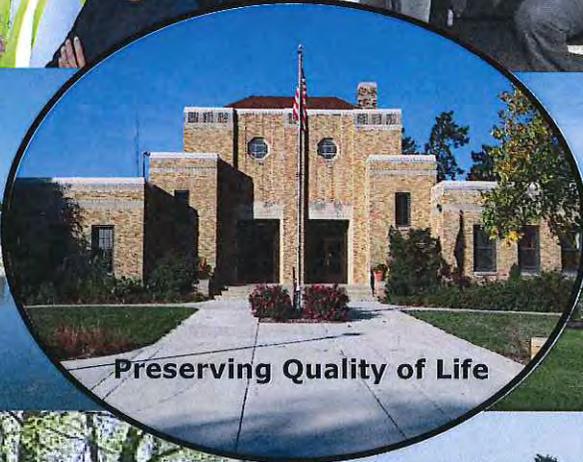


# City of Mequon, Wisconsin

## 2015 Annual City Budget



Preserving Quality of Life



# 2015 ANNUAL BUDGET CITY OF MEQUON, WISCONSIN

Mayor Dan Abendroth

Common Council

District 1	Alderman Robert Strzelczyk	District 2	Alderman Connie Pukaite
District 3	Alderman Dale Mayr	District 4	Alderman John Leszczynski
District 5	Alderman Mark Gierl	District 6	Alderman John Hawkins
District 7	Alderman Andrew Nerbun	District 8	Alderman Pamela Adams

.....

Jesse Thyes, Acting City Administrator

David Bialk, Fire Chief

Kristen Lundeen, Public Works Director/City Engineer

Don Curran, Operations Manager/Parks Director

Steve Graff, Police Chief

Caroliue Fochs, Deputy City Clerk

Kim Tollefson, Director of Planning and Community Development

Thomas Watson, Finance Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Mequon**

For the Fiscal Year Beginning

**January 1, 2014**

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

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

### 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.

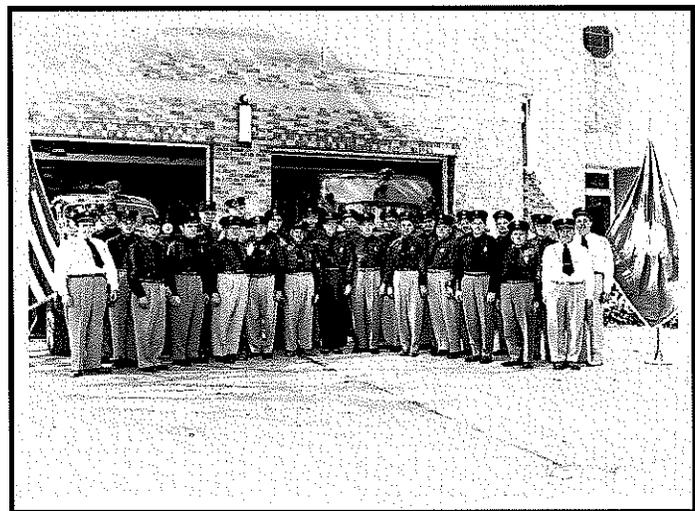
That same year, 43 families, all members of a Lutheran congregation, came from Northern Germany and settled in the western part of Mequon. They named their tiny colony, Freistadt, loosely translated as "free city." These people came in search of religious freedom and held their initial church service 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>2012</u>	<u>2013</u>	(%)	<b>Housing Valuations</b>	<u>2012</u>	<u>2013</u>
Total Dwelling Units	717	9,371		\$0 - \$99,000	50.00%	0.50%
Single Family	24	7,089	76%	\$100,000 - \$199,000	8.96%	8.90%
Plex (2-4 units/bldg.)	4	1,555	17%	\$200,000 - \$299,000	30.86%	30.80%
Multi-Family (5+ units/bldg.)	689	727	8%	\$300,000 - \$399,000	19.96%	19.90%
				\$400,000 - \$499,000	13.33%	13.40%
				\$500,000 - \$799,000	18.54%	18.60%
				\$800,000 - \$1,000,000	3.76%	3.76%
				\$1,000,000 and up	4.10%	4.10%
<b>Gender Composition</b>	<u>2010</u>	<u>2013</u>		Average Assessed Value	\$423,700	\$424,300
Female	51.4%	51.2%		Median Assessed Value	\$338,800	\$340,000
Male	48.6%	48.8%				
<b>Race Comparison</b>	<u>2010</u>	<u>2013</u>		Average Persons Per Household		2.50
White	93.0%	93.2%		<b>Educational Attainment*</b>		<u>2013</u>
Black or African American	2.8%	3.1%		Ninth Grade Education or lower		1.3%
American Indian, Eskimo	1.0%	0.3%		High School Diploma or higher		36.8%
Asian or Pacific Islander	3.1%	4.3%		Bachelors degree or higher		61.8%
Other	1.0%	0.1%		* Population 25 years and older		
<b>Age Composition</b>	<u>2010</u>	<u>2013</u>		<b>Occupational Composition</b>		<u>2013</u>
Under 5 years	4.3%	3.5%		Managerial & Professional		58.6%
5 - 14 years	14.0%	14.0%		Service Occupations		8.8%
15 - 19 years	9.1%	8.0%		Sales and office occupations		25.7%
20 - 24 years	5.2%	3.2%		Farming, fishing and forestry		0.0%
25 - 34 years	5.0%	5.0%		Construction and maintenance		1.5%
35 - 44 years	11.0%	11.9%		Production and transportation		5.3%
45 - 54 years	18.0%	16.6%				
55 - 64 years	16.0%	18.5%		<b>Population:</b>	1960	8,543
Over 64 years	17.0%	19.3%			1970	12,150
					1980	16,193
					1990	18,885
					2000	21,823
					2010	23,132
					2011	23,191
					2012	23,226
					2013	23,279
					2014	23,387
<b>Household Income</b>	<u>2000</u>	<u>2013</u>				
Less than \$15,000	3.3%	3.6%				
\$15,000 - \$24,999	4.0%	4.6%				
\$25,000 - \$34,999	6.3%	5.9%				
\$35,000 - \$49,999	9.1%	11.7%				
\$50,000 - \$74,999	16.8%	12.5%				
\$75,000 - \$99,999	16.0%	13.4%				
\$100,000 - 149,999	19.7%	23.2%				
\$150,000 +	24.8%	25.1%				
Median Household Income	\$90,733	\$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**

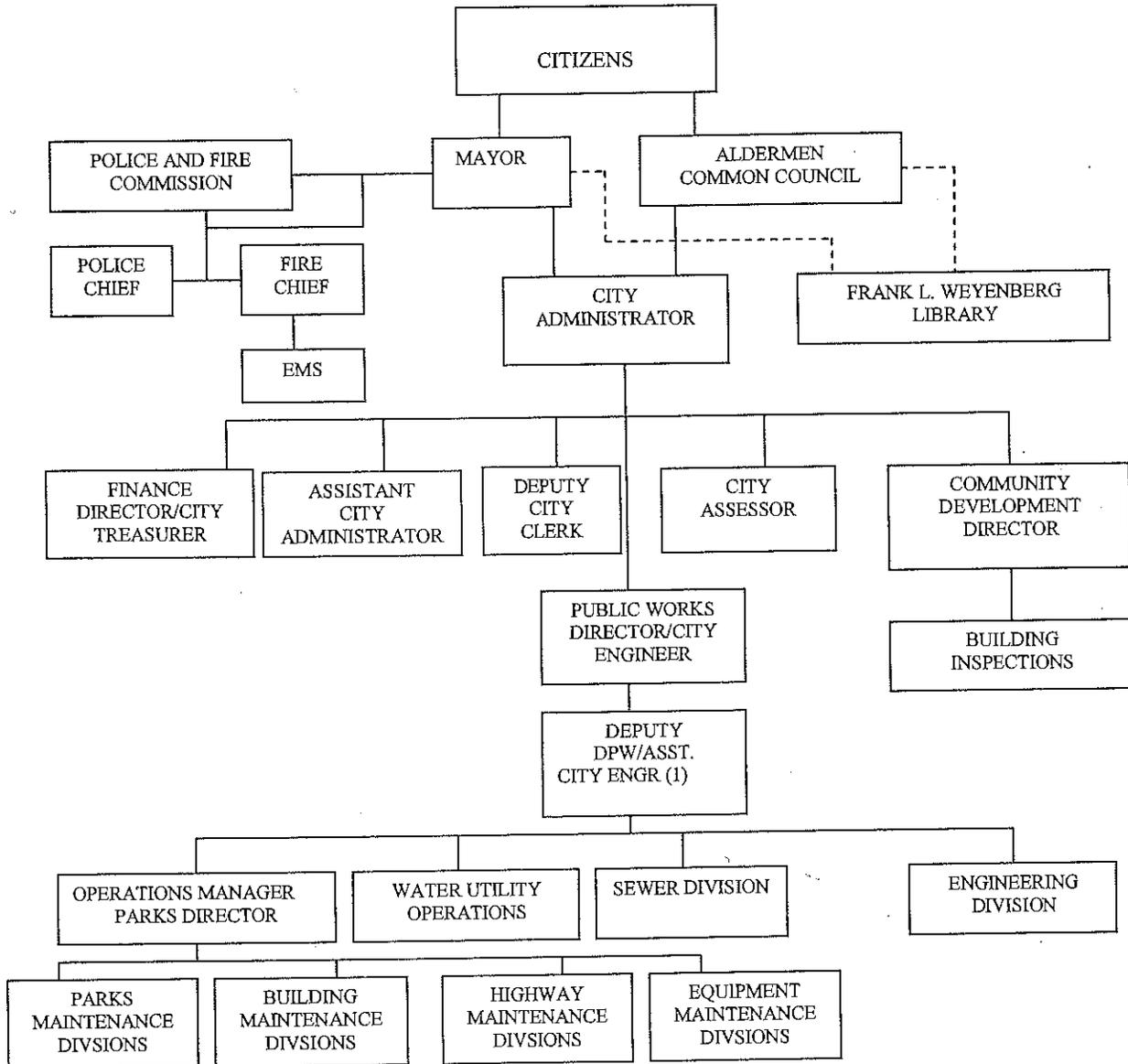
<b>GENERAL:</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	9,283	9,304	9,336	9,402	9,402
Population	23,132	23,191	23,226	23,279	23,387
Equalized Valuations (\$000)	4,223,167	4,095,830	3,972,167	3,949,468	4,126,761

<b>PUBLIC SAFETY</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</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>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Acres of Parkland	1177.8	1177.8	1177.8	1177.8	1318.4
Number of Parks	25	25	25	25	27

<b>INFRASTRUCTURE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Miles of State Highway System	15.45	15.45	15.45	15.45	15.45
Miles of County Highway System	7.7	7.7	7.73	9.77	9.77
Miles of Local Roads and Streets	211.4	211.4	211.77	209.73	209.73
Miles of Sanitary Sewer Main	152.87	152.87	153.21	159.22	159.22
Miles of Water Main	77.13	77.13	77.88	83.91	83.91
Number of Bridges	17	17	17	17	17
Miles of Off-Road Bike Trails	12.29	12.29	12.29	12.29	12.29

# City of Mequon Organizational Chart



**CITY OF MEQUON**  
**2015 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 / ELECTIONS</b>					
Deputy City Clerk	1.00	1.00		1.00	
Administrative Secretary	2.00	1.00	1.00	1.75	
Administrative Secretary (LTE)	1.00		1.00	0.50	
	<b>4.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.25</b>	<b>3.25</b>
<b>COMMUNITY DEVELOPMENT</b>					
Director	1.00	1.00		1.00	
Assistant Director	1.00	1.00		1.00	
GIS Coordinator	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.50	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.50</b>	
<b>Inspection Division</b>					
Multi-Certified Inspector	2.00	2.00		2.00	
Electrical Inspector	1.00		1.00	0.50	
Administrative Secretary	1.00	1.00		1.00	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.50</b>	<b>7.00</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	1.60	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.60</b>	<b>3.60</b>

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
<b>PUBLIC WORKS</b>					
<b>Administration</b>					
City Engineer/Public Works Director	1.00	1.00		1.00	
Assistant City Engineer/Public Works	1.00	1.00		1.00	
Operations Manager/Parks Director	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.875	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.875</b>	
<b>Engineering Division</b>					
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	1.00	1.00		1.00	
Summer Worker	2.00	2.00			
	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>	<b>5.00</b>	
<b>Highway Division</b>					
Highway Section Foreman	3.00	3.00		3.00	
Highway Worker	4.00	4.00		4.00	
Equipment Operator Foreman	1.00	1.00		1.00	
Equipment Operator - Heavy	3.00	3.00		3.00	
Equipment Operator - Regular	1.00	1.00		1.00	
Summer Worker	5.00	5.00			
Recycling/Landfill Attendant	1.00		1.00		
	<b>18.00</b>	<b>17.00</b>	<b>1.00</b>	<b>12.00</b>	
<b>Parks Maintenance Division</b>					
Administrative Secretary	1.00		1.00	0.40	
City Forester	1.00	1.00		1.00	
Parks Maint. Worker	4.00	4.00		4.00	
Summer Worker	5.00	5.00			
Seasonal Weekend Worker	1.00		1.00		
	<b>12.00</b>	<b>10.00</b>	<b>2.00</b>	<b>5.40</b>	
<b>Buildings Division</b>					
Buildings Supervisor	1.00	1.00		1.00	
Buildings Foreman	1.00	1.00		1.00	
Bldgs. Maint. Worker	2.00	2.00		2.00	
Custodian	2.00		2.00	1.00	
	<b>6.00</b>	<b>4.00</b>	<b>2.00</b>	<b>5.00</b>	
<b>Equipment Maintenance Division</b>					
Chief Mechanic	1.00	1.00		1.00	
Mechanics	2.00	2.00		2.00	
Summer Workers	1.00	1.00			
	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>3.00</b>	
<b>Wastewater Division</b>					
Wastewater Superintendent	1.00	1.00		1.00	
Wastewater Maintenance Foreman	1.00	1.00		1.00	
Wastewater Maintenance Worker	4.00	4.00		4.00	
	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	
<b>Mequon Pool</b>					
Assistant Managers	3.00		3.00		
Life Guards	31.00		31.00		
Bathhouse Assistant	3.00		3.00		
	<b>37.00</b>	<b>0.00</b>	<b>37.00</b>	<b>0.00</b>	<b>40.275</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	10.00	8.00	2.00	8.60	
	<b>13.00</b>	<b>10.00</b>	<b>3.00</b>	<b>11.20</b>	
<b>Operations Division</b>					
Captain	1.00	1.00		1.00	
Sergeant	6.00	6.00		6.00	
Detective	3.00	3.00		3.00	
Acting Detective	1.00	1.00		1.00	
Drug Enforcement Officer	1.00	1.00		1.00	
School Liaison Officer	1.00	1.00		1.00	
Patrol Officer	22.00	22.00		22.00	
Police Reserves (25 - Volunteer)	---	---	---	---	
	<b>35.00</b>	<b>35.00</b>	<b>0.00</b>	<b>35.00</b>	<b>48.20</b>
<b>FIRE</b>					
Fire Chief	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.75	
Fire Fighter/EMT*	60.00		60.00		
	<b>62.00</b>	<b>1.00</b>	<b>61.00</b>	<b>1.75</b>	<b>1.75</b>
<b>GRAND TOTAL</b>	<b>236.00</b>	<b>114.00</b>	<b>122.00</b>	<b>108.83</b>	

### Summary of Budgeted FTE Positions 2011 - 2015

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Net Change 2011-2015</u>
Administration	3.75	3.75	3.75	3.75	3.75	0.00
Assessor	1.00	1.00	1.00	1.00	1.00	0.00
Clerk	2.75	2.75	2.75	3.25	3.25	0.50
Community Development	3.50	3.50	3.50	3.50	0.00	(3.50)
Inspections	3.50	3.50	3.50	3.50	7.00	3.50
Finance/Treasury	3.50	3.50	3.50	3.50	3.60	0.10
Public Works	43.00	41.00	41.00	40.28	40.28	(2.73)
Police & Dispatch	46.20	46.20	46.20	48.20	48.20	2.00
*Fire	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.75</u>	<u>0.25</u>
<b>Total FTE's Authorized:</b>	<b>113.60</b>	<b>109.20</b>	<b>108.70</b>	<b>108.48</b>	<b>108.83</b>	<b>0.12</b>

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

# 2015 Budget Message

- ❖ Ordinance No. 2014-1436 Appropriations-General
  - ❖ Ordinance No. 2014-1437 Appropriations-Sewer
  - ❖ Budget Transmittal Letter
- 
- Mission Statement
  - Goals and Objectives for the FY2015 Budget
  - Conditions and Considerations Affecting the FY2015 Budget
  - The FY2015 Budget's Areas of Emphasis
  - Capital Project Fund
  - Workforce Issues
  - Library Contribution
  - 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. 2014-1436

APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATIONS OF THE  
GOVERNMENT AND ADMINISTRATION OF THE CITY OF MEQUON FOR THE YEAR 2015

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 2015 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:

2015 Budget	\$19,217,901
Less Anticipated Revenues	( <u>5,859,993</u> )
Total Amount of Tax Levy	<u>\$13,357,908</u>

SECTION II: There is hereby levied a tax of \$13,357,908 upon all taxable property within the  
City of Mequon as returned by the Assessor in the year 2014 for uses and  
purposes set forth in said budget.

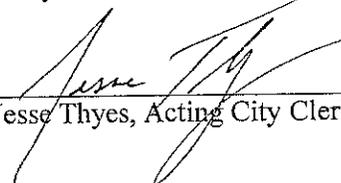
SECTION III: The City Clerk be and hereby is authorized and directed to spread the said tax  
upon the current tax roll of the City of Mequon.

SECTION IV: This ordinance shall take effect and be in full force from and after January 1,  
2015, upon its passage and publication.

Approved by:   
Dan Abendroth, Mayor

Date Approved: 11-17-2014

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 11th day of November 2014.

  
Jesse Thyges, Acting City Clerk

Published: November 25, 2014

Final Vote on this Ordinance if  
Recorded on page 11050 of  
The Common Council minutes.

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE NO. 2014-1437

Appropriating the necessary funds from the City of Mequon's Sewer Utility District for the year 2015 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:

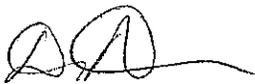
SECTION I: There is hereby appropriated out of the tax receipts of the City of Mequon's Sewer Utility District for the year 2015, the amount set forth in the total of:

Total Amount of Tax Levy \$7,025,377

SECTION II: There is hereby levied a tax of \$7,025,377 upon all taxable property within the City of Mequon Sewer Utility District as returned by the Assessor in 2014 of the purpose set forth in said budget.

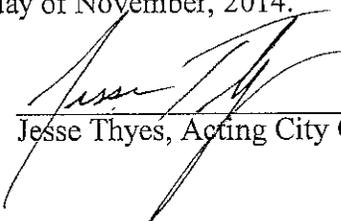
SECTION III: The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of Mequon Sewer Utility District.

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

Approved by:   
Dan Abendroth, Mayor

Date Approved: 11-17-2014

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 11<sup>th</sup> day of November, 2014.

  
Jesse Thyges, Acting City Clerk

Published: November 25, 2014

Final Vote on this Ordinance if  
Recorded on page 11650 of  
The Common Council minutes.



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Office of the City Administrator

**January 2015**

**The Honorable Dan Abendroth, Mayor, and  
Members of the Common Council  
City of Mequon  
Mequon, Wisconsin 53092**

**Subject: Adopted FY 2015 Budget**

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

**C**ontained herein is the City of Mequon annual program budget for the fiscal year beginning January 1, 2015. Approved by the Common Council at its meeting of November 11, 2014, the FY 2015 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 (or exceeds) the needs and goals of the Common Council and the residents of Mequon.

