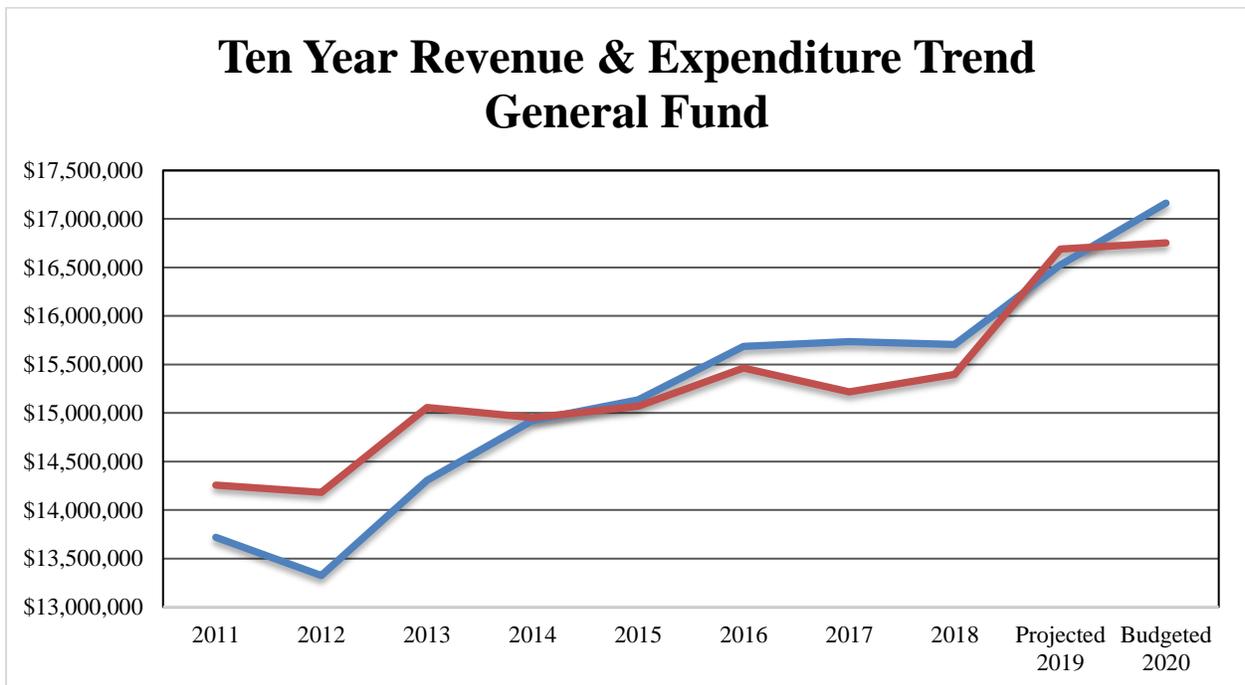
**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**General Fund**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>REVENUES:</b>				
General Property Taxes	9,969,088	10,797,254	10,797,256	10,907,977
Intergovernmental	2,031,540	2,136,089	2,176,280	2,278,841
Licenses & Permits	1,035,184	1,172,050	1,010,166	1,011,850
Fines and Forfeitures	899,428	883,880	946,493	914,600
Public Charges for Services	432,694	350,291	435,905	352,050
Other revenues	916,732	942,000	1,137,489	1,118,500
Investment income	112,626	75,000	187,224	170,000
Total Revenues	<u>15,397,294</u>	<u>16,356,564</u>	<u>16,690,814</u>	<u>16,753,818</u>
<b>EXPENDITURES:</b>				
Salaries	8,294,309	8,882,271	8,769,447	9,279,099
Fringe Benefits	3,246,398	3,300,870	3,349,134	3,502,379
Materials & Supplies	903,348	976,363	989,343	987,758
Facility & Plant	523,263	508,050	514,316	518,765
Purchased Services	2,526,435	2,536,675	2,664,699	2,710,293
Other Staff Costs	53,803	71,845	81,421	79,535
Equipment/Other	157,158	80,490	157,639	85,589
Total Expenditures	<u>15,704,714</u>	<u>16,356,564</u>	<u>16,525,999</u>	<u>17,163,418</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(307,420)</u>	-	<u>164,815</u>	<u>(409,600)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Fund Balance Applied	<u>(307,420)</u>	-	-	<u>(409,600)</u>
Total Other Financing Sources (Uses)	<u>(307,420)</u>	-	-	<u>(409,600)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(307,420)	-	164,815	(409,600)
<b>FUND BALANCE - BEGINNING</b>	2,625,943	2,318,523	2,318,523	2,483,338
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,318,523</u>	<u>\$ 2,318,523</u>	<u>\$ 2,483,338</u>	<u>\$ 2,073,738</u>

Over the past ten years, the General Fund unassigned fund balance has remained over the 10% of revenue minimum the financial policies require.

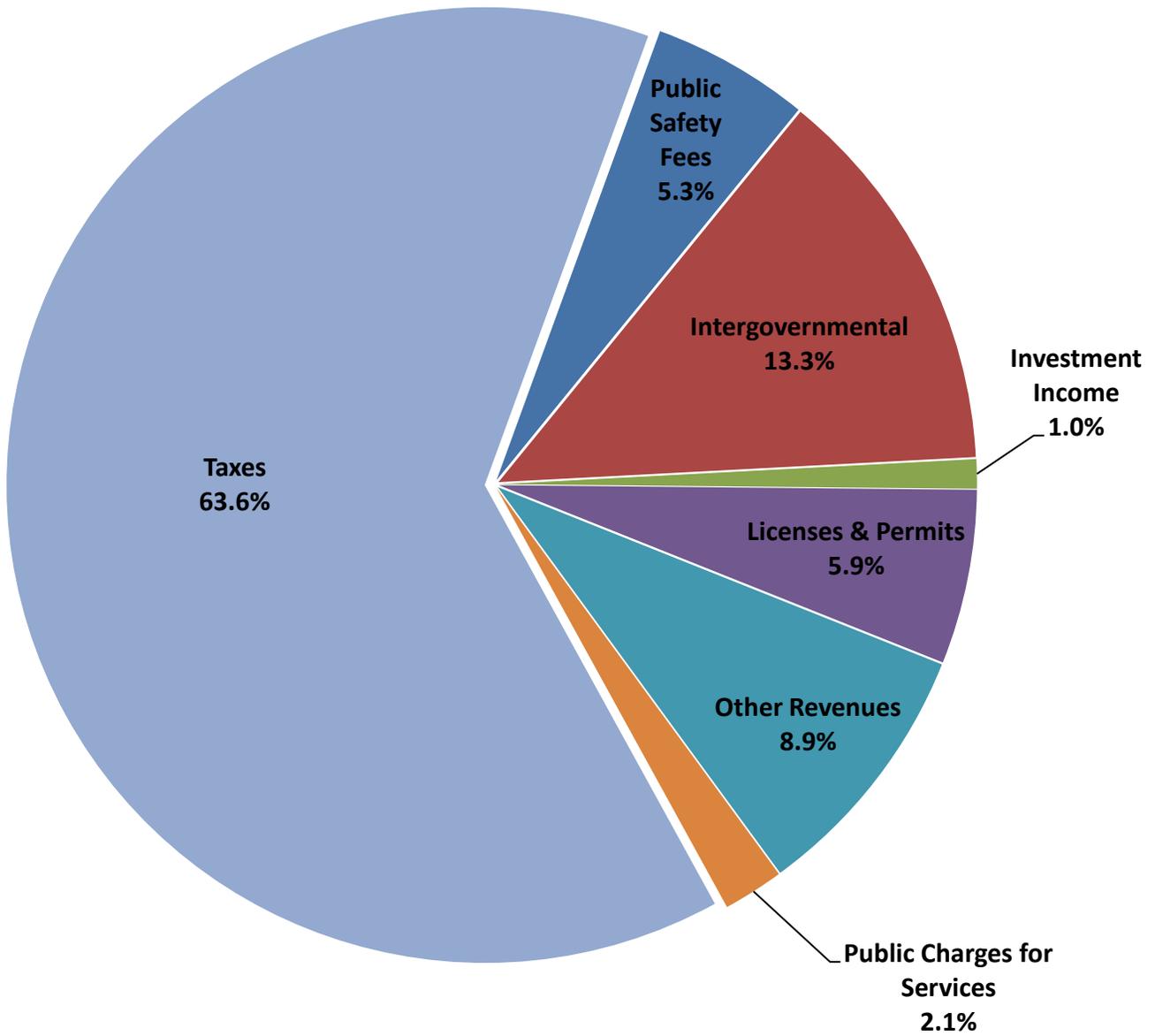


The chart below provides a summary of revenue (red) and expenditure (blue) trends for the General Fund for fiscal years 2011 to 2020. The General Fund unassigned fund balance is primarily driven by the excess or deficit of the expenditures compared to the revenues.



# General Fund Revenues

**CITY OF MEQUON**  
**2020 General Fund**  
**Revenues by Funding Type**



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

	2017 Actual	2018 Actual	2019 Budget	2019 Actual	2020 Budget
<b>REVENUES</b>					
<b>TAXES:</b>					
General Property Tax	10,178,465	9,969,088	10,797,254	10,797,256	10,907,977
<b>INTERGOVERNMENTAL:</b>					
Shared Revenues	306,642	313,475	361,441	306,642	306,642
Utility Tax	47,452	39,330	44,310	45,913	44,076
Fire Insurance Dues	169,037	164,596	165,000	180,267	185,000
General Highway Aid	1,191,610	1,370,351	1,432,054	1,431,306	1,557,500
Connecting Streets	68,953	69,332	69,284	69,284	69,000
Recycling Grants	15,382	15,375	15,000	15,402	15,375
Law Enforcement	-	6,017	-	12,062	5,000
Computer Aid	48,806	49,523	49,000	105,573	96,248
State Grants	5,283	-	-	-	-
Use value Penalty	348	3,542	-	9,833	-
Total Intergovernmental	1,853,512	2,031,540	2,136,089	2,176,280	2,278,841
<b>LICENSES &amp; PERMITS:</b>					
Liquor and Beverage Licenses	28,378	30,978	80,000	51,708	51,250
Tavern Operators Licenses	10,900	11,915	10,000	10,810	12,000
Business Licenses	2,431	4,647	3,000	4,513	4,500
Cigarette Licenses	1,350	1,300	1,300	1,400	1,400
Amusement Device Licenses	1,650	1,750	1,750	1,625	1,750
Food Licenses	95	-	-	-	-
Building Permits	527,347	499,468	590,000	507,022	510,000
Compliance Permits	-	61	-	-	-
Electrical Permits	123,914	136,376	135,000	113,453	105,000
Plumbing Permits	133,969	158,441	160,000	128,019	130,000
Heating & Air Permits	92,559	110,016	120,000	107,303	90,000
Temporary Occupancy Permits	6,187	10,299	8,000	10,647	9,250
Occupancy Permits	9,386	10,451	6,000	16,431	9,000
Permit Deposit Forfeitures	-	-	-	-	30,000
Brush Permits	39,633	39,505	39,000	40,055	39,500
Burning Permits	9,185	10,925	10,000	10,705	11,000
Sign Permits	6,825	6,535	8,000	6,300	7,000
Other Permits	60	2,518	-	175	200
Total Licenses and Permits	993,870	1,035,184	1,172,050	1,010,166	1,011,850
<b>PUBLIC SAFETY FEES:</b>					
Court Penalties and Fines	147,187	147,692	160,000	151,151	160,000
False Alarms - Police	64,683	76,125	70,000	61,758	65,000
Parking Violations	2,075	830	1,000	370	600
Weapon Permits	7,325	6,660	6,000	6,275	6,500
Police fees	20,377	16,419	15,000	13,916	22,000
Ambulance Fees	574,378	616,263	600,000	681,233	625,000
Fire Inspections Fees	2,503	5,010	5,000	7,576	7,000
Accident Response Fees	10,380	10,030	10,380	10,293	10,500
False Alarms - Fire	12,500	12,600	12,500	11,485	12,000
Fees-Fire Dept	652	7,799	4,000	2,435	6,000
Total Fines and Forefeitures	842,060	899,428	883,880	946,493	914,600

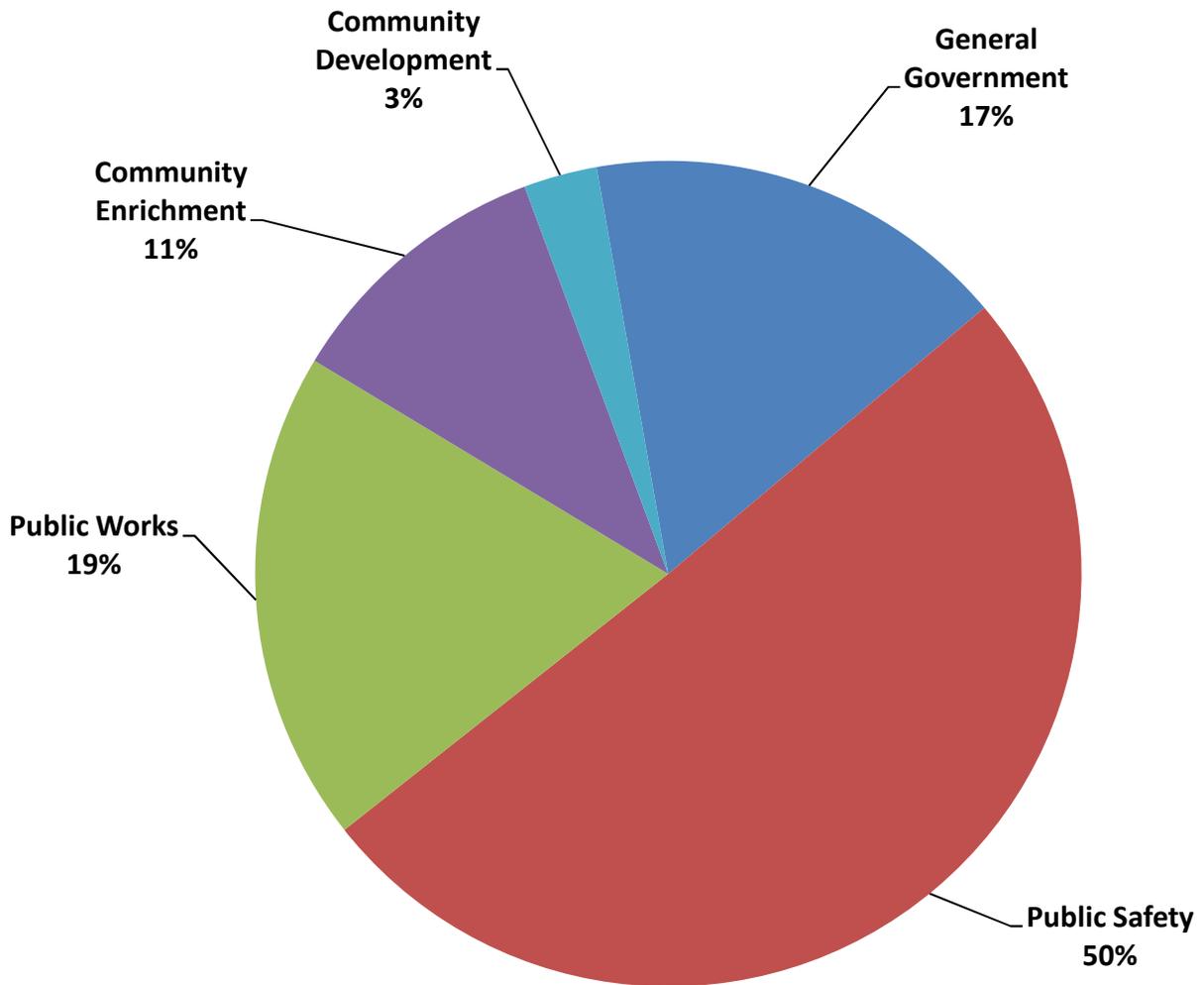
**CITY OF MEQUON**  
**Budgetary Comparison Schedule of Revenues**  
**General Fund**

	2017 Actual	2018 Actual	2019 Budget	2019 Actual	2020 Budget
<b>PUBLIC CHARGES FOR SERVICES:</b>					
Dog Licenses	9,273	9,450	9,000	9,402	9,500
Fees - Clerk	3,522	4,371	4,000	2,492	4,000
Photocopying / maps	7,162	6,726	5,000	7,650	5,500
Sale of Materials	59,821	33,656	35,000	32,800	35,000
Miscellaneous	7,597	33,086	15,000	29,743	20,000
Fees - Treasurer	6,855	7,331	8,000	12,780	8,000
Fees - Engineering / PC	29,976	39,935	20,000	23,613	22,000
Fees - Consultants	53,785	95,881	50,000	116,723	50,000
Fees - Highway	17,342	3,457	12,000	16,848	15,000
Street Lights	6,863	2,150	2,150	1,792	2,150
Recycling	-	-	-	-	-
Storm Sewers	-	-	-	-	-
Holding Tank Fees	647	1,176	441	838	1,000
Pool Concessions	800	1,600	1,200	1,200	1,200
Swimming Pool Fees	67,777	66,401	67,000	59,447	67,000
Park Reservations	46,028	50,170	47,000	47,293	47,000
Landscaping / Mowing	2,365	3,860	4,500	3,250	4,700
Zoning Fees	60,202	73,443	70,000	70,035	60,000
Total Public Charges	<u>380,015</u>	<u>432,694</u>	<u>350,291</u>	<u>435,905</u>	<u>352,050</u>
<b>OTHER REVENUES:</b>					
Tax Penalties and Interest	2,326	4,845	2,000	3,622	3,500
Special Assessments	-	-	-	-	-
Special Assessments Interest	-	-	-	173	-
Sewer Utility Chargebacks	175,996	177,359	175,000	226,849	210,000
Water Utility Chargebacks	119,223	111,633	120,000	141,716	150,000
Cell Tower Leases	135,346	149,674	135,000	164,450	242,000
Cable Franchise Fees	367,592	384,087	380,000	380,610	380,000
Insurance Dividends	36,549	37,657	38,000	47,694	45,000
Worker Compensation	-	19,674	-	-	-
Event Fees	-	-	-	-	-
Event Donations	-	-	-	-	-
Payments in Lieu of Taxes	70,591	76,803	77,000	77,912	78,000
Revenue Reduction	6,926	0	-	-	409,600
Other Grants	-	-	-	53,463	-
Other Financing Sources	14,000	(45,000)	15,000	41,000	10,000
Prior Years Expense	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Revenues	<u>928,548</u>	<u>916,732</u>	<u>942,000</u>	<u>1,137,489</u>	<u>1,528,100</u>
<b>INVESTMENT INCOME</b>					
Investment Income	<u>52,757</u>	<u>112,626</u>	<u>75,000</u>	<u>187,224</u>	<u>170,000</u>
<b>TOTAL REVENUES</b>	<u><u>15,229,226</u></u>	<u><u>15,397,294</u></u>	<u><u>16,356,564</u></u>	<u><u>16,690,814</u></u>	<u><u>17,163,418</u></u>

# General Fund Expenditures

# CITY OF MEQUON

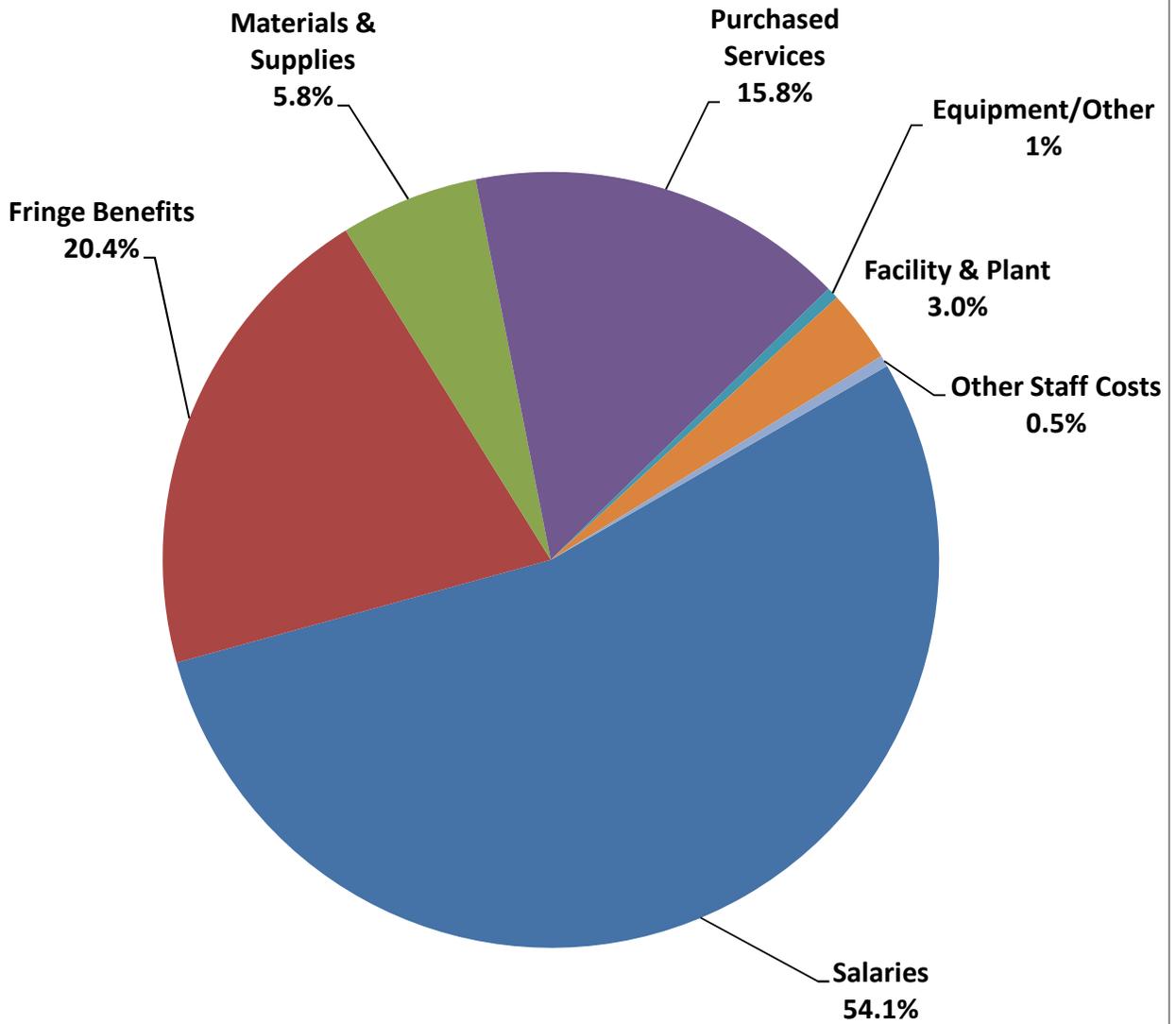
## 2020 General Fund Expenditures by Functional Area



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

	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>GENERAL GOVERNMENT:</b>					
Common Council	\$ 88,880	\$ 98,538	\$ 96,317	\$ 137,397	\$ 95,132
Mayor	-	-	-	-	-
Administrator	309,889	277,520	268,663	278,222	289,069
Clerk	260,299	298,056	287,167	268,167	311,810
Elections	30,070	68,014	34,528	34,349	76,053
Information Services	318,004	309,959	306,279	333,231	325,282
Finance	538,258	531,785	534,617	571,516	559,719
Assessor	221,779	219,299	226,212	227,834	283,974
Human Resources	186,602	182,404	154,887	174,719	157,246
Legal Counsel	102,932	100,897	99,455	101,055	99,445
Building Maintenance	637,278	595,044	623,614	649,302	657,383
Total General Government	<u>2,693,991</u>	<u>2,681,516</u>	<u>2,631,739</u>	<u>2,775,792</u>	<u>2,855,113</u>
<b>PUBLIC SAFETY:</b>					
Police	5,004,703	5,203,965	5,467,210	5,401,580	5,633,742
Fire / EMS	1,456,775	1,402,245	1,573,432	1,642,603	1,707,562
Communications	672,175	651,359	681,244	709,720	708,442
Police Reserve	6,133	4,918	9,172	7,699	5,811
Inspections	471,403	487,611	599,455	564,720	609,463
Total Public Safety	<u>7,611,189</u>	<u>7,750,098</u>	<u>8,330,513</u>	<u>8,326,321</u>	<u>8,665,020</u>
<b>PUBLIC WORKS:</b>					
Vehicle Maintenance	515,797	537,096	526,479	530,196	539,997
Engineering	599,376	593,029	613,031	640,881	590,640
Highway	2,122,597	1,909,873	1,946,251	2,008,717	1,949,060
Forestry	-	-	-	-	203,500
Recycling	28,004	26,295	25,880	30,489	27,888
Total Public Works	<u>3,265,774</u>	<u>3,066,293</u>	<u>3,111,641</u>	<u>3,210,283</u>	<u>3,311,085</u>
<b>COMMUNITY ENRICHMENT:</b>					
Library Services Grant	1,034,929	1,049,000	1,050,000	1,050,000	1,075,000
Swimming Pool	113,909	118,137	118,027	99,266	114,908
Parks	589,554	607,484	679,005	630,314	649,371
Cemetery	6,926	1,160	-	-	-
Total Community Enrichment	<u>1,745,318</u>	<u>1,775,781</u>	<u>1,847,032</u>	<u>1,779,580</u>	<u>1,839,279</u>
<b>COMMUNITY DEVELOPMENT:</b>					
Community Development	420,813	431,031	435,639	434,021	492,921
Total Community Development	<u>420,813</u>	<u>431,031</u>	<u>435,639</u>	<u>434,021</u>	<u>492,921</u>
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u><u>15,737,085</u></u>	<u><u>15,704,719</u></u>	<u><u>16,356,564</u></u>	<u><u>16,525,998</u></u>	<u><u>17,163,418</u></u>

**CITY OF MEQUON**  
**2020 General Fund**  
**Expenditures by Classification**



# Capital Projects Fund

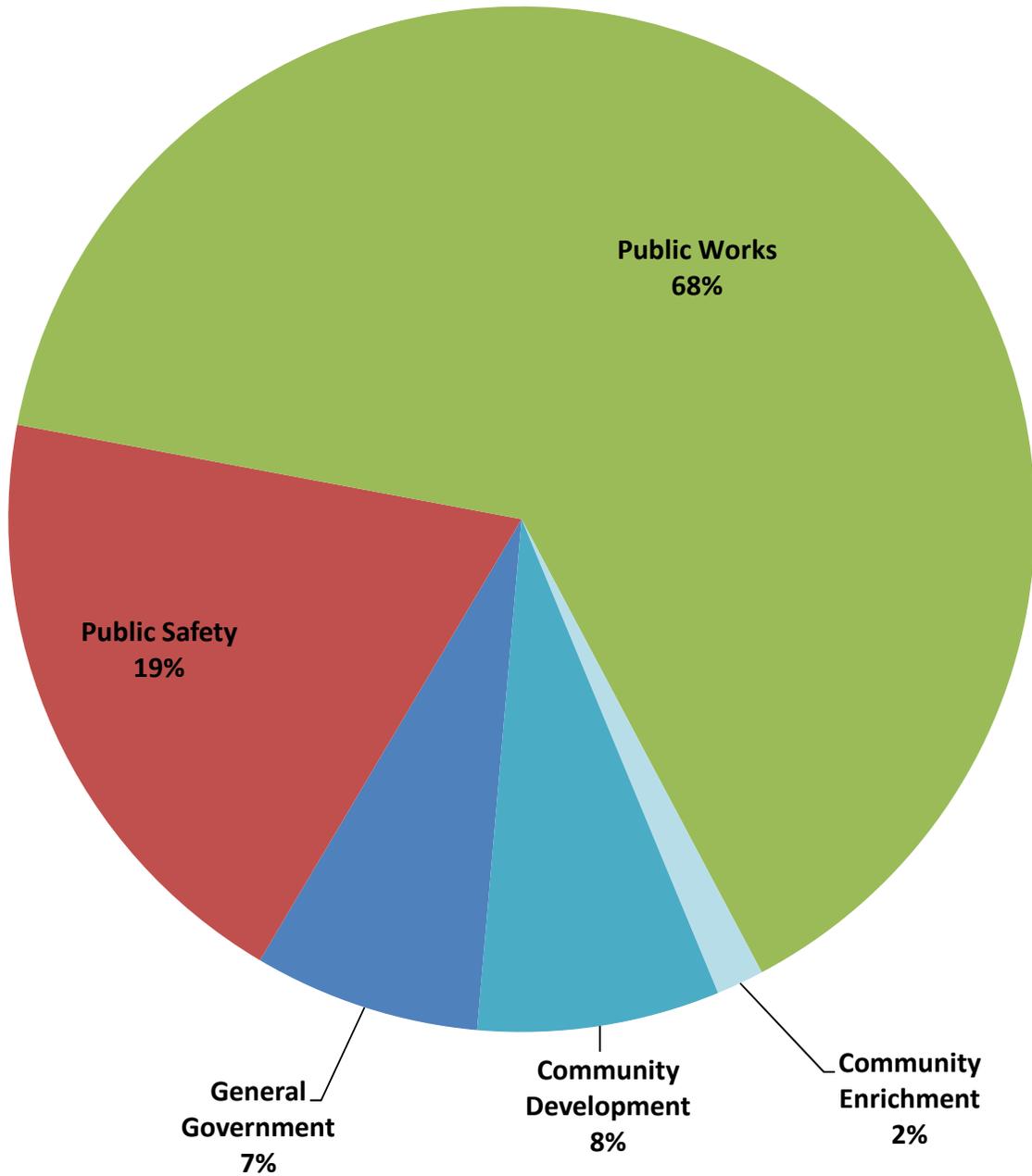
**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Capital Project Fund**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 1,566,848	\$ 1,155,000	\$ 1,155,000	\$ 1,343,500
Borrowed Proceeds	-	-	5,035,000	-
Special Assessment	-	-	58,954	-
Investment Income	31,616	-	99,078	-
Grants	150,000	-	885,917	-
Other Revenues	458,952	-	307,255	-
Total Revenues	<u>2,207,416</u>	<u>1,155,000</u>	<u>7,541,204</u>	<u>1,343,500</u>
<b>EXPENDITURES:</b>				
General Government	-	38,000	-	250,144
Public Safety	-	512,078	-	682,783
Public Works	-	1,655,426	-	2,258,296
Community Enrichment	21,415	210,300	-	52,603
Conservation & Development	-	-	-	268,300
Capital Outlay	2,013,027	-	4,573,112	-
Interest Expense	6,496	-	4,627	-
Total Expenditures	<u>2,040,938</u>	<u>2,415,804</u>	<u>4,577,739</u>	<u>3,512,127</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>166,478</u>	<u>(1,260,804)</u>	<u>2,963,465</u>	<u>(2,168,627)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Sales of assets	84,907	-	-	-
Total Other Financing Sources (Uses)	<u>84,907</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	251,385	(1,260,804)	2,963,465	(2,168,627)
<b>FUND BALANCE - BEGINNING</b>	2,630,929	2,882,314	2,882,314	5,845,779
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,882,314</u>	<u>\$ 1,621,510</u>	<u>\$ 5,845,779</u>	<u>\$ 3,677,153</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

