

# City of Mequon, Wisconsin 2012 Annual Budget



Preserving Quality of Life



# 2012 ANNUAL BUDGET CITY OF MEQUON, WISCONSIN

Mayor Curt Gielow

## Common Council

District 1	Alderman Dan Abendroth	District 2	Alderman Ken Zganjar
District 3	Alderman Dale Mayr	District 4	Alderman John Wirth
District 5	Alderman Mark Seider	District 6	Alderman John Hawkins
District 7	Alderman Andrew Nerbun	District 8	Alderman Pamela Adams

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Lee Szymborski, City Administrator/City Clerk

Melissa Bohse, Assistant City Administrator

David Bialk, Fire Chief

Nathan Check, Public Works Director/City Engineer

Don Curran, Operations Manager/Parks Director

Steve Graff, Police Chief

Diane Kowalchuk, Deputy City Clerk

Kim Tollefson, Planning and Community Development Director

Thomas Watson, 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, 2011

*Linda C. Dawson*

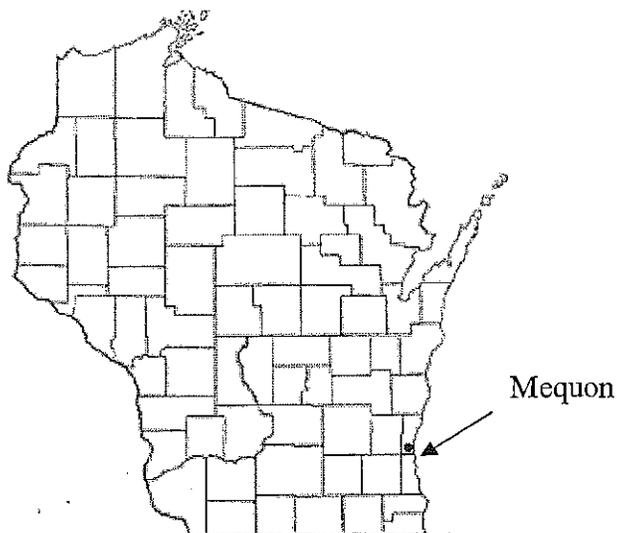
President

*Jeffrey L. Esser*

Executive Director

## City of Mequon

Located on the western shores of Lake Michigan just north of Milwaukee, the City of Mequon boasts majestic lakeshore bluffs, stately homes, lush farmland and expansive open space. The community enjoys many parks, five golf courses, the winding Milwaukee River and easy access to 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 farmed.

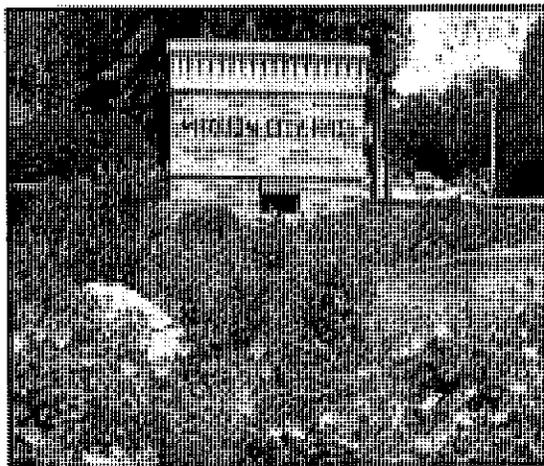


Population: 23,132  
(2010 U.S. Census Bureau)

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.

### 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 an Indian word "Miguan" which means "ladle" because the river in Mequon was shaped like an Indian ladle.

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

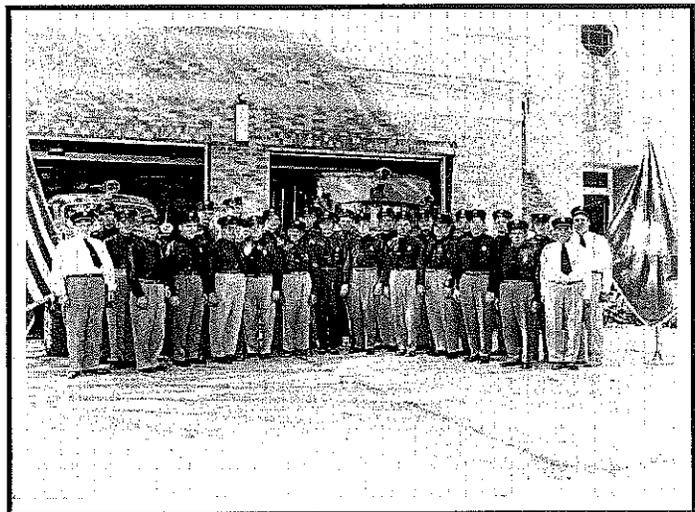
That same year, 43 families, all members of a Lutheran congregation, came from Northern Germany and settled in the western part of Mequon. They named their tiny colony, Freistadt, loosely translated as "free city." These people came in search of religious freedom and held their initial church service that same year.

The first census taken in 1840 listed 343 residents as the 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 a 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 to 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, 1957.



In Front of City Hall  
Late 1950's

### **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 area's location directly off of Interstate 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.

# CITY OF MEQUON

## ADDITIONAL DEMOGRAPHIC INFORMATION

<b>Breakdown of Housing Units</b>	<u>2010</u>	<u>2011</u>	(%)	<b>Housing Valuations</b>	<u>2010</u>	<u>2011</u>
Total Dwelling Units	9,283	9,304		\$0 - \$99,000	0.62%	0.48%
Single Family	7,041	7,062	76%	\$100,000 - \$199,000	8.23%	8.90%
Plex (2-4 units/bldg.)	1,551	1,553	17%	\$200,000 - \$299,000	30.60%	30.99%
Multi-Family (5+ units/bldg.)	689	689	7%	\$300,000 - \$399,000	19.76%	19.95%
				\$400,000 - \$499,000	13.29%	13.10%
				\$500,000 - \$799,000	18.79%	18.63%
				\$800,000 - \$1,000,000	3.83%	3.82%
				\$1,000,000 and up	4.21%	4.06%
<b>Gender Composition</b>	<u>1990</u>	<u>2000</u>		Average Assessed Value	\$424,854	\$422,730
Female	50.0%	50.7%		Median Assessed Value	\$342,800	\$338,400
Male	50.0%	49.3%		Average Persons Per Household		2.49
<b>Race Comparison</b>	<u>1990</u>	<u>2000</u>		<b>Educational Attainment - 2000*</b>		
White	96.2%	94.2%		Ninth Grade Education or lower		1.6%
Black or African American	2.3%	2.3%		High School Diploma or higher		96.1%
American Indian, Eskimo	0.1%	0.1%		Bachelors degree or higher		59.6%
Asian or Pacific Islander	1.3%	2.4%		* Population 25 years and older		
Other	0.1%	1.0%		<b>Occupational Composition - 2000</b>		
<b>Age Composition</b>	<u>1990</u>	<u>2000</u>		Managerial & Professional		59.3%
Under 5 years	8.8%	5.5%		Service Occupations		6.7%
5 - 14 years	13.5%	17.2%		Sales and office occupations		24.3%
15 - 19 years	7.6%	7.3%		Farming, fishing and forestry		0.2%
20 - 24 years	5.3%	2.3%		Construction and maintenance		3.4%
25 - 34 years	10.9%	6.0%		Production and transportation		6.1%
35 - 44 years	19.0%	16.9%				
45 - 54 years	13.6%	19.3%				
55 - 64 years	10.4%	11.9%				
Over 64 years	10.9%	13.6%				
<b>Household Income</b>	<u>1990</u>	<u>2000</u>		<b>Population:</b>	1960	8,543
Less than \$15,000	5.9%	3.3%			1970	12,150
\$15,000 - \$24,999	7.1%	4.0%			1980	16,193
\$25,000 - \$34,999	10.2%	6.3%			1990	18,885
\$35,000 - \$49,999	15.0%	9.1%			2000	21,823
\$50,000 - \$74,999	23.3%	16.8%			2010	23,132
\$75,000 - \$99,999	14.5%	16.0%			2011	23,191
\$100,000 - 149,999	10.7%	19.7%				
\$150,000 +	13.3%	24.8%				
Median Household Income	\$60,900	\$90,733				

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

Note: Housing counts are based on 2000 U.S. Census + building permits between Jan. 1, 2000 and Dec. 31, 2010.

Population numbers from 2005 - 2010 are based on State of Wisconsin estimates.

Housing valuations are per City Assessor records.

**CITY OF MEQUON  
OTHER COMMUNITY INFORMATION**

<b>GENERAL:</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	9,200	9,229	9,258	9,283	9,304
Population	23,565	23,670	23,660	23,132	23,191
Equalized Valuations (\$000)	4,569,211	4,500,403	4,367,555	4,223,167	4,095,830

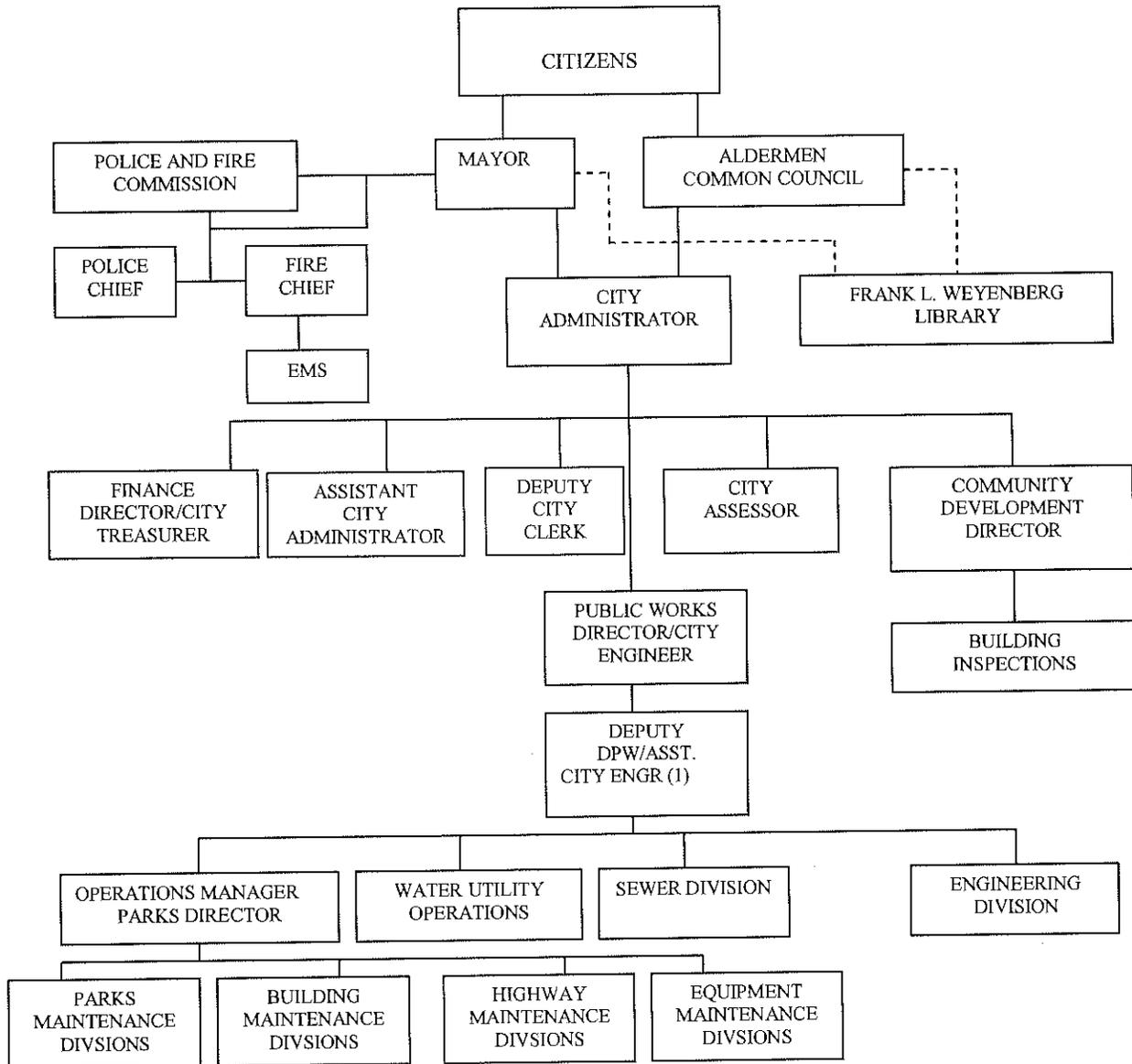
<b>PUBLIC SAFETY</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Number of Police Stations	1	1	1	1	1
Number of Sworn Police Officers	38	38	38	38	38
Number of Fire Stations	2	2	2	2	2

<b>PARKS</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Acres of Parkland	1080.9	1177.8	1177.8	1177.8	1177.8
Number of Parks	22	25	25	25	25

<b>LIBRARY:</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Circulation	323,299	327,760	335,654	332,219	323,005
Total Items Owned	124,159	115,521	128,515	123,723	154,322

<b>INFRASTRUCTURE</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Miles of State Highway System	17.2	17.2	15.45	15.45	15.45
Miles of County Highway System	6.08	6.08	7.7	7.7	7.7
Miles of Local Roads and Streets	212.4	212.4	211.4	211.4	211.4
Miles of Sanitary Sewer Main	152.17	152.82	152.87	152.87	152.87
Miles of Water Main	N/A	75.03	76.92	77.13	77.13
Number of Bridges	23	23	23	23	23
Miles of Bike Trails	48.7	49.43	49.43	49.43	49.43

# City of Mequon Organizational Chart



**CITY OF MEQUON**  
**2012 Budgeted Full-time Equivalency (FTE)**

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
<b>ELECTED OFFICIALS</b>					
<b>MAYOR</b>	1.00		1.00		---
<b>COMMON COUNCIL</b>	8.00		8.00		---
<b>ADMINISTRATION</b>					
City Administrator/City Clerk *	1.00	1.00		1.00	
Executive Assistant	1.00	1.00		1.00	
Human Resources Manager *	1.00	1.00		1.00	
Human Resources Assistant	1.00		1.00	0.75	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.75</b>	<b>3.75</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</b>					
Deputy City Clerk *	1.00	1.00		1.00	
Administrative Secretary I	2.00	1.00	1.00	1.75	
	<b>3.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.75</b>	<b>2.75</b>
<b>COMMUNITY DEVELOPMENT</b>					
Director *	1.00	1.00		1.00	
Assistant Director *	1.00	1.00		1.00	
GIS Coordinator	1.00	1.00		1.00	
Administrative Secretary I	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>INSPECTIONS</b>					
<b>Inspection Division</b>					
Chief Building Inspector *	1.00	1.00		1.00	
Administrative Secretary I	1.00	1.00		1.00	
Multi-Certified Inspector	1.00	1.00		1.00	
Electrical Inspector	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>FINANCE/TREASURY</b>					
Director/Treasurer *	1.00	1.00		1.00	
Assistant Director *	1.00	1.00		1.00	
Accounting Assistants	2.00	1.00	1.00	1.50	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.50</b>	<b>3.50</b>

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
<b>PUBLIC WORKS</b>					
<b>Administration</b>					
Public Works Director *	1.00	1.00		1.00	
Administrative Secretary I	1.00		1.00	0.875	
	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.875</b>	
<b>Engineering Division</b>					
Deputy Director DPW / Engineering *	1.00	1.00		1.00	
Engineering Services Manager	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 I	1.00	1.00		1.00	
Summer Worker	3.00		3.00		
	<b>9.00</b>	<b>6.00</b>	<b>3.00</b>	<b>6.00</b>	
<b>Highway Division</b>					
DPW Operations Manager *	1.00	1.00		1.00	
Highway Section Foreman	5.00	5.00		5.00	
Street Operations Foreman	1.00	1.00		1.00	
Highway Worker	4.00	4.00		4.00	
Equipment Operator Foreman	1.00	1.00		1.00	
Equipment Operator - Heavy	3.00	3.00		3.00	
Equipment Operator - Regular	2.00	2.00		2.00	
Summer Worker	5.00		5.00		
Recycling/Landfill Attendant	1.00		1.00		
	<b>23.00</b>	<b>17.00</b>	<b>6.00</b>	<b>17.00</b>	
<b>Parks Maintenance Division</b>					
Administrative Secretary I	1.00		1.00	0.40	
City Forester	1.00	1.00		1.00	
Parks Maint. Worker	2.00	2.00		2.00	
Summer Worker	5.00		5.00		
	<b>8.00</b>	<b>3.00</b>	<b>5.00</b>	<b>3.40</b>	
<b>Buildings Division</b>					
Buildings Supervisor *	1.00	1.00		1.00	
Bldgs. Maint. Worker	2.00	2.00		2.00	
Custodian	1.00		1.00	0.75	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.75</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>Sewer Division</b>					
Sewer Superintendent *	1.00	1.00		1.00	
Sewer Maintenance Foreman	1.00	1.00		1.00	
Sewer Equipment Operator	1.00	1.00		1.00	
Sewer Maintenance Worker	3.00	3.00		3.00	
	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	
<b>Mequon Pool</b>					
Manager	1.00		1.00		
Head Life Guard	1.00		1.00		
Life Guard	32.00		32.00		
Bathhouse Assistant	3.00		3.00		
	<b>37.00</b>	<b>0.00</b>	<b>37.00</b>	<b>0.00</b>	<b>41.025</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	
Receptionist/Clerk	1.00		1.00	0.60	
Telecommunicator	7.00	7.00		7.00	
Telecommunicator	3.00		3.00	1.60	
	<b>13.00</b>	<b>9.00</b>	<b>4.00</b>	<b>11.20</b>	
<b>Operations Division</b>					
Captain *	1.00	1.00		1.00	
Sergeant	6.00	6.00		6.00	
Detective	2.00	2.00		2.00	
Drug Enforcement Officer	1.00	1.00		1.00	
School Liaison Officer	1.00	1.00		1.00	
Patrol Officer	24.00	24.00		22.00	
Police Reserves (25 - Volunteer)	---	---	---	---	
	<b>35.00</b>	<b>35.00</b>	<b>0.00</b>	<b>33.00</b>	<b>46.20</b>
<b>FIRE</b>					
Fire Chief *	1.00	1.00		1.00	
Administrative Secretary I	1.00		1.00	0.50	
Fire Fighter/EMT *	60.00		60.00		
	<b>62.00</b>	<b>1.00</b>	<b>61.00</b>	<b>1.50</b>	<b>1.50</b>
<b>GRAND TOTAL</b>	<b>233.00</b>	<b>101.00</b>	<b>132.00</b>	<b>106.73</b>	

<b>Summary of Budgeted FTE Positions 2008 - 2012</b>						
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Net Change 2008-2012</u>
Administration	3.75	3.75	3.75	3.75	3.75	0.00
Assessor	2.60	1.00	1.00	1.00	1.00	(1.60)
Clerk	2.75	2.75	2.75	2.75	2.75	0.00
Community Development	3.50	3.50	3.50	3.50	3.50	0.00
Inspections	6.00	5.50	4.00	3.50	3.50	(2.50)
Finance/Treasury	3.50	3.50	3.50	3.50	3.50	0.00
Public Works	44.15	43.90	43.00	43.00	41.00	(3.15)
Police & Dispatch	48.20	48.20	46.20	46.20	46.20	(2.00)
*Fire	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>
<b>Total FTE's Authorized:</b>	<b>115.95</b>	<b>113.60</b>	<b>109.20</b>	<b>108.70</b>	<b>106.70</b>	<b>(9.25)</b>

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

# 2012 Budget Message

- ❖ Ordinance No. 2011-1364 2012 Appropriations-General
- ❖ Ordinance No. 2011-1365 2012 Appropriations-Sewer
- ❖ Budget Transmittal Letter

- Goals and Objectives for the FY2012 Budget
- Conditions and Considerations Affecting the FY2012 Budget
- The FY2012 Budget's Areas of Emphasis
- Capital Project Fund
- Workforce Issues
- Library Fund
- Long Term Borrowing
- Revenues, Tax levy and Tax Rate
- Municipal Spending and Tax Rates-a Comparative Analysis
- Expenditure Summary

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE NO. 2011-1364

APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATIONS OF THE  
GOVERNMENT AND ADMINISTRATION OF THE CITY OF MEQUON FOR THE YEAR 2012

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 2012 including monies received from the general property tax levy and  
such other funds as may be designated, to the various funds and purposes stated  
herein, the amounts set forth in the said itemization in the total amount of:

2010 Budget	\$18,251,378
Less Anticipated Revenues	( 5,239,383)
 Total Amount of Tax Levy	 <u>\$13,011,995</u>

SECTION II: There is hereby levied a tax of \$13,011,995 upon all taxable property within the  
City of Mequon as returned by the Assessor in the year 2011 for uses and  
purposes set forth in said budget.

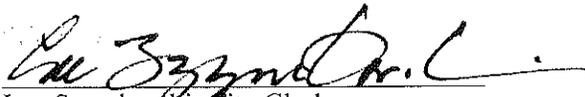
SECTION III: The City Clerk be and hereby is authorized and directed to spread the said tax  
upon the current tax roll of the City of Mequon.

SECTION IV: This ordinance shall take effect and be in full force from and after January 1,  
2012, upon its passage and publication.

Approved by:   
Curtis Gielow, Mayor

Date Approved: NOVEMBER 17, 2011

This is to certify that the foregoing ordinance was adopted by the Common Council of the City of  
Mequon, Wisconsin, at a meeting held on the 8th day of November 2011.

  
Lee Szymboriski, City Clerk

Published: NOVEMBER 22, 2011

Final vote on this Ordinance is  
recorded on page 11437 of the  
Common Council minutes.

**COMMON COUNCIL  
OF THE  
CITY OF MEQUON**

ORDINANCE NO. 2011-1365

Appropriating the necessary funds from the City of Mequon's Sewer Utility District for the year 2012 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 2012, the amount set forth in the total of:

Total Amount of Tax Levy	\$6,834,672
--------------------------	-------------

SECTION II: There is hereby levied a tax of \$6,834,672 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2011 of the purpose 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.

Approved by:   
Curtis Gielow, Mayor

Date Approved: NOVEMBER 17, 2011

This is to certify that the foregoing ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on the 8<sup>th</sup> day of November, 2011.

  
Lee Szymborski, City Clerk

PUBLISHED: NOVEMBER 22, 2011

Final vote on this Ordinance is recorded on page 11438 of the Common Council minutes.



11333 N. Cedarburg Rd 60W  
Mequon, WI 53092-1930  
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Office of the City Administrator

**January 2012**

**The Honorable Curtis Gielow, Mayor, and  
Members of the Common Council  
City of Mequon  
Mequon, Wisconsin 53092**

**Subject: Adopted FY2012 Budget**

**Dear Mayor and Members of the Common Council:**

Contained herein is the City of Mequon annual program budget for the fiscal year beginning January 1, 2012. Approved by the Common Council at its meeting of November 8, 2011, the FY2012 Budget entails all aspects of city operations and capital expenses. This budget reflects a commitment that city staff and I share with respect to operating effective, efficient and customer-oriented municipal government that meets the needs and goals of the Common Council and the residents of Mequon.

This budget strives to reflect the on-going mission of the City of Mequon.

*The City of Mequon's overall mission is the provision of quality public services and adoption of thoughtful policies that serve to enhance and maintain the unique quality of life of our community.*

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

## **I. Goals and objectives for the FY 2012 budget**

The FY 2012 budget focuses on organizational goals such as keeping taxes low, preserving excellent city infrastructure and maintaining high quality public safety services.

These goals share the stage with parameters set by the state under 2011 Wisconsin Act 32. While these circumstances are not that unfamiliar from what has been the case in the last several years' budgets, it is more restrictive in a number of cases. The city's levy limit adopted in 2007 has expired, yet the city is still governed by Act 32's levy cap.

The state's limit, under Act 32, 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. The City is also

allowed to increase the levy by the lesser of either last year's unused levy, in our case, \$2,543,263 or .5 percent of last year's actual levy, which is worth \$99,533

The city's percentage of new construction growth is less than one quarter of one percent. Several factors mitigate that modest growth. First, while the city's new construction grew by \$8.9 million, it was offset by an overall drop in property values. For the second year in a row, the city's assessed value dropped, this year by \$28 million. These factors, coupled with the goal of no levy increase, the FY2012 budget translates to a budget that seeks to reduce costs whenever possible. Changes to pension and health insurance contribution rules provided assistance to reach those goals.

When asked what should be the city's top goals, elected officials identified these citywide goals that staff should attempt to address in the FY2012 budget. The following goals were mentioned in order of frequency:

- **Maintain city infrastructure, roads and public works** (9). The expressions of this theme included "maintain city roads" and "maintain quality public works" and "maintain city infrastructure."
- **Maintain low property taxes** (8). Similar expressions about spending included a zero percent increase in the levy (2), a reduction of taxes and reduced labor costs (2). In total, eight elected officials expressed a theme of fiscal restraint.
- **Maintain high quality public safety services** (6)
- Themes related to **economic development** (6) were expressed in such ways as "jump start" Town Center, promote TIF Districts and development and redevelopment, promote business investment in Mequon, plan for business expansion and incentives, and economic development priorities and stimulus options.

Other issues also mentioned once were: drainage, fund a 10-year comprehensive development plan that would encompass all stake holders, continue efforts to create intergovernmental consolidation, plan for housing diversity, and fund a storm water management review.

This executive summary highlights what the FY 2012 budget emphasizes. In addition and further noted in the budget document, each departmental budget outlines 2011 accomplishments and details 2012 objectives as departments endeavor to meet the FY2012 citywide goals.

## **II. Conditions and considerations affecting the proposed FY 2012 budget**

Significant factors shaping the FY 2012 budget include:

- Achieving the property tax levy limit. In fact, the FY 2012 budget delivers a levy below last year's. Done in the context of limited alternative revenue sources, this budget property taxes comprise 69% 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 7% of its revenue from intergovernmental aids compared to a higher statewide average of more than 20%. This is down from last year as a result of a 15% reduction to state shared revenues. State shared revenues will return about \$13.26 per capita to Mequon, down from last year's \$15.25 per capita.
- Emphasizing and maintaining core municipal services.
- Accommodating within the levy limit additional debt service, debt taken on for road project borrowing totaling \$11.9 million since November 2008.

- Building and restoring the balance in the undesignated reserve fund (the “fund balance”) to a goal of at least 10 % of the overall general fund. Presently, the fund balance stands at \$1,698,000 or 12 % of the proposed budget. In light of the negative outlook from Moody’s that the city sustained in 2010, but since removed, and the possibility of the city issuing TIF debt in 2012, the fund balance is not tapped.

### **III. The FY2012 Budget’s Areas of Emphasis**

Taking into consideration the conditions affecting the community, the FY 2012 budget addresses the goals of the city. How that was achieved, and how those goals and annual objectives are met, is summarized as follows:

- No changes to the workforce. The continued benefit of workforce reductions achieved last year by not filling job vacancies, consolidating jobs and using limited-term employees are found in this year’s budget. The city also continues to benefit from workforce reductions of approximately 13% over the last 11 years.
- All employees saw their wages frozen in 2011. This budget leans on a second year of no wage increases. After the FY 2011 budget was approved all five bargaining units agreed to union contracts that froze their 2011 wages. The 2012 budget presumes the city achieving the same through the collective bargaining process, depending on whether that approach is necessary. Some of the city’s unions retain full bargaining rights, while others are limited. Workforce expenditures comprise approximately 77 % of the city’s general fund budget. That is down from last year’s 79%.
- In 2012, employer contributions to the state-run employee retirement system – the Wisconsin Retirement System (WRS) – drop as mandated by 2011 Wisconsin Act 10. The city’s pension costs decline more than \$317,000 in 2012.
- Employee Trust Funds (ETF), the state health insurance fund, increases rates by 2.5% in 2012. This compares to last year’s hike of 8.5 %. However, these premium increases are offset by the requirements of 2011 Wisconsin Act 10 resulting in the city’s health insurance costs dropping by more than \$140,000.
- When employee fringe benefits are considered in the aggregate, benefit costs decrease by more than \$492,000 in 2012.
- This budget accommodates debt service for road project borrowing totaling \$11.9 million since November 2008. Total debt service for FY 2012 is \$2,266,830, a drop from last year’s \$2.34 million. This figure does not include debt service for the Mequon Water Utility. Debt service declines due to the library bond being retired. Reserves from the TIF and Debt Service Funds are being committed to reduce the debt service levy.
- The Council’s 2011 approval of paying off the city’s \$1.42 million unfunded pension liability by borrowing from the state trust fund does not affect this year’s debt service, for the first payment is due March 2013. However, the city will begin benefiting from this action by eliminating the retirement fund surcharge imposed on municipalities with the liability. Hence, the beginning of the net present value savings projected at close to \$700,000 begins in 2012.

- The FY 2012 budget continues to build on restoring the balance in the undesignated reserve fund (the “fund balance”) to a goal of at least 10 % of the overall general fund. The fund balance stands at approximately 12 % of the budget. In light of the negative outlook from Moody’s that the city sustained in 2010, but since removed, and the possibility of the city issuing TIF debt in 2012, tapping the fund balance will not be considered.
- Interest income is down again, a decrease of 10%. Last year’s decline was 66%.
- For FY 2012, state shared revenues are cut by 15%, and general transportation aids sliced by 10% - the maximum amounts possible.
- Building permit fees, and other development related revenue, are expected to rise slightly as the result of a critical analysis of the past year’s revenues which tracked higher than the flat revenues estimated for FY 2011.

The FY 2012 budget slightly increases spending in the category of materials and supplies by 1.06 %. This category of expenditures consists of items such as office supplies, hand tools, motor fuel, uniform and tool allowances, road maintenance supplies (tar, road salt, and sealant), building maintenance supplies, and culverts. The increase is largely attributable to the rise in motor fuel costs.

The City of Mequon has a long-standing tradition of maintaining sinking funds for large capital purchases such as automobiles, squad cars, park maintenance mowers and equipment, snow plows, public works trucks, fire department equipment, ambulances and road equipment. For FY 2012, funding for this purpose is 9% higher than the FY 2011 level to address a longer replacement cycle that was occurring as a result of funding that generally remained flat since 2006.

#### **IV. Capital Project Fund**

Capital projects are a stand-alone fund with its own sources of revenue. Included are tables for capital and special revenue funds. Similar to the approach in the city’s capital improvement program (CIP), staff has included those individual capital projects costing more than \$10,000 or sinking funds spanning multiple fiscal years. Those that fail to make that threshold remain funded out of the general fund. The total levy for the capital project fund budget for FY 2012 is \$1,154,750, up 31 % from last year’s \$882,275.

Similar to the general fund, use of the fund balance to fund capital projects is not done. Last year’s reallocation of several sinking funds – projects dependent on decisions that will not take place within the next year or require an intergovernmental effort – helped rebalance a number of the funds. Projects selected for inclusion in the FY 2012 budget come from the FY 2012 – 16 capital improvement plan reviewed in the September 2011 joint meeting of the Finance and Personnel and Public Works Committees. Those projects are highlighted here on the following pages and also reflected in the capital projects detailed funding section of the budget book.

##### **A. City facilities**

1. An assortment of city-wide building repairs or replacements is required to assure our facilities’ fixtures, features and equipment remain in working condition for many are worn and in need of replacement. The five-year CIP identified more

than \$300,000 in projects. In 2012 \$84,000 is set aside to address such needs, a list that includes:

- Garage door replacements. All of the overhead doors are original and range in age from 26 – 40 years old.
  - The east side fire station's generator is unrepairable.
  - The Council Chambers ceiling needs waterproofing and re-painting.
  - The locker rooms in old City Hall are 74 years old and in need of replacement.
  - All city buildings fluorescent fixtures and ballasts need replacement with more energy efficient fixtures.
  - Carpeting in City Hall and the Safety Building is showing signs of wear.
2. A continuation of resurfacing city parking lots
  3. Installation of a City Hall security system
  4. Repairs and maintenance of park pavilions

As discussed in the CIP, all building maintenance projects proposed for the DPW facilities have been deferred until completion of the DPW Facilities Assessment which will be completed later this year.

## **B. Roads**

In 2004 the Common Council and the Appropriations Committee had considerable discussion about the city's road program and its funding level. Previous staff reports have shown that over a five year period, with more than \$4 million dedicated to the local road program, more than 111 miles of road could be maintained in some fashion. Also at that time, it was assumed that separate funding through bonds for strategic arterials would also occur. A 10-year note in the amount of \$1.6 million was issued in May 2005 for strategic arterial streets and bike path improvements over a three-year period. This discussion also acknowledged that each year's appropriation would be allocated among roads rated from 2 – 7, with maintenance applications emphasized for those roads with a higher surface condition rating (SCR). Despite these efforts, it was also acknowledged that over the five-year period of time not all roads at the lower end of the SCR scale would be resurfaced or reconditioned.

For these reasons, and since then, the Common Council has consistently said that the road program is a high community goal. Accordingly, and as you can see from the chart on page 16, funding has increased over the last several years.

In August 2008, the Common Council approved Resolution 2823, expressing infrastructure improvement goals and funding requirements needed to maintain arterial roads for the period 2008 – 2011. That resolution stated a policy goal for a three-year, \$6 million program.

Earlier in 2008, Bonniwell Road failed. Around that same time period, an agreement was reached with Ozaukee County about funding the Port Washington Road (north of Mequon Road) project; part of that agreement said the city would improve Pioneer Road and transfer its jurisdiction to the county in trade for the county dedicating its STP – U funds to the Port Washington Road project. As a result of these occurrences, the city borrowed \$2,000,000 in November 2008 to pay for those two road projects completed late summer 2008. They were considered the first year of the three-year commitment expressed in the August 2008 resolution.

In April 2009 the Common Council approved the sale of \$5.2 million of general obligation promissory notes for 2009 and 2010 local and arterial road improvement projects, and this money was earmarked for the second and third year of the three-year commitment articulated in Resolution 2823. The Public Works and Finance & Personnel Committees in February 2009 recommended the \$5.2 million borrowing to fund \$4 million in arterial road projects in 2009 and 2010, and \$600,000 for each year to supplement the city's pay-as-you-go, levy-funded local road improvement program for 2009 and 2010.

The bid for the city's 2009 road improvement program (at \$2.38 million) was below staff's estimate of \$3.2 million. The Public Works Committee then endorsed a proposed change order to the 2009 road improvement program amounting to approximately \$394,287. With other road program costs, a contingency, federal stimulus funding and an assumed FY 2010 annual road program allocation all factored with the change order, the city engineer estimated funds available for FY 2010 at about \$3,300,000. An estimate in June 2009 that accompanied a proposed transfer to the undesignated reserve the FY 2009 appropriation of \$566,252 for the annual local road program, left about \$2.8 million available for road program in FY 2010. An annual pay-as-you-go appropriation of \$600,000 supplemented that amount.