One of the main tenets in the creation of the FY2015 budget is the City of Mequon's on-going mission that calls for *"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 2015 budget**

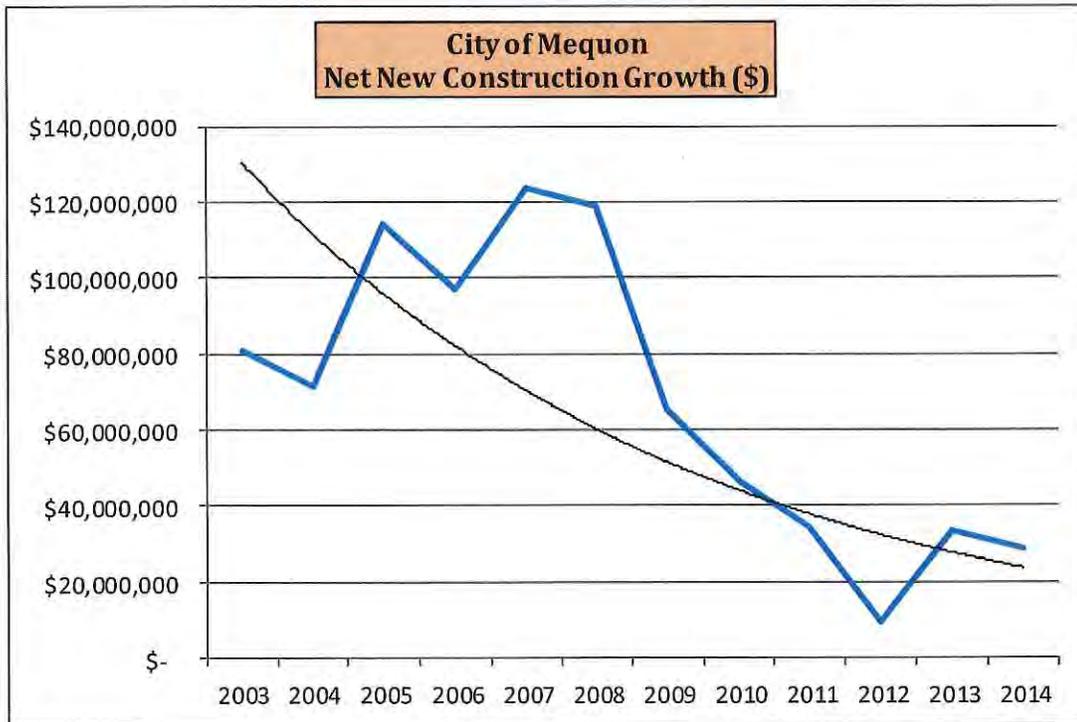
The FY 2015 budget focuses on organizational goals such as keeping taxes low, preserving excellent city infrastructure and maintaining high quality public safety services.

When asked what should be the city's top goals in 2015, elected officials identified the following citywide objectives that staff should attempt to address in the FY2015 budget:

- **Maintain low property taxes.**
- **Maintain city infrastructure, roads and public works.**
- **Maintain high quality public safety services.**
- Themes related to **economic development, park improvements, and drainage way improvements** were also expressed.

The above-mentioned goals must be accomplished within specific financial limits set forth by the state. The state's levy limit, under 2013 Wisconsin Act 20, allows for an increase to the levy attributed to new development, or 0 %, whichever is greater. As in the past, the levy limit does not apply to a municipality's debt service on general obligation debt authorized on or any time after July 1, 2005.

The city's percentage of new construction growth is less than one percent. At 0.73% it is virtually unchanged from last year. The city's new construction grew by approximately \$29 million. The City's equalized value increased slightly for 2014 to a total of \$4.1 billion, which still falls just shy of the \$4.2 billion mark the city achieved several years ago.

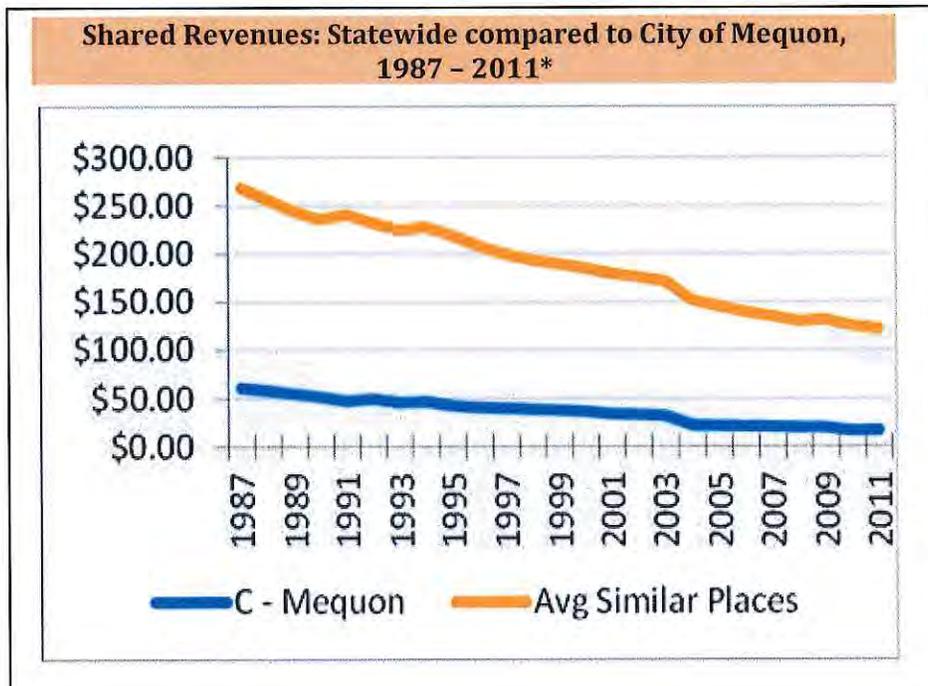


This executive summary sets forth certain points of emphasis within the FY 2015 budget. Further noted within the budget document is each department's budget outlines accompanied by their 2014 accomplishments and details of departmental objectives for 2015. These objectives help guide efforts to meet, or exceed, the FY2015 citywide goals.

## II. Conditions and considerations affecting the FY 2015 budget

Significant factors shaping the FY 2015 budget include:

- Achieving the property tax levy limit. In fact, the FY 2015 budget delivers a levy slightly above last year's while remaining within the confines set forth by the State of Wisconsin. It is imperative to note that this was achieved in the context of limited alternative revenue sources. Mequon relies significantly on the property tax levy to fund its operations; property taxes comprise 67% of general fund revenues, because other sources are not available to the city. For instance, the city receives about 9% of its revenue from intergovernmental aids compared to a higher statewide average of more than 20%. State shared revenues will return about \$13.11 per capita to Mequon, down from last year's \$13.17 per capita.



\* 2011 is the latest data set that is available (Source: UW Extension)

- Emphasizing and maintaining core municipal services.
- Accommodating within the levy limit additional debt service, debt taken on for road project borrowing totaling \$15.6 million since November 2008. Noteworthy is this budget's ability to mostly mitigate an increase in the city's debt service schedule in 2015, an increase amounting to more than \$255,000.
- The FY 2015 budget continues to maintain a respectful balance in the unassigned fund balance (the "fund balance"), keeping to a goal of at least 15 % of the overall general fund. This proposal maintains a balance of \$2.8 million or 18.4% of the proposed budget. This fund balance exceeds the city's financial policy goal.

### III. The FY2015 Budget's Areas of Emphasis

Taking into consideration the conditions affecting the community, the FY 2015 budget addresses the goals of the city. How that was achieved, and how those goals and annual objectives are met, is summarized as follows:

- The FY 2015 budget sees stabilization in staffing: no new positions are added, yet vacancies are anticipated to be filled to ensure the same high level of service delivery.
- This budget contains a modest salary hike in FY 2015 with specific increases to be based upon a performance-based evaluation system or collective bargaining results.
- Workforce costs comprise approximately 71% of the city's general fund budget. This compares to 72% two years ago.
- In 2014, Wisconsin Retirement System (WRS) pension contributions by the employer will range from 6.8 % for general employees to 9.5 % of wages for police and fire personnel.
- Employee Trust Funds (ETF), the state health insurance fund, increases rates by approximately 6.8 % in 2015. This compares to last year's increase of only 1 %. Insurance costs are somewhat

mitigated due to the fact that the ETF's health insurance premium rate under the State of Wisconsin Group Health Insurance Program is shared between the employer and employees.

- This budget accommodates debt service for road project borrowing totaling \$15.6 million since November 2008. Total debt service for FY 2015 is \$3,102,434, an increase of more than 11% from last year's \$2.79 million. Even though the debt levy increase of more than \$255,000 is not subject to the state's levy limit, the budget offsets most of this increase by lowering general tax and capital project fund levies in order to attain the goal of keeping taxes low. This figure does not include debt service for the Mequon Water Utility which is covered through the Utility's budget.
- For FY 2015, revenue remains flat for 2015; however, general transportation aids increases by approximately 6%.
- Building permit fees, and other development related revenue, are projected to rise as the result of a trend analysis of the past year's revenues and an uptick in building activity.
- The slight increase for FY 2015 in the category of materials and supplies reflects the increased cost of winter road salt and maintenance materials and the cost of work supplies for city buildings. The increases are offset by motor fuel and other petroleum-based products declining about 4.5% when projected costs were compared to 2014 projections; less usage by city staff is also a factor.
- 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 2015, funding for this purpose is approximately \$833,097, an amount slightly less than the FY 2014 level, yet an appropriation that will appropriately address equipment replacement cycles.

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

Capital projects are a stand-alone fund with its own sources of revenue. 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. Please recall that earlier this year we found it necessary to replace the Dispatch radio console at a cost of \$174,000. We had no project funds set aside for this purchase. Therefore the 2015 Capital Budget assumes we make the fund whole by recovering this outlay with 2014 fund balance. Other 2015 sinking fund requests were reduced or eliminated in order to partially offset this expense originally. The total levy for the capital project fund budget for FY 2015 is \$833,097, down 7.6% from last year's \$897,097.

Significant projects are highlighted here and included under the budget book's capital project tab.

##### **A. City facilities –**

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. In 2015, \$40,000 is set aside in addition to approximately \$728,000 in various capital sinking funds to address such needs. Building maintenance projects proposed for the DPW facilities are once again deferred with the anticipation of a new consolidated DPW facility being built in 2016. For 2015, \$100,000 has been set aside for planning of the new consolidated facility.

## **B. Roads -**

### **1. Background**

The topic of maintaining roads has consistently ranked in the Council's top three goals for a decade, much of it stemming back to 2004 when the Common Council and the Appropriations Committee had considerable discussion about the city's road program and its funding level.

In mid-2012, the Council looked at how the city could financially position itself after a number of years of borrowing for roads. It discussed whether the city could continue to ride a wave of historically low interest rates, or pivot back to the city's method of financing roads on a pay-as-you-go basis. At that meeting staff presented an overview of the city's roads system based upon the road surface condition rating system and noted that significant improvements to the road infrastructure had been achieved.

Based on these achievements, staff looked at future funding needs for the system with the main goals of: 1. Maintaining an appropriate amount of road miles with SCR<3 in order to limit the city's financial liabilities for expensive rehabilitation/reconstruction projects; and, 2. maintaining an equalized distribution for the road system which allows for long-term planning and budget goals while maintaining a consistent level of service for residents and the traveling public. Ultimately, staff recommended funding the road program at \$1.7 million/year.

When the Council reviewed these results, the funding goal seemed reasonable. Subsequent meetings prompted the need for an analysis of what the future road conditions might look like if the city were to appropriate less than the recommended \$1.7 million.

In the FY 2013 proposed budget, staff analyzed different funding scenarios for the road program and their five year impacts. The analysis demonstrated that the road system had significantly benefited from approximately \$2.25 million/year from 2007 - 2012, reducing liabilities and equalization of the surface condition rating distribution. If the funding level were reduced to \$1 million/year for a period of five years, the analysis showed that the road system would deteriorate to a level of service worse than experienced in 2008.

With this analysis at hand, the Council approved a general obligation note of \$3.71 million in March 2013, with an eye toward programming \$1.7 million/year for the 2013 and 2014 road programs. FY2015 shows an increase in road project funding due to the County Line Road project being over original budget amount by \$500,000. Total for FY2015 thus is \$2.2 million. FY2016 will experience another increase for road projects and projects that require bonding, as will FY 2017. The total estimated borrowing for FY2015 through FY2017 amount being \$7,125,000, due to the inclusion of the first year of the East Trunk Sewer Capacity Upgrades. For a breakdown of how the borrowed proceeds for the FY 2015 road fund are intended to be assigned, see the chart below.

Year/ Funding Source	2009	2010	2011	2012	2013	2014	2015	2016	2017
Annual budget	\$566,252*	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-year G.O. notes	\$5,200,000		\$4,045,000		\$3,710,000		\$7,125,000		
State or federal funds (at xx %)	\$3,000,000 (95%)	\$375,000 (80%)	\$405,000 (50%)	\$77,000 (WI DOT grant)					

\* Transferred to fund balance as result of favorable bids on road program

## 2. Road spending results

As evidenced by the chart below, the city has invested significantly in its local road system over the past seven years. With close to \$13 million of city funds set aside for this effort since 2007, the following improvements were achieved:

### Subdivision Streets (142 miles)

-25% local street miles rehabbed/reconstructed

-32% of local street miles with surface treatment

-95% of local street miles crack-filled

### Main Roads (69 miles)

-43% main road miles

-17% of main road miles with surface

-75% of main road miles crack-filled

In addition to City funding, \$6 million of state/federal funding allowed for the reconstruction of eight miles of main roads, an additional 12%.

The city's road system has been dramatically improved with the increased funding. The increased funding has improved the overall surface condition rating distribution of the system as well as significantly reduced the miles of roads that need to be reconstructed, (SCR >3).

### Subdivision Streets

-Beginning 2008 - 17 miles, 14% of system

-Beginning 2013 - 10 miles, 7% of system

### Main Roads

- Beginning 2008 - 10 miles, 14% of system

- Beginning 2013 - 5 miles, 7% of system

The average SCR, which is a measure of the distribution of ratings, has also been maintained and improved.

Subdivision Streets - With an average funding of approximately \$900K/year, the average SCR was maintained at approximately 6.2 to 6.6 over a seven year span.

Main Roads - With an average funding of approximately \$1.6M/year, the average SCR was increased from 5.7 to 6.3 over a seven year span.

	2007	2008	2009	2010	2011	2012	2013	2014 (Proj.)	
<b>ANNUAL ROAD PROGRAM</b>									
<b>Subdivision Streets</b>	\$977,564	\$1,277,255	\$566,252 <sup>^</sup>	\$600,000	\$1,088,306	\$600,224	\$960,000	\$950,000	
(Miles)									Totals
Rehab/Reconstruct	7.00	6.20	6.20	4.80	4.50	2.50	2.55	2.30	36.05
Hot In Place		9.00							9.00
Seal Coating	5.20	17.50			1.00		4.24	10.00	37.94
GSB-88 Fog Seal				1.00	3.00	2.00	11.44	13.00	30.44
Crack Sealing	25.00	10.00	32.00	14.80	18.13	30.00	4.60	7.00	141.53
Total	37.20	42.70	38.20	20.60	26.63	34.50	22.83		254.96
<b>Main Roads</b>	\$30,000	\$2,000,000	\$3,100,000	\$2,100,000	\$796,380	\$1,637,000	\$720,000	\$770,000	
(Miles)									Totals
Rehab/Reconstruct		5.30	8.60	6.50	2.00	1.75	3.90	4.20	34.00
Hot In Place									0.00
Seal Coating		3.50			2.00	1.00	4.02	1.00	11.52
GSB-88 Fog Seal				1.00					1.00
Crack Sealing	11.00	6.00	8.60	3.90	5.87	12.00	4.60	3.00	54.97
Total	11.00	14.80	17.20	11.40	9.87	14.75	12.52		101.49
<b>Funding Sources</b>									
Annual Budget	\$1,007,564	\$1,277,255	\$566,252	\$600,000	\$0	\$0			
Bonding		\$2,000,000	\$5,200,000		\$4,045,000		\$3,400,000		

Mequon's 1/2 of 3.5 mile project

### 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 the past half dozen years, the vehicle replacement program has been subjected to uneven funding levels, budgetary constraints and ceding to what may be considered more urgent needs. Yet, as staff analyzes replacement needs, as well as cash flow, in the last several years and beyond, we began to see that a longer replacement cycle was indeed happening, especially in public works.

In 2014, the public works department analyzed their equipment replacement needs for the period covering 2014 - 17. Their study concluded that about \$337,000/year was needed to address an aging rolling stock - such as a two 1995 plow trucks, a 1999 plow truck and a 2001 tri-axle dump truck - large pieces of equipment with more than 100,000 miles. All of these trucks cost more than \$145,000 each.

As a model for future purchases, we looked at the example of an October 2014 five-year lease-purchase of a Pierce pumper truck for the fire department, a piece of equipment costing \$436,000. At this time, the City will look to extend that practice to other heavy equipment in the public works department, using equipment costing more than \$100,000 and having more than 10 years of useful life as a guideline to help identify 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 proposed to be funded at the following levels:

Department	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>Fire /EMS</b>	\$123,023	\$165,000	\$165,000	\$165,000	\$57,000	<b>\$90,000</b>
<b>Police</b>	\$72,000	\$95,000	\$100,000	\$100,000	\$125,000	<b>\$90,000</b>
<b>Police Reserve</b>	\$0	\$30,000	\$0	\$20,000	\$0	<b>\$0</b>
<b>Public Works</b>	\$175,500	\$200,000	\$270,000	\$270,000	\$270,000	<b>\$250,000</b>
<b>Total</b>	\$370,523	\$490,000	\$535,000	\$555,000	\$452,000	<b>\$430,000</b>

## V. Workforce issues

### 1. Staffing levels -

Moving forward, the proposed 2015 budget sees stabilization in staffing: no new positions are added, yet vacancies are anticipated to be filled. A recommended appropriation for wage increases is set aside in the contingency fund.

No retirements in 2015 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 2010. The city's overall staffing levels since 2001 have been reduced by almost 17 FTEs positions, or approximately 13%. As for the police department, 2015 staffing is budgeted for 38 police officers as was approved for 2014. You may recall the 2014 budget was approved with the addition of one police detective at mid-year. However, no additional funding was programmed to offset this addition in FY2014.

### 2. Salaries and fringe benefits -

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

In 2014, one-year collective bargaining agreements which only involved slight wage increases were approved for the Police Department and Public Works Department respectively. Additionally, a two-year agreement was reached with the fire department's labor union that established a full-time paramedic program and called for benefit contributions from eligible employees. Beginning in late 2014 or early 2015 negotiations with both the Police and Public Works unions will commence. Funding has been scheduled in a contingency account to allow for collective bargaining and assumed wage adjustments.

2014 saw the implementation of a new City pay-scale as a result of a Classification and Compensation Study. The implementation of the new pay-scale called for varying wage adjustments for all but represented Police and Fire employees. The adjustments also included a cost-of-living increase. The proposed FY 2015 budget recommends a wage boost for the workforce as well. Wage adjustments are to be guided by a new performance evaluation system that is proposed to be rolled out in 2015.

The approach to wages, as recommended in this proposal, is as follows:

- The agreement with the Fire and EMS Association runs through the end of 2015. Their wages have been budgeted based upon the current labor contract.
- A new Agreement with the Police Association will be negotiated in late 2014. This budget proposal assumes a wage increase.