## 2020 Capital Projects Fund Expenditures by Functional Area



## CITY OF MEQUON

### 2020 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

Project #	2019 Budgeted Funding	2019 Ending Balance	2020 Budgeted Funding	1/1/20 Available Balance	2020 Projected Expenses	2020 Ending Balance	
<b>Buildings</b>							
DPW Facility Repairs	10023	-	36,924	-	36,924	-	36,924
City-Wide Buildings	12015	177,597	74,310	200,000	274,310	141,278	133,032
Consolidated Public Works Center	10023	-	36,924	-	36,924	35,000	1,924
Logemann Center	10026	(241)	-	-	-	-	-
Capital Asset Mngmnt Plan	12006	(13,529)	29,456	-	29,456	15,000	14,456
Capital Reserve Fund	10024	-	73,500	-	73,500	-	73,500
Parking Lot Resurfacing	10003	-	32,894	(32,538)	356	-	356
		<u>163,827</u>	<u>247,085</u>	<u>167,462</u>	<u>414,547</u>	<u>191,278</u>	<u>223,269</u>
<b>Information Services</b>							
IT Data Processing Equipment	10117	-	22,052	-	22,052	43,866	(21,815)
Disaster Recovery Project	12011	-	10,000	(10,000)	-	-	-
		<u>-</u>	<u>32,052</u>	<u>(10,000)</u>	<u>22,052</u>	<u>43,866</u>	<u>(21,815)</u>
<b>Elections</b>							
Election Equipment	10063	-	13,000	-	25,190	-	10,190
		<u>13,000</u>	<u>25,190</u>	<u>-</u>	<u>25,190</u>	<u>15,000</u>	<u>10,190</u>
<b>Engineering</b>							
Major Drainage Projects	10013	-	203,736	-	203,736	-	203,736
Small Bridge & Culvert	10018	-	32,699	-	32,699	17,500	15,199
Local Drainage Program	10016	5,900	-	-	-	-	-
Engineering Software	12013	-	21,429	-	21,429	3,246	18,182
Master Stormwater Mgmt	10028	-	75,934	-	75,934	-	75,934
		<u>5,900</u>	<u>333,797</u>	<u>-</u>	<u>333,797</u>	<u>20,746</u>	<u>313,051</u>
<b>Engineering - Roads</b>							
Road Maintenance	10001	350,000	3,902,049	350,000	4,252,049	1,850,000	2,402,049
Bike Lanes	12014	-	-	-	-	-	-
Highland Road Interchange	10009	-	(51,069)	-	(51,069)	-	(51,069)
		<u>350,000</u>	<u>3,850,980</u>	<u>350,000</u>	<u>4,200,980</u>	<u>1,850,000</u>	<u>2,350,980</u>
<b>Fire Department</b>							
Fire & EMS Vehicles	10236	100,000	559,505	100,000	659,505	250,000	409,505
Self Contained Breathing Apparatus	10014	-	(81,291)	-	(81,291)	-	(81,291)
Purchase EKG Monitors	12009	-	-	-	-	-	-
Fire Station Sleeping Quarters	10336	(8,052)	-	-	-	-	-
Fire Officer Equipment Replacement	10134	10,000	15,545	10,000	25,545	4,947	20,598
Hydraulic Rescue Equipment	12029	-	6,010	-	6,010	-	6,010
		<u>101,948</u>	<u>499,768</u>	<u>110,000</u>	<u>609,768</u>	<u>254,947</u>	<u>354,821</u>
<b>Parks Maintenance</b>							
Park Planning & Imp.	10474	-	9,107	50,000	59,107	52,603	6,504
Interurban Trail	12021	(33)	-	-	-	-	-
Parking Lot Resurfacing - Parks	10004	-	100,000	-	100,000	-	100,000
Swimming Pool Equip.	10037	-	185	-	185	-	185
Cemetery Restoration	10071	-	2,500	-	2,500	-	2,500
		<u>2,467</u>	<u>111,792</u>	<u>52,500</u>	<u>164,292</u>	<u>52,603</u>	<u>111,689</u>

**CITY OF MEQUON**  
**2020 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY**

	2019 Budgeted Funding	2019 Ending Balance	2020 Budgeted Funding	1/1/20 Available Balance	2020 Projected Expenses	2020 Ending Balance
Project #						
<b>Police</b>						
Police Vehicles	120,000	249,148	175,000	424,148	334,291	89,857
Information Tech Replacement	-	27,664	-	27,664	10,000	17,664
Police Officer Equipment	20,000	44,977	20,000	64,977	25,000	39,977
Police Computer Replacement	-	-	30,538	30,538	25,000	5,538
Police Vehicle IT Equipment	-	31,491	20,000	51,491	25,000	26,491
Police Reserve Van	-	-	-	-	-	-
Police Weapons	8,000	13,342	8,000	21,342	5,000	16,342
	<u>148,000</u>	<u>366,622</u>	<u>253,538</u>	<u>620,160</u>	<u>424,291</u>	<u>195,869</u>
<b>Police Communications Center</b>						
Police Radio Equipment	-	245,096	(20,000)	225,096	-	225,096
911 System Replacement	-	8,490	-	8,490	3,545	4,945
	-	<u>253,586</u>	<u>(20,000)</u>	<u>233,586</u>	<u>3,545</u>	<u>230,041</u>
<b>Public Works</b>						
DPW Small Projects	-	(4,405)	-	(4,405)	-	(4,405)
Roadway Lighting	10,000	26,179	10,000	36,179	8,000	28,179
Urban Forestry	-	48,537	-	48,537	24,550	23,987
DPW Vehicles	280,000	(59,576)	350,000	290,424	300,000	(9,576)
Emerald Ash Borer Program	80,000	(7,900)	80,000	72,100	55,000	17,100
	<u>370,000</u>	<u>2,835</u>	<u>440,000</u>	<u>442,835</u>	<u>387,550</u>	<u>55,285</u>
<b>Community Development</b>						
TIF #2	-	23,721	-	23,721	1,650	22,071
TIF #3	-	(874,680)	-	(874,680)	200,000	(1,074,680)
TIF #4	-	297,174	-	297,174	1,650	295,524
TIF #5	-	432,441	-	432,441	65,000	367,441
Towne Center River Walk	(142)	-	-	-	-	-
	<u>(142)</u>	<u>(121,344)</u>	<u>-</u>	<u>(121,344)</u>	<u>268,300</u>	<u>(389,644)</u>
<b>Grand Totals:</b>	<u>\$ 1,155,000</u>	<u>\$ 5,602,363</u>	<u>\$ 1,343,500</u>	<u>\$ 6,945,863</u>	<u>\$ 3,512,127</u>	<u>\$ 3,433,736</u>

# Capital Improvement

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

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

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

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

The 2020-2024 CIP includes those projects that are considered for funding based on completed infrastructure and land use plans, as well as certain items (e.g., Transportation - Development) that represent tentative needs related to development. The CIP does not include capital costs related to Tax Incremental Financing (TIF) District No. 3 in the Mequon Town Square area, which were identified in the overall project budget per the TIF project plan. Other redevelopment areas where TIF financing may be considered are identified in the project narratives. The CIP does not necessarily include costs related to future infrastructure necessary to support redevelopment efforts for which TIF financing could not be used. In such cases it may be necessary for the Council to amend the CIP and substitute or re-prioritize projects in accordance with the process described above.

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

	<b>Project Name/Funding Source</b>	<b>Project Description</b>
<b>Building Maintenance</b>		
	City Wide Building Repairs (Tax Levy Allocation and Focus on Energy grants)	<p>Sinking fund created to address aging building fixtures and equipment across the City’s building inventory. Utility cost savings are expected from updated windows and lighting.</p> <p>Operating Budget Impact: Energy savings could be realized by replacing outdated, inefficient building components and systems with new energy efficient models</p>
	Capital Reserve Fund	<p>Sinking fund created to address aging building fixtures and equipment across the City campus.</p> <p>Operating Budget Impact: Energy savings could be realized by replacing outdated, inefficient building components and systems with new energy efficient models</p>
	Parking Lot Resurfacing (Tax Levy Allocation)	<p>Maintenance and resurfacing of City parking lots in order to extend the useful life of these assets.</p> <p>Operating Budget Impact: Resurfacing allows for less yearly maintenance of hole filling and patch sealing; Could also have an impact on future capital spending by prolonging need for major repair or replacement</p>
<b>Information Services</b>		
	Munis (Tax Levy Allocation)	<p>Ongoing project to expand and improve the use of the City’s Enterprise Resource Planning (ERP) system, Munis.</p> <p>Operating Budget Impact: Increases efficiency of employees allowing for additional projects and work to be completed without increasing staffing numbers</p>
	Police Server Room AC (Tax Levy Allocation)	<p>Air Condition the room housing the Police Department file servers in order to promote equipment longevity.</p> <p>Operating Budget Impact: None</p>

<b>Elections</b>		
	Election Machine Equipment (Tax Levy Allocation)	<p>Replace aging voter machines nearing their end of life expectancy. Replacement machines will comply with County specifications and improve dependability.</p> <p>Operating Budget Impact: With more efficient technology, less election staff would need to be on site in order to perform basic election functions</p>
<b>Engineering</b>		
	Major Drainage way Program (Tax Levy Allocation)	<p>Response to the increasing demand for cleaning and re-profiling of the City's major drainage ways that service regional areas which has the potential to reduce Sewer treatment costs by reducing infiltration into the sewer system. Reduces exposure to clean up costs associated with flooding.</p> <p>Operating Budget Impact: Reduced sewer treatment costs due to reduced inflow and infiltration into sewer system. Reduce the occurrence of sanitary sewer overflow events decreasing the exposure for clean up costs associated with flooding.</p>
	Small Bridge and Culvert Replacement (Tax Levy Allocation)	<p>Annual appropriation to replace deteriorating and potentially unsafe or undersized drainage structures. Continued use of an undersized structure can cause upstream flooding of property and facilities, road overtopping, and undermining the road itself.</p> <p>Operating Budget Impact: Unexpected failure of a structure under a road surface can produce catastrophic situations requiring inordinate expenditures of money and manpower to effect emergency repairs</p>
	Engineering Asset Management Software (Tax Levy Allocation)	<p>Ongoing costs for the implementation of the tools and support for asset management software used by many of the divisions in Public Works. Costs will be shared with the Sanitary, Water and Engineering departments.</p> <p>Operating Budget Impact: Increases efficiency and reduces staff time attributable to reporting requirements</p>

	Master Storm Water Management (Tax Levy Allocation)	<p>Funding to address expected Federal and State mandates that will require the City to update its storm water modeling, ordinances, development guidelines and monitoring programs. Federal and State mandates required as part of the City's MS4 and WPDES permitting.</p> <p>Operating Budget Impact: None</p>
<b>Engineering –Roads</b>		
	Arterial Road Program (Tax Levy Allocation)	<p>The annual expenditure of funds for the reconditioning of Mequon's 74+ centerline miles of arterial roads is necessary in order to keep streets in useable condition. Maintaining the City's roads in an acceptable condition, PASER program evaluated service condition rating of 6 on a scale of 1 to 10 was stated as a CIP goal by the City Common Council.</p> <p>Operating Budget Impact: Adequate funds results in the improvement of road conditions which impacts all road operations from snow plowing to simple vehicle utilization and vehicle safety</p>
	Subdivision Road Program (Tax Levy Allocation)	<p>The annual expenditure of funds for the reconditioning of Mequon's 142 centerline miles of subdivision streets is necessary in order to keep streets in useable condition. Maintaining the City's roads in an acceptable condition, PASER program evaluated service condition rating of 6 on a scale of 1 to 10 was stated as a CIP goal by the City Common Council.</p> <p>Operating Budget Impact: Adequate funds results in the improvement of road conditions which impacts all road operations from snow plowing to simple vehicle utilization and vehicle safety</p>

	Bike Lane Construction (Tax Levy Allocation)	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.  Operating Budget Impact: None
	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.  Operating Budget Impact: The new interchange will reduce traffic at the Mequon Road/Port Washington Road intersection and bypass traffic on Port Washington Road extending the life of that road.
<b>Fire Department</b>		
	Fire & EMS Vehicle Replacement Program (Tax Levy Allocation)	Sinking fund dedicated to the replacement of Fire and EMS vehicles.  Operating Budget Impact: 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.  Operating Budget Impact: None
	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.  Operating Budget Impact: None
	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.  Operating Budget Impact: None

## Parks Maintenance

	Park Planning & Improvement (Tax Levy Allocation)	<p>Funding for anticipated repairs to park pavilions, and equipment promotes asset longevity.</p> <p>Operating Budget Impact: Energy savings could be realized by replacing outdated, inefficient building components and systems with new energy efficient models</p>
	Interurban Trail (Tax Levy Allocation)	<p>Crack filling and seal coating of the Interurban Trail extends the useful life of this asset and makes the pavement safer for bicyclists and pedestrians.</p> <p>Operating Budget Impact: None</p>
	Parking Lot Resurfacing (Tax Levy Allocation)	<p>Preventative maintenance of parking lots at the City's park sites will reduce future repair costs.</p> <p>Operating Budget Impact: Resurfacing allows for less yearly maintenance of hole filling and patch sealing; Could also have an impact on future capital spending by prolonging need for major repair or replacement</p>
	Swimming Pool Equipment (Tax Levy Allocation)	<p>The replacement of water treatment and other equipment.</p> <p>Operating Budget Impact: Increase in revenue with less repairs needed that have resulted in pool closure and prevents unexpected maintenance expenses</p>

<b>Police</b>		
	Police Vehicle Equipment Program (Tax Levy Allocation)	<p>Sinking fund created to systematically replace squad cars.</p> <p>Operating Budget Impact: Maintaining the scheduled replacement of the fleet vehicles helps to provide safe, reliable public safety vehicles, reducing down-time, repair costs and leverages improvements in fuel efficiency</p>
	Information Technology Replacement Program (Tax Levy Allocation)	<p>Sinking fund created to provide funding replacement and upgrades for computer aided dispatch (CAD) and records management software.</p> <p>Operating Budget Impact: Improves workflow and efficiency</p>
	Police Officer's Equipment Replacement Program (Tax Levy Allocation)	<p>Sinking fund created to provide funding for equipment used by officers in the field including a speed board trailer, defibrillators and squad card video recorders. Dependable, modernized equipment can help save lives and minimize risk to the City.</p> <p>Operating Budget Impact: None</p>
	Portable and Mobile Radio Replacement (Tax Levy Allocation)	<p>Sinking fund created to fund radios used in squad cars and carried by police officers to maximize communications, improving efficiency and officer safety.</p> <p>Operating Budget Impact: None</p>
	Weapon Replacement (Tax Levy Allocation)	<p>Planned replacement of firearms to maintain a level of functionality during critical incidents.</p> <p>Operating Budget Impact: None</p>
<b>Police Communications Center</b>		
	Mobile Data Computers (Tax Levy Allocation)	<p>Replacement of the laptops used in squad cars to maximize up time in challenging environmental conditions</p> <p>Operating Budget Impact: Improves police officer efficiency and reduces repair time incurred by the IT department</p>

<b>Public Works</b>		
	Roadway Light Replacement (Tax Levy Allocation)	<p>Replacement of City owned street light fixtures.</p> <p>Operating Budget Impact: Saves on long term maintenance and repair costs; Energy efficient fixtures could be used to reduce annual energy costs</p>
	Urban Forestry (Tax Levy Allocation and grants)	<p>Program to manage and improve the City's tree inventory.</p> <p>Operating Budget Impact: None</p>
	DPW Small Projects (Tax Levy Allocation)	<p>Sinking fund for unanticipated repairs to DPW motor vehicles reduces erratic funding requirements year to year.</p> <p>Operating Budget Impact: None</p>
	DPW Equipment Replacement Program (Tax Levy Allocation)	<p>Sinking fund for the scheduled replacement of DPW equipment</p> <p>Operating Budget Impact: Reduce equipment down time and manage repair and maintenance costs.</p>
	Emerald Ash Borer Response Program (Tax Levy Allocation)	<p>Program to mitigate the damage caused by the Emerald Ash Bore insect on the City's tree inventory includes treatment, removal and replanting of irreparably damaged ash trees in order to reduce the likelihood of a catastrophic loss to the City's tree canopy.</p> <p>Operating Budget Impact: With a reduced number of dead ash trees, the number of hours DPW staff spend responding to downed trees will go down increasing the ability to address other City needs</p>

## Community Development

	Tax Increment District #2	Project balance for TID district covering a section of Mequon's industrial park.
	Tax Increment District #3	Project balance for TID district covering Mequon Town Center.
	Tax Increment District #4	Project Balance for TID district on commercial corridor on City's East side.
	Tax Increment District #5	Project balance for TID district located in commercial corridor on City's East side.

# City of Mequon, Wisconsin

## Capital Plan

FY '20 thru FY '24

### PROJECTS BY DEPARTMENT

Department	Project #	Priority	FY '20	FY '21	FY '22	FY '23	FY '24	Total
<b>Building Maintenance</b>								
City-Wide Building Repairs	2619	2	200,000	250,000	300,000	350,000	400,000	1,500,000
Safety Building Remodel	2621	2	75,000					75,000
Festivals Electrical	2622	2	20,000					20,000
Parking Lots	263	2	250,000	500,000	350,000	350,000	350,000	1,800,000
<b>Building Maintenance Total</b>			<b>545,000</b>	<b>750,000</b>	<b>650,000</b>	<b>700,000</b>	<b>750,000</b>	<b>3,395,000</b>
<b>Elections</b>								
Election Equipment	131	1	0	20,000	0	20,000	0	40,000
<b>Elections Total</b>			<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>40,000</b>
<b>Engineering</b>								
Major and Secondary Drainageway Programs	5842	1	50,000	50,000	50,000	50,000	50,000	250,000
Small Bridge and Culvert Replacement Program	5844	2	25,000	25,000	25,000	25,000	25,000	125,000
City Wide Asset Management Software	5849	2	15,000	15,000	15,000	15,000	15,000	75,000
Master Storm Water Management	5851	2	25,000	50,000	50,000	50,000	50,000	225,000
Highland Road Interchange	5852	5	0	250,000	300,000	2,755,000	0	3,305,000
Fire Cistern Abandonment	5853	3	32,000	32,000	32,000	32,000	32,000	160,000
<b>Engineering Total</b>			<b>147,000</b>	<b>422,000</b>	<b>472,000</b>	<b>2,927,000</b>	<b>172,000</b>	<b>4,140,000</b>
<b>Engineering - Roads</b>								
Annual Road Maintenance	5801	1	350,000	350,000	350,000	350,000	350,000	1,750,000
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
<b>Engineering - Roads Total</b>			<b>2,150,000</b>	<b>2,150,000</b>	<b>2,150,000</b>	<b>2,150,000</b>	<b>2,150,000</b>	<b>10,750,000</b>
<b>Fire &amp; EMS</b>								
Fire & EMS Vehicle Replacement Program	361	1	175,000	200,000	200,000	200,000	200,000	975,000
Hydraulic Rescue Equipment	366	1	0	0	0	0	0	0
Computer Replacement	367	1	10,000	5,000	5,000	5,000	5,000	30,000
Fire Officer Equipment Replacement	368	1	10,000	45,000	45,000	45,000	45,000	190,000
<b>Fire &amp; EMS Total</b>			<b>195,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,195,000</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	0	0	52,000	0		52,000
City Wide PC Computer Replacement	179	2	38,000	0	0	0	38,000	76,000
Police Computer Replacement	180	2	40,000	0	0	0	40,000	80,000
New Printers	181	2	8,000	0	0	0	0	8,000
City Hall Server Array Replacement	182	2	31,000	31,000	0	0	0	62,000
Network Infrastructure Replacement	184	2	24,000	0	0	0	0	24,000

Department	Project #	Priority	FY '20	FY '21	FY '22	FY '23	FY '24	Total
UPS Replacement	185	2	0	18,000	0	0	0	18,000
City Hall Network Re-Wiring	186	2	0	18,000	0	0	0	18,000
Fiber Project - City to Off-site Data Center	187	2	12,000	0	0	0	0	12,000
Fiber Project - Mequon and Port Wash Intersection	189	2	0	60,000	0	0	0	60,000
<b>Information Services Total</b>			<b>159,000</b>	<b>133,000</b>	<b>58,000</b>	<b>6,000</b>	<b>84,000</b>	<b>440,000</b>
<b>Parks Maintenance</b>								
Park Planning & Improvement	7401	1	50,000	100,000	100,000	100,000	100,000	450,000
Swimming Pool Equipment	7404	2	10,000	10,000	10,000	10,000	10,000	50,000
<b>Parks Maintenance Total</b>			<b>60,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>500,000</b>
<b>Police</b>								
Police Vehicles	351	1	200,000	150,000	150,000	150,000	150,000	800,000
Police Building IT Equipment	355	1	5,000	5,000	5,000	5,000	5,000	25,000
Police Officer Equipment	356	1	35,000	35,000	35,000	35,000	35,000	175,000
Police Weapons	358	1	8,000	8,000	8,000	8,000	8,000	40,000
<b>Police Total</b>			<b>248,000</b>	<b>198,000</b>	<b>198,000</b>	<b>198,000</b>	<b>198,000</b>	<b>1,040,000</b>
<b>Police - Communications Center</b>								
Police Vehicle IT Equipment	372	1	13,500	13,500	13,500	13,500	13,500	67,500
Police Radio Equipment	373	1	0	0	0	0	0	0
<b>Police - Communications Center Total</b>			<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>67,500</b>
<b>Public Works</b>								
DPW Equipment Replacement Program	551	2	1,010,000	540,000	870,000	890,000	660,000	3,970,000
Emerald Ash Borer Response Program	593	1	150,000	200,000	250,000	300,000	350,000	1,250,000
DPW Small Projects	594	3	7,500	7,500	7,500	7,500	7,500	37,500
Roadway Light and Traffic Signal Replacement	595	2	50,000	20,000	25,000	30,000	35,000	160,000
Auto. Gate and Assocc Equip. for the Brush Site	596	3	0	200,000	0	0	0	200,000
Warm Storage Building	597	2	0	500,000	0	0	0	500,000
Automatic Wash Bay Equipment	598	4	0	200,000	0	0	0	200,000
Urban Forestry	599	3	5,000	5,000	5,000	5,000	5,000	25,000
<b>Public Works Total</b>			<b>1,222,500</b>	<b>1,672,500</b>	<b>1,157,500</b>	<b>1,232,500</b>	<b>1,057,500</b>	<b>6,342,500</b>
<b>Sewer</b>								
Manhole Seals Replacement - Category #2	6926	1	70,000	70,000	70,000	70,000	70,000	350,000
Equipment Replacement - Category #5	6928	1	45,000	45,000	45,000	45,000		180,000
Asset Management Software - Category #4	6932	2	7,500	7,500	7,500	7,500	7,500	37,500
Cedarburg Rd - Flow Equalization - Category #1	6934	2	150,000	0	150,000	0	0	300,000
Donges Bay Rd - Capacity Increase - Category #1	6936	2	0	0	0	0	0	0
East Trunk Sewer Capacity Upgrades - Category #1	6937	1	50,000	0	0	0	0	50,000
Replacement On-site Generators - Category #1	6938	2	50,000	50,000	0	50,000	0	150,000
Lift Station Transfer Switches - Category #2	6939	2	10,000	10,000	10,000	0	0	30,000
Lift Station/Force Main Upgrades/Siphons - Cat #3	6940	1	250,000	250,000	0	0	0	500,000
Lift Station Upgrades Pump Replacements - Cat #2	6942	2	25,000	25,000	25,000	25,000	25,000	125,000
<b>Sewer Total</b>			<b>657,500</b>	<b>457,500</b>	<b>307,500</b>	<b>197,500</b>	<b>102,500</b>	<b>1,722,500</b>
<b>Water</b>								
On Main Not Using	7001	2	27,500	27,500	27,500			82,500
Water Trust Connections	7002	2	100,000	100,000	0			200,000
Off Main Connections	7003	2	50,000	50,000	0			100,000

<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>FY '20</b>	<b>FY '21</b>	<b>FY '22</b>	<b>FY '23</b>	<b>FY '24</b>	<b>Total</b>
Betterment of Service Projects - Category #7	7004	2	110,000	900,000	100,000	500,000	100,000	1,710,000
Buried Utility Plant Fund - Category #4	7005	1	25,000	25,000	25,000	25,000	25,000	125,000
Valve and Lateral Replacement - Category #4	7006	2	22,000	22,000	22,000	22,000	22,000	110,000
Water Meter Replacement - Category #3	7007	2	70,000	70,000	70,000	70,000	70,000	350,000
Equipment Replacement Fund - Category #5	7008	2	20,000	10,000	10,000	20,000	20,000	80,000
<b>Water Total</b>			<b>424,500</b>	<b>1,204,500</b>	<b>254,500</b>	<b>637,000</b>	<b>237,000</b>	<b>2,757,500</b>
<b>GRAND TOTAL</b>			<b>5,822,000</b>	<b>7,381,000</b>	<b>5,621,000</b>	<b>8,441,500</b>	<b>5,124,500</b>	<b>32,390,000</b>

City of Mequon, Wisconsin

Capital Plan

FY '20 thru FY '24

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '20	FY '21	FY '22	FY '23	FY '24	Total
<b>Bonding</b>								
Parking Lots	263	2	250,000	500,000				750,000
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
Highland Road Interchange	5852	5	0	250,000	300,000	2,755,000	0	3,305,000
Donges Bay Rd - Capacity Increase - Category #1	6936	2	0	0	0	0	0	0
<b>Bonding Total</b>			<b>1,950,000</b>	<b>2,450,000</b>	<b>2,000,000</b>	<b>4,455,000</b>	<b>1,700,000</b>	<b>12,555,000</b>
<b>Capital Project Fund</b>								
Election Equipment	131	1	0	20,000	0	20,000	0	40,000
MUNIS - Implementation and Training	171	2	6,000	6,000	6,000	6,000	6,000	30,000
City Hall security	177	3	0	0	52,000	0		52,000
City Wide PC Computer Replacement	179	2	38,000	0	0	0	38,000	76,000
Police Computer Replacement	180	2	40,000	0	0	0	40,000	80,000
New Printers	181	2	8,000	0	0	0	0	8,000
City Hall Server Array Replacement	182	2	31,000	31,000	0	0	0	62,000
Network Infrastructure Replacement	184	2	24,000	0	0	0	0	24,000
UPS Replacement	185	2	0	18,000	0	0	0	18,000
City Hall Network Re-Wiring	186	2	0	18,000	0	0	0	18,000
Fiber Project - City to Off-site Data Center	187	2	12,000	0	0	0	0	12,000
Fiber Project - Mequon and Port Wash Intersection	189	2	0	60,000	0	0	0	60,000
City-Wide Building Repairs	2619	2	200,000	250,000	300,000	350,000	400,000	1,500,000
Safety Building Remodel	2621	2	75,000					75,000
Festivals Electrical	2622	2	20,000					20,000
Parking Lots	263	2			350,000	350,000	350,000	1,050,000
Police Vehicles	351	1	200,000	150,000	150,000	150,000	150,000	800,000
Police Building IT Equipment	355	1	5,000	5,000	5,000	5,000	5,000	25,000
Police Officer Equipment	356	1	35,000	35,000	35,000	35,000	35,000	175,000
Police Weapons	358	1	8,000	8,000	8,000	8,000	8,000	40,000
Fire & EMS Vehicle Replacement Program	361	1	175,000	200,000	200,000	200,000	200,000	975,000
Hydraulic Rescue Equipment	366	1	0	0	0	0	0	0
Computer Replacement	367	1	10,000	5,000	5,000	5,000	5,000	30,000
Fire Officer Equipment Replacement	368	1	10,000	45,000	45,000	45,000	45,000	190,000
Police Vehicle IT Equipment	372	1	13,500	13,500	13,500	13,500	13,500	67,500
Police Radio Equipment	373	1	0	0	0	0	0	0
DPW Equipment Replacement Program	551	2	1,010,000	540,000	870,000	890,000	660,000	3,970,000
Annual Road Maintenance	5801	1	350,000	350,000	350,000	350,000	350,000	1,750,000
Bike Lane Construction	581	2	100,000	100,000	100,000	100,000	100,000	500,000
Major and Secondary Drainageway Programs	5842	1	50,000	50,000	50,000	50,000	50,000	250,000
Small Bridge and Culvert Replacement Program	5844	2	25,000	25,000	25,000	25,000	25,000	125,000
City Wide Asset Management Software	5849	2	15,000	15,000	15,000	15,000	15,000	75,000
Master Storm Water Management	5851	2	25,000	50,000	50,000	50,000	50,000	225,000
Fire Cistern Abandonment	5853	3	32,000	32,000	32,000	32,000	32,000	160,000
Emerald Ash Borer Response Program	593	1	150,000	200,000	250,000	300,000	350,000	1,250,000

Source	Project #	Priority	FY '20	FY '21	FY '22	FY '23	FY '24	Total
DPW Small Projects	594	3	7,500	7,500	7,500	7,500	7,500	37,500
Roadway Light and Traffic Signal Replacement	595	2	50,000	20,000	25,000	30,000	35,000	160,000
Auto. Gate and Assoc Equip. for the Brush Site	596	3	0	200,000	0	0		200,000
Warm Storage Building	597	2	0	500,000	0	0		500,000
Automatic Wash Bay Equipment	598	4	0	200,000	0	0	0	200,000
Urban Forestry	599	3	5,000	5,000	5,000	5,000	5,000	25,000
Lift Station Upgrades Pump Replacements - Cat #2	6942	2	25,000	25,000	25,000	25,000	25,000	125,000
Park Planning & Improvement	7401	1	50,000	100,000	100,000	100,000	100,000	450,000
Swimming Pool Equipment	7404	2	10,000	10,000	10,000	10,000	10,000	50,000
<b>Capital Project Fund Total</b>			<b>2,815,000</b>	<b>3,294,000</b>	<b>3,084,000</b>	<b>3,177,000</b>	<b>3,110,000</b>	<b>15,480,000</b>
<b>Sewer Utility Fund</b>								
Manhole Seals Replacement - Category #2	6926	1	70,000	70,000	70,000	70,000	70,000	350,000
Equipment Replacement - Category #5	6928	1	45,000	45,000	45,000	45,000		180,000
Asset Management Software - Category #4	6932	2	7,500	7,500	7,500	7,500	7,500	37,500
Cedarburg Rd - Flow Equalization - Category #1	6934	2	150,000	0	150,000	0	0	300,000
East Trunk Sewer Capacity Upgrades - Category #1	6937	1	50,000	0	0	0	0	50,000
Replacement On-site Generators - Category #1	6938	2	50,000	50,000	0	50,000	0	150,000
Lift Station Transfer Switches - Category #2	6939	2	10,000	10,000	10,000	0	0	30,000
Lift Station/Force Main Upgrades/Siphons - Cat #3	6940	1	250,000	250,000	0	0	0	500,000
Betterment of Service Projects - Category #7	7004	2	110,000	900,000	100,000	500,000	100,000	1,710,000
<b>Sewer Utility Fund Total</b>			<b>742,500</b>	<b>1,332,500</b>	<b>382,500</b>	<b>672,500</b>	<b>177,500</b>	<b>3,307,500</b>
<b>Water Utility Fund</b>								
On Main Not Using	7001	2	27,500	27,500	27,500			82,500
Water Trust Connections	7002	2	100,000	100,000	0			200,000
Off Main Connections	7003	2	50,000	50,000	0			100,000
Buried Utility Plant Fund - Category #4	7005	1	25,000	25,000	25,000	25,000	25,000	125,000
Valve and Lateral Replacement - Category #4	7006	2	22,000	22,000	22,000	22,000	22,000	110,000
Water Meter Replacement - Category #3	7007	2	70,000	70,000	70,000	70,000	70,000	350,000
Equipment Replacement Fund - Category #5	7008	2	20,000	10,000	10,000	20,000	20,000	80,000
<b>Water Utility Fund Total</b>			<b>314,500</b>	<b>304,500</b>	<b>154,500</b>	<b>137,000</b>	<b>137,000</b>	<b>1,047,500</b>
<b>GRAND TOTAL</b>			<b>5,822,000</b>	<b>7,381,000</b>	<b>5,621,000</b>	<b>8,441,500</b>	<b>5,124,500</b>	<b>32,390,000</b>