For 2011 the city had two arterial road projects to undertake. They included County Line Road and Pioneer Road. These two projects were proposed to be funded by long-term borrowing. In addition, the Committee agreed with a similar strategy adopted in 2009 where the city borrowed \$4 million for arterial roads and an additional \$1.2 million to supplement the city's pay-as-you-go, levy-funded local road improvement program for 2009 and 2010. In 2011, an additional borrowing of \$1,700,000 for the local road program in 2011 and 2012 would make up the effort for local roads, for no levy-funded projects was proposed in 2011, nor are they requested in 2012. Instead, capital project funds are earmarked for the items outlined in more detail in the capital project fund section of the budget book.

Accordingly, in March 2011 a ten-year promissory note to borrow for the following road projects was approved, including \$161,000 for the Freistadt Road structure, and excess borrowed proceeds will be applied in 2012 to fund the subdivision paving program.

<b>Road Projects</b>	<b>Amount</b>
Arterial Road Projects for 2011	
1. <i>County Line Road</i>	\$1,600,000
2. <i>Pioneer Road</i>	\$750,000
Local Road Projects for 2011 and 2012	1,700,000
Freistadt Road structure	161,000
Total General Obligation issued for roads in March 2011	\$4,211,000

**Road Program Funding - historical and proposed by project  
(Highlights denote borrowed funds)**

	2007	2008	2009	2010	2011	2012
<b>Annual Local Paving Program</b>						
<i>Subdivision Road Paving</i>	\$1,007,564	\$1,277,255	\$566,252	\$600,000	\$1,700,000	\$700,000
<i>Sub-total</i>	\$1,007,564	\$1,277,255	\$566,252	\$600,000	\$1,700,000	\$700,000
<b>Arterial Paving Program</b>						
<i>Pioneer Road (east)</i>		\$1,000,000				
<i>Bonniwell Road</i>		\$1,000,000				
<i>Various arterial roads</i>			\$5,200,000	\$2,100,000+		
<i>County Line Road</i>					\$1,600,000	\$1,600,000
<i>Pioneer Road (west)</i>					\$750,000	
<i>Freistadt Road</i>					\$161,000	
<i>Sub-total</i>		\$2,000,000	\$5,200,000	\$2,100,000	\$2,511,000	\$700,000
<b>Grand total</b>	\$1,007,564	\$3,277,255	\$5,766,252	\$2,700,000	\$4,211,000	\$2,300,000
<b>Funding Sources</b>						
<b>Annual Budget</b>	\$1,007,564	\$1,277,255	\$566,252 <sup>^</sup>	\$600,000	\$0	\$0
<b>10-year G.O. note</b>		\$2,000,000	\$5,200,000		\$4,211,000	

Footnotes:

+ -- Carried-over borrowed proceeds

<sup>^</sup> -- Transferred to the fund balance as a result of favorable bids on road program

**Grand total of road improvement funding 2002 through 2012**

2002	2003	2004	2005	2006	2007
\$1,308,000	\$594,000	\$453,000	\$1,983,400	\$879,000	\$1,007,564

2008	2009	2010	2011	2012
\$3,277,255	\$5,766,252 <sup>^</sup>	\$2,700,000	\$4,211,000	\$2,300,000

+ -- Carried-over bond proceeds

<sup>^</sup> -- \$566,252 Transferred to the fund balance as a result of favorable bids on road program

### C. Vehicles

The City of Mequon has a long-tradition of maintaining sinking funds for large capital purchases as a means of reducing the dramatically variable appropriations associated with expensive equipment purchases. It is also based on a pay-as-you-go philosophy that avoids borrowing for rolling stock and other capital items. The city joins a host of other municipalities by utilizing this method of funding for its equipment.

In order to mitigate the drawbacks of financing fleet replacement costs with cash, many organizations utilize a sinking or reserve fund. This method usually ensures that there is enough money to pay for a new vehicle when it is due to be replaced. Since this approach also spreads the capital cost of replacing a vehicle over its useful life, it also eliminates most if not all of the year-to-year volatility associated with funding fleet replacement costs. ... For [an] equipment fund to operate effectively, it must be established so that funds are dedicated for equipment purchases and cannot be used for other purposes. Source: *Managing Public Equipment, 2<sup>nd</sup> edition*, American Public Works Association, 2000.

Equipment funds are used for acquisition of new vehicles and large equipment items as well as the gradual funding of large capital items. In FY 2004, the most significant reduction was in the Public Works vehicle replacement program. That reduction added one – two years to the replacement cycle in that department. For FY 2008, vehicle replacement accounts were funded at a higher level. In public works, staff sought to recoup the reduction in 2004 and recover the schedule that was delayed at that time and compromised since. However, to meet the budget goals within budgetary constraints, all vehicle replacement funds in FY 2009 were set back to 90% of their 2008 levels. In FY 2010, the vehicle replacement funds were set at about the same level as FY 2009 despite staff’s concerns that this will again lengthen the replacement cycle.

As staff analyzed replacement needs, as well as cash flow, in the last two years and beyond, we began to see that a longer replacement cycle was indeed happening, especially in public works.

Staff explored leasing and lease-purchase options, and in November 2010 the Council approved a five-year lease-purchase agreement for an International Series 7600 Tanker Truck for the fire department. That piece of equipment cost \$235,193, and using this experience as a model for future purchases, staff is looking at guidelines that suggest equipment costing more than \$100,000 and having more than 10 years of useful life are candidates for five-year lease-purchases.

With lease-purchasing in mind, and to avoid further slides in the replacement schedule noticed throughout the organization, these vehicle accounts are funded at the following levels:

Dep't	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Fire /EMS	\$95,000	\$135,000	\$121,500	\$123,023	\$165,000	\$165,000
Police	\$75,000	\$80,000	\$72,000	\$72,000	\$95,000	\$100,000
Police Reserve	\$0	\$10,000	\$10,000	\$0	\$30,000	\$0
Public Works	\$185,000	\$195,000	\$175,500	\$175,500	\$200,000	\$270,000
Total	\$355,000	\$420,000	\$379,000	\$370,523	\$490,000	\$535,000

## **V. Workforce issues**

### **A. Staffing levels –**

The 2012 budget holds the line on staff time. No retirements in 2012 have been announced, but some are expected. When those vacancies become available, the positions will be looked at with a critical eye. This compares to reductions in 2011 amounting to more than two FTEs and another four FTEs in 2011. The city's overall staffing levels since 2001 have been reduced by almost 17 FTEs positions, or approximately 13%. As for the police department, 2012 staffing is budgeted for 37 police officers as it was last year.

No layoffs or furloughs are expected for the reasons outlined in the following discussion on salaries and fringe benefits.

### **B. Salaries and fringe benefits –**

This budget rests heavily on no salary increases in 2012 for the city's represented and management personnel. This is the second year that the city has not budgeted for a wage increase. This contrasts with wage settlements for FY 2010 that ranged from 3.35 – 4.00% depending on the bargaining unit. It reflects the Common Council's concern for Mequon's property tax payers affected by a shaky economic climate, stagnant growth and high unemployment.

Wages for four-fifths of the city's workforce were governed by collective bargaining agreements until the end of 2011. Four bargaining agreements expired December 31, 2011; the fifth agreement with dispatchers expired as a result of no agreement being in place at the time of 2011 Wisconsin Act 10's enactment.

The budget also relies significantly on state-mandated changes to employee retirement and health insurance premiums for all personnel except police and fire employees. The 2012 budget incorporates 2011 Wisconsin Act 10 changes accordingly:

- Wisconsin Retirement System contributions by the employer drop from 11.6% of salary to 5.8%. Specifically for FY 2012, the city's contributions to WRS will range from 5.8% for general employees to 20.3% of wages for police and fire personnel.
- In the spirit of Act 10, the City will require all non-protective service employees to contribute 12% of health insurance costs. These changes apply to all personnel except police and fire.

These changes save the city \$457,629.

The changes affect employees in the following manner, for example. An employee earning a 2011 base salary of \$45,000 will see in 2012 a net reduction in take home by 10.5%. An employee earning \$10,000 more will have his take home pay reduced by 9.7%. Employees earning more experience less of a percentage drop because insurance contributions are based on premium costs, and not salary. Nevertheless, across the organization except for police and fire personnel, the average annual take home pay of employees is reduced by more than 9% in 2012.

The following table illustrates the changes in salaries and benefits. Employee Trust Funds (ETF), the state health insurance fund insurance rates rise 2.5% in 2011. This compares to last

year's increase of 8.5 %. Yet, this premium increase is offset by the rise in employee contributions.

<b>General Fund</b>	<b>FY 2011 Adopted Budget</b>	<b>FY 2012 Proposed Budget</b>	<b>Increase or (decrease)</b>	<b>%</b>
<b>Salaries</b> (All wages, including Fire and EMS paid-on-call salaries. Does not include sewer and water utility personnel or charge-backs.)	\$7,428,897	\$7,459,402	\$30,505	.4%
<b>Health insurance</b>	\$1,624,528	\$1,484,336	(\$140,192)	(8.6%)
<b>Retirement</b>	\$1,129,781	\$812,344	(\$317,437)	(28.1%)

General employees will be paying 12% of the premium – in 2012 that is \$210/month for family coverage, up from \$70/month in 2011; it is \$84/month for single coverage, up from \$35/month in 2011.

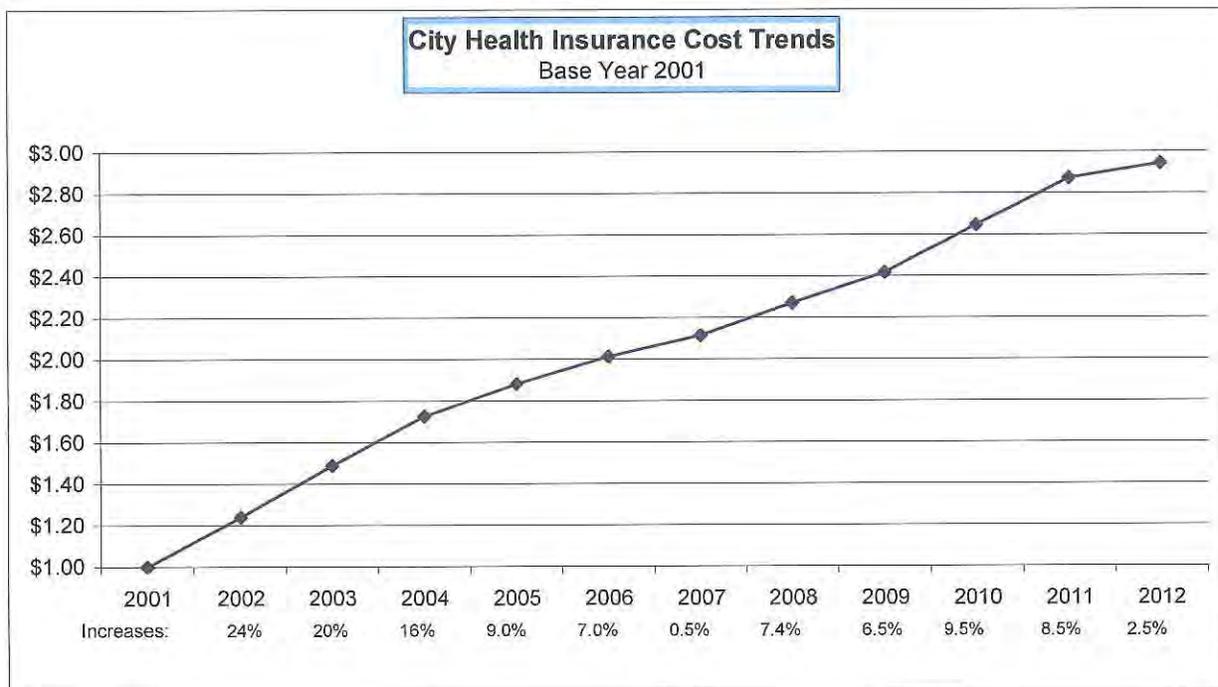
**City Employee Health Insurance Cost Trends –**

<b>Fiscal Year</b>	<b>Percent increase to the family plan premiums (the plan most taken by employees)</b>
2012	2.5%
2011	8.5%
2010	9.5%
2009	6.5%
2008	7.4%
2007	0.5%

<b>Single Coverage for 2012</b>	<b>Employee Share</b>	<b>Employer Share</b>	<b>Full Premium</b>
<b>United Healthcare SE</b>	\$84.32	\$618.38	\$702.70

<b>Family Coverage for 2012</b>	<b>Employee Share</b>	<b>Employer Share</b>	<b>Full Premium</b>
<b>United Healthcare SE</b>	\$210.31	\$1,542.29	\$1,752.60

## City Employee Health Insurance Cost Trends –



## VI. Library Fund

Up until mid-2011 there were three formulas that governed the level of appropriations to the library. They were:

1. The “maintenance of effort” clause in the statutes which says library funding can be no lower than the average of the last three years;
2. The joint library agreement between the City and Village of Thiensville; and
3. The county library tax exemption formula that establishes a minimal 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. This formula is established by state statute.

The state eliminated the maintenance of effort requirement with 2011 Wisconsin Act 32. The county library tax formula remains in place, however. These facts are balanced with the memorandum of understanding (MOU) the city and library board agreed to in April 2010.

In the MOU, treatment of post-debt retirement funds were addressed, acknowledging that the city traditionally viewed the sum of its debt service payments on the 1992 building-addition bond as part of its annual appropriation to the Weyenberg Library qualifying the city for an exemption to the county library tax. Resolution 2948 approving the MOU further acknowledged that the last debt service payment in FY 2011 would be approximately \$270,000. The MOU required the library to develop a five-year capital improvement plan, earmarking funds for building improvements that had otherwise been set aside for debt service. The MOU sunsets September 2013.

As a result, these factors were considered in the city’s contribution to the library.

## Joint Library Agreement formula –

To make a 2012 contribution to the library equal to 2011's contribution of \$1,007,930	Mequon	Thiensville
\$1,007,930 is divided by:	\$901,156	\$106,773
This is derived by using the joint library agreement formula: 1/3 Equalized value 1/3 Population 1/3 Circulation		

## 2012 County Library Tax Exemption Requirements –

<i>A</i>	<i>FY 2011 Mequon contribution (operating)</i>	<i>\$901,156</i>
<i>B</i>	<i>FY 2011 Mequon contribution (debt service)</i>	<i>\$274,995</i>
<i>C</i>	<i>Total FY 2011 Mequon contributions (A + B)</i>	<i>\$1,176,151</i>
<i>D</i>	<i>Proposed FY 2012 Mequon contribution</i>	<i>\$1,101,156</i>
<i>E</i>	<i>FY 2012 appropriation needed to maintain county library tax exemption, per statutory formula</i>	<i>\$1,069,933</i>
<i>F</i>	<i>FY 2011 Mequon county library tax threshold</i>	<i>\$996,474</i>
<i>G</i>	<i>FY 2012 increase in county library tax threshold (E – F)</i>	<i>\$73,459</i>
<i>H</i>	<i>Minimum FY 2012 contribution to operating fund to remain exempt from county library tax (E – A)</i>	<i>\$168,777</i>

Approved was a contribution of \$1,069,933, the amount needed to maintain the county library tax exemption. The budget sets aside an additional \$31,223, with those dollars held in the contingency fund, and a meeting between the Library Board and Common Council expected to occur in mid-year. The reason for the set-aside in the contingency fund is that a proposed appropriation of \$1,101,156, which was \$31,223 greater than what is required to remain exempt from the county library tax yet \$74,995 less than last year's contribution combining operating and debt service, attempted to bridge the realities of levy limits while doing the best to honor the MOU and the capital needs identified by the library. While members of the Council were inclined toward that view, they nonetheless wanted to discuss the matter later in the year.

## VII. Long Term Borrowing

In the last three years, the city has borrowed for the following projects:

- \$2.4 million (10-year general obligation note) for road improvements and the County Line culvert project, November 2008.
- \$5.2 million (10-year general obligation note) for road improvements, April 2009.
- \$6.95 million (20-year general obligation community development bonds) for the Town Center TIF District infrastructure improvements, July 2009.
- \$3.275 million (10-year general obligation refunding bonds) for refinancing TIF #2, December 2010.
- \$4.34 million (10-year general obligation note) for road improvements, March 2011.

- \$1.45 million (10-year state trust fund loan) for retiring the city's unfunded pension liability, September 2011.

No new borrowing is scheduled for FY 2012. Remaining proceeds from the March 2011 borrowing for the road improvement program will be utilized for 2012's subdivision street maintenance program.

### VIII. Revenues, tax levy and tax rate

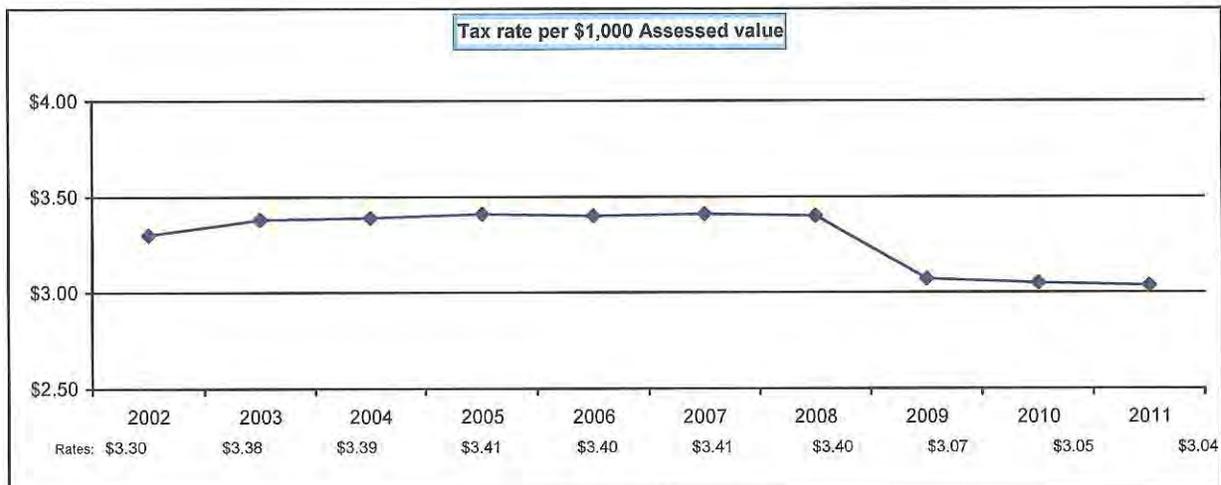
The city's tax levy is comprised of four funds: the general fund, the debt service fund, the capital project fund, and the library fund. Combined, the total levy of these four funds is \$12,843,995, a -2.0% decrease from last year.

#### Revenue Summary –

Revenues	2012 Budgeted	2011 Budgeted	Change	%
<b>Taxes</b>	\$12,843,995	\$13,100,579	\$-256,584	-2.0%
<b>Intergovernmental</b>	\$1,681,948	\$1,863,959	\$-182,011	-9.8%
<b>Licenses and Permits</b>	\$540,322	\$432,139	\$108,183	25.0%
<b>Public Safety Fees</b>	\$553,750	\$498,700	\$55,050	11.0%
<b>Public Charges for Services</b>	\$298,300	\$299,174	\$-874	-0.3%
<b>Other Revenues</b>	\$2,092,424	\$1,902,970	\$189,454	9.9%
<b>Investment Income</b>	\$45,500	\$51,500	\$-6,000	-11.7%
<b>Total Revenue</b>	<b>\$18,056,239</b>	<b>\$18,149,021</b>	<b>\$-92,728</b>	<b>-0.51%</b>

The city underwent a property revaluation in 2009, the first citywide revaluation since 2002. The total assessed value of the city rose to \$4.28 billion an increase of 15.7%. The average residential assessment increase from 2002 is 18%. As a result of the revaluation, the city's tax rate dropped from \$3.40/\$1,000 of assessed value in 2008 to about \$3.07/\$1,000 of assessed value for 2009.

#### Ten-Year Tax Rate Summary –



## IX. Municipal spending and tax rates – a comparative analysis

When examining tax rates, a ranking was recently done by the Wisconsin Taxpayers Alliance on 2008/09 property tax information for Wisconsin cities, villages, and towns. That comparison showed that Mequon's net tax rate, defined by the Alliance as that which includes all taxing districts, ranks Mequon 184<sup>th</sup> out of 190 municipalities.

In that same vein, when looking at the city's basic spending per capita (as defined by the Alliance as "per capita spending for general government, street maintenance, law enforcement, and fire-ambulance"), Mequon measures up to its cohort municipalities with a population of 17,500 to 30,000 accordingly. Mequon's 2009 basic spending was \$510 per capita. This compares to the cohort range of a high of \$723/capita, a low of \$417/capita and median of \$587/capita.

## X. Expenditure Summary

The Common Council approved FY2012 expenditures of \$18,056,239 or (0.51)% a decrease from the FY2011 adopted budget of \$18,149,021.

### Five Year Expenditure History

Fiscal Year	Amount	Percent Increase
2012	\$18,056,239	(0.51%)
2011	\$18,149,021	(1.2%)
2010	\$18,365,917	3.6%
2009	\$17,722,829	0.87%
2008	\$17,570,714	3.87%

### Expenditure Budget by Function

Expenditures	2012 Adopted	2011 Adopted	Net Increase (Decrease)	Percent Change
Salaries	\$7,446,874	\$7,436,897	\$9,977	0.13%
Fringe Benefits	\$3,170,970	\$3,596,177	\$-425,207	-11.82%
Materials/Supplies	\$1,248,267	\$1,055,755	\$192,512	18.23%
Purchased Services	\$1,748,415	\$1,759,786	\$-11,371	-0.65%
Debt Service	\$2,266,830	\$2,345,575	\$-78,745	-3.36%
Capital Purchases *	\$1,154,750	\$912,275	\$242,475	26.58%
Library *	\$901,933	\$901,156	\$777	0.09%
Other	\$118,200	\$141,400	\$-23,200	-16.41%
<b>Total</b>	<b>\$18,056,239</b>	<b>\$18,149,021</b>	<b>\$-92,782</b>	<b>-0.51%</b>

## Expenditure Summary by Service Category

Expenditures	2012 Adopted	2011 Adopted	Change (Percent)
<b>General Government</b>	\$1,882,049	\$1,854,131	1.51%
<b>Public Safety</b>	\$6,619,973	\$6,626,132	-.09%
<b>Public Works</b>	\$4,131,807	\$4,353,859	-5.10%
<b>Community Enrichment *</b>	\$1,596,122	\$1,629,607	-2.05%
<b>Community Development</b>	\$404,708	\$427,442	-5.32%
<b>Capital Projects *</b>	\$1,154,750	\$912,275	26.58%
<b>Debt Service</b>	\$2,266,830	\$2,345,575	-3.36%
<b>Total</b>	<b>\$18,056,239</b>	<b>\$18,149,021</b>	<b>-0.51%</b>

\* Capital projects and Library expenditures are presented only to the extent of the offsetting amounts of the current year City of Mequon tax levy.

### XI. Acknowledgments

This budget would not have been possible without the effort, assistance and dedication of the city's department heads and many other employees that provided background material and historical perspective. Specifically, I would like to acknowledge Finance Director Tom Watson and Assistant Finance Director Mark Emanuelson for their important and significant contributions, and Lina Prosser for her assistance in formatting and assembling this document.

  
 Lee Szymborski  
 City Administrator

# **2012 Budget Development, Structure, and Financial Policies**

## **Budget Development and Framework**

- ❖ Budget Calendar
- ❖ Explanations of Budgetary Basis
- ❖ Amending the Budget

## **Budget Organization and Structure by Fund**

- ❖ General Fund
- ❖ Capital Project Fund
- ❖ Debt Service Fund
- ❖ Sewer Utility Fund
- ❖ Water Utility Fund
- ❖ Library Fund

## **Financial Policies**

- ❖ Budgeting
- ❖ Amending the Budget
- ❖ Reserve Requirements
- ❖ Revenues
- ❖ Cash Management/Investments
- ❖ Expenditures
- ❖ Capital Planning
- ❖ Long Term Financial Planning
- ❖ Debt Management
- ❖ Accounting, Auditing, and Financial Reporting

## **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 six major funds for which appropriations may be made, the General fund, Capital fund, Debt Service fund, Sewer fund, Water Utility fund, and the Library fund. 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:

### **The General Fund**

Included in this budget are the General Fund appropriations and expenditures. The annual operating costs of all of the city departments listed below are funded through the General Fund and contained in this section of the budget.

Appropriations in the general fund lapse at year end to the fund balance unless specifically authorized by the Common Council to be carried over. Tax appropriations and other revenue sources for the General Fund are presented for the city as a whole, separately from expenditures, and are not intended to be associated with specific operating departments.

Expenditures for the city are presented by operating departments, which can be organized into four main sub groupings; General Government, Public Safety, Public Works, and Community Enrichment.

The General Government group includes the following city departments: Common Council, Mayor, City Administrator, City Clerk, Elections, Information Systems, Finance, City Assessor, Human Resources, Legal Services, and Community Development.

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

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

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

Additionally, each departments expenditures are also further divided into the following five main areas; Salaries, Fringe Benefits, Materials & Supplies, Purchased Services, 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.

### **The 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.

## **The 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 0.8% of debt to equalized value outstanding as of 12/31/11. A schedule showing this calculation and other debt information is included debt service section of this publication.

## **The 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.

## **The 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.

## **The Library Fund**

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

## **City of Mequon - Financial Policies**

The City of Mequon has adopted by resolution, the following financial policy statements of this document in order to help guide the City's financial management practices and to support the City's efforts to continually work towards meeting the objectives set forth in its mission statement.

*The City of Mequon's overall mission is the provision of quality public services and adoption of thoughtful policies that serve to enhance and maintain the unique quality of life of our community.*

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

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

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

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

## **POLICY STATEMENT 1 - BUDGETING**

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

### **Process overview:**

Budgets requests are prepared by department heads with the assistance of staff under the direction of the City Administrator. The City's budget is prepared for the fiscal year beginning January 1 and ending December 31. The budget is a total financial management plan for city operations.

Prior to September 15<sup>th</sup> of each year, the City Administrator shall submit a proposed budget for the following fiscal year to the City Council for consideration.

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

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

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

### **Process overview:**

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

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

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

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

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

#### **Process overview:**

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

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

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

The City will seek to maintain a reliable revenue base and will continue to explore ways to diversify its revenue sources, seek full cost recovery for services through user fees when appropriate, and establish cost sharing arrangements with other governmental units in order to try to minimize the reliance on property taxes to support City services.

#### **Process overview:**

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

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

The City has developed a fee schedule that determines the appropriate level fees to charge for those city services which are provided to the benefit of only certain individuals. This fee schedule is designed to estimate the level of fees that would needed to be charged by the City in order to cover the cost of the services provided.

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

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

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

### **Process overview:**

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

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

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

## **POLICY STATEMENT 6 - EXPENDITURES**

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

### **Process overview:**

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

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

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

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

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

### **Process overview:**

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

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

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

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

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

To assist the City Council in developing strategies to achieve the long-term financial goals of the City, the City Council shall evaluate on an annual basis, a 5 year financial plan forecasting the financial resources that will be required to support the future operations of the City.

### **Process overview:**

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

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

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

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

### **Process overview:**

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

Staff also regularly monitors the outstanding balance of the debt issued by the City to ensure that the amount of debt outstanding is within the allowable legal limits. The City's debt limit is restricted by Wisconsin State Statutes to no more than 5% of the equalized property value of all taxable property within the jurisdiction.

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

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

### **Process overview:**

On an ongoing basis, staff works to keep apprised of any pending or proposed changes in the accounting standards or other legal requirements that may impact the financial operations or other reporting requirements of the City.

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

# **2012 Financial Overview**

## **Citywide Budget Summary**

- ❖ 2012 Tax Levy Distribution Mequon-Thiensville School District with Sewer Service (chart)
- ❖ Schedule of Revenues, Expenditures and Change in Fund Balance 2012 Budget-Summary by Appropriated Fund
- ❖ Comparative Schedule of Changes in Fund Balances 2010-2012

## **General Fund-Revenues Details**

- ❖ 2012 General Fund by Revenue by Funding Types (chart)
- ❖ Budgetary Comparison Schedule of Revenues General Fund
- ❖ Revenue Sources and Trends

## **General Fund-Expenditure Details**

- ❖ 2012 General Fund Expenditure by Functional Area (chart)
- ❖ Budgetary Comparison and Expenditure Summary by Functional Area-General Fund
- ❖ 2012 General Fund Expenditures by classification (chart)
- ❖ Schedules of Revenues, Expenditures and Change in Fund Balance General Fund

## **Capital Projects Fund**

- ❖ 2012 Capital Projects Fund, Expenditure by Functional Area (chart)
- ❖ 2012 Capital Projects Funding/Expenditure Summary
- ❖ Schedule of Revenues, Expenditures and Change in Fund Balance Capital Project Fund

# 2012 Financial Overview

## **Debt Service Fund**

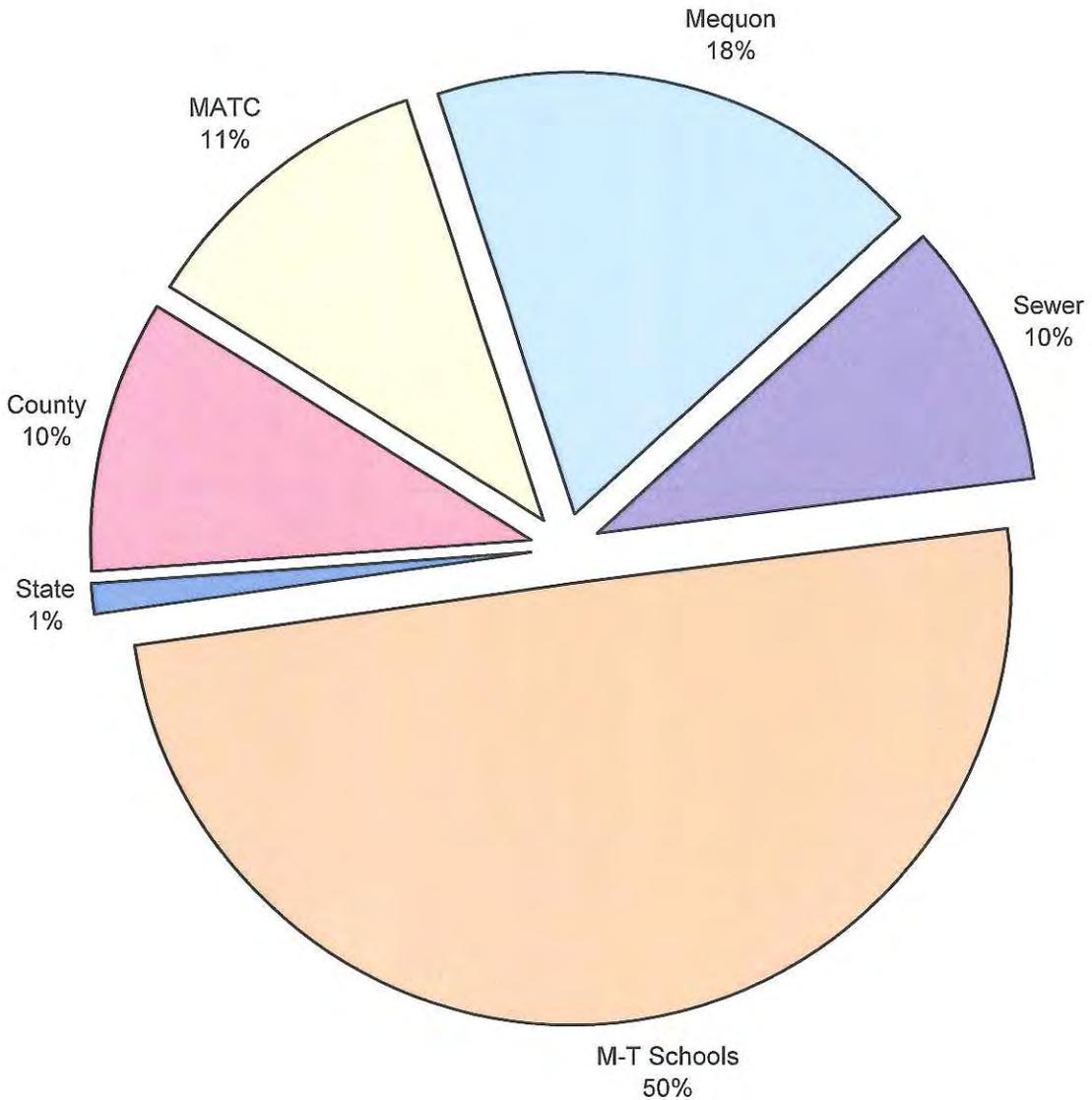
- ❖ Schedule of Revenues, Expenditures and Change in Fund Balance  
Debt Service Fund
- ❖ Additional Background on Outstanding Debt Issues
- ❖ Schedule of General Obligation Debt Payments
- ❖ Computation of Legal Debt Margin as of December 31, 2011

## **Other Funds**

- ❖ Schedule of Revenues, Expenditures and Change in Fund Balance  
Sewer Utility Fund
- ❖ Schedule of Revenues, Expenditures and Change in Fund Balance  
Water Utility Fund
- ❖ Schedule of Revenues, Expenditures and Change in Fund Balance  
Library Fund

# CITY OF MEQUON 2011 Tax Levy Distribution

Mequon-Thiensville School District with Sewer Service



### 2011 Tax Levy information

<u>State</u>	<u>County</u>	<u>MATC</u>	<u>Mequon</u>	<u>Sewer</u>	<u>M-T Schools</u>	<u>Total</u>
\$695,088	\$7,248,580	\$7,970,077	\$13,049,595	\$6,857,888	\$35,411,226	\$71,232,454

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**2012 Budget - Summary by Appropriated Fund**

	General Fund	Capital Fund	Debt Service Fund	Library Fund
<b>REVENUES:</b>				
General Property Taxes	\$ 9,479,882	\$ 1,154,750	\$ 1,307,430	\$ 901,933
Intergovernmental	1,681,948	-	-	103,252
Licenses & Permits	540,322	-	-	-
Fines and Forfeitures	553,750	-	-	-
Public Charges for Services	298,300	-	-	-
Other revenues	1,143,524	-	197,000	59,334
Investment income	35,000	-	10,500	1,200
Total Revenues	<u>13,732,726</u>	<u>1,154,750</u>	<u>1,514,930</u>	<u>1,065,719</u>
<b>EXPENDITURES:</b>				
Salaries	7,446,874			521,600
Fringe Benefits	3,170,970			174,400
Materials & Supplies	1,260,025			87,430
Purchased Services	1,748,415			183,402
Equipment / Other *	118,200	3,564,750	2,266,830	114,249
Total Expenditures	<u>13,744,484</u>	<u>3,564,750</u>	<u>2,266,830</u>	<u>1,081,081</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,758)</u>	<u>(2,410,000)</u>	<u>(751,900)</u>	<u>(15,362)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources			620,000	
Long-Term Debt Issued				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>620,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(11,758)	(2,410,000)	(131,900)	(15,362)
<b>FUND BALANCE - BEGINNING</b>	2,308,205	8,073,757	1,799,769	103,483
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,296,447</u>	<u>\$ 5,663,757</u>	<u>\$ 1,667,869</u>	<u>\$ 88,121</u>

\* In the Capital Project Fund, the equipment / other costs represent the total of all project projected expenditures.  
In the Debt Service Fund, these costs represent all debt servicing costs.  
In the Library Fund, these costs represent all collection development costs.  
In the Sewer and Water Utility Funds, these costs represent the other operating and non-operating costs.