- The Public Works union's bargaining rights are strictly limited to wages in accordance with Wisconsin state law. Any wage adjustments are capped at a cost-of-living figure provide by the Wisconsin Employment Relations Council.
- Wage adjustments in 2015 for non-represented employees, including management, are planned and money is set aside in the contingency fund. As previously noted, the actual increase will be based upon the implementation of a performance evaluation system.

Due to changes in State Law, FY 2012's budget saw savings of more than \$457,000 as a result of state-mandated changes to employee retirement and health insurance premiums for all personnel except police and fire employees. Across the organization, except for police and fire personnel, these changes resulted in the average annual take home pay of employees being reduced by more than 9%. The FY 2013 budget also saw an overall reduction in wages and benefits, yielding more than \$62,000 in savings.

The 2015 budget builds on 2011 Wisconsin Act 10 changes accordingly:

- Wisconsin Retirement System (WRS) pension contributions by the employer will range from 6.8 % for general employees to 9.5 % of wages for police and fire personnel.
- In the spirit of Act 10, and per the arbitrated settlement agreement with police, the city will require employees to contribute 12% of health insurance costs.

The following table illustrates the changes in salaries and benefits. Employee Trust Funds (ETF), the state health insurance fund insurance rates rise % in 2015. Fringe benefits increase 6.3% overall for 2015.

General Fund	FY 2014 Adopted Budget	FY 2015 Adopted Budget	Increase or (Decrease)	%
<b>Salaries</b> (All wages, including Fire and EMS paid-on-call salaries. Does not include sewer and water utility personnel or charge-backs.)	\$7,496,489	\$7,606,607	\$110,118	1.5%
<b>Health insurance*</b>	\$1,567,880	\$1,743,647	\$175,767	11.2%
<b>Retirement</b>	\$608,366	\$544,707	(\$63,659)	(10.5%)
<b>Totals</b>	\$9,672,735	\$9,894,961	\$222,226	2.3%

\* Employees will be paying 12% of the premium - in 2015 that is \$247/month for family coverage, up from \$233/month in 2014; it is \$99/month for single coverage, up from \$93/month in 2014. In spite of an overall 6.8% rate increase from the predominant plan, two additional plans offered in the ETF program, and other changes expected from the open enrollment period in November, influence an overall increase in the city's health insurance costs.

**City Employee Health Insurance Cost Trends -**

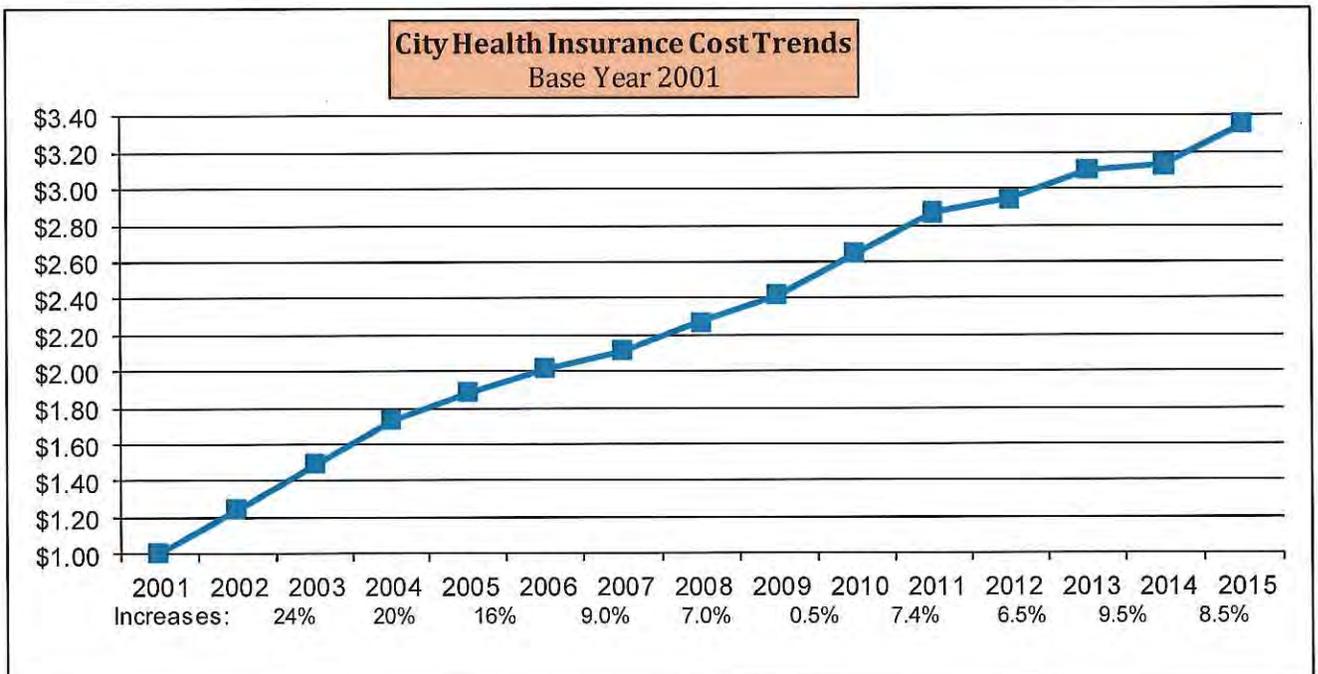
Fiscal Year	Percent increase to the family plan premiums (plan most taken by employees)
2015	6.8%
2014	1.0%
2013	8.0%
2012	2.5%
2011	8.5%
2010	9.5%

Single Coverage for 2015 (plan most taken by employees)	Employee Share	Employer Share	Full Premium
	\$99.05	\$726.35	\$825.40

Family Coverage for 2015 (plan most taken by employees)	Employee Share	Employer Share	Full Premium
	\$2,46.72	\$1,809.28	\$2,056.00

The city has provided health insurance through the state's Employee Trust Fund for more than 20 years, and it currently subscribes to the program option that provides the most cost savings to the employer. The health insurance plan most taken by employees has historically been through United Healthcare. ETF continues to restrain subscribers from gathering accurate data on their group's health profile in order to competitively comparison-shop. The data is not segregated by member. Plus if a subscriber opts out of the ETF program, it cannot rejoin the plan for three years. That being said, staff has been researching and monitoring the methodology used by other ETF communities as they've set out to explore other health insurance providers.

**City Employee Health Insurance Cost Trends -**



## VI. Library Contribution

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

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

Upon review of the funding formula options available (equalized value vs. maintenance of effort average) it was determined that the maintenance of effort methodology was fiscally preferred for FY 2015. The difference between the two formulas is not insignificant, and in choosing the less costly of the two formulas, the city’s proposed FY 2015 allocation decreases slightly from the previous year.

It should be noted that the state-imposed county library tax formula trumps the joint library agreement formula as it is currently written. Thus, the village and the city will look to amend and update the joint funding agreement to capture this present-day reality.

<b>County Library Tax Exemption Formula Thresholds</b>		
<b>FY 2014 Mequon appropriation (per statutory formula)</b>	\$1,050,158	
<b>FY 2015 Mequon appropriation needed to maintain county library tax exemption:</b>	<b>Equalized Value Formula</b>	<b>Maintenance of Effort Formula</b>
	\$1,100,060	\$1,048,315
<b>Net increase from FY 2014</b>	\$49,902	(\$1,843)
<b>FY 2015 Mequon appropriation</b>	<b>\$1,048,315</b>	

This budget, as in last year’s budget, maintains for comparison purposes the library fund established in 2010, while accounting for the library appropriation as a grant expense in the General Fund. This addressed a concern staff and our auditors had about achieving an unmodified opinion. That unmodified opinion was achieved for FY 2012.

## VII. Long Term Borrowing

Since 2008, 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. This loan was refinanced in March 2013.
- \$3.71 million (10-year general obligation note) for road improvements, March 2013

Based on the earlier discussion in this message, long-term borrowing for the road improvement program is recommended for FY2015 through FY2017 in the total amount of \$7,125,000, which includes \$500,000 for County Line Road and \$1,300,000 for sewer extension.

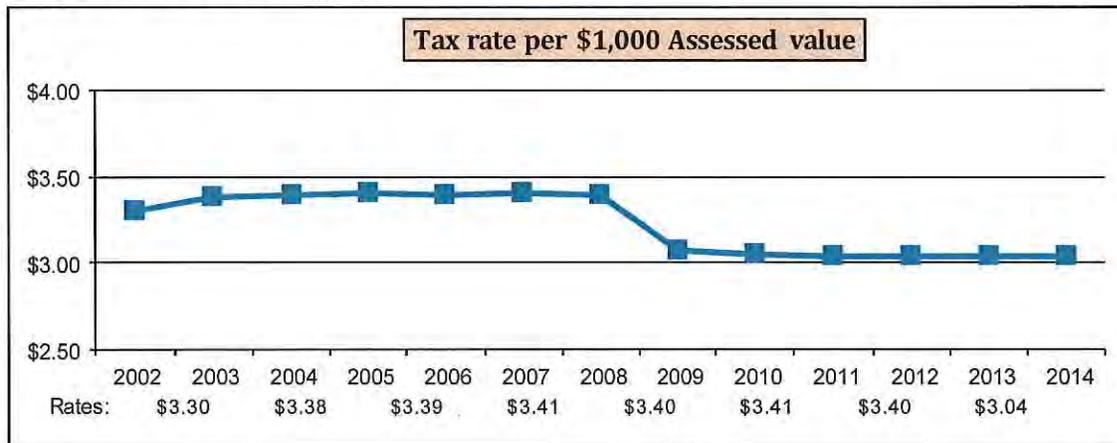
## VIII. Revenues, tax levy and tax rate

The city's general tax levy is comprised of three funds: the general fund, the debt service fund, and the capital project fund. Combined, the total levy of these three funds is \$13,357,908.

### Revenue Summary -

Revenues	2015 Budgeted	2014 Budgeted	Change	%
Taxes	\$10,158,540	\$10,048,732	\$109,808	1.09
Intergovernmental	1,847,367	1,785,721	61,646	3.45
Licenses and Permits	828,131	684,748	143,383	20.94
Fines and Forfeitures	701,625	656,200	45,425	6.92
Public Charges for Services	351,645	282,049	69,596	24.68
Other Revenues	1,361,550	1,440,090	(78,540)	(5.45)
Investment Income	10,000	12,000	(2,000)	(16.67)
<b>Total Revenue</b>	<b>\$15,258,858</b>	<b>\$14,909,540</b>	<b>349,318</b>	<b>2.43</b>

**Ten-Year Tax Rate Summary –**



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

Concerning tax rates, a ranking done by the Wisconsin Taxpayers Alliance on property tax information for Wisconsin cities, villages, and towns was examined. That comparison showed that Mequon’s net property tax rate ranks in the low range amongst peer communities, while equalized value is ranked the highest.

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. Mequon’s 2011 basic spending was \$519 per capita. This compares to the cohort range, consisting of a high of \$910/capita, a low of \$269/capita and median of \$525/capita.

**X. Expenditure Summary**

The Council approved FY 2015 expenditures (across all funds including the general fund, debt service funds, the capital project fund and the library fund) of \$19,349,664. This is a 4.0% or a net increase of \$755,465 from the 2014 adopted budget of \$18,596,949.

**Five Year Expenditure History**

Fiscal Year	Amount	Percent Increase
2015	\$19,349,664	4.0
2014	\$18,594,199	1.20
2013	\$18,377,191	0.8
2012	\$18,056,239	(0.51)
2011	\$18,149,021	(1.2)
2010	\$18,365,917	3.6

### Expenditure Budget by Type

Expenditures	2015 Budgeted	2014 Budgeted	Net Increase (Decrease)	Percent Change
Salaries	\$7,606,607	\$7,496,489	\$110,118	1.47%
Fringe Benefits	3,191,423	3,061,855	129,568	4.23
Materials/Supplies	1,222,907	1,189,538	33,369	2.81
Facility & Plant	632,364	609,506	22,858	3.75
Purchased Service	1,314,234	1,280,304	33,930	2.65
Other Staff Costs	69,440	69,580	(140)	(0.20)
Library Grant*	1,048,315	1,050,058	(1,743)	(0.17)
Equipment/Leases	173,568	152,210	21,358	14.03
Debt Service	3,103,709	2,790,312	313,397	11.23
Capital Projects*	833,097	897,097	64,000	7.13
<b>Total Expenditures</b>	<b>\$16,091,955</b>	<b>\$15,806,637</b>	<b>285,318</b>	<b>1.81</b>

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

### Expenditure Summary by Service Category

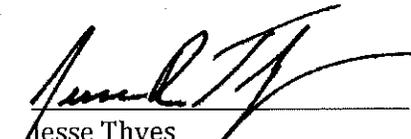
Expenditures	2015 Budgeted	2014 Budgeted	Percent Change
General Government	\$1,999,354	\$1,973,231	1.3%
Public Safety	6,878,573	6,606,129	4.1
Public Works	4,258,207	4,174,607	2.0
Community Enrichment*	1,709,779	1,759,193	(2.1)
Community Development	412,945	393,630	2.8
Debt Service	3,103,709	2,790,312	11.2
Capital Projects**	833,097	897,097	(7.1)
<b>Total Expenditures</b>	<b>\$19,195,664</b>	<b>\$18,594,199</b>	<b>3.2</b>

\* Beginning in 2013, Community Enrichment now includes the funding for the Library Grant.

\*\* Capital projects and expenditures are presented only to the extent of the offsetting amounts of the current year's 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 Veronica Rudychev for their important and significant contributions, as well as Lina Prosser for her assistance in formatting and assembling this document.



Jesse Thyes  
Acting City Administrator

# **2015 Budget Development, Structure, and Financial Policies**

## **Budget Development and Framework**

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

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

### **Governmental Fund Types**

- ❖ General Fund
- ❖ Debt Service Fund
- ❖ Capital Project Fund

### **Proprietary Fund Types**

- ❖ Sewer Utility Fund
- ❖ Water Utility Fund

### **Agency Fund Types**

- ❖ Agency Fund

### **Financial Policies**

- ❖ Introduction
- ❖ 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

Budget Development Phase	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Monitor current year budget / actual revenues and expenditures												
External audit of prior year financials												
Final Financial reports issued												
Review prior year budget results												
Prepare annual update to 5 year capital improvement plan												
Budget requests prepared by department heads												
Review and refine budget requests with City Administrator												
Present preliminary budget to the Appropriations committee												
Appropriations committee review and recommendation to City Council												
Present budget to the City Council for consideration and adoption												

A balanced budget requires that the proposed budget expenditures shall not exceed estimated revenues and applied fund balance, if any.

The basis of budgeting for all funds, except for the sewer and water utility funds, is the modified accrual basis. The sewer and water utility funds budget uses an accrual method of accounting. These are the same methods used in the City's audited financial statements.

## **Explanations of budgetary basis**

The basis of budgeting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

Property taxes are recorded as a receivable and deferred revenue in the year levied. They are recognized as revenues the following year when the services financed by the levy are being provided. Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the City is entitled to the aids. Special assessments are recorded as revenues when collected. Any annual installments due in future years are reflected as receivables and deferred revenues.

Other general revenues such as fines, fees, and permits are recognized when the underlying transaction has occurred and the payment is expected to be received under the available criteria described above.

Under the accrual basis of accounting, all revenues are recognized in the period in which they were earned and all expenditures are recognized in the period they were incurred.

## **Amending the budget**

Budgets are adopted at the fund level of expenditure. Transfers between departments and changes to the overall budget must be approved by a two-thirds vote of the Common Council. The City Administrator may authorize transfers of budgeted amounts within departments.

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

The City budget includes the five major funds for which appropriations may be made, the General fund, Capital fund, Debt Service fund, Sewer fund, and the Water Utility fund. The city also maintains an agency fund for the joint funding of the Mequon / Thiensville Library. Each of these funds contains their own self balancing set of accounts to in order to separate and track expenditures for these areas. Some of the details of these funds and their purposes are as follows:

## **GOVERNMENTAL FUND TYPES**

These are the funds through which most of the functions of the City are financed. These funds are prepared utilizing an accounting method and budgetary method in conformance with Generally Accepted Accounting Principles (GAAP) and are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resource. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on

long term debt, are recorded when the liability is incurred, if measurable. The following are the City's governmental fund types:

## **General Fund**

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

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

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

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

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

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

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

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

## **Debt Service Fund**

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

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

The City's debt limit is restricted by Wisconsin State Statutes to no more than 5% of the equalized property value of all taxable property within the jurisdiction. Currently, the City of Mequon has

approximately 0.64% of debt to equalized value outstanding as of 12/31/14. A schedule showing this calculation and other debt information is included debt service section of this publication.

## **Capital Project Fund**

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

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

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

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

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

## **PRORIETARY FUND TYPES**

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

### **Sewer Utility Fund**

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

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

### **Water Utility Fund**

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

## **AGENCY FUND TYPES**

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

### **Agency Fund**

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

## **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**

The City's fund balance policy addresses the desired minimum level of fund balance to be maintained in the general fund, the primary operating fund of the City. 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.

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.