# Debt Service Fund

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>REVENUES:</b>				
General Property Tax	\$ 2,815,353	\$ 2,660,100	\$ 2,660,100	\$ 2,743,020
Tax Incremental Revenue	886,830	1,001,000	1,026,587	1,622,000
Miscellaneous Revenue	113,679	103,400	109,242	103,800
Investment Income	13,897	14,000	12,894	11,000
Total Revenues	<u>3,829,759</u>	<u>3,778,500</u>	<u>3,808,823</u>	<u>4,479,820</u>
<b>EXPENDITURES:</b>				
Debt Service				
Principal - General Obligation Bonds	2,615,000	2,500,000	2,500,000	2,485,000
Principal - Tax Incremental Financing	525,000	600,000	600,000	650,000
Interest - General Obligation Bonds	439,952	367,600	367,600	562,520
Interest - Tax Incremental Financing	392,638	371,450	371,450	347,013
Debt Issuance Costs	3,800	4,500	3,800	4,500
Total Expenditures	<u>3,976,390</u>	<u>3,843,550</u>	<u>3,842,850</u>	<u>4,049,033</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(146,631)</u>	<u>(65,050)</u>	<u>(34,027)</u>	<u>430,787</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	-	263,200	-	348,263
Long-Term Debt Issued	-	-	-	-
Amortization - Bond Premium	-	-	304,461	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>263,200</u>	<u>304,461</u>	<u>348,263</u>
<b>NET CHANGE IN FUND BALANCE</b>	(146,631)	198,150	270,434	779,050
<b>FUND BALANCE - BEGINNING</b>	(772,603)	(919,234)	(919,234)	(648,800)
<b>FUND BALANCE - ENDING</b>	<u>\$ (919,234)</u>	<u>\$ (721,084)</u>	<u>\$ (648,800)</u>	<u>\$ 130,250</u>

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

### **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

### **GENERAL OBLIGATION PROMISSORY NOTES - 2019A**

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

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

**10 YEAR PRINCIPAL PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2019**

Year	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	2019A G.O. Notes	Totals
2020	400,000	250,000	550,000	400,000	165,000	510,000	540,000	485,000	3,300,000
2021	450,000	300,000	550,000	400,000	170,000	535,000	550,000	380,000	3,335,000
2022	550,000	300,000		400,000		820,000	565,000	845,000	3,480,000
2023	600,000	300,000		400,000		825,000	575,000	340,000	3,040,000
2024	650,000					1,155,000	585,000	445,000	2,835,000
2025	675,000					1,155,000	600,000	525,000	2,955,000
2026	725,000					590,000	610,000	325,000	2,250,000
2027	775,000					290,000	625,000	530,000	2,220,000
2028	825,000						635,000	630,000	2,090,000
2029							650,000	530,000	1,180,000
Totals	<u>\$5,650,000</u>	<u>\$1,150,000</u>	<u>\$1,100,000</u>	<u>\$1,600,000</u>	<u>\$335,000</u>	<u>\$5,880,000</u>	<u>\$5,935,000</u>	<u>\$5,035,000</u>	<u>\$26,685,000</u>

**10 YEAR INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2019**

Year	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	2019A G.O. Notes	Totals
2020	315,250	31,762	24,750	24,000	4,213	137,313	143,003	251,930	932,220
2021	295,250	23,700	8,250	16,000	1,488	124,313	132,103	149,050	750,153
2022	272,750	14,475		9,000		106,663	120,953	128,775	652,616
2023	244,700	4,875		3,000		81,988	109,553	109,300	553,416
2024	212,900					58,063	97,953	93,600	462,516
2025	176,500					33,519	86,103	74,200	370,322
2026	137,688					13,888	74,003	57,200	282,778
2027	96,000					3,625	61,653	42,750	204,028
2028	49,500						46,101	25,350	120,951
2029							21,351	7,950	29,301
<b>Totals</b>	<b>\$1,800,538</b>	<b>\$74,812</b>	<b>\$33,000</b>	<b>\$52,000</b>	<b>\$5,700</b>	<b>\$559,372</b>	<b>\$892,772</b>	<b>\$940,105</b>	<b>\$4,358,299</b>

**10 YEAR PRINCIPAL & INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2019**

Year	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	2019A G.O. Notes	Totals
2020	715,250	281,762	574,750	424,000	169,213	647,313	683,003	736,930	4,232,220
2021	745,250	323,700	558,250	416,000	171,488	659,313	682,103	529,050	4,085,153
2022	822,750	314,475		409,000		926,663	685,953	973,775	4,132,616
2023	844,700	304,875		403,000		906,988	684,553	449,300	3,593,416
2024	862,900					1,213,063	682,953	538,600	3,297,516
2025	851,500					1,188,519	686,103	599,200	3,325,322
2026	862,688					603,888	684,003	382,200	2,532,778
2027	871,000					293,625	686,653	572,750	2,424,028
2028	874,500						681,101	655,350	2,210,951
2029							671,351	537,950	1,209,301
<b>Totals</b>	<u><u>\$7,450,538</u></u>	<u><u>\$1,224,812</u></u>	<u><u>\$1,133,000</u></u>	<u><u>\$1,652,000</u></u>	<u><u>\$340,700</u></u>	<u><u>\$6,439,372</u></u>	<u><u>\$6,827,772</u></u>	<u><u>\$5,975,105</u></u>	<u><u>\$31,043,299</u></u>

# CITY OF MEQUON

## COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2019

Equalized Value of Real and Personal Property	<u>\$5,048,795,100</u>
Real Property	\$4,968,591,800
Personal Property	\$80,203,300
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$252,439,755
<u>Amount of Debt Applicable to Debt Limitation:</u>	
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2019	<u>\$28,020,000</u>
Remaining Legal Debt Margin	<u>\$224,419,755</u>
Percent of Debt Outstanding to Equalized Value	0.55%
Percent of Legal Debt Limit Used	11.10%
Percent of Legal Debt Limit Available	88.90%

### ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Estimated Debt as of 12/31/19	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon	\$ 44,260,000	100.00%	\$ 44,260,000	1,815.79
MATC	100,465,000	6.018%	6,046,185	248.05
Ozaukee County	25,655,000	38.849%	9,966,762	408.89
Mequon-Thiensville School	18,200,000	93.007%	16,927,347	694.46
Cedarburg School District	63,100,000	0.882%	556,227	22.82
Totals:	<u>\$ 251,680,000</u>		<u>\$ 77,756,520</u>	<u>3,190.01</u>

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

# Sewer Utility

**CITY OF MEQUON  
2020 SEWER UTILITY BUDGET**

**ACCOUNTS FOR:**  
Sewer UT Fund

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 ADOPTED	PCT CHANGE
<b>REVENUES</b>								
<b>45 GENERAL FEES</b>								
610669 445106 Misc Rev	\$ -	\$ 1,082	\$ 3,838	\$ 109	\$ -	\$ -	\$ -	NA
<b>TOTAL GENERAL FEES</b>	<b>0</b>	<b>1,082</b>	<b>3,838</b>	<b>109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>
<b>55 SPECIAL ASSESSMENTS</b>								
610669 455102 Special Assessments	129,700	485,161	56,165	44,666	30,000	30,000	45,095	50.32%
610669 455103 Interest on Special Assessments	0	12,323	21,239	8,695	5,000	65,000	12,000	140.00%
<b>TOTAL SPECIAL ASSESSMENT REVENUE</b>	<b>129,700</b>	<b>497,484</b>	<b>77,404</b>	<b>53,361</b>	<b>35,000</b>	<b>95,000</b>	<b>57,095</b>	<b>63.13%</b>
<b>58 OTHER REVENUE</b>								
610669 458201 LT Debt Proceeds	0	0	0	0	0	0	0	NA
610669 458203 Amortization of Bond Premium	74,822	79,306	79,714	21,865	57,450	57,450	57,450	0.00%
610669 458301 PILOT Revenue	42,392	42,873	42,386	46,966	47,000	47,930	48,000	2.13%
610669 458302 Prior Year Transfers	0	0	0	0	0	0	0	NA
610669 458303 Revenue Reduction	0	0	0	0	0	0	0	NA
610669 458501 Other Grants	0	0	0	0	0	0	0	NA
<b>TOTAL OTHER REVENUE</b>	<b>117,214</b>	<b>122,179</b>	<b>122,100</b>	<b>68,831</b>	<b>104,450</b>	<b>105,380</b>	<b>105,450</b>	<b>0.96%</b>
<b>59 INVESTMENT REVENUE</b>								
610669 459101 Interest Income	8,622	9,245	11,378	44,169	28,000	74,000	75,000	167.86%
610669 459102 Capital Lease Proceeds	0	0	0	0	0	0	0	NA
<b>TOTAL INVESTMENT REVENUE</b>	<b>8,622</b>	<b>9,245</b>	<b>11,378</b>	<b>44,169</b>	<b>28,000</b>	<b>74,000</b>	<b>75,000</b>	<b>167.86%</b>
<b>60 SEWER - OPERATING</b>								
610669 460201 Service-Measured	616,499	684,604	747,785	798,498	820,000	798,000	812,000	-0.98%
610669 460202 Service-PublicAuthority	0	0	0	0	0	0	0	NA
610669 460203 Service-Commercial	942,604	733,626	892,820	1,067,466	1,125,000	1,038,000	1,195,467	6.26%
610669 460204 Service-MMSDCap	0	0	0	0	0	0	0	NA
610669 460205 Service-Flat Fees	1,275,640	1,295,406	1,313,928	1,333,505	1,350,000	1,351,522	1,352,000	0.15%
610669 460206 Service-TaxExempt Users	332,550	284,338	248,864	370,149	315,000	490,000	494,000	56.83%
610669 460208 Miscellaneous Revenue	17,027	5,542	17,030	21,038	10,000	10,000	15,000	50.00%
<b>TOTAL SEWER - OPERATING</b>	<b>3,184,320</b>	<b>3,003,516</b>	<b>3,220,427</b>	<b>3,590,656</b>	<b>3,620,000</b>	<b>3,687,522</b>	<b>3,868,467</b>	<b>6.86%</b>

**CITY OF MEQUON  
2020 SEWER UTILITY BUDGET**

**ACCOUNTS FOR:  
Sewer UT Fund**

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 ADOPTED	PCT CHANGE
<b>61 SEWER - NON OPERATING</b>								
610669 461101 Sewer Property Taxes	7,024,285	7,147,130	7,226,437	7,405,627	7,644,478	7,644,478	7,033,788	-7.99%
610669 461102 Sewer Grants	0	0	0	0	0	0	0	NA
610669 463701 Late Penalties	11,098	12,217	7,784	12,419	9,000	9,000	9,000	0.00%
610669 461302 Special Assessment Interest	0	0	0	0	0	0	0	NA
610669 465421 Contributed Capital	0	0	0	0	0	0	0	NA
<b>TOTAL SEWER - NON OPERATING</b>	<b>7,035,383</b>	<b>7,159,347</b>	<b>7,234,221</b>	<b>7,418,046</b>	<b>7,653,478</b>	<b>7,653,478</b>	<b>7,042,788</b>	<b>-7.98%</b>
<b>TOTAL REVENUES</b>	<b>\$ 10,475,239</b>	<b>\$ 10,792,853</b>	<b>\$ 10,669,368</b>	<b>\$ 11,175,172</b>	<b>\$ 11,440,928</b>	<b>\$ 11,615,380</b>	<b>\$ 11,148,800</b>	<b>-2.55%</b>
<b>EXPENSES</b>								
<b>70 SALARIES</b>								
610669 670101 Salaries	297,579	317,649	400,059	430,505	487,041	398,000	462,331	-5.07%
610669 670104 Vacation	0	0	0	0	0	0	0	NA
610669 670105 Sick Pay	0	0	0	0	0	0	0	NA
610669 670106 Comp Time	15,019	17,496	13,396	13,425	15,000	10,500	15,000	0.00%
610669 670201 Overtime	2,321	2,600	4,938	8,349	10,000	4,000	6,000	-40.00%
610669 670202 Stand By	15,094	13,484	19,450	15,559	18,000	16,500	16,000	-11.11%
610669 670204 PTO	79,017	40,982	46,973	0	0	0	0	NA
610669 670205 FMLA	0	5,870	5,351	0	0	1,028	0	NA
610669 670301 Longevity	0	0	0	0	0	0	0	NA
610669 670401 MuniSupSvs	272,699	279,988	118,854	120,217	120,000	150,000	152,900	27.42%
<b>TOTAL SALARIES</b>	<b>681,729</b>	<b>678,069</b>	<b>609,021</b>	<b>588,055</b>	<b>650,041</b>	<b>580,028</b>	<b>652,231</b>	<b>0.34%</b>
<b>73 FRINGE BENEFITS</b>								
610669 673101 Social Sec	27,509	28,469	35,623	37,334	34,851	33,400	35,998	3.29%
610669 673102 Retirement	25,957	51,951	32,608	34,765	31,903	30,350	33,705	5.65%
610669 673103 W/C Insure	16,176	18,735	20,646	18,205	14,416	16,572	15,697	8.89%
610669 673104 UnempComp	0	0	0	0	0	0	0	NA
610669 673201 Health Ins	115,977	123,827	151,556	141,450	136,776	117,000	120,187	-12.13%
610669 673202 Dental Ins	5,439	5,439	5,989	5,809	5,471	5,245	5,454	-0.31%
610669 673203 Life Ins	824	933	1,206	1,559	1,507	1,500	1,499	-0.53%
610669 673204 Disability	2,299	2,339	2,479	2,318	2,425	2,425	2,250	-7.22%
610669 676205 OPEB & Supp Pension	0	0	27,209	6,765	0	0	7,000	NA
<b>TOTAL FRINGE BENEFITS</b>	<b>194,182</b>	<b>231,693</b>	<b>277,316</b>	<b>248,205</b>	<b>227,349</b>	<b>206,492</b>	<b>221,790</b>	<b>-2.45%</b>

**CITY OF MEQUON  
2020 SEWER UTILITY BUDGET**

**ACCOUNTS FOR:  
Sewer UT Fund**

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 ADOPTED	PCT CHANGE
75 OTHER STAFF COSTS								
610669 675101 Uniforms	2,070	2,070	1,986	2,070	2,070	2,070	2,070	0.00%
<b>TOTAL OTHER STAFF COSTS</b>	<b>2,070</b>	<b>2,070</b>	<b>1,986</b>	<b>2,070</b>	<b>2,070</b>	<b>2,070</b>	<b>2,070</b>	<b>0.00%</b>
80 MATERIALS & SUPPLIES								
610669 680101 Office Sup	2,305	552	505	338	1,000	500	1,000	0.00%
610669 680301 WS-Admin	16,947	16,866	18,389	14,877	17,000	17,000	17,000	0.00%
610669 680402 Motor Fuel	12,220	9,519	10,378	12,724	15,000	15,000	15,000	0.00%
610669 680504 Telephone	1,935	1,728	1,988	2,222	2,300	2,300	2,300	0.00%
610669 680505 Postage	14,919	12,010	12,219	14,178	13,000	13,000	13,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>48,326</b>	<b>40,675</b>	<b>43,479</b>	<b>44,339</b>	<b>48,300</b>	<b>47,800</b>	<b>48,300</b>	<b>0.00%</b>
83 PURCHASED SERVICES								
610669 683101 Consulting Services-General	7,210	6,441	24,095	21,862	20,000	20,000	25,000	25.00%
610669 683201 Contractual Services-Gen	20,596	19,653	26,491	19,578	23,300	23,300	24,000	3.00%
610669 683202 Contractual Svcs-Maintenance	3,545	0	7,687	1,204	8,500	8,500	5,000	-41.18%
610669 683401 Liab Insurance	21,417	0	18,649	18,669	19,000	19,000	20,000	5.26%
610669 683402 Auto Insurance	3,945	4,136	4,222	4,277	4,300	4,323	4,500	4.65%
610669 683501 Train/Conferences	0	2,550	1,752	4,829	4,000	4,000	5,000	25.00%
610669 683702 Misc.Servs	0	0	0	0	0	0	0	NA
610669 683901 Contingency	0	0	0	0	0	0	0	NA
<b>TOTAL PURCHASED SERVICES</b>	<b>56,713</b>	<b>32,780</b>	<b>82,896</b>	<b>70,419</b>	<b>79,100</b>	<b>79,123</b>	<b>83,500</b>	<b>5.56%</b>
88 EQUIPMENT / LEASES								
610669 688120 Rentals	12,000	12,000	57,142	57,142	58,000	57,142	57,142	-1.48%
<b>TOTAL EQUIPMENT / LEASES</b>	<b>12,000</b>	<b>12,000</b>	<b>57,142</b>	<b>57,142</b>	<b>58,000</b>	<b>57,142</b>	<b>57,142</b>	<b>1.50%</b>

**CITY OF MEQUON  
2020 SEWER UTILITY BUDGET**

**ACCOUNTS FOR:  
Sewer UT Fund**

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 ADOPTED	PCT CHANGE
<b>95 OPERATING EXPENSES</b>								
610669 695102 Power/Fuel	81,375	90,134	90,335	84,175	100,000	100,000	100,000	0.00%
610669 695103 System Rehab	105,090	139,680	141,480	121,716	135,000	135,000	135,000	0.00%
610669 695104 TV Equipment	0	328	7,681	4,095	4,000	15,000	15,000	275.00%
610669 695105 System Repairs	29,682	44,388	56,196	48,965	50,000	50,000	50,000	0.00%
610669 695108 MMSD SewageO&M Charge	1,230,317	1,274,924	1,239,985	1,370,540	1,395,000	1,395,000	1,368,892	-1.87%
610669 695109 MMSD SewageCapital Charge	5,538,623	5,608,899	5,745,807	5,699,750	5,946,489	5,946,489	4,969,618	-16.43%
610669 695111 Transportation	3,169	4,254	5,172	2,891	5,000	5,000	5,000	0.00%
610669 695114 Equip Replacement Fd Transfer	700	3,255	10,469	2,191	5,000	5,000	5,000	0.00%
610669 695201 Capital Reserve Transfer	375,000	500,000	1,000,000	1,040,000	720,000	720,000	1,732,000	140.56%
<b>TOTAL OPERATING EXPENSES</b>	<b>7,363,956</b>	<b>7,665,862</b>	<b>8,297,125</b>	<b>8,374,323</b>	<b>8,360,489</b>	<b>8,371,489</b>	<b>8,380,510</b>	<b>0.24%</b>
<b>96 NON-OPERATING EXPENSE</b>								
610669 696101 Depreciation	743,278	759,771	782,745	777,369	825,000	1,100,000	1,165,000	41.21%
610669 696201 Amortization	0	0	0	0	0	0	0	NA
610669 696204 Amort Bond Discount	0	0	0	0	0	0	0	NA
610669 696401 Principal	0	0	0	0	0	0	0	NA
610669 696501 Interest Expense	235,768	133,170	35,214	469,530	609,765	609,765	552,213	-9.44%
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>979,045</b>	<b>892,941</b>	<b>817,959</b>	<b>1,246,899</b>	<b>1,434,765</b>	<b>1,709,765</b>	<b>1,717,213</b>	<b>19.69%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 9,338,022</b>	<b>\$ 9,556,090</b>	<b>\$ 10,186,924</b>	<b>\$ 10,631,452</b>	<b>\$ 10,860,114</b>	<b>\$ 11,053,909</b>	<b>\$ 11,162,756</b>	<b>2.79%</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 1,137,218</b>	<b>\$ 1,236,763</b>	<b>\$ 482,444</b>	<b>\$ 543,720</b>	<b>\$ 580,814</b>	<b>\$ 561,471</b>	<b>\$ (13,956)</b>	<b>-102.40%</b>

**CASH FLOW ADJUSTMENTS**

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 PROPOSED	% Change
Net Income /(Loss) Plus:	1,137,218	1,236,763	482,444	543,720	580,814	561,471	-13,956	-102.40%
Depreciation	743,278	759,771	782,745	777,369	825,000	1,100,000	1,165,000	41.21%
Amortization of Bond Discount	0	0	0	0	0	0	0	NA
Less:								NA
Principal Payments	1,640,000	1,635,000	1,706,250	1,855,000	1,625,000	1,625,000	1,325,000	-18.46%
Amortization of Bond Premium	74,822	79,306	79,714	21,865	57,450	57,450	57,450	0.00%
<b>Net Change in Cash</b>	<b>\$ 165,673</b>	<b>\$282,228</b>	<b>(\$520,775)</b>	<b>(\$555,776)</b>	<b>(\$276,636)</b>	<b>(\$20,979)</b>	<b>(\$231,406)</b>	<b>16.35%</b>

# 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.

## 2019 Accomplishments

- Inspected 715 manholes, and repairing and rehabilitating 119 with manhole lining and grout.
- Completing Private Property Inflow and Infiltration warranty exams in the Shoreland Drive and Lake Shore Drive and Corey Lane areas.
- Completed construction of the East Trunk Relief Sewer.
- Continued to evaluate the East Growth Area sanitary sewer service area extension and conducting outreach with stakeholders.
- Amended Sewer Service Area to remove 153 parcels from sanitary tax.
- Awarding contract to rehabilitate 5,210 feet of sewer along the IH 43 easement.

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Number of Manholes Inspected</b>	625	700	380	715	720
<b>Cure-In-Place (CIP) Manhole Seals</b>	81	81	77	75	75
<b>Manhole Grouting Inspection</b>	43	51	60	44	45
<b>Small Diameter Mainline Rehabilitation (ft)</b>	1,990	1,170	14,000	6,763	10,000
<b>Large Diameter Mainline Rehabilitation (ft)</b>	0	2,840	0	5,210	9,000
<b>Televised mainline sewer (ft)</b>	38,974	65,960	70,870	50,000	50,000
<b>Rodded mainline sewer (ft)</b>	5,629	7,359	3,475	5,000	5,000
<b>Jetted mainline sewer (ft)</b>	111,056	149,892	184,539	155,000	150,000

## 2020 Objectives

- Continue with outreach for PPI/I projects in the service areas of lift stations F, H and E.
- Finalize design for flow equalization in Cedarburg Road ahead of STH 57 resurfacing.
- Implement Cedarburg Road sanitary sewer rehabilitation from Sherwood Drive to County Line Road.
- Install new back-up generators at multiple lift stations.
- Replace pumps at multiple lift stations.
- Complete force main cleaning operations.
- Rehabilitate siphon in Heritage Estates.
- Continue the City’s 5-year sewer maintenance cycle with jetting, rodding and TV inspection of identified sewer mainlines.

### Staffing for 2020

Positions (FTE)	2018 Actual	2019 Actual	2020 Budgeted
<b>Deputy Director of Utilities</b>	0.5	0.5	0.5
<b>Engineering Field Coordinator</b>	0.75	0.75	0.75
<b>Utility Intern/Co-op</b>	0.0	0.0	0.5
<b>Utility Accountant</b>	0.5	0.5	-
<b>Utility Clerk</b>	0.25	0.25	-
<b>Sewer Superintendent</b>	1.00	1.00	1.00
<b>Sewer Maintenance Foreman</b>	1.00	1.00	1.00
<b>Sewer Equipment Operator</b>	1.00	1.00	1.00
<b>Sewer Maintenance Worker</b>	3.00	3.00	3.00

**Estimated 2020 Revenue**

**\$11,148,800**

**Adopted 2020 Budget**

**\$11,162,756**

# Water Utility

**CITY OF MEQUON  
PROPOSED 2020 WATER UTILITY BUDGET**

ACCOUNTS FOR:  
Water UT Fund

		2018	2019	2019	2020	Percent	
		ACTUAL	BUDGET	PROJECTED	ADOPTED	Change	
<b>REVENUES</b>							
<b>SALES OF WATER</b>							
620679	462401	Metered Residential Sales	1,165,549.14	1,200,000.00	1,129,380.00	1,175,000.00	-2.08%
620679	462402	Metered Commercial Sales	470,520.17	485,000.00	485,000.00	490,000.00	1.03%
620679	462403	Metered Industrial Sales	-	-	-	-	0.00%
620679	462404	Metered Public Authority Sales	15,672.50	10,500.00	11,000.00	10,500.00	0.00%
620679	462405	Metered Multi-Family Sales	117,770.48	130,000.00	120,000.00	125,000.00	-3.85%
620679	462406	Metered Irrigation Sales	54,490.15	70,000.00	58,600.00	60,000.00	-14.29%
620679	462411	Residential Service Charge	554,274.68	558,500.00	558,500.00	564,000.00	0.98%
620679	462412	Commercial Service Charge	93,122.12	93,000.00	95,000.00	96,000.00	3.23%
620679	462413	Industrial Service Charge	-	-	-	-	0.00%
620679	462414	Public Authority Service Charge	5,002.37	5,080.00	4,960.00	5,080.00	0.00%
620679	462415	Multi Family Service Charge	17,289.63	18,800.00	19,500.00	20,000.00	6.38%
620679	462416	Irrigation Service Charge	13,053.33	12,800.00	12,890.00	13,000.00	1.56%
620679	462462	Private Fire Protection	41,737.58	43,400.00	44,000.00	45,000.00	3.69%
620679	462463	Public Fire Protection	721,471.91	726,000.00	732,500.00	735,000.00	1.24%
620679	462465	Other Sales of Water	-	-	-	-	0.00%
TOTAL SALES OF WATER			3,269,954	3,353,080	3,271,330	3,338,580	-0.43%
<b>WATER - OTHER OPERATING REVENUES</b>							
620679	463701	Late Penalty Revenue	7,053.50	7,000.00	7,000.00	7,000.00	0.00%
620679	463702	Tax Certification Fees	1,350.36	1,500.00	1,500.00	1,400.00	-6.67%
620679	463772	Water Rents/Cell Leases	88,398.05	67,000.00	87,000.00	87,000.00	29.85%
620679	463774	Water Other Customer Rev	(5,440.17)	3,000.00	3,000.00	2,500.00	-16.67%
620679	469009	Transfers In	120,816.15	-	-	-	0.00%
TOTAL WATER OTHER OPERATING REVENUES			212,178	78,500	98,500	97,900	24.71%
<b>WATER - NON-OPERATING REVENUES</b>							
620679	455102	Special Assessment Revenue	-	-	-	-	0.00%
620679	455103	S/A Interest	-	-	-	-	0.00%
620679	458201	Long Term Debt Prcnds	-	-	-	-	0.00%
620679	458203	Amort - Bond Premium	87,235	87,170	87,234	87,234	0.07%
620679	458302	Prior Years Expense	-	-	-	-	0.00%
620679	458303	Revenue Reduction	-	-	-	-	0.00%
620679	458501	Other Grants/Donations	-	-	-	-	0.00%
620679	459101	Interest-Investments	59,125	42,000	95,000	90,000	114.29%
620679	459102	Proceeds - Capital Lease	-	-	-	-	0.00%
620679	464421	Misc Non-Operating Revenue	8,629	5,000	1,000	1,000	-80.00%
620679	465421	Contributed Capital	31,052	25,995	38,714	30,000	0.00%
TOTAL WATER NON-OPERATING REVENUES			186,040	160,165	221,948	208,234	30.01%
TOTAL REVENUES			\$ 3,668,172	\$ 3,591,745	\$ 3,591,778	\$ 3,644,714	1.47%

**CITY OF MEQUON  
PROPOSED 2020 WATER UTILITY BUDGET**

ACCOUNTS FOR:			2018	2019	2019	2020	Percent
Water UT Fund			ACTUAL	BUDGET	PROJECTED	ADOPTED	Change
<b>EXPENSES</b>							
SOURCE OF SUPPLY EXPENSES							
620679	602001	Purchased Water	768,542.20	820,000.00	775,000.00	845,000.00	3.05%
620679	614001	Maintenance of Wells and Springs	11,870.00	50,000.00	50,000.00	15,000.00	-70.00%
TOTAL SOURCE OF SUPPLY EXPENSES			780,412	870,000	825,000	860,000	-1.15%
PUMPING EXPENSES							
620679	620001	Pumping Supervision & Engineering	2,441	-	1,500	1,500	NA
620679	623001	Electric / Power For Pumping	8,972	10,500	10,500	10,500	0.00%
620679	626003	Miscellaneous Pumping Expenses	1,439	2,000	2,000	2,000	0.00%
620679	631003	Maintenance of Structures & Improvements	2,544	-	-	-	NA
620679	633001	Maintenance of Pumping Equip Labor	3,621	3,940	1,100	1,100	-72.08%
620679	633002	Maintenance of Pumping Equip Materials	-	-	-	-	NA
620679	633003	Maintenance of Pumping Equip Expenses	-	-	2,000	2,000	NA
TOTAL PUMPING EXPENSES			19,017	16,440	17,100	17,100	4.01%
TRANSMISSION AND DISTRIBUTION EXPENSES							
620679	660001	T&D Op Supervision & Engineering	72,630	78,419	77,500	77,500	-1.17%
620679	661001	Storage Facilities Labor	1,083	770	3,000	3,000	289.61%
620679	662001	T&D Lines Labor	77,255	73,900	67,000	67,000	-9.34%
620679	662002	T&D Lines Materials	6,970	3,750	3,750	3,750	0.00%
620679	662003	T&D Lines Expenses	52,211	45,000	48,270	48,000	6.67%
620679	663001	Meter Labor	6,382	55,610	61,400	40,000	-28.07%
620679	663002	Meter Materials	-	-	-	-	0.00%
620679	663003	Meter Expenses	127	200	100	100	-50.00%
620679	664001	Customer Installations Labor	6,617	9,845	3,000	3,000	-69.53%
620679	664002	Customer Installations Materials	-	-	-	-	0.00%
620679	664003	Customer Installations Expenses	2,249	2,500	2,500	2,500	0.00%
620679	665001	Misc Expense Labor	5,911	9,000	1,500	1,500	-83.33%
620679	665002	Misc T&D Materials	1,967	3,000	1,000	1,000	-66.67%
620679	670001	Maintenance Supervision	24,715	24,230	23,000	23,000	-5.08%
620679	672001	Maintenance of Reservoirs Labor	3,047	1,155	6,000	6,000	419.48%
620679	672002	Maintenance of Reservoirs Materials	-	-	-	-	0.00%
620679	672003	Maintenance of Reservoirs Expenses	-	-	7,860	-	0.00%
620679	673001	Maintenance of Mains Labor	33,982	38,100	20,000	20,000	-47.51%
620679	673002	Maintenance of Mains Materials	8,931	15,000	10,000	15,000	0.00%
620679	673003	Maintenance of Mains Expenses	38,430	47,000	20,000	40,000	-14.89%
620679	675001	Maintenance of Services Labor	46,220	51,000	61,000	61,600	20.78%
620679	675002	Maintenance of Services Materials	10,768	12,500	5,000	12,500	0.00%
620679	675003	Maintenance of Services Expenses	2,813	7,000	3,000	3,000	-57.14%