Sewer Fund	Water Fund	TOTAL
\$ 6,834,672	\$ -	\$ 19,678,667
-	-	1,785,200
-	-	540,322
-	-	553,750
2,730,386	2,597,356	3,028,686
227,516	19,050	1,627,374
40,000	9,000	86,700
<u>9,832,574</u>	<u>2,625,406</u>	<u>27,300,699</u>
671,376	75,000	8,639,850
167,206	0	3,512,576
35,449	21,800	1,382,904
159,000	403,992	2,090,817
7,778,630	1,790,758	13,842,659
<u>8,811,661</u>	<u>2,291,550</u>	<u>29,468,806</u>
<u>1,020,913</u>	<u>333,856</u>	<u>(2,168,107)</u>
		620,000
		-
		-
		-
<u>-</u>	<u>-</u>	<u>620,000</u>
1,020,913	333,856	(1,548,107)
8,059,953	851,185	20,345,167
<u>\$ 9,080,866</u>	<u>\$ 1,185,041</u>	<u>\$ 18,797,060</u>

**CITY OF MEQUON**  
**Comparative Schedule of Changes in Fund Balances**  
**2010-2012 Summary by Appropriated Fund**

	Ending 12/31/09	2010 changes	Ending 12/31/10	% change in 2010	2011 changes	Ending 12/31/11	% change in 2011	2012 budgeted changes	Projected Ending 12/31/12	% change in 2012
<b>General Fund</b>	\$ 1,357,368									
2010 Surplus/(Deficit)		\$395,846	\$1,753,234	29.2%						
2011 Surplus/(Deficit)					\$554,971	\$2,308,205	31.7%			
2012 Surplus/(Deficit)								\$0	\$2,308,205	0.0%
<b>Capital Project Fund</b>	\$10,189,176									
2010 Surplus/(Deficit)		(3,968,035)	\$6,221,141	-38.9%						
2011 Surplus/(Deficit)					\$1,852,617	\$8,073,758	29.8%			
2012 Surplus/(Deficit)								(\$2,410,000)	\$5,663,758	-29.8%
<b>Debt Service Fund</b>	\$ 1,269,361									
2010 Surplus/(Deficit)		(\$781,327)	\$488,034	-61.6%						
2011 Surplus/(Deficit)					\$1,311,735	\$1,799,769	268.8%			
2012 Surplus/(Deficit)								\$0	\$1,799,769	0.0%
<b>Sewer Fund</b>	\$ 7,728,937									
2010 Surplus/(Deficit)		\$1,787,221	\$9,516,158	23.1%						
2011 Surplus/(Deficit)					(\$1,456,205)	\$8,059,953	-15.3%			
2012 Surplus/(Deficit)								\$720,913	\$8,780,866	8.9%
<b>Total</b>	<b>\$10,283,592</b>	<b>\$915,778</b>	<b>\$11,199,370</b>		<b>\$2,263,118</b>	<b>\$20,241,685</b>			<b>\$18,552,598</b>	

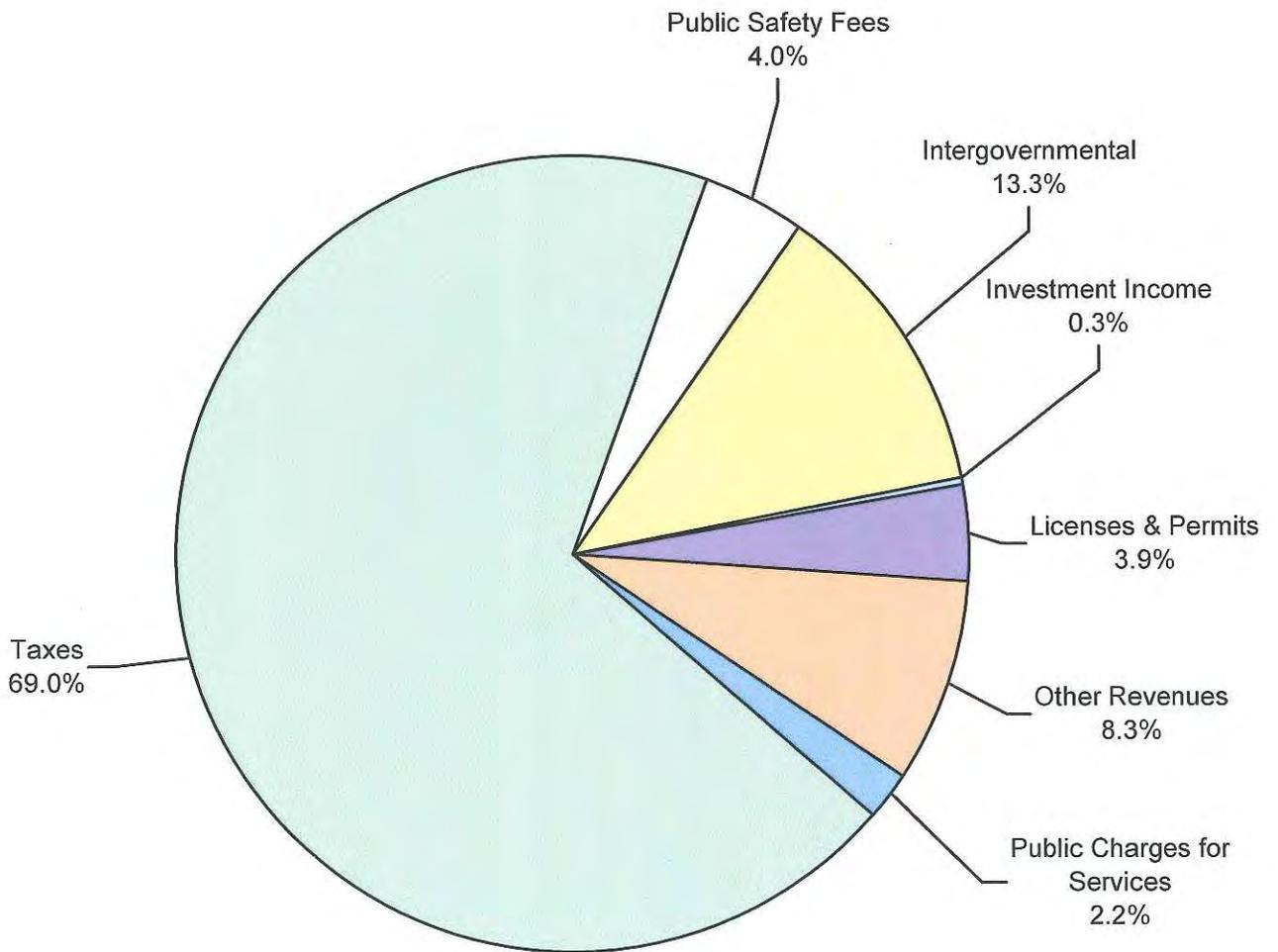
**In 2010:** General fund revenues were almost \$200,000 more in total than the original budget projection. This was due primarily to permitting fees remaining steady when budget forecasts had anticipated a decline. Continued expenditure restraint and a modest winter season accounted for an additional \$200,000 favorable variance. In the Capital Project fund, the spend down of borrowed proceeds carried forward from 2009 for road projects, the purchase of fire department heavy equipment and a new ambulance, as well as several other planned initiatives reduced the city's capital reserves by nearly \$4 million. In the Debt Service fund the city budgeted to utilize \$515,000 in fund balance reserves plus made an early payment of \$435,000 to retire the 2002A and 2002B municipal notes. The Sewer fund is continuing to build capital reserves for future project needs scheduled to begin in 2011.

**In 2011:** General fund revenues were almost \$250,000 more in total than the original budget projection. Most notably, permitting fees exceeded budget by \$120,000 and Cable TV revenues were also \$120,000 higher than budgeted due to the timing of when these payments are recognized. Continued expenditure restraint and another mild winter season accounted for an additional \$300,000 favorable expenditure variance. In the Capital Project fund, the city issued \$4.2 million in new bonds for capital needs. This was offset by \$2.6 million of expenditures in excess of other current year revenues and resulted in a net increase of \$1.3 million to the fund balance. In the Debt Service Fund the city issued a \$1.35 million bond to pay the city's unfunded WRS pension liability. This payment will be made in early 2012. The Sewer fund had an operating contribution of \$1.4 million in 2011. However, \$2.9 million was transferred out of the operating fund to a separately designated sewer capital projects fund for future designated needs.

**In 2012:** In the Capital projects fund the city anticipates using \$2.4 million of reserves to complete several significant road projects as well as the expected normal variations due to multiyear planning in the Capital Projects fund. The sewer fund is also expected to contribute roughly \$720,000 from operations to the fund balance in 2012.

# CITY OF MEQUON

## 2012 General Fund Revenues by Funding Type



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

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>REVENUES</b>					
<b>TAXES:</b>					
General Property Taxes	9,164,939	9,684,509	9,770,908	9,770,258	9,479,882
<b>INTERGOVERNMENTAL:</b>					
Shared Revenues	416,218	352,813	360,755	360,756	306,641
Utility Tax	29,421	28,404	27,268	35,514	34,093
Fire Insurance Dues	115,418	116,269	116,000	120,665	118,000
General Highway Aid	1,041,961	1,115,543	1,187,483	1,187,372	1,068,634
Connecting Streets	68,754	67,146	67,563	67,280	67,580
Recycling Grants	22,666	23,847	24,000	15,418	24,000
Law Enforcement	3,390	2,344	5,390	-	-
Computer Aid	66,715	71,748	73,000	63,317	63,000
State Grants	26,350	-	-	(7,681)	-
Use value Penalty	-	2,791	2,500	-	-
Total Intergovernmental	1,790,893	1,780,905	1,863,959	1,842,640	1,681,948
<b>LICENSES &amp; PERMITS:</b>					
Liquor and Beverage Licenses	19,370	21,400	20,385	20,916	21,800
Tavern Operators Licenses	4,793	7,750	6,510	6,783	6,950
Business Licenses	13,128	15,263	15,219	17,176	4,492
Cigarette Licenses	1,700	1,900	1,800	1,700	1,600
Amusement Device Licenses	2,825	2,450	2,225	2,100	2,450
Food Licenses	6,400	6,880	6,640	7,302	6,880
Building Permits	199,129	219,383	128,050	184,185	185,000
Compliance Permits	12,656	12,828	10,000	14,037	14,000
Electrical Permits	82,043	90,559	60,000	79,659	80,000
Plumbing Permits	71,693	83,219	52,000	85,917	82,000
Heating & Air Permits	69,745	71,191	40,400	59,636	70,000
Temporary Occupancy Permits	941	1,063	750	1,098	400
Occupancy Permits	6,992	4,506	10,500	4,344	4,000
Brush Permits	33,290	33,464	33,000	32,379	33,000
Burning Permits	12,238	11,410	13,400	11,239	11,250
Sign Permits	21,245	26,065	13,200	29,549	13,200
Other Permits	4,189	4,856	18,060	3,124	3,300
Total Licenses and Permits	562,377	614,187	432,139	561,144	540,322
<b>PUBLIC SAFETY FEES:</b>					
Court Penalties and Fines	129,376	116,606	130,000	119,835	130,000
False Alarms - Police	29,294	30,740	20,000	38,088	25,000
Parking Violations	1,390	745	1,500	1,875	1,500
Weapon Permits	3,709	3,669	3,500	4,268	3,500
Police fees	6,592	4,117	3,500	26,558	3,500
Ambulance Fees	405,757	409,777	329,000	300,469	362,000
Fire Inspections Fees	11,850	8,100	8,500	7,520	11,250
Accident Response Fees	5,097	6,300	2,700	5,479	7,000
False Alarms - Fire	-	-	-	-	10,000
Total Fines and Forefeitures	593,065	580,054	498,700	504,091	553,750

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

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>PUBLIC CHARGES FOR SERVICES:</b>					
Dog Licenses	10,067	8,231	8,000	9,502	8,000
Fees - Clerk	393	536	174	405	-
Photocopying / maps	5,369	5,316	5,000	6,314	5,100
Sale of Materials	6,054	4,827	1,000	24,831	2,000
Miscellaneous	19,265	95,078	20,000	(10,537)	20,000
Fees - Treasurer	2,665	2,275	2,100	3,320	2,100
Engineering Fees	157,583	62,511	81,000	104,385	78,000
Fees - Highway	4,000	1,408	-	1,806	1,500
Street Lights	1,821	2,068	2,100	2,598	2,100
Recycling	1,289	221	400	565	500
Storm Sewers	28,995	29,855	19,400	17,086	25,000
Holding Tank Fees	563	294	-	441	500
Pool Concessions	3,451	2,034	3,500	2,368	2,500
Swimming Pool Fees	61,090	70,939	70,000	63,016	63,000
Park Reservations	29,230	33,315	31,000	22,760	31,000
Landscaping / Mowing	7,897	7,376	5,500	5,037	7,000
Zoning Fees	30,836	50,169	50,000	13,296	50,000
Total Public Charges	<u>370,568</u>	<u>376,453</u>	<u>299,174</u>	<u>267,194</u>	<u>298,300</u>
<b>OTHER REVENUES:</b>					
Tax Penalties and Interest	2,391	5,394	3,500	4,059	3,500
Special Assessments	10,600	12,320	11,464	24,816	9,896
Special Assessments Interest	3,925	3,426	2,171	5,526	1,628
Sewer Utility Chargebacks	284,020	292,832	295,000	312,818	318,000
Water Utility Chargebacks	165,408	72,250	91,000	98,908	98,000
Library Fees	10,415	11,066	11,000	12,001	12,000
Cell Tower Leases	106,427	112,278	108,000	189,178	112,000
Cable Franchise Fees	287,760	309,422	295,000	338,197	315,000
Insurance Dividends	59,603	47,843	49,000	47,260	48,000
Worker Compensation	2,155	7,240	6,000	24,426	5,500
Payments in Lieu of Taxes	178,190	211,817	214,000	213,782	213,000
Other Grants	-	-	-	2,350	7,000
Prior Years Expense	769,461	135,240	-	-	-
Proceeds from Capital Leases	133,061	-	-	-	-
Total Other Revenues	<u>2,013,416</u>	<u>1,221,128</u>	<u>1,086,135</u>	<u>1,273,321</u>	<u>1,143,524</u>
<b>INVESTMENT INCOME</b>					
Investment Income	<u>82,721</u>	<u>33,657</u>	<u>39,000</u>	<u>13,693</u>	<u>35,000</u>
<b>TOTAL REVENUES</b>	<u><u>\$14,577,979</u></u>	<u><u>\$14,290,893</u></u>	<u><u>\$13,990,015</u></u>	<u><u>\$14,232,341</u></u>	<u><u>\$13,732,726</u></u>

## City of Mequon Revenue Sources and Trends

City revenue sources are relatively free from economic factors. Over 85% of budgeted revenues are derived from property taxes and utility charges, which generally are not as subject to economic fluctuations as other revenues sources such as sales tax would be. However, such revenues may still be impacted by external factors, including changes in state budget policy, which can cause changes from year to year.

### Property Taxes

Property taxes are levied upon all City property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. Property taxes represent the single largest revenue source available to pay for operating and debt service expenditures. In addition, a significant portion of the property tax levy is allocated to the sewer utility in order to pay the Milwaukee Metropolitan Sewer District (MMSD) capital charge. MMSD allocates their capital charge based on property values of contributing municipalities.

### Tax Levy Distribution

The General Fund tax levy to support the 2012 budget is \$9,513,272, a 2.44% decrease from last year's levy of \$9,770,908. The levy for the Sewer Utility fund increased .42% to \$6,834,672. The levy for the City's share of support of the Weyenberg Library of \$1,101,156 increased \$200,000 (22.19%) in recognition of a decrease in Library-related debt service. The Capital Project Fund levy of \$1,154,750 increased \$272,475 (30.88%). The Debt Service fund levy decreased \$318,810 (20.62%). The total levy of these five funds is \$19,831,280, or a decrease of 0.28% from last year's levy.

<u>Category</u>	<u>2011 Adopted</u>	<u>2012 Proposed</u>	<u>Difference</u>	<u>% Change</u>
General Tax Levy	9,750,908	9,513,272	-237,636	-2.44%
Sewer Debt/Cap Charge	6,805,924	6,834,672	28,748	0.42%
Library Fund	901,156	1,101,156	200,000	22.19%
Capital Project Fund Levy	882,275	1,154,750	272,475	30.88%
Debt Service Tax Levy	1,546,240	1,227,430	-318,810	-20.62%
<b>Total Tax Levy</b>	<b>19,886,503</b>	<b>19,831,280</b>	<b>-55,223</b>	<b>-0.28%</b>
Utility Revenues	5,465,439	5,358,542	-106,897	-1.96%
Other Revenues	4,451,252	4,166,433	-284,819	-6.40%
<b>Total Revenue</b>	<b>\$29,803,194</b>	<b>\$29,356,255</b>	<b>-\$446,939</b>	<b>-1.50%</b>
Est. City Tax Rate	\$3.04	\$3.03	-\$0.01	-0.33%

## **Other Revenue Information**

The following detail information is provided for various revenue categories:

### **Inter-Governmental Revenues**

**State Shared Revenues** – We received notice from the State that they will cut our shared revenues by the maximum cut of 15% or \$54,114. State Utility tax increases 25% or \$6,825.

**General Highway Aid** – Road aid is anticipated to decrease the maximum 10% or \$118,849 from 2011.

### **Licenses & Permits**

Licenses - Total fees are estimated to decrease about \$8,607 (16.4%) for this category based upon projections and history.

Permits – Total permit revenue is anticipated to increase for 2012. The total Permit budget is \$507,950 compared to \$379,360 in 2011. The overall increase is due primarily to the following categories: building permits (up \$57,000) electrical permits, up \$20,000, plumbing permits (up \$30,000), HVAC (up \$29,600). Sign permits: \$25,000 (89.4% increase).

### **Fines & Forfeitures**

Court Penalties - Court penalties budget is unchanged from 2011 based upon current projections and actual collections from the previous four years. This is our traffic citation revenue.

False Alarm Revenue – Police false alarms up \$5,000 (25%). This is still a little conservative, given the 3 year history. We're also breaking out false Fire alarms (\$10,000) in to its own category.

### **Public Charges for Services**

Ambulance Fees – Total budget increase of \$33,000 (10%) based on historical trends. The number of calls is supposed to be around 1,000 again. The amount budgeted is just more reflective of the amount collected. As always, there are still limitations on how much Medicare and Title 19 will pay for an ambulance transport.

Accident Response Fees – 2009 saw the introduction of Accident Response fees. So the 2012 Budget is the third year we're programming these fees which are programmed at \$7,000 (up 159% from 2011). 2009 was the first year we budgeted Accident Response fees. After some legal challenges and an ordinance change, the accident response fee was reinstated.

Public Works Fees – Total fees for this category are decreasing due mainly to the corresponding drop in Plan Commission support consulting. In 2008, we changed how we accounted for charge backs as revenue, rather than net the chargeback against the related Engineering Dept. consulting expense. For 2012, this amount is projected to be \$75,000, unchanged from 2011. Other DPW fees of note are the anticipated 28.9% increase in Storm Sewer fees we get for culvert installations.

Swim Fees - 2012 pool revenue is budgeted \$7,000 less than 2011 based on budget/actual comparisons. Note that 2011 actually came in \$6,834 under budget. The last rate increase

was 2010. 2008 revenues were the lowest level since 2004. Total revenue peaked in 2005 but has hit a plateau the past several years. Actual results are obviously weather-dependent.

Special Assessments – Very little change from 2011 expected here. The anticipated revenue in 2012 is based on installments due for Fox Hollow Road and S Port Washington Rd. Interest is included. This line also assumes no new assessments such as the N Port Rd reconstruction project

### **Other General Revenues -**

Fees for sewer and library are for the administrative charges passed through from the General Fund for staff time involved in support of those operations. The sewer fees reflect all staff time devoted to Sewer operations. Based on staff time incurred thru September, we are projecting the year-end chargeback to the Water UT will be greater than estimated due to heavy staff time spent on billing software implementation. However, this will not be as great a contributor in 2012 so we have adjusted accordingly. Similarly, the Sewer UT chargeback has been dialed back, in light of the contemplated charge to the General Fund for Sewer division personnel performing plowing services.

Cellular lease revenue is anticipated to increase almost 4%. Programmed increases in cellular lease agreements are included.

Cable TV revenue is tracking above budget this year. Revenue budgeted for 2012 is anticipated to increase \$10,000 (6.8%) over the current year. Erosion in the cable customer base appears to be offset by added revenues from remaining customers. In addition AT&T U-Verse customers are adding to this line. We derive no fees from satellite customers, as you know.

Revenue reduction is the application of surplus funds from the City's undesignated reserve. This amount is then carried forward to help balance the budget. The 2012 budget again does not propose the use of any surplus funds.

Prior year expense revenue is akin to revenue reduction in that funds are identified to be used to help balance the budget. In this category, funds are potentially identified in the Capital Project Fund and the Special Revenue Fund that are no longer needed for their original intended purpose. There are not always funds available in this category because the annual review of these amounts has insured that appropriate funding is in place for all project appropriations. No monies of this type have been identified to sweep in to the 2012 budget.

Investment Revenue - Income in this category is again anticipated to decrease significantly due to bottomed short-term interest rates. LGIP rates were well over 3 percent 3 1/2 years ago. At the time of this writing, they were .11 percent. At the time this document is being prepared, 90 T-bill rates are at .01 percent.

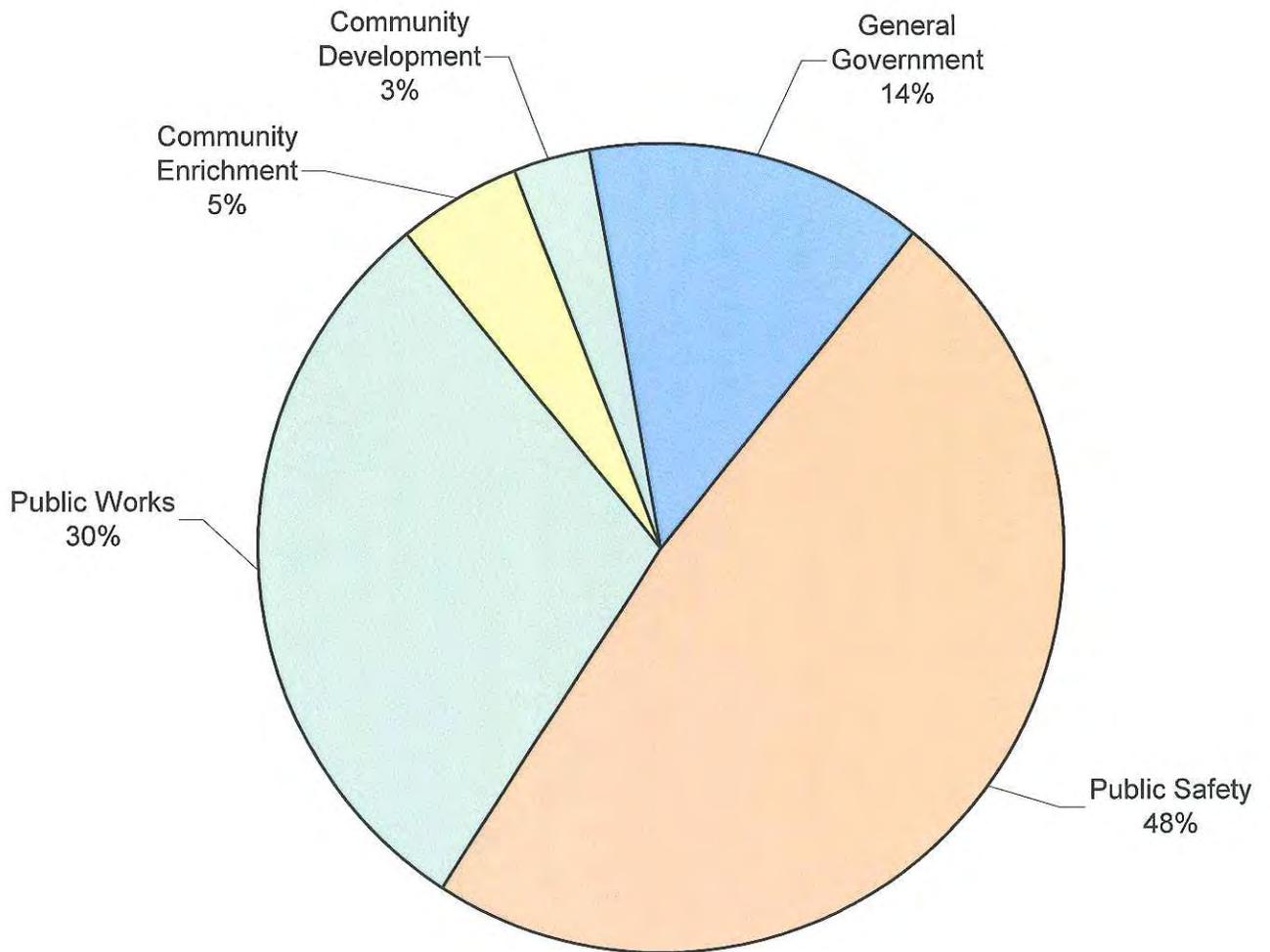
FY2012 marks the fourth year we are budgeting for interest revenue in the Debt Service Fund (DSF). In the past, those revenues were not budgeted and instead allowed to accumulate in the DSF fund balance. This year, they are being budgeted to help reduce the DSF levy.

Other Financing Sources – This is a category in the Debt Service Fund. This total amount of \$700,000 consists of two amounts. The first amount included in this category draws from the TIF fund reserve \$350,000 to bridge the shortfall caused by TIF debt exceeding expected TIF revenue. The remaining \$350,000 represents the use of fund balance largely made possible by the refunding earlier this year.

Tax Incremental Revenue – This category is included in the Debt Service Fund. For 2012, we derived the estimate based on total equalized growth in TID #2 of \$11,801,600 (a loss of almost \$1.3M from last year) and a decrement in base value in TID #3 (so -0-), an assessment ratio of 105% and a net composite mill rate of \$15.90 per 1000 for total TID revenue of \$197,000. So, in short, TIF3 is generating no increment and has debt service of \$376,875. TIF2 cash flows positive post re-financing with \$197,000 in expected revenues and \$169,780 in debt service.

# CITY OF MEQUON

## 2012 General Fund Expenditures by Functional Area

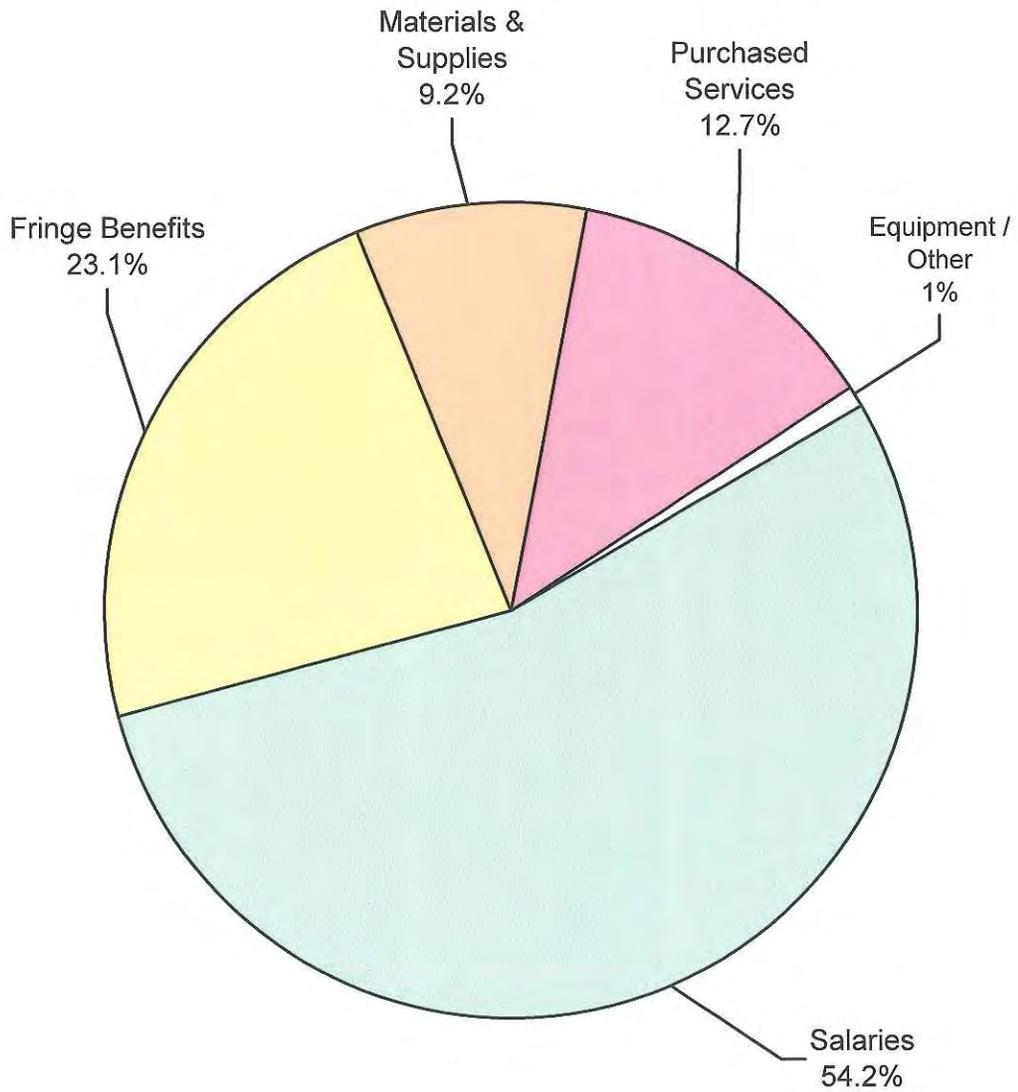


**CITY OF MEQUON**  
**Budgetary Comparison and Expenditure Summary by Functional Area**  
**General Fund**

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>GENERAL GOVERNMENT:</b>					
Common Council	\$ 96,824	\$ 92,593	\$ 75,918	\$ 83,172	\$ 105,399
Mayor	12,997	13,257	12,748	12,901	12,122
Administrator	220,457	222,226	228,678	220,926	280,737
Clerk	252,692	253,687	251,427	239,430	236,917
Elections	24,458	37,156	26,315	36,564	75,715
Information Services	303,413	226,217	256,806	273,592	301,819
Finance	499,171	537,134	466,988	463,838	450,356
Assessor	304,976	261,461	186,555	124,062	101,987
Human Resources	179,823	191,561	190,196	163,154	163,816
Legal Counsel	226,029	166,537	158,500	183,656	158,500
Total General Government	<u>2,521,001</u>	<u>2,001,829</u>	<u>1,854,131</u>	<u>1,801,294</u>	<u>1,887,368</u>
<b>PUBLIC SAFETY:</b>					
Police	4,217,568	4,370,943	4,529,581	4,458,781	4,578,722
Fire / EMS	1,333,701	1,195,592	1,136,175	1,158,972	1,151,198
Communications	550,905	578,667	602,185	601,879	549,795
Police Reserve	3,967	3,870	5,870	4,764	6,145
Inspections	471,464	355,212	352,321	361,782	337,219
Total Public Safety	<u>6,577,605</u>	<u>6,504,284</u>	<u>6,626,132</u>	<u>6,586,178</u>	<u>6,623,079</u>
<b>PUBLIC WORKS:</b>					
Building Maintenance	698,875	761,574	714,240	731,829	724,600
Vehicle Maintenance	471,671	503,690	519,581	543,300	555,440
Engineering	816,960	792,695	717,907	746,184	660,804
Highway	2,164,337	2,266,921	2,383,372	2,177,555	2,175,103
Recycling	17,095	22,608	18,759	20,328	18,769
Total Public Works	<u>4,168,938</u>	<u>4,347,488</u>	<u>4,353,859</u>	<u>4,219,196</u>	<u>4,134,716</u>
<b>COMMUNITY ENRICHMENT:</b>					
Swimming Pool	112,995	117,862	120,922	106,114	129,150
Parks	576,111	516,365	607,529	564,877	565,391
Total Community Enrichment	<u>689,106</u>	<u>634,227</u>	<u>728,451</u>	<u>670,991</u>	<u>694,541</u>
<b>COMMUNITY DEVELOPMENT:</b>					
Community Development	400,161	407,219	427,442	399,711	404,780
Total Community Development	<u>400,161</u>	<u>407,219</u>	<u>427,442</u>	<u>399,711</u>	<u>404,780</u>
Other Financing Uses	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>14,356,811</u>	<u>13,895,047</u>	<u>13,990,015</u>	<u>13,677,370</u>	<u>13,744,484</u>

# CITY OF MEQUON

## 2012 General Fund Expenditures by Classification



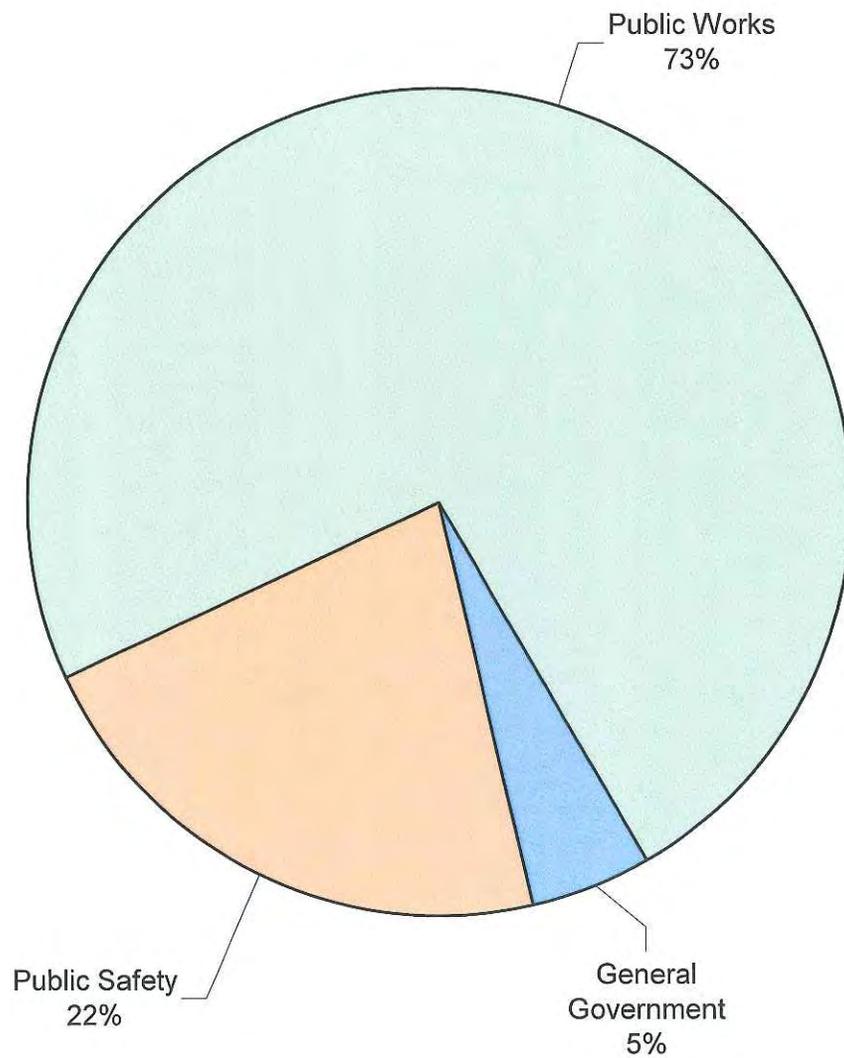
**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**General Fund**

	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>REVENUES:</b>				
General Property Taxes	\$9,684,509	\$9,770,908	\$9,770,258	\$9,479,882
Intergovernmental	1,780,905	1,863,959	1,842,640	1,681,948
Licenses & Permits	614,187	432,139	561,144	540,322
Fines and Forfeitures	580,054	498,700	504,091	553,750
Public Charges for Services	376,453	299,174	267,194	298,300
Other revenues	1,221,128	1,086,135	1,273,321	1,143,524
Investment income	33,657	39,000	13,693	35,000
Total Revenues	<u>14,290,893</u>	<u>13,990,015</u>	<u>14,232,341</u>	<u>13,732,726</u>
<b>EXPENDITURES:</b>				
Salaries	7,626,085	7,436,897	7,389,691	7,446,874
Fringe Benefits	3,326,224	3,596,177	3,481,801	3,170,970
Materials & Supplies	991,907	1,055,755	1,142,078	1,248,267
Purchased Services	1,819,007	1,759,786	1,544,365	1,748,415
Equipment / Other *	131,824	141,400	119,436	118,200
Total Expenditures	<u>13,895,047</u>	<u>13,990,015</u>	<u>13,677,370</u>	<u>13,732,726</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>395,846</u>	<u>-</u>	<u>554,971</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources				
Long-Term Debt Issued				
Transfers In				
Transfers Out				
Fund Balance Applied				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	395,846	-	554,971	-
<b>FUND BALANCE - BEGINNING</b>	1,357,388	1,753,234	1,753,234	2,308,205
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,753,234</u>	<u>\$ 1,753,234</u>	<u>\$ 2,308,205</u>	<u>\$ 2,308,205</u>

\* Changes in these levels reflects a transition to remove Capital expenditures out of the General Fund.