# **2015 Financial Overview**

## **Citywide Budget Summary**

- ❖ 2014 Tax Levy Distribution Mequon-Thiensville School District with Sewer Service (chart)
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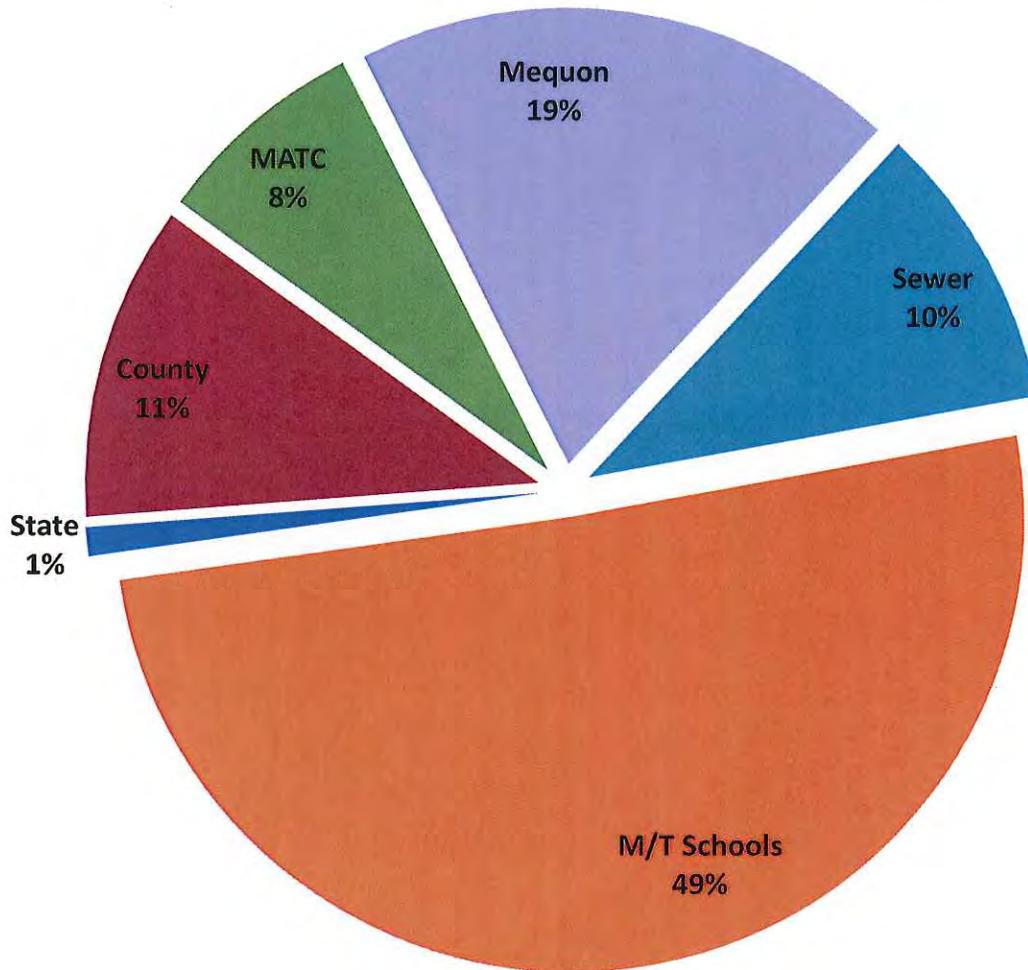
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General/Capital/Debt/Sewer/Water Funds Combined

# CITY OF MEQUON 2014 Tax Levy Distribution

## Mequon-Thiensville School District with Sewer Service



### 2014 Tax Levy Information

State of Wisconsin	\$ 700,336
Ozaukee County	\$ 7,743,731
City of Mequon	\$13,413,068
Sewer District	\$ 7,059,503
M/T Schools	\$35,072,493
MATC	\$ 5,242,110

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**2015 Budget - Summary by Appropriated Fund**

	General Fund	Capital Fund	Debt Service Fund
<b>REVENUES:</b>			
General Property Taxes	\$ 10,158,540	\$ 833,097	\$ 2,366,271
Intergovernmental	1,847,367	-	-
Licenses & Permits	894,576	-	-
Fines and Forfeitures	701,625	-	-
Public Charges for Services	285,200	-	-
Other revenues	1,361,550	-	-
Investment income	10,000	-	1,500
Total Revenues	<u>15,258,858</u>	<u>833,097</u>	<u>2,367,771</u>
<b>EXPENDITURES:</b>			
Salaries	7,606,607		
Fringe Benefits	3,191,423		
Materials & Supplies	1,222,907		
Facility & Plant	632,364		
Purchased Services	2,362,549		1,275
Other Staff Costs	69,440		
Equipment / other *	173,568	3,441,111	2,366,496
Total Expenditures	<u>15,258,858</u>	<u>3,441,111</u>	<u>2,367,771</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(2,608,014)</u>	<u>-</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>
<b>NET CHANGE IN FUND BALANCE</b>		(2,608,014)	-
<b>FUND BALANCE - BEGINNING</b>	3,814,560	652,474	(528,367)
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,814,560</u>	<u>\$ (1,955,540)</u>	<u>\$ (528,367)</u>

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

Sewer Fund	Water Fund	TOTAL
\$ 7,025,377	\$ -	\$ 20,383,285
	-	\$ 1,847,367
	-	\$ 894,576
	-	\$ 701,625
3,383,000	3,215,607	\$ 6,883,807
130,823	60,415	\$ 1,552,788
5,000	2,900	\$ 19,400
<u>10,544,200</u>	<u>3,278,922</u>	<u>32,282,848</u>
683,228	130,000	8,419,835
199,709	-	3,391,132
42,800	24,600	1,290,307
-	-	632,364
82,500	415,000	2,861,324
-	-	69,440
<u>8,348,937</u>	<u>1,852,905</u>	<u>16,183,017</u>
<u>9,357,174</u>	<u>2,422,505</u>	<u>32,847,419</u>
<u>1,187,026</u>	<u>856,417</u>	<u>(564,571)</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,187,026	856,417	(564,571)
12,500,606	2,506,723	18,945,996
<u>\$ 13,687,632</u>	<u>\$ 3,363,140</u>	<u>\$ 18,381,425</u>

**CITY OF MEQUON**  
**Comparative Schedule of Changes in Fund Balances**  
**2013-2015 Summary by Appropriated Fund**

	Ending 12/31/12	2013 changes	Ending 12/31/13	% change in 2013	2014 changes	Ending 12/31/14	% change in 2014	2015 budgeted changes	Projected Ending 12/31/15	% change in 2015
<b>General Fund</b>	\$ 3,153,136									
Surplus/(Deficit)		\$661,424	\$3,814,560	21.0%						
Surplus/(Deficit)					\$432,453	\$4,247,013	11.3%			
Surplus/(Deficit)								-	\$4,247,013	0.0%
<b>Capital Projects</b>	\$ 2,726,877									
Surplus/(Deficit)		2,051,480	\$4,778,357	75.2%						
Surplus/(Deficit)					(1,781,858)	\$2,996,499	-37.3%			
Surplus/(Deficit)								3,794,583	\$6,791,082	126.6%
<b>Debt Service</b>	\$ 841,819									
Surplus/(Deficit)		(\$1,377,186)	(\$535,367)	-163.6%						
Surplus/(Deficit)					\$230,212	(\$305,155)	-43.0%			
Surplus/(Deficit)								22,237	(\$282,918)	-7.3%
<b>Sewer Fund</b>	\$ 9,380,866									
Surplus/(Deficit)		\$1,865,047	\$11,245,913	19.9%						
Surplus/(Deficit)					\$2,011,801	\$13,257,714	17.9%			
Surplus/(Deficit)								1,187,026	\$14,444,740	9.0%
<b>Water Fund</b>	\$ 1,427,015									
Surplus/(Deficit)		\$510,825	\$1,937,840	35.8%						
Surplus/(Deficit)					1,137,222	\$3,075,062	58.7%			
Surplus/(Deficit)								856,418	\$3,931,480	27.9%
<b>Totals:</b>	\$ 17,529,713	\$3,711,590	\$21,241,303		\$2,029,830	\$23,271,133		\$5,860,264	\$29,131,397	

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

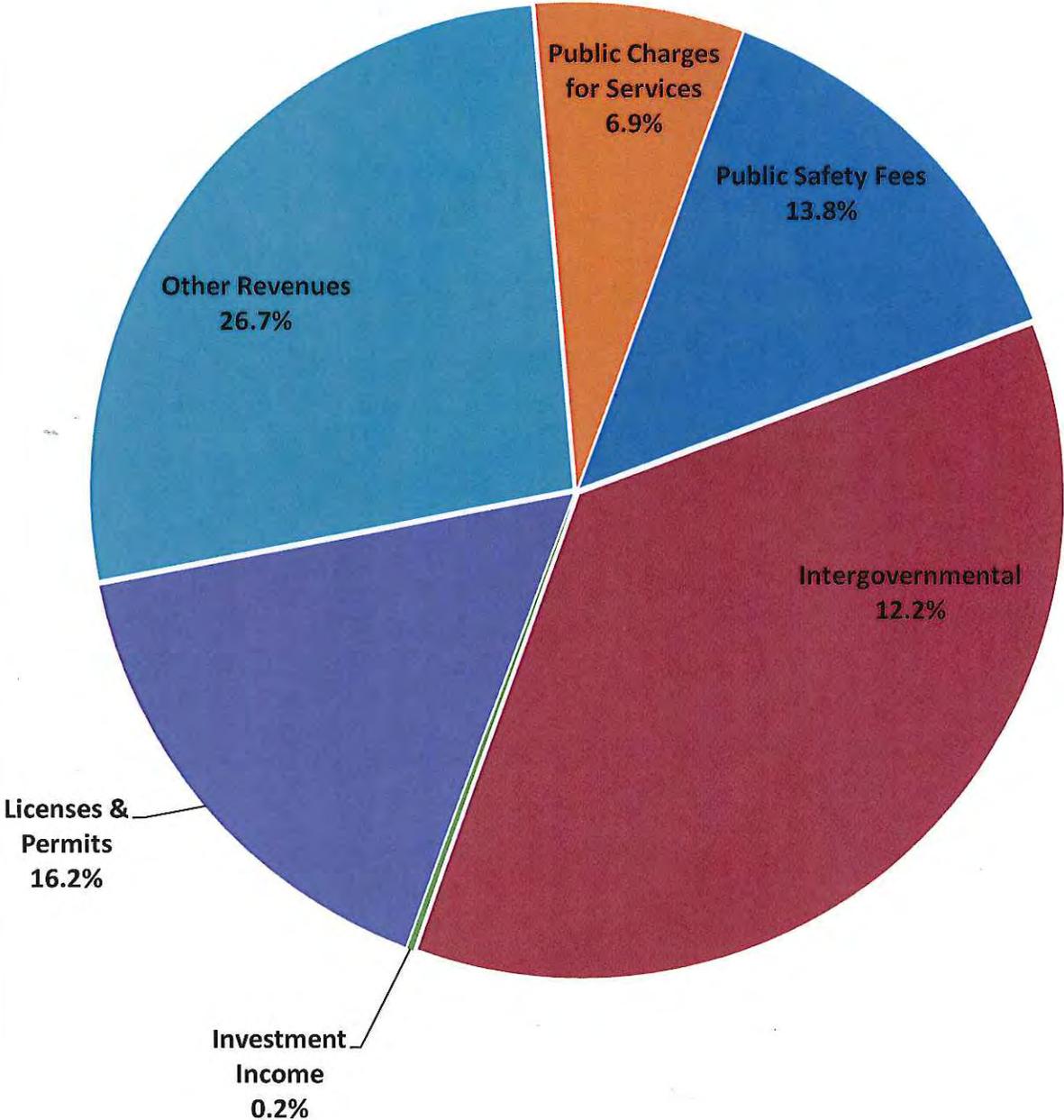
**In 2013:** General fund revenues were almost \$225,000 more in total than the original budget projection. Most notably, permitting fees exceeded budget by \$152,000, Cell tower revenues were \$24,000 over budget. Cable TV revenues were also \$24,000 higher than budgeted, both due to increased services. General fund expenditures were also \$525,000 under budget due to several factors. The contingency budget was under budget by more than \$81,000. The police department had a positive variance of almost \$127,000 due to vacant positions. The Highway department had a positive variance of almost \$148,000 due to vacant positions not being immediately refilled. In the Capital Project fund, the City issued \$3.71 million of general obligation debt. The proceeds will be used to complete several major roadwork projects over the next two years. In the Debt Service Fund in addition to recurring principal and interest payments, the city refunded \$1.3 million to close the city's unfunded WRS pension liability. The Sewer fund had an operating contribution of \$1.85 million in 2013. However, \$300,000 was transferred out of the operating fund to a separately designated sewer capital projects fund for future designated needs. The Water fund had an annual contribution of approximately \$500,000 from operations.

**In 2014:** In the Capital projects fund the city anticipates using \$2 million of reserves to complete several major road projects as well as the expected normal variations due to multiyear planning in the Capital Projects fund. The City also expended approximately \$2 million for park land acquisition. The sewer utility operations are expected to continue to contribute roughly \$1.2 million to the fund balance. A rate increase enabled the Water fund to generate approximately \$850,000 from operations.

**In 2015:** In the Capital projects fund the city anticipates using approximately \$2.6 million of a \$7,125,000 general obligation debt issue for road projects as well as the expected normal variations due to multiyear planning. The city also expects to spend roughly \$1.5 million in reserves in 2015 for the TIF district developments. The sewer utility operations are expected to continue to contribute roughly \$1.2 million to the fund balance. The Water fund is expected to contribute approximately \$856,000 from operations.

**CITY OF MEQUON**

**2015 General Fund  
Revenues by Funding Type**



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

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>REVENUES</b>					
<b>TAXES:</b>					
General Property Taxes	9,476,827	10,228,055	10,048,732	10,050,900	10,158,540
<b>INTERGOVERNMENTAL:</b>					
Shared Revenues	306,642	306,642	306,641	306,642	306,641
Utility Tax	34,632	36,658	35,191	42,424	40,726
Fire Insurance Dues	127,238	126,138	127,000	142,642	127,000
General Highway Aid	1,068,634	1,185,147	1,171,789	1,171,536	1,244,800
Connecting Streets	67,538	67,652	68,100	67,790	68,200
Recycling Grants	15,433	15,453	15,000	15,436	15,000
Law Enforcement	-	-	-	5,440	-
Computer Aid	62,939	61,997	62,000	49,985	45,000
State Grants	-	-	-	3,134	-
Use value Penalty	-	-	-	-	-
Total Intergovernmental	1,376,414	1,799,687	1,785,721	1,805,030	1,847,367
<b>LICENSES &amp; PERMITS:</b>					
Liquor and Beverage Licenses	23,614	23,876	22,950	25,694	23,640
Tavern Operators Licenses	10,021	8,211	9,900	11,963	10,320
Business Licenses	19,812	4,546	3,930	3,698	3,930
Cigarette Licenses	1,400	1,300	1,400	1,400	1,200
Amusement Device Licenses	100	2,375	2,928	1,725	2,549
Food Licenses	8,652	8,720	7,840	10,000	7,680
Building Permits	273,545	345,733	290,000	383,456	410,000
Compliance Permits	17,234	19,698	18,000	19,668	18,000
Electrical Permits	97,686	97,031	94,000	124,621	100,000
Plumbing Permits	101,037	108,395	95,000	141,550	105,000
Heating & Air Permits	78,642	70,244	74,000	86,926	75,000
Temporary Occupancy Permits	1,194	1,152	1,500	2,011	2,500
Occupancy Permits	5,229	4,438	5,000	5,605	8,000
Brush Permits	31,640	32,315	32,000	32,635	32,000
Burning Permits	10,594	10,395	11,000	10,132	10,312
Sign Permits	27,275	24,943	12,000	6,934	15,000
Other Permits	2,865	2,930	3,300	2,900	3,000
Total Licenses and Permits	710,540	766,302	684,748	870,918	828,131
<b>PUBLIC SAFETY FEES:</b>					
Court Penalties and Fines	160,141	163,778	130,000	147,638	180,000
False Alarms - Police	21,775	13,980	25,000	20,405	15,000
Parking Violations	1,645	1,510	1,200	1,621	1,500
Weapon Permits	4,670	4,800	3,500	4,735	4,000
Police fees	18,615	28,823	25,000	19,353	25,000
Ambulance Fees	481,298	420,518	450,000	361,878	450,000
Fire Inspections Fees	12,082	9,365	8,500	8,869	9,000
Accident Response Fees	6,300	5,456	3,000	7,300	7,000
False Alarms - Fire	5,050	13,075	10,000	10,200	10,125
Total Fines and Forfeitures	711,576	661,305	656,200	581,998	701,625

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

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>PUBLIC CHARGES FOR SERVICES:</b>					
Dog Licenses	8,198	7,645	7,750	7,924	7,900
Fees - Clerk	719	305	239	285	250
Photocopying / maps	8,339	6,848	5,760	6,606	295
Sale of Materials	7,289	45,386	20,000	61,251	25,000
Miscellaneous	28,348	14,631	27,500	2,973	30,000
Fees - Treasurer	3,380	3,495	2,500	4,523	3,000
Fees - Engineering / PC	21,727	14,368	12,000	39,400	15,000
Fees - Planning Commission	34,844	42,428	50,000	12,104	-
Fees - Consultants	-	-	-	-	100,000
Fees - Highway	659	16,341	2,000	6,566	2,500
Street Lights	2,136	12,003	2,100	12,069	3,000
Recycling	-	-	-	-	-
Storm Sewers	20,414	6,150	7,000	-	3,000
Holding Tank Fees	294	588	300	1,235	300
Pool Concessions	2,407	1,674	2,500	627	1,500
Swimming Pool Fees	70,485	51,822	60,000	43,522	55,500
Park Reservations	50,306	35,385	35,000	32,830	30,000
Landscaping / Mowing	5,028	-	2,400	-	2,400
Zoning Fees	58,902	60,954	45,000	65,925	72,000
Total Public Charges	<u>323,475</u>	<u>320,023</u>	<u>282,049</u>	<u>297,842</u>	<u>351,645</u>
<b>OTHER REVENUES:</b>					
Tax Penalties and Interest	2,474	2,041	2,500	2,625	2,500
Special Assessments	10,929	10,095	1,500	-	1,000
Special Assessments Interest	2,807	2,988	90	860	50
Sewer Utility Chargebacks	300,115	290,198	330,000	298,612	340,000
Water Utility Chargebacks	101,366	126,473	110,000	124,345	125,000
Cell Tower Leases	152,858	142,337	115,000	130,764	125,000
Cable Franchise Fees	369,614	365,359	360,000	268,521	360,000
Insurance Dividends	51,011	25,365	20,000	41,666	35,000
Worker Compensation	27,477	-	-	-	-
Event Fees	-	-	-	2,200	-
Event Donations	-	-	-	9,533	-
Payments in Lieu of Taxes	212,899	213,245	215,000	213,656	72,000
Revenue Reduction	-	-	-	-	301,000
Other Grants	-	-	286,000	200	-
Prior Years Expense	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Revenues	<u>1,231,550</u>	<u>1,178,101</u>	<u>1,440,090</u>	<u>1,092,982</u>	<u>1,361,550</u>
<b>INVESTMENT INCOME</b>					
Investment Income	<u>20,951</u>	<u>13,307</u>	<u>12,000</u>	<u>14,393</u>	<u>10,000</u>
<b>TOTAL REVENUES</b>	<u><u>\$13,851,332</u></u>	<u><u>\$14,966,780</u></u>	<u><u>\$14,909,540</u></u>	<u><u>\$14,714,062</u></u>	<u><u>\$15,258,858</u></u>

## City of Mequon Revenue Sources and Trends

City revenue sources are relatively free from economic factors. Almost 80% of budgeted revenues are derived from property taxes and intergovernmental aid, which generally are not as subject to economic fluctuations as other revenues sources such as sales or gas 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 2015 budget is \$9,110,225, a 1.24% increase from last year's levy of \$8,998,574. The levy for the Sewer Utility fund increased 8.91% to \$7,025,377 due to an increase in the MMSD capital charge. The levy for the City's share of support of the Weyenberg Library of \$1,048,315 decreased \$1,843 (0.18%). The proposed Capital Project Fund levy of \$897,097 increased \$29,847 (3.44%). The Debt Service fund levy increased \$247,606 (12.58%). The total levy of these five funds is \$20,537,285, or an increase of 4.72% from last year's levy.

Category	2014 Adopted	2015 Proposed	Difference	% Change
General Tax Levy	8,998,574	9,110,225	111,651	1.24%
Sewer Debt/Cap Charge	6,450,765	7,025,377	574,612	8.91%
Library Fund	1,050,158	1,048,315	-1,843	-0.18%
Capital Project Fund Levy	897,097	987,097	90,000	10.03%
Debt Service Tax Levy	2,215,084	2,366,271	151,187	6.83%
Total Tax Levy	19,611,678	20,537,285	925,607	4.72%
Other Revenue	3,932,002	4,083,503	151,501	3.85%
Total Revenue	\$23,543,680	\$24,620,788	\$1,077,108	4.57%
Est. City Tax Rate	\$3.04	\$3.09	\$0.05	1.64%

## **Other Revenue Information**

The following information is provided for various revenue categories:

### **Inter-Governmental Revenues**

Intergovernmental Revenues comprise approximately 12% of the City's General Fund operating budget so are an important contributor to the City's mission. The two main components of inter-governmental revenues are:

State Shared Revenues – We received notice from the State Department of Revenue that they will maintain our funding at last year's level of \$306,641. State Utility tax increases 15.7% to be \$40,726.

General Highway Aid – Local road aid from the State Department of Transportation is anticipated to increase approximately 6% or \$74,000 from 2014.

### **Licenses & Permits**

Licenses - Total fees are estimated to remain basically flat for this category based upon projections and history.

Permits – Total permit revenue is anticipated to increase \$141,000 (24.4%) for 2015. The total Permit budget is \$718,500 compared to \$577,500 in 2014 as new construction and remodeling activity continues to improve. The overall increase is due primarily to the following categories: building permits (up \$120,000) electrical permits, up \$6,000, plumbing permits (up \$10,000), Occupancy permits (up \$3,000).