**CITY OF MEQUON  
PROPOSED 2020 WATER UTILITY BUDGET**

ACCOUNTS FOR:			2018	2019	2019	2020	Percent
Water UT Fund			ACTUAL	BUDGET	PROJECTED	ADOPTED	Change
620679	676001	Maintenance of Meters Labor	2,675	3,180	1,900	2,000	-37.11%
620679	676002	Maintenance of Meters Materials	-	500	1,500	1,500	200.00%
620679	676003	Maintenance of Meters Expenses	4	100	100	100	0.00%
620679	677001	Maintenance of Hydrants Labor	23,372	15,800	16,000	16,000	1.27%
620679	677002	Maintenance of Hydrants Materials	6,372	13,000	13,000	13,000	0.00%
620679	677003	Maintenance of Hydrants Expenses	6,757	5,000	5,000	5,000	0.00%
TOTAL TRANSMISSION AND DISTRIBUTION EXPENSES			441,488	515,559	462,380	466,050	-9.60%
CUSTOMER ACCOUNTS EXPENSES							
620679	901001	Customer Accounts Supervision	31,793	30,241	35,241	46,441	53.57%
620679	902001	Meter Reading Labor	6,463	5,400	9,300	9,300	72.22%
620679	902002	Meter Reading Materials	-	-	-	-	NA
620679	902003	Meter Reading Expenses	3,618	6,880	6,880	6,400	-6.98%
620679	903001	Accounting / Collecting Labor	49,104	83,850	74,000	73,800	-11.99%
620679	903002	Accounting / Collecting Materials	5,526	8,000	8,000	8,000	0.00%
620679	903003	Accounting / Collecting Expenses	454	500	500	500	0.00%
620679	904001	Uncollectible Accounts	-	-	-	-	0.00%
620679	906001	Customer Education Service	7,742	8,950	6,200	6,300	-29.61%
TOTAL CUSTOMER ACCOUNTS EXPENSES			104,699	143,821	140,121	150,741	4.81%
ADMINISTRATIVE AND GENERAL EXPENSES							
620679	920001	Admin / General Salaries	65,781	79,500	79,500	80,000	0.63%
620679	921001	Office Supplies and Expenses	1,535	1,000	1,000	1,000	0.00%
620679	923001	Outside Services Employed	10,526	11,700	12,000	12,500	6.84%
620679	924001	Property Insurance	4,004	4,000	4,000	4,000	0.00%
620679	925003	Injuries and Damages	-	88	88	-	-100.00%
620679	926001	Social Security	4,075	4,107	3,078	3,078	-25.05%
620679	926002	Retirement	3,727	3,691	2,797	2,797	-24.22%
620679	926003	Health Insurance	11,658	12,629	4,441	4,441	-64.83%
620679	926004	Dental Insurance	125	122	174	174	42.62%
620679	926005	Life Insurance	50	50	45	45	-10.00%
620679	926006	Long Term Disability	298	-	193	-	NA
620679	926007	Training/Seminars	1,491	500	500	500	0.00%
620679	926008	Worker's Comp Insurance	-	-	1,228	1,387	NA
620679	928001	Regulatory Commission Expenses	4,812	10,500	10,500	10,500	0.00%
620679	930001	Miscellaneous General Expenses	5,700	140	-	-	-100.00%
620679	931001	Rental Costs	16,841	16,841	16,841	16,841	0.00%
620679	676205	OPEB & Supp Pension Expense	(4,961)	-	-	-	NA
TOTAL ADMINISTRATIVE AND GENERAL EXPENSES			125,663	144,868	136,385	137,263	-5.25%
TOTAL OPERATING EXPENSES			1,471,280	1,690,688	1,580,986	1,631,154	-3.52%

**CITY OF MEQUON  
PROPOSED 2020 WATER UTILITY BUDGET**

**ACCOUNTS FOR:**  
**Water UT Fund**

			2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 ADOPTED	Percent Change
<b>NON-OPERATING EXPENSE</b>							
620679	696121	MF Depreciation	566,445	575,000	575,000	570,000	-0.87%
620679	696204	Amort Bond Discount	-	-	-	-	0.00%
620679	696501	Interest - Bonds	509,427	428,350	476,760	440,260	2.78%
620679	696502	Water Debt Service	875	1,000	875	875	-12.50%
<b>TOTAL NON-OPERATING EXPENSES</b>			<u>1,076,747</u>	<u>1,004,350</u>	<u>1,052,635</u>	<u>1,011,135</u>	<u>0.68%</u>
<b>TOTAL EXPENSES</b>			2,548,026	2,695,038	2,633,621	2,642,289	-1.96%
<b>NET INCOME (LOSS)</b>			<u>\$ 1,120,146</u>	<u>\$ 896,707</u>	<u>\$ 958,157</u>	<u>\$ 1,002,425</u>	<u>11.79%</u>

**CASH FLOW ADJUSTMENTS**

	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 PROP BUDGET	PERCENT CHANGE
Net Income /(Loss) Plus:	1,120,146	896,707	958,157	1,002,425	11.79%
Depreciation	566,445	575,000	575,000	570,000	-0.87%
Amortization of Bond Discount	-	-	-	-	0.00%
Less:					
Principal Payments	800,000	825,000	825,000	850,000	3.03%
Amortization of Bond Premium	87,235	87,170	87,234	87,234	0.07%
Capital Projects	500,000	150,000	150,000	200,000	33.33%
<b>Net Change in Cash</b>	<u>\$ 299,356</u>	<u>\$ 409,537</u>	<u>\$ 470,923</u>	<u>\$ 435,191</u>	<u>6.26%</u>

# 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, 1 water tower, hydrants, and services. The utility also monitors, maintains and operates the public drinking water system including compliance with WDNR and PSC’s requirements and other applicable State and Federal requirements. The utility also Manages the relationships with the Village of Thiensville and the Village of Bayside for which we serve customers on a retail basis. The utility 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.

## 2019 Accomplishments

- Flushed 576 hydrants and inspected 1,150 Hydrants in the system and exercised 951 main line valves.
- Added roughly one mile of water main in various parts of the utility and gained approximately 60 new utility customers, including several significant commercial accounts in Spur 16 and Fox Town.
- Completed water main extension projects as of 10/9/19:
  - Fox Town – 1,821 lineal feet of 8 inch Main
  - The Woods at Highland Park – 1,246 lineal Feet of 8 inch Main. WAAS began directionally drilling water main up Green Bay Ave for the Woods at Highland Park in October.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Lineal footage of Water Main</b>	510,211	515,109	518,802	522,000	525,000
<b>Number of Customers</b>	4,461	4,465	4,499	4,560	4,600
<b>Hydrants Flushed</b>	504	502	569	576	500
<b>Valves Turned</b>	400	921	900	951	900
<b>Water Purchased (kGals)</b>	375,000	415,680	418,401	420,000	420,000
<b>Non-Revenue Usage (kGals)</b>	10,199	5,857	5,890	6,000	6,000
<b>% Non-Revenue Water</b>	4%	9%	13%	13%	13%
<b>Max Day (000’s)</b>	2,349	1,490	1,995	2,000	2,200
<b>Min Day</b>	733,000	629,000	839,000	850,000	900,000

## 2020 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.
- Abandon the pump house at the 9918 N River Rd Well

- Continue to Loop the system to improve overall water quality and redundancy, and improve the fire flow characteristics of the system.
- Relay the ductile iron water main on N. Range Line Court in advance of the road project in 2020.

**Staffing for 2020**

Elected Positions	2018 Actual	2019 Actual	2020 Budget
<b>Deputy Director of Utilities</b>	0.5	0.5	0.5
<b>Utility Accountant</b>	0.5	0.0	0.0
<b>Utility Clerk</b>	0.25	0.25	0.0

**Estimated 2020 Revenue**

**\$3,644,714**

**Proposed 2020 Budget**

**\$2,642,289**

# Combined Funds Summary

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>REVENUES:</b>				
General Fund	\$ 15,442,293	\$ 16,356,564	\$ 16,690,814	\$ 16,753,818
Capital Projects Fund	2,292,323	1,155,000	7,541,204	1,343,500
Debt Service Fund	3,829,759	3,778,500	3,808,823	4,479,820
Nonmajor Governmental Funds	338,498	-	276,868	-
Sewer Utility Fund	12,119,824	11,440,928	11,615,380	11,148,800
Water Utility Fund	4,027,705	3,591,745	3,591,778	3,644,714
Total Revenues	<u>38,050,402</u>	<u>36,322,737</u>	<u>43,524,867</u>	<u>37,370,652</u>
<b>EXPENDITURES:</b>				
General Fund	\$ 15,749,713	\$ 16,356,564	\$ 16,525,999	\$ 17,163,418
Capital Projects Fund	2,040,938	2,415,804	4,577,739	3,512,127
Debt Service Fund	3,976,390	3,843,550	3,842,850	4,049,033
Nonmajor Governmental Funds	77,352	-	128,809	-
Sewer Utility Fund	9,834,938	11,717,564	11,636,359	11,380,206
Water Utility Fund	2,702,717	3,182,208	3,120,855	3,209,523
Total Expenditures	<u>34,382,048</u>	<u>37,515,690</u>	<u>39,832,611</u>	<u>39,314,307</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,668,354</u>	<u>(1,192,953)</u>	<u>3,692,256</u>	<u>(1,943,655)</u>
<b>NET CHANGE IN FUND BALANCE</b>	3,668,354	(1,192,953)	3,692,256	(1,943,655)
<b>FUND BALANCE - BEGINNING</b>	51,534,722	55,203,076	55,203,076	54,524,274
<b>FUND BALANCE - ENDING</b>	<u>\$ 55,203,076</u>	<u>\$ 54,010,123</u>	<u>\$ 58,895,332</u>	<u>\$ 52,580,619</u>

# Long-Term Financial Planning

Cost increase factor	2019 - 2028 Budget Forecasts			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
				Budget									
<b>Section 1 - Expenditures</b>													
1	2.5%	General Government	Salary & Benefits	1,105,182	1,132,812	1,161,132	1,190,160	1,219,914	1,250,412	1,281,672	1,313,714	1,346,557	1,380,221
2	3.0%		Non-salary	920,253	947,861	976,296	1,005,585	1,035,753	1,066,825	1,098,830	1,131,795	1,165,749	1,200,721
3			<b>subtotals:</b>	<b>2,025,435</b>	<b>2,080,672</b>	<b>2,137,428</b>	<b>2,195,745</b>	<b>2,255,667</b>	<b>2,317,237</b>	<b>2,380,502</b>	<b>2,445,509</b>	<b>2,512,306</b>	<b>2,580,942</b>
4													
5	2.5%	Public Safety	Salary & Benefits	7,631,970	7,822,769	8,018,338	8,218,797	8,424,267	8,634,874	8,850,745	9,072,014	9,298,814	9,531,285
6	3.0%		Non-salary	690,151	710,856	732,181	754,147	776,771	800,074	824,076	848,799	874,263	900,491
7			<b>subtotals:</b>	<b>8,322,121</b>	<b>8,533,625</b>	<b>8,750,520</b>	<b>8,972,944</b>	<b>9,201,038</b>	<b>9,434,948</b>	<b>9,674,822</b>	<b>9,920,813</b>	<b>10,173,077</b>	<b>10,431,775</b>
8													
9	2.5%	Public Works	Salary & Benefits	2,457,985	2,519,435	2,582,420	2,646,981	2,713,156	2,780,984	2,850,509	2,921,772	2,994,816	3,069,686
10	3.0%		Non-salary	1,271,282	1,309,420	1,348,703	1,389,164	1,430,839	1,473,764	1,517,977	1,563,517	1,610,422	1,658,735
11			<b>subtotals:</b>	<b>3,729,267</b>	<b>3,828,855</b>	<b>3,931,124</b>	<b>4,036,145</b>	<b>4,143,995</b>	<b>4,254,749</b>	<b>4,368,486</b>	<b>4,485,289</b>	<b>4,605,238</b>	<b>4,728,421</b>
12													
13	2.5%	Community Enrichment	Salary & Benefits	601,836	616,882	632,304	648,112	664,314	680,922	697,945	715,394	733,279	751,611
14	3.0%	(Includes Library support)	Non-salary	1,244,467	1,281,801	1,320,255	1,359,863	1,400,659	1,442,678	1,485,959	1,530,537	1,576,454	1,623,747
15			<b>subtotals:</b>	<b>1,846,303</b>	<b>1,898,683</b>	<b>1,952,559</b>	<b>2,007,974</b>	<b>2,064,973</b>	<b>2,123,601</b>	<b>2,183,904</b>	<b>2,245,931</b>	<b>2,309,732</b>	<b>2,375,358</b>
16													
17	2.5%	Community Development	Salary & Benefits	386,168	395,822	405,718	415,861	426,257	436,914	447,836	459,032	470,508	482,271
18	3.0%		Non-salary	47,270	48,688	50,149	51,653	53,203	54,799	56,443	58,136	59,880	61,677
19			<b>subtotals:</b>	<b>433,438</b>	<b>444,510</b>	<b>455,866</b>	<b>467,514</b>	<b>479,460</b>	<b>491,713</b>	<b>504,279</b>	<b>517,169</b>	<b>530,388</b>	<b>543,948</b>
20													
21		<b>General Fund</b>	<b>Fund Total:</b>	<b>16,356,564</b>	<b>16,786,345</b>	<b>17,227,497</b>	<b>17,680,322</b>	<b>18,145,132</b>	<b>18,622,247</b>	<b>19,111,994</b>	<b>19,614,710</b>	<b>20,130,742</b>	<b>20,660,444</b>
22													
23	2.0%	<b>Sewer Fund</b>	MMSD charges *	5,639,278	5,752,064	5,867,105	5,984,447	6,104,136	6,226,219	6,350,743	6,477,758	6,607,313	6,739,459
24	schedule	* tax roll portion	East Trk Swr Debt	2,062,650	1,699,050	1,694,250	1,696,650	1,697,050	1,698,350	1,695,150	1,698,750	1,696,750	1,697,350
25			<b>Fund Total:</b>	<b>7,701,928</b>	<b>7,451,114</b>	<b>7,561,355</b>	<b>7,681,097</b>	<b>7,801,186</b>	<b>7,924,569</b>	<b>8,045,893</b>	<b>8,176,508</b>	<b>8,304,063</b>	<b>8,436,809</b>
26													
27	schedule	<b>Debt Service Fund</b>	<b>Fund Total:</b>	<b>2,660,100</b>	<b>2,743,019</b>	<b>2,832,640</b>	<b>3,130,428</b>	<b>3,211,158</b>	<b>3,093,302</b>	<b>3,080,740</b>	<b>3,056,321</b>	<b>3,020,678</b>	<b>3,049,308</b>
28			(Current schedule existing non-TID debt, plus new road issues in 2022, 2025 and 2028)										
29	3.0%	<b>Capital Projects Fund</b>	Road Maint	350,000	350,000	360,500	371,315	382,454	393,928	405,746	417,918	430,456	443,370
30	schedule		Other (CIP)	805,000	900,000	1,000,000	1,000,000	1,000,000	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000
31			<b>Fund Total:</b>	<b>1,155,000</b>	<b>1,250,000</b>	<b>1,360,500</b>	<b>1,371,315</b>	<b>1,382,454</b>	<b>1,643,928</b>	<b>1,655,746</b>	<b>1,667,918</b>	<b>1,930,456</b>	<b>1,943,370</b>
32													
33		<b>ALL EXPENDITURES</b>	<b>Grand Total</b>	<b>27,873,592</b>	<b>28,230,478</b>	<b>28,981,992</b>	<b>29,863,162</b>	<b>30,539,931</b>	<b>31,284,046</b>	<b>31,894,373</b>	<b>32,515,457</b>	<b>33,385,939</b>	<b>34,089,931</b>
34													
35													
36													
37		<b>Section 2 - Revenues</b>											
38													
39	2.0%	General Fund	Intergovernmental	2,136,089	2,178,811	2,222,387	2,266,835	2,312,171	2,358,415	2,405,583	2,453,695	2,502,769	2,552,824
40	2.0%		Licenses & Permit	1,172,050	1,195,491	1,219,401	1,243,789	1,268,665	1,294,038	1,319,919	1,346,317	1,373,243	1,400,708
41	2.0%		Fines & Fees	359,880	367,078	374,419	381,908	389,546	397,337	405,283	413,389	421,657	430,090
42	2.0%		Public Charges	874,291	891,777	909,612	927,805	946,361	965,288	984,594	1,004,286	1,024,371	1,044,859
43	2.0%		Other Revenues	942,000	960,840	980,057	999,658	1,019,651	1,040,044	1,060,845	1,082,062	1,103,703	1,125,777
44	5.0%		Investment Income	75,000	78,750	82,688	86,822	91,163	95,721	100,507	105,533	110,809	116,350
45			<b>subtotals:</b>	<b>5,559,310</b>	<b>5,672,746</b>	<b>5,788,564</b>	<b>5,906,816</b>	<b>6,027,556</b>	<b>6,150,843</b>	<b>6,276,731</b>	<b>6,405,281</b>	<b>6,536,552</b>	<b>6,670,608</b>
46													
47	Plug	<b>General Fund</b>	<b>Property Taxes</b>	<b>10,797,254</b>	<b>11,113,599</b>	<b>11,438,933</b>	<b>11,773,507</b>	<b>12,117,576</b>	<b>12,471,404</b>	<b>12,835,263</b>	<b>13,209,429</b>	<b>13,594,189</b>	<b>13,989,836</b>
48	per above	<b>Sewer Fund</b>	<b>Property Taxes</b>	<b>7,701,928</b>	<b>7,451,114</b>	<b>7,561,355</b>	<b>7,681,097</b>	<b>7,801,186</b>	<b>7,924,569</b>	<b>8,045,893</b>	<b>8,176,508</b>	<b>8,304,063</b>	<b>8,436,809</b>
49	per above	<b>Debt Service Fund</b>	<b>Property Taxes</b>	<b>2,660,100</b>	<b>2,743,019</b>	<b>2,832,640</b>	<b>3,130,428</b>	<b>3,211,158</b>	<b>3,093,302</b>	<b>3,080,740</b>	<b>3,056,321</b>	<b>3,020,678</b>	<b>3,049,308</b>
50	per above	<b>Capital Fund</b>	<b>Property Taxes</b>	<b>1,155,000</b>	<b>1,250,000</b>	<b>1,360,500</b>	<b>1,371,315</b>	<b>1,382,454</b>	<b>1,643,928</b>	<b>1,655,746</b>	<b>1,667,918</b>	<b>1,930,456</b>	<b>1,943,370</b>
51													
52		<b>ALL REVENUES</b>	<b>Grand Total</b>	<b>27,873,592</b>	<b>28,230,478</b>	<b>28,981,992</b>	<b>29,863,162</b>	<b>30,539,931</b>	<b>31,284,046</b>	<b>31,894,373</b>	<b>32,515,457</b>	<b>33,385,939</b>	<b>34,089,931</b>
53		Surplus / (deficit)		0	0	0	0	0	0	0	0	0	0
54													
55													
56		<b>Property taxes required</b>	<b>All Funds Total</b>	<b>22,314,282</b>	<b>22,557,732</b>	<b>23,193,428</b>	<b>23,956,347</b>	<b>24,512,374</b>	<b>25,133,203</b>	<b>25,617,642</b>	<b>26,110,176</b>	<b>26,849,386</b>	<b>27,419,323</b>
57	1.5%	Est. Levy allowable due to growth		22,314,282	22,648,996	22,988,731	23,333,562	23,683,566	24,038,819	24,399,401	24,765,392	25,136,873	25,513,926
58		Initial surplus / (deficit):		0	91,265	(204,697)	(622,785)	(828,809)	(1,094,384)	(1,218,240)	(1,344,784)	(1,712,513)	(1,905,397)
59													
60													
61		Tax increase from prior year \$		\$243,450	\$635,697	\$762,919	\$556,028	\$620,829	\$484,439	\$492,535	\$739,210	\$569,937	
62		Tax increase from prior year %		1.091%	2.818%	3.289%	2.321%	2.533%	1.927%	1.923%	2.831%	2.123%	
63													
64	1.5%	Projected Assessed value (TID Out)	(In 1,000's)	4,564,898	4,633,372	4,702,873	4,773,416	4,845,017	4,917,692	4,991,457	5,066,329	5,162,324	5,239,759
65	non-TIF	Estimated average mill rate	(85% utility district)	4.88823	4.86853	4.93176	5.01870	5.05930	5.11077	5.13230	5.15367	5.20103	5.23294
66		increase from prior year %			-0.403%	1.299%	1.763%	0.809%	1.017%	0.421%	0.416%	0.919%	0.614%
67													
		Tax levy generated per \$0.01 mill rate =		45,649	46,334	47,029	47,734	48,450	49,177	49,915	50,663	51,623	52,398
		<b>Baseline</b> - Assumptions: 2.5% salary & benefits, 3% non-salary, 3% MMSD charges, 5% roads costs, 2% intergovernmental revenues, 1% non-TIF growth, maintain roads infrastructure											

# Long-term Fiscal Planning

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

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

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

**Issue:** Financing of other capital needs

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

**Issue:** Financing of MMSD settlement debt

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

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

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

**Issue:** Financing of new Sewer debt

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

# General Government Departments

Mayor and Common Council

City Administrator

City Clerk

Elections

Information Systems

Finance

Assessment Services

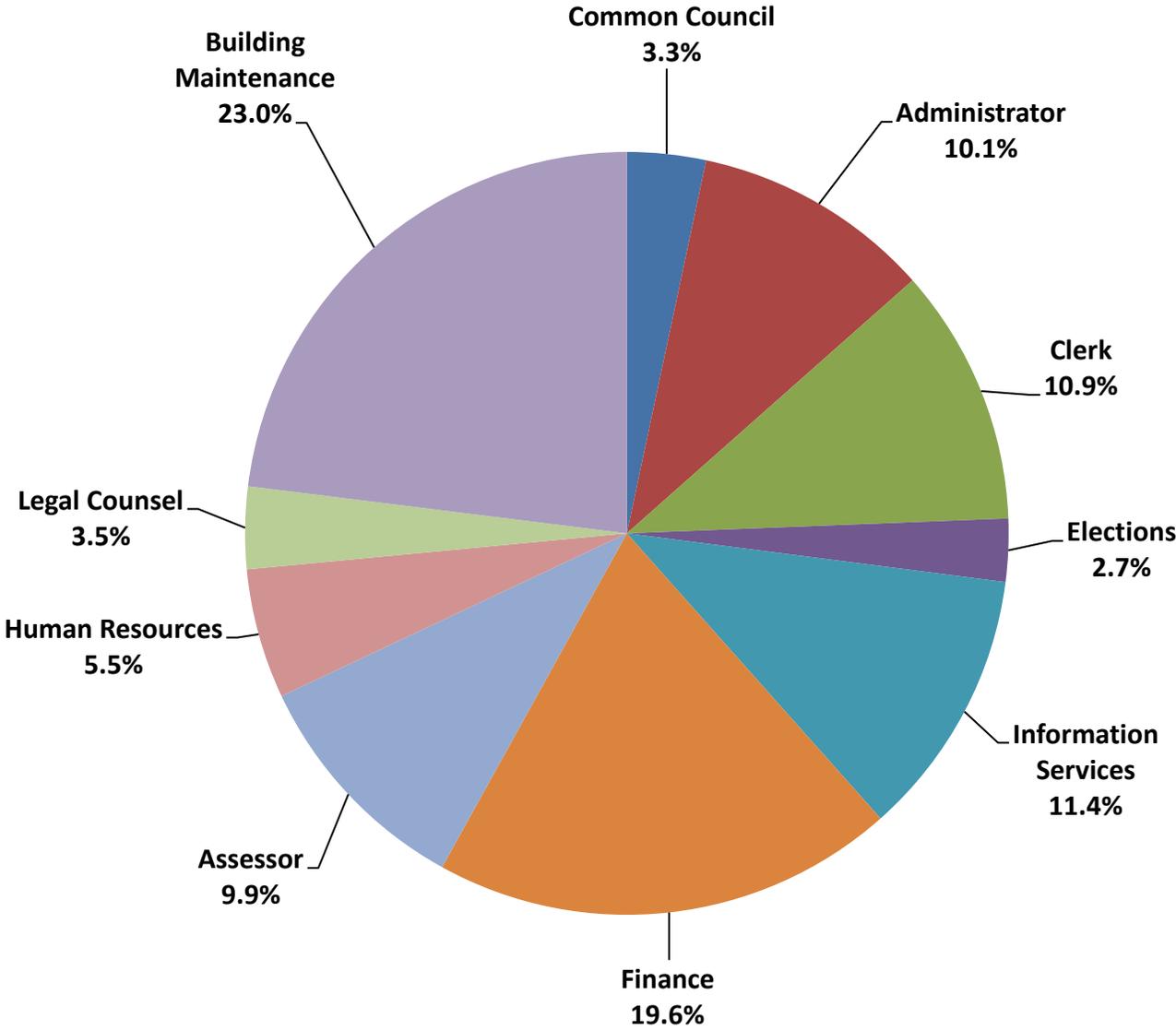
Human Resources

Legal

Building Maintenance

# CITY OF MEQUON

## 2020 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.

## 2019 Accomplishments

- Completed construction of the \$15 million East Trunk Sewer Project, to reduce sanitary sewer flooding and overflows throughout the southeast quadrant of the City.
- Approved the issuance of a \$5.1 million general obligation debt issue, in connection with the City's ongoing road and parking lot rehabilitation/reconstruction program.
- Completed construction of a new expanded parking lot to serve evolving visitor/usage needs in the vicinity of Mequon Town Center and the City's civic campus.
- Developed, distributed, collected and analyzed the 2019 community-wide survey, which was sent to all households within Mequon.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Ordinances Adopted</b>	14	22	22	19	20
<b>Resolutions Adopted</b>	70	61	84	72	75
<b>Common Council Meetings</b>	18	20	19	14	15
<b>Public Safety Committee</b>	7	6	9	12	10
<b>Public Works Committee</b>	11	10	11	15	12
<b>Finance-Personnel Committee</b>	12	15	17	21	17
<b>Public Welfare Committee</b>	12	12	15	18	15

## 2020 Objectives

- Work collaboratively with the Village of Thiensville and other community stakeholders to approve, finalize and complete construction of the Gateway Promenade Project at the northeast corner of the intersection between Mequon and Cedarburg Roads.
- Review and adopt an updated version of the City's Master Parks & Open Space Plan, as recommended by the Park & Open Space Board.

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

**Elected Positions for 2020**

Elected Positions	2018 Actual	2019 Actual	2020 Budget
<b>Mayor</b>	1.00	1.00	1.00
<b>Alderman</b>	8.00	8.00	8.00

**Estimated 2020 Revenue**

None

**Adopted 2020 Budget**

**\$95,132**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actual	2019 Actual	2019 Revised Budget	2020 Adopted	Percent Change
<b>101 Common Council</b>		117,286.96	137,397.16	96,317.00	95,132.00	-1.2%
<b>70 SALARIES</b>						
110101 670101	Salaries	49,200.00	47,000.00	48,000.00	48,000.00	0.0%
Total		49,200.00	47,000.00	48,000.00	48,000.00	0.0%
<b>73 FRINGE BENEFITS</b>						
110101 673101	Social Security	3,763.80	3,595.50	3,678.00	3,678.00	0.0%
110101 673102	Retirement	661.68	628.80	629.00	648.00	3.0%
110101 673103	Worker's Comp Insurance	91.94	77.98	77.00	81.00	5.2%
110101 673104	Unemployment Compensation	-	-	-	-	0.0%
110101 673203	Life Insurance	114.56	14.12	85.00	-	-100.0%
Total		4,631.98	4,316.40	4,469.00	4,407.00	-1.4%
<b>80 MATERIALS &amp; SUPPLIES</b>						
110101 680101	Office Supplies	849.10	276.61	-	200.00	0.0%
110101 680301	Work Supplies-Admin	-	-	-	-	0.0%
110101 680501	Memberships	1,625.00	1,550.00	1,975.00	1,975.00	0.0%
110101 680502	Printing/Publications	4,780.94	4,800.00	4,500.00	4,800.00	6.7%
110101 680504	Telephone services	510.86	178.15	548.00	-	-100.0%
110101 680505	Postage	-	-	-	-	0.0%
Total		7,765.90	6,804.76	7,023.00	6,975.00	-0.7%
<b>83 PURCHASED SERVICES</b>						
110101 683101	Consultants - General	18,750.00	24,256.03	-	-	0.0%
110101 683201	Contracted Services - General	-	-	-	-	0.0%
110101 683211	Communications-Cable TV	5,225.00	4,520.16	4,400.00	4,000.00	-9.1%
110101 683501	Training/Conferences	-	-	-	-	0.0%
110101 683702	Miscellaneous Services	31,714.08	40,499.81	32,425.00	31,750.00	-2.1%
Total		55,689.08	69,276.00	36,825.00	35,750.00	-2.9%
<b>83 PURCHASED SERVICES</b>						
110101 698101	Transfers Out	-	10,000.00	-	-	0.0%
Total		-	10,000.00	-	-	0.0%

# City Administrator's Office

## Program Description

The City Administrator serves as the City's chief administrative officer, and manages the daily operations of the City. It is the City Administrator's responsibility to carry out all actions of the Common Council requiring administrative action, to coordinate and provide administrative leadership across all City departments, and to develop and recommend efficient ways of conducting City business. The City Administrator also serves as the City's 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.

## 2019 Accomplishments

- Closed Fiscal Year 2018 with a favorable General Fund budget variance of nearly \$343,000.
- Facilitated separate processes to address multiple vacancies on the City's Police & Commission and the subsequent appointment of a new Police Chief.
- Administered the 2019 budget to ensure that expenditures do not exceed revenues.
- Guided development of the 2020 budget for Common Council consideration and adoption.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Agenda Items Approved as Initially Proposed</b>	93.0%	93.7%	85%	90%	95%
<b>Full-Time Equivalents (FTE) per 1,000 Residents</b>	4.67	4.75	4.65	4.73	4.75
<b>Tax Levy</b>	\$13,522,527	\$13,988,227	\$14,161,289	\$14,863,013	TBD
<b>Mill Rate</b>	3.07	3.15	3.16	3.21	TBD
<b>Percentage Change in General Fund Budget</b>	3.37%	1.13%	(0.16%)	2.71%	TBD
<b>General Government Expenses as a Percentage of Total Budget</b>	12.74%	13.1%	13.25%	12.3%	TBD

## 2020 Objectives

- Commence planning on a substantial renovation/reconstruction project involving an existing City facility during 2020/2021.
- Undertake an all-inclusive review of the City's development and permitting processes in order to identify best practices and other recommendations aimed at advancing stakeholder outcomes.
- Complete a comprehensive review of the City's Annual Fee Schedule with the Finance-Personnel Committee.
- Administer the process for developing the 2021 Fiscal Year Budget.