# CITY OF MEQUON

## 2012 Capital Projects Fund Expenditures by Functional Area



**CITY OF MEQUON**  
**2012 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY**

	2011 Budgeted Funding	12/31/11 Ending Balance	2012 Budgeted Funding	1/1/12 Beginning Balance	2012 Projected Expenses	2012 Ending Balance
<b>General Government</b>						
Logemann Center	25,000	45,541	10,000	55,541	55,000	541
Voting machines	23,000	69,903	0	69,903	0	69,903
City Hall Security	0	0	15,000	15,000	15,000	0
Disaster Recovery	0	0	25,000	25,000	0	25,000
IT Equipment / Software	<u>120,000</u>	<u>(44,663)</u>	<u>138,000</u>	<u>93,337</u>	<u>90,000</u>	<u>3,337</u>
	<b>\$168,000</b>	<b>\$70,781</b>	<b>\$188,000</b>	<b>\$258,781</b>	<b>\$160,000</b>	<b>\$98,781</b>
<b>Public Safety</b>						
Police Vehicles	0	89,637	100,000	189,637	165,000	24,637
Mobile data terminals	10,000	32,876	10,000	42,876	0	42,876
Portable / mobile radios	25,000	153,096	40,000	193,096	0	193,096
Police IT Equipment	25,000	0	12,000	12,000	0	12,000
Police Officer Equipment	25,000	84,404	25,000	109,404	10,000	99,404
Police Weapons	5,000	10,562	5,000	15,562	0	15,562
Police Reserve Van	30,000	55,396	0	55,396	55,000	396
Emergency warning sirens	0	338,872	0	338,872	250,000	88,872
Fire Vehicles	192,500	440,069	165,000	605,069	227,000	378,069
Self Contained Breathing	28,000	27,500	40,000	67,500	60,000	7,500
EKG Monitors	<u>0</u>	<u>0</u>	<u>33,750</u>	<u>33,750</u>	<u>33,750</u>	<u>0</u>
	<b>\$340,500</b>	<b>\$1,232,413</b>	<b>\$430,750</b>	<b>\$1,663,163</b>	<b>\$800,750</b>	<b>\$862,413</b>
<b>Public Works</b>						
Local road paving	\$0	\$577,337	\$0	\$577,337	\$575,000	\$2,337
County Line Road - 2012	0	1,649,865	0	1,649,865	1,500,000	149,865
County Line Bridge	0	169,586	0	169,586	0	169,586
General Bridge	0	47,493	25,000	72,493	30,000	42,493
Bike Lanes	0	\$0	30,000	\$30,000	\$0	\$30,000
Parking Lot Resurfacing	0	\$0	30,000	\$30,000	\$25,000	\$5,000
Pioneer Road - 2009	0	276,639	0	276,639	0	276,639
Pioneer Road - 2011	0	(398,481)	0	(398,481)	0	(398,481)
Port Washington Road	0	(402,032)	0	(402,032)	0	(402,032)
County Line Road - FEMA	0	(40,285)	0	(40,285)	0	(40,285)
Mequon Thiensville Dam	75,000	(104,480)	0	(104,480)	0	(104,480)
Master Stormwater Mgmt	0	88,000	0	88,000	0	88,000
Major Drainage Projects	0	(15,573)	50,000	34,427	30,000	4,427
DPW Facilities Study	0	23,682	0	23,682	20,000	3,682
Engineering Software	0	0	15,000	15,000	15,000	0
City-Wide Buildings	0	0	84,000	84,000	84,000	0
Roadway Lighting	20,000	14,929	20,000	34,929	30,000	4,929
DPW Vehicles	200,000	155,474	270,000	425,474	275,000	150,474
Urban Forrestry	21,875	12,743	0	12,743	0	12,743
Park Planning & Imp.	26,000	13,186	12,000	25,186	0	25,186
Swimming Pool Imp.	17,500	20,594	0	20,594	20,000	594
Swimming Pool Fence	66,400	14,760	0	14,760	0	14,760
Various other projects	<u>0</u>			<u>17,576</u>		<u>17,576</u>
	<b>\$426,775</b>	<b>\$2,103,437</b>	<b>\$536,000</b>	<b>\$2,657,013</b>	<b>\$2,604,000</b>	<b>\$53,013</b>
<b>Grand Totals:</b>	<b><u>935,275</u></b>	<b><u>3,406,631</u></b>	<b><u>1,154,750</u></b>	<b><u>4,578,956</u></b>	<b><u>3,564,750</u></b>	<b><u>1,014,206</u></b>

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

	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 1,152,200	\$ 882,275	\$ 882,275	\$ 1,154,750
Intergovernmental				
Investment Income	10,391		95,949	
Grants	77,746	30,000	55,523	-
Reimbursements	337,543		183,532	-
Total Revenues	<u>1,577,880</u>	<u>912,275</u>	<u>1,217,279</u>	<u>1,154,750</u>
<b>EXPENDITURES:</b>				
General Government	995,314	230,000	212,815	160,000
Public Safety	387,851	759,500	212,935	800,750
Public Works	4,206,067	3,085,400	3,408,261	2,604,000
Total Expenditures	<u>5,589,232</u>	<u>4,074,900</u>	<u>3,834,011</u>	<u>3,564,750</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,011,352)</u>	<u>(3,162,625)</u>	<u>(2,616,732)</u>	<u>(2,410,000)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources			192,392	
Long-Term Debt Issued		4,230,000	4,167,960	-
Transfers In				
Transfers Out				
Sales of assets	43,317		108,996	
Total Other Financing Sources (Uses)	<u>43,317</u>	<u>4,230,000</u>	<u>4,469,348</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(3,968,035)	1,067,375	1,852,617	(2,410,000)
<b>FUND BALANCE - BEGINNING</b>	10,189,176	6,221,141	6,221,141	8,073,757
<b>FUND BALANCE - ENDING</b>	<u>\$ 6,221,141</u>	<u>\$ 7,288,516</u>	<u>\$ 8,073,757</u>	<u>\$ 5,663,757</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. In general, the fund balance reflects the designated amount of funds still being held in reserve for planned future projects.

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

	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 1,410,933	\$ 1,546,240	\$ 1,546,240	\$ 1,307,430
Tax Incremental Revenue	249,548	255,024	254,948	197,000
Miscellaneous Revenue	130,440	-	131,906	131,900
Investment Income	12,677	12,500	13,232	10,500
Total Revenues	<u>1,803,598</u>	<u>1,813,764</u>	<u>1,946,326</u>	<u>1,646,830</u>
<b>EXPENDITURES:</b>				
Debt Service				
Principal - General Obligation Bonds	1,465,000	1,280,000	845,000	1,365,000
Principal - Tax Incremental Financing	235,000	290,000	290,000	100,000
Interest - General Obligation Bonds	384,775	274,440	317,730	354,300
Interest - Tax Incremental Financing	499,698	496,835	431,997	446,255
Debt Issuance Costs	1,275	4,300	37,931	1,275
Total Expenditures	<u>2,585,748</u>	<u>2,345,575</u>	<u>1,922,658</u>	<u>2,266,830</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(782,150)</u>	<u>(531,811)</u>	<u>23,668</u>	<u>(620,000)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	823	531,811	729,489	620,000
Long-Term Debt Issued			4,515,000	
Transfers In				
Transfers Out			(3,956,423)	
Total Other Financing Sources (Uses)	<u>823</u>	<u>531,811</u>	<u>1,288,066</u>	<u>620,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(781,327)	-	1,311,735	-
<b>FUND BALANCE - BEGINNING</b>	1,269,361	488,034	488,034	1,799,769
<b>FUND BALANCE - ENDING</b>	<u>\$ 488,034</u>	<u>\$ 488,034</u>	<u>\$ 1,799,769</u>	<u>\$ 1,799,769</u>

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

### **GENERAL OBLIGATION NOTES – 2005A**

The proceeds of the \$1,645,000 Notes were used for public infrastructure improvements including the City's share of street reconstruction projects along sections of Port Washington, Pioneer, Wausaukee, Wauwatosa and County Line arterial roads.

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

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

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

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

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

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

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

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

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

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

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

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

### **GENERAL OBLIGATION BONDS – 2011C**

The proceeds of the \$1,355,000 Bonds will be used to pay the City's unfunded WRS pension liability.

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

**10 YEAR PRINCIPAL PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2011**

<u>Year</u>	<u>2005A G.O. Notes</u>	<u>2005B Refunding Bonds</u>	<u>2008A G.O. Notes</u>	<u>2009A G.O. Notes</u>	<u>2009C G.O. Bonds</u>	<u>2011A G.O. Bonds</u>	<u>2011B G.O. Bonds</u>	<u>2011C G.O. Bonds</u>	<u>Totals</u>
2012	120,000	1,690,000	735,000	510,000	0	100,000	0	0	3,155,000
2013	280,000	1,630,000	215,000	520,000	0	625,000	100,000	114,265	3,484,265
2014	200,000	1,610,000	215,000	585,000	0	135,000	500,000	133,479	3,378,479
2015		1,640,000	215,000	600,000	150,000	225,000	500,000	139,152	3,469,152
2016		1,635,000	215,000	600,000	250,000	225,000	500,000	144,953	3,569,953
2017		1,625,000	215,000	600,000	250,000	225,000	500,000	151,226	3,566,226
2018			215,000	600,000	300,000	225,000	500,000	157,653	1,997,653
2019				600,000	350,000	250,000	530,000	164,354	1,894,354
2020					400,000	250,000	550,000	171,298	1,371,298
2021					450,000	300,000	550,000	178,619	1,478,619
<b>Totals</b>	<b><u>\$600,000</u></b>	<b><u>\$9,830,000</u></b>	<b><u>\$2,025,000</u></b>	<b><u>\$4,615,000</u></b>	<b><u>\$2,150,000</u></b>	<b><u>\$2,560,000</u></b>	<b><u>\$4,230,000</u></b>	<b><u>\$1,354,999</u></b>	<b><u>\$27,364,999</u></b>

**10 YEAR INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2011**

<u>Year</u>	<u>2005A G.O. Notes</u>	<u>2005B Refunding Bonds</u>	<u>2008A G.O. Notes</u>	<u>2009A G.O. Notes</u>	<u>2009C G.O. Bonds</u>	<u>2011A G.O. Bonds</u>	<u>2011B G.O. Bonds</u>	<u>2011C G.O. Bonds</u>	<u>Totals</u>
2012	22,750	474,600	71,725	132,925	376,875	69,380	126,900	0	1,275,155
2013	18,250	407,000	47,838	120,050	376,875	65,855	125,400	71,945	1,233,213
2014	7,750	325,500	40,850	104,775	376,875	61,852	116,400	52,731	1,086,733
2015		245,000	33,325	87,000	376,875	59,063	101,400	47,058	949,721
2016		163,000	25,263	69,000	370,875	54,900	86,400	41,257	810,695
2017		81,250	17,200	50,250	359,625	50,175	71,400	34,983	664,883
2018			8,815	30,750	347,750	44,887	56,400	28,557	517,159
2019				10,500	332,750	38,700	40,950	21,856	444,756
2020					315,250	31,762	24,750	14,912	386,674
2021					295,250	23,700	8,250	7,591	334,791
<b>Totals</b>	<b><u>\$48,750</u></b>	<b><u>\$1,696,350</u></b>	<b><u>\$245,015</u></b>	<b><u>\$605,250</u></b>	<b><u>\$3,529,000</u></b>	<b><u>\$500,274</u></b>	<b><u>\$758,250</u></b>	<b><u>\$320,890</u></b>	<b><u>\$7,703,779</u></b>

## CITY OF MEQUON

### COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2011

Equalized Value of Real and Personal Property	<u>\$4,095,830,700</u>
Real Property	\$4,043,965,700
Personal Property	\$51,865,000
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$204,791,535
<u>Amount of Debt Applicable to Debt Limitation:</u>	
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2011	<u>\$32,765,000</u>
Remaining Legal Debt Margin	<u>\$172,026,535</u>
Percent of Debt Outstanding to Equalized Value	0.80%
Percent of Legal Debt Limit Used	16.00%
Percent of Legal Debt Limit Available	84.00%

### ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Debt as of 12/31/11	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon	\$ 32,765,000	100.00%	\$ 32,765,000	\$ 1,376
MATC	99,775,000	5.463%	5,450,808	229
Ozaukee County	16,621,492	39.098%	6,498,588	273
Mequon-Thiensville School	20,720,000	0.927%	192,057	8
Cedarburg School District	19,755,000	8.631%	1,705,054	72
Totals:	<u>\$ 189,636,492</u>		<u>\$ 46,611,507</u>	<u>\$ 1,958</u>

Source: City of Mequon Annual Financial Reports and Ehlers Official Statements

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

	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 6,805,924	\$ 6,805,924	\$ 6,805,924	\$ 6,834,672
Operating Revenues	2,623,679	2,733,777	2,642,867	2,730,386
Investment Income	43,612	40,000	43,104	40,000
Other revenues	233,166	163,900	230,289	227,516
Total Revenues	<u>9,706,381</u>	<u>9,743,601</u>	<u>9,722,184</u>	<u>9,832,574</u>
<b>EXPENDITURES:</b>				
Salaries	648,299	664,040	695,166	671,376
Fringe Benefits	198,270	210,717	211,780	167,206
Materials & Supplies	16,671	19,640	19,604	35,449
Purchased Services	249,122	77,300	110,396	159,000
Operating Expenses	6,215,594	6,492,904	6,369,608	6,911,682
Non-Operating Expenses	591,204	2,279,000	861,324	866,948
Total Expenditures	<u>7,919,160</u>	<u>9,743,601</u>	<u>8,267,878</u>	<u>8,811,661</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,787,221</u>	-	<u>1,454,306</u>	<u>1,020,913</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources				
Long-Term Debt Issued				
Transfers In				
Transfers Out			(2,910,511)	(300,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(2,910,511)</u>	<u>(300,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,787,221	-	(1,456,205)	720,913
<b>FUND BALANCE - BEGINNING</b>	7,728,937	9,516,158	9,516,158	8,059,953
<b>FUND BALANCE - ENDING</b>	<u>\$ 9,516,158</u>	<u>\$ 9,516,158</u>	<u>\$ 8,059,953</u>	<u>\$ 8,780,866</u>

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

	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ -	\$ -		
Operating Revenues	2,339,333	2,492,785	2,459,243	2,597,356
Non-Operating Revenues	19,487	16,677	23,307	19,050
Investment Income	14,270	10,000	8,537	9,000
Total Revenues	<u>2,373,090</u>	<u>2,519,462</u>	<u>2,491,087</u>	<u>2,625,406</u>
<b>EXPENDITURES:</b>				
Admin-General Salaries	80,550	75,000	98,907	75,000
Fringe Benefits	-	-	-	-
Materials & Supplies	10,406	15,000	22,398	21,800
Purchased Services	341,636	359,100	418,583	403,992
Operating Expenses	951,759	954,350	575,973	674,223
Non-Operating Expenses	719,537	713,019	1,108,185	1,116,535
Total Expenditures	<u>2,103,888</u>	<u>2,116,469</u>	<u>2,224,046</u>	<u>2,291,550</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>269,202</u>	<u>402,993</u>	<u>267,041</u>	<u>333,856</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources				
Long-Term Debt Issued				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	269,202	402,993	267,041	333,856
<b>FUND BALANCE - BEGINNING</b>	314,942	584,144	584,144	851,185
<b>FUND BALANCE - ENDING</b>	<u>\$ 584,144</u>	<u>\$ 987,137</u>	<u>\$ 851,185</u>	<u>\$ 1,185,041</u>

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

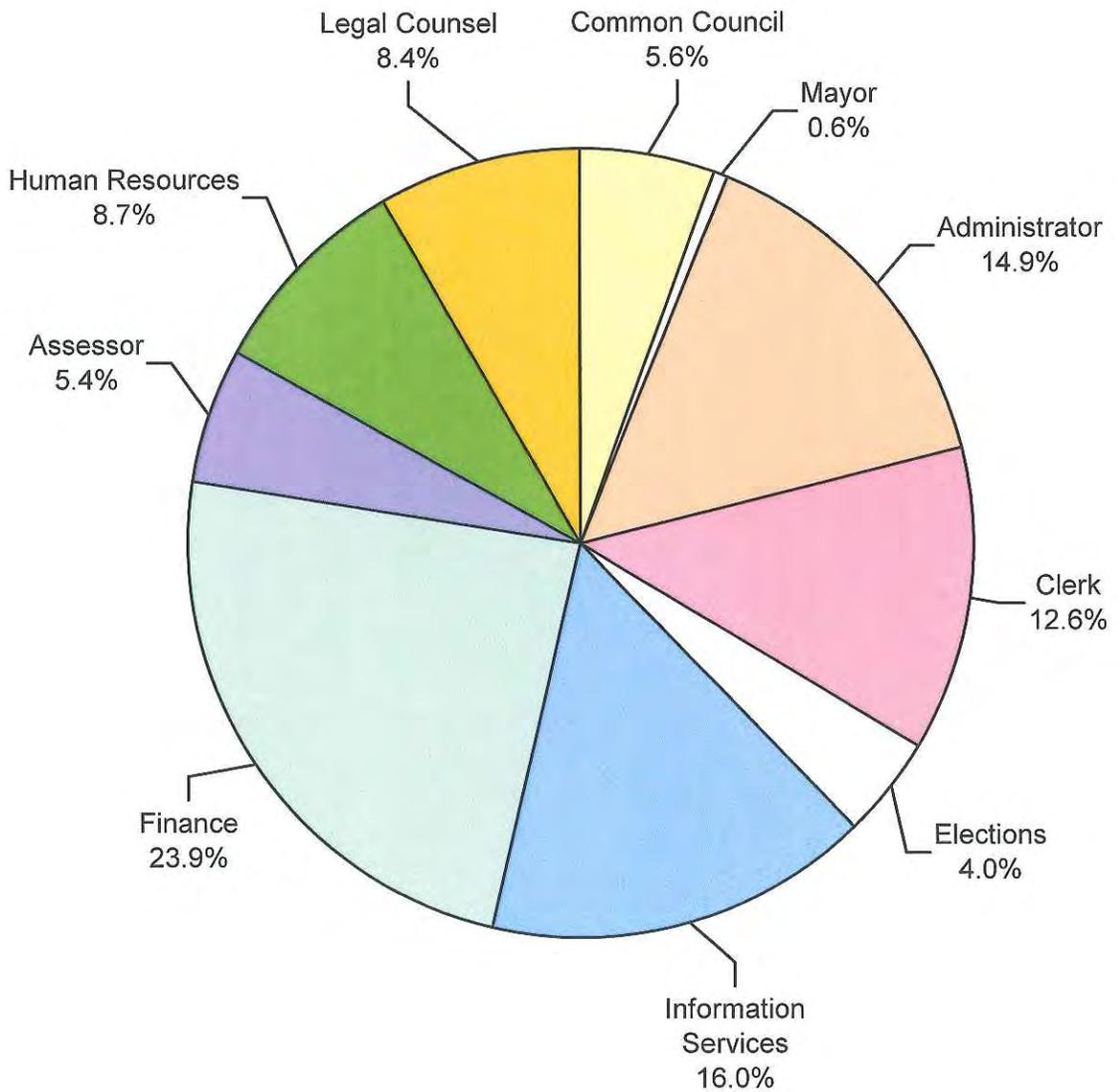
	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>REVENUES:</b>				
Property Taxes - Mequon	\$ 898,263	\$ 901,156	\$ 901,156	\$ 901,933
Property Taxes - Thiensville	109,667	106,773	106,774	103,252
Library Fees	60,732	62,006	56,920	59,334
Investment Income	1,202	1,130	1,144	1,200
Total Revenues	<u>1,069,864</u>	<u>1,071,065</u>	<u>1,065,994</u>	<u>1,065,719</u>
<b>EXPENDITURES:</b>				
Salaries	501,040	524,626	505,539	521,600
Fringe Benefits	198,397	222,615	188,258	174,400
Materials & Supplies	84,726	83,329	93,735	87,430
Purchased Services	174,281	149,701	173,393	183,402
Collection Development	88,729	90,794	89,892	114,249
Total Expenditures	<u>1,047,173</u>	<u>1,071,065</u>	<u>1,050,817</u>	<u>1,081,081</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>22,691</u>	<u>-</u>	<u>15,177</u>	<u>(15,362)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources				10,000
Long-Term Debt Issued				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	22,691	-	15,177	(5,362)
<b>FUND BALANCE - BEGINNING</b>	65,615	88,306	88,306	103,483
<b>FUND BALANCE - ENDING</b>	<u>\$ 88,306</u>	<u>\$ 88,306</u>	<u>\$ 103,483</u>	<u>\$ 98,121</u>

# **General Government**

- . Common Council**
- . Mayor**
- . City Administrator**
- . City Clerk**
- . Elections**
- . Information Systems**
- . Finance**
- . City Assessor**
- . Human Resources**
- . Legal Services**

# CITY OF MEQUON

## 2012 General Government Expenditures Budget Percentages by Department



# Common Council

## Program Description

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 full, relevant and accurate information from a 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.

## Staffing for FY2012

<b>Positions</b>	<b>FY2010 Actual</b>	<b>FY2011 Actual</b>	<b>FY2012 Budget</b>
Alderman (PT)	Alderman (8) PT	Alderman (8) PT	Alderman (8) PT

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>101 - Common Council</b>						
<b>70 - SALARIES</b>						
110101 - 670101	Salaries	\$ 38,400	\$ 44,112	\$ 38,400	\$ 38,400	\$ 38,400
<b>TOTAL - SALARIES</b>		<u>38,400</u>	<u>44,112</u>	<u>38,400</u>	<u>38,400</u>	<u>38,400</u>
<b>73 - FRINGE BENEFITS</b>						
110101 - 673101	Social Sec	2,938	2,938	2,938	2,938	2,919
110101 - 673102	Retirement	922	643	926	670	320
110101 - 673103	Workers Comp	78	85	92	105	97
110101 - 673104	UnempComp	-	-	-	17	-
110101 - 673203	Life Ins	-	156	62	119	63
<b>TOTAL - FRINGE BENEFITS</b>		<u>3,938</u>	<u>3,822</u>	<u>4,018</u>	<u>3,849</u>	<u>3,399</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110101 - 680101	Office Supplies	15	-	-	150	100
110101 - 680301	WS-Admin	-	-	-	-	-
110101 - 680501	Membership	11,167	10,594	10,500	10,437	10,500
110101 - 680502	Print/Pub	19,341	4,276	2,500	3,643	2,500
110101 - 680504	Telephone	-	27	-	-	-
110101 - 680505	Postage	-	-	-	-	-
110101 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>30,522</u>	<u>14,897</u>	<u>13,000</u>	<u>14,229</u>	<u>13,100</u>
<b>83 - PURCHASED SERVICES</b>						
110101 - 683101	Cnsult-Gen	-	-	-	-	-
110101 - 683201	Cntrct-Gen	-	-	-	-	30,000
110101 - 683202	Cntrct-Mnt	-	-	-	-	-
110101 - 683211	CommCable	6,395	5,305	5,500	4,705	5,500
110101 - 683501	Train/Conf	-	-	-	1,319	-
110101 - 683702	Misc.Servs	17,569	24,457	15,000	20,669	15,000
<b>TOTAL - PURCHASED SERVICES</b>		<u>23,964</u>	<u>29,762</u>	<u>20,500</u>	<u>26,694</u>	<u>50,500</u>
<b>86 - FACILITY &amp; PLANT</b>						
110101 - 686550	Maint & Repairs	-	-	-	-	-
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL - Common Council</b>		<u>96,824</u>	<u>92,593</u>	<u>75,918</u>	<u>83,172</u>	<u>105,399</u>

# Mayor

## Program Description

In Mequon, a responsive representative government is headed by the chief executive officer who is the 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 through appointing qualified citizens to commissions and boards, which make numerous recommendations to the Common Council.

## FY2011 Accomplishments

Made timely citizen appointments to the boards, committees and commissions as required by ordinance or statute. These highly qualified and interested citizens provide recommendations to the Mayor and the Common Council on many City matters.

A focus on economic development for the City has been communicated to citizens through multiple speaking engagements and an enhanced relationship of coordination with the Mequon-Thiensville Chamber of Commerce. Worked with the city's manufacturing sector to stimulate networking and business retention in Mequon's business parks.

Additional economic development efforts gained steam as evidenced by grand opening of Metro Market, the renovation of the Port Washington Road Mobil and additional development proposals along the Port Washington Road corridor.

The Office of Mayor has provided leadership in support of moving the Town Center initiative approvals to complete new streetscape along Cedarburg Road in front of City Hall and facilitated negotiations to develop a multi-use commercial/residential development in this business corridor.

Work continues on projects related to infrastructure improvements in the City (roadways, public sewers, etc.) while full integration of the recently acquired private water utility has been successfully accomplished.

Successfully defended against a substantial wholesale water rate increase sought by the City of Milwaukee. An increase request of more than 30% fought back to a net increase of less than 3% to Mequon water utility customers.

Completed and negotiated with the Village of Thiensville a City of Mequon Paramedic program, thereby enhancing the delivery of emergency medical services in the City.

The Mayor has encouraged the Economic Development Board to become more proactive in assisting the City in developing an 'economic tool box' of programs, services and mechanisms to assist in retail, commercial and industrial business development and retention.

Held an economic development summit with the Council in January. Outcomes included TIF incentive proposals and a city-wide housing analysis.

Kicked off the Community Conversation, a joint visioning process with the Village of Thiensville, M-T School District and the M-T Chamber of Commerce.

Initiated and held the first annual Holiday Lights event on the City Hall plaza.

Hosted visitors from Japan and China. Made overtures for an economic development partnership with the City of Tomasito, Chiba Prefecture, Japan.

**FY2012 Objectives**

- ✦ Hold the City tax levy in FY 2012 to the FY 2011 level.
- ✦ Successfully complete several Town Center new business development projects in FY 2012.
- ✦ Investigate potential outsourcing opportunities to provide cost savings and efficiencies in core City services.
- ✦ Streamline the business processes of City services where possible and enhance a customer service culture in the provision of all City services.
- ✦ Change the perceived notion of developers and business owners that Mequon is a difficult place to do business.
- ✦ Strengthen the relationship with the Mequon-Thiensville Chamber of Commerce to partner in new business recruitment and current business retention.
- ✦ Recruit two new industry or business firms to the Mequon Industrial Park.
- ✦ Strive to enhance the understanding, relationship and trust between elected Common Council policy makers, City staff and leadership.
- ✦ Strive to be a good steward of the public’s assets while providing the services and infrastructure developments of a thriving City.

**Staffing for FY2012**

<b>Positions (PT)</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
Mayor	1.00	1.00	1.00

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>110 - Mayor</b>						
70 - SALARIES						
110110 - 670101	Salaries	9,600	9,600	9,600	9,600	9,600
<b>TOTAL - SALARIES</b>		<u>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>
73 - FRINGE BENEFITS						
110110 - 673101	Social Sec	734	728	734	709	686
110110 - 673102	Retirement	1,190	1,229	1,219	1,341	639
110110 - 673103	Workers Comp	20	21	23	18	24
110110 - 673104	UnempComp	-	-	-	4	-
110110 - 673203	Life Ins	81	110	72	84	73
<b>TOTAL - FRINGE BENEFITS</b>		<u>2,026</u>	<u>2,088</u>	<u>2,048</u>	<u>2,155</u>	<u>1,422</u>
80 - MATERIALS & SUPPLIES						
110110 - 680301	WS-Admin	46	686	350	1,006	350
110110 - 680501	Membership	-	-	-	-	-
110110 - 680506	Mileage	1,255	733	500	-	500
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>1,301</u>	<u>1,419</u>	<u>850</u>	<u>1,006</u>	<u>850</u>
83 - PURCHASED SERVICES						
110110 - 683501	Train/Conf	70	150	250	140	250
110110 - 683702	Misc.Servs	-	-	-	-	-
<b>TOTAL - PURCHASED SERVICES</b>		<u>70</u>	<u>150</u>	<u>250</u>	<u>140</u>	<u>250</u>
86 - FACILITY & PLANT						
110110 - 686550	Maint & Repairs	-	-	-	-	-
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL - Mayor</b>		<u>12,997</u>	<u>13,257</u>	<u>12,748</u>	<u>12,901</u>	<u>12,122</u>

# City Administrator

## Program Description

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

FY 2011 Objectives	FY2011 Accomplishments
1. Assure that the FY2011 budget stays within its targets.	Completed. The 2011 budget is on-track to meet organizational goals and targets, per mid-year report projections.
2. Manage the FY2012 budget process to assure the focus is on community, organizational and financial goals.	In Process.
3. Continue to update the five-year Capital Improvement Plan.	Completed. Staff completed and presented a draft 2012-2016 Capital Improvement Plan in September 2011.
4. Assure that major capital projects remain on schedule.	Completed. All arterial road and sanitary sewer projects were completed on time, or still in progress, as is the case with local road improvement program. First of the, \$4.3 million 2011 – 2012 road borrowing implemented.
5. Complete collective bargaining with Police, Dispatchers, Public Works and MEA unions.	Done. Contracts with Public Works and MEA completed and approved December 2010. Approval of Police contract expected in October 2011; Dispatchers contract expired and status unknown due to 2011 Wisconsin Act 10.
6. Implement a comprehensive economic development and redevelopment strategy for the city.	Economic development summit held with the Council in January 2011. Led to six key action items including development incentive policies and additional TIF considerations.
7. Undertake third year of IT strategic plan per Group 1 Solutions'	In Process. City wide software system, MUNIS, installed and training has been on-

recommended timeline.

going throughout 2011.

- |   |   |
|---|---|
| 8. Plan, manage and establish the city's municipal operation of the water utility | On-going. The Mequon Water Utility in operation for more than two years. Successfully combated Milwaukee rate case seeking unprecedented wholesale water rate increase. |
| 9. Re-finance TIF #2  | Completed February 2011. Refinancing provided additional breathing room for TIF to generate sufficient increment.   |
| 10. Develop framework for a city-wide visioning process to get underway in 2012.  | Community Conversation held in May and October 2011.  |

### FY2012 Objectives

- ✚ Assure that the FY2012 budget stays within its targets.
- ✚ Manage the FY2013 budget process to assure the focus is on community, organizational and financial goals.
- ✚ Continue to update the five-year Capital Improvement Plan.
- ✚ Assure that major capital projects remain on schedule.
- ✚ Present long-term financial strategy for the city's road improvement program as second year of a two-year borrowing winds down in 2012.
- ✚ Complete collective bargaining agreements with Police and Fire unions.
- ✚ Update Personnel Code to replace union contracts for City Hall, public works and dispatcher personnel.
- ✚ Continue work on the elements of a comprehensive economic development and redevelopment strategy for the city as established by the January 2011 economic development summit.
- ✚ Enhance communication tools for the city including the Web site, economic development outreach, and use of social media.
- ✚ Ensure continued implementation of the MUNIS software suite.
- ✚ Provide management oversight of the city's municipal water and sewer utility operations.
- ✚ Develop framework for a strategic planning process to get underway in 2013.