### **Fines & Forfeitures**

Court Penalties – The change in Municipal court membership appears to be a positive factor as court penalties budget is increasing \$50,000 (38.5%) based upon current projections and actual collections from the previous five years. This is our traffic citation revenue.

False Alarm Revenue – Police false alarms are being reduced \$10,000 (40%) to \$15,000 due to recognize the downward trend in this category over the last few years.

### **Public Charges for Services**

Ambulance Fees – The total budget for this category remains unchanged at \$450,000 based on historical trends. The number of calls is projected to remain stable at 1,150. 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 2015 Budget is the seventh year we're programming these fees which are programmed at \$4,000 (up 133% from 2014) to reflect the improving history of collecting this fee from non-residents.

Public Works Fees – Total fees for this category are increasing due mainly to the corresponding increase in Plan Commission support consulting. For 2015, this amount is projected to be \$100,000, up \$50,000 (100%) from 2014.

Swim Fees - 2014 pool revenue is budgeted \$4,500 less than 2014 based on budget/actual comparisons over the past few years. Note that 2014 came in \$16,478 (27.5%) under budget

due to an unseasonably cool summer. We are programming a moderate rate increase as the last rate increase was 2010. Total revenue peaked in 2005 but has hit a plateau the past several years. Actual results are obviously weather-dependent.

Special Assessments – The anticipated revenue in 2014 is based on installments due for Fox Hollow Road and S Port Washington Rd. Interest is included. Special Assessment revenues for the North Port Washington Road corridor project are recognized in the related Capital Project Fund project account.

#### **Other General Revenues -**

Internal service fees for sewer and water 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 \$15,000 (13.6%) greater than estimated due to staff time spent on billing and collection tasks. Similarly, the Sewer UT chargeback has been increased slightly, (3%); to reflect staff time spent on billing and collection tasks.

Cellular lease revenue is anticipated to increase \$10,000 (8.7%). However, industry changes add some uncertainty to this revenue stream.

Cable TV revenue is tracking above budget this year. However, revenue budgeted for 2015 is anticipated to remain unchanged from 2014's \$360,000. Erosion in the cable customer base appears to be offset by added revenues from remaining customers. In addition AT&T's U-Verse growth is adding to this line. The City does not derive any fees from satellite customers.

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 2015 budget reflects the use of \$300,000 from fund balance in order to balance the budget. The remaining \$1,000 reflects a transfer from the Cemetery fund.

Prior year expense revenue is similar 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 2015 budget.

Investment Revenue - Income in this category is again anticipated to decrease due to historically low short-term interest rates. Six years ago, rates offered by the Local Government Investment Pool were well over 3 percent. At the time of this writing, they are under .10 percent.

Tax Incremental Revenue – This category is included in the Debt Service Funds group. For 2014, we derived the estimate based on total equalized growth in TID (Tax Increment District) #2 of \$13,503,300 (an increase of 13.2% from last year) and a small increment value in TID #3 (1,404,600), an assessment ratio of 110% and a net composite mill rate of \$15.55 per 1000.. TID#2 again cash flows positive post the 2011 re-financing with \$231,000 in expected revenues and \$209,063 in debt service.

The debt on the TID#3 bonds is anchored by Build America Bonds which provide a rebate of approximately \$122,400 to partially offset the related debt expense. However, TID#3 is generating little increment and has debt service of \$516,875. In 2013, the City created two new tax increment districts, numbers 4 and 5. Both are structured as pay-as-you-go developments where developers earn incentives based on how much additional value they create. No debt has been issued in TID's 4 or 5. TID# 4 is expected to generate approximately \$7,500 and TID#5 is expected to generate \$27,500 in increment for 2015.

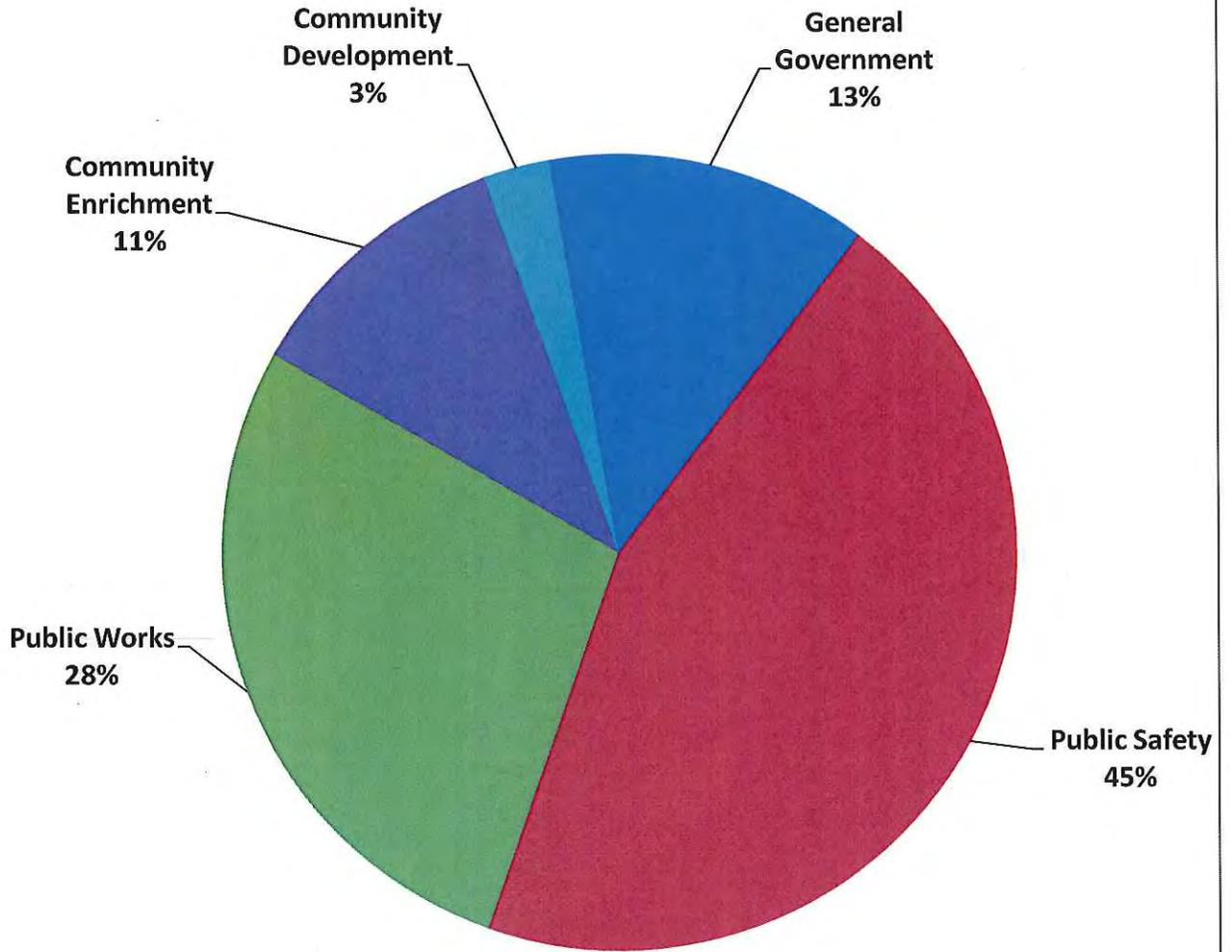
Other Financing Sources – This is a category in the Debt Service Fund (DSF) for Tax Increment District #3. This total amount of \$380,475 assumes the Capital Project Fund will advance the DSF-TID#3 the amount of debt service related to the 2009 TID#3 Bonds. TID#3 has insufficient increment in which to apply towards debt service. Capitalized interest had been applied in previous years. The City is choosing to make this intra-fund loan as a temporary measure rather than apply this shortfall to the general tax levy.

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

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>GENERAL GOVERNMENT:</b>					
Common Council	\$ 83,878	\$ 84,728	\$ 82,575	\$ 96,338	\$ 73,557
Mayor	11,218	11,322	12,334	12,010	11,820
Administrator	204,681	243,844	365,319	927,347	408,503
Clerk	229,301	212,245	234,098	237,787	251,922
Elections	86,087	35,822	84,971	39,878	40,706
Information Services	223,005	270,446	316,717	285,234	324,095
Finance	388,000	379,608	427,146	483,308	455,281
Assessor	97,370	92,676	99,622	108,540	117,709
Human Resources	146,167	127,015	182,949	199,248	185,161
Legal Counsel	183,500	166,056	167,500	171,525	130,600
Total General Government	<u>1,653,207</u>	<u>1,623,762</u>	<u>1,973,231</u>	<u>2,561,217</u>	<u>1,999,354</u>
<b>PUBLIC SAFETY:</b>					
Police	3,953,131	4,087,343	4,501,185	4,507,308	4,680,985
Fire / EMS	1,199,575	1,175,816	1,201,386	1,270,382	1,213,915
Communications	506,168	548,023	554,397	610,948	604,347
Police Reserve	3,445	5,547	7,863	4,047	10,367
Inspections	325,662	332,874	341,298	368,399	368,959
Total Public Safety	<u>5,987,981</u>	<u>6,149,603</u>	<u>6,606,129</u>	<u>6,761,084</u>	<u>6,878,573</u>
<b>PUBLIC WORKS:</b>					
Building Maintenance	647,658	649,868	766,455	760,924	802,430
Vehicle Maintenance	494,608	519,803	576,217	541,205	577,909
Engineering	630,044	558,577	715,893	614,357	764,351
Highway	1,805,967	1,903,229	2,092,611	2,113,776	2,090,083
Recycling	21,900	19,099	23,431	21,444	23,434
Total Public Works	<u>3,600,177</u>	<u>3,650,576</u>	<u>4,174,607</u>	<u>4,051,706</u>	<u>4,258,207</u>
<b>COMMUNITY ENRICHMENT:</b>					
Library Services Grant	-	993,640	1,050,158	1,050,158	1,048,315
Swimming Pool	118,408	115,949	131,388	117,537	132,948
Parks	309,101	599,579	576,647	603,951	527,516
Cemetery	1,930	4,211	1,000	3,606	1,000
Total Community Enrichment	<u>429,439</u>	<u>1,713,379</u>	<u>1,759,193</u>	<u>1,775,252</u>	<u>1,709,779</u>
<b>COMMUNITY DEVELOPMENT:</b>					
Community Development	370,250	361,639	393,630	410,624	412,945
Total Community Development	<u>370,250</u>	<u>361,639</u>	<u>393,630</u>	<u>410,624</u>	<u>412,945</u>
Other Financing Uses	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u><u>12,041,054</u></u>	<u><u>13,498,959</u></u>	<u><u>14,906,790</u></u>	<u><u>15,559,883</u></u>	<u><u>15,258,858</u></u>

# CITY OF MEQUON

## 2015 General Fund Expenditures by Functional Area

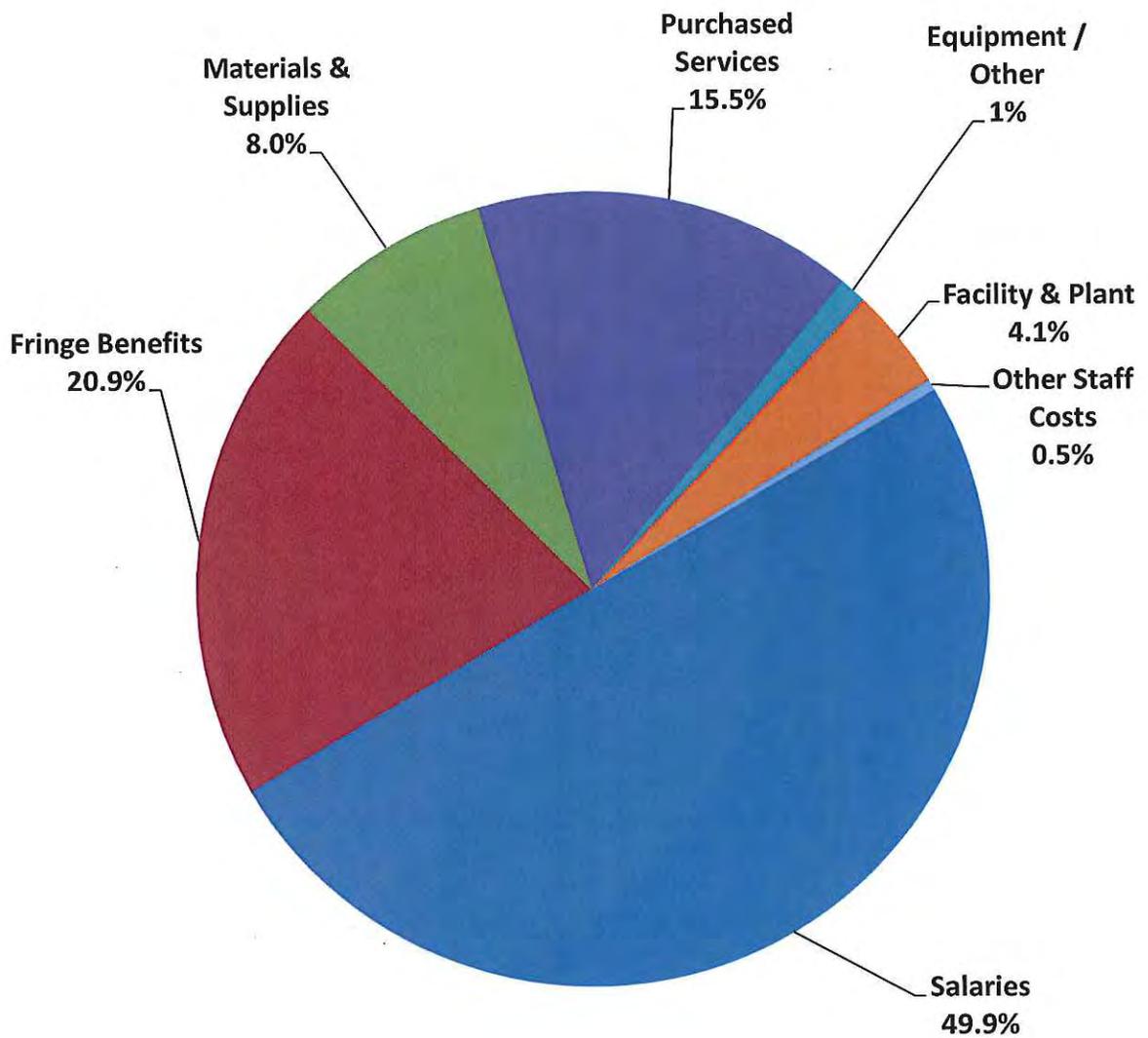


**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**General Fund**

	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>REVENUES:</b>				
General Property Taxes	10,228,055	10,048,732	10,050,900	10,158,540
Intergovernmental	1,799,687	1,785,721	1,805,030	1,847,367
Licenses & Permits	766,302	684,748	870,918	828,131
Fines and Forfeitures	661,305	656,200	581,998	701,625
Public Charges for Services	320,023	282,049	297,842	351,645
Other revenues	1,178,101	1,440,090	1,092,982	1,361,550
Investment income	13,307	12,000	14,393	10,000
Total Revenues	<u>14,966,780</u>	<u>14,909,540</u>	<u>14,714,062</u>	<u>15,258,858</u>
<b>EXPENDITURES:</b>				
Salaries	7,204,397	7,496,489	7,625,354	7,606,607
Fringe Benefits	3,136,952	3,061,855	3,168,548	3,191,423
Materials & Supplies	1,143,714	1,189,538	1,094,953	1,222,907
Facility & Plant	557,020	609,506	600,293	632,364
Purchased Services	2,089,974	2,330,362	2,232,524	2,362,549
Other Staff Costs	63,121	69,580	60,581	69,440
Equipment / other *	110,640	152,210	136,410	173,568
Total Expenditures	<u>14,305,819</u>	<u>14,909,540</u>	<u>14,918,663</u>	<u>15,258,858</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>660,961</u>	<u>-</u>	<u>(204,601)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	639,000	-
Fund Balance Applied	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>639,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	660,961	-	434,399	-
<b>FUND BALANCE - BEGINNING</b>	3,153,136	3,814,097	3,814,097	4,248,496
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,814,097</u>	<u>\$ 3,814,097</u>	<u>\$ 4,248,496</u>	<u>\$ 4,248,496</u>

# CITY OF MEQUON

## 2015 General Fund Expenditures by Classification



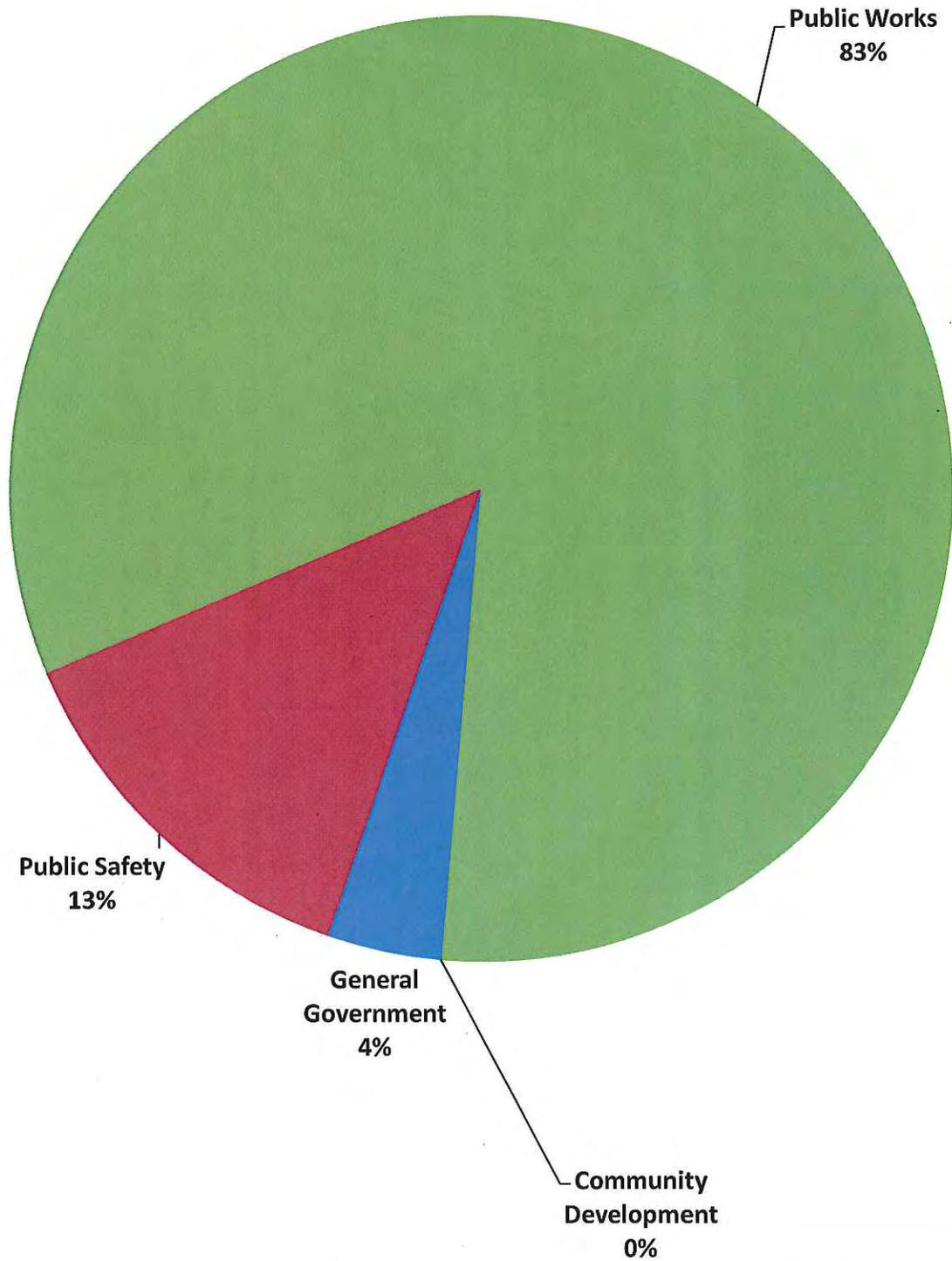
**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Capital Project Fund**

	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 867,250	\$ 897,097	\$ 897,097	\$ 833,097
Borrowed Proceeds	3,710,000	-	-	7,125,000
Special Assessment	31,845	-	-	-
Investment Income	-	-	28,454	-
Grants	398,733	-	115,116	-
Other Revenues	207,122	-	137,718	-
Total Revenues	<u>5,214,950</u>	<u>897,097</u>	<u>1,178,386</u>	<u>7,958,097</u>
<b>EXPENDITURES:</b>				
General Government	2,090	373,180	246,648	126,597
Public Safety	711,667	807,000	578,931	427,000
Public Works	2,718,286	3,743,500	1,660,238	2,653,500
Community Development	202,673	99,300	1,106,674	-
Total Expenditures	<u>3,634,716</u>	<u>5,022,980</u>	<u>3,592,491</u>	<u>3,207,097</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,580,234</u>	<u>(4,125,883)</u>	<u>(2,414,105)</u>	<u>4,751,000</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	151,717	-	95,540	-
Long-Term Debt Issued	-	-	-	-
Transfers In	319,529	-	470,470	-
Transfers Out	-	-	-	-
Sales of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>471,246</u>	<u>-</u>	<u>566,010</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	2,051,480	(4,125,883)	(1,848,095)	4,751,000
<b>FUND BALANCE - BEGINNING</b>	2,726,877	4,778,357	4,778,357	2,930,262
<b>FUND BALANCE - ENDING</b>	<u>\$ 4,778,357</u>	<u>\$ 652,474</u>	<u>\$ 2,930,262</u>	<u>\$ 7,681,262</u>

note: For the Capital Project Fund, revenues reflect only the current year additions expected to supplement any previously appropriated and residual reserve funds. Expenditures reflect either the net planned or actual amount of expenditures made for capital purposes within each functional area.