**Staffing for 2020**

<b>Positions (FTE)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
<b>City Administrator</b>	1.00	1.00	1.00
<b>Executive Assistant</b>	1.00	1.00	1.00

**Estimated 2020 Revenue**

None

**Adopted 2020 Budget**

**\$289,069**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2019 Revised			Percent Change	
		2018 Actuals	2019 Actuals	Budget		
<b>111 City Administrator</b>		277,520.45	278,221.90	268,663.04	289,069.00	7.6%
<b>70 SALARIES</b>						
110111 670101	Salaries	169,760.16	177,955.75	192,137.00	195,201.00	1.6%
110111 670104	Vacation	-	-	-	-	0.0%
110111 670105	Sick Pay	-	-	-	-	0.0%
110111 670106	Comp Time	2,565.01	2,178.69	2,000.00	500.00	-75.0%
110111 670201	OverTime	-	112.95	-	-	0.0%
110111 670204	Paid Time Off	19,861.69	18,001.70	-	-	0.0%
110111 670205	Medical Leave	-	-	-	-	0.0%
110111 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>192,186.86</b>	<b>198,249.09</b>	<b>194,137.00</b>	<b>195,701.00</b>	<b>0.8%</b>
<b>73 FRINGE BENEFITS</b>						
110111 673101	Social Security	13,815.82	14,263.82	14,242.00	14,409.00	1.2%
110111 673102	Retirement	12,869.46	12,995.79	12,717.00	13,176.00	3.6%
110111 673103	Worker's Comp Insurance	353.18	309.89	306.00	332.00	8.5%
110111 673104	Unemployment Compensation	-	-	-	-	0.0%
110111 673201	Health Insurance	31,327.09	29,583.00	29,438.00	29,948.00	1.7%
110111 673202	Dental Insurance	1,367.04	1,367.04	1,367.04	1,367.00	0.0%
110111 673203	Life Insurance	936.39	818.82	808.00	818.00	1.2%
110111 673204	Long Term Disability	721.57	1,168.70	1,129.00	1,200.00	6.3%
<b>Total</b>		<b>61,390.55</b>	<b>60,507.06</b>	<b>60,007.04</b>	<b>61,250.00</b>	<b>2.1%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110111 680101	Office Supplies	625.70	552.27	400.00	400.00	0.0%
110111 680501	Memberships	3,508.33	3,636.61	2,602.00	2,543.00	-2.3%
110111 680502	Printing/Publications	298.08	-	250.00	250.00	0.0%
110111 680503	Books & Periodicals	593.99	754.40	200.00	400.00	100.0%
110111 680504	Telephone services	452.02	466.76	425.00	425.00	0.0%

110111 680505	Postage	119.93	166.65	100.00	100.00	0.0%
<b>Total</b>		<b>5,598.05</b>	<b>5,576.69</b>	<b>3,977.00</b>	<b>4,118.00</b>	<b>3.5%</b>
<b>83 PURCHASED SERVICES</b>						
110111 683101	Consultants - General	-	-	-	-	0.0%
110111 683201	Contracted Services - General	6,758.00	4,615.00	-	-	0.0%
110111 683501	Training/Conferences	10,701.64	5,138.98	3,200.00	2,500.00	-21.9%
110111 683702	Miscellaneous Services	-	942.63	600.00	500.00	-16.7%
110111 683901	Contingency	885.35	3,192.45	6,742.00	25,000.00	270.8%
<b>Total</b>		<b>18,344.99</b>	<b>13,889.06</b>	<b>10,542.00</b>	<b>28,000.00</b>	<b>165.6%</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.

## 2019 Accomplishments

- Revised and adopted Record Retention Schedule.
- Coordinated open meetings and open records training for all staff, elected, and appointed members.
- Revised and updated the liquor licensing code, including adding the Alcohol Beverage Licenses Enforcement Policy Guideline.
- Restructured the Clerk’s Department Organizational Chart.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019** Projected	2020 Budgeted
<b>Alcohol Licenses</b>	65	55	57	61	65
<b>Active Bartenders</b>	116	130	130	100	130
<b>Peddlers, Canvassers, Solicitors</b>	9	11	14	14	15
<b>Open Record Requests</b>	37	65	60	75	75
<b>Board of Appeal Hearings</b>	7	12	6	6	6
<b>Board of Review Hearings</b>	7	4	4	3	4

\*\*Through August 2019

## 2020 Objectives

- Complete five year comprehensive plan for department.
- Introduce paperless agendas and packets.

## Staffing for 2019

Position (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Secretary (FT/PPT)	1.75	1.75	1.75	2.25	2.25
Administrative Secretary (LTE)	.5	.50	.50	N/A	N/A

**Estimated 2020 Revenue**  
**\$74,900**

**Adopted 2020 Budget**  
**\$311,810**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised	2020 Adopted	Percent
				Budget		Change
112 City Clerk		298,056.60	268,167.11	287,167.00	311,810.00	8.6%
<b>70 SALARIES</b>						
110112 670101	Salaries	159,689.42	155,559.16	180,917.00	188,201.00	4.0%
110112 670104	Vacation	-	-	-	-	0.0%
110112 670105	Sick Pay	-	-	-	-	0.0%
110112 670106	Comp Time	327.68	801.67	-	700.00	0.0%
110112 670201	OverTime	3,143.36	52.89	1,000.00	4,000.00	300.0%
110112 670204	Paid Time Off	12,390.56	14,406.76	-	-	0.0%
110112 670205	Medical Leave	-	-	-	-	0.0%
110112 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>175,551.02</b>	<b>170,820.48</b>	<b>181,917.00</b>	<b>192,901.00</b>	<b>6.0%</b>
<b>73 FRINGE BENEFITS</b>						
110112 673101	Social Security	13,010.06	12,658.39	13,450.00	13,822.00	2.8%
110112 673102	Retirement	25,696.77	11,197.65	11,850.00	12,704.00	7.2%
110112 673103	Worker's Comp Insurance	317.30	279.51	276.00	328.00	18.8%
110112 673104	Unemployment Compensation	-	-	-	-	0.0%
110112 673201	Health Insurance	29,372.05	28,890.60	28,856.00	41,277.00	43.0%
110112 673202	Dental Insurance	1,367.04	1,367.04	1,367.00	1,876.00	37.2%
110112 673203	Life Insurance	825.78	784.62	728.00	988.00	35.7%
110112 673204	Long Term Disability	459.41	733.44	708.00	725.00	2.4%
<b>Total</b>		<b>71,048.41</b>	<b>55,911.25</b>	<b>57,235.00</b>	<b>71,720.00</b>	<b>25.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110112 680101	Office Supplies	2,421.42	2,379.29	2,500.00	2,500.00	0.0%
110112 680103	Office Supplies-Copiers	2,293.50	870.00	2,300.00	2,300.00	0.0%
110112 680301	Work Supplies-Admin	-	-	-	-	0.0%
110112 680501	Memberships	65.00	65.00	75.00	75.00	0.0%
110112 680502	Printing/Publications	3,575.00	3,349.81	3,000.00	3,600.00	20.0%

110112 680503	Books & Periodicals	-	-	-	-	0.0%
110112 680504	Telephone services	-	-	-	-	0.0%
110112 680505	Postage	3,373.40	(1,712.72)	3,100.00	3,100.00	0.0%
<b>Total</b>		<b>11,728.32</b>	<b>4,951.38</b>	<b>10,975.00</b>	<b>11,575.00</b>	<b>5.5%</b>
<b>83 PURCHASED SERVICES</b>						
110112 683101	Consultants - General	-	-	-	-	0.0%
110112 683201	Contracted Services - General	32,068.85	28,804.00	30,600.00	29,175.00	-4.7%
110112 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110112 683501	Training/Conferences	2,447.00	2,010.00	750.00	750.00	0.0%
<b>Total</b>		<b>34,515.85</b>	<b>30,814.00</b>	<b>31,350.00</b>	<b>29,925.00</b>	<b>-4.5%</b>
<b>88 EQUIPMENT / LEASES</b>						
110112 680401	Equip / Small Tools	5,213.00	5,670.00	5,690.00	5,689.00	0.0%
<b>Total</b>		<b>5,213.00</b>	<b>5,670.00</b>	<b>5,690.00</b>	<b>5,689.00</b>	<b>0.0%</b>

# Elections

## Program Description

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

## 2019 Accomplishments

- Successfully conducted two elections
- Removed 1,300 + "stale" registered voters from poll books
- Updated the Emergency Contingency Plan
- Attended training on election security and various election related duties

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019** Projected	2020 Budgeted
<b>Registered Voters</b>	19,149	17,461	16,730	17,250	19,000
<b>Elections Held</b>	4	2	4	2	4
<b>New Voter Registrations</b>	3,680	288	1,126	350	2,500
<b>Absentee Ballots Issued</b>	13,128	1,361	4,135	3345	13,500

\*\*Through August 2019

## 2020 Objectives

- Successfully conduct four elections including Presidential Primary and Presidential Election
- Introduce more technology into elections
- Complete comprehensive address listing to facilitate accurate registrations on election day

### Estimated 2020 Revenue

None

### Adopted 2020 Budget

\$76,053



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised		Percent Change
				Budget	2020 Adopted	
<b>113 Elections</b>		68,014.02	34,348.60	34,528.00	76,053.00	120.3%
<b>70 SALARIES</b>						
110113 670101	Salaries	-	-	-	-	0.0%
110113 670106	Comp Time	-	-	-	-	0.0%
110113 670201	OverTime	-	-	-	-	0.0%
110113 670204	Paid Time Off	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110113 673101	Social Security	-	-	-	-	0.0%
110113 673103	Worker's Comp Insurance	105.39	89.12	88.00	96.00	9.1%
110113 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>105.39</b>	<b>89.12</b>	<b>88.00</b>	<b>96.00</b>	<b>9.1%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110113 680101	Office Supplies	3,344.65	5,499.85	5,500.00	9,675.00	75.9%
110113 680502	Printing/Publications	-	-	-	-	0.0%
110113 680504	Telephone services	-	-	-	-	0.0%
110113 680505	Postage	4,337.44	1,585.51	1,500.00	4,350.00	190.0%
<b>Total</b>		<b>7,682.09</b>	<b>7,085.36</b>	<b>7,000.00</b>	<b>14,025.00</b>	<b>100.4%</b>
<b>83 PURCHASED SERVICES</b>						
110113 683101	Consultants - General	-	-	-	-	0.0%
110113 683201	Contracted Services - General	51,612.84	20,655.40	20,920.00	55,300.00	164.3%
110113 683202	Contracted Services - Maint.	6,424.00	6,518.72	6,520.00	6,632.00	1.7%
110113 683501	Training/Conferences	35.00	-	-	-	0.0%
<b>Total</b>		<b>58,071.84</b>	<b>27,174.12</b>	<b>27,440.00</b>	<b>61,932.00</b>	<b>125.7%</b>
<b>88 EQUIPMENT / LEASES</b>						
110113 680401	Equip / Small Tools	2,154.70	-	-	-	0.0%
<b>Total</b>		<b>2,154.70</b>	-	-	-	<b>0.0%</b>

# Information Services

## Program Description

The Information Services Division 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.

## 2019 Accomplishments

- Continued and expanded use of IT Intern for onsite technical resource providing IT assistance to staff and work on IT projects.
- Finalized the MUNIS upgrade to the latest version for our City Wide Application Software System.
- Replaced the Police Department’s old IBM sever and storage environment by migrating the city’s current equipment to new virtualized hardware/software platform. This included a more robust strategic backup system configuration, which not only provides a backup, but can continue to allow the PD to run its operation if the main systems crash or are offline.
- Finalized the exchange e-mail server into the Office 365 secured cloud based hosting plan. Allows for “always available” e-mail server access and use. This enhances the City’s business continuity/continuation during any potential City facility physical location disaster or internet access unavailability.
- Finalize the “Go-Live” with the video production equipment used at Committee and Council meetings. Included three (3) new HD wall mounted remote controlled cameras, cleaned and refurbished video production closet, replacing twenty-five year-old video capture and broadcast equipment which is produced and now provided “live” on Spectrum channel 25, and “live” and “archived stream-able” to the internet on the city website, and on YouTube.
- Cooperative direct private fiber project to IS Corp (offsite backup center and internet provider) and Fire Station 2. Increased internet bandwidth from 20/20MB to 100MB to 1GB with the potential to get up to 10GB bandwidth (between 5 to 50 times previous capacity) allowing ultra-speed connection between all facilities and the City’s disaster recovery vendor.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Major Project Completed</b>	7	6	5	5	6
<b>Support Tickets Generated</b>	800	968	1,120	960	1,000
<b>Network/Server Systems "Uptime"</b>	99%	99.20%	98%	99%	97%
<b>Server Performance "Capacity"</b>	100%	100%	100%	96%	90%
<b>Completed Backups</b>	92%	90%	94%	90%	95%
<b>Fiber Outage Issues</b>	1	0	0	1	0
<b>Fiber Connected Facilities</b>	5	5	4	6	6
<b>% of CAT 5 or Less (City-wide)</b>	30%	18%	16%	16%	15%
<b>% CAT 5E (City-wide)</b>	32%	32%	34%	32%	30%
<b>% CAT 6 (City-wide)</b>	38%	50%	50%	52%	55%

## 2020 Objectives

- Upgrade the City’s current Citrix server and SAN storage hardware and software infrastructure platform. This is a mission critical replacement need of the City’s primary “core” information systems functions; both virtualized servers and data storage.
- Replace outdated desktop PCs city-wide including PD. This is a high priority due to the non-supported Windows 7 operating system being retired in 2020, which will place these PC’s at a security risk. PD state/federal standards require replacement of Windows 7 systems.
- Component Network Infrastructure hardware upgrade/replacement of the City's main “Core” Networking equipment including Routers, Switches and Firewalls with all associated components.
- Munis Permits/Inspections and Code Enforcement module implementation.
- Continue the cooperative internship program to provide the City with quality low cost resource for IT assistance.
- Initiate paperless agenda and packet building within Accela software by rolling out test devices for Council member use during Committee and Council meetings providing quick information access and presentation.

### Staffing for 2020

2018 Actual	2019 Actual	2020 Budget
0.00 FTE	0.00 FTE	0.00 FTE

### Estimated 2020 Revenue

None

### Adopted 2020 Budget

\$325,282



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2019 Revised			Percent Change	
		2018 Actuals	2019 Actuals	Budget		2020 Adopted
<b>117 Information Services</b>		309,958.55	333,231.12	306,279.00	325,282.00	6.2%
<b>70 SALARIES</b>						
110117 670101	Salaries	3,133.93	5,888.64	3,978.00	7,956.00	100.0%
110117 673101	Social Security	239.72	450.50	803.00	608.00	-24.3%
<b>Total</b>		<b>3,373.65</b>	<b>6,339.14</b>	<b>4,781.00</b>	<b>8,564.00</b>	<b>79.1%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110117 680101	Office Supplies	-	-	-	-	0.0%
110117 680102	Technology Supplies	3,422.07	4,952.53	4,000.00	4,000.00	0.0%
110117 680103	Office Supplies-Copiers	-	-	-	-	0.0%
110117 680501	Memberships	-	-	-	-	0.0%
110117 680503	Books & Periodicals	-	-	-	-	0.0%
110117 680504	Telephone services	3,526.86	4,533.51	3,600.00	3,600.00	0.0%
110117 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>6,948.93</b>	<b>9,486.04</b>	<b>7,600.00</b>	<b>7,600.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110117 683101	Consultants - General	-	-	-	-	0.0%
110117 683201	Contracted Services - General	163,516.06	177,086.00	166,428.00	166,428.00	0.0%
110117 683202	Contracted Services - Maint.	104,652.63	107,805.90	118,470.00	133,690.00	12.8%
110117 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>268,168.69</b>	<b>284,891.90</b>	<b>284,898.00</b>	<b>300,118.00</b>	<b>5.3%</b>
<b>86 FACILITY &amp; PLANT</b>						
110117 686550	M & R	-	311.00	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>311.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110117 680401	Equip / Small Tools	31,467.28	32,203.04	9,000.00	9,000.00	0.0%
110117 688110	Other Leased Equipment	-	-	-	-	0.0%
110117 688111	Interest on Capital Lease	-	-	-	-	0.0%
<b>Total</b>		<b>31,467.28</b>	<b>32,203.04</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.0%</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 payroll system. Additional work includes the collection and processing of city revenues including all property tax receipts; this department also records all revenue received and distributes all property tax revenue to the respective taxing jurisdictions in a timely manner.

## 2019 Accomplishments

- Coordinated development of annual budget with City Administrator and staff, delivering a balanced budget for Appropriations Committee action. The budget process was completed within established timetable. The 2019 Budget document was submitted to GFOA and was awarded a Certificate of Recognition.
- FY2018 audit fieldwork was completed on schedule with the final Comprehensive Annual Financial Report presented to Council in June 2019.
- 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 Ambulance Billing services and made a selection recommendation to the Common Council.
- Issued a request for proposal for investment management services and transitioned to the new selected firm.
- Implemented ClearGov, a transparency platform, for publication on the City’s website.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Bond Rating</b>	Aa1	Aa3	AA (Stable)	AA (Stable)	AA (Stable)
<b>Investment Yield</b>				2.5%	3.0%
<b>Borrowing Capacity Used (%)</b>	15.28%	12.84%	18.32%	17.53%	15.60%
<b>Purchase orders Issued</b>	1,151	1,016	1,069	1,100	1,100
<b>Vendor Checks Issued</b>	3,484	2,892	3,584	3,400	3,300
<b>Procurement Card Spending</b>	\$156,722	\$129,225	\$149,642	\$150,000	\$175,000
<b>General Invoices issued</b>	863	884	948	875	900
<b>Utility Customers</b>	9,125	9,191	9,243	9,275	9,300
<b>Utility Payments via ACH</b>	5,782	5,790	6,024	6,100	6,200
<b>Utility Payments via Online</b>	7,601	8,809	8,371	8,600	8,800
<b>Personal Property Tax Bills</b>	1,110	1,160	824	1,000	1,000
<b>Real Estate Property Tax bills</b>	10,200	10,254	10,311	10,300	10,350
<b>Tax Payments online (%)</b>	2.1%	2.2%	3.2%	3.5%	3.5%

## 2020 Objectives

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

## 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% premium increase from 2019 rates.

## Staffing for 2020

Positions (FTE)	2018 Actual	2019 Actual	2020 Budget
<b>Finance Director</b>	1.00	1.00	1.00
<b>Assistant to the Finance Director</b>	1.00	1.00	1.00
<b>Accounting Assistant</b>	2.00	2.00	2.00

### Estimated 2020 Revenue

**\$213,000**

### Adopted 2020 Budget

**\$559,719**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2019 Revised			Percent Change	
		2018 Actuals	2019 Actuals	Budget		
<b>118 Finance</b>		531,783.85	571,516.13	534,617.00	559,719.00	4.7%
<b>70 SALARIES</b>						
110118 670101	Salaries	232,693.21	250,709.73	255,386.00	274,154.00	7.3%
110118 670104	Vacation	-	12,913.43	-	-	0.0%
110118 670105	Sick Pay	-	-	-	-	0.0%
110118 670106	Comp Time	-	-	-	-	0.0%
110118 670201	OverTime	16.95	-	-	-	0.0%
110118 670204	Paid Time Off	20,503.64	22,752.80	-	-	0.0%
110118 670205	Medical Leave	1,456.64	-	-	-	0.0%
110118 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>254,670.44</b>	<b>286,375.96</b>	<b>255,386.00</b>	<b>274,154.00</b>	<b>7.3%</b>
<b>73 FRINGE BENEFITS</b>						
110118 673101	Social Security	19,142.51	20,689.42	19,704.00	19,488.00	-1.1%
110118 673102	Retirement	17,676.84	17,179.76	17,907.00	18,506.00	3.3%
110118 673103	Worker's Comp Insurance	481.00	441.55	436.00	484.00	11.0%
110118 673104	Unemployment Compensation	-	-	-	-	0.0%
110118 673201	Health Insurance	69,139.74	62,605.72	73,241.00	76,063.00	3.9%
110118 673202	Dental Insurance	3,063.58	1,798.52	2,385.00	2,385.00	0.0%
110118 673203	Life Insurance	1,331.62	1,257.88	1,221.00	1,439.00	17.9%
110118 673204	Long Term Disability	1,238.27	1,731.52	1,672.00	1,725.00	3.2%
<b>Total</b>		<b>112,073.56</b>	<b>105,704.37</b>	<b>116,566.00</b>	<b>120,090.00</b>	<b>3.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110118 680101	Office Supplies	84.08	243.68	250.00	250.00	0.0%
110118 680102	Technology Supplies	-	771.35	300.00	300.00	0.0%
110118 680501	Memberships	800.00	715.00	690.00	1,125.00	63.0%
110118 680502	Printing/Publications	850.45	652.04	400.00	850.00	112.5%
110118 680503	Books & Periodicals	10.95	-	50.00	50.00	0.0%

110118 680504	Telephone services	-	-	-	-	0.0%
110118 680505	Postage	10,757.64	10,625.51	11,000.00	10,750.00	-2.3%
<b>Total</b>		<b>12,503.12</b>	<b>13,007.58</b>	<b>12,690.00</b>	<b>13,325.00</b>	<b>5.0%</b>
<b>83 PURCHASED SERVICES</b>						
110118 683101	Consultants - General	602.30	6,815.00	5,675.00	-	-100.0%
110118 683201	Contracted Services - General	27,947.02	29,410.69	26,575.00	21,650.00	-18.5%
110118 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110118 683401	Liability Insurance	83,896.87	93,469.68	89,750.00	103,550.00	15.4%
110118 683402	Auto Insurance	-	-	-	-	0.0%
110118 683501	Training/Conferences	5,589.77	8,755.32	2,700.00	2,600.00	-3.7%
110118 683601	Misc Service-Bonds	150.00	150.00	150.00	100.00	-33.3%
110118 683603	Misc. Serv- A/R Expense	5,000.00	5,000.00	5,000.00	3,000.00	-40.0%
<b>Total</b>		<b>123,185.96</b>	<b>143,600.69</b>	<b>129,850.00</b>	<b>130,900.00</b>	<b>0.8%</b>
<b>86 FACILITY &amp; PLANT</b>						
110118 686550	M & R	1,850.00	1,921.00	2,125.00	2,250.00	5.9%
<b>Total</b>		<b>1,850.00</b>	<b>1,921.00</b>	<b>2,125.00</b>	<b>2,250.00</b>	<b>5.9%</b>
<b>88 EQUIPMENT / LEASES</b>						
110118 680401	Equip / Small Tools	704.44	169.99	-	-	0.0%
110118 688101	Photocopiers	26,796.33	20,736.54	18,000.00	19,000.00	5.6%
<b>Total</b>		<b>27,500.77</b>	<b>20,906.53</b>	<b>18,000.00</b>	<b>19,000.00</b>	<b>5.6%</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.

## 2019 Accomplishments

- Completed the 2019 assessment roll, including interior inspections and valuation in a professional, efficient manner.
- Reviewed over 1,230 new building permits with many being new homes and major additions. Many of these new home inspections are carried over from 2018 as the construction process takes 8-12 months.
- Mailed 765 real estate assessment notices and 148 correspondence letters or e-mails.

## Key Performance Indicators

Activity	2017 Actual	2018 Actual	2019 Actual	2019 Projected	2020 Budgeted
<b>Assessment Value Increase (\$)</b>	50,835,400	94,128,300	57,505,600	57,505,600	60,000,000
<b>Board of Review Hearings</b>	4	2	3	3	3
<b>Real Estate Parcels</b>	10,254	10,311	10,388	10,388	10,450
<b>Personal Property accounts</b>	1,115	782	777	777	780

## 2020 Objectives

- Monitor market conditions and explore a possible revaluation to be completed in 2021.
- Work towards completion of electronic sketches of all improved properties as required by the Department of Revenue.
- Install Market Drive CAMA software and train City Hall staff on how to extract data.

## Staffing for 2020

Positions (FTE)	2018 Actual	2019 Actual	2020 Budget
<b>Assessment Technician</b>	1.00	1.00	1.00

### Estimated 2020 Revenues

None

### Adopted 2020 Budget

**\$283,974**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised		Percent Change
				Budget	2020 Adopted	
<b>119 Assessor</b>		219,298.77	227,833.50	226,212.00	283,974.00	25.5%
<b>70 SALARIES</b>						
110119 670101	Salaries	37,115.49	37,600.79	40,606.00	41,413.00	2.0%
110119 670104	Vacation	-	-	-	-	0.0%
110119 670105	Sick Pay	-	-	-	-	0.0%
110119 670106	Comp Time	-	-	-	-	0.0%
110119 670201	OverTime	-	21.96	-	-	0.0%
110119 670204	Paid Time Off	2,648.62	3,220.80	-	-	0.0%
110119 670205	Medical Leave	-	-	-	-	0.0%
110119 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>39,764.11</b>	<b>40,843.55</b>	<b>40,606.00</b>	<b>41,413.00</b>	<b>2.0%</b>
<b>73 FRINGE BENEFITS</b>						
110119 673101	Social Security	2,814.22	2,896.49	2,879.00	2,941.00	2.2%
110119 673102	Retirement	2,662.73	2,677.38	2,660.00	2,795.00	5.1%
110119 673103	Worker's Comp Insurance	75.12	65.83	65.00	70.00	7.7%
110119 673104	Unemployment Compensation	-	-	-	-	0.0%
110119 673201	Health Insurance	19,345.62	19,580.33	19,326.00	21,062.00	9.0%
110119 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110119 673203	Life Insurance	269.61	223.93	219.00	225.00	2.7%
110119 673204	Long Term Disability	155.43	247.65	239.00	250.00	4.6%
<b>Total</b>		<b>26,340.69</b>	<b>26,709.57</b>	<b>26,406.00</b>	<b>28,361.00</b>	<b>7.4%</b>

<b>80 MATERIALS &amp; SUPPLIES</b>						
110119 680101	Office Supplies	60.43	289.96	100.00	100.00	0.0%
110119 680501	Memberships	-	-	-	-	0.0%
110119 680503	Books & Periodicals	94.00	108.00	100.00	100.00	0.0%
110119 680504	Telephone services	-	-	-	-	0.0%
110119 680505	Postage	1,545.64	1,868.23	1,500.00	1,600.00	6.7%
<b>Total</b>		<b>1,700.07</b>	<b>2,266.19</b>	<b>1,700.00</b>	<b>1,800.00</b>	<b>5.9%</b>
<b>83 PURCHASED SERVICES</b>						
110119 683101	Consultants - General	-	-	-	-	0.0%
110119 683201	Contracted Services - General	151,493.90	157,844.20	157,500.00	212,400.00	34.9%
110119 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>151,493.90</b>	<b>157,844.20</b>	<b>157,500.00</b>	<b>212,400.00</b>	<b>34.9%</b>
<b>88 EQUIPMENT / LEASES</b>						
110119 680401	Equip / Small Tools	-	169.99	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>169.99</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.

## 2019 Accomplishments

- Coordinated the recruitment and selection process for several key positions, including but not limited to: Chief of Police, Deputy Fire Chief, Patrol Officers, Buildings Inspector, office staff, Public Safety IT Specialist and Public Works workers.
- Developed a comprehensive Policies and Procedures Manual for the Board of Police and Fire Commissioners.
- Evaluated the City's existing non-medical lines of insurances and benefits (e.g. Disability Insurance, Life Insurance, Flexible Spending, etc.).
- Held the City's workers compensation modification factor below 1.00 at 0.89.
- Completed customer service training and Financial Policy training for all City employees.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>New Hires</b>	6	4	24	25	TBD
<b># of FTE's</b>	112.12	114.87	113.87	115.37	115.62
<b>Modification Factor</b>	1.10	1.05	0.99	0.88	0.89
<b>Workers' Comp Claims</b>	29	24	18	20	TBD

## 2020 Objectives

- Launch a fully online application process.
- Coordinate the implementation of nurse on-call support for Workers Compensation.
- Implement an internal staff photo directory and employee identification (ID) card system.
- Complete a comprehensive organization-wide employee compensation analysis.

### Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
Assistant City Administrator/HR Director	1.00	1.00	1.00
Human Resource Assistant	0.50	0.50	0.50

**Estimated 2020 Revenue**

None

**Adopted 2020 Budget**

\$157,246



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2019 Revised			Percent Change	
		2018 Actuals	2019 Actuals	Budget		
<b>120 Human Resources</b>		163,652.70	174,719.06	154,887.00	157,246.00	1.5%
<b>70 SALARIES</b>						
110120 670101	Salaries	90,823.22	92,719.85	99,011.00	100,994.00	2.0%
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	6,650.05	8,440.31	-	-	0.0%
110120 670205	Medical Leave	-	-	-	-	0.0%
110120 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>97,473.27</b>	<b>101,160.16</b>	<b>99,011.00</b>	<b>100,994.00</b>	<b>2.0%</b>
<b>73 FRINGE BENEFITS</b>						
110120 673101	Social Security	7,373.30	7,663.21	7,490.00	7,641.00	2.0%
110120 673102	Retirement	5,181.56	5,238.53	5,177.00	5,433.00	4.9%
110120 673103	Worker's Comp Insurance	176.03	160.01	158.00	171.00	8.2%
110120 673104	Unemployment Compensation	-	-	-	-	0.0%
110120 673201	Health Insurance	8,159.81	8,284.06	8,180.00	8,886.00	8.6%
110120 673202	Dental Insurance	-	-	-	-	0.0%
110120 673203	Life Insurance	105.78	64.80	53.00	66.00	24.5%
110120 673204	Long Term Disability	292.77	479.56	463.00	475.00	2.6%
<b>Total</b>		<b>21,289.25</b>	<b>21,890.17</b>	<b>21,521.00</b>	<b>22,672.00</b>	<b>5.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110120 680101	Office Supplies	194.12	514.29	100.00	100.00	0.0%
110120 680501	Memberships	664.00	275.50	805.00	805.00	0.0%
110120 680502	Printing/Publications	445.81	-	500.00	-	-100.0%
110120 680503	Books & Periodicals	77.74	-	-	-	0.0%
110120 680504	Telephone services	227.24	329.45	500.00	375.00	-25.0%

110120 680505	Postage	30.90	31.45	50.00	50.00	0.0%
<b>Total</b>		<b>1,639.81</b>	<b>1,150.69</b>	<b>1,955.00</b>	<b>1,330.00</b>	<b>-32.0%</b>
<b>83 PURCHASED SERVICES</b>						
110120 683101	Consultants - General	-	-	-	-	0.0%
110120 683201	Contracted Services - General	30,220.89	40,740.97	26,300.00	26,150.00	-0.6%
110120 683501	Training/Conferences	678.72	2,515.71	1,100.00	1,100.00	0.0%
110120 683602	Misc. Services-Recruiting	12,350.76	7,261.36	5,000.00	5,000.00	0.0%
110120 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>43,250.37</b>	<b>50,518.04</b>	<b>32,400.00</b>	<b>32,250.00</b>	<b>-0.5%</b>

# Legal Services

## Program Description

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

- Provides counsel and advice to the City’s elected officials, administrator, department heads, staff and appointed commissions on a wide variety of subject matters.
- Represents the municipality in civil litigation in both trial and appellate courts; in Chapter 236 (plat denial) judicial reviews; section 62.13 (fire and police discipline) appeals; section 62.23 *certiorari* reviews from the Board of Appeals; and tax assessment appeals.
- Assists with the creation, 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.
- Represents the City in Municipal Court prosecutions.