### Staffing for FY2012

Positions (FTE)	2010 Actual	2011 Actual	2012 Budget
City Administrator/City Clerk	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>111 - City Administrator</b>						
<b>70 - SALARIES</b>						
110111 - 670101	Salaries	148,496	144,751	160,160	142,092	153,845
110111 - 670104	Vacation	11,528	11,111	-	12,487	-
110111 - 670105	Sick Pay	1,089	1,128	-	2,056	-
110111 - 670201	OverTime	-	-	-	-	-
110111 - 670301	Longevity	390	450	510	510	510
<b>TOTAL - SALARIES</b>		<u>161,502</u>	<u>157,441</u>	<u>160,670</u>	<u>157,145</u>	<u>154,355</u>
<b>73 - FRINGE BENEFITS</b>						
110111 - 673101	Social Sec	11,398	11,586	12,291	11,461	10,328
110111 - 673102	Retirement	17,544	17,834	20,405	16,628	8,953
110111 - 673103	Workers Comp	333	318	383	421	402
110111 - 673201	Health Ins	22,685	25,581	27,642	27,796	25,929
110111 - 673202	Dental Ins	1,162	1,142	1,194	1,175	1,267
110111 - 673203	Life Ins	621	792	548	603	553
110111 - 673204	Disability	876	726	920	866	929
<b>TOTAL - FRINGE BENEFITS</b>		<u>54,619</u>	<u>57,978</u>	<u>63,383</u>	<u>58,952</u>	<u>48,361</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110111 - 680101	Office Supplies	1,047	899	750	759	750
110111 - 680501	Membership	1,504	2,101	1,600	1,965	1,600
110111 - 680502	Print/Pub	-	-	-	(5)	-
110111 - 680503	BooksPerio	304	300	350	304	350
110111 - 680504	Telephone	585	656	675	457	500
110111 - 680505	Postage	-	-	-	181	175
110111 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>3,440</u>	<u>3,956</u>	<u>3,375</u>	<u>3,661</u>	<u>3,375</u>
<b>83 - PURCHASED SERVICES</b>						
110111 - 683101	Cnsult-Gen	-	-	-	-	-
110111 - 683201	Cntrct-Gen	-	-	-	-	-
110111 - 683202	Cntrct-Mnt	-	-	-	-	-
110111 - 683501	Train/Conf	840	1,853	1,000	1,097	1,000
110111 - 683702	Misc.Servs	56	-	-	-	-
110111 - 683901	Contingncy	-	500	-	-	73,396
<b>TOTAL - PURCHASED SERVICES</b>		<u>896</u>	<u>2,353</u>	<u>1,000</u>	<u>1,097</u>	<u>74,396</u>
<b>86 - FACILITY &amp; PLANT</b>						
110111 - 686550	Maint & Repairs	-	498	250	-	250
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>-</u>	<u>498</u>	<u>250</u>	<u>-</u>	<u>250</u>
<b>TOTAL - City Administrator</b>		<u>220,457</u>	<u>222,226</u>	<u>228,678</u>	<u>220,855</u>	<u>280,737</u>

# 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.

### FY2011 Objectives

### FY2011 Accomplishments

- |   |  |
|---|--|
| 1. Oversee daily operations of the City Clerk Department  | Prepared agendas, minutes and staffed Common Council, Committee of the Whole, Public Welfare Committee, Board of Appeals, and Board of Review.<br>Maintained and updated Journal of Proceedings, ordinance and resolution books as well as boards and commissions books. Compiled, maintained and posted monthly calendars of all meetings.<br>Programmed the operation of government access Channel 25.<br>Processed all U.S. mail, non-direct dialed phone calls and supplies for City Hall.<br>Processed and issued approximately 338 permits/licenses. Electronically transmitted data to facilitate updating of the Code of Ordinances.<br>Published all required public hearing notices, minutes and ordinances as required by State Statutes. |
| 2. Develop a Common Council agenda process flow chart to promote knowledge of the Common Council process                        | The resulting flow chart served in the development of the process to post the city's meeting materials on the city webpage. This flow chart additionally brought to light meeting material preparation procedures that can now be fine-tuned for efficiencies.   |
| 3. Continue to explore ways to enhance city's paperless efforts.  | Developed the process by which the Common Council, Planning Commission and all four standing committee agenda packets are now available to residents via the city webpage.   |
| 4. Conduct a review of all city meeting agendas, packets, and minutes to promote consistent format, procedures and distribution | Consistent meeting material preparation and distribution practices developed and implemented for the Common Council, Finance-Personnel, Public Safety, Public Welfare and Public Works Committees.   |

### FY2012 Objectives

- ✦ Oversee daily operations of the City Clerk Department.
- ✦ Review and fine-tune meeting material preparation tasks for efficiencies.
- ✦ Compile and organize the publication notice affidavits to ensure statutory record retention.
- ✦ Review the organization and process of City Clerk distributed licenses and permits.

### Staffing for FY2012

<b>Positions (FTE)</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
Deputy City Clerk	1.00	1.00	1.00
Administrative Secretary	1.75	1.75	1.75

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>112 - City Clerk</b>						
<b>70 - SALARIES</b>						
110112 - 670101	Salaries	122,292	125,779	139,866	123,882	140,409
110112 - 670104	Vacation	11,488	12,503	-	13,811	-
110112 - 670105	Sick Pay	2,045	1,802	-	2,531	-
110112 - 670201	OverTime	303	403	720	358	1,500
110112 - 670301	Longevity	510	585	660	540	810
<b>TOTAL - SALARIES</b>		<u>136,638</u>	<u>141,072</u>	<u>141,246</u>	<u>141,123</u>	<u>142,719</u>
<b>73 - FRINGE BENEFITS</b>						
110112 - 673101	Social Sec	10,083	10,314	10,805	9,938	8,955
110112 - 673102	Retirement	14,977	16,266	17,938	16,269	8,192
110112 - 673103	Workers Comp	352	296	337	1,188	354
110112 - 673104	UnempComp	-	-	-	61	-
110112 - 673201	Health Ins	25,359	32,809	35,493	34,040	33,350
110112 - 673202	Dental Ins	1,162	1,142	1,194	1,175	1,267
110112 - 673203	Life Ins	424	553	421	421	425
110112 - 673204	Disability	603	509	653	607	660
<b>TOTAL - FRINGE BENEFITS</b>		<u>52,962</u>	<u>61,890</u>	<u>66,841</u>	<u>63,700</u>	<u>53,203</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110112 - 680101	Office Supplies	6,342	6,164	6,000	3,606	5,000
110112 - 680103	Copier Sup	5,302	4,156	5,000	3,913	5,000
110112 - 680301	WS-Admin	-	-	-	-	-
110112 - 680401	Equip / Sm	19,966	15,312	-	5,328	5,340
110112 - 680501	Membership	285	285	300	325	325
110112 - 680502	Print/Pub	5,256	4,948	5,500	3,952	5,200
110112 - 680503	BooksPerio	-	-	-	-	-
110112 - 680504	Telephone	4,314	2,455	5,000	112	120
110112 - 680505	Postage	-	-	-	5,515	4,000
110112 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>41,465</u>	<u>33,319</u>	<u>21,800</u>	<u>22,752</u>	<u>24,985</u>
<b>83 - PURCHASED SERVICES</b>						
110112 - 683101	Cnsult-Gen	9,919	10,675	12,000	10,005	-
110112 - 683201	Cntrct-Gen	10,632	5,713	3,000	1,316	15,000
110112 - 683202	Cntrct-Mnt	-	-	-	-	-
110112 - 683501	Train/Conf	1,077	1,018	1,200	533	950
<b>TOTAL - PURCHASED SERVICES</b>		<u>21,628</u>	<u>17,406</u>	<u>16,200</u>	<u>11,854</u>	<u>15,950</u>
<b>86 - FACILITY &amp; PLANT</b>						
110112 - 686550	Maint & Repairs	-	-	5,340	-	-
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>-</u>	<u>-</u>	<u>5,340</u>	<u>-</u>	<u>-</u>
<b>TOTAL - City Clerk</b>		<u>252,692</u>	<u>253,687</u>	<u>251,427</u>	<u>239,430</u>	<u>236,857</u>

# Elections

## Program Description

The City Clerk's Office performs the duties required by Wisconsin State Statutes relating to conducting the city's election process.

### FY2011 Objectives

### FY2011 Accomplishments

1. Plan and implement election requirements for all elections

Managed, appropriately prepared for, set up and staffed the city's eight poll sites for two regular, 1 special and 2 recall elections within eight months.  
Conducted and processed in-person, mail-in, and care center absentee voting services for each of these five elections.  
Completed and reconciled all SVRS pre and post-election tasks and reports in accordance with Government Accountability Board regulations.  
Convened and prepared the official statement of the April Municipal Board of Canvassers.  
Thoroughly reviewed, finalized and delivered all election materials and reports to the County Clerk after each election as well as the State recount.
2. Develop and track the city's absentee voters within the Statewide Voter Registration System (SVRS)

Fully and successfully processed the city's absentee voters via the SVRS for the February and April elections, as well as the Special May election, and the July and August Recall elections.
3. Assure and maintain accurate ward designations in SVRS for all addresses in the city due to census redistricting

Worked in collaboration with the city's GIS Coordinator in the development of the City's 2012 Census ward and aldermanic redistricting map. Upon forthcoming final map approval, ward/aldermanic designations shall be implemented within the SVRS.
4. Provide continuing education/training and supervise to election inspectors in accordance with Government Accountability rules and regulations

Developed new elections training curriculum and materials that qualified for Government Accountability Board certification in response to the June 2011 enactment and soft implementation of the new Voter Photo ID Law. Conducted five separate Election Day training sessions between January and July for new, regular and chief elections inspectors, as well as one-on-one touch screen voting machine practice sessions providing continuing elections education hours to 65 election workers.

## **FY2012 Objectives**

- ✦ Plan, implement and supervise the city elections for a smooth transition to the 2011 census redistricted ward/aldermanic districts.
- ✦ Recruit and train additional elections inspectors to support the unique staffing needs of a presidential election year.
- ✦ Provide continuing education/training and supervision to current and new election inspectors on the new voter photo ID laws.
- ✦ Process all in-person, mail-in, military, overseas and care center absentee voting in accordance with the new 2012 Voter Photo ID Law.
- ✦ Conduct pre and post SVRS elections tasks successfully and in accordance with Government Accountability Board regulations.

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>113 - Elections</b>						
<b>70 - SALARIES</b>						
110113 - 670101	Salaries	13,371	22,197	15,790	26,001	41,210
<b>TOTAL - SALARIES</b>		<u>13,371</u>	<u>22,197</u>	<u>15,790</u>	<u>26,001</u>	<u>41,210</u>
<b>73 - FRINGE BENEFITS</b>						
110113 - 673101	Social Sec	-	-	-	-	-
110113 - 673103	Workers Comp	20	42	25	35	26
110113 - 673104	UnempComp	-	-	-	10	-
<b>TOTAL - FRINGE BENEFITS</b>		<u>20</u>	<u>42</u>	<u>25</u>	<u>45</u>	<u>26</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110113 - 680101	Office Supplies	1,573	948	800	1,110	2,874
110113 - 680401	Equip / Sm	900	-	-	-	-
110113 - 680502	Print/Pub	-	-	-	-	-
110113 - 680504	Telephone	1,254	1,233	1,200	-	-
110113 - 680505	Postage	-	-	-	1,985	12,400
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>3,727</u>	<u>2,182</u>	<u>2,000</u>	<u>3,095</u>	<u>15,274</u>
<b>83 - PURCHASED SERVICES</b>						
110113 - 683101	Cnsult-Gen	4,735	9,996	5,350	2,161	-
110113 - 683201	Cntrct-Gen	-	-	-	2,656	15,600
110113 - 683202	Cntrct-Mnt	-	-	-	-	-
110113 - 683501	Train/Conf	-	-	-	-	-
<b>TOTAL - PURCHASED SERVICES</b>		<u>4,735</u>	<u>9,996</u>	<u>5,350</u>	<u>4,817</u>	<u>15,600</u>
<b>86 - FACILITY &amp; PLANT</b>						
110113 - 686550	Maint & Repairs	2,606	2,739	3,150	2,606	2,805
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>2,606</u>	<u>2,739</u>	<u>3,150</u>	<u>2,606</u>	<u>2,805</u>
<b>TOTAL - Elections</b>		<u>24,458</u>	<u>37,156</u>	<u>26,315</u>	<u>36,564</u>	<u>74,915</u>

# Information Services

## Program Description

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

### FY2011 Objectives

### FY2011 Accomplishments

1. Continue to follow the city's strategic IT plan with short and long term goals to address issues raised by the Virchow Krause IT review.

IT Consultant continued to complete various recommended projects from the City's strategic IT plan. These technology projects ensure structured and productive implementation of necessary IT City-wide functions.
2. Support Services - Provide full time IT support services that cover all departments citywide including Police department support

IT Consultant manages the vendor for remote/onsite help desk support covering business hours and after hour emergencies and 24 by 7 critical systems monitoring for a fixed monthly fee.

IT Consultant serves the role of IT Manager for the city. IT Consultant provides for, and maintains installed hardware/software systems, development of end-user and department IT solutions to fit within the over-all city wide plan, coordinate and manage all IT related vendor relationships, negotiates favorable pricing for services and equipment, and generally determines and guides the city in a planned directional growth.
3. Replaced Police CAD and records keeping system. ( mandatory replacement )

IT Consultant with IT Support services and extensive PD staff efforts, worked with the County in rolling out of the new CAD and records system. Continued involvement in the County's software implementation process and with the Vendor software improvements.

This project initiative included updating and reconfiguration of all squad car mobile data equipment and updates and configuration of squad laptop systems.

## FY2011 Objectives

## FY2011 Accomplishments

4. Implementation of a "City Wide" application software solution (CWASS) that reaches all departments, and allows for extensive access to information, analysis tools, and reporting.

Began the CWASS project implementation. An extensive amount of IT and Staff time and resources was involved in this project initiative. MUNIS implementation efforts included installation, configuration, data conversion, training staff, testing, and go "live" on MUNIS software Finance modules. Includes:  
Accounting/GL/Budget/AP; AR;  
Purchasing; Fixed Assets; General Billing;  
Inventory; MS Office integration;  
Project/Grant Accounting; Forms  
Development; Paperless TCM Document  
Management; Reporting Services; Data  
Conversion efforts from old systems to  
MUNIS. Also began configuration, data  
conversion, training staff, and testing of  
MUNIS Utility Billing, Payroll HR, Permits  
and Inspections Modules.

This project initiative includes a full major upgrade to the most current version of the MUNIS software. This provides the latest features and functionality available. Also includes hardware upgrades to the Blade Server, and implementation of new group printers replacing existing outdated and less featured printers. New printers are "eco-friendly". This saves energy and costs and allows for participation in the "Green" global environmental protection initiatives.

5. City-wide PC hardware replacement scheduled to replace all outdated and end of life cycle staff PC equipment.

Mixed PC and Virtual desktop and thin-client environment to meet end-user computing needs. Installed and tested Virtual desktop environment and thin-client hardware for most of the PC replacements. Virtualization will maximize resource investment, standardize user experience and support, and allow full featured remote access. Testing began mid-2011 and rollout after that.

## **FY2011 Objectives**

## **FY2011 Accomplishments**

6. Fund new network infrastructure equipment and server replacement and related projects to provide an appropriate platform for modern software, avoid serious potential issues, maximize up-time and minimize risk of data loss.

IT Consultant made upgrades to the new IBM Blade server. The upgrades accommodate the CWASS project file server environments and Virtual Desktop platform. This included expansion of data storage, increase in computer processing power and memory. The Blade Server and Virtual environments allow the city to consolidate equipment, maximize processing investment, and participate in the "Green" global environmental protection initiatives.

7. Fund general small IT projects providing currently needed improvements and department IT related projects

City staff and the IT Consultant worked together on department specific small projects. Includes PD initiatives, networked printing equipment, and new laptops to begin the paperless office initiatives. Modifications to Fire Dept. specialized event and payroll tracking software development, city wide disposal and recycle of very old or broken technical equipment, GIS and address normalization, and many other various small projects.

8. Provide city-wide IT training needs.

Training Room update of old computers and continued minor improvements for the increased comfort of the learning environment. Training Room was used extensively throughout the year for MUNIS software training.

IT Consultant provides staff with individualized and small group training as needed and requested.

## **FY2012 Objectives**

- ✦ Provide management of current operational aspects of information technology in order to maintain and support all IT systems including hardware platforms, operating systems, and related peripherals.
- ✦ Continue funding and implementation of the recommendations of the 2008 Group 1 Solutions IS study into year four.

- ✦ CWASS MUNIS software Go-Live and conversions with Phase II (UB and PR/Applicant Tracking/HR); Phase III (Business and Animal Licensing/Citizen Self Service/GIS Maplink/Permits & Code Enforcement); and begin implementation of Phase IV (Work Orders/Fleet & Facilities Management)
- ✦ Continue Departmental software evaluations with MUNIS integration including Infrastructure Asset Management tools for Engineering, and Project Planning for Community Development; Paperless initiatives for Administration and Clerks Office.
- ✦ Evaluate existing building network cabling at all city sites and replace problem cabling to ensure network data traffic integrity and capability with current and future data transmission requirements.
- ✦ Develop Disaster Prevention/Recovery initiatives including failover internet/email connectivity, automated off-site storage, and sinking fund for 2<sup>nd</sup> Blade Server at the PD.
- ✦ Begin the planning of telecommunication Phone Systems replacements which includes study of upgrade options including VOIP option and possible RFP development if needed.

**Staffing for FY2012**

<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
0.00FTE	0.00FTE	0.00FTE

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>117 - Information Services</b>						
<b>70 - SALARIES</b>						
110117 - 670101	Salaries	-	-	-	-	-
110117 - 670104	Vacation	-	-	-	-	-
110117 - 670105	Sick Pay	-	-	-	-	-
110117 - 670201	OverTime	-	-	-	-	-
110117 - 670301	Longevity	-	-	-	-	-
<b>TOTAL - SALARIES</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>73 - FRINGE BENEFITS</b>						
110117 - 673101	Social Sec	-	-	-	-	-
110117 - 673102	Retirement	-	-	-	-	-
110117 - 673103	Workers Comp	-	-	-	-	-
110117 - 673201	Health Ins	-	-	-	-	-
110117 - 673202	Dental Ins	-	-	-	-	-
110117 - 673203	Life Ins	-	-	-	-	-
110117 - 673204	Disability	-	-	-	-	-
<b>TOTAL - FRINGE BENEFITS</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110117 - 680101	Office Supplies	-	123	50	-	-
110117 - 680102	Technology	7,048	7,228	5,300	9,893	5,500
110117 - 680103	Copier Sup	-	-	-	-	-
110117 - 680401	Equip / Sm	-	-	27,000	24,127	12,500
110117 - 680501	Membership	-	-	-	-	-
110117 - 680503	BooksPerio	30	-	-	30	-
110117 - 680504	Telephone	3,485	971	2,500	-	720
110117 - 680505	Postage	-	-	-	-	-
110117 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>10,563</u>	<u>8,321</u>	<u>34,850</u>	<u>34,051</u>	<u>18,720</u>
<b>83 - PURCHASED SERVICES</b>						
110117 - 683101	Cnsult-Gen	126,745	153,794	139,500	100,177	-
110117 - 683201	Cntrct-Gen	-	-	-	49,243	184,000
110117 - 683202	Cntrct-Mnt	-	-	-	-	-
110117 - 683501	Train/Conf	-	-	-	-	5,000
<b>TOTAL - PURCHASED SERVICES</b>		<u>126,745</u>	<u>153,794</u>	<u>139,500</u>	<u>149,420</u>	<u>189,000</u>
<b>86 - FACILITY &amp; PLANT</b>						
110117 - 686550	Maint & Repairs	30,182	64,102	35,116	42,781	43,300
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>30,182</u>	<u>64,102</u>	<u>35,116</u>	<u>42,781</u>	<u>43,300</u>
<b>88 - EQUIPMENT / LEASES</b>						
110117 - 688110	Othr Lease	133,061	-	47,340	47,340	47,340
110117 - 688111	Interest	2,862	-	-	-	-
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>135,923</u>	<u>-</u>	<u>47,340</u>	<u>47,340</u>	<u>47,340</u>
<b>TOTAL - Information Services</b>		<u>303,413</u>	<u>226,217</u>	<u>256,806</u>	<u>273,592</u>	<u>298,360</u>

# Finance

## Program Description

This department is responsible for the processing of all accounting transactions and all year-end accounting procedures. Oversight is given to the preparation and issuance of all financial reports including the compilation and adoption of the city budget, in order to facilitate that all financial information is readily available to all city departments and other interested parties. The Finance Department also assists the Human Resources Department with the administration of the computerized payroll system.

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

### SERVICES:

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

### FY2011 Objectives

1. All monthly reports and any additional demand reports are produced and issued on a timely basis each month.
2. Coordinate development of annual budget process with city Administrator and staff in order to deliver a balanced budget for Appropriations Committee action

### FY2011 Accomplishments

All monthly reports and financial information were produced and issued on time.

The budget process was completed within established timetable. The 2011 Budget document was submitted to GFOA and was awarded a Certificate of Recognition.

### **FY2011 Objectives**

### **FY2011 Accomplishments**

- |   |   |
|---|---|
| 3. Complete audit fieldwork on a timely basis.  | 2010 audit fieldwork was completed on schedule with the final Comprehensive Annual Financial Report presented by August 1, 2011.    |
| 4. Collect and deposit tax payments in order to maximize investment earnings.         | All city revenues including property tax collections were collected on a timely basis and invested to maximize investment earnings. |
| 5. Redistribute tax receipts with other taxing jurisdictions by settlement deadlines. | Property taxes collected through December 2010 and January 31, 2011 was distributed to all taxing jurisdictions on time.            |
| 6. Submit 2011 Budget document to Government Finance Officers Association for review  | Received Certificate of Recognition for Budget Preparation from the Government Finance Officers Association                         |
| 7. Convert legacy financial data for migration to Munis system                        | Data formatted for import in to Munis software, tables designed and tested on schedule.   |
| 8. Convert Financials to MUNIS Software   | Went Live 4/1/11 with Munis software for General ledger, Purchasing, General Billing, Cash Receipting and Accounts Payable          |
| 9. Prepare for conversion to Munis Payroll  | Worked with implementers for table design, conversion of ADP payroll data, train users on new software                              |
| 10. Prepare for conversion to Munis Utility Billing                                   | Worked with implementers for table design, conversion of sewer and water data, train users on new software                          |
| 11. Refund the Wisconsin Retirement System Unfunded Pension Liability                 | Refunded the City's \$1.4M pension liability with a State Trust Fund loan at a present value savings of \$690,000                   |

### **FY2012 Objectives**

- All monthly reports and any additional demand reports are produced and issued on a timely basis each month.
- The financial management report writer software solution will continue to be developed to enhance financial reporting capabilities.
- All financial information available through our public administration software will be available on demand, on-line to any interested department.

- ✦ The budget processing will be completed in accordance with the established timetable.
- ✦ Audit field work associated with the annual closing of the city's accounting system will be conducted and a draft of the audit report completed by April 1.
- ✦ The payroll function will be completed in a timely manner throughout the year.
- ✦ All city revenues will be efficiently collected daily and deposited at our financial institution on a timely basis.
- ✦ Property taxes will be efficiently collected and deposited on a timely basis and distributed to all taxing jurisdictions on time.
- ✦ All city revenue collected will be invested as per our investment policy in order to maximize our investment earnings while at the same time preserve principal and maintain liquidity.
- ✦ Continue conversion and implementation of modules within the new ERP system.
- ✦ Continue to explore ways to enhance the city's budget presentation.

**BUDGET SUMMARY:**

1. All staff salary budgets are unchanged from 2011 based on Council directive to contain costs.
2. The decrease in pension costs reflects the implementation of Wisconsin Act 10 requiring a contribution by employees towards the Wisconsin Retirement System. In addition, the city refunded its outstanding Unfunded Pension Liability eliminating a premium surcharge rate borne by the employer.
3. Health insurance budgets reflect a 3% premium decrease from 2011 rates.
4. The decrease in contract costs reflects savings anticipated when the city migrates from externally processed payroll to an in-house based system using the city's new financial software system.

**Staffing for FY2012**

<b>Positions (FTE)</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
Finance Director	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Accounting Assistant	1.50	1.50	1.50

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>118 - Finance</b>						
<b>70 - SALARIES</b>						
110118 - 670101	Salaries	204,309	209,837	212,155	202,713	214,457
110118 - 670104	Vacation	15,351	15,155	-	12,548	-
110118 - 670105	Sick Pay	1,506	5,950	-	999	-
110118 - 670201	OverTime	-	-	-	-	-
110118 - 670301	Longevity	480	615	720	720	705
<b>TOTAL - SALARIES</b>		<u>221,646</u>	<u>231,556</u>	<u>212,875</u>	<u>216,980</u>	<u>215,162</u>
<b>73 - FRINGE BENEFITS</b>						
110118 - 673101	Social Sec	16,295	17,122	16,285	16,013	13,487
110118 - 673102	Retirement	23,169	24,182	27,035	23,449	12,306
110118 - 673103	Workers Comp	490	445	508	561	533
110118 - 673104	UnempComp	-	-	-	100	-
110118 - 673201	Health Ins	28,797	43,485	43,508	47,182	40,972
110118 - 673202	Dental Ins	2,183	2,064	2,159	2,125	2,210
110118 - 673203	Life Ins	524	767	463	584	468
110118 - 673204	Disability	1,101	892	1,140	1,064	1,151
<b>TOTAL - FRINGE BENEFITS</b>		<u>72,559</u>	<u>88,956</u>	<u>91,098</u>	<u>91,077</u>	<u>71,127</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110118 - 680101	Office Supplies	987	613	500	461	500
110118 - 680102	Technology	1,242	593	1,500	1,379	1,000
110118 - 680401	Equip / Sm	-	-	-	-	-
110118 - 680501	Membership	790	515	1,040	490	1,050
110118 - 680502	Print/Pub	3,675	492	-	182	200
110118 - 680503	BooksPerio	-	684	100	237	100
110118 - 680504	Telephone	9,450	10,909	10,000	-	-
110118 - 680505	Postage	-	-	-	11,366	11,000
110118 - 680506	Mileage	90	29	100	-	50
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>16,234</u>	<u>13,834</u>	<u>13,240</u>	<u>14,115</u>	<u>13,900</u>
<b>83 - PURCHASED SERVICES</b>						
110118 - 683101	Cnsult-Gen	50,022	51,692	44,000	49,788	-
110118 - 683201	Cntrct-Gen	-	-	-	5,164	38,650
110118 - 683202	Cntrct-Mnt	-	-	-	-	-
110118 - 683401	Liability Insurance	134,582	143,405	90,000	71,854	95,000
110118 - 683402	Auto Insurance	-	-	400	-	-
110118 - 683501	Train/Conf	800	1,558	1,500	864	1,500
110118 - 683601	Misc SB	227	227	227	253	275
110118 - 683603	Misc. Serv	1,000	2,594	2,000	2,000	3,000
<b>TOTAL - PURCHASED SERVICES</b>		<u>186,631</u>	<u>199,476</u>	<u>138,127</u>	<u>129,924</u>	<u>138,425</u>
<b>86 - FACILITY &amp; PLANT</b>						
110118 - 686550	Maint & Repairs	2,101	3,311	2,125	2,219	2,219
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>2,101</u>	<u>3,311</u>	<u>2,125</u>	<u>2,219</u>	<u>2,219</u>
<b>88 - EQUIPMENT / LEASES</b>						
110118 - 688101	Photocopiers	-	-	9,523	9,523	9,523
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>-</u>	<u>-</u>	<u>9,523</u>	<u>9,523</u>	<u>9,523</u>
<b>TOTAL - Finance</b>		<u>499,171</u>	<u>537,134</u>	<u>466,988</u>	<u>463,838</u>	<u>450,356</u>

# Assessment Services

## Program Description

This department provides for the 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.

## 2011 Goals Achieved

- Became familiar with the values in the City in order to provide for a smooth transition of the Assessor's Office.
- Successfully completed the transition of the Assessor's Office with the completion of fieldwork and a successful informal and formal appeals process.
- Continued focus on public service.

## FY 2012 Objectives

- ✚ Complete the conversion from the Market Drive assessment software to the Unifers assessment software.
- ✚ Complete the export/import abilities with the Munis software and Unifers software to allow for less duplication of efforts.
- ✚ Complete training for City staff on the Unifers software.
- ✚ Identify the number of sketches on residential and commercial properties that did not exist in the Market Drive software and develop a plan to build those into the Unifers software.
- ✚ Continue to become more familiar with the community and analyze current market trends.
- ✚ Complete field inspections, request for assessment reviews, personal property valuation and all other work related to the successful completion of the assessment roll in a professional manner.
- ✚ Represent the City in a professional manner as expected by administration and city officials.
- ✚ Continue to educate the public on the assessment process.

- ✦ Continue to provide timely responses to inquiries on assessment related topics.
- ✦ Get the municipality back on track to a more traditional June or July Board of Review.

**Staffing FY2012**

Positions (FTE)	2010 Actual	2011 Actual	2012 Budget
City Assessor	Contracted Services	Contracted Services	Contracted Services
Assessment Technician	1.00	1.00	1.00

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009</u> <u>ACTUALS</u>	<u>2010</u> <u>ACTUALS</u>	<u>2011</u> <u>BUDGET</u>	<u>2011</u> <u>ACTUALS</u>	<u>2012</u> <u>BUDGET</u>
<b>119 - Assessor</b>						
<b>70 - SALARIES</b>						
110119 - 670101	Salaries	41,219	39,676	42,813	35,160	42,978
110119 - 670104	Vacation	5,801	3,133	-	4,086	-
110119 - 670105	Sick Pay	692	156	-	1,766	-
110119 - 670201	OverTime	30	-	-	73	-
110119 - 670301	Longevity	270	300	330	330	330
<b>TOTAL - SALARIES</b>		<u>48,012</u>	<u>43,265</u>	<u>43,143</u>	<u>41,415</u>	<u>43,308</u>
<b>73 - FRINGE BENEFITS</b>						
110119 - 673101	Social Sec	3,611	3,232	3,300	4,547	2,539
110119 - 673102	Retirement	4,593	5,093	5,479	5,454	2,512
110119 - 673103	Workers Comp	2,800	85	103	105	104
110119 - 673104	UnempComp	-	-	-	19	-
110119 - 673201	Health Ins	8,123	7,254	7,851	7,815	7,421
110119 - 673202	Dental Ins	300	293	305	302	324
110119 - 673203	Life Ins	258	335	217	255	219
110119 - 673204	Disability	245	206	257	245	260
<b>TOTAL - FRINGE BENEFITS</b>		<u>19,932</u>	<u>16,498</u>	<u>17,512</u>	<u>18,742</u>	<u>13,379</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110119 - 680101	Office Supplies	-	290	250	106	200
110119 - 680401	Equip / Sm	-	-	-	-	-
110119 - 680501	Membership	-	-	100	-	-
110119 - 680503	BooksPerio	-	70	100	-	-
110119 - 680504	Telephone	200	58	200	-	-
110119 - 680505	Postage	-	-	-	981	2,100
110119 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>200</u>	<u>418</u>	<u>650</u>	<u>1,087</u>	<u>2,300</u>
<b>83 - PURCHASED SERVICES</b>						
110119 - 683101	Cnsult-Gen	150,200	161,280	125,000	25,000	-
110119 - 683201	Cntrct-Gen	86,633	40,000	-	35,817	41,000
110119 - 683202	Cntrct-Mnt	-	-	-	-	-
110119 - 683501	Train/Conf	-	-	250	-	-
<b>TOTAL - PURCHASED SERVICES</b>		<u>236,833</u>	<u>201,280</u>	<u>125,250</u>	<u>60,817</u>	<u>41,000</u>
<b>86 - FACILITY &amp; PLANT</b>						
110119 - 686550	Maint & Repairs	-	-	-	2,000	1,000
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>1,000</u>
<b>TOTAL - Assessor</b>		<u>304,976</u>	<u>261,461</u>	<u>186,555</u>	<u>124,062</u>	<u>100,987</u>

# Human Resources

## Program Description

The Human Resources unit provides personnel services to all operating departments of the City, is responsible for development and implementation of employment policies and procedures and ensures the City's compliance with applicable labor/employment laws. The Human Resources Department prepares monthly reports for health, long-term disability, life and dental benefit carriers and serves as the City's liaison to the deferred compensation providers. Human Resources is also responsible for administration of safety services. Service delivery areas include:

- Staffing: recruitment and selection, pre-employment screening, classification, wage and salary administration, benefits administration, employee evaluation, employee relations, unemployment compensation, records retention, communications, training and equal employment opportunity reporting;
- Labor and Employment Relations: contract negotiation and administration, disciplinary actions, grievance processing and complaint processing;
- Safety: workers compensation, Occupational Safety and Health Administration compliance and employee safety.

## FY2011 Accomplishments

Provide City employees with prompt and accurate services is the primary goal of Human Resources. Ongoing effort is made to review and correct employee records to ensure that personnel records are kept current and transactions relative to payroll deductions, contractual benefits and participation in benefit programs are accurate.

### FY2011 Objectives

1. Perform recruitment, selection and pre-employment screening for vacant positions.
2. Process and respond to employee grievances, harassment complaints and disciplinary actions. Advise supervisory personnel on day-to-day employee and strategic contract administration issues.

### FY2011 Accomplishments

Staffed the recruitment and selection process (advertising and/or internal posting, screening of resumes, coordinating the interview/testing process and conducting interviews) for regular paid-on-call, summer, temporary and intern positions.

Prepared goals, strategy, supporting data and ongoing assistance for labor negotiations for fire and police.

**FY2011 Objectives**

**FY2011 Accomplishments**

- 3. Process workers' compensation claims and work with insurance carrier and Department Heads to safely return employees to work.
- 4. Implement management pay plan and complete salary surveys. Administer health, dental, life, long-term disability, WRS, FSA and deferred compensation programs.