# CITY OF MEQUON

## 2015 Capital Projects Fund Expenditures by Function Area



## CITY OF MEQUON

### 2015 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

	2014 Budgeted Funding	12/31/14 Ending Balance	2015 Budgeted Funding	1/1/15 Beginning Balance	2015 Projected Expenses	2015 Ending Balance
<b>Building Maintenance</b>						
City-Wide Buildings	\$50,000	\$27,748	\$40,000	\$67,748	\$40,000	\$27,748
Logemann Center	0	38,497	0	38,497	15,000	23,497
Consolidated Public Works Center	0	0	100,000	100,000	100,000	0
Parking Lot Resurfacing	<u>50,000</u>	<u>80,000</u>	<u>50,000</u>	<u>130,000</u>	<u>130,000</u>	<u>0</u>
	<b>\$100,000</b>	<b>\$146,245</b>	<b>\$190,000</b>	<b>\$336,245</b>	<b>\$285,000</b>	<b>\$51,245</b>
<b>Information Services</b>						
Blade Center	\$0	\$0	\$0	\$0	\$0	\$0
IT Equipment / Software	<u>6,000</u>	<u>7,000</u>	<u>10,000</u>	<u>17,000</u>	<u>12,000</u>	<u>5,000</u>
	<b>\$6,000</b>	<b>\$7,000</b>	<b>\$10,000</b>	<b>\$17,000</b>	<b>\$12,000</b>	<b>\$5,000</b>
<b>Elections</b>						
Voting machines	<u>\$23,500</u>	<u>\$93,403</u>	<u>(\$73,403)</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$0</u>
	<b>\$23,500</b>	<b>\$93,403</b>	<b>(\$73,403)</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>
<b>Engineering</b>						
Major Drainage Projects	\$60,000	\$134,895	\$50,000	\$184,895	\$100,000	\$84,895
Small Bridge & Culvert	0	57,705	0	57,705	0	57,705
Local Drainage Program	0	0	15,000	15,000	15,000	0
Engineering Software	0	635	7,500	8,135	7,500	635
Master Stormwater Mgmt	<u>0</u>	<u>87,625</u>	<u>0</u>	<u>87,625</u>	<u>0</u>	<u>87,625</u>
	<b>\$60,000</b>	<b>\$280,860</b>	<b>\$72,500</b>	<b>\$353,360</b>	<b>\$122,500</b>	<b>\$230,860</b>
<b>Engineering - Roads</b>						
Arterial Road Program	\$0	\$0	\$750,000	\$750,000	\$750,000	\$0
Subdivision (Local) Paving	0	485,570	950,000	1,435,570	950,000	485,570
Bike Lanes	0	70,939	25,000	95,939	0	95,939
County Line Road	<u>0</u>	<u>530,514</u>	<u>500,000</u>	<u>1,030,514</u>	<u>1,030,514</u>	<u>0</u>
	<b>\$0</b>	<b>\$1,087,023</b>	<b>\$2,225,000</b>	<b>\$3,312,023</b>	<b>\$2,730,514</b>	<b>\$581,509</b>
<b>Fire Department</b>						
Fire & EMS Vehicles	\$0	\$418,493	\$95,000	\$513,493	\$200,000	\$313,493
Hydraulic Rescue Equipment	<u>0</u>	<u>0</u>	<u>16,000</u>	<u>16,000</u>	<u>0</u>	<u>16,000</u>
	<b>\$0</b>	<b>\$418,493</b>	<b>\$111,000</b>	<b>\$529,493</b>	<b>\$200,000</b>	<b>\$329,493</b>
<b>Parks Maintenance</b>						
Park Planning & Imp.	\$0	\$39,304	\$0	\$39,304	\$0	\$39,304
Interurban Trail	16,000	1,117	16,000	17,117	16,000	1,117
Parking Lot Resurfacing - Parks	50,000	50,000	50,000	100,000	50,000	50,000
Swimming Pool Imp.	<u>0</u>	<u>732</u>	<u>15,000</u>	<u>15,732</u>	<u>15,000</u>	<u>732</u>
	<b>\$66,000</b>	<b>\$91,153</b>	<b>\$81,000</b>	<b>\$172,153</b>	<b>\$81,000</b>	<b>\$91,153</b>

# CITY OF MEQUON

## 2015 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

	2014 Budgeted Funding	12/31/14 Ending Balance	2015 Budgeted Funding	1/1/15 Beginning Balance	2015 Projected Expenses	2015 Ending Balance
<b>Building Maintenance</b>						
City-Wide Buildings	\$50,000	\$27,748	\$40,000	\$67,748	\$40,000	\$27,748
Logemann Center	0	38,497	0	38,497	15,000	23,497
Consolidated Public Works Center	0	0	100,000	100,000	100,000	0
Parking Lot Resurfacing	<u>50,000</u>	<u>80,000</u>	<u>50,000</u>	<u>130,000</u>	<u>130,000</u>	<u>0</u>
	<b>\$100,000</b>	<b>\$146,245</b>	<b>\$190,000</b>	<b>\$336,245</b>	<b>\$285,000</b>	<b>\$51,245</b>
<b>Police</b>						
Police Vehicles	\$125,000	\$191,074	\$95,000	\$286,074	\$165,000	\$121,074
Information Tech Replacement	12,000	24,000	12,000	36,000	25,000	11,000
Police Officer Equipment	20,000	75,583	15,000	90,583	25,000	65,583
Police Weapons	<u>5,000</u>	<u>22,290</u>	<u>10,000</u>	<u>32,290</u>	<u>20,000</u>	<u>12,290</u>
	<b>\$162,000</b>	<b>\$312,947</b>	<b>\$132,000</b>	<b>\$444,947</b>	<b>\$235,000</b>	<b>\$209,947</b>
<b>Police Communications Center</b>						
Mobile data terminals	\$0	\$21,491	\$10,000	\$31,491	\$20,000	\$11,491
911 System Replacement	<u>0</u>	<u>(174,000)</u>	<u>174,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>\$0</b>	<b>(\$152,509)</b>	<b>\$184,000</b>	<b>\$31,491</b>	<b>\$20,000</b>	<b>\$11,491</b>
<b>Public Works</b>						
DPW Small Projects	\$0	\$8,632	\$5,000	\$13,632	\$5,000	\$8,632
Roadway Lighting	0	6,998	10,000	16,998	10,000	6,998
DPW Vehicles	270,000	126,097	260,000	386,097	270,000	116,097
Emerald Ash Bore Response Program	<u>10,000</u>	<u>59,475</u>	<u>0</u>	<u>59,475</u>	<u>0</u>	<u>59,475</u>
	<b>\$280,000</b>	<b>\$201,202</b>	<b>\$275,000</b>	<b>\$476,202</b>	<b>\$285,000</b>	<b>\$191,202</b>
<b>Community Development</b>						
TIF #2	\$0	\$1,949	\$0	\$1,949	\$0	\$1,949
TIF #3	0	1,357,758	0	1,357,758	1,500,000	(142,242)
TIF #4	0	(14,500)	0	(14,500)	0	(14,500)
TIF #5	0	(10,500)	0	(10,500)	0	(10,500)
Towne Center River Walk	<u>0</u>	<u>(228,033)</u>	<u>0</u>	<u>(228,033)</u>	<u>0</u>	<u>(228,033)</u>
	<b>\$0</b>	<b>\$1,106,674</b>	<b>\$0</b>	<b>\$1,106,674</b>	<b>\$1,500,000</b>	<b>(\$393,326)</b>
<b>Grand Totals:</b>	<b><u>591,500</u></b>	<b><u>3,439,246</u></b>	<b><u>3,007,097</u></b>	<b><u>6,446,343</u></b>	<b><u>5,194,014</u></b>	<b><u>1,252,329</u></b>

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

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

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

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

The 2015-2019 CIP includes those projects that are considered for funding based on completed infrastructure and land use plans, as well as certain items (e.g., Transportation - Development) that represent tentative needs related to development. The CIP does not include capital costs related to Tax Incremental Financing (TIF) District No. 3 in the Mequon Town Square area, which were identified in the overall project budget per the TIF project plan. Other redevelopment areas where TIF financing may be considered are identified in the project narratives. The CIP does not necessarily include costs related to future infrastructure necessary to support redevelopment efforts for which TIF financing could not be used. In such cases it may be necessary for the Council to amend the CIP and substitute or re-prioritize projects in accordance with the process described above.

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

	<b>Project Name/Funding Source</b>	<b>Project Description</b>
<b>Building Maintenance</b>		
	City Wide Building Repairs (Tax Levy Allocation and Focus on Energy grants)	Sinking fund created to address aging building fixtures and equipment across the City's building inventory. Utility cost savings are expected from updated windows and lighting.
	Logemann Center (Tax Levy Allocation)	Sinking fund created to address aging building fixtures and equipment at this community center. Utility cost savings are expected from updated HVAC equipment and lighting.
	Consolidated Public Works Center (Tax Levy Allocation and City borrowing)	Construction of a combined facility replacing three separate buildings will improve work efficiencies and reduce energy consumption over the existing aged buildings.
	Parking Lot Resurfacing (Tax Levy Allocation)	Maintenance and resurfacing of City parking lots in order to extend the useful life of these assets.
<b>Elections</b>		
	Election Machine Equipment (Tax Levy Allocation)	Replace aging voter machines nearing their end of life expectancy. Replacement machines will comply with County specifications and improve dependability.
<b>Engineering</b>		
	Major Drainage way Program (Tax Levy Allocation)	Response to the increasing demand for cleaning and re-profiling of the City's major drainage ways that service regional areas which has the potential to reduce Sewer treatment costs by reducing infiltration into the sewer system. Reduces exposure to clean up costs associated with flooding.
	Small Bridge and Culvert Replacement (Tax Levy Allocation)	Annual appropriation to replace deteriorating and potentially unsafe or undersized drainage structures. Unexpected failure of a structure under a road surface can produce catastrophic situations requiring inordinate expenditures of money and manpower to effect emergency repairs. Continued use of an undersized structure can cause upstream flooding of property and facilities, road overtopping, and undermining the road itself.

	Engineering Asset Management Software (Tax Levy Allocation)	Ongoing costs for the implementation of the tools and support for asset management software used by many of the divisions in Public Works. Costs will be shared with the Sanitary, Water and Engineering departments. Implementation of additional tools provides departmental efficiencies and reduces staff time spent on reporting requirements.
	Local Drainage way Program (Tax Levy Allocation)	The City is experiencing increased demand from residents to address localized flooding and drainage issues. This program addresses projects defined by the City's Drainage Policy. Continued funding could reduce sanitary sewer treatment costs by reducing infiltration in to the sewer system and reduce the occurrence of sanitary sewer overflow events, saving staff time and property damage costs.
	Master Storm Water Management (Tax Levy Allocation)	Funding to address expected Federal and State mandates that will require the City to update its storm water modeling, ordinances, development guidelines and monitoring programs. Federal and State mandates required as part of the City's MS4 and WPDES permitting.

**Engineering –Roads**

	Arterial Road Program (City Borrowing)	The annual expenditure of funds for the reconditioning of Mequon's 74+ centerline miles of arterial roads is necessary in order to keep streets in useable condition. Failure to provide adequate funds will result in the degradation of the roads having a negative impact on all road operations from snow plowing to simple vehicle utilization and vehicle safety. Maintaining the City's roads in an acceptable condition, PASER program evaluated service condition rating of 6 on a scale of 1 to 10 was stated as a CIP goal by the City Common Council.
	Subdivision Road Program (City Borrowing)	The annual expenditure of funds for the reconditioning of Mequon's 142 centerline miles of subdivision streets is necessary in order to keep streets in useable condition. Failure to provide adequate funds will result in the degradation of the roads having a negative impact on all road operations from snow plowing to simple vehicle utilization and vehicle safety. Maintaining the City's roads in an acceptable condition, PASER program evaluated service condition rating of 6 on a scale of 1 to 10 was stated as a CIP goal by the City Common Council.

	Bike Lane Construction (Tax Levy Allocation)	Construction of bike and pedestrian lanes in accordance with the Common Council approved 2010-2030 Mequon-Thiensville Bike and Pedestrian Plan. Construction of the bike/pedestrian lanes in concert with the annual road reconstruction program could save up to 50% of scale.
	County Line Road (5100-12400 West) (City Borrowing)	Funding for Phase III of a section of County Line Road which is the lowest rated road in the City. Completion of the project leverages the cost sharing agreement with the City of Milwaukee and reduces maintenance costs. SEWRPC's 2035 Ozaukee County Jurisdictional Highway System Plan suggests a change in jurisdiction of this section of County Line Road to Ozaukee and/or Milwaukee Counties. A jurisdictional transfer would further reduce maintenance costs and road budget burdens on the local road program.
<b>Fire Department</b>		
	Fire & EMS Vehicle Replacement Program (Tax Levy Allocation)	Sinking fund to fund the replacement of Fire and EMS vehicles. Planned replacements minimize down time, reduce repair costs and improve the ability to respond to emergency situations.
	Hydraulic Rescue Equipment (Tax Levy Allocation)	Replacement of hydraulic rescue tools used in vehicle rescue efforts to better cope with modern cars stronger built manufacturing processes enables faster extrication of passengers from the vehicle improving public safety.
<b>Information Services</b>		
	Blade Center #2 (Tax Levy Allocation)	Network server to host applications for the Police and Fire Departments and as a mirrored backup to the one located at City Hall. In case of an outage, services could be restored quickly on the remaining blade, maximizing up time.
<b>Parks Maintenance</b>		
	Park Planning & Improvement (Tax Levy Allocation)	Funding for anticipated repairs to park pavilions, and equipment promotes asset longevity.
	Interurban Trail (Tax Levy Allocation)	Crack filling and seal coating of the Interurban Trail extends the useful life of this asset and makes the pavement safer for bicyclists and pedestrians.
	Parking Lot Resurfacing (Tax Levy Allocation)	Preventative maintenance of parking lots at the City's park sites will reduce future repair costs.
	Swimming Pool Equipment (Tax Levy Allocation)	The replacement of water treatment and other equipment reduces equipment down time and unanticipated repair costs.

**Police**

Police Vehicle Equipment Program (Tax Levy Allocation)	Sinking fund created to systematically replace squad cars. Maintaining the scheduled replacement of the fleet vehicles helps to provide safe, reliable public safety vehicles, reducing down time, repair costs and leverages improvements in fuel efficiency.
Information Technology Replacement Program (Tax Levy Allocation)	Sinking fund created to provide funding replacement and upgrades for computer aided dispatch (CAD) and records management software which improves workflow and efficiency.
Police Officer's Equipment Replacement Program (Tax Levy Allocation)	Sinking fund created to provide funding for equipment used by officers in the field including a speed board trailer, defibrillators and squad card video recorders. Dependable, modernized equipment can help save lives and minimize risk to the City.
Weapon Replacement (Tax Levy Allocation)	Planned replacement of firearms to maintain a level of functionality during critical incidents.

**Police Communications Center**

Mobile Data Computers (Tax Levy Allocation)	Replacement of the laptops used in squad cars to maximize up time in challenging environmental conditions improves police officer efficiency and reduces repair time incurred by the IT department.
Portable and Mobile Radio Replacement (Tax Levy Allocation)	Sinking fund created to fund radios used in squad cars and carried by police officers to maximize communications, improving efficiency and officer safety.

**Public Works**

DPW Equipment Replacement Program (Tax Levy Allocation)	Sinking fund for the scheduled replacement of DPW equipment to reduce equipment down time and manage repair and maintenance costs.
Emerald Ash Bore Response Program (Tax Levy Allocation)	Program to mitigate the damage caused by the Emerald Ash Bore insect on the City's tree inventory includes treatment, removal and replanting of irreparably damaged ash trees in order to reduce the likelihood of a catastrophic loss to the City's tree canopy.
DPW Small Projects (Tax Levy Allocation)	Sinking fund for unanticipated repairs to DPW motor vehicles reduces erratic funding requirements year to year.
Roadway Light Replacement (Tax Levy Allocation)	Replacement of City owned street light fixtures saves on long term maintenance and repair costs.