Occasionally, the City utilizes specialized legal services that are not provided by the City Attorney. Additional specialized legal counsel may include bond counsel, litigation counsel on matters relating to a conflict of interest, or highly technical matters such as large-scale development projects. In addition, separate labor counsel provides support to City department heads and the Human Resources Division by developing collective bargaining proposals, representing the City’s management during collective bargaining sessions and representing the City in interest arbitration, mediation and grievance arbitration hearings.

## 2019 Accomplishments

- Commenced a comprehensive review of the Mequon Municipal Code to initiate updates to address changes in state and federal law.
- Managed various aspects of multiple development projects throughout the City, including enforcement matters and document drafting and review.
- Provided advice and counsel on issues related to organizational governance following the 2019 spring Mayoral election.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Citations Processed*</b>	2,802	2,550	2,966	2,470	2,773
<b>Fines Paid to City*</b>	\$137,655	\$131,277	\$134,411	\$141,838	\$134,448
<b>Collective Bargaining Agreements</b>	1	1	1	1	1

\*Mid-Moraine Municipal Court Only

### 2020 Objectives

- Continue a comprehensive review of the Mequon Municipal Code and complete updates to address changes in state and federal law.
- Successfully resolve all outstanding litigation involving the City.
- Perform a review of existing legal forms and contracts utilized within the City and update as necessary, to provide consistency and to reflect best practices and/or changes in the law.

### Staffing for 2020

Position (PT)	2018 Actual	2019 Actual	2020 Budget
City Attorney	0.50	0.50	0.50

### Estimated 2020 Revenue

None

### Adopted 2020 Budget

\$99,445



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised		Percent Change
				Budget	2020 Adopted	
<b>124 Legal Counsel</b>		100,896.25	101,054.90	99,455.00	99,445.00	0.0%
<b>83 PURCHASED SERVICES</b>						
110124 683301	Special Serv-Retainer	69,000.00	70,032.00	70,380.00	71,788.00	2.0%
110124 683302	Spec Serv-Court Operations	14,303.75	14,004.00	14,075.00	14,357.00	2.0%
110124 683303	Court Fees & Expenses	-	8,355.40	-	100.00	0.0%
110124 683311	Special Legal Counsel - Genera	2,485.50	5,059.00	5,000.00	3,200.00	-36.0%
110124 683312	Spec Legal Counsel-Labo	15,107.00	3,604.50	10,000.00	10,000.00	0.0%
<b>Total</b>		<b>100,896.25</b>	<b>101,054.90</b>	<b>99,455.00</b>	<b>99,445.00</b>	<b>0.0%</b>

# Building Maintenance

## Program Description

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

## 2019 Accomplishments

- Provided cost effective building maintenance and utility monitoring.
- Implemented facility project studies, such as City Hall boiler replacement and structural review of the parapet wall at the Public Safety Building.
- Replaced two overhead garage doors at Fire Station #2.
- Complete 6 walk in door replacements at Fire Station #2 as well as security access upgrades at Fire Station #2 and the Public Safety Building.
- Plan to complete design and construction of steel lintel repair at the Public Safety Building.
- Replaced air conditioning unit in the computer server room at city hall.
- Painted and remodeled several offices at Public Safety Building and City Hall.
- Replaced ceiling tile at Public Safety Building.
- Continued city-wide energy audit and implement several upgrades including incremental moves toward LED lighting.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Work Orders</b>	3,872	3,000	3,200	3,300	3,300
<b>Number of City Facilities</b>	13	13	9	9	9
<b>Facilities with Janitorial Service</b>	4	3	4	4	4
<b>Street Lights Repaired</b>	31	23	34	40	34
<b>Pool Open %</b>	100%	100%	100%	100%	100%
<b>Capital Projects Administered</b>	1	3	2	3	1

## 2020 Objectives

- Continue to provide cost effective building maintenance and monitor utilities.
- Continue city-wide energy audit and implement upgrades.
- Implement additional suggestions from the facility study and complete one to two of the recommended projects depending on available funding.
- Repair several small issues with HVAC, ventilation, and lighting systems at DPW building.
- Continue to update building maintenance schedules and train staff.

## Staffing for 2020

Positions (FTE)	2018 Actual	2019 Actual	2020 Budget
<b>Building Superintendent</b>	0.00	1.00	1.00
<b>Building Foreman</b>	1.00	0.00	0.00
<b>Park &amp; Building Maintenance Worker</b>	2.00	2.00	2.00
<b>Custodian (PT)</b>	1.00	.50	.50

### **Estimated 2020 Revenues**

None

### **Adopted 2020 Budget**

\$657,383



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised		Percent Change
				Budget	2020 Adopted	
<b>326 Building Maintenance</b>		595,042.24	649,302.41	624,286.21	657,383.00	5.3%
<b>70 SALARIES</b>						
110326 670101	Salaries	169,767.84	173,784.32	210,350.00	200,172.00	-4.8%
110326 670104	Vacation	-	-	-	-	0.0%
110326 670105	Sick Pay	-	-	-	-	0.0%
110326 670106	Comp Time	1,178.00	3,107.61	-	1,000.00	0.0%
110326 670201	OverTime	2,880.43	4,646.72	3,000.00	3,000.00	0.0%
110326 670204	Paid Time Off	18,491.35	22,093.65	-	-	0.0%
110326 670205	Medical Leave	-	-	-	-	0.0%
110326 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>192,317.62</b>	<b>203,632.30</b>	<b>213,350.00</b>	<b>204,172.00</b>	<b>-4.3%</b>
<b>73 FRINGE BENEFITS</b>						
110326 673101	Social Security	14,240.09	15,018.59	15,801.00	14,659.00	-7.2%
110326 673102	Retirement	12,878.20	13,416.64	13,779.00	13,512.00	-1.9%
110326 673103	Worker's Comp Insurance	5,930.12	7,340.24	7,248.00	6,860.00	-5.4%
110326 673104	Unemployment Compensation	2,254.59	835.28	-	-	0.0%
110326 673201	Health Insurance	30,929.83	37,456.02	28,304.00	39,632.00	40.0%
110326 673202	Dental Insurance	1,396.13	1,716.12	1,367.00	1,716.00	25.5%
110326 673203	Life Insurance	1,121.68	1,031.62	957.00	1,065.00	11.3%
110326 673204	Long Term Disability	550.20	1,119.01	1,081.00	1,200.00	11.0%
<b>Total</b>		<b>69,300.84</b>	<b>77,933.52</b>	<b>68,537.00</b>	<b>78,644.00</b>	<b>14.7%</b>
<b>75 OTHER STAFF COSTS</b>						
110326 675101	Uniforms & Clothing	882.00	1,035.00	1,035.00	1,035.00	0.0%
<b>Total</b>		<b>882.00</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>						
110326 680201	Janitor Supp-City Bldgs	9,907.17	10,974.07	11,000.00	10,000.00	-9.1%
110326 680202	Janitor Supp-Safety Bld	46.60	-	-	-	0.0%

110326 680203	Janitor Supp-DPW Bldgs	(15.30)	315.16	-	-	0.0%
110326 680302	Work Supp-City Bldgs	6,051.74	9,741.35	9,000.00	7,000.00	-22.2%
110326 680303	Work Supp-Safety Bldg	6,375.89	4,999.89	6,485.81	6,000.00	-7.5%
110326 680304	Work Supp-DPW Bldgs	3,448.08	3,369.15	3,000.00	3,000.00	0.0%
110326 680501	Memberships	-	-	-	-	0.0%
110326 680503	Books & Periodicals	-	-	-	-	0.0%
110326 680504	Telephone services	1,968.20	2,349.29	3,000.00	2,200.00	-26.7%
110326 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>27,782.38</b>	<b>31,748.91</b>	<b>32,485.81</b>	<b>28,200.00</b>	<b>-13.2%</b>
<b>83 PURCHASED SERVICES</b>						
110326 683201	Contracted Services - General	50,045.27	66,595.62	47,800.00	84,332.00	76.4%
110326 683401	Liability Insurance	-	-	-	-	0.0%
110326 683402	Auto Insurance	2,682.39	2,711.58	2,692.00	2,850.00	5.9%
110326 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>52,727.66</b>	<b>69,307.20</b>	<b>50,492.00</b>	<b>87,182.00</b>	<b>72.7%</b>
<b>86 FACILITY &amp; PLANT</b>						
110326 686101	Electric - City Hall	41,792.55	38,361.14	44,000.00	42,500.00	-3.4%
110326 686102	Electric - Safety Bldg	58,773.24	58,591.05	64,500.00	62,500.00	-3.1%
110326 686103	Electric - E.S. Firehouse	18,909.75	19,197.79	19,500.00	19,000.00	-2.6%
110326 686104	Electric - 6330 W Mequon	-	-	-	-	0.0%
110326 686105	Electric - Green Bay Shop	759.78	-	-	-	0.0%
110326 686106	Electric - Highway Bldg	36,760.73	37,882.12	38,500.00	37,000.00	-3.9%
110326 686107	Electric - 6300 W Mequon	-	-	-	-	0.0%
110326 686112	Electric - Logemann Ctr.	622.62	-	-	-	0.0%
110326 686150	Electric - Sirens	-	473.78	-	600.00	0.0%
110326 686201	Gas-City Hall	7,126.90	9,703.66	9,400.00	9,000.00	-4.3%
110326 686202	Gas-Safety Bldg	22,300.78	20,243.48	21,000.00	20,500.00	-2.4%
110326 686203	Gas-E.S. Firehouse	3,356.62	3,305.99	3,500.00	3,500.00	0.0%
110326 686204	Gas-6330 W Mequon Rd	-	-	-	-	0.0%
110326 686205	Gas-6300 W Mequon Rd	-	-	-	-	0.0%
110326 686206	Gas-Green Bay Shop	1,928.05	-	-	-	0.0%
110326 686207	Gas-Highway Bldg	16,819.30	20,881.76	19,000.00	20,000.00	5.3%
110326 686212	Gas-Logemann Ctr	90.13	-	-	-	0.0%
110326 686301	Sewer-City Hall	868.80	965.33	900.00	850.00	-5.6%

110326 686302	Sewer-Safety Bldg	1,772.35	1,638.00	1,500.00	1,700.00	13.3%
110326 686308	Sewer-Logemann Ctr.	472.90	-	-	-	0.0%
110326 686401	Water-City Hall	1,801.34	1,836.24	1,900.00	1,800.00	-5.3%
110326 686402	Water-Safety Bldg	3,134.56	2,962.57	3,000.00	3,000.00	0.0%
110326 686408	Water-Logemann Ctr.	472.59	-	-	-	0.0%
110326 686501	M & R - City Bldgs	12,032.29	13,300.60	8,000.00	12,000.00	50.0%
110326 686502	M & R - Safety Bldg	18,056.82	20,128.31	17,686.40	17,000.00	-3.9%
110326 686503	M & R - DPW Bldgs	3,550.02	10,821.87	5,000.00	6,500.00	30.0%
110326 686504	M & R Logemen Center	-	-	-	-	0.0%
110326 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>251,402.12</b>	<b>260,293.69</b>	<b>257,386.40</b>	<b>257,450.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110326 680401	Equip / Small Tools	629.62	5,351.79	1,000.00	700.00	-30.0%
110326 688120	Rentals	-	-	-	-	0.0%
<b>Total</b>		<b>629.62</b>	<b>5,351.79</b>	<b>1,000.00</b>	<b>700.00</b>	<b>-30.0%</b>

# Public Safety

Police

Fire/EMS

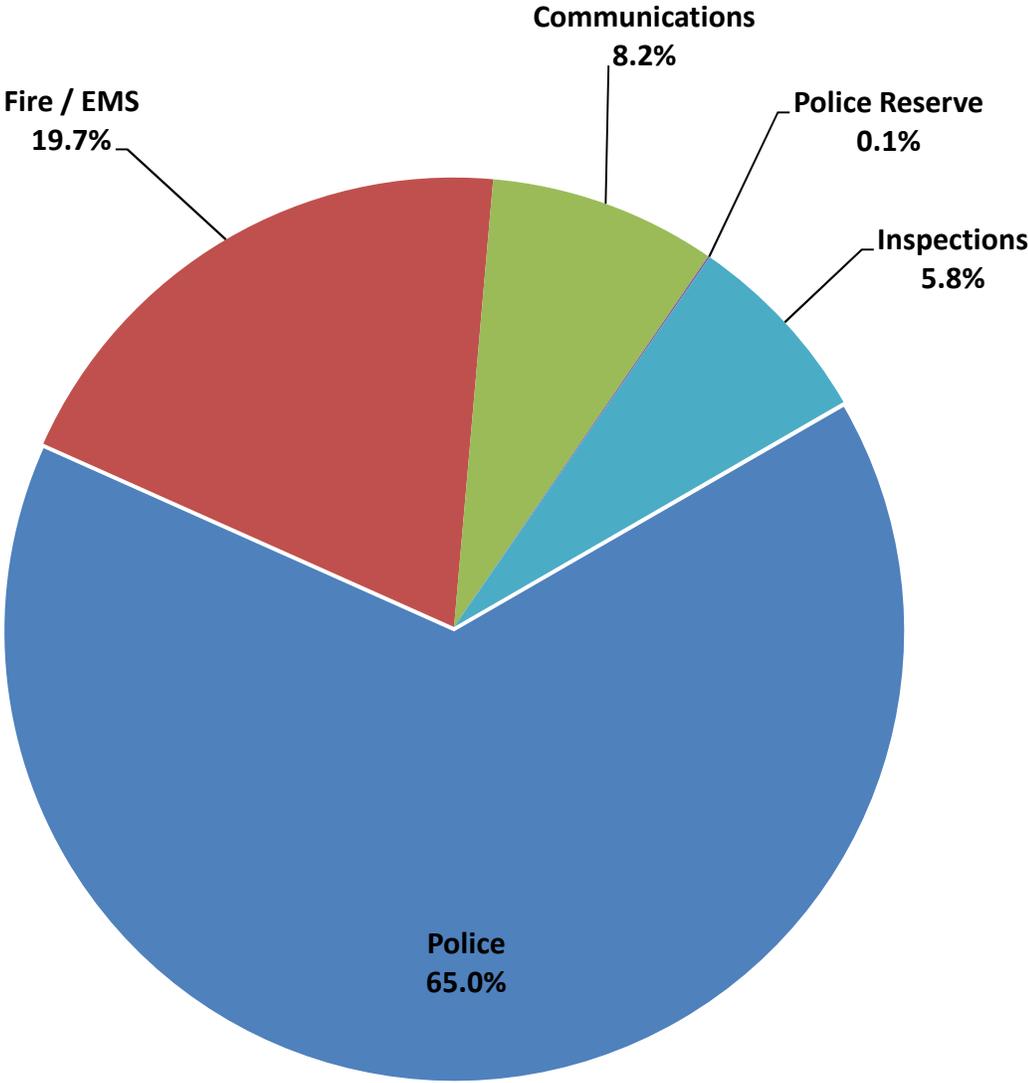
Communications

Police Reserves

Building Inspections

**CITY OF MEQUON**

**2020 Public Safety Expenditures  
Budget Percentages by Department**



# Police

## Program Description

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

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

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

## 2019 Accomplishments

- Hired a new Police Chief
- Further streamlined the recruitment and hiring process for police officers to enhance the Department's ability to hire qualified applicants in a competitive market.
- Conducted promotional processes and appointed three candidates to the positions of Police Captain, Police Sergeant and Police Detective.
- Provided active shooter situational training to interested Mequon residents and businesses.
- Ordered five new police squads to replace high mileage vehicles.
- Hired a Public Safety Information Technology staff member.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
Sworn personnel per 1,000 population	1.62	1.67	1.60	1.60	1.60
Calls for Service	27,720	33,946	34,955	30100	31350
Part I Crimes reported	217	222	260	204	205
Clearance Rate	71%	56%	35%	N/A	N/A
Adult Arrests	747	666	690	596	600
Juvenile Arrests	44	50	38	42	42
# of Citations Issued	4,045	3,532	3,853	3,390	3,325
Traffic Accidents	671	560	617	534	500

**2020 Objectives**

- Continue to implement departmental policies with Lexipol’s policy service.
- Replace five high-mileage squad cars with newer models.
- Replace squad laptop computers
- Develop relationships with business owners and residents of new retail and multi-unit residential facilities in the Mequon Town Center.
- Begin working toward the process of police department accreditation.
- Add an additional School Resource Officer by receiving approval for a 40th sworn officer with outside funding sources.

**Staffing for 2020**

<b>Positions FTE</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
<b>Chief of Police</b>	1.0	1.0	1.0	1.0
<b>Captain</b>	2.0	2.0	2.0	2.0
<b>Sergeant</b>	7.0	7.0	7.0	7.0
<b>Detectives</b>	3.0	3.0	3.0	3.0
<b>Police Officers</b>	25.0	26.0	26.0	27.0*
<b>Records Clerks</b>	.50	1.0	1.0	1.0
<b>Executive Secretary</b>	1.0	1.0	1.0	1.0
<b>IT Specialist</b>			1.0**	1.0

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

\*\*Information technology position funded for half the year hired August 26th, 2019

**Estimated 2020 Revenue**

**\$259,100**

**Adopted 2020 Budget**

**\$5,633,742**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
<b>235 Police</b>		5,203,964.38	5,401,580.29	5,467,210.00	5,633,742.00	3.0%
<b>70 SALARIES</b>						
110235 670101	Salaries	2,662,473.39	2,794,330.63	3,340,081.00	3,429,717.00	2.7%
110235 670103	Holiday	117,890.20	118,037.14	108,000.00	110,000.00	1.9%
110235 670104	Vacation	245,607.67	235,955.65	-	-	0.0%
110235 670105	Sick Pay	98,388.93	86,863.54	-	-	0.0%
110235 670106	Comp Time	144,623.46	166,235.27	100,000.00	125,000.00	25.0%
110235 670201	OverTime	92,044.29	80,099.23	100,000.00	100,000.00	0.0%
110235 670204	Paid Time Off	57,926.98	57,872.00	-	-	0.0%
110235 670205	Medical Leave	-	1,728.66	-	-	0.0%
110235 670301	Longevity	15,100.00	15,720.00	14,970.00	14,310.00	-4.4%
<b>Total</b>		<b>3,434,054.92</b>	<b>3,556,842.12</b>	<b>3,663,051.00</b>	<b>3,779,027.00</b>	<b>3.2%</b>
<b>73 FRINGE BENEFITS</b>						
110235 673101	Social Security	254,686.57	263,394.28	265,252.00	280,874.00	5.9%
110235 673102	Retirement	390,452.64	384,439.38	400,814.00	441,177.00	10.1%
110235 673103	Worker's Comp Insurance	97,639.02	81,103.19	80,084.00	90,373.00	12.8%
110235 673104	Unemployment Compensation	-	-	-	-	0.0%
110235 673201	Health Insurance	672,492.37	744,656.60	661,497.00	678,761.00	2.6%
110235 673202	Dental Insurance	26,324.33	24,974.37	27,544.00	24,839.00	-9.8%
110235 673203	Life Insurance	6,492.09	5,306.63	5,379.00	5,211.00	-3.1%
110235 673204	Long Term Disability	12,115.58	19,379.36	18,718.00	19,200.00	2.6%
<b>Total</b>		<b>1,460,202.60</b>	<b>1,523,253.81</b>	<b>1,459,288.00</b>	<b>1,540,435.00</b>	<b>5.6%</b>
<b>75 OTHER STAFF COSTS</b>						
110235 675101	Uniforms & Clothing	30,348.22	29,432.78	29,500.00	30,950.00	4.9%
110235 675301	Incentive	2,971.29	10,538.68	4,500.00	10,000.00	122.2%
<b>Total</b>		<b>33,319.51</b>	<b>39,971.46</b>	<b>34,000.00</b>	<b>40,950.00</b>	<b>20.4%</b>

<b>80 MATERIALS &amp; SUPPLIES</b>						
110235 680101	Office Supplies	4,982.10	6,373.77	6,500.00	6,500.00	0.0%
110235 680301	Work Supplies - Police	19,843.71	24,388.96	25,000.00	22,500.00	-10.0%
110235 680402	Motor Fuels & Lubricant	65,935.67	58,768.35	60,000.00	57,000.00	-5.0%
110235 680501	Memberships	1,310.00	900.00	1,700.00	1,700.00	0.0%
110235 680502	Printing/Publications	629.95	119.10	650.00	650.00	0.0%
110235 680503	Books & Periodicals	486.00	108.00	1,175.00	450.00	-61.7%
110235 680504	Telephone services	18,690.89	18,041.86	22,000.00	20,000.00	-9.1%
110235 680505	Postage	988.26	850.80	1,500.00	1,200.00	-20.0%
<b>Total</b>		<b>112,866.58</b>	<b>109,550.84</b>	<b>118,525.00</b>	<b>110,000.00</b>	<b>-7.2%</b>
<b>83 PURCHASED SERVICES</b>						
110235 683101	Consultants - General	-	-	-	-	0.0%
110235 683201	Contracted Services - General	27,761.51	35,468.51	75,930.00	37,770.00	-50.3%
110235 683202	Contracted Services - Maint.	28,106.00	29,136.02	9,394.00	29,410.00	213.1%
110235 683401	Liability Insurance	16,287.00	20,014.00	16,500.00	15,250.00	-7.6%
110235 683402	Auto Insurance	12,726.39	12,864.90	12,772.00	13,500.00	5.7%
110235 683501	Training/Conferences	21,335.54	26,385.19	27,500.00	33,500.00	21.8%
110235 683601	Misc Service-Bonds	-	-	-	-	0.0%
110235 683702	Miscellaneous Services	5,003.92	4,614.17	6,250.00	6,000.00	-4.0%
<b>Total</b>		<b>111,220.36</b>	<b>128,482.79</b>	<b>148,346.00</b>	<b>135,430.00</b>	<b>-8.7%</b>
<b>86 FACILITY &amp; PLANT</b>						
110235 686550	M & R	20,384.12	19,631.25	21,000.00	20,500.00	-2.4%
<b>Total</b>		<b>20,384.12</b>	<b>19,631.25</b>	<b>21,000.00</b>	<b>20,500.00</b>	<b>-2.4%</b>
<b>88 EQUIPMENT / LEASES</b>						
110235 680401	Equip / Small Tools	24,525.60	16,877.44	17,000.00	-	-100.0%
110235 688101	Photocopiers	6,910.69	6,490.58	5,500.00	6,900.00	25.5%
110235 688120	Rentals	480.00	480.00	500.00	500.00	0.0%
<b>Total</b>		<b>31,916.29</b>	<b>23,848.02</b>	<b>23,000.00</b>	<b>7,400.00</b>	<b>-67.8%</b>

# Fire/Emergency Medical Services

## Program Description

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

## 2019 Accomplishments

- Hired fulltime Deputy Fire Chief in charge of fire inspections.
- Hired three more interns bringing the total to six.
- Sent the first interns to paramedic school for signing on for two years.

## Key Performance Indicators

Activity	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Projected	Budgeted
<b>Total Calls</b>	2,123	2,179	2,187	2,200	2,200
<b>Fire Calls Answered</b>	442	479	483	450	450
<b>EMS Responses</b>	1,681	1,700	1,704	1,750	1,750
<b>Fire Inspections</b>	1,600	1,096	1,700	1,700	1,700

## 2020 Objectives

- Use electronic inspection records in the field to perform inspections.
- Use online program for EMT-B, EMT-A, and EMT-P refresher training.
- Work with the Mequon Police Department to update the active shooter response plan.

## Staffing for 2020

Positions (FTE)	2017	2018	2019
	Actual	Actual	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
<b>Deputy Fire Chief</b>	0.0	1.0	1.0

**Estimated 2020 Revenue**  
**\$856,800**

**Adopted 2020 Budget**  
**\$1,707,562**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
<b>236 Fire</b>		1,402,243.97	1,642,602.52	1,573,432.00	1,707,562.00	8.5%
<b>70 SALARIES</b>						
110236 670101	Salaries	150,562.65	247,023.75	257,986.00	288,471.00	11.8%
110236 670102	Volunteers - Paid on Call	-	-	-	-	0.0%
110236 670104	Vacation	-	-	-	-	0.0%
110236 670105	Sick Pay	-	-	-	-	0.0%
110236 670106	Comp Time	-	-	-	-	0.0%
110236 670150	EMS Responder	177,648.90	192,243.50	217,000.00	206,538.00	-4.8%
110236 670151	Fire Calls	118,099.54	154,720.05	113,284.00	173,877.00	53.5%
110236 670160	Station Work	29,082.39	25,728.36	33,000.00	33,000.00	0.0%
110236 670161	Vehicle Inspection	19,325.93	20,832.35	20,966.00	21,382.00	2.0%
110236 670162	Staff Training	119,668.29	108,040.30	129,360.00	113,280.00	-12.4%
110236 670163	Fire Inspections	12,390.22	6,698.26	9,900.00	9,900.00	0.0%
110236 670164	Community Education	349.32	764.99	-	2,475.00	0.0%
110236 670171	First Responder POC	52,561.64	70,084.36	45,000.00	65,700.00	46.0%
110236 670172	Ambulance POC	79,272.81	97,908.54	63,540.00	98,550.00	55.1%
110236 670173	Paramedic POC	147,183.87	164,102.03	151,723.00	175,813.00	15.9%
110236 670201	OverTime	-	-	-	-	0.0%
110236 670204	Paid Time Off	18,279.22	13,960.44	-	-	0.0%
<b>Total</b>		<b>924,424.78</b>	<b>1,102,106.93</b>	<b>1,041,759.00</b>	<b>1,188,986.00</b>	<b>14.1%</b>
<b>73 FRINGE BENEFITS</b>						
110236 673101	Social Security	70,314.75	84,043.88	77,780.00	91,666.00	17.9%
110236 673102	Retirement	54,034.68	65,261.44	59,929.00	74,427.00	24.2%
110236 673103	Worker's Comp Insurance	41,570.02	36,024.69	35,572.00	15,134.00	-57.5%
110236 673104	Unemployment Compensation	-	-	-	-	0.0%
110236 673201	Health Insurance	22,850.11	21,694.28	42,209.00	21,860.00	-48.2%
110236 673202	Dental Insurance	1,017.96	1,017.96	2,036.00	1,018.00	-50.0%

110236 673203	Life Insurance	2,507.37	2,387.12	694.00	887.00	27.8%
110236 673204	Long Term Disability	472.68	755.39	730.00	750.00	2.7%
<b>Total</b>		<b>192,767.57</b>	<b>211,184.76</b>	<b>218,950.00</b>	<b>205,742.00</b>	<b>-6.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110236 675101	Uniforms & Clothing	3,637.48	24,375.36	19,800.00	19,800.00	0.0%
<b>Total</b>		<b>3,637.48</b>	<b>24,375.36</b>	<b>19,800.00</b>	<b>19,800.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110236 680101	Office Supplies	1,287.21	1,128.37	1,750.00	1,650.00	-5.7%
110236 680301	Work Supplies-Fire	62,941.11	61,257.79	62,000.00	67,000.00	8.1%
110236 680402	Motor Fuels & Lubricant	26,583.07	25,475.10	24,011.00	24,011.00	0.0%
110236 680501	Memberships	1,704.19	1,172.30	1,050.00	1,050.00	0.0%
110236 680503	Books & Periodicals	2,016.78	2,580.19	1,500.00	1,500.00	0.0%
110236 680504	Telephone services	9,305.59	6,886.70	6,057.00	6,057.00	0.0%
110236 680505	Postage	161.04	357.16	400.00	400.00	0.0%
<b>Total</b>		<b>103,998.99</b>	<b>98,857.61</b>	<b>96,768.00</b>	<b>101,668.00</b>	<b>5.1%</b>
<b>83 PURCHASED SERVICES</b>						
110236 683101	Consultants - General	-	-	-	-	0.0%
110236 683201	Contracted Services - General	63,988.66	67,068.79	69,180.00	65,808.00	-4.9%
110236 683202	Contracted Services - Maint.	4,301.74	3,415.84	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	19,671.49	19,885.60	19,742.00	21,000.00	6.4%
110236 683501	Training/Conferences	14,762.56	25,205.04	29,225.00	27,300.00	-6.6%
<b>Total</b>		<b>104,023.80</b>	<b>116,874.62</b>	<b>124,055.00</b>	<b>120,016.00</b>	<b>-3.3%</b>
<b>86 FACILITY &amp; PLANT</b>						
110236 686304	Sewer-E.S. Firehous	757.78	746.60	800.00	800.00	0.0%
110236 686404	Water-E.S. Firehous	872.37	827.34	1,000.00	1,000.00	0.0%
110236 686550	M & R	48,926.64	47,806.65	45,000.00	45,000.00	0.0%
<b>Total</b>		<b>50,556.79</b>	<b>49,380.59</b>	<b>46,800.00</b>	<b>46,800.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110236 680401	Equip / Small Tools	20,546.64	33,518.64	25,200.00	24,450.00	-3.0%
110236 688101	Photocopiers	2,287.92	4.01	100.00	100.00	0.0%
110236 688120	Rentals	-	6,300.00	-	-	0.0%
<b>Total</b>		<b>22,834.56</b>	<b>39,822.65</b>	<b>25,300.00</b>	<b>24,550.00</b>	<b>-3.0%</b>

# Communications

## 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 visit the Public Safety Building, type incident reports, and make computer entries. The Communications Center provides a vital link between officers, firefighters, and EMS personnel.

## 2019 Accomplishments

- Established Emergency Medical Dispatch performance reviews.
- Conducted extensive training on Emergency Medical Dispatch.
- Installed new Dispatch Radio Consoles as part of the County Wide Radio System Upgrade.
- Trained more dispatchers to evaluate medical dispatch calls for service.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>9-1-1 Calls processed</b>	3,268	3,101	3,277	3,240	3,050
<b>Calls for Service Processed</b>	27,720	33,946	34,955	30,100	31,310
<b>Non-emergency calls processed</b>	42,266	41,044	41,908	41,090	40,680

## 2020 Objectives

- Collaborate with Ozaukee County to complete the upgrade to the county-wide public safety radio system.
- Establish a more robust dispatcher training program.
- Begin the accreditation process.