Submitted all required data to area wage and benefit surveys and reviewed results for comparison purposes. Completed enrollment processes and changes for all employee benefit programs.

Implemented the changes as required by Act 10 and Act 32.

**FY2012 Objectives**

Employee services and support to management and administration will continue to be the primary objective of the Human Resources unit. Other goals include:

- ✦ Continue to implement the changes brought by Act 10 and Act 32.
- ✦ Develop a schedule to build an HR history in our new MUNIS software.
- ✦ Provide management and general employee training.
- ✦ Document internal Human Resource procedures.
- ✦ Update policies and procedures manual.

**Staffing for FY2012**

<b>Positions (FTE)</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
Assistant City Administrator	1.00	1.00	1.00
Human Resource Assistant	.75	.75	.75

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>120 - Human Resources</b>						
<b>70 - SALARIES</b>						
110120 - 670101	Salaries	96,085	99,877	110,309	77,266	107,961
110120 - 670104	Vacation	9,051	10,126	-	11,640	-
110120 - 670105	Sick Pay	552	574	-	-	-
110120 - 670201	OverTime	-	-	-	-	-
110120 - 670301	Longevity	375	420	465	225	420
<b>TOTAL - SALARIES</b>		<u>106,063</u>	<u>110,997</u>	<u>110,774</u>	<u>89,130</u>	<u>108,381</u>
<b>73 - FRINGE BENEFITS</b>						
110120 - 673101	Social Sec	7,884	8,245	8,474	13,464	5,936
110120 - 673102	Retirement	11,766	12,216	14,068	11,471	6,288
110120 - 673103	Workers Comp	255	233	264	298	277
110120 - 673104	UnempComp	-	-	-	48	-
110120 - 673201	Health Ins	22,685	25,581	27,642	17,096	14,842
110120 - 673202	Dental Ins	868	849	889	874	-
110120 - 673203	Life Ins	193	358	239	273	241
110120 - 673204	Disability	419	357	466	426	471
<b>TOTAL - FRINGE BENEFITS</b>		<u>44,070</u>	<u>47,839</u>	<u>52,042</u>	<u>43,950</u>	<u>28,055</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110120 - 680101	Office Supplies	149	78	200	136	200
110120 - 680501	Membership	890	730	730	995	730
110120 - 680502	Print/Pub	67	-	300	115	300
110120 - 680503	BooksPerio	-	-	-	-	-
110120 - 680504	Telephone	310	78	300	-	300
110120 - 680505	Postage	-	-	-	259	-
110120 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>1,416</u>	<u>886</u>	<u>1,530</u>	<u>1,504</u>	<u>1,530</u>
<b>83 - PURCHASED SERVICES</b>						
110120 - 683101	Cnsult-Gen	22,949	27,885	20,000	15,746	20,000
110120 - 683201	Cntrct-Gen	-	-	-	6,849	-
110120 - 683202	Cntrct-Mnt	-	-	-	-	-
110120 - 683501	Train/Conf	589	550	600	598	600
110120 - 683602	Misc. Serv	2,662	2,657	4,500	3,625	4,500
110120 - 683702	Misc.Servs	2,073	748	750	1,752	750
<b>TOTAL - PURCHASED SERVICES</b>		<u>28,273</u>	<u>31,839</u>	<u>25,850</u>	<u>28,570</u>	<u>25,850</u>
<b>86 - FACILITY &amp; PLANT</b>						
110120 - 686550	Maint & Repairs	-	-	-	-	-
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL - Human Resources</b>		<u><u>179,822</u></u>	<u><u>191,561</u></u>	<u><u>190,196</u></u>	<u><u>163,154</u></u>	<u><u>163,816</u></u>

# Legal Services

## City Attorney

### Program Description

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

- ✦ Counsel and advise elected officials, administrator, department heads, staff and boards and commissions in a wide variety of subject matters.
- ✦ Render legal opinions at the request of all of the above groups; maintain an indexed compendium of legal opinions.
- ✦ Attend all meetings of Common Council, Board of Appeals, Board of Review, and such other boards and commissions as are requested, to provide advice and counsel.
- ✦ Maintain regularly scheduled office hours at city hall for consultations with officials, administration, staff and citizens.
- ✦ Draft, review and update ordinances.
- ✦ Legal research; monitoring pending legislation and case law.
- ✦ Prosecute traffic and non-traffic ordinance violations.
- ✦ Represent the municipality in civil litigation in the 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 litigation.
- ✦ Creation of, land acquisition for, environmental clean-up of, and redevelopment of land under the State of Wisconsin's tax incremental financing laws; we also have significant experience in other land, road right of way, and easement acquisitions; and road decommissioning and land dispositions.
- ✦ Negotiate, draft, and review development agreements, and other contractual relationships; representing the City in the acquisition of real estate interests.

### Staffing for FY2012

Position (PT)	2010 Actual	2011 Actual	2012 Budget
City Attorney	1.00	1.00	1.00

### Outside Legal Counsel

#### Program Description

The City on occasion must utilize specialized legal services that are not provided by the City Attorney.

Additional specialized legal counsel may include bond counsel, litigation counsel on matters relating to conflict of interest or counsel on technical matters. In addition, labor relations legal counsel provides support to department heads and human resources in developing bargaining proposals, representing the City during bargaining sessions, providing information to the Common Council, interest arbitration, mediation related to the collective bargaining process, grievance arbitration and other labor-related legal advice.

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

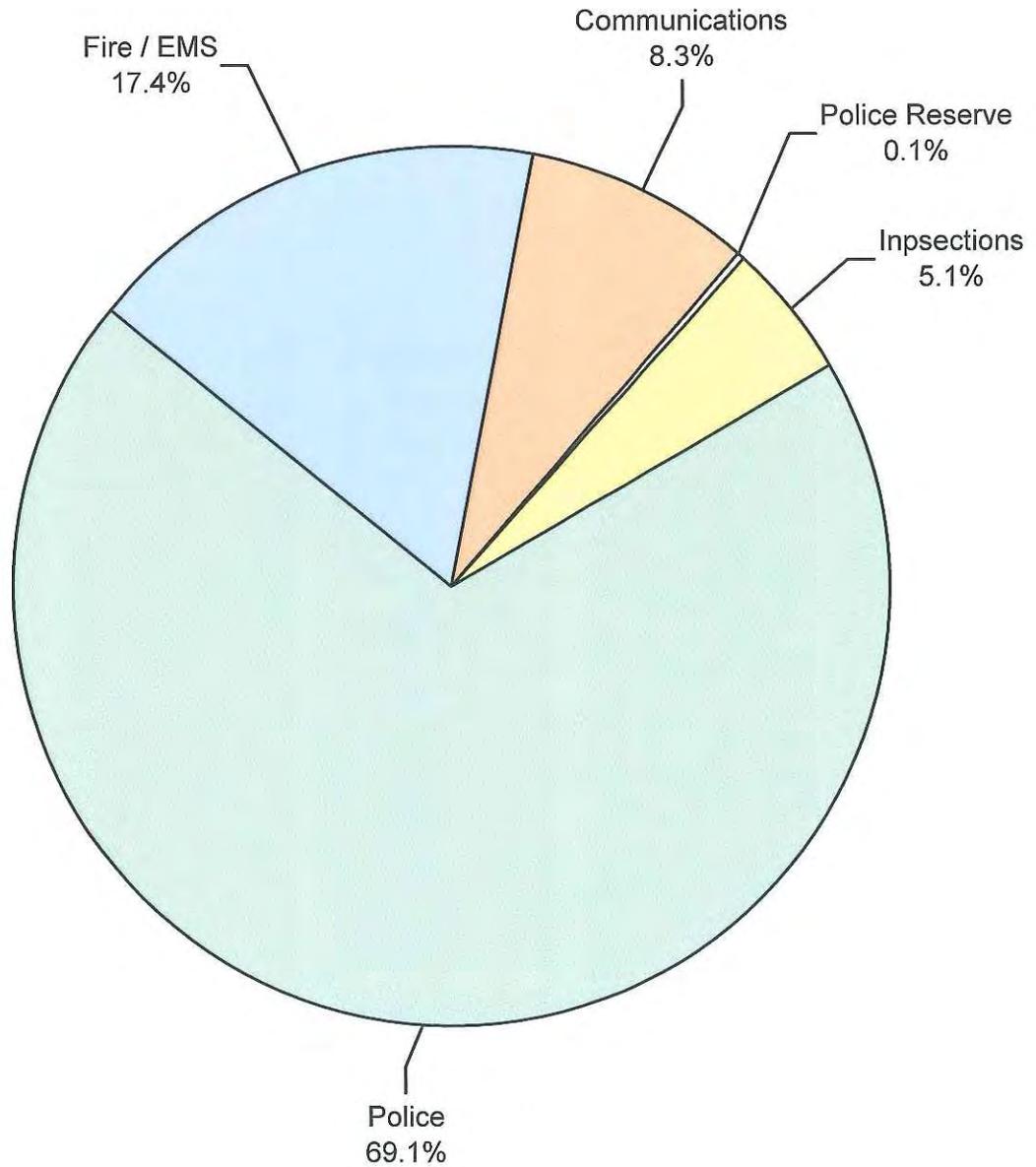
	<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>124 - Legal Counsel</b>					
<b>80 - MATERIALS &amp; SUPPLIES</b>					
110124 - 680504 Telephone	-	-	-	-	-
110124 - 680505 Postage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>	-	-	-	-	-
<b>83 - PURCHASED SERVICES</b>					
110124 - 683301 Retainer	104,500	114,000	108,000	114,000	108,000
110124 - 683302 Civil Lit	7,322	26,149	10,000	46,833	10,000
110124 - 683303 Court Fees	381	652	500	181	500
110124 - 683311 SpcLglGen	35,678	18,798	35,000	20,737	35,000
110124 - 683312 SpcLglLab	78,149	6,938	5,000	1,905	5,000
<b>TOTAL - PURCHASED SERVICES</b>	<u>226,029</u>	<u>166,537</u>	<u>158,500</u>	<u>183,656</u>	<u>158,500</u>
<b>86 - FACILITY &amp; PLANT</b>					
110124 - 686550 Maint & Repairs	-	-	-	-	-
<b>TOTAL - FACILITY &amp; PLANT</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL - Legal Counsel</b>	<u><u>226,029</u></u>	<u><u>166,537</u></u>	<u><u>158,500</u></u>	<u><u>183,656</u></u>	<u><u>158,500</u></u>

# **Public Safety**

- . Police**
- . Fire/EMS**
- . Communications**
- . Police Reserve**
- . Building Inspection**

# CITY OF MEQUON

## 2012 Public Safety Expenditures Budget Percentages by Department



# Police

## Program Description

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

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

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

### 2011 Objectives

1. Continue to provide professional police services to the community while maintaining a low crime rate.
2. Replace one high-mileage supervisor SUV.
3. Host another open house at the police department.
4. Continue to search out and secure grant money available for public safety agencies.
5. Participate in statewide safety-belt and alcohol related traffic enforcement programs.
6. Participate in Safety Town, partnering with the Thiensville Police Department.

### 2011 Accomplishments

- While we experienced several gas station robberies, a bank robbery and a double homicide (through September), several arrests were made and Mequon remains a very safe community.
- One Chevy Tahoe purchased.
- Held another open house in May 2011.
- Grant money was secured for replacing bullet resistant vests.
- Officers continued to aggressively enforce traffic regulations, especially those involving safety-belt and alcohol violations.
- Officers assisted with this important program aimed at teaching 5 year-olds the importance of personal safety, as well as obeying traffic signs and rules.

- |  |  |
|--|--|
| 7. Through directed patrol and the Concentrated Accident Reduction Enforcement (C.A.R.E.) program, maintain a 0% increase in reportable crashes. | Reportable crashes rose slightly through June, 2011.   |
| 8. Maintain a high citizen satisfaction rating.  | Contacts with the public continue to be made in a professional manner. Zero formal written complaints were received. Informal complaints were effectively handled by supervisors to citizen satisfaction.  |
| 9. Maintain participation in the School Liaison and Multi-jurisdictional Enforcement Group (M.E.G.) programs.                                    | An officer was assigned full-time to the school liaison position and an officer was assigned full-time to serve in the county drug unit. Both positions are very important in strengthening our relationship with the community.   |
| 10. Maintain a high level of professional and technical training.  | Officers received hundreds of hours of training in many different topics covering juvenile law and investigations, identity theft, crime scene investigation techniques, computer crimes, traffic safety, and much more.   |
| 11. Maintain involvement with professional and peer groups.  | Department members meet regularly with other law enforcement agencies as well as other local, state, and federal stakeholders to share information and look for ways to solve problems and reduce crime while providing the best service to the community.   |
| 12. Graduate 13 <sup>th</sup> Mequon Citizens Police Academy class.  | Each spring we hold classes to share the inner workings of the police department with citizens who live or work in the Mequon-Thiensville area. This year we graduated our 13th class. Comments from participants continue to be favorable. The program is an excellent way to partner with the community to reach our goal of making Mequon a safe and enjoyable place to live, work, or visit. |

13. Host a Youth Safety Academy

In an effort to reach out to children in the community and teach them about police work and law enforcement, we hosted a 3-day program for kids in grades 6-8. Participants received hands-on training from various Mequon police officers.

**FY2012 Objectives**

- ✚ Continue to provide professional police services to the community while maintaining a low crime rate.
- ✚ Replace and upgrade computer, technology, and other equipment as needed.
- ✚ Continue to search out and secure grant money available for public safety agencies.
- ✚ Through directed patrol and the Concentrated Accident Reduction Enforcement (C.A.R.E.) program, maintain a 0% increase in reportable crashes.
- ✚ Maintain a high citizen satisfaction rating.
- ✚ Participate in statewide safety-belt and alcohol related traffic enforcement programs.
- ✚ Participate in Safety Town, partnering with the Thiensville Police Department.
- ✚ Maintain participation in the School Liaison and Multi-jurisdictional Enforcement Group (M.E.G.) programs.
- ✚ Maintain a high level of professional and technical training.
- ✚ Maintain involvement with professional and peer groups.
- ✚ Graduate 14<sup>th</sup> Mequon Citizens Police Academy class.
- ✚ Graduate 7<sup>th</sup> Mequon Youth Safety Academy class.

**Staffing FY2012**

Positions (FTE)	2010 Actual	2011 Actual	2012 Budget
Chief of Police	1.00	1.00	1.00
Captain of Police	2.00	2.00	2.00
Sergeant of Police	7.00	7.00	7.00
Police Detectives	2.00	2.00	2.00
Police Officers	25.00	25.00	25.00
Records Clerks	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>235 - Police</b>						
<b>70 - SALARIES</b>						
110235 - 670101	Salaries	2,226,344	2,278,361	2,575,099	2,216,488	2,596,030
110235 - 670103	Holiday	88,823	90,777	93,411	86,681	93,438
110235 - 670104	Vacation	225,385	234,622	-	222,257	-
110235 - 670105	Sick Pay	62,219	72,274	-	103,171	-
110235 - 670201	OverTime	48,272	56,182	50,000	81,723	50,008
110235 - 670301	Longevity	15,551	15,778	16,365	15,825	15,780
<b>TOTAL - SALARIES</b>		<u>2,666,595</u>	<u>2,747,993</u>	<u>2,734,875</u>	<u>2,726,146</u>	<u>2,755,256</u>
<b>73 - FRINGE BENEFITS</b>						
110235 - 673101	Social Sec	200,654	207,697	209,830	204,377	194,061
110235 - 673102	Retirement	519,958	513,659	573,261	545,690	549,327
110235 - 673103	Workers Comp	64,929	59,697	71,959	79,123	75,557
110235 - 673104	UnempComp	-	-	-	1,194	-
110235 - 673201	Health Ins	495,119	557,742	608,778	589,784	624,130
110235 - 673202	Dental Ins	21,309	21,194	23,954	21,819	25,253
110235 - 673203	Life Ins	4,404	5,728	3,653	4,363	3,690
110235 - 673204	Disability	14,006	11,906	15,271	14,200	15,424
<b>TOTAL - FRINGE BENEFITS</b>		<u>1,320,379</u>	<u>1,377,623</u>	<u>1,506,706</u>	<u>1,460,551</u>	<u>1,487,442</u>
<b>75 - OTHER STAFF COSTS</b>						
110235 - 675101	Uniforms	26,238	31,089	33,000	25,819	30,000
110235 - 675301	Incentive	2,056	9,834	8,000	9,540	16,550
<b>TOTAL - OTHER STAFF COSTS</b>		<u>28,294</u>	<u>40,923</u>	<u>41,000</u>	<u>35,359</u>	<u>46,550</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110235 - 680101	Office Supplies	4,089	3,477	4,000	3,456	4,000
110235 - 680301	WS-Admin	26,615	21,719	25,000	20,512	25,000
110235 - 680401	Equip / Sm	275	-	-	-	1,000
110235 - 680402	Motor Fuel	57,807	66,197	74,000	78,238	109,800
110235 - 680501	Membership	1,840	1,550	1,800	1,545	1,600
110235 - 680502	Print/Pub	726	794	1,200	593	500
110235 - 680503	BooksPerio	2,172	1,562	2,000	1,198	1,200
110235 - 680504	Telephone	34,962	39,194	48,000	21,375	25,000
110235 - 680505	Postage	-	-	-	1,594	1,500
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>128,487</u>	<u>134,493</u>	<u>156,000</u>	<u>128,511</u>	<u>169,600</u>
<b>83 - PURCHASED SERVICES</b>						
110235 - 683101	Cnsult-Gen	427	372	2,000	81	2,000
110235 - 683201	Cntrct-Gen	2,261	1,266	1,500	7,518	15,456
110235 - 683202	Cntrct-Mnt	-	-	-	10,541	36,739
110235 - 683401	Liability Insurance	-	-	13,000	8,590	11,500
110235 - 683402	Auto Insurance	-	-	10,500	12,162	9,400
110235 - 683501	Train/Conf	13,292	12,442	12,000	15,577	18,000
110235 - 683702	Misc.Servs	2,459	3,022	2,500	4,176	3,400
<b>TOTAL - PURCHASED SERVICES</b>		<u>18,439</u>	<u>17,102</u>	<u>41,500</u>	<u>58,646</u>	<u>96,495</u>
<b>86 - FACILITY &amp; PLANT</b>						
110235 - 686550	Maint & Repairs	55,014	52,349	45,000	46,624	17,700
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>55,014</u>	<u>52,349</u>	<u>45,000</u>	<u>46,624</u>	<u>17,700</u>
<b>88 - EQUIPMENT / LEASES</b>						
110235 - 688101	Photocopie	-	-	4,000	2,614	4,000
110235 - 688120	Rentals	360	360	500	330	500
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>360</u>	<u>360</u>	<u>4,500</u>	<u>2,944</u>	<u>4,500</u>
<b>TOTAL - Police</b>		<u>4,217,568</u>	<u>4,370,843</u>	<u>4,529,581</u>	<u>4,458,781</u>	<u>4,577,543</u>

# Fire/EMS Department

## Program Description

The Mequon Fire Department provides fire prevention, fire suppression, and 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 department uses a tiered response system for emergency medical calls. The tiered systems allows for immediate response to medical emergencies by an Emergency Medical Technician with the availability of paramedic intervention for the most serious cases.

### FY2011 Objectives

### FY2011 Accomplishments

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. Network all computers in the fire department to allow for one records management system.</li> <li>2. Train all employees in the use of the current records management software to permit more accurate reporting of incidents and tracking of personnel time.</li> <li>3. Work with surrounding communities to enhance the emergency medical service delivery system and integrate the proper usage of paramedics into the system.</li> </ol> | <p>Work continues with the IT department to create a network.</p> <p>Training in the use of the record management system is expected to be completed by the end of 2011.</p> <p>Mequon has signed a joint agreement with Thiensville to allow Mequon firefighters currently certified as Paramedics to use their skills in the community.</p> |
|---|---|

### FY2012 Objectives

- ⚡ Create an electronic pre-fire plan for target hazards that can be accessed and retrieved in the field.
- ⚡ Create a database in the computer aided dispatch system identifying all properties in the city requiring a mobile water supply in the event of a fire.
- ⚡ Evaluate the joint Mequon/Thiensville paramedic program to find the most efficient service deliver model.

### Staffing for FY2012

Positions (FTE)	2010 Actual	2011 Actual	2012 Budget
Fire Chief	1.00	1.00	1.00
Administrative Secretary	0.50	0.50	0.50
Fire Fighter/EMTs Paid on Call	60	60	60

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>236 - Fire / EMS</b>						
<b>70 - SALARIES</b>						
110236 - 670101	Salaries	109,960	138,720	314,644	355,996	315,002
110236 - 670102	POC	769,080	642,280	429,080	375,736	449,080
110236 - 670104	Vacation	3,197	3,180	-	13,095	-
110236 - 670105	Sick Pay	427	416	-	2,375	-
110236 - 670201	OverTime	-	-	-	-	-
110236 - 670202	Stand By	-	-	-	-	-
110236 - 670301	Longevity	90	150	195	195	240
<b>TOTAL - SALARIES</b>		<u>882,754</u>	<u>784,746</u>	<u>743,919</u>	<u>747,398</u>	<u>764,322</u>
<b>73 - FRINGE BENEFITS</b>						
110236 - 673101	Social Sec	66,312	58,587	56,910	57,473	73,396
110236 - 673102	Retirement	78,357	75,167	75,000	72,352	47,285
110236 - 673103	Workers Comp	33,757	10,958	11,580	9,129	12,159
110236 - 673104	UnempComp	-	-	-	3,057	-
110236 - 673201	Health Ins	17,962	18,301	19,791	19,683	20,192
110236 - 673202	Dental Ins	868	849	889	874	943
110236 - 673203	Life Ins	1,772	1,159	1,424	883	1,438
110236 - 673204	Disability	511	432	563	515	569
<b>TOTAL - FRINGE BENEFITS</b>		<u>199,540</u>	<u>165,453</u>	<u>166,157</u>	<u>163,967</u>	<u>155,982</u>
<b>75 - OTHER STAFF COSTS</b>						
110236 - 675101	Uniforms	6,139	11,052	2,700	5,100	10,500
<b>TOTAL - OTHER STAFF COSTS</b>		<u>6,139</u>	<u>11,052</u>	<u>2,700</u>	<u>5,100</u>	<u>10,500</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110236 - 680101	Office Supplies	3,633	7,357	2,000	3,301	2,500
110236 - 680301	WS-Admin	43,437	42,733	40,500	49,300	40,500
110236 - 680401	Equip / Sm	51,844	50,131	27,725	14,623	22,550
110236 - 680402	Motor Fuel	24,333	31,925	23,000	33,337	28,000
110236 - 680501	Membership	365	320	1,900	1,310	1,900
110236 - 680503	BooksPerio	1,450	2,845	1,550	-	1,550
110236 - 680504	Telephone	10,062	8,468	3,950	4,008	3,950
110236 - 680505	Postage	-	-	-	282	342
110236 - 680506	Mileage	420	-	100	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>135,543</u>	<u>143,779</u>	<u>100,725</u>	<u>106,161</u>	<u>101,292</u>
<b>83 - PURCHASED SERVICES</b>						
110236 - 683101	Cnsult-Gen	45,118	35,663	48,342	26,863	-
110236 - 683201	Cntrct-Gen	2,335	1,967	1,145	25,315	43,671
110236 - 683202	Cntrct-Mnt	-	-	-	143	-
110236 - 683401	Liability Insurance	852	87	2,000	1,269	1,045
110236 - 683402	Auto Insurance	-	-	15,500	13,904	13,904
110236 - 683501	Train/Conf	11,057	10,653	7,500	15,201	10,000
<b>TOTAL - PURCHASED SERVICES</b>		<u>59,362</u>	<u>48,370</u>	<u>74,487</u>	<u>82,696</u>	<u>68,620</u>
<b>86 - FACILITY &amp; PLANT</b>						
110236 - 686304	Sewer	701	790	1,250	617	800
110236 - 686404	Water-ESF	-	-	-	485	385
110236 - 686550	Maint & Repairs	47,189	37,249	43,400	48,763	45,000
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>47,890</u>	<u>38,039</u>	<u>44,650</u>	<u>49,866</u>	<u>46,185</u>
<b>88 - EQUIPMENT / LEASES</b>						
110236 - 688101	Photocopie	-	-	1,237	1,511	1,543
110236 - 688120	Rentals	2,472	4,153	2,300	2,273	2,454
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>2,472</u>	<u>4,153</u>	<u>3,537</u>	<u>3,784</u>	<u>3,997</u>
<b>TOTAL - Fire / EMS</b>		<u>1,333,700</u>	<u>1,195,592</u>	<u>1,136,175</u>	<u>1,158,972</u>	<u>1,150,898</u>

# Communication Center

## Program Description

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

### 2011 Objectives

1. Continue to provide 24-hour professional police, fire, and EMS dispatching services.
2. Complete required professional re-certifications.
3. Install and implement the replacement of our computer aided dispatch (CAD) and records management system (RMS) applications.

### 2011 Accomplishments

Dispatched over 17,000 police calls for service, and over 1,000 EMS and fire calls.

All dispatchers were either trained or recertified in required certifications needed for their positions.

Installed ProPhoenix CAD and RMS applications along with other county jurisdictions in an effort to reduce costs and share important criminal justice records.

### 2012 Objectives

- ✦ Continue to provide 24-hour professional police, fire, and EMS dispatching services.
- ✦ Complete required professional re-certifications.
- ✦ Train all communication center employees (dispatchers) in Emergency Medical Dispatching.

### Staffing for FY2012

Positions (FTE)	2010 Actual	2011 Actual	2012 Budget
Telecommunicators	7.00	7.00	7.00
Telecommunicators (PT)	3.00	3.00	4.00

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>237 - Communications</b>						
<b>70 - SALARIES</b>						
110237 - 670101	Salaries	325,845	352,119	362,614	358,047	368,057
110237 - 670103	Holiday	13,062	14,016	14,100	13,793	14,094
110237 - 670104	Vacation	26,144	27,372	-	28,360	-
110237 - 670105	Sick Pay	20,072	7,556	-	7,867	-
110237 - 670201	OverTime	14,459	13,369	12,000	12,652	12,006
110237 - 670301	Longevity	2,040	2,310	2,535	2,047	2,040
<b>TOTAL - SALARIES</b>		<u>401,623</u>	<u>416,741</u>	<u>391,249</u>	<u>422,767</u>	<u>396,197</u>
<b>73 - FRINGE BENEFITS</b>						
110237 - 673101	Social Sec	29,981	31,138	29,931	31,184	27,097
110237 - 673102	Retirement	42,066	45,709	49,689	39,966	22,985
110237 - 673103	Workers Comp	862	847	933	1,034	980
110237 - 673104	UnempComp	-	-	-	180	-
110237 - 673201	Health Ins	61,540	71,150	114,657	94,765	87,135
110237 - 673202	Dental Ins	3,828	3,688	4,750	3,797	4,096
110237 - 673203	Life Ins	952	1,198	820	913	828
110237 - 673204	Disability	1,712	1,401	2,056	1,671	2,077
<b>TOTAL - FRINGE BENEFITS</b>		<u>140,940</u>	<u>155,131</u>	<u>202,836</u>	<u>173,509</u>	<u>145,198</u>
<b>75 - OTHER STAFF COSTS</b>						
110237 - 675101	Uniforms	3,436	3,968	4,500	3,539	4,500
<b>TOTAL - OTHER STAFF COSTS</b>		<u>3,436</u>	<u>3,968</u>	<u>4,500</u>	<u>3,539</u>	<u>4,500</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110237 - 680101	Office Supplies	683	343	500	159	500
110237 - 680301	WS-Admin	1,415	1,541	1,000	1,015	1,000
110237 - 680401	Equip / Sm	-	-	-	-	1,000
110237 - 680501	Membership	-	-	-	-	-
110237 - 680502	Print/Pub	-	-	-	-	-
110237 - 680503	BooksPerio	-	-	100	-	100
110237 - 680504	Telephone	-	-	-	-	-
110237 - 680505	Postage	-	-	-	-	-
110237 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>2,098</u>	<u>1,884</u>	<u>1,600</u>	<u>1,173</u>	<u>2,600</u>
<b>83 - PURCHASED SERVICES</b>						
110237 - 683101	Cnsult-Gen	-	-	-	-	-
110237 - 683201	Cntrct-Gen	-	-	-	94	-
110237 - 683202	Cntrct-Mnt	-	-	-	-	-
110237 - 683402	Auto Insurance	-	-	-	-	-
110237 - 683501	Train/Conf	1,275	942	1,000	796	1,000
<b>TOTAL - PURCHASED SERVICES</b>		<u>1,275</u>	<u>942</u>	<u>1,000</u>	<u>890</u>	<u>1,000</u>
<b>86 - FACILITY &amp; PLANT</b>						
110237 - 686550	Maint & Repairs	1,534	-	1,000	-	-
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>1,534</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>TOTAL - Communications</b>		<u>550,905</u>	<u>578,667</u>	<u>602,185</u>	<u>601,879</u>	<u>549,495</u>

# Police Reserve

## Program Description

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

## FY 2011 Accomplishments

1. Decreased Reserve by three officers, but also added three officers. There are currently 23 members of the Police Reserve.
2. Training occurred in the following areas: Emergency Vehicle Operation and Control.
3. During 2011 we will have participated in approximately 75-80 event dates totaling well over 2000 volunteer hours. This excludes training, special call outs by the police department for traffic control at accidents, fires and other miscellaneous activities. This equates to an event every 4.5 days requiring from 2 to 12 officers per event.

## FY2012 Service Levels and Objectives

- ✚ Maintain the level of active Reserves at 23-25
- ✚ Develop training programs that will better prepare the reserve officers for different situations that may be encountered while on duty.
- ✚ Continue to provide police service for all major events that occur in the City and surrounding communities, major events at Homestead High School (football, basketball, and hockey games, graduation, dances) and Concordia University (graduation, concert, and football games).

## Staffing for FY2011

Positions	2010 Actual	2011 Actual	2012 Budget
Volunteers	23	23	25

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>239 - Police Reserve</b>						
<b>70 - SALARIES</b>						
110239 - 670102	Stipends	1,330	1,380	1,560	1,340	1,500
<b>TOTAL - SALARIES</b>		<u>1,330</u>	<u>1,380</u>	<u>1,560</u>	<u>1,340</u>	<u>1,500</u>
<b>73 - FRINGE BENEFITS</b>						
110239 - 673101	Social Sec	102	106	119	103	115
110239 - 673103	Workers Comp	39	169	41	53	80
110239 - 673104	UnempComp	-	-	-	-	-
<b>TOTAL - FRINGE BENEFITS</b>		<u>141</u>	<u>275</u>	<u>160</u>	<u>155</u>	<u>195</u>
<b>75 - OTHER STAFF COSTS</b>						
110239 - 675101	Uniforms	559	461	1,100	1,266	1,200
<b>TOTAL - OTHER STAFF COSTS</b>		<u>559</u>	<u>461</u>	<u>1,100</u>	<u>1,266</u>	<u>1,200</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110239 - 680301	WS-Admin	738	1,105	1,500	850	1,600
110239 - 680401	Equip / Sm	-	-	-	-	-
110239 - 680402	Motor Fuel	223	250	250	130	250
110239 - 680501	Membership	398	-	-	-	-
110239 - 680502	Print/Pub	-	-	-	-	-
110239 - 680503	BooksPerio	-	-	-	-	-
110239 - 680504	Telephone	281	233	250	369	250
110239 - 680505	Postage	-	-	-	-	-
110239 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>1,640</u>	<u>1,589</u>	<u>2,000</u>	<u>1,349</u>	<u>2,100</u>
<b>83 - PURCHASED SERVICES</b>						
110239 - 683501	Train/Conf	131	154	250	125	250
110239 - 683702	Misc.Servs	-	-	-	-	-
<b>TOTAL - PURCHASED SERVICES</b>		<u>131</u>	<u>154</u>	<u>250</u>	<u>125</u>	<u>250</u>
<b>86 - FACILITY &amp; PLANT</b>						
110239 - 686550	Maint & Repairs	166	11	800	528	900
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>166</u>	<u>11</u>	<u>800</u>	<u>528</u>	<u>900</u>
<b>TOTAL - Police Reserve</b>		<u>3,967</u>	<u>3,870</u>	<u>5,870</u>	<u>4,764</u>	<u>6,145</u>

# Building Inspection

## Program Description

Provide timely and 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.

## FY 2011 Accomplishments

The Inspection Division met its objective of a 10-day turnaround for plan review of submittals and worked with applicants to achieve compliance with Federal, State and local requirements.

Perform professional inspections within two workdays of request. 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.

Monthly reports were completed promptly and accurately. Proficient use of the tracking module allowed staff to pursue contractors/owners whose permits expired.

Evaluation of the impacts of the design policies and development decisions and how those relate to the overall character and economy of the city.

## FY2012 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 inform and educate builders so as to achieve a higher level of compliance.
- ✦ All inspections staff shall be proficient in the use of the black bear permit/inspection module or other IT module developed.
- ✦ Technology, scheduling and process related functions will continue to evolve with an eye towards even greater streamlining. Develop an online program for developers to track

the approval process of their commercial projects from submission of original plans to actual permit issuance as well as schedule inspections on-line.