City of Mequon, WI

Capital Plan

FY '15 thru FY '19

PROJECTS BY DEPARTMENT

Department	Project#	Priority	FY '15	FY '16	FY '17	FY '18	FY '19	Total
<b>Building Maintenance</b>								
City-Wide Building Repairs	2619	2	75,000	75,000	75,000	75,000	75,000	375,000
Logemann Center	262	2	48,500					48,500
Consolidated Public Works Center	2620	1	100,000	4,500,000				4,600,000
Parking Lot Resurfacing	263	2	136,000	95,000	50,000	50,000	50,000	381,000
<b>Building Maintenance Total</b>			<b>359,500</b>	<b>4,670,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>5,404,500</b>
<b>Elections</b>								
Election Machine Equipment	131	1	25,000	25,000	25,000	25,000	25,000	125,000
<b>Elections Total</b>			<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>
<b>Engineering</b>								
Major and Secondary Drainageway Programs	5842	1	100,000	100,000	100,000	100,000	100,000	500,000
Small Bridge and Culvert Replacement Program	5844	2	25,000	25,000	25,000	25,000	25,000	125,000
Engineering Asset Management Software	5849	2	10,000	10,000	10,000	10,000	10,000	50,000
Local Drainageway Program	5850	1	25,000	25,000	25,000	25,000	25,000	125,000
Master Storm Water Management	5851	2	15,000	25,000	30,000	35,000	50,000	155,000
<b>Engineering Total</b>			<b>175,000</b>	<b>185,000</b>	<b>190,000</b>	<b>195,000</b>	<b>210,000</b>	<b>955,000</b>
<b>Engineering - Roads</b>								
Arterial Road Program	5802	1	750,000	750,000	750,000	750,000	750,000	3,750,000
Subdivision Road Program	5803	1	950,000	950,000	950,000	950,000	950,000	4,750,000
Bike Lane Construction	581	2	100,000	100,000	100,000	100,000	100,000	500,000
County Line Road (5100-12400 W)	5846	1	500,000					500,000
<b>Engineering - Roads Total</b>			<b>2,300,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>9,500,000</b>
<b>Fire &amp; EMS</b>								
Fire & EMS Vehicle Replacement Program	361	1	107,000	107,000	112,000	112,000	122,000	560,000
Hydraulic Rescue Equipment	366	1	16,000	16,000	16,000	16,000	16,000	80,000
<b>Fire &amp; EMS Total</b>			<b>123,000</b>	<b>123,000</b>	<b>128,000</b>	<b>128,000</b>	<b>138,000</b>	<b>640,000</b>
<b>Information Services</b>								
Blade Center #2	175	3		50,000	145,000			195,000
<b>Information Services Total</b>				<b>50,000</b>	<b>145,000</b>			<b>195,000</b>
<b>Parks Maintenance</b>								
Park Planning & Improvement	7401	3	12,000	12,000	12,000	12,000	12,000	60,000
Interurban Trail	7402	1	16,000	16,000				32,000
Parking Lot Resurfacing	7403	1	50,000	50,000	50,000	50,000	50,000	250,000
Swimming Pool Equipment	7404	2	15,000	15,000	15,000	15,000	15,000	75,000

Department	Project#	Priority	FY '15	FY '16	FY '17	FY '18	FY '19	Total
<b>Parks Maintenance Total</b>			<b>93,000</b>	<b>93,000</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>	<b>417,000</b>
<b>Police</b>								
Police Vehicle Replacement Program	351	1	125,000	125,000	125,000	125,000	125,000	625,000
Information Technology Replacement Program	355	1	25,000	12,000	12,000	12,000	12,000	73,000
Police Officer's Equipment Replacement Program	356	1	25,000	25,000	15,000	15,000	15,000	95,000
Weapons Replacement	358	1	20,000	20,000	10,000	10,000	10,000	70,000
<b>Police Total</b>			<b>195,000</b>	<b>182,000</b>	<b>162,000</b>	<b>162,000</b>	<b>162,000</b>	<b>863,000</b>
<b>Police - Communications Center</b>								
Mobile Data Computers - Police	372	1	10,000	10,000	10,000	10,000	10,000	50,000
Portable and Mobile Radio Replacement Program	373	1	30,000	30,000	30,000	30,000	30,000	150,000
<b>Police - Communications Center Total</b>			<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>200,000</b>
<b>Public Works</b>								
DPW Equipment Replacement Program	551	2	270,000	270,000	285,000	290,000	300,000	1,415,000
Emerald Ash Bore Response Program/Urban Forestry	593	2	30,000	30,000	30,000	30,000	30,000	150,000
DPW Small Projects	594	3	5,000	5,000	5,000	5,000	5,000	25,000
Roadway Light Replacement	595	2	10,000	10,000	10,000	10,000	10,000	50,000
<b>Public Works Total</b>			<b>315,000</b>	<b>315,000</b>	<b>330,000</b>	<b>335,000</b>	<b>345,000</b>	<b>1,640,000</b>
<b>Sewer</b>								
Manhole Seals Replacement	6926	1	60,000	60,000	70,000	70,000	70,000	330,000
Equipment Replacement	6928	1	45,000	45,000	45,000	45,000	45,000	225,000
Emergency Generators	6930	2	60,000	60,000	60,000	60,000		240,000
Asset Management Software	6932	2	7,500	7,500	7,500	7,500	7,500	37,500
Cedarburg Road 36" Line Upgrades	6933	1	150,000	150,000				300,000
Cedarburg Road - Parallel Sewer	6934	2		50,000	100,000			150,000
Commercial Meter Improvements	6935	2	10,000	10,000				20,000
Donges Bay Rd - Capacity Increase	6936	2			2,000,000			2,000,000
East Trunk Sewer Capacity Upgrades	6937	1		550,000	11,000,000			11,550,000
Replacement On-site Generator	6938	2	40,000	45,000	50,000			135,000
Lift Station Transfer Switch	6939	2	10,000	10,000	10,000	10,000		40,000
Lift Station/Force Main Upgrades	6940	1	175,000	175,000	175,000	225,000		750,000
<b>Sewer Total</b>			<b>557,500</b>	<b>1,162,500</b>	<b>13,517,500</b>	<b>417,500</b>	<b>122,500</b>	<b>15,777,500</b>
<b>Water</b>								
On Main Not Using	7001	2	25,000	25,000	25,000	25,000	25,000	125,000
Water Trust Connections	7002	2	100,000	100,000	100,000	100,000	100,000	500,000
Off Main Connections	7003	2	500,000	50,000	50,000	50,000	50,000	700,000
Betterment of Service Projects	7004	2	25,000	40,000	50,000	2,000,000	2,000,000	4,115,000
Major Repair, Road Projects, Facility Abandonments	7005	1	25,000	25,000	25,000	25,000	25,000	125,000
<b>Water Total</b>			<b>675,000</b>	<b>240,000</b>	<b>250,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>5,565,000</b>
<b>GRAND TOTAL</b>			<b>4,858,000</b>	<b>8,885,500</b>	<b>16,789,500</b>	<b>5,504,500</b>	<b>5,244,500</b>	<b>41,282,000</b>

City of Mequon, WI

Capital Plan

FY '15 thru FY '19

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	FY '15	FY '16	FY '17	FY '18	FY '19	Total
<b>Bonding</b>								
Consolidated Public Works Center	2620	1		4,500,000				4,500,000
Arterial Road Program	5802	1	750,000	750,000	750,000	750,000	750,000	3,750,000
Subdivision Road Program	5803	1	950,000	950,000	950,000	950,000	950,000	4,750,000
County Line Road (5100-12400 W)	5846	1	500,000					500,000
Donges Bay Rd - Capacity Increase	6936	2			2,000,000			2,000,000
East Trunk Sewer Capacity Upgrades	6937	1		550,000	11,000,000			11,550,000
<b>Bonding Total</b>			<b>2,200,000</b>	<b>6,750,000</b>	<b>14,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>27,050,000</b>
<b>Capital Project Fund</b>								
Election Machine Equipment	131	1	25,000	25,000	25,000	25,000	25,000	125,000
Blade Center #2	175	3		50,000	145,000			195,000
City-Wide Building Repairs	2619	2	75,000	75,000	75,000	75,000	75,000	375,000
Logemann Center	262	2	48,500					48,500
Consolidated Public Works Center	2620	1	100,000					100,000
Parking Lot Resurfacing	263	2	136,000	95,000	50,000	50,000	50,000	381,000
Police Vehicle Replacement Program	351	1	125,000	125,000	125,000	125,000	125,000	625,000
Information Technology Replacement Program	355	1	25,000	12,000	12,000	12,000	12,000	73,000
Police Officer's Equipment Replacement Program	356	1	25,000	25,000	15,000	15,000	15,000	95,000
Weapons Replacement	358	1	20,000	20,000	10,000	10,000	10,000	70,000
Fire & EMS Vehicle Replacement Program	361	1	107,000	107,000	112,000	112,000	122,000	560,000
Hydraulic Rescue Equipment	366	1	16,000	16,000	16,000	16,000	16,000	80,000
Mobile Data Computers - Police	372	1	10,000	10,000	10,000	10,000	10,000	50,000
Portable and Mobile Radio Replacement Program	373	1	30,000	30,000	30,000	30,000	30,000	150,000
DPW Equipment Replacement Program	551	2	270,000	270,000	285,000	290,000	300,000	1,415,000
Bike Lane Construction	581	2	100,000	100,000	100,000	100,000	100,000	500,000
Major and Secondary Drainageway Programs	5842	1	100,000	100,000	100,000	100,000	100,000	500,000
Small Bridge and Culvert Replacement Program	5844	2	25,000	25,000	25,000	25,000	25,000	125,000
Engineering Asset Management Software	5849	2	10,000	10,000	10,000	10,000	10,000	50,000
Local Drainageway Program	5850	1	25,000	25,000	25,000	25,000	25,000	125,000
Master Storm Water Management	5851	2	15,000	25,000	30,000	35,000	50,000	155,000
DPW Small Projects	594	3	5,000	5,000	5,000	5,000	5,000	25,000
Roadway Light Replacement	595	2	10,000	10,000	10,000	10,000	10,000	50,000
Interurban Trail	7402	1	16,000	16,000				32,000
Parking Lot Resurfacing	7403	1	50,000	50,000	50,000	50,000	50,000	250,000
Swimming Pool Equipment	7404	2	15,000	15,000	15,000	15,000	15,000	75,000
<b>Capital Project Fund Total</b>			<b>1,383,500</b>	<b>1,241,000</b>	<b>1,280,000</b>	<b>1,145,000</b>	<b>1,180,000</b>	<b>6,229,500</b>
<b>Operating Budget</b>								
Emerald Ash Bore Response Program/Urban	593	2	30,000	30,000	30,000	30,000	30,000	150,000

Source	Project#	Priority	FY '15	FY '16	FY '17	FY '18	FY '19	Total
Forestry								
Park Planning & Improvement	7401	3	12,000	12,000	12,000	12,000	12,000	60,000
<b>Operating Budget Total</b>			<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>210,000</b>
<b>Revenue Bonds</b>								
Betterment of Service Projects	7004	2	25,000	40,000	50,000	2,000,000	2,000,000	4,115,000
<b>Revenue Bonds Total</b>			<b>25,000</b>	<b>40,000</b>	<b>50,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>4,115,000</b>
<b>Sewer Utility Fund</b>								
Manhole Seals Replacement	6926	1	60,000	60,000	70,000	70,000	70,000	330,000
Equipment Replacement	6928	1	45,000	45,000	45,000	45,000	45,000	225,000
Emergency Generators	6930	2	60,000	60,000	60,000	60,000		240,000
Asset Management Software	6932	2	7,500	7,500	7,500	7,500	7,500	37,500
Cedarburg Road 36" Line Upgrades	6933	1	150,000	150,000				300,000
Cedarburg Road - Parallel Sewer	6934	2		50,000	100,000			150,000
Commercial Meter Improvements	6935	2	10,000	10,000				20,000
Replacement On-site Generator	6938	2	40,000	45,000	50,000			135,000
Lift Station Transfer Switch	6939	2	10,000	10,000	10,000	10,000		40,000
Lift Station/Force Main Upgrades	6940	1	175,000	175,000	175,000	225,000		750,000
<b>Sewer Utility Fund Total</b>			<b>657,500</b>	<b>612,500</b>	<b>517,500</b>	<b>417,500</b>	<b>122,500</b>	<b>2,227,500</b>
<b>Water Utility Fund</b>								
On Main Not Using	7001	2	25,000	25,000	25,000	25,000	25,000	125,000
Water Trust Connections	7002	2	100,000	100,000	100,000	100,000	100,000	500,000
Off Main Connections	7003	2	500,000	50,000	50,000	50,000	50,000	700,000
Major Repair, Road Projects, Facility Abandonments	7005	1	25,000	25,000	25,000	25,000	25,000	125,000
<b>Water Utility Fund Total</b>			<b>650,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,450,000</b>
<b>GRAND TOTAL</b>			<b>4,858,000</b>	<b>8,885,500</b>	<b>16,789,500</b>	<b>5,504,500</b>	<b>5,244,500</b>	<b>41,282,000</b>

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

	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 1,967,478	\$ 2,215,084	\$ 2,215,084	\$ 2,366,271
Tax Incremental Revenue	213,560	203,500	218,428	255,000
Miscellaneous Revenue	126,168	131,900	122,409	122,400
Investment Income	1,121	1,500	1,206	1,800
Total Revenues	<u>2,308,327</u>	<u>2,551,984</u>	<u>2,557,127</u>	<u>2,745,471</u>
<b>EXPENDITURES:</b>				
Debt Service				
Principal - General Obligation Bonds	2,995,000	1,830,000	1,830,000	2,070,000
Principal - Tax Incremental Financing	100,000	135,000	135,000	300,000
Interest - General Obligation Bonds	394,920	385,309	385,309	296,496
Interest - Tax Incremental Financing	440,105	438,728	438,728	435,938
Debt Issuance Costs	463	1,275	2,878	1,275
Total Expenditures	<u>3,930,488</u>	<u>2,790,312</u>	<u>2,791,915</u>	<u>3,103,709</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,622,161)</u>	<u>(238,328)</u>	<u>(234,788)</u>	<u>(358,238)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	244,975	244,975	465,000	380,475
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>244,975</u>	<u>244,975</u>	<u>465,000</u>	<u>380,475</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,377,186)	6,647	230,212	22,237
<b>FUND BALANCE - BEGINNING</b>	841,819	(535,367)	(535,367)	(305,155)
<b>FUND BALANCE - ENDING</b>	<u>\$ (535,367)</u>	<u>\$ (528,720)</u>	<u>\$ (305,155)</u>	<u>\$ (282,918)</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 PROMISSORY NOTES – 2013A**

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

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

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

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

**10 YEAR PRINCIPAL PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2014**

Year	2005B Refunding Bonds	2008A G.O. Notes	2009A G.O. Notes	2009C G.O. Bonds	2011A G.O. Bonds	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	Totals
2015	1,640,000	215,000	600,000	150,000	225,000	500,000	375,000	155,000	3,860,000
2016	1,635,000	215,000	600,000	250,000	225,000	500,000	350,000	160,000	3,935,000
2017	1,625,000	215,000	600,000	250,000	225,000	500,000	400,000	160,000	3,975,000
2018		215,000	600,000	300,000	225,000	500,000	400,000	160,000	2,400,000
2019			600,000	350,000	250,000	530,000	400,000	165,000	2,295,000
2020				400,000	250,000	550,000	400,000	165,000	1,765,000
2021				450,000	300,000	550,000	400,000	170,000	1,870,000
2022				550,000	300,000		400,000		1,250,000
2023							400,000		400,000
<b>Totals</b>	<b><u>\$4,900,000</u></b>	<b><u>\$860,000</u></b>	<b><u>\$3,000,000</u></b>	<b><u>\$2,700,000</u></b>	<b><u>\$2,000,000</u></b>	<b><u>\$3,630,000</u></b>	<b><u>\$3,525,000</u></b>	<b><u>\$1,135,000</u></b>	<b><u>\$21,750,000</u></b>

**10 YEAR INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2014**

<u>Year</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>2013A G.O. Notes</u>	<u>2013B G.O. Notes</u>	<u>Totals</u>
2015	245,000	33,325	87,000	376,875	59,063	101,400	62,750	18,129	983,542
2016	163,000	25,263	69,000	370,875	54,900	86,400	55,500	12,021	836,959
2017	81,250	17,200	50,250	359,625	50,175	71,400	48,000	11,075	688,975
2018		8,815	30,750	347,750	44,887	56,400	40,000	9,915	538,517
2019			10,500	332,750	38,700	40,950	32,000	8,435	463,335
2020				315,250	31,762	24,750	24,000	6,523	402,285
2021				295,250	23,700	8,250	16,000	4,213	347,413
2022				272,750	14,475		9,000	1,488	297,713
2023							3,000		3,000
<b>Totals</b>	<b><u>\$489,250</u></b>	<b><u>\$84,603</u></b>	<b><u>\$247,500</u></b>	<b><u>\$2,671,125</u></b>	<b><u>\$317,662</u></b>	<b><u>\$389,550</u></b>	<b><u>\$290,250</u></b>	<b><u>\$71,799</u></b>	<b><u>\$4,561,739</u></b>

**10 YEAR PRINCIPLE & INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2014**

<u>Year</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>2013A G.O. Notes</u>	<u>2013B G.O. Notes</u>	<u>Totals</u>
2015	1,885,000	248,325	687,000	526,875	284,063	601,400	437,750	173,129	4,843,542
2016	1,798,000	240,263	669,000	620,875	279,900	586,400	405,500	172,021	4,771,959
2017	1,706,250	232,200	650,250	609,625	275,175	571,400	448,000	171,075	4,663,975
2018		223,815	630,750	647,750	269,887	556,400	440,000	169,915	2,938,517
2019			610,500	682,750	288,700	570,950	432,000	173,435	2,758,335
2020				715,250	281,762	574,750	424,000	171,523	2,167,285
2021				745,250	323,700	558,250	416,000	174,213	2,217,413
2022				822,750	314,475		409,000	1,488	1,547,713
2023							403,000		403,000
<b>Totals</b>	<u><u>\$5,389,250</u></u>	<u><u>\$944,603</u></u>	<u><u>\$3,247,500</u></u>	<u><u>\$5,371,125</u></u>	<u><u>\$2,317,662</u></u>	<u><u>\$4,019,550</u></u>	<u><u>\$3,815,250</u></u>	<u><u>\$1,206,799</u></u>	<u><u>\$26,311,739</u></u>

# CITY OF MEQUON

## COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2014

Equalized Value of Real and Personal Property	<u>\$4,126,761,500</u>
Real Property	\$4,060,808,700
Personal Property	\$65,952,800
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$206,338,075
<u>Amount of Debt Applicable to Debt Limitation:</u>	
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2014	<u>\$26,311,739</u>
Remaining Legal Debt Margin	<u>\$180,026,337</u>
Percent of Debt Outstanding to Equalized Value	0.64%
Percent of Legal Debt Limit Used	12.75%
Percent of Legal Debt Limit Available	87.25%

### ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Debt as of 12/31/15	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon	\$ 26,311,739	100.00%	\$ 26,311,739	1,125
MATC	78,225,000	5.463%	4,273,510	183
Ozaukee County	42,335,993	38.889%	16,464,044	704
Mequon-Thiensville School	10,309,385	0.927%	95,560	4
Cedarburg School District	12,657,878	8.631%	1,092,501	47
Totals:	<u>\$ 169,839,994</u>		<u>\$ 48,237,354</u>	<u>\$ 2,026</u>

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

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

	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 6,520,794	\$ 6,450,765	\$ 6,450,765	\$ 7,025,377
Operating Revenues	3,158,325	3,181,000	3,271,396	3,397,000
Investment Income	1,303	4,500	5,423	5,000
Other revenues	163,266	213,823	212,777	116,823
Total Revenues	<u>9,843,688</u>	<u>9,850,088</u>	<u>9,940,362</u>	<u>10,544,200</u>
<b>EXPENDITURES:</b>				
Salaries	612,799	667,572	387,359	683,228
Fringe Benefits	185,487	193,300	189,309	199,709
Materials & Supplies	40,707	42,800	58,655	44,870
Purchased Services	64,620	106,260	65,748	82,500
Operating Expenses	6,267,242	6,356,666	6,923,990	7,424,070
Non-Operating Expenses	807,786	1,228,797	303,500	922,797
Total Expenditures	<u>7,978,641</u>	<u>8,595,395</u>	<u>7,928,561</u>	<u>9,357,174</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,865,047</u>	<u>1,254,693</u>	<u>2,011,801</u>	<u>1,187,026</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>	1,865,047	1,254,693	2,011,801	1,187,026
<b>FUND BALANCE - BEGINNING</b>	9,380,866	8,059,953	11,245,913	13,257,714
<b>FUND BALANCE - ENDING</b>	<u>\$ 11,245,913</u>	<u>\$ 9,314,646</u>	<u>\$ 13,257,714</u>	<u>\$ 14,444,740</u>