## Staffing for 2020

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget	2020 Budget
<b>Telecommunicators</b>	8.5	8.5	8.5	8.5
<b>Supervisor</b>	1.0	1.0	1.0	1.0

### Estimated 2020 Revenue

None

### Adopted 2020 Budget

**\$708,442**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
<b>237 Communications</b>		651,358.87	709,719.97	681,244.00	708,442.00	4.0%
<b>70 SALARIES</b>						
110237 670101	Salaries	393,766.03	425,382.01	445,547.00	459,514.00	3.1%
110237 670103	Holiday	13,925.04	76.44	12,700.00	13,000.00	2.4%
110237 670104	Vacation	-	-	-	-	0.0%
110237 670105	Sick Pay	-	-	-	-	0.0%
110237 670106	Comp Time	9,128.31	12,787.40	10,000.00	10,000.00	0.0%
110237 670201	OverTime	8,557.27	8,156.20	16,000.00	9,000.00	-43.8%
110237 670204	Paid Time Off	43,166.61	45,029.68	-	-	0.0%
110237 670205	Medical Leave	3,034.72	4,728.00	-	-	0.0%
110237 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>471,577.98</b>	<b>496,159.73</b>	<b>484,247.00</b>	<b>491,514.00</b>	<b>1.5%</b>
<b>73 FRINGE BENEFITS</b>						
110237 673101	Social Security	34,740.49	36,636.08	35,530.00	35,966.00	1.2%
110237 673102	Retirement	31,648.87	32,727.45	29,184.00	32,572.00	11.6%
110237 673103	Worker's Comp Insurance	894.73	781.82	772.00	820.00	6.2%
110237 673104	Unemployment Compensation	-	-	-	-	0.0%
110237 673201	Health Insurance	92,665.67	104,599.49	93,644.00	109,691.00	17.1%
110237 673202	Dental Insurance	3,839.37	3,926.64	3,927.00	3,927.00	0.0%
110237 673203	Life Insurance	1,294.37	1,162.25	1,146.00	1,160.00	1.2%
110237 673204	Long Term Disability	1,455.86	2,323.33	2,244.00	2,300.00	2.5%
<b>Total</b>		<b>166,539.36</b>	<b>182,157.06</b>	<b>166,447.00</b>	<b>186,436.00</b>	<b>12.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110237 675101	Uniforms & Clothing	3,776.95	3,795.70	4,000.00	4,395.00	9.9%
<b>Total</b>		<b>3,776.95</b>	<b>3,795.70</b>	<b>4,000.00</b>	<b>4,395.00</b>	<b>9.9%</b>

<b>80 MATERIALS &amp; SUPPLIES</b>						
110237 680101	Office Supplies	672.25	533.02	800.00	800.00	0.0%
110237 680301	Work Supplies-Admin	381.04	364.99	500.00	500.00	0.0%
110237 680501	Memberships	55.00	55.00	150.00	197.00	31.3%
110237 680502	Printing/Publications	-	-	-	-	0.0%
110237 680503	Books & Periodicals	-	-	-	-	0.0%
110237 680504	Telephone services	-	-	-	-	0.0%
<b>Total</b>		<b>1,108.29</b>	<b>953.01</b>	<b>1,450.00</b>	<b>1,497.00</b>	<b>3.2%</b>
<b>83 PURCHASED SERVICES</b>						
110237 683101	Consultants - General	-	-	-	-	0.0%
110237 683201	Contracted Services - General	3,600.00	3,600.00	3,600.00	3,600.00	0.0%
110237 683202	Contracted Services - Maint.	-	15,568.21	16,000.00	16,000.00	0.0%
110237 683501	Training/Conferences	3,996.71	5,960.47	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>7,596.71</b>	<b>25,128.68</b>	<b>23,600.00</b>	<b>23,600.00</b>	<b>0.0%</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	759.58	1,525.79	1,500.00	1,000.00	-33.3%
<b>Total</b>		<b>759.58</b>	<b>1,525.79</b>	<b>1,500.00</b>	<b>1,000.00</b>	<b>-33.3%</b>

# Mequon Auxiliary

## Program Description

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

## 2019 Accomplishments

- Worked collaboratively with multiple event coordinators and other Ozaukee County auxiliary members and sworn officers to manage over 60 events.
- Trained Auxiliary staff in active shooter situational training.
- Revised the unit's command staff structure to distribute duties and responsibilities evenly throughout the organization.
- Implemented a Police Sergeant as the controlling agent of the group.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
Auxiliary Hours	2,082	1,904	1,818	804	1,000

## 2020 Objectives

- Market and advertise the Auxiliary Program to increase staffing.
- Update all equipment and uniforms to comply with new standards.
- Train staff in the following areas: self-defense and CPR/AED usage.

## Staffing for 2020

Positions	2018 Actual	2019 Actual	2020 Budget
Volunteers	23	18	18

### Estimated 2020 Revenue

None

### Adopted 2020 Budget

\$5,811



## City of Mequon

### 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
<b>239 Mequon Auxiliary</b>		5,238.50	7,698.65	9,172.00	5,811.00	-36.6%
<b>70 SALARIES</b>						
110239 670102	Volunteers - Paid on Call	1,645.00	2,696.60	3,000.00	2,000.00	-33.3%
<b>Total</b>		<b>1,645.00</b>	<b>2,696.60</b>	<b>3,000.00</b>	<b>2,000.00</b>	<b>-33.3%</b>
<b>73 FRINGE BENEFITS</b>						
110239 673101	Social Security	-	-	-	-	0.0%
110239 673103	Worker's Comp Insurance	58.30	72.91	72.00	51.00	-29.2%
110239 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>58.30</b>	<b>72.91</b>	<b>72.00</b>	<b>51.00</b>	<b>-29.2%</b>
<b>75 OTHER STAFF COSTS</b>						
110239 675101	Uniforms & Clothing	1,857.58	2,170.51	1,900.00	1,900.00	0.0%
<b>Total</b>		<b>1,857.58</b>	<b>2,170.51</b>	<b>1,900.00</b>	<b>1,900.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110239 680301	Work Supplies-Admin	730.13	2,279.72	2,500.00	800.00	-68.0%
110239 680401	Equip / Small Tools	-	-	-	-	0.0%
110239 680402	Motor Fuels & Lubricant	102.40	105.97	200.00	200.00	0.0%
110239 680501	Memberships	-	-	-	-	0.0%
110239 680502	Printing/Publications	25.09	-	100.00	100.00	0.0%
110239 680503	Books & Periodicals	-	-	-	-	0.0%
110239 680504	Telephone services	820.00	32.94	400.00	60.00	-85.0%
<b>Total</b>		<b>1,677.62</b>	<b>2,418.63</b>	<b>3,200.00</b>	<b>1,160.00</b>	<b>-63.8%</b>
<b>83 PURCHASED SERVICES</b>						
110239 683501	Training/Conferences	-	30.00	250.00	200.00	-20.0%
<b>Total</b>		<b>-</b>	<b>30.00</b>	<b>250.00</b>	<b>200.00</b>	<b>-20.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110239 686550	M & R	-	310.00	750.00	500.00	-33.3%
<b>Total</b>		<b>-</b>	<b>310.00</b>	<b>750.00</b>	<b>500.00</b>	<b>-33.3%</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.

## 2019 Accomplishments

- The Inspection Division met its objective of a 10-day turnaround the majority of the time for plan review of submittals and worked with applicants to achieve compliance with Federal, State and local requirements.
- Perform professional inspections typically occur 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.
- Erosion control inspections were conducted on new homes under construction.
- All inspection staff are utilizing permit/inspection software module.
- Evaluation of the impacts of the design policies and development decisions and how those relate to the overall character and economy of the city.
- Serve as liaison to the Architectural Review Board and Board of Appeals.

## Key Performance Indicators

Activity	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Projected	Budgeted
<b>Permits Issued:</b>					
<b>-Building</b>	531	900	797	819	839
<b>-Electrical</b>	663	1,029	1,029	1,038	1,053
<b>-Plumbing</b>	632	1,012	908	1,013	978
<b>-HVAC</b>	600	635	674	612	640
<b>-Wells</b>	30	5	7	6	6
<b>-Architectural Board</b>	127	160	147	120	142
<b>-Occupancy Final/Temp.</b>	104	185	230	190	202
<b>Permits Processed</b>	3,607	3,984	3,881	3,817	3,894
<b>Permit Fees Collected (\$)</b>	679,825	893,363	951,791	919,116	942,348

<b>Construction Activity</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2015 Actual</b>	<b>2020 Budgeted</b>
<b>New Homes</b>	47	60	52	44	52
<b>Valuation Residential</b>	25,214,903	\$28,264,672	\$29,268,630	\$28,728,184	\$28,038,400
<b>New Commercial</b>	64	82	74	74	73
<b>Valuation Commercial</b>	\$33,017,000	\$23,178,517	\$59,436,403	\$30,445,296	\$36,740,900

### 2020 Objectives

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

### Staffing for 2020

<b>Positions (FTE)</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
<b>Building Inspector</b>	2.00	3.00	3.00
<b>Electrical Inspector</b>	.50	0.00	0.00
<b>Administrative Secretary</b>	1.00	2.00	2.00
<b>Plan Review (Contract)</b>	X	.50	.50
<b>Health Inspector (Contract)</b>	.50	.50	.50
<b>Building Inspections Supervisor</b>	0.00	1.00	1.00

### Estimated 2020 Revenues

**\$883,250**

### Adopted 2020 Budget

**\$609,463**



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised		Percent Change
				Budget	2020 Adopted	
<b>244 Inspections</b>		487,609.91	564,720.24	599,455.00	609,463.00	1.7%
<b>70 SALARIES</b>						
110244 670101	Salaries	255,684.54	312,744.25	368,685.00	381,858.00	3.6%
110244 670104	Vacation	-	-	-	-	0.0%
110244 670105	Sick Pay	-	-	-	-	0.0%
110244 670106	Comp Time	1,150.24	1,026.73	-	1,000.00	0.0%
110244 670201	OverTime	1,068.88	105.47	2,500.00	500.00	-80.0%
110244 670204	Paid Time Off	30,616.32	25,488.10	-	-	0.0%
110244 670205	Medical Leave	8,269.99	5,343.53	-	-	0.0%
110244 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>296,789.97</b>	<b>344,708.08</b>	<b>371,185.00</b>	<b>383,358.00</b>	<b>3.3%</b>
<b>73 FRINGE BENEFITS</b>						
110244 673101	Social Security	21,404.07	24,857.29	27,031.00	27,303.00	1.0%
110244 673102	Retirement	18,038.46	22,384.12	24,478.00	25,775.00	5.3%
110244 673103	Worker's Comp Insurance	9,560.62	9,313.03	9,196.00	9,921.00	7.9%
110244 673104	Unemployment Compensation	-	-	-	-	0.0%
110244 673201	Health Insurance	91,759.56	112,235.26	129,358.00	129,564.00	0.2%
110244 673202	Dental Insurance	2,845.51	3,732.52	4,072.00	4,072.00	0.0%
110244 673203	Life Insurance	1,363.05	1,511.86	1,588.00	1,595.00	0.4%
110244 673204	Long Term Disability	988.34	1,623.84	1,640.00	1,650.00	0.6%
<b>Total</b>		<b>145,959.61</b>	<b>175,657.92</b>	<b>197,363.00</b>	<b>199,880.00</b>	<b>1.3%</b>
<b>75 OTHER STAFF COSTS</b>						
110244 675101	Uniforms & Clothing	1,216.50	1,254.00	1,380.00	1,380.00	0.0%
<b>Total</b>		<b>1,216.50</b>	<b>1,254.00</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	541.13	729.85	700.00	650.00	-7.1%
110244 680301	Work Supplies-Admin	2,644.23	2,561.79	2,500.00	2,750.00	10.0%

110244 680501	Memberships	495.00	576.59	1,050.00	1,320.00	25.7%
110244 680503	Books & Periodicals	102.00	-	200.00	200.00	0.0%
110244 680504	Telephone services	1,905.60	1,966.29	1,800.00	1,800.00	0.0%
110244 680505	Postage	1,545.49	1,819.16	1,800.00	1,700.00	-5.6%
110244 680506	Mileage	-	60.67	-	-	0.0%
<b>Total</b>		<b>7,233.45</b>	<b>7,714.35</b>	<b>8,050.00</b>	<b>8,420.00</b>	<b>4.6%</b>
<b>83 PURCHASED SERVICES</b>						
110244 683101	Consultants - General	-	2,400.00	-	-	0.0%
110244 683201	Contracted Services - General	31,262.50	21,059.83	15,000.00	10,000.00	-33.3%
110244 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110244 683402	Auto Insurance	2,433.28	2,459.76	2,442.00	2,575.00	5.4%
110244 683501	Training/Conferences	2,407.64	4,964.42	3,835.00	3,650.00	-4.8%
110244 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>36,103.42</b>	<b>30,884.01</b>	<b>21,277.00</b>	<b>16,225.00</b>	<b>-23.7%</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	306.96	4,501.88	200.00	200.00	0.0%
<b>Total</b>		<b>306.96</b>	<b>4,501.88</b>	<b>200.00</b>	<b>200.00</b>	<b>0.0%</b>

# Public Works Departments

Fleet Services

Engineering

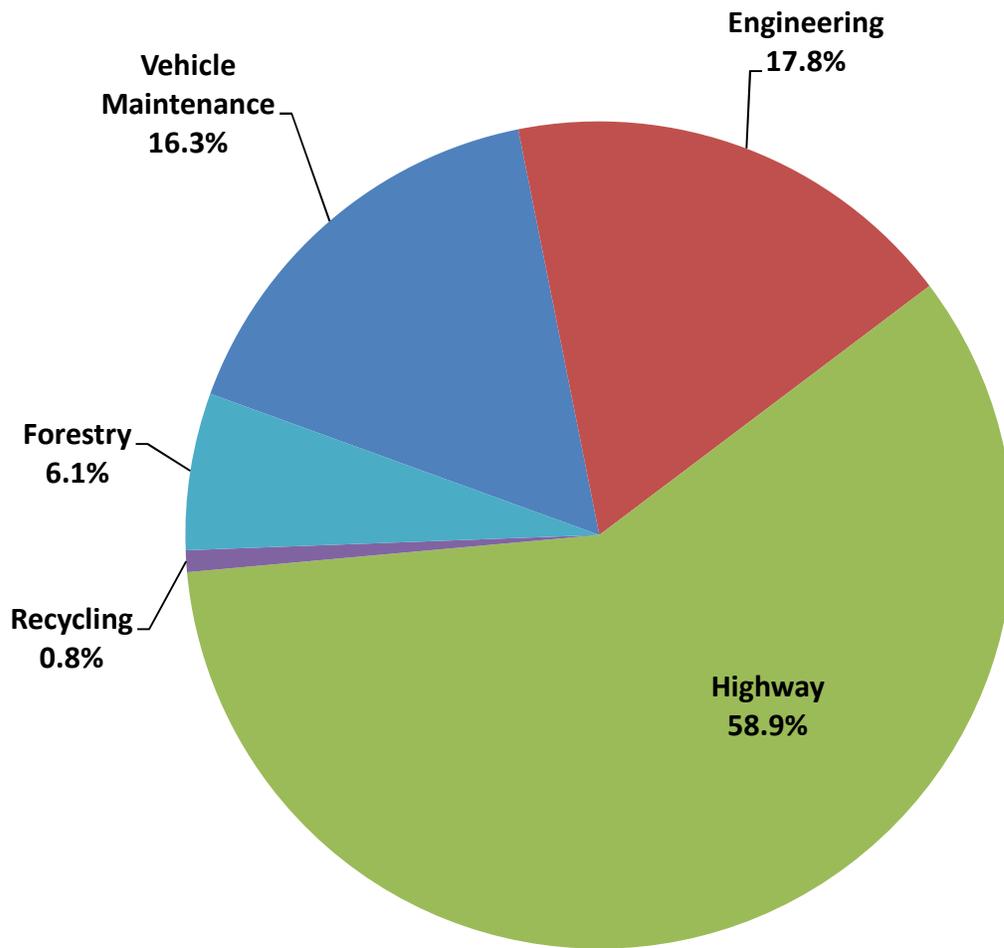
Highway

Recycling

Forestry

# CITY OF MEQUON

## 2020 Public Works Expenditures Budget Percentages by Department



# Fleet Maintenance

## Program Description

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

## 2019 Accomplishments

- Provided cost effective vehicle and equipment repairs for all divisions/departments. Completed an estimated 700-750 repairs and preventive maintenance services, not including unrecorded repairs.
- Purchased a replacement highway section patrol plow truck, road side gravel reclaimer, two new waste water pickup trucks, and a used grader.
- Purchased and installed parts to refurbish paint striper.
- Implemented an on-line work order system using Outlook.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Equipment in Fleet</b>	340+	340+	340+	340+	340+
<b>Repair Operations</b>	850	950	746	750	750

## 2020 Objectives

- Provide cost effective vehicle and equipment repairs for all divisions/departments.
- Manage the DPW equipment replacement fund within the 2020 budget appropriation.
- Utilize resources to estimate fuel usage and prices. For 2020, public works expects to use approximately 12,500 gallons of unleaded gasoline, and 32,500 gallons of diesel fuel, based on yearly averages. Budget is based on an estimate of \$2.58 per gallon for unleaded and \$3.04 per gallon for diesel fuel using the US Energy Information Administration outlook. Staff will investigate fuel savings strategies to minimize the effect of rising fuel costs

## Staffing for 2020

Positions (FTE)	2018 Actual	2019 Actual	2020 Budget
<b>Chief Mechanic</b>	1.00	1.00	0.00
<b>Mechanic</b>	2.00	2.00	2.00
<b>Fleet Superintendent</b>	0.00	0.00	1.00

### Estimated 2020 Revenue

None

### Adopted 2020 Budget

\$539,997



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised		Percent Change
				Budget	2020 Adopted	
<b>355 Fleet Services</b>		537,094.29	530,196.46	526,479.00	539,997.00	2.6%
<b>70 SALARIES</b>						
110355 670101	Salaries	157,243.36	169,874.65	186,063.00	190,121.00	2.2%
110355 670104	Vacation	8,588.82	-	-	-	0.0%
110355 670105	Sick Pay	-	-	-	-	0.0%
110355 670106	Comp Time	22.98	2,406.38	-	2,500.00	0.0%
110355 670201	OverTime	7,172.64	3,311.26	3,000.00	3,000.00	0.0%
110355 670204	Paid Time Off	22,919.06	15,783.64	-	-	0.0%
110355 670205	Medical Leave	-	-	-	-	0.0%
110355 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>195,946.86</b>	<b>191,375.93</b>	<b>189,063.00</b>	<b>195,621.00</b>	<b>3.5%</b>
<b>73 FRINGE BENEFITS</b>						
110355 673101	Social Security	13,732.82	13,987.96	13,743.00	13,787.00	0.3%
110355 673102	Retirement	10,967.58	12,613.76	12,188.00	12,834.00	5.3%
110355 673103	Worker's Comp Insurance	7,439.28	6,773.11	6,688.00	6,531.00	-2.3%
110355 673104	Unemployment Compensation	-	-	-	-	0.0%
110355 673201	Health Insurance	69,297.86	61,487.87	62,333.00	65,580.00	5.2%
110355 673202	Dental Insurance	1,187.62	1,102.79	1,018.00	1,018.00	0.0%
110355 673203	Life Insurance	512.88	322.86	257.00	331.00	28.8%
110355 673204	Long Term Disability	689.91	810.06	782.00	800.00	2.3%
<b>Total</b>		<b>103,827.95</b>	<b>97,098.41</b>	<b>97,009.00</b>	<b>100,881.00</b>	<b>4.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110355 675101	Uniforms & Clothing	840.50	1,035.00	1,035.00	1,035.00	0.0%
110355 675102	Tool Allowance	337.50	449.99	450.00	450.00	0.0%
<b>Total</b>		<b>1,178.00</b>	<b>1,484.99</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	459.01	275.86	300.00	300.00	0.0%
110355 680301	Work Supplies	74,700.45	78,382.85	77,000.00	77,000.00	0.0%
110355 680402	Motor Fuels & Lubricant	112,634.23	137,563.90	142,930.00	142,910.00	0.0%
110355 680504	Telephone services	157.54	89.28	150.00	150.00	0.0%
110355 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>187,951.23</b>	<b>216,311.89</b>	<b>220,380.00</b>	<b>220,360.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110355 683101		23,959.00	-	-	-	
110355 683402	Auto Insurance	2,034.71	2,056.85	2,042.00	2,150.00	5.3%
<b>Total</b>		<b>2,034.71</b>	<b>2,056.85</b>	<b>2,042.00</b>	<b>2,150.00</b>	<b>5.3%</b>
<b>86 FACILITY &amp; PLANT</b>						
110355 686303	Sewer - DPW bldgs	459.48	-	-	-	0.0%
110355 686403	Water - DPW bldgs	482.91	-	-	-	0.0%
110355 686550	M & R	18,727.87	19,378.93	14,000.00	17,000.00	21.4%
<b>Total</b>		<b>19,670.26</b>	<b>19,378.93</b>	<b>14,000.00</b>	<b>17,000.00</b>	<b>21.4%</b>
<b>88 EQUIPMENT / LEASES</b>						
110355 680401	Equip / Small tools	2,526.28	2,489.46	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>2,526.28</b>	<b>2,489.46</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.0%</b>

# Engineering

## Program Description

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

## 2019 Accomplishments

- Managed the design, implementation, and/or construction of approximately \$1.99 million in roadway maintenance and road reconstruction efforts on Cedarburg Road and Freistadt Road.
- Managed the implementation and construction of approximately \$1 million in parking lot improvements at the Mequon Civic Campus.
- Continued to work towards resolution of top priority project within the City's Drainage Capital Improvement Program. An inventory of the location and condition of existing roadway culverts progressed to approximately 44% completion.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Development Plan Reviews</b>	37	30	86	70	65
<b>Right-of-way Permits issued</b>	167	248	210	180	180
<b>Fill Permits Issued</b>	17	10	21	30	25
<b>Erosion Control Permits Inspected</b>	24	15	21	30	25
<b>Pond Certifications</b>	31	63	48	70	65
<b>Drainage Concerns Inspected</b>	42	34	90	95	90
<b>Publicly Bid Projects</b>	7	4	4	7	5
<b>Drainage Projects (Designed)</b>	0	17	18	15	15

Road Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
Miles of Subdivision Roads	141.51	141.51	142.59	142.59	142.59
Miles of Arterial Roads	68.33	68.33	68.33	68.33	69.00
Miles of Road Crack Sealed	36.38	67.35	26.85	53.00	50.00
Miles of Road GSB-88 Sealed	8.59	22.40	21.05	12.50	20.00
Miles of Roads Milled/Wedge Overlay	5.90	4.15	0.47	0.56	0.60
Miles of Road Pulverized & Paved	5.88	5.06	6.82	1.0	5.0
Percentage of Roadways Inspected	100%	100%	100%	100%	100%

### 2020 Objectives

- Continue to collect and update City infrastructure data and incorporate into GIS.
- Continue to administer the City's drainage policy and initiate 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 2019

Positions (FTE)	2018 Actual	2019 Projected	2020 Budgeted
DPW/City Engineer	0.50	0.50	0.50
Assistant City Engineer	1.00	1.00	1.00
Engineering Tech. I	1.00	1.00	1.00
Engineering Tech. II Field	1.00	1.00	1.00
Engineering Tech. II Admin	0.75	0.75	0.75
Administrative Secretary	1.00	1.00	1.00
Summer Interns	2.00	2.00	2.00

### Estimated 2020 Revenue

\$73,200

### Adopted 2020 Budget

\$590,640



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised		Percent Change
				Budget	2020 Adopted	
<b>358 Engineering</b>		593,029.14	640,881.20	615,531.00	590,640.00	-4.0%
<b>70 SALARIES</b>						
110358 670101	Salaries	280,724.96	302,070.47	372,466.00	358,977.00	-3.6%
110358 670104	Vacation	-	-	-	-	0.0%
110358 670105	Sick Pay	-	-	-	-	0.0%
110358 670106	Comp Time	-	488.96	-	-	0.0%
110358 670201	OverTime	270.00	362.39	1,000.00	1,000.00	0.0%
110358 670204	Paid Time Off	40,579.43	37,765.93	-	-	0.0%
110358 670205	Medical Leave	-	-	-	-	0.0%
110358 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>321,574.39</b>	<b>340,687.75</b>	<b>373,466.00</b>	<b>359,977.00</b>	<b>-3.6%</b>
<b>73 FRINGE BENEFITS</b>						
110358 673101	Social Security	23,003.24	24,598.41	26,884.00	24,373.00	-9.3%
110358 673102	Retirement	20,768.75	20,234.54	23,980.00	22,135.00	-7.7%
110358 673103	Worker's Comp Insurance	21,118.78	13,627.47	10,998.00	8,735.00	-20.6%
110358 673104	Unemployment Compensation	-	-	-	-	0.0%
110358 673201	Health Insurance	66,498.57	85,037.38	84,682.00	75,712.00	-10.6%
110358 673202	Dental Insurance	2,383.12	2,283.76	2,580.00	3,054.00	18.4%
110358 673203	Life Insurance	1,362.52	666.48	1,270.00	609.00	-52.0%
110358 673204	Long Term Disability	1,899.62	2,214.41	2,139.00	2,200.00	2.9%
<b>Total</b>		<b>137,034.60</b>	<b>148,662.45</b>	<b>152,533.00</b>	<b>136,818.00</b>	<b>-10.3%</b>
<b>75 OTHER STAFF COSTS</b>						
110358 675101	Uniforms & Clothing	690.00	488.75	690.00	345.00	-50.0%
<b>Total</b>		<b>690.00</b>	<b>488.75</b>	<b>690.00</b>	<b>345.00</b>	<b>-50.0%</b>

<b>80 MATERIALS &amp; SUPPLIES</b>						
110358 680101	Office Supplies	197.31	681.66	750.00	500.00	-33.3%
110358 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110358 680301	Work Supplies-Admin	93.61	737.65	750.00	750.00	0.0%
110358 680501	Memberships	720.00	740.00	700.00	750.00	7.1%
110358 680502	Printing/Publications	-	-	-	-	0.0%
110358 680503	Books & Periodicals	-	-	-	-	0.0%
110358 680504	Telephone services	2,149.34	2,132.39	2,400.00	2,400.00	0.0%
110358 680505	Postage	856.75	629.84	800.00	800.00	0.0%
<b>Total</b>		<b>4,017.01</b>	<b>4,921.54</b>	<b>5,400.00</b>	<b>5,200.00</b>	<b>-3.7%</b>
<b>83 PURCHASED SERVICES</b>						
110358 683101	Consultants - General	10,417.76	10,315.39	11,000.00	11,000.00	0.0%
110358 683102	Consultants - Plan Comm Suprt	96,418.96	69,031.92	50,000.00	50,000.00	0.0%
110358 683201	Contracted Services - General	5,281.25	10,867.54	12,500.00	17,500.00	40.0%
110358 683202	Contracted Services - Maint.	-	47,050.84	-	-	0.0%
110358 683402	Auto Insurance	2,931.49	2,963.40	2,942.00	3,100.00	5.4%
110358 683501	Training/Conferences	2,053.42	1,649.00	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>117,102.88</b>	<b>141,878.09</b>	<b>78,942.00</b>	<b>84,100.00</b>	<b>6.5%</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	8,860.43	213.42	500.00	500.00	0.0%
110358 688101	Photocopiers	3,749.83	4,029.20	4,000.00	3,700.00	-7.5%
<b>Total</b>		<b>12,610.26</b>	<b>4,242.62</b>	<b>4,500.00</b>	<b>4,200.00</b>	<b>-6.7%</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.

## 2019 Accomplishments

- Maintained safe service levels for winter snowplowing and road maintenance to meet all conditions. Multiple DPW divisions contributed to snow control operations through inter-divisional cooperation during 30 snow events throughout the year.
- Completed 10 of 41 projects within the major & secondary drainage CIP.
- Completed 34 of 40 Highway Division projects.
- Completed 6 of 26 cross road culvert replacements.
- Completed the Cedarburg Road drainage associated with the road project.
- Shoulder graded 58.5 miles along main roads within the City.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Driveway Culverts Installed</b>	33	40	20	35	35
<b>Catch Basins Inspected</b>	30	50	100	200	200
<b>Snow Events</b>	38	12	36	30	35
<b>Tree Removals</b>	1,800	1,800	2,800	2,800	2,800
<b>Tree Plantings</b>	250	250	277	277	277
<b>Tree Pruned</b>	500	350	150	150	150
<b>Christmas Tree Chipping</b>	1,200	1,200	1,240	1,337	1,350

## 2020 Objectives

- Continue Urban Forestry Management Plan, evaluate effectiveness of Emerald Ash Borer action plan and implement EAB tree replacement program with a goal of 100% effectiveness depending on funding.
- Complete at least 10% of the remaining Highway Division projects. Continue implementation of pre-wetting and anti-icing efforts in advance of anticipated snow removal events, as part of a larger effort towards ensuring safer road conditions and reducing the City's salt usage.