**Staffing for FY2012**

<b>Positions (FTE)</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
Chief Building Inspector	1.00	1.00	1.00
Building Inspector	1.00	-	-
Fully Certified Inspector	-	1.00	1.00
Plumbing Inspector	1.00	-	-
Electrical Inspector (PT)	.50	.50	.50
Administrative Secretary I	1.50	1.00	1.00

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

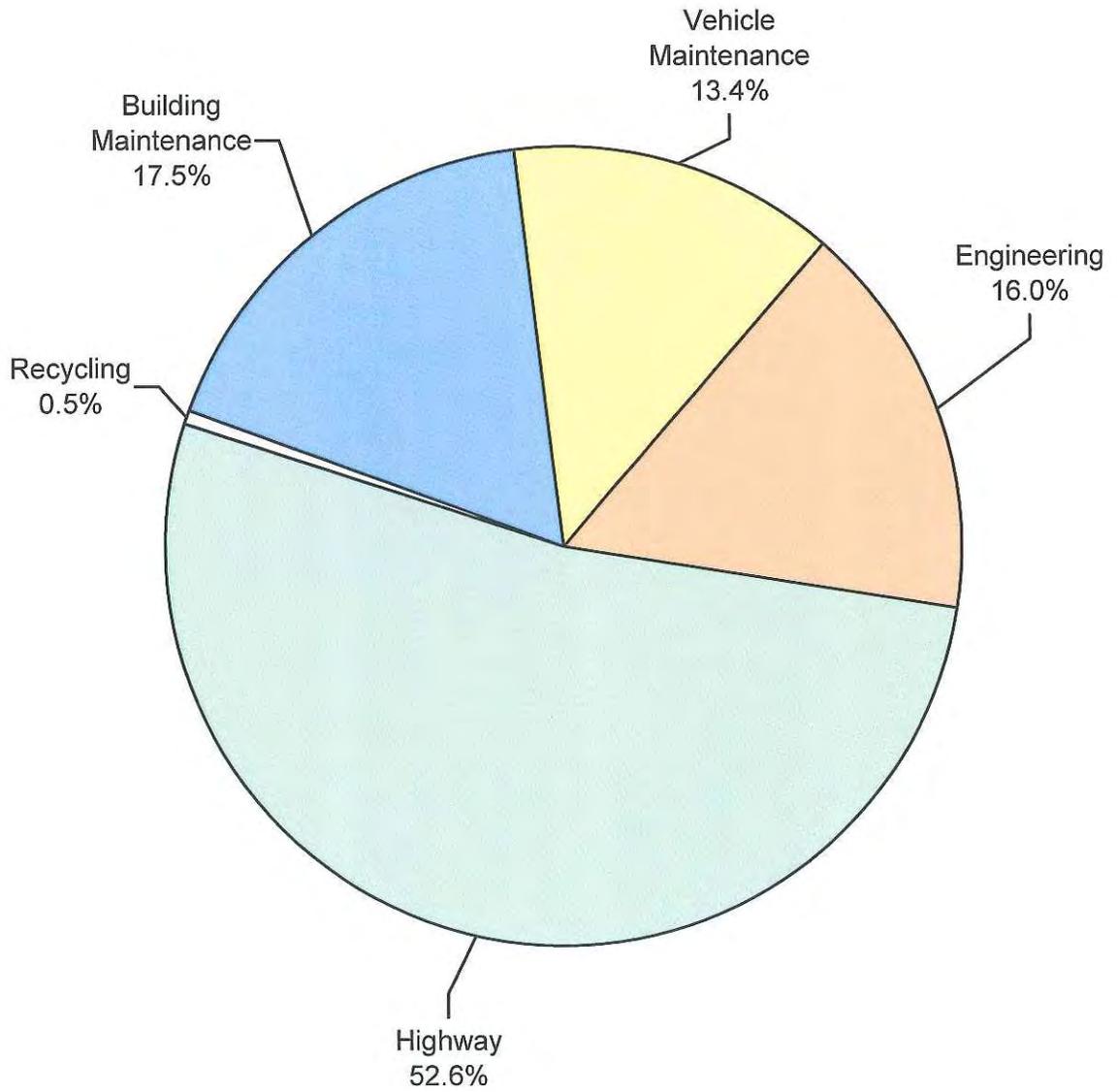
		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>244 - Inspections</b>						
<b>70 - SALARIES</b>						
110244 - 670101	Salaries	260,992	202,475	206,441	191,439	180,732
110244 - 670104	Vacation	27,890	22,803	-	21,502	-
110244 - 670105	Sick Pay	7,656	2,588	-	2,709	-
110244 - 670201	OverTime	24	222	-	701	-
110244 - 670301	Longevity	2,198	1,560	1,140	1,710	1,230
<b>TOTAL - SALARIES</b>		<u>298,760</u>	<u>229,648</u>	<u>207,581</u>	<u>218,061</u>	<u>181,962</u>
<b>73 - FRINGE BENEFITS</b>						
110244 - 673101	Social Sec	22,307	18,408	15,880	16,137	12,237
110244 - 673102	Retirement	34,539	29,793	26,363	23,108	10,555
110244 - 673103	Workers Comp	7,871	7,282	6,618	7,276	6,949
110244 - 673104	UnempComp	-	-	-	99	-
110244 - 673201	Health Ins	61,592	45,618	55,284	65,941	55,524
110244 - 673202	Dental Ins	2,745	1,698	1,042	1,748	1,886
110244 - 673203	Life Ins	1,384	1,332	745	1,014	752
110244 - 673204	Disability	1,442	852	1,066	1,016	1,077
<b>TOTAL - FRINGE BENEFITS</b>		<u>131,880</u>	<u>104,981</u>	<u>106,998</u>	<u>116,339</u>	<u>88,980</u>
<b>75 - OTHER STAFF COSTS</b>						
110244 - 675101	Uniforms	506	356	1,100	770	1,100
<b>TOTAL - OTHER STAFF COSTS</b>		<u>506</u>	<u>356</u>	<u>1,100</u>	<u>770</u>	<u>1,100</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110244 - 680101	Office Supplies	328	312	1,300	75	1,300
110244 - 680301	WS-Admin	5,920	1,767	3,000	1,938	3,000
110244 - 680401	Equip / Sm	56	-	250	379	250
110244 - 680501	Memberships	664	247	1,130	287	-
110244 - 680503	BooksPerio	366	120	800	85	-
110244 - 680504	Telephone	4,867	3,249	5,000	451	-
110244 - 680505	Postage	-	-	-	2,665	3,000
110244 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>12,201</u>	<u>5,696</u>	<u>11,480</u>	<u>5,881</u>	<u>7,550</u>
<b>83 - PURCHASED SERVICES</b>						
110244 - 683101	Cnsult-Gen	15,725	14,145	20,000	4,090	-
110244 - 683201	Cntrct-Gen	11,381	-	-	14,170	53,000
110244 - 683202	Cntrct-Mnt	-	-	-	-	-
110244 - 683402	Auto Insurance	-	-	1,750	1,369	1,800
110244 - 683501	Train/Conf	1,010	385	2,300	1,103	1,500
110244 - 683702	Misc.Servs	-	-	100	-	-
<b>TOTAL - PURCHASED SERVICES</b>		<u>28,116</u>	<u>14,530</u>	<u>24,150</u>	<u>20,732</u>	<u>56,300</u>
<b>86 - FACILITY &amp; PLANT</b>						
110244 - 686550	Maint & Repairs	-	-	1,012	-	-
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>-</u>	<u>-</u>	<u>1,012</u>	<u>-</u>	<u>-</u>
<b>TOTAL - Inspections</b>		<u><u>471,464</u></u>	<u><u>355,212</u></u>	<u><u>352,321</u></u>	<u><u>361,782</u></u>	<u><u>335,892</u></u>

# **Public Works**

- . Building Maintenance**
- . Maintenance (vehicle)**
- . Engineering**
- . Highway**
- . Recycling**

# CITY OF MEQUON

## 2012 Public Works Expenditures Budget Percentages by Department



# Building Maintenance

## Program Description

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

### FY2011 Objectives

1. Provide consistent building maintenance and monitor utility costs.
2. Emergency warning siren project.
3. Replacement of highway garage heaters.

### FY2011 Accomplishments

- Budgeted improvements were implemented and utility costs were as expected.
- Project is underway with additional information to be provided by year end.
- Delayed until facilities assessment study is completed.

### FY2012 Objectives

- ⬇ Continue to provide consistent cost effective building maintenance.
- ⬇ Continue facilities assessment study.
- ⬇ Schedule energy audits for all City buildings.
- ⬇ Administer CIP for building maintenance.

### Staffing for FY2012

Positions	2010 Actual	2011 Actual	2012 Budget
Building Supervisor	1.00	1.00	1.00
Park & Building Maintenance Worker	2.00	2.00	2.00
Custodian (PT)	.75	.75	.75

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>326 - Building maintenance</b>						
<b>70 - SALARIES</b>						
110326 - 670101	Salaries	172,458	187,085	207,006	181,085	207,801
110326 - 670104	Vacation	21,246	21,931	-	15,461	-
110326 - 670105	Sick Pay	7,612	3,812	-	4,768	-
110326 - 670201	OverTime	10,962	12,164	9,500	12,125	9,501
110326 - 670301	Longevity	2,565	2,640	2,715	2,745	2,545
<b>TOTAL - SALARIES</b>		<u>214,843</u>	<u>227,631</u>	<u>219,221</u>	<u>216,183</u>	<u>219,847</u>
<b>73 - FRINGE BENEFITS</b>						
110326 - 673101	Social Sec	15,552	16,511	16,770	16,390	14,086
110326 - 673102	Retirement	23,604	25,502	27,841	26,178	12,754
110326 - 673103	Workers Comp	6,520	6,372	6,989	7,679	7,338
110326 - 673104	UnempComp	-	-	-	99	-
110326 - 673201	Health Ins	44,275	51,110	55,284	54,996	51,858
110326 - 673202	Dental Ins	2,030	1,991	2,083	2,049	2,210
110326 - 673203	Life Ins	806	1,033	696	787	703
110326 - 673204	Disability	1,013	838	1,056	999	1,067
<b>TOTAL - FRINGE BENEFITS</b>		<u>93,799</u>	<u>103,356</u>	<u>110,719</u>	<u>109,178</u>	<u>90,016</u>
<b>75 - OTHER STAFF COSTS</b>						
110326 - 675101	Uniforms	640	1,000	1,000	980	660
<b>TOTAL - OTHER STAFF COSTS</b>		<u>640</u>	<u>1,000</u>	<u>1,000</u>	<u>980</u>	<u>660</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110326 - 680201	JanSupply	2,909	4,047	5,000	2,316	5,000
110326 - 680202	JanSupply	6,239	9,832	6,500	5,035	6,500
110326 - 680203	JanSupply	5,213	8,206	3,500	10,032	4,500
110326 - 680302	WS-City	4,394	12,703	9,000	10,091	9,250
110326 - 680303	WS-Safety	9,397	9,294	6,000	7,363	6,500
110326 - 680304	WS-DPW	7,973	9,954	5,000	8,098	5,500
110326 - 680401	Equip / Sm	435	434	600	294	13,600
110326 - 680402	Motor Fuel	-	-	-	-	-
110326 - 680501	Membership	-	-	-	-	-
110326 - 680503	BooksPerio	86	-	-	-	-
110326 - 680504	Telephone	25,976	18,467	21,000	15,354	19,000
110326 - 680505	Postage	-	-	-	-	-
110326 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>62,622</u>	<u>72,937</u>	<u>56,600</u>	<u>58,582</u>	<u>69,850</u>
<b>83 - PURCHASED SERVICES</b>						
110326 - 683201	Cntrct-Gen	35	-	-	5,307	32,002
110326 - 683402	Auto Insurance	-	-	2,000	228	2,000
<b>TOTAL - PURCHASED SERVICES</b>		<u>35</u>	<u>-</u>	<u>2,000</u>	<u>5,534</u>	<u>34,002</u>
<b>86 - FACILITY &amp; PLANT</b>						
110326 - 686101	Electric-City Hall	33,666	39,852	39,200	40,467	37,500
110326 - 686102	Electric-Safety Bld	50,154	55,678	59,400	55,548	62,350
110326 - 686103	Electric-E.S. Fire	11,715	12,113	13,000	19,636	14,250
110326 - 686104	Electric-6330 W	-	-	-	-	600
110326 - 686105	Electric-6300 W	1,094	1,295	1,200	961	1,000
110326 - 686106	Electric- GB Shop	16,943	16,850	17,500	17,946	18,200
110326 - 686107	Electric-Highway	12,534	9,982	10,500	11,230	11,200
110326 - 686112	Electric-Logemann	16,892	18,795	17,800	17,079	18,500
110326 - 686201	Gas-City H	15,754	13,003	12,700	12,504	12,500
110326 - 686202	Gas-Safety	34,094	33,880	33,000	34,725	36,250
110326 - 686203	Gas-E.S.F	6,481	4,481	4,600	4,610	4,650
110326 - 686204	Gas-6330 W	(291)	(71)	-	-	4,500
110326 - 686205	Gas-6300 W	12,679	8,062	8,600	9,058	8,650
110326 - 686206	Gas-Gbshop	3,551	2,527	2,600	2,701	2,800
110326 - 686207	Gas-Highway	19,892	12,826	16,000	15,104	16,000
110326 - 686212	Gas-Logemann	9,819	8,639	8,800	8,111	8,500

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
110326 - 686301	Sewer-City Hall	3,216	3,244	4,800	791	1,600
110326 - 686302	Sewer-Safety Bld	6,455	7,509	7,400	5,333	8,600
110326 - 686308	Sewer-Logemann	-	1,732	2,600	261	800
110326 - 686401	Water-City	-	-	-	1,334	1,500
110326 - 686402	Water-Safe	-	-	-	1,681	1,650
110326 - 686408	Water-Loge	-	-	-	911	1,000
110326 - 686501	M&R-City	16,784	41,389	17,000	20,910	12,500
110326 - 686502	M&R-Safety	17,738	31,912	20,000	23,946	12,500
110326 - 686503	M&R-DPW	21,310	17,098	15,000	20,701	10,000
110326 - 686504	M&R-Logem	6,733	4,926	2,500	6,788	2,500
110326 - 686550	Maint & Repairs	2,252	2,806	2,000	1,468	-
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>319,464</u>	<u>348,529</u>	<u>316,200</u>	<u>333,802</u>	<u>310,100</u>
<b>88 - EQUIPMENT / LEASES</b>						
110326 - 688120	Rentals	7,471	8,120	8,500	7,570	-
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>7,471</u>	<u>8,120</u>	<u>8,500</u>	<u>7,570</u>	<u>-</u>
<b>TOTAL - Building maintenance</b>		<u>698,875</u>	<u>761,574</u>	<u>714,240</u>	<u>731,829</u>	<u>724,475</u>

# Maintenance (vehicle)

## Program Description

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

### FY2011 Objectives

1. Continue to provide cost effective vehicle and equipment repairs for all departments.
2. Improve on customer service approach on how we provide service to all departments.
3. Manage the DPW equipment replacement fund within the annual budget appropriation. Good trade-in values have allowed us to keep this funding reasonable, but an increase to a level of \$245,000/year is needed to keep up with replacement costs.
4. In 2011, Public Works estimated to use about 13,800 gallons of no-lead gas and about 31,950 gallons of diesel fuel in 2011 based on yearly averages. 2011 budget was based on estimate of \$2.54/gallon for unleaded and \$2.67 for diesel fuel.

### FY2011 Accomplishments

Processed between 600-700 repairs and preventive maintenance services for all departments.

Prioritized repairs and services on the basis of emergency and critical time dependent needs of that department.

While \$245,000 was requested for 2011, only \$200,000 was funded. Staff deferred one truck replacement due to funding constraints. The decrease in funding level over the past several years has also added further problems to the aging fleet of plowing vehicles. Older trucks are experiencing downtime that is reducing the ability to provide adequate winter road services at times. Cost of replacement units has increased to approximately \$130,000 while budgets have decreased in recent years. Parts/tires have become more expensive and aging fleet requires more repairs. Staff has begun investigating lease/purchase options to make up for budget shortfalls.

2011 unleaded usage is tracking to be approximately 10% under the original estimate and diesel is tracking to be 30% over the original estimate. Early 2011 proved to be a challenging winter with multiple heavy snow storms which required considerable plowing.

Actual unleaded and diesel prices for 2011 were significantly higher (approximately 30%) than the projected costs. Average prices in 2011 were \$3.38/gal for unleaded and \$3.45/gal for diesel.

### FY2012 Objectives

- ✚ Provide cost effective vehicle and equipment repairs for all departments.
- ✚ Improve customer service and informational feedback to all departments.
- ✚ Manage the DPW equipment replacement fund within the annual budget appropriation. Good trade-in values have allowed us to keep this funding reasonable, but an increase to a level of \$270,000/year is needed to keep up with replacement costs. Anticipate starting to replace heavy snow plow equipment in 2012 by lease/purchase to make up for budget shortfalls that have occurred in the past 5 years. May have to reduce the number plowing routes and size of fleet or start replacing plows by lease.
- ✚ Utilize resources to more accurately estimate fuel usage and prices for 2012. Public Works expects to use about 13,300 gallons of no-lead gas and about 33,150 gallons of diesel fuel in 2012 based on yearly averages. Budget is based on estimate of \$3.66/gallon for unleaded and \$3.87 for diesel fuel based on US Energy Information Administration outlook. Staff will investigate fuel saving strategies to minimize effect of rising fuel costs.
- ✚ Participate in DPW facilities assessment to review facilities and work processes to become more efficient and effective.
- ✚ Utilize part-time mechanic intern/apprentice for minor maintenance and record keeping tasks in order for our FTE mechanics to be more efficient.

### Staffing for FY2012

Positions (FTE)	2010 Actual	2011 Actual	2012 Budget
Chief Mechanic	1.00	1.00	1.00
Mechanics	2.00	2.00	2.00
Maintenance Intern/Apprentice (PT)	0	0	1.00

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>355 - Fleet Services</b>						
<b>70 - SALARIES</b>						
110355 - 670101	Salaries	151,620	157,724	179,241	150,571	181,343
110355 - 670104	Vacation	19,791	20,699	-	19,305	-
110355 - 670105	Sick Pay	2,909	2,247	-	2,623	-
110355 - 670201	OverTime	4,213	1,170	3,500	340	3,508
110355 - 670301	Longevity	2,310	2,370	2,430	2,088	1,525
<b>TOTAL - SALARIES</b>		<u>180,844</u>	<u>184,210</u>	<u>185,171</u>	<u>174,926</u>	<u>186,376</u>
<b>73 - FRINGE BENEFITS</b>						
110355 - 673101	Social Sec	13,462	13,701	14,166	12,837	12,373
110355 - 673102	Retirement	20,220	21,565	23,517	21,933	10,085
110355 - 673103	Workers Comp	5,600	5,377	5,903	6,487	6,198
110355 - 673104	UnempComp	-	-	-	80	-
110355 - 673201	Health Ins	49,682	54,903	59,373	56,606	46,774
110355 - 673202	Dental Ins	2,598	2,552	2,667	2,628	2,829
110355 - 673203	Life Ins	892	1,159	809	883	817
110355 - 673204	Disability	1,033	852	1,075	1,016	1,086
<b>TOTAL - FRINGE BENEFITS</b>		<u>93,488</u>	<u>100,110</u>	<u>107,510</u>	<u>102,469</u>	<u>80,162</u>
<b>75 - OTHER STAFF COSTS</b>						
110355 - 675101	Uniforms	680	640	1,100	1,280	960
110355 - 675102	Tool Allow	585	632	600	447	600
<b>TOTAL - OTHER STAFF COSTS</b>		<u>1,265</u>	<u>1,272</u>	<u>1,700</u>	<u>1,727</u>	<u>1,560</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110355 - 680301	WS-Admin	79,777	71,372	76,000	72,349	80,000
110355 - 680401	Equip / Sm	961	892	1,000	1,103	1,000
110355 - 680402	Motor Fuel	98,521	129,320	130,800	173,941	187,000
110355 - 680504	Telephone	354	411	400	650	500
110355 - 680505	Postage	-	-	-	10	10
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>179,613</u>	<u>201,995</u>	<u>208,200</u>	<u>248,053</u>	<u>268,510</u>
<b>83 - PURCHASED SERVICES</b>						
110355 - 683402	Auto Insurance	-	-	-	1,337	1,500
<b>TOTAL - PURCHASED SERVICES</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,337</u>	<u>1,500</u>
<b>86 - FACILITY &amp; PLANT</b>						
110355 - 686303	Sewer	1,154	1,423	2,000	315	400
110355 - 686403	Water-DPW	-	-	-	712	600
110355 - 686550	Maint & Repairs	15,308	14,680	15,000	13,761	15,000
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>16,462</u>	<u>16,103</u>	<u>17,000</u>	<u>14,787</u>	<u>16,000</u>
<b>TOTAL - Fleet Services</b>		<u>471,671</u>	<u>503,690</u>	<u>519,581</u>	<u>543,300</u>	<u>554,108</u>

# Engineering

## Program Description

- Administers all consultant and construction contracts, and associated studies/analysis, for city capital improvement projects, infrastructure, and facilities.
- Administers and maintains the city transportation improvement plan program, annual road evaluation and improvement program.
- Monitors, evaluates and administers improvements to the city's sanitary sewer system and improvement to system operations in accordance with local, State, and Federal requirements.
- Manages the city's stormwater management plan including compliance with the WDNR's NR216 permit, MMSD's Chapter 13 and other applicable State and Federal requirements.
- Provides local drainage inspection and consulting services to residents.
- Manages city infrastructure mapping and asset tracking.
- Provides land and building improvement consulting and review.

### FY2011 Objectives

1. Work to ensure required upgrades, modifications and/or improvements and maintenance are performed to the sanitary sewer and storm water systems so as to provide a consistent level of service in all but the most extreme and unfavorable conditions. Continue to comply with NR 216 and other applicable State and Federal requirements and with MMSD Chapter 13 as it pertains to the city's permit requirements.
2. Perform annual road evaluations and develop recommendations for repair, reconstruction of roads and small bridges and culverts

### FY2011 Accomplishments

Completed the two year Sanitary Sewer Assessment project which includes the design, coordination, and/or construction of the lift station "A" and "G" sanitary capacity upgrades, and Trunk Sewer No. 1 sanitary capacity study and construction alternatives. Managed the sanitary manhole rehab and internal seal program in conjunction with our annual road program. This is required by the federal and state programs (WPDES, NR216 and Chp.13). Oversight responsibilities for State/County projects that impacted sanitary and/or storm water infrastructure. Designed, and managed the roadway drainage work as part of the roadway construction program and numerous local drainage projects.

Performed annual road evaluations on the 215 miles of city roads and developed recommendations for repair, reconstruction of roads and small bridges and culverts for presentation to the Public Works Committee. Managed bridge maintenance project and Freistadt Road structure replacement over the Little Menomonee design and construction.

### **FY2011 Objectives**

3. Provide support to the Common Council, Planning Commission, Public Works Committee, and other standing and ad-hoc committees as required.
4. Provide active input and support to the MMSD for incorporation/compliance with the 2020 Facilities Plan and participation with the various related subcommittees and programs.
5. Manage capital improvement infrastructure and facility construction projects.
6. Review of development plats and site plans and provides recommendations to the Community Development Department.

### **FY2011 Accomplishments**

Continued to provide support to the Common Council, Planning Commission, Public Works Committee, Bikeway Committee and other standing and ad-hoc committees as required. Utilized existing staff position to complete Planning Commission reviews which were previously completed by a consultant.

Staff continues to routinely attend the MMSD Technical Advisory Team meetings and provide input to the development of the 2020 MMSD Facilities Plan and to discuss relevant issues.

Managed the design, implementation, and/or construction of approximately \$4 million dollars in subdivision roads, arterial roads, bridge projects, sanitary sewer projects, and Town Center Streetscape projects. Major projects include the design and construction of the Pioneer Road Reconstruction project, Lift Station G forcemain construction, Lift Station emergency forcemain replacement, and County Line Road bridge replacement. Additional projects included the WisDOT's Highland Road bridge project, Ozaukee County's Fish Passage project, and WisDOT Mequon Road design. This is the most extensive set of projects ever administered by the engineering staff.

Engineering review comments and recommendations and the review of approximately 30 land division plans and site plans for commercial development with comments and recommendations.

### **FY2011 Objectives**

7. Continue to collect and update city's infrastructure data and incorporate into GIS.

### **FY2011 Accomplishments**

Continued locating infrastructure with the department's GPS equipment. This data, along with pipe, lift station, and other sanitary infrastructure information, was incorporated into the City's GIS system using a department created database. Water system, detention pond, and storm water culverts are being added to the city's GIS system. Staff is currently researching new asset management software packages.

### **FY2012 Objectives**

- ✚ Work to ensure required upgrades, modifications and/or improvements and maintenance are performed to the sanitary sewer and storm water systems so as to provide a consistent level of service in all but the most extreme and unfavorable conditions. Continue to comply with NR 216 and other applicable State and Federal requirements and with MMSD Chapter 13 as it pertains to the city's permit requirements.
- ✚ Perform annual road evaluations and develop recommendations for repair, reconstruction of roads and small bridges and culverts.
- ✚ Continue to provide support to the Common Council, Planning Commission, Public Works Committee, Sewer Utility Board, Water Commission, and other standing and ad-hoc committees as required.
- ✚ Provide active input and support to the MMSD for incorporation/compliance with the 2020 Facilities Plan and participation with the various related subcommittees and programs.
- ✚ Manage the capital improvement of infrastructure and facility construction projects.
- ✚ Manage the review for all development plats and site plans.
- ✚ Continue to collect and update city's infrastructure data and incorporate into GIS.
- ✚ Work with Ozaukee County, City of Milwaukee, and WisDOT to keep major road projects on schedule and within budget
- ✚ Continue to administer the city's drainage policy & make any policy change recommendations

**Staffing through FY2012**

<b>Positions (FTE)</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
Director of Department of Public Works/City Engineer	1.00	0	0.5
Assistant City Engineer	1.00	0	0
Deputy Director of Department of Public Works/Assistant City Engineer	0	1.00	1.00
Engineering Service Manager	0	1.00	1.00
Staff Engineer	1.00	0	0
Engineering Tech. I	1.00	1.00	1.00
Engineering Tech. II Field	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Summer LTE	2.00	2.00	2.00

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>358 - Engineering</b>						
<b>70 - SALARIES</b>						
110358 - 670101	Salaries	435,599	430,459	411,709	417,500	452,893
110358 - 670104	Vacation	38,769	39,404	-	42,204	-
110358 - 670105	Sick Pay	23,132	12,966	-	6,186	-
110358 - 670201	OverTime	3,763	3,241	-	3,380	-
110358 - 670301	Longevity	2,340	2,520	2,670	2,700	2,625
<b>TOTAL - SALARIES</b>		<u>503,604</u>	<u>488,590</u>	<u>414,379</u>	<u>471,971</u>	<u>455,518</u>
<b>73 - FRINGE BENEFITS</b>						
110358 - 673101	Social Sec	35,468	36,451	31,700	34,189	30,188
110358 - 673102	Retirement	53,563	58,088	52,626	46,750	25,699
110358 - 673103	Workers Comp	13,158	14,522	13,210	14,534	13,871
110358 - 673104	UnempComp	-	-	-	212	-
110358 - 673201	Health Ins	84,150	80,458	87,015	88,141	72,198
110358 - 673202	Dental Ins	4,628	4,543	3,861	4,677	3,624
110358 - 673203	Life Ins	1,635	2,089	830	1,591	838
110358 - 673204	Disability	2,683	2,264	2,386	2,700	2,410
<b>TOTAL - FRINGE BENEFITS</b>		<u>195,286</u>	<u>198,415</u>	<u>191,628</u>	<u>192,795</u>	<u>148,828</u>
<b>75 - OTHER STAFF COSTS</b>						
110358 - 675101	Uniforms	900	675	1,100	675	675
<b>TOTAL - OTHER STAFF COSTS</b>		<u>900</u>	<u>675</u>	<u>1,100</u>	<u>675</u>	<u>675</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110358 - 680101	Office Supplies	1,127	953	1,000	455	1,000
110358 - 680103	CopierSupy	-	-	-	-	-
110358 - 680301	WS-Admin	1,085	827	1,500	2,351	1,500
110358 - 680401	Equip / Sm	-	40,000	38,300	39,071	500
110358 - 680501	Membership	-	586	600	199	600
110358 - 680502	Print/Pub	46	-	-	-	-
110358 - 680503	BooksPerio	-	-	-	-	-
110358 - 680504	Telephone	3,159	1,969	3,100	1,360	2,200
110358 - 680505	Postage	-	-	-	889	900
110358 - 680506	Mileage	203	-	200	67	200
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>5,620</u>	<u>44,335</u>	<u>44,700</u>	<u>44,393</u>	<u>6,900</u>
<b>83 - PURCHASED SERVICES</b>						
110358 - 683101	Cnsult-Gen	4,502	7,990	28,000	9,498	15,000
110358 - 683102	Cnsult-PCS	101,912	47,495	25,000	16,116	15,000
110358 - 683201	Cntrct-Gen	3,041	3,000	3,100	3,060	7,300
110358 - 683202	Cntrct-Mnt	-	-	-	-	-
110358 - 683402	Auto Insurance	-	-	2,000	1,565	2,000
110358 - 683501	Train/Conf	90	1,969	3,000	556	3,000
<b>TOTAL - PURCHASED SERVICES</b>		<u>109,545</u>	<u>60,454</u>	<u>61,100</u>	<u>30,795</u>	<u>42,300</u>
<b>86 - FACILITY &amp; PLANT</b>						
110358 - 686550	Maint & Repairs	2,006	226	-	1,403	500
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>2,006</u>	<u>226</u>	<u>-</u>	<u>1,403</u>	<u>500</u>
<b>88 - EQUIPMENT / LEASES</b>						
110358 - 688101	Photocopie	-	-	5,000	4,153	6,000
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>-</u>	<u>-</u>	<u>5,000</u>	<u>4,153</u>	<u>6,000</u>
<b>TOTAL - Engineering</b>		<u>816,960</u>	<u>792,695</u>	<u>717,907</u>	<u>746,184</u>	<u>660,721</u>

# 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.)

FY2011 Objectives	FY2011 Accomplishments
1. Continue to work with engineering staff to meet requirements of NR216 DNR storm water program.	Completed the required road sweeping and catch basin cleaning.
2. Maintain safe service levels for winter snowplowing and road maintenance to meet all conditions.	Provided adequate snow/ice removal services despite shortage of personnel/equipment. 2011 winter was especially challenging with the Groundhog Day Blizzard. Salt budget is at 90% going into the Nov/Dec winter.
3. Second shift will again be implemented to reduce overtime and meet peak rush hour road safety demands this winter.	This shift proved again to be a plus for road safety at the critical evening rush hour. Also cuts down overtime costs.
4. Additional EAB Grant money will be requested to complete the street tree inventory by classifying road ROW trees by type, health, and size.	Secured grant funding and completed phase two of city street tree inventory. Almost 17,000 total trees classified in urban subdivision areas.
5. Highway crews will do as much as possible toward roadway drainage improvements in conjunction with the roadway reconstruction contractor. This will result in more actual road reconstruction mileage for the capital budget.	Accomplished significant storm sewer and ditching work in conjunction with the road program. Resulted in city staff contributing well over \$200,000 in labor and equipment toward road project support from the operating budget.
6. Continue to work on drainage complaint backlog.	No budget was provided for 2011 but staff was still able to complete some critical backlog projects as a majority of the annual road work was completed by September.

### FY2012 Objectives

- ✚ Maintain safe service levels for winter snowplowing and road maintenance to meet all conditions. May have to reduce plowing routes due to loss of another highway worker position and aging equipment. All routes will take longer and more overtime will result.
- ✚ Second shift will again be implemented to reduce overtime and meet peak rush hour road safety demands this winter.
- ✚ Highway crews will do as much as possible toward roadway drainage projects improvements in conjunction with the roadway reconstruction contractor.
- ✚ Complete Urban Forestry Management Plan and continue to work towards EAB action plan.
- ✚ Continue to work on drainage complaint backlog.
- ✚ Continue to work with engineering staff to meet requirements of NR216 DNR storm water program.

### Staffing for FY2012

Positions (FTE)	2010 Actual	2011 Actual	2012 Budget
Director of DPW/City Engineer	1.00	1.00	0.5
Administrative Secretary ( PT)	.875	.875	.875
Operations Supervisor	1.00	1.00	0
Street Operations Foreman	1.00	1.00	1.00
Highway Section Foreman	5.00	5.00	5.00
Highway Workers	4.00	3.00	2.00
Equipment Operations Foreman	1.00	1.00	1.00
Highway Equipment Operators - Heavy	3.00	3.00	3.00
Highway Equipment Operators - Regular	2.00	2.00	1.00
Highway/Parks and Building Maintenance Worker (50/50 Parks & Highway)	1.00	1.00	1.00
Summer Seasonal (PT)	5.00	5.00	5.00
Recycling Landfill Attendant (PT)	.5	.5	.5

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>359 - Highway</b>						
<b>70 - SALARIES</b>						
110359 - 670101	Salaries	955,398	999,055	1,087,486	887,555	1,013,512
110359 - 670104	Vacation	82,580	88,286	-	75,909	-
110359 - 670105	Sick Pay	24,215	30,638	-	15,002	-
110359 - 670201	OverTime	55,803	27,662	50,000	42,697	50,008
110359 - 670301	Longevity	8,220	8,100	9,150	7,995	7,433
<b>TOTAL - SALARIES</b>		<u>1,126,217</u>	<u>1,153,741</u>	<u>1,146,636</u>	<u>1,029,158</u>	<u>1,070,953</u>
<b>73 - FRINGE BENEFITS</b>						
110359 - 673101	Social Sec	83,381	85,596	87,714	74,471	70,065
110359 - 673102	Retirement	127,880	136,324	141,045	142,845	60,572
110359 - 673103	Workers Comp	34,990	34,400	36,553	40,201	38,381
110359 - 673104	UnempComp	-	-	-	500	-
110359 - 673201	Health Ins	331,979	306,830	329,852	292,345	272,821
110359 - 673202	Dental Ins	14,061	13,464	13,196	13,861	12,580
110359 - 673203	Life Ins	2,581	4,270	3,042	3,253	3,072
110359 - 673204	Disability	5,479	4,771	5,634	5,690	5,690
<b>TOTAL - FRINGE BENEFITS</b>		<u>600,351</u>	<u>585,655</u>	<u>617,036</u>	<u>573,166</u>	<u>463,181</u>
<b>75 - OTHER STAFF COSTS</b>						
110359 - 675101	Uniforms	3,251	5,420	6,800	4,420	6,800
<b>TOTAL - OTHER STAFF COSTS</b>		<u>3,251</u>	<u>5,420</u>	<u>6,800</u>	<u>4,420</u>	<u>6,800</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110359 - 680101	Office Supplies	485	768	900	1,190	900
110359 - 680103	CopierSupy	-	-	-	-	-
110359 - 680301	WS-Admin	797	4,237	3,500	2,162	2,000
110359 - 680320	WS-Snow	171,222	202,091	216,000	218,565	230,000
110359 - 680321	WS-Street	65,131	103,707	125,000	99,526	100,000
110359 - 680322	WS-Signs	46,736	45,499	52,000	47,622	52,000
110359 - 680323	WS-Culvert	21,253	30,969	50,000	19,460	50,000
110359 - 680324	WS-Blvd	-	-	-	-	-
110359 - 680351	WS-Forest	3,405	2,899	3,500	1,702	3,500
110359 - 680401	Equip/Tool	-	-	-	870	1,500
110359 - 680501	Membership	492	-	600	335	250
110359 - 680502	Print/Pub	-	-	-	-	-
110359 - 680503	BooksPerio	-	-	-	-	-
110359 - 680504	Telephone	3,472	3,082	3,200	2,939	3,200
110359 - 680505	Postage	-	-	-	47	50
110359 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>312,993</u>	<u>393,252</u>	<u>454,700</u>	<u>394,418</u>	<u>443,400</u>
<b>83 - PURCHASED SERVICES</b>						
110359 - 683101	Cnsult-Gen	-	-	-	-	-
110359 - 683201	Cntrct-Gen	-	-	-	7,627	25,000
110359 - 683202	Cntrct-Mnt	-	-	-	6,490	-
110359 - 683402	Auto Insurance	-	-	22,000	18,990	23,000
110359 - 683501	Train/Conf	639	2,067	2,000	803	1,500
<b>TOTAL - PURCHASED SERVICES</b>		<u>639</u>	<u>2,067</u>	<u>24,000</u>	<u>33,910</u>	<u>49,500</u>
<b>86 - FACILITY &amp; PLANT</b>						
110359 - 686115	Electric	60,913	63,569	81,500	93,969	84,000
110359 - 686303	Sewer	8,983	5,520	6,600	5,061	4,200
110359 - 686403	Water-DPW	-	-	-	1,312	2,100
110359 - 686550	Maint & Repairs	24,023	30,702	17,500	12,735	17,500
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>93,919</u>	<u>99,791</u>	<u>105,600</u>	<u>113,077</u>	<u>107,800</u>

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

	<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
88 - EQUIPMENT / LEASES					
110359 - 688101      Photocopie	-	-		687	-
110359 - 688110      Equip / Sm	26,968	26,994	28,600	27,219	28,600
110359 - 688120      Rentals	-	-	-	1,500	3,500
<b>TOTAL - EQUIPMENT / LEASES</b>	<u>26,968</u>	<u>26,994</u>	<u>28,600</u>	<u>29,407</u>	<u>32,100</u>
<b>TOTAL - Highway</b>	<u><u>2,164,337</u></u>	<u><u>2,266,921</u></u>	<u><u>2,383,372</u></u>	<u><u>2,177,555</u></u>	<u><u>2,173,734</u></u>

## Recycling/Landfill

### Program Description

The city operates the brush and yard waste site on Bonniwell Road and a public building recycling program in its public buildings to satisfy DNR requirements.