### Staffing for 2020

<b>Positions (FTE)</b>	<b>2017 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
<b>Director of Public Works/City Engineer</b>	0.50	0.50	0.50
<b>Deputy Director of Public Works</b>	0.00	1.00	1.00
<b>Administrative Secretary</b>	1.00	0.50	0.50
<b>Director of Parks and Operations</b>	0.50	0.00	0.00
<b>Highway Superintendent</b>	1.00	1.00	1.00
<b>Highway Section Foreman</b>	4.00	4.00	4.00
<b>Highway Equipment Operator-Heavy</b>	3.00	3.00	3.00
<b>Heavy Equipment Operator-Regular</b>	1.00	1.00	1.00
<b>Highway Worker</b>	4.00	1.00	3.00
<b>Highway/Parks Maintenance Workers</b>	2.5	2.5	1.5
<b>Summer Seasonal</b>	5.00	5.00	5.00

**Estimated 2020 Revenue**

\$53,350

**Adopted 2020 Budget**

\$1,949,060



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
<b>359 Highway</b>		1,909,877.15	2,008,716.64	1,948,429.00	1,949,060.00	0.0%
<b>70 SALARIES</b>						
110359 670101	Salaries	801,933.89	817,926.38	929,235.00	922,726.00	-0.7%
110359 670104	Vacation	-	-	-	-	0.0%
110359 670105	Sick Pay	-	-	-	-	0.0%
110359 670106	Comp Time	23,680.27	31,769.27	-	-	0.0%
110359 670201	OverTime	42,629.20	47,544.33	48,000.00	45,000.00	-6.3%
110359 670204	Paid Time Off	68,144.58	68,938.53	-	-	0.0%
110359 670205	Medical Leave	185.04	19,928.75	-	-	0.0%
110359 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>936,572.98</b>	<b>986,107.26</b>	<b>977,235.00</b>	<b>967,726.00</b>	<b>-1.0%</b>
<b>73 FRINGE BENEFITS</b>						
110359 673101	Social Security	65,306.24	71,048.86	71,209.00	66,933.00	-6.0%
110359 673102	Retirement	58,006.27	62,195.10	58,666.00	60,017.00	2.3%
110359 673103	Worker's Comp Insurance	34,518.93	28,026.54	30,684.00	29,415.00	-4.1%
110359 673104	Unemployment Compensation	-	-	-	-	0.0%
110359 673201	Health Insurance	223,760.32	227,605.61	209,587.00	220,508.00	5.2%
110359 673202	Dental Insurance	8,259.29	7,949.35	8,361.00	7,169.00	-14.3%
110359 673203	Life Insurance	2,777.52	1,981.70	2,205.00	1,869.00	-15.2%
110359 673204	Long Term Disability	3,303.19	5,267.88	5,088.00	5,200.00	2.2%
<b>Total</b>		<b>395,931.76</b>	<b>404,075.04</b>	<b>385,800.00</b>	<b>391,111.00</b>	<b>1.4%</b>
<b>75 OTHER STAFF COSTS</b>						
110359 675101	Uniforms & Clothing	5,401.00	5,068.75	5,175.00	5,175.00	0.0%
<b>Total</b>		<b>5,401.00</b>	<b>5,068.75</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	943.48	601.27	800.00	800.00	0.0%
110359 680103	Office Supp- Copier Equ	-	-	-	-	0.0%

110359 680301	Work Supplies-Admin	1,334.02	712.73	750.00	750.00	0.0%
110359 680320	Work Supp-Snow & Ice	223,353.38	298,288.99	250,000.00	257,800.00	3.1%
110359 680321	Work Supp-Street Maint	59,500.87	48,783.04	55,000.00	55,000.00	0.0%
110359 680322	Work Supp-Signs/Stripin	35,062.34	35,055.95	35,000.00	35,088.00	0.3%
110359 680323	Work Supp-Culverts	29,978.38	25,973.26	30,000.00	30,000.00	0.0%
110359 680324	Work Supp-Blvd	-	-	-	-	0.0%
110359 680351	Work Supplies-Forestry	3,425.54	3,104.29	3,500.00	-	-100.0%
110359 680501	Memberships	-	100.00	250.00	100.00	-60.0%
110359 680502	Printing/Publications	-	-	-	-	0.0%
110359 680503	Books & Periodicals	-	-	-	-	0.0%
110359 680504	Telephone services	3,028.54	2,220.63	3,200.00	2,500.00	-21.9%
110359 680505	Postage	203.43	300.04	100.00	120.00	20.0%
<b>Total</b>		<b>356,829.98</b>	<b>415,140.20</b>	<b>378,600.00</b>	<b>382,158.00</b>	<b>0.9%</b>
<b>83 PURCHASED SERVICES</b>						
110359 683101	Consultants - General	-	-	-	-	0.0%
110359 683201	Contracted Services - General	38,041.26	40,964.75	31,602.00	31,240.00	-1.1%
110359 683202	Contracted Services - Maint.	5,219.47	3,936.29	17,000.00	15,000.00	-11.8%
110359 683402	Auto Insurance	31,429.34	31,771.43	31,542.00	33,400.00	5.9%
110359 683501	Training/Conferences	1,312.17	1,146.50	1,400.00	1,000.00	-28.6%
<b>Total</b>		<b>76,002.24</b>	<b>77,818.97</b>	<b>81,544.00</b>	<b>80,640.00</b>	<b>-1.1%</b>
<b>86 FACILITY &amp; PLANT</b>						
110359 686115	Electric - Street Lights	101,632.30	100,658.70	105,000.00	105,000.00	0.0%
110359 686303	Sewer - DPW bldgs	2,177.23	1,977.06	2,425.00	2,200.00	-9.3%
110359 686403	Water - DPW bldgs	4,552.24	4,582.43	4,000.00	4,600.00	15.0%
110359 686550	M & R	15,629.95	12,010.50	6,700.00	8,750.00	30.6%
<b>Total</b>		<b>123,991.72</b>	<b>119,228.69</b>	<b>118,125.00</b>	<b>120,550.00</b>	<b>2.1%</b>
<b>88 EQUIPMENT / LEASES</b>						
110359 680401	Equip / Small Tools	12,858.14	961.69	1,200.00	1,200.00	0.0%
110359 688101	Photocopiers	2,213.99	16.04	-	-	0.0%
110359 688110	Other Leased Equipment	-	-	-	-	0.0%
110359 688120	Rentals	75.34	300.00	750.00	500.00	-33.3%
<b>Total</b>		<b>15,147.47</b>	<b>1,277.73</b>	<b>1,950.00</b>	<b>1,700.00</b>	<b>-12.8%</b>

# Recycling

## Program Description

The City operates the brush and waste site on Bonniwell Road and a public building recycling program in its public buildings to further the community's commitment to environmental sustainability and satisfy DNR requirements.

The brush site is staffed primarily by a part-time worker with Spring/Summer hours from 7:30 a.m. to 7:00 p.m. on Wednesdays and 8:00 a.m. to 4:00 p.m. on Saturdays. Fall hours are 8:00 a.m. to 4:00 p.m. on Wednesdays and Saturdays. No changes are anticipated for 2020. As illustrated below, annual permit revenues exceed out-of-pocket expenses.

## Key Performance Indicators

Activity	2015 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>Brush Permits Issued</b>	1,555	1,555	1,180	1,325	1,300

## Staffing for 2019

Positions (FTE)	2018 Actual	2019 Budget	2020 Budgeted
<b>Recycling Landfill Attendant (PT)</b>	0.50	0.50	0.50

### Estimated 2020 Revenue

\$39,500

### Adopted 2020 Budget

\$27,888



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2019 Revised			Percent Change	
		2018 Actuals	2019 Actuals	Budget		
<b>368 Recycling</b>		26,294.61	30,488.78	25,880.00	27,888.00	7.8%
<b>70 SALARIES</b>						
110368 670101	Salaries	6,506.50	6,935.50	5,834.00	5,834.00	0.0%
110368 670201	Overtime	281.99	-	500.00	500.00	0.0%
<b>Total</b>		<b>6,788.49</b>	<b>6,935.50</b>	<b>6,334.00</b>	<b>6,334.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110368 673101	Social Security	518.81	530.55	447.00	447.00	0.0%
110368 673102	Retirement	18.89	-	-	-	0.0%
110368 673103	Worker's Comp Insurance	222.00	201.53	199.00	207.00	4.0%
110368 673104	Unemployment Compensation	-	-	-	-	0.0%
110368 673201	Health Insurance	44.42	-	-	-	0.0%
<b>Total</b>		<b>804.12</b>	<b>732.08</b>	<b>646.00</b>	<b>654.00</b>	<b>1.2%</b>
<b>83 PURCHASED SERVICES</b>						
110368 680502	Printing/Publications	-	94.20	-	-	0.0%
110368 683201	Contracted Services - General	17,700.00	21,875.00	18,000.00	20,000.00	11.1%
110368 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>17,700.00</b>	<b>21,969.20</b>	<b>18,000.00</b>	<b>20,000.00</b>	<b>11.1%</b>
<b>88 EQUIPMENT / LEASES</b>						
110368 688120	Rentals	1,002.00	852.00	900.00	900.00	0.0%
<b>Total</b>		<b>1,002.00</b>	<b>852.00</b>	<b>900.00</b>	<b>900.00</b>	<b>0.0%</b>

# Forestry

## Key Performance Indicators

With the creation of this division, there are no performance indicators at this time.

## Staffing for 2020

Positions (FTE)	2018 Actual	2019 Budget	2020 Budgeted
<b>Forestry Workers</b>	0.0	0.0	2.0

## Estimated 2020 Revenue

None

## Adopted 2020 Budget

\$203,500



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised	2020 Adopted	Percent Change
				Budget		
<b>363 Forestry</b>		-	-	-	203,500.00	0.0%
<b>70 SALARIES</b>						
110363 670101	Salaries	-	-	-	104,808.00	0.0%
110363 670201	Overtime	-	-	-	1,500.00	0.0%
<b>Total</b>		-	-	-	<b>106,308.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110363 673101	Social Security	-	-	-	8,017.00	0.0%
110363 673102	Retirement	-	-	-	6,636.00	0.0%
110363 673103	Worker's Comp Ins	-	-	-	2,987.00	0.0%
110363 673201	Health Insurance	-	-	-	54,872.00	0.0%
110363 673203	Life Insurance	-	-	-	578.00	0.0%
110363 673204	Long Term Disability	-	-	-	590.00	0.0%
110363 675101	Uniforms & Clothing	-	-	-	690.00	0.0%
<b>Total</b>		-	-	-	<b>74,370.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110363 680351	Work Supplies	-	-	-	16,262.00	0.0%
110363 680504	Telephone Service	-	-	-	360.00	0.0%
110363 680505	Postage	-	-	-	200.00	0.0%
<b>Total</b>		-	-	-	<b>16,822.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110363 683501	Training/Conferences	-	-	-	1,000.00	0.0%
<b>Total</b>		-	-	-	<b>1,000.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110363 680401	Equip / Small Tools	0	0	0	5,000.00	0.0%
<b>Total</b>		-	-	-	<b>5,000.00</b>	<b>0.0%</b>

# Community Enrichment

Swimming Pool

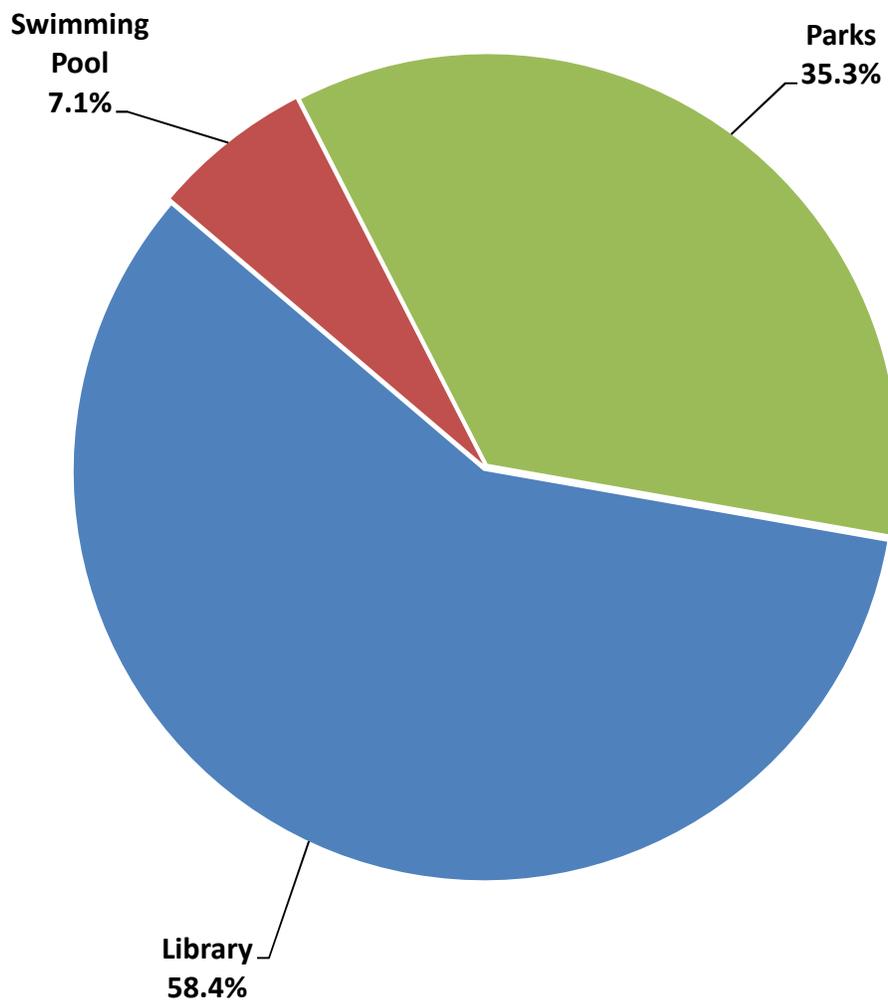
Parks

Cemetery

Library Services

# CITY OF MEQUON

## 2020 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.

## 2019 Accomplishments

- Provided general maintenance of pool facility and monitored operations.
- Repaired a water line under the kiddie pool.
- Added functionality by offering a Nanny Pass to Family Pass holders.

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budgeted
Attendance	12,943	9,735	10,928	8,967	9,500
Mequon Family Passes Sold	245	274	254	243	250
Family Super Passes Sold	173	213	208	200	200

## 2020 Objectives

- Provide general maintenance of pool facility and monitor operations.
- Continue working collaboratively with the cities of Cedarburg, Grafton and Port Washington on administering the Super Pass program which allows admission of all four community pool facilities.

### Estimated 2020 Revenue

\$68,200

### Adopted 2020 Budget

\$114,908



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
472 Swimming Pool		118,137.19	99,953.54	118,027.00	114,908.00	-2.6%
<b>70 SALARIES</b>						
110472 670101	Salaries	61,590.40	52,480.10	60,000.00	58,000.00	-3.3%
110472 670201	OverTime	160.78	-	-	-	0.0%
<b>Total</b>		<b>61,751.18</b>	<b>52,480.10</b>	<b>60,000.00</b>	<b>58,000.00</b>	<b>-3.3%</b>
<b>73 FRINGE BENEFITS</b>						
110472 673101	Social Security	4,724.00	4,014.89	4,590.00	4,590.00	0.0%
110472 673103	Worker's Comp Insurance	2,410.62	2,012.29	1,987.00	2,018.00	1.6%
<b>Total</b>		<b>7,134.62</b>	<b>6,027.18</b>	<b>6,577.00</b>	<b>6,608.00</b>	<b>0.5%</b>
<b>75 OTHER STAFF COSTS</b>						
110472 675101	Uniforms & Clothing	808.77	740.99	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>808.77</b>	<b>740.99</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110472 680301	Work Supplies-Admin	5,990.37	9,166.37	10,000.00	9,000.00	-10.0%
<b>Total</b>		<b>5,990.37</b>	<b>9,166.37</b>	<b>10,000.00</b>	<b>9,000.00</b>	<b>-10.0%</b>
<b>83 PURCHASED SERVICES</b>						
110472 683201	Contracted Services - General	8,893.29	8,921.16	9,000.00	9,000.00	0.0%
110472 683501	Training / Conferences	-	-	-	500.00	0.0%
<b>Total</b>		<b>8,893.29</b>	<b>8,921.16</b>	<b>9,000.00</b>	<b>9,500.00</b>	<b>5.6%</b>
<b>86 FACILITY &amp; PLANT</b>						
110472 686150	Electric - Other	10,034.14	9,737.99	10,500.00	10,500.00	0.0%
110472 686250	Gas-Other	6,457.62	2,098.45	7,100.00	6,800.00	-4.2%
110472 686305	Sewer - Pool	413.14	550.40	600.00	450.00	-25.0%
110472 686405	Water - Pool	13,791.03	8,186.06	9,000.00	8,800.00	-2.2%
110472 686550	M & R	2,576.70	1,852.22	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>33,272.63</b>	<b>22,425.12</b>	<b>31,200.00</b>	<b>30,550.00</b>	<b>-2.1%</b>
<b>88 EQUIPMENT / LEASES</b>						
110472 680401	Equip / Small Tools	286.33	192.62	250.00	250.00	0.0%
<b>Total</b>		<b>286.33</b>	<b>192.62</b>	<b>250.00</b>	<b>250.00</b>	<b>0.0%</b>

# Parks

## Program Description

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

## 2019 Accomplishments

- Worked with sports and civic groups to support improvements to facilities and continue to support efforts to improve Rennie Field and pavilions.
- Updated the Comprehensive Park, Recreation & Open Space plan, including issuance of an online survey and hosting public input sessions.
- Installed a new roof, fascia, and gutters at Reuter Pavilion.
- Provided division support to the new parking lot within the Mequon civic campus.
- Generated a Naming Rights Policy for future consideration by the Common Council.
- Administered master plans for three community parks: Lemke Park, River Barn Park and Rotary Park.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 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>Turf Acres Maintained</b>	170	170	170	170	170
<b>- Hard Surface Trail Miles</b>	6	6	6	6	6
<b>- Gravel/Chip Trail Miles</b>	7.5	7.5	9.5	9.5	9.5

## 2020 Objectives

- Develop a prioritized list of capital projects based upon the updated Comprehensive Park, Recreation & Open Space plan.
- Review and implement the goals and objectives defined by the Comprehensive Park, Recreation & Open Space plan.
- Implement the facility maintenance and capital projects identified in the 2018 Facility Assessment Study.
- Review the fee schedule.
- Continue to review policies and initiatives to increase transparency and service to residents and user groups.

### Staffing for 2020

Positions (FTE)	2018 Actual	2019 Actual	2020 Budget
<b>Parks Director</b>	0.50	0.00	0.00
<b>Parks and Forestry Superintendent</b>	0.00	1.00	1.00
<b>Parks Maintenance Worker</b>	2.00	2.00	2.00
<b>Highway/Parks Maintenance Workers</b>	2.5	2.5	1.5
<b>Summer Seasonal</b>	5.0	5.0	5.0
<b>Weekend Seasonal</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.50	0.50	0.5

**Estimated 2020 Revenue**

\$47,000

**Adopted 2020 Budget**

\$644,371



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
<b>474 Parks</b>		607,484.02	630,314.43	681,605.00	649,371.00	-4.7%
<b>70 SALARIES</b>						
110474 670101	Salaries	315,233.45	307,499.72	367,813.00	374,219.00	1.7%
110474 670106	Comp Time	8,053.55	4,527.69	-	-	0.0%
110474 670201	OverTime	7,429.24	4,031.41	4,000.00	3,000.00	-25.0%
110474 670204	Paid Time Off	20,424.57	21,556.40	-	-	0.0%
110474 670205	Medical Leave	-	1,541.80	-	-	0.0%
<b>Total</b>		<b>351,140.81</b>	<b>339,157.02</b>	<b>371,813.00</b>	<b>377,219.00</b>	<b>1.5%</b>
<b>73 FRINGE BENEFITS</b>						
110474 673101	Social Security	27,559.12	24,649.47	27,015.00	26,976.00	-0.1%
110474 673102	Retirement	24,214.53	20,419.62	21,892.00	22,992.00	5.0%
110474 673103	Worker's Comp Insurance	11,609.09	9,472.03	9,353.00	11,994.00	28.2%
110474 673104	Unemployment Compensation	-	-	-	-	0.0%
110474 673201	Health Insurance	104,213.57	88,854.77	101,546.00	107,656.00	6.0%
110474 673202	Dental Insurance	1,830.25	1,577.75	1,877.00	1,702.00	-9.3%
110474 673203	Life Insurance	824.73	627.28	644.00	657.00	2.0%
110474 673204	Long Term Disability	1,075.88	1,912.90	1,848.00	1,900.00	2.8%
<b>Total</b>		<b>171,327.17</b>	<b>147,513.82</b>	<b>164,175.00</b>	<b>173,877.00</b>	<b>5.9%</b>
<b>75 OTHER STAFF COSTS</b>						
110474 675101	Uniforms & Clothing	1,035.00	1,035.00	1,380.00	1,380.00	0.0%
<b>Total</b>		<b>1,035.00</b>	<b>1,035.00</b>	<b>1,380.00</b>	<b>1,380.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110474 680101	Office Supplies	203.51	285.59	350.00	200.00	-42.9%
110474 680204	Janitor Supplies-Parks	2,613.23	1,956.04	3,000.00	2,600.00	-13.3%
110474 680301	Project Supplies	9,070.00	10,239.67	10,000.00	7,000.00	-30.0%
110474 680324	Work Supp-Blvd	983.41	1,756.06	3,000.00	3,000.00	0.0%
110474 680340	Work Supp-Rotary Park	4,583.29	4,317.37	5,000.00	5,000.00	0.0%

110474 680341	Work Supp-City Hall	2,064.05	4,114.00	4,000.00	4,000.00	0.0%
110474 680342	Work Supplies-River Barn	2,134.96	3,752.55	4,000.00	4,000.00	0.0%
110474 680343	Work Supplies-Lemke	2,422.24	3,006.85	3,000.00	2,000.00	-33.3%
110474 680344	Work Supp-Garrisons Gle	211.11	384.11	500.00	500.00	0.0%
110474 680345	Work Supp-Settlers Park	1,333.34	675.50	2,000.00	1,000.00	-50.0%
110474 680501	Memberships	150.00	-	450.00	250.00	-44.4%
110474 680503	Books & Periodicals	-	-	-	-	
110474 680504	Telephone services	889.35	462.00	1,000.00	900.00	-10.0%
110474 680505	Postage	350.56	399.27	400.00	350.00	-12.5%
<b>Total</b>		<b>27,009.05</b>	<b>31,349.01</b>	<b>36,700.00</b>	<b>30,800.00</b>	<b>-16.1%</b>
<b>83 PURCHASED SERVICES</b>						
110474 683101	Consultants - General	-	48,554.89	50,000.00	-	-100.0%
110474 683201	Contracted Services - General	3,640.00	5,733.00	3,565.00	3,510.00	-1.5%
110474 683202	Contracted Services - Maint.	24,423.79	25,790.00	25,180.00	30,325.00	20.4%
110474 683402	Auto Insurance	4,525.78	4,575.04	4,542.00	4,775.00	5.1%
110474 683501	Training/Conferences	604.00	586.57	600.00	820.00	36.7%
<b>Total</b>		<b>33,193.57</b>	<b>85,239.50</b>	<b>83,887.00</b>	<b>39,430.00</b>	<b>-53.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110474 686121	Electric - Rotary Park	7,604.87	8,684.22	7,500.00	7,825.00	4.3%
110474 686122	Electric-River Barn	1,617.59	1,438.11	1,500.00	1,660.00	10.7%
110474 686123	Electric- Yankee Settler	-	-	-	-	
110474 686124	Electric - Lemke Park	498.80	347.04	500.00	500.00	0.0%
110474 686150	Electric - Batzler	332.87	1,116.10	300.00	1,650.00	450.0%
110474 686221	Gas-Rotary Park	853.02	913.79	1,000.00	850.00	-15.0%
110474 686222	Gas-River Barn Park	801.55	714.90	800.00	800.00	0.0%
110474 686223	Gas-Yankee Settler	-	-	-	-	
110474 686306	Sewer - Parks	242.29	167.64	750.00	400.00	-46.7%
110474 686406	Water - Parks	-	-	-	-	0.0%
110474 686550	M & R	9,024.11	8,053.46	7,600.00	9,480.00	24.7%
<b>Total</b>		<b>20,975.10</b>	<b>21,435.26</b>	<b>19,950.00</b>	<b>23,165.00</b>	<b>16.1%</b>
<b>88 EQUIPMENT / LEASES</b>						
110474 680401	Equip / Small Tools	901.32	2,268.82	1,200.00	1,000.00	-16.7%
110474 688120	Rentals	1,902.00	2,316.00	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>2,803.32</b>	<b>4,584.82</b>	<b>3,700.00</b>	<b>3,500.00</b>	<b>-5.4%</b>



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
<b>477 Cemetery</b>		1,160.00	-	-	-	0.0%
<b>70 SALARIES</b>						
110477 670101	Salaries	-	-	-	-	0.0%
110477 670201	OverTime	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110477 673101	Social Security	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110477 686550	M & R - Other	1,160.00	-	-	-	0.0%
<b>Total</b>		<b>1,160.00</b>	-	-	-	<b>0.0%</b>



**City of Mequon**  
**2020 Budgetary Comparisons**

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised Budget	2020 Adopted	Percent Change
<b>471 Library Services - Grant</b>		1,049,000.00	1,050,000.00	1,050,000.00	1,075,000.00	2.4%
<b>83 PURCHASED SERVICES</b>						
110471 683801	Library Support Grant	1,049,000.00	1,050,000.00	1,050,000.00	1,075,000.00	2.4%
<b>Total</b>		<b>1,049,000.00</b>	<b>1,050,000.00</b>	<b>1,050,000.00</b>	<b>1,075,000.00</b>	<b>2.4%</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.

## 2019 Accomplishments

- Advise and coordinate the development approval process and policy analysis by managing multiple stakeholder interests. Examples of some of the 2019 development projects include new retail, service, food and office development on Port Washington Road including new site and construction of Associated Bank, Panera Bread, a neighborhood hospital and a multiple commercial use of the former Jewish Home site and a \$4M reinvestment of the Pavilion Shopping Center. As part of our Town Center efforts, the master planning and concept plan approval for the 17 acre Foxtown Town Center project is complete and construction of the brewery, restaurant and apartment has started. In addition, the location of business, the demolition and clean-up of building and infrastructure the east side of industrial, non-conforming uses has been completed. The Spur 16 mixed use development is nearly completion well ahead of anticipated timelines and beyond expected values. A number of residential projects have been completed on infill sites throughout the City such as Riverland Estates, Ranch Court, the City's Green Bay Road site as well as completion of the final phases for the Enclave of Mequon Preserve and the Highlands located in Central Growth. A few scattered rural residential subdivisions are now approved as well.
- Implementation of the Economic Development Board's work program objectives by coordinating business visitations with seven industrial businesses including the development of a transportation program.
- Manage and administer Zoning and Sign Code enforcement through administrative guidelines and coordinating efforts with the City Attorney and Police Department related to municipal court.
- Implementation of Town Center planning initiatives through education and promotion of the opportunities with developers, property owners and other interested stakeholders.
- Successfully advise, coordinate and negotiate terms for the purchase and redevelopment of the City-owned site on Green Bay Road.
- Developed the construction and agreement for the Town Center Gateway feature with committee, Council and Rotary Foundation.
- Coordinated efforts for the new City Hall Parking Lot and revised partnership with Lokre Development.
- Conduct annual comprehensive sign enforcement sweep.
- Served on the GOFA project involving WI and IL finance and planning professionals.
- Hire and Train New Inspector.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2019 Projected	2020 Budgeted
<b>CSM/Land splits</b>	5	10	13	9	8
<b>Conditional Use Exceptions</b>	9	11	13	9	9
<b>Land Use</b>	4	7	6	9	6
<b>Plats</b>	10	4	8	7	5
<b>Developer Conferences<sup>1</sup></b>	18,000	18,000	18,000	18,000	18,000
<b>Plan Commission Meetings</b>	11	12	12	17	22
<b>Special Sessions</b>	0	0	0	0	2
<b>Development Agreements</b>	6	3	5	7	6
<b>Landscape Plan</b>	8	3	6	3	4
<b>Rezoning recommendations</b>	12	16	10	9	7
<b>Consultation</b>	3	4	3	3	4
<b>Minor Requests</b>	15	17	10	12	15
<b>Concept Plan</b>	3	3	5	6	4
<b>Building/Site Plan Reviews</b>	17	15	28	21	16
<b>Open Space Plans</b>	2	1	1	0	0
<b>Master Sign Plan Approval</b>	2	6	7	2	3
<b>Sign Permits</b>	41	50	45	53	46

### 2020 Objectives

- Manage and advise multiple stakeholders throughout the process for development proposals and policy analysis.
- Develop policies, zoning, text amendments and tools for the Port Washington Road corridor to plan for redevelopment and future, new development opportunities.
- Continue progress of Town Center development including public and private investment and evaluate additional measures to ensure success of district.

### Staffing for 2020

Positions (FTE)	2018 Actual	2019 Actual	2020 Budget
<b>Community Development Director</b>	1.00	1.00	1.00
<b>Assistant Community Development Director</b>	1.00	1.00	1.00
<b>Planner I</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	.50	.50	.50

#### Estimated 2020 Revenue

**\$70,500**

#### Adopted 2020 Budget

**\$492,921**

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



## City of Mequon 2020 Budgetary Comparisons

Accounts	Description	2018 Actuals	2019 Actuals	2019 Revised		Percent Change
				Budget	2020 Adopted	
<b>578 Planning (Community Development)</b>		431,030.99	434,020.87	435,639.00	492,921.00	13.1%
<b>70 SALARIES</b>						
110578 670101	Salaries	254,613.31	250,420.99	291,906.00	297,738.00	2.0%
110578 670104	Vacation	-	-	-	-	0.0%
110578 670105	Sick Pay	-	-	-	-	0.0%
110578 670106	Comp Time	621.98	582.90	-	-	0.0%
110578 670201	OverTime	-	-	-	-	0.0%
110578 670204	Paid Time Off	32,509.42	29,428.35	-	-	0.0%
110578 670205	Medical Leave	-	16,426.81	-	-	0.0%
110578 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>287,744.71</b>	<b>296,859.05</b>	<b>291,906.00</b>	<b>297,738.00</b>	<b>2.0%</b>
<b>73 FRINGE BENEFITS</b>						
110578 673101	Social Security	21,200.30	21,917.49	21,495.00	21,909.00	1.9%
110578 673102	Retirement	19,268.09	19,460.53	19,121.00	20,097.00	5.1%
110578 673103	Worker's Comp Insurance	534.82	470.92	465.00	503.00	8.2%
110578 673104	Unemployment Compensation	-	-	-	-	0.0%
110578 673201	Health Insurance	53,772.24	54,059.25	51,186.00	52,606.00	2.8%
110578 673202	Dental Insurance	1,951.09	1,102.79	2,036.00	1,018.00	-50.0%
110578 673203	Life Insurance	630.78	576.86	569.00	575.00	1.1%
110578 673204	Long Term Disability	1,032.41	1,647.18	1,591.00	1,650.00	3.7%
<b>Total</b>		<b>98,389.73</b>	<b>99,235.02</b>	<b>96,463.00</b>	<b>98,358.00</b>	<b>2.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110578 680101	Office Supplies	1,532.38	1,567.06	1,500.00	1,500.00	0.0%
110578 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110578 680501	Memberships	1,433.00	1,613.00	1,665.00	1,665.00	0.0%
110578 680502	Printing/Publications	2,570.97	2,667.68	2,500.00	2,400.00	-4.0%
110578 680503	Books & Periodicals	870.80	-	1,045.00	1,000.00	-4.3%

110578 680504	Telephone services	935.81	620.56	960.00	960.00	0.0%
110578 680505	Postage	4,294.25	4,319.70	4,200.00	4,200.00	0.0%
<b>Total</b>		<b>11,637.21</b>	<b>10,788.00</b>	<b>11,870.00</b>	<b>11,725.00</b>	<b>-1.2%</b>
<b>83 PURCHASED SERVICES</b>						
110578 683101	Consultants - General	10,000.00	615.52	7,500.00	57,500.00	666.7%
110578 683102	Consultants - Plan Comm Suprt	3,285.00	4,150.00	3,000.00	3,500.00	16.7%
110578 683201	Contracted Services - General	16,511.04	18,351.67	20,000.00	20,000.00	0.0%
110578 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110578 683211	Communications-Cable TV	2,750.00	2,679.84	3,300.00	3,000.00	-9.1%
110578 683501	Training/Conferences	713.30	1,341.77	1,600.00	1,100.00	-31.3%
<b>Total</b>		<b>33,259.34</b>	<b>27,138.80</b>	<b>35,400.00</b>	<b>85,100.00</b>	<b>140.4%</b>
<b>86 FACILITY &amp; PLANT</b>						
110578 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110578 688101	Photocopiers	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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