Wednesday summer hours were changed in 2005 to provide early and late access. An average of 30% of the Wednesday customers utilized those hours at very little cost to the City. We have continued those hours each year. Staffed primarily by a part time worker. Open 19 ½ hours per week. No changes anticipated for the 2012 season. Permit revenue exceeds out of pocket costs.

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

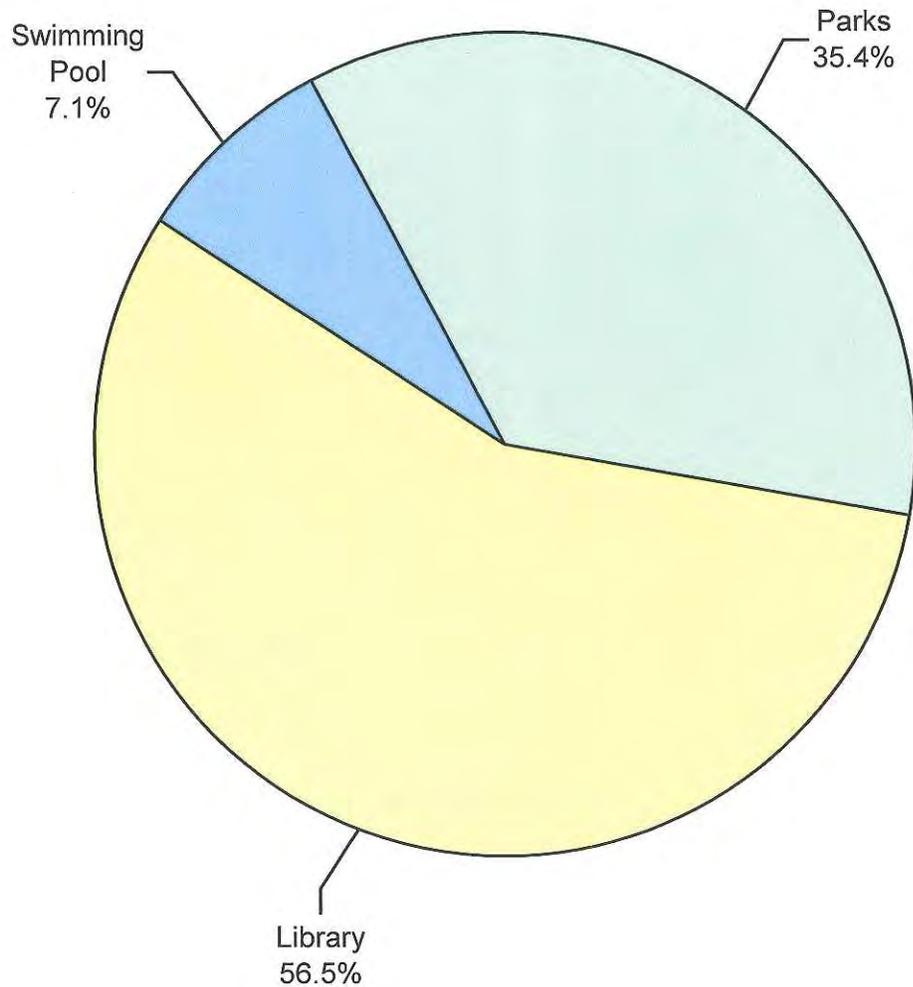
		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>368 - Recycling</b>						
<b>70 - SALARIES</b>						
110368 - 670101	Salaries	6,463	6,941	7,000	6,141	6,999
<b>TOTAL - SALARIES</b>		<u>6,463</u>	<u>6,941</u>	<u>7,000</u>	<u>6,141</u>	<u>6,999</u>
<b>73 - FRINGE BENEFITS</b>						
110368 - 673101	Social Sec	494	531	536	470	536
110368 - 673103	Workers Comp	215	212	223	245	234
110368 - 673104	UnempComp	-	-	-	3	-
<b>TOTAL - FRINGE BENEFITS</b>		<u>710</u>	<u>743</u>	<u>759</u>	<u>718</u>	<u>770</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110368 - 680101	Office Supplies	-	-	-	-	-
110368 - 680301	WS-Admin	-	-	-	-	-
110368 - 680502	Print/Pub	-	-	-	-	-
110368 - 680504	Telephone	-	-	-	-	-
110368 - 680505	Postage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>83 - PURCHASED SERVICES</b>						
110368 - 683702	Misc.Servs	542	272	-	-	-
<b>TOTAL - PURCHASED SERVICES</b>		<u>542</u>	<u>272</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>88 - EQUIPMENT / LEASES</b>						
110368 - 688120	Rentals	9,381	14,652	11,000	13,469	11,000
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>9,381</u>	<u>14,652</u>	<u>11,000</u>	<u>13,469</u>	<u>11,000</u>
<b>TOTAL - Recycling</b>		<u>17,095</u>	<u>22,608</u>	<u>18,759</u>	<u>20,328</u>	<u>18,769</u>

# **Community Enrichment**

- . Swimming Pool**
- . Park Maintenance &  
Development**
- . Library Services**

# CITY OF MEQUON

## 2011 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.

### FY2011 Objectives

- 1. Remove and replace pool fence.
- 2. Make repairs to shower room walls.
- 3. Improve landscape to compliment Town Center project.

### FY2011 Accomplishments

Pool fence was replaced prior to pool opening. Project was approximately \$20,000 under budget.

Shower room wall project will be completed by year end.

Maintained landscape around pool and added umbrellas in several locations.

### FY2012 Objectives

- Provide general maintenance of pool facility and monitor operations.
- Secure lease for concession stand operations.

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>472 - Swimming Pool</b>						
<b>70 - SALARIES</b>						
110472 - 670101	Salaries	63,369	70,699	65,600	59,818	66,000
110472 - 670201	OverTime	2,075	787	1,500	607	1,500
<b>TOTAL - SALARIES</b>		<u>65,444</u>	<u>71,486</u>	<u>67,100</u>	<u>60,425</u>	<u>67,500</u>
<b>73 - FRINGE BENEFITS</b>						
110472 - 673101	Social Sec	5,007	5,438	5,133	4,622	5,049
110472 - 673103	Workers Comp	1,880	1,990	2,139	2,349	2,246
110472 - 673104	UnempComp	-	-	-	31	-
<b>TOTAL - FRINGE BENEFITS</b>		<u>6,886</u>	<u>7,427</u>	<u>7,272</u>	<u>7,003</u>	<u>7,295</u>
<b>75 - OTHER STAFF COSTS</b>						
110472 - 675101	Uniforms	1,350	1,201	1,600	1,238	1,600
<b>TOTAL - OTHER STAFF COSTS</b>		<u>1,350</u>	<u>1,201</u>	<u>1,600</u>	<u>1,238</u>	<u>1,600</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110472 - 680301	WS-Admin	16,987	16,936	16,750	15,054	18,000
110472 - 680401	Equip / Sm	-	-	-	-	-
110472 - 680504	Telephone	248	281	200	308	225
110472 - 680505	Postage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>17,235</u>	<u>17,217</u>	<u>16,950</u>	<u>15,362</u>	<u>18,225</u>
<b>83 - PURCHASED SERVICES</b>						
110472 - 683101	Cnsult-Gen	-	-	-	-	-
110472 - 683201	Cntrct-Gen	-	-	-	77	1,250
110472 - 683202	Cntrct-Mnt	-	-	-	-	-
<b>TOTAL - PURCHASED SERVICES</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>77</u>	<u>1,250</u>
<b>86 - FACILITY &amp; PLANT</b>						
110472 - 686150	Electric	10,288	9,834	10,000	8,944	9,750
110472 - 686250	Gas-Other	8,285	5,789	9,500	8,079	10,000
110472 - 686305	Sewer	487	2,486	4,500	267	600
110472 - 686405	Water-Pool	-	-	-	1,868	4,250
110472 - 686550	Maint & Repairs	3,020	2,422	4,000	2,851	8,500
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>22,080</u>	<u>20,531</u>	<u>28,000</u>	<u>22,009</u>	<u>33,100</u>
<b>TOTAL - Swimming Pool</b>		<u>112,995</u>	<u>117,862</u>	<u>120,922</u>	<u>106,114</u>	<u>128,970</u>

# Parks Maintenance and Development

## Program Description

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

### FY2011 Objectives

### FY2011 Accomplishments

- |  |  |
|--|--|
| 1. Continue landscape maintenance and support all activities related to Park and Nature Preserves.       | Provided landscape maintenance to all parks, nature preserves and medians. Also carried out snow removal at all city facilities. |
| 2. Support planning and funding for Lemke Park pavilion.   | Completed Lemke Park pavilion project.   |
| 3. Create gravel parking lots, walking trails and boardwalks at sites that are currently not accessible. | Boardwalks and gravel paths are on schedule to be completed this fall.   |
| 4. Provide support for Town Center improvements, i.e. landscape maintenance.                             | Maintained and watered all areas of the Town Center.   |
| 5. Building upgrades including new roof for Rotary pavilion and repainting River Barn pavilion.          | Roof was installed at Rotary Park. River Barn pavilion will be painted September 2011.   |
| 6. Promote and provide support to volunteers and Scout groups.   | Supported volunteers and assisted with multiple Scout projects.  |

### FY2012 Objectives

- ✦ Continue to provide landscape maintenance and provide support for all Park and Nature Preserve activities. Provide median maintenance and snow removal as required.
- ✦ Work with sports and civil groups to support improvements to facilities.
- ✦ Continue with the creation of small gravel parking lots, walking trails and boardwalks at sites that are currently not accessible.
- ✦ Repaint Rotary Park gazebo.
- ✦ Continue to promote and provide support to volunteers and scout groups.

**Staffing for FY2012**

<b>Positions (FTE)</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
Parks Director/Operations Manager	1.00	1.00	1.00
Parks & Building Maintenance Worker	2.00	2.00	2.00
Highway/Parks: Building Maintenance Workers (50/50 Parks & Highway)	1.00	1.00	1.00
City Forester	1.00	1.00	1.00
Summer PT	5.00	5.00	5.00
Weekend Seasonal PT	1.00	1.00	1.00
Administrative Secretary (PT)	.040	0.40	.040

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>474 - Parks</b>						
<b>70 - SALARIES</b>						
110474 - 670101	Salaries	293,620	241,287	307,977	278,188	314,483
110474 - 670104	Vacation	31,039	27,673	-	34,139	-
110474 - 670105	Sick Pay	5,108	5,294	-	8,387	-
110474 - 670201	OverTime	5,232	2,896	5,000	7,705	5,012
110474 - 670301	Longevity	3,090	2,580	2,577	3,240	2,418
<b>TOTAL - SALARIES</b>		<u>338,089</u>	<u>279,729</u>	<u>315,554</u>	<u>331,659</u>	<u>321,913</u>
<b>73 - FRINGE BENEFITS</b>						
110474 - 673101	Social Sec	24,352	20,878	24,140	24,121	21,530
110474 - 673102	Retirement	39,285	38,651	40,075	33,214	17,069
110474 - 673103	Workers Comp	10,084	9,209	1,060	1,157	1,113
110474 - 673104	UnempComp	-	-	-	120	-
110474 - 673201	Health Ins	66,438	82,317	112,776	87,316	86,753
110474 - 673202	Dental Ins	3,679	3,896	4,077	4,011	4,247
110474 - 673203	Life Ins	1,001	1,258	663	958	670
110474 - 673204	Disability	1,384	1,246	1,544	1,486	1,559
<b>TOTAL - FRINGE BENEFITS</b>		<u>146,223</u>	<u>157,455</u>	<u>184,335</u>	<u>152,384</u>	<u>132,941</u>
<b>75 - OTHER STAFF COSTS</b>						
110474 - 675101	Uniforms	660	1,120	1,440	1,880	1,440
<b>TOTAL - OTHER STAFF COSTS</b>		<u>660</u>	<u>1,120</u>	<u>1,440</u>	<u>1,880</u>	<u>1,440</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110474 - 680101	Office Supplies	406	83	400	228	400
110474 - 680204	JanSupply	2,807	1,894	-	2,620	2,500
110474 - 680301	WS-Admin	24,358	17,131	18,000	12,405	18,000
110474 - 680324	WS-Blvd	3,368	1,056	6,000	3,930	6,000
110474 - 680340	WS-Rotary	8,250	7,562	8,500	5,222	8,500
110474 - 680341	WS-Chall	3,877	3,347	5,000	1,160	5,000
110474 - 680342	WS-River	5,220	4,469	6,000	3,716	6,000
110474 - 680343	WS-Lemke	1,660	1,430	3,500	3,964	4,000
110474 - 680344	WS-GG	362	1,500	1,000	195	1,000
110474 - 680345	WS-Settler	1,056	-	2,500	300	1,500
110474 - 680401	Equip / Sm	1,320	1,055	1,500	894	1,500
110474 - 680501	Membership	430	300	450	430	450
110474 - 680503	BooksPerio	45	-	150	-	150
110474 - 680504	Telephone	708	842	900	455	1,250
110474 - 680505	Postage	-	-	-	232	250
110474 - 680506	Mileage	-	-	-	-	-
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>53,866</u>	<u>40,669</u>	<u>53,900</u>	<u>35,751</u>	<u>56,500</u>
<b>83 - PURCHASED SERVICES</b>						
110474 - 683101	Cnsult-Gen	-	-	-	-	-
110474 - 683201	Cntrct-Gen	-	-	-	2,970	3,850
110474 - 683202	Cntrct-Mnt	-	-	-	19,320	21,000
110474 - 683402	Auto Insurance	-	-	3,250	2,543	3,250
110474 - 683501	Train/Conf	50	240	500	-	525
<b>TOTAL - PURCHASED SERVICES</b>		<u>50</u>	<u>240</u>	<u>3,750</u>	<u>24,833</u>	<u>28,625</u>
<b>86 - FACILITY &amp; PLANT</b>						
110474 - 686121	Electric-Rotary	8,318	7,396	8,500	7,863	8,500
110474 - 686122	Electric-River	-	-	-	-	1,400
110474 - 686123	Electric-Yanke	-	-	-	-	-
110474 - 686124	Electric-Lemke	1,141	1,349	1,400	1,381	250
110474 - 686221	Gas-Rotary	1,963	2,183	2,300	1,755	2,300
110474 - 686222	Gas-River	950	990	1,200	932	1,250
110474 - 686223	Gas-Yankee	-	-	-	-	-

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

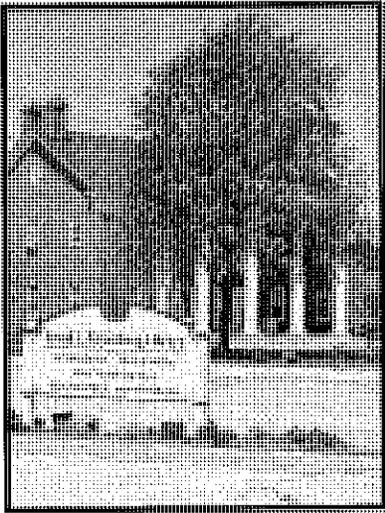
		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
110474 - 686306	Sewer	3,916	2,952	3,850	463	600
110474 - 686406	Water	-	-	-	99	-
110474 - 686550	Maint & Repairs	22,131	23,500	28,000	3,785	5,000
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>38,419</u>	<u>38,371</u>	<u>45,250</u>	<u>16,279</u>	<u>19,300</u>
<b>88 - EQUIPMENT / LEASES</b>						
110474 - 688120	Rentals	1,663	1,155	3,300	1,246	3,500
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>1,663</u>	<u>1,155</u>	<u>3,300</u>	<u>1,246</u>	<u>3,500</u>
<b>TOTAL - Parks</b>		<u><u>578,970</u></u>	<u><u>518,739</u></u>	<u><u>607,529</u></u>	<u><u>564,032</u></u>	<u><u>564,219</u></u>

# Library Services

## Program Description

This account provides for Mequon's funding of community library services based upon the joint agreement between the City of Mequon and the Village of Thiensville, along with state mandates and county funding formulas.

The Weyenberg Library is open 56 hours per week. It circulates 337,219 items and answers 18,000 reference questions per year, with an annual door count of 150,000.



## Staffing for FY2012

<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
15.4 FTE	14.25 FTE	14.25 FTE

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>470 - Library Operations</b>						
<b>Revenues</b>						
<b>45 - GENERAL FEES</b>						
240000 - 445106	Misc. Rev	\$ 2,565	\$ 125	\$ -	\$ 45	\$ -
<b>TOTAL - GENERAL FEES</b>		<u>2,565</u>	<u>125</u>	<u>-</u>	<u>45</u>	<u>-</u>
<b>58 - OTHER REVENUE</b>						
240000 - 458303	RevReduct	-	-	-	-	10,000
<b>TOTAL - OTHER REVENUE</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>59 - INVESTMENT REVENUE</b>						
240000 - 459101	Interest	754	1,202	1,130	1,145	1,200
<b>TOTAL - INVESTMENT REVENUE</b>		<u>754</u>	<u>1,202</u>	<u>1,130</u>	<u>1,145</u>	<u>1,200</u>
<b>66 - LIBRARY - EXTERNAL</b>						
240000 - 466101	LbSrvMeqn	898,263	898,263	901,156	901,156	901,933
240000 - 466102	LbSrvTvll	109,067	109,667	106,773	106,774	103,252
<b>TOTAL - LIBRARY - EXTERNAL</b>		<u>1,007,330</u>	<u>1,007,930</u>	<u>1,007,929</u>	<u>1,007,930</u>	<u>1,005,185</u>
<b>67 - LIBRARY - OPERATING</b>						
240000 - 467101	Fines&Fees	36,076	41,765	44,450	37,574	40,000
240000 - 467102	CopyCharge	2,510	2,104	2,150	2,108	2,000
240000 - 467103	Lost Mater	5,420	5,400	-	1,637	-
240000 - 467104	Cty Reimbu	4,999	9,708	15,406	15,406	17,334
240000 - 467105	Lbry Cards	2,726	1,630	-	150	-
<b>TOTAL - LIBRARY - OPERATING</b>		<u>51,731</u>	<u>60,607</u>	<u>62,006</u>	<u>56,875</u>	<u>59,334</u>
<b>TOTAL - Library Revenues</b>		<u><u>1,062,380</u></u>	<u><u>1,069,864</u></u>	<u><u>1,071,065</u></u>	<u><u>1,065,995</u></u>	<u><u>1,075,719</u></u>
<b>470 - Library Operations</b>						
<b>Expenditures</b>						
<b>70 - SALARIES</b>						
240470 - 670101	Salaries	496,391	475,310	524,626	481,988	521,600
240470 - 670104	Vacation	27,947	25,730	-	22,236	-
240470 - 670105	Sick Pay	-	-	-	1,314	-
240470 - 670201	OverTime	-	-	-	-	-
<b>TOTAL - SALARIES</b>		<u>524,338</u>	<u>501,040</u>	<u>524,626</u>	<u>505,539</u>	<u>521,600</u>
<b>73 - FRINGE BENEFITS</b>						
240470 - 673101	Social Sec	37,250	36,455	40,134	35,931	40,000
240470 - 673102	Retirement	59,181	57,558	64,427	40,497	28,000
240470 - 673103	Workers Comp	1,347	1,989	1,971	1,717	1,900
240470 - 673104	UnempComp	-	-	-	406	500
240470 - 673201	Health Ins	89,469	100,054	113,527	107,239	101,200
240470 - 673203	Life Ins	981	1,008	1,015	1,116	1,200
240470 - 673204	Disability	1,424	1,333	1,541	1,352	1,600
<b>TOTAL - FRINGE BENEFITS</b>		<u>189,652</u>	<u>198,397</u>	<u>222,615</u>	<u>188,258</u>	<u>174,400</u>
<b>75 - OTHER STAFF COSTS</b>						
240470 - 675501	Admin-Fees	10,415	11,066	10,500	12,001	12,000
240470 - 675502	P/R Proces	5,187	6,423	6,500	5,365	5,000
240470 - 675503	Audit Fees	1,112	1,364	1,405	1,178	1,400
<b>TOTAL - OTHER STAFF COSTS</b>		<u>16,714</u>	<u>18,853</u>	<u>18,405</u>	<u>18,544</u>	<u>18,400</u>

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
240470 - 680101	Office Supplies	2,193	1,882	2,900	2,564	2,900
240470 - 680205	JanSupply	3,091	4,037	4,750	4,754	4,750
240470 - 680301	WS-Admin	6,924	5,871	5,900	4,925	5,900
240470 - 680501	Membership	2,168	1,715	2,100	1,856	2,250
240470 - 680504	Telephone	4,830	8,984	2,250	1,623	2,000
240470 - 680505	Postage	1,898	2,057	1,812	1,783	1,780
240470 - 680506	Mileage	1,481	829	1,400	1,104	1,250
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>22,585</u>	<u>25,375</u>	<u>21,112</u>	<u>18,608</u>	<u>20,830</u>
<b>83 - PURCHASED SERVICES</b>						
240470 - 683101	Cnsult-Gen	-	-	1,500	-	1,500
240470 - 683201	CS General	-	-	-	725	1,200
240470 - 683202	Cntrct-Mnt	-	-	-	-	15,000
240470 - 683401	Liability Insurance	18,290	19,082	20,342	19,594	20,538
240470 - 683501	Train/Conf	2,076	1,424	2,500	1,881	2,000
240470 - 683701	Programing	261	714	1,000	-	1,500
240470 - 683702	Misc.Servs	-	3,567	2,012	1,510	2,184
240470 - 683703	ESLS Fees	10,340	13,141	13,550	13,398	16,500
240470 - 683704	Janitorial	35,719	32,304	27,500	23,295	24,480
<b>TOTAL - PURCHASED SERVICES</b>		<u>66,685</u>	<u>70,232</u>	<u>68,404</u>	<u>60,403</u>	<u>84,902</u>
<b>85 - COLLECTION DEVELOPME</b>						
240470 - 685101	Media	10,040	10,207	10,000	10,533	15,095
240470 - 685102	Reference	7,537	4,890	-	-	5,000
240470 - 685103	BooksLibry	63,414	65,900	73,044	72,187	87,154
240470 - 685104	Magazines	8,445	7,733	7,750	7,173	7,000
<b>TOTAL - COLLECTION DEVELOPME</b>		<u>89,436</u>	<u>88,729</u>	<u>90,794</u>	<u>89,893</u>	<u>114,249</u>
<b>86 - FACILITY &amp; PLANT</b>						
240470 - 686111	Electric	45,052	39,621	43,081	43,768	45,000
240470 - 686211	Gas-Librar	12,718	9,031	8,728	11,062	12,000
240470 - 686307	Sewer	-	-	750	459	500
240470 - 686407	Water-Libr	1,028	1,429	750	1,294	1,000
240470 - 686505	M&R-Libry	32,596	51,533	-	39,774	48,200
240470 - 686601	Bldg Imprv	84,680	17,245	43,800	47,723	-
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>176,074</u>	<u>118,858</u>	<u>97,109</u>	<u>144,080</u>	<u>106,700</u>
<b>88 - EQUIPMENT / LEASES</b>						
240470 - 688101	Photocopie	9,603	11,380	11,000	9,174	10,000
240470 - 688102	Comp Hardw	12,017	14,309	17,000	16,319	30,000
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>25,493</u>	<u>23,430</u>	<u>28,000</u>	<u>40,000</u>	<u>-</u>
<b>TOTAL - Library Expenditures</b>		<u>1,107,104</u>	<u>1,047,174</u>	<u>1,071,065</u>	<u>1,050,817</u>	<u>1,081,082</u>
<b>TOTAL - Library Operations Fund</b>		<u>\$ 44,724</u>	<u>\$ (22,691)</u>	<u>\$ -</u>	<u>\$ (15,178)</u>	<u>\$ 5,363</u>

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

	<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>471 - Library Services - Grants</b>					
241471 - 730018 Purchases	-	-	-	1,937	1,790
<b>TOTAL - Library Services - Grants</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,937</u>	<u>1,790</u>
<b>479 - Library Capital Reserves</b>					
<b>69 - PROJECT FUNDING</b>					
241479 - 469002 PropTax	-	-	-	-	168,000
241479 - 469005 Grants	-	-	-	-	-
241479 - 469007 Interest	-	-	-	-	-
241479 - 469009 TransferIn	-	-	-	-	-
<b>TOTAL - PROJECT FUNDING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,000</u>
<b>94 - CAPITAL EXPENDITURES</b>					
241479 - 730011 Bldg Imprv	-	-	-	-	-
241479 - 730012 Mach/Equip	-	-	-	-	-
241479 - 730013 Other Exp	-	-	-	-	-
241479 - 730014 Trans Out	-	-	-	-	-
241479 - 730015 Eng/Design	-	-	-	-	-
241479 - 730016 Construct	-	-	-	-	-
241479 - 730017 Landscape	-	-	-	-	-
<b>TOTAL - CAPITAL - EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL - Library Capital Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,000</u>

# **Community Development**

# Community Development

## Program Description

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

<b>FY2011 Objectives</b>	<b>FY2011 Accomplishments</b>
1. Maintain current level of service regarding development process and policy analysis.	Managed development proposals and completed site compliance reviews prior to final occupancy and prior to PC approval for any development. Policy analysis completed includes sign code amendments, economic development initiatives and housing analysis.
2. Maintain current level of service regarding our work as staff liaison to the Common Council, Planning Commission, Economic Development Board, Open Space Preservation Commission, Landmarks Commission, JETZCO and Town Center Committee.	Staff served as city liaison to various boards and commissions on topics ranging from development, rezoning, intergovernmental and stakeholder relations and development interests, preservation, design and economic development including RLF applications.
3. Maintain current level of service regarding Zoning and Sign Code enforcement.	Handled all cases regarding Zoning and Sign Code enforcement.
4. Maintain current level of service regarding webmaster responsibilities.	Continue to enhance our level of service regarding webmaster responsibilities including the posting of boards and commission agendas and packet distribution. The Planning Commission, and all other boards and commissions that DCD manages receives and reviews all material in a paperless format.
5. Continue Town Center Plan implementation including installation of public improvements approved as part of TID district #3.	Completed design and implementation of Cedarburg Road streetscape and additional improvements for Mequon Road. Continuing efforts regarding infrastructure of Mequon Road including the burial of utilities, traffic analysis for the anticipated reconstruction of Mequon Road as well as grant administration, construction preparation and permitting for the riverfront park.

- |   |  |
|---|--|
| 6. Continue Town Center Plan implementation through an economic development initiative including discussions with developers and property owners.                         | Continue to work with approved developments to encourage redevelopment and serve as liaison for the public/private partnership that is necessary for redevelopment activity.   |
| 7. Formulate a strategy for a city-wide economic development plan.  | Held focus groups and worked with a variety of entities to better understand the business community needs for retention and expansion as well as the variety of tools or economic mechanisms to fulfill those needs. Worked closely with the Economic Development Board to initiate and implement new tools. |
| 8. Conduct annual comprehensive sign enforcement sweep.   | Conducted annual sign enforcement sweep.   |
| 9. Improve outreach with local community.   | Continued outreach by attending meetings of interested stakeholder groups including Chamber of Commerce, Rotary, and MATC and commercial stakeholders.   |
| 10. Merge the Inspections Division under the Department of Community Development resulting in improved customer satisfaction and efficiencies in resources and processes. | Oversight of each position and function had lead to efficiencies. Outreach to community members has lead to the development of goals related to improved customer service.   |

### FY2012 Objectives

- ⚡ Manage development proposals and policy analysis.
- ⚡ Serve as staff liaison to our respective boards and commissions.
- ⚡ Manage all enforcement cases to resolve in manner that meets city standards and policies.
- ⚡ Manage and expand GIS and website implementation.
- ⚡ Continue progress of Town Center development including public and private investment.
- ⚡ Continue to improve outreach and service to community stakeholders to achieve a high level of citizen satisfaction.
- ⚡ Finalize economic development strategies and initiative for implementation.
- ⚡ Finalize land use and zoning analysis related to housing policy initiatives.
- ⚡ Seek and secure external financing options for development.

**Staffing for FY2012**

<b>Positions (FTE)</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
Community Development Director	1.00	1.00	1.00
Assistant Community Development Director	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00
Administrative Secretary I	.50	.50	.50

**CITY OF MEQUON  
2012 BUDGETARY COMPARISONS**

		<u>2009 ACTUALS</u>	<u>2010 ACTUALS</u>	<u>2011 BUDGET</u>	<u>2011 ACTUALS</u>	<u>2012 BUDGET</u>
<b>578 - Planning (Community Development)</b>						
<b>70 - SALARIES</b>						
110578 - 670101	Salaries	224,498	237,386	261,494	235,436	263,936
110578 - 670104	Vacation	19,807	24,601	-	22,648	-
110578 - 670105	Sick Pay	3,649	2,262	-	4,100	-
110578 - 670201	OverTime	-	394	-	240	-
110578 - 670301	Longevity	480	570	660	630	660
<b>TOTAL - SALARIES</b>		<u>248,434</u>	<u>265,212</u>	<u>262,154</u>	<u>263,055</u>	<u>264,596</u>
<b>73 - FRINGE BENEFITS</b>						
110578 - 673101	Social Sec	18,182	19,663	20,055	19,736	17,377
110578 - 673102	Retirement	30,881	29,908	33,294	29,167	15,349
110578 - 673103	Workers Comp	627	550	625	684	656
110578 - 673104	UnempComp	-	-	-	115	-
110578 - 673201	Health Ins	32,926	36,728	39,582	36,459	37,016
110578 - 673202	Dental Ins	2,385	1,698	1,778	1,748	1,886
110578 - 673203	Life Ins	535	659	298	502	301
110578 - 673204	Disability	1,585	1,335	1,462	1,592	1,477
<b>TOTAL - FRINGE BENEFITS</b>		<u>87,121</u>	<u>90,542</u>	<u>97,094</u>	<u>90,002</u>	<u>74,062</u>
<b>80 - MATERIALS &amp; SUPPLIES</b>						
110578 - 680101	Office Supplies	1,858	2,113	2,100	417	2,000
110578 - 680103	CopierSupy	-	-	-	-	-
110578 - 680501	Membership	540	1,640	2,240	821	2,250
110578 - 680502	Print/Pub	1,435	2,006	4,000	2,119	3,000
110578 - 680503	BooksPerio	1,071	96	300	175	300
110578 - 680504	Telephone	4,001	6,109	5,000	45	5,000
110578 - 680505	Postage	-	-	-	3,366	3,000
<b>TOTAL - MATERIALS &amp; SUPPLIES</b>		<u>8,905</u>	<u>11,963</u>	<u>13,640</u>	<u>6,943</u>	<u>15,550</u>
<b>83 - PURCHASED SERVICES</b>						
110578 - 683101	Cnsult-Gen	40,463	27,463	33,300	7,988	10,000
110578 - 683102	Cnsult-PCS	-	-	-	19,591	-
110578 - 683201	Cntrct-Gen	379	686	1,000	2,356	25,000
110578 - 683202	Cntrct-Mnt	-	-	-	-	-
110578 - 683211	CommCable	5,380	2,275	7,000	3,460	7,000
110578 - 683402	Auto Insurance	-	-	-	-	-
110578 - 683501	Train/Conf	3,879	2,363	3,000	1,716	2,500
<b>TOTAL - PURCHASED SERVICES</b>		<u>50,101</u>	<u>32,787</u>	<u>44,300</u>	<u>35,111</u>	<u>44,500</u>
<b>86 - FACILITY &amp; PLANT</b>						
110578 - 686550	Maint & Repairs	6,600	6,715	7,000	4,600	6,000
<b>TOTAL - FACILITY &amp; PLANT</b>		<u>6,600</u>	<u>6,715</u>	<u>7,000</u>	<u>4,600</u>	<u>6,000</u>
<b>88 - EQUIPMENT / LEASES</b>						
110578 - 688101	Photocopie	-	-	3,254	-	-
<b>TOTAL - EQUIPMENT / LEASES</b>		<u>-</u>	<u>-</u>	<u>3,254</u>	<u>-</u>	<u>-</u>
<b>TOTAL - Planning (Community Dev.)</b>		<u>401,161</u>	<u>407,219</u>	<u>427,442</u>	<u>399,711</u>	<u>404,708</u>
<b>TOTAL - General Fund</b>		<u>(617,898)</u>	<u>(393,860)</u>	<u>-</u>	<u>(555,042)</u>	<u>-</u>

## 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

**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