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

	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ -	\$ -	-	\$ -
Operating Revenues	2,709,064	2,872,831	2,973,636	3,217,207
Non-Operating Revenues	45,669	55,315	38,846	58,815
Investment Income	3,014	3,100	1,626	2,900
Total Revenues	<u>2,757,747</u>	<u>2,931,246</u>	<u>3,014,108</u>	<u>3,278,922</u>
<b>EXPENDITURES:</b>				
Admin-General Salaries	12,473	125,000	125,000	130,000
Fringe Benefits	-	-	-	-
Materials & Supplies	28,093	26,560	21,653	24,600
Purchased Services	367,642	414,000	375,787	421,600
Operating Expenses	1,015,598	1,103,618	687,088	1,200,398
Non-Operating Expenses	709,117	693,185	667,358	645,906
Total Expenditures	<u>2,132,923</u>	<u>2,362,363</u>	<u>1,876,886</u>	<u>2,422,504</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>624,824</u>	<u>568,883</u>	<u>1,137,222</u>	<u>856,418</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>	624,824	568,883	1,137,222	856,418
<b>FUND BALANCE - BEGINNING</b>	851,185	1,476,009	2,044,892	3,182,114
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,476,009</u>	<u>\$ 2,044,892</u>	<u>\$ 3,182,114</u>	<u>\$ 4,038,532</u>

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

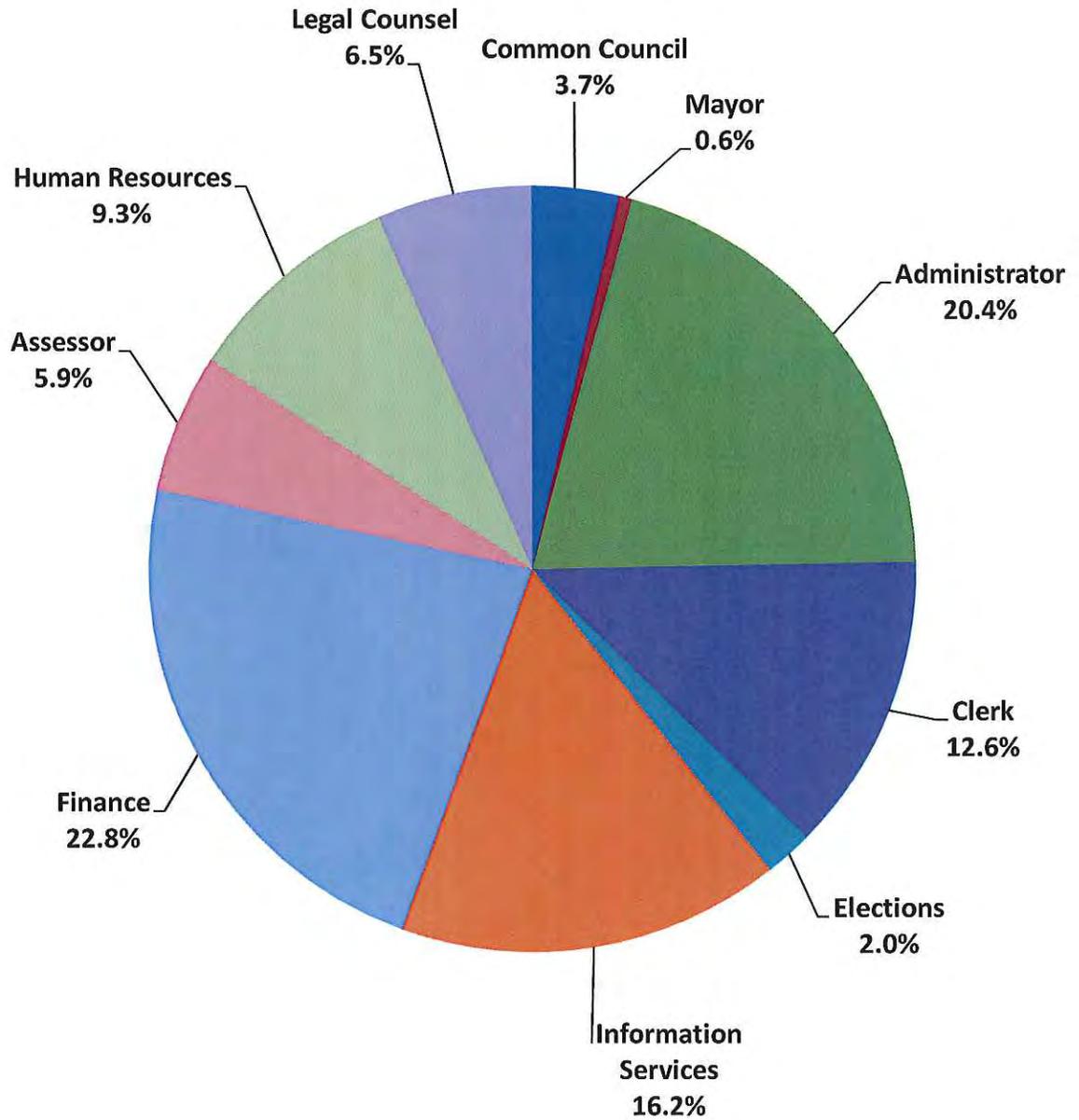
	2013 Actual	2014 Budget	2014 Actual	2015 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 19,583,577	\$ 19,611,678	\$ 19,613,846	\$ 20,383,285
Tax Incremental Revenue	213,560	203,500	218,428	255,000
Intergovernmental	1,799,687	1,785,721	1,805,030	1,847,367
Licenses & Permits	766,302	684,748	870,918	828,131
Fines and Forfeitures	661,305	656,200	581,998	701,625
Public Charges for Services	320,023	282,049	297,842	351,645
Borrowed Proceeds	3,710,000	-	-	7,125,000
Other revenues	2,150,904	1,841,128	1,719,849	1,659,588
Investment income	18,745	21,100	51,102	19,700
Operating Revenues	5,867,389	6,053,831	6,245,033	6,614,207
Total Revenues	<u>35,091,492</u>	<u>31,139,955</u>	<u>31,404,045</u>	<u>39,785,548</u>
<b>EXPENDITURES:</b>				
Salaries	7,829,669	8,289,061	8,137,714	8,419,835
Fringe Benefits	3,322,439	3,255,155	3,357,856	3,391,132
Materials & Supplies	1,212,514	1,258,898	1,175,261	1,292,377
Purchased Services	2,522,236	2,850,622	2,674,059	2,866,649
Facility & Plant	557,020	609,506	600,293	632,364
Other Staff Costs	63,121	69,580	60,581	69,440
Equipment / Other *	110,640	152,210	136,410	173,568
General Government (Capital)	2,090	373,180	246,648	126,597
Public Safety (Capital)	711,667	807,000	578,931	427,000
Public Works (Capital)	2,718,286	3,743,500	1,660,238	2,653,500
Community Development (Capital)	202,673	99,300	1,106,674	-
Principal - GO (Debt)	2,995,000	1,830,000	1,830,000	2,070,000
Principal - TIF (Debt)	100,000	135,000	135,000	300,000
Interest - GO (Debt)	394,920	385,309	385,309	296,496
Interest - TIF (Debt)	440,105	438,728	438,728	435,938
Issuance Costs (Debt)	463	1,275	2,878	1,275
Operating Expenses (Sewer & Water)	7,282,840	7,460,284	7,611,078	8,624,468
Non-Operating Expenses (Sewer & Water)	1,516,903	1,921,982	970,858	1,568,703
Total Expenditures	<u>31,982,587</u>	<u>33,680,590</u>	<u>31,108,516</u>	<u>33,349,342</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,108,905</u>	<u>(2,540,635)</u>	<u>295,530</u>	<u>6,436,206</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	396,692	244,975	560,540	380,475
Long-Term Debt Issued	-	-	-	-
Transfers In	319,529	-	470,470	-
Transfers Out	-	-	639,000	-
Sale of Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>716,221</u>	<u>244,975</u>	<u>1,670,010</u>	<u>380,475</u>
<b>NET CHANGE IN FUND BALANCE</b>	3,825,126	(2,295,660)	1,965,540	6,816,681
<b>FUND BALANCE - BEGINNING</b>	16,953,883	20,779,009	18,483,349	20,448,889
<b>FUND BALANCE - ENDING</b>	<u>\$ 20,779,009</u>	<u>\$ 18,483,349</u>	<u>\$ 20,448,889</u>	<u>\$ 27,265,570</u>

# **General Government**

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

# CITY OF MEQUON

## 2015 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.

## Elected Positions for FY2015

<b>Elected Positions</b>	<b>FY2013 Actual</b>	<b>FY2014 Actual</b>	<b>FY2015 Budget</b>
Alderman	Alderman (8)	Alderman (8)	Alderman (8)

### Estimated FY2015 Revenue

None

### Proposed FY2015 Budget

\$73,557



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>101 Common Council</b>		<b>84,569.50</b>	<b>95,183.24</b>	<b>82,575.00</b>	<b>73,557.00</b>	<b>-10.9%</b>
<b>70 SALARIES</b>		<b>36,400.00</b>	<b>38,400.00</b>	<b>38,400.00</b>	<b>38,400.00</b>	<b>0.0%</b>
<a href="#">110101 670101</a>	Salaries	36,400.00	38,400.00	38,400.00	38,400.00	0.0%
Total		36,400.00	38,400.00	38,400.00	38,400.00	0.0%
<b>73 FRINGE BENEFITS</b>		<b>2,939.80</b>	<b>3,055.97</b>	<b>3,075.00</b>	<b>3,057.00</b>	<b>-0.6%</b>
<a href="#">110101 673101</a>	Social Security	2,815.20	2,937.60	2,944.00	2,944.00	0.0%
<a href="#">110101 673103</a>	Worker's Comp Insurance	124.60	118.37	131.00	113.00	-13.7%
Total		2,939.80	3,055.97	3,075.00	3,057.00	-0.6%
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>13,409.30</b>	<b>11,152.63</b>	<b>13,100.00</b>	<b>13,600.00</b>	<b>3.8%</b>
<a href="#">110101 680101</a>	Office Supplies	0.00	99.30	100.00	100.00	0.0%
<a href="#">110101 680501</a>	Memberships	10,224.16	8,790.44	10,500.00	11,000.00	4.8%
<a href="#">110101 680502</a>	Printing/Publications	3,185.14	2,262.89	2,500.00	2,500.00	0.0%
Total		13,409.30	11,152.63	13,100.00	13,600.00	3.8%
<b>83 PURCHASED SERVICES</b>		<b>31,820.40</b>	<b>42,574.64</b>	<b>28,000.00</b>	<b>18,500.00</b>	<b>-33.9%</b>
<a href="#">110101 683211</a>	Communications-Cable TV	4,980.00	4,700.00	5,500.00	5,500.00	0.0%
<a href="#">110101 683702</a>	Miscellaneous Services	26,840.40	37,874.64	22,500.00	13,000.00	-42.2%
Total		31,820.40	42,574.64	28,000.00	18,500.00	-33.9%

# 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.

## FY2014 Accomplishments

- Daily engagement with staff to encourage and facilitate progress on City programs and initiatives
- Represent the City before citizens, businesses, community groups, and other government entities
- Work with Economic Development Board on long-range planning and initiatives to increase development opportunities in the Town center area.
- Continued work on the development of entryway features for the Town Center riverfront park
- Participated with City staff in outreach visits with local businesses
- Completed planning for Central Growth Area
- Worked with stakeholders to resolve Ville Du Parc issues, adding 140 plus acres to the city park system

## FY2015 Objectives

- ✚ Maintain the City's conservative fiscal reputation and low taxes
- ✚ Uphold the City's standards and values
- ✚ Work to encourage consensus building on major issues through communication and listening
- ✚ Initiate branding effort and create City marketing program
- ✚ Continue coordinated strategic planning with MTSD and Village of Thiensville
- ✚ Initiate planning process for east growth area
- ✚ Continue business outreach efforts
- ✚ Integrate infrastructure and long range fiscal planning
- ✚ Pursue employee engagement surveys

## Staffing for FY2015

Positions (PT)	2013 Actual	2014 Actual	2015 Budget
Mayor	1.00	1.00	1.00

**Proposed FY2015 Budget**  
**\$11,820**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>110 Mayor</b>		<b>11,873.42</b>	<b>11,733.48</b>	<b>12,334.00</b>	<b>11,820.00</b>	<b>-4.2%</b>
<b>70 SALARIES</b>		<b>9,600.00</b>	<b>9,600.00</b>	<b>9,600.00</b>	<b>9,600.00</b>	<b>0.0%</b>
<a href="#">110110 670101</a>	Salaries	9,600.00	9,600.00	9,600.00	9,600.00	0.0%
<b>Total</b>		<b>9,600.00</b>	<b>9,600.00</b>	<b>9,600.00</b>	<b>9,600.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>		<b>1,452.43</b>	<b>1,576.56</b>	<b>1,582.00</b>	<b>1,568.00</b>	<b>-0.9%</b>
<a href="#">110110 673101</a>	Social Security	695.40	734.40	736.00	734.00	-0.3%
<a href="#">110110 673102</a>	Retirement	644.00	744.00	744.00	739.00	-0.7%
<a href="#">110110 673103</a>	Worker's Comp Insurance	32.50	30.72	34.00	28.00	-17.6%
<a href="#">110110 673203</a>	Life Insurance	80.53	67.44	68.00	67.00	-1.5%
<b>Total</b>		<b>1,452.43</b>	<b>1,576.56</b>	<b>1,582.00</b>	<b>1,568.00</b>	<b>-0.9%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>820.99</b>	<b>556.92</b>	<b>902.00</b>	<b>652.00</b>	<b>-27.7%</b>
<a href="#">110110 680301</a>	Work Supplies-Admin	269.37	9.57	350.00	100.00	-71.4%
<a href="#">110110 680504</a>	Telephone services	551.62	547.35	552.00	552.00	0.0%
<b>Total</b>		<b>820.99</b>	<b>556.92</b>	<b>902.00</b>	<b>652.00</b>	<b>-27.7%</b>
<b>83 PURCHASED SERVICES</b>		<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>-100.0%</b>
<a href="#">110110 683501</a>	Training/Conferences	0.00	0.00	250.00	0.00	-100.0%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>-100.0%</b>

# 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 2014 Objectives

### FY2014 Accomplishments

- |   |  |
|---|--|
| 1. Assure that the FY2014 budget stays within its targets.  | Completed. The 2014 budget is on-track to meet organizational goals and targets, per mid-year report projections.  |
| 2. Manage the FY2015 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. A 2015-2019 Capital Improvement Plan, and capital funding plan, are part of the FY 2015 budget presentation.  |
| 4. Assure that major capital projects remain on schedule.   | Completed. Capital projects either completed on time, or still in progress in accord with their project timeline.  |
| 5. Present FY 2015+ financial strategy for the city's road improvement program including an analysis of future borrowing and pay-as-you-go strategies.  | A long-term road integrity/condition rating goal, and a financial assessment, presented during FY 2015 budgeting   |
| 6. Complete collective bargaining agreements with the Fire and Police unions as their contracts expire year-end 2013; defend city on matters related to contested Police arbitration matters. | Completed. Labor contracts were negotiated and implemented for FY2014. Police arbitration matters were also completed as there will not be a challenge to the court ruling in favor of the City. |
| 7. Complete the classification and compensation study for all employees, including establishing new pay and performance evaluation systems.   | The Classification and Compensation Study has been completed and a new pay structure was implemented; the creation of a new performance evaluation system is ongoing.                            |
| 8. Undertake an insurance study to analyze if ETF continues to be the most cost effective solution for the City.  | Deferred to FY 2015.   |

9. Continue work on the elements of a comprehensive economic development and redevelopment strategy for the city. Deferred to FY 2015.
10. Enhance communication tools for the city including an overhaul to the city's Web site, economic development outreach, and continue to expand the use of social media. On-going. Expanded use of the City's E-News, Facebook and Twitter.
11. Provide management oversight of the city's municipal water and sewer utility operations. The city's utilities are financially healthy and have the ability to expand as needed.
12. Do an organizational strategic plan this year. Deferred to FY 2016 to allow for incoming City Administrator to gain a full understanding of the existing operations.

### **FY2015 Objectives**

1. Assure that the FY2015 budget stays within its targets.
2. Manage the FY2016 budget process to assure the focus is on community, organizational and financial goals.
3. Continue to update the five-year Capital Improvement Plan.
4. Assure that major capital projects remain on schedule.
5. Continually review and update a FY 2015+ financial strategy for the city's road improvement program and other capital needs including an analysis of future borrowing and pay-as-you-go strategies.
6. Complete collective bargaining agreements with the Public Works, Fire and Police unions as their contracts expire year-end 2014.
7. Complete and implement an updated performance evaluation system for all non-represented employees.
8. Undertake an insurance study to analyze if ETF continues to be the most cost effective solution for the City.
9. Continue work on the elements of a comprehensive economic development and redevelopment strategy for the city.
10. Enhance communication tools for the city including an overhaul to the city's Web site, economic development outreach, and continue to expand the use of social media.
11. Provide management oversight of the city's municipal water and sewer utility operations.
12. Investigate the feasibility of shared fire protection services with the Village of Thiensville.
13. Update fee schedule.

### **Staffing for FY2015**

<b>Positions (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>
City Administrator/City Clerk	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00

#### **Estimated FY2015 Revenue**

None

#### **Proposed FY2015 Budget**

**\$408,503**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>111 City Administrator</b>		<b>246,207.00</b>	<b>210,098.56</b>	<b>368,801.00</b>	<b>408,503.00</b>	<b>16.8%</b>
<b>70 SALARIES</b>		<b>150,889.25</b>	<b>123,143.53</b>	<b>159,742.00</b>	<b>175,501.00</b>	<b>8.0%</b>
<a href="#">110111 670101</a>	Salaries	148,525.85	123,143.53	159,742.00	172,501.00	8.0%
<a href="#">110111 670201</a>	Overtime	2,363.40	828.49	0.00	3,000.00	100.0%
<b>Total</b>		<b>150,889.25</b>	<b>123,972.02</b>	<b>159,742.00</b>	<b>175,501.00</b>	<b>8.0%</b>
<b>73 FRINGE BENEFITS</b>		<b>54,475.52</b>	<b>70,854.43</b>	<b>54,284.00</b>	<b>78,377.00</b>	<b>44.4%</b>
<a href="#">110111 673101</a>	Social Security	12,126.35	12,470.40	11,366.00	12,513.00	10.1%
<a href="#">110111 673102</a>	Retirement	10,606.70	8,215.96	10,952.00	11,730.00	7.1%
<a href="#">110111 673103</a>	Worker's Comp Insurance	541.73	514.16	569.00	518.00	-9.0%
<a href="#">110111 673201</a>	Health Insurance	27,872.08	47,154.47	28,152.00	50,120.00	78.0%
<a href="#">110111 673202</a>	Dental Insurance	1,367.04	858.06	1,368.00	1,367.00	-0.1%
<a href="#">110111 673203</a>	Life Insurance	1,111.78	666.90	927.00	1,003.00	8.2%
<a href="#">110111 673204</a>	Long Term Disability	849.84	974.48	950.00	1,126.00	18.5%
<b>Total</b>		<b>54,475.52</b>	<b>70,854.43</b>	<b>54,284.00</b>	<b>78,377.00</b>	<b>44.4%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>3,753.87</b>	<b>4,484.09</b>	<b>3,775.00</b>	<b>3,625.00</b>	<b>-4.0%</b>
<a href="#">110111 680101</a>	Office Supplies	441.30	474.06	750.00	700.00	-6.7%
<a href="#">110111 680501</a>	Memberships	2,088.40	2,938.90	2,200.00	2,200.00	0.0%
<a href="#">110111 680503</a>	Books & Periodicals	406.54	360.94	350.00	200.00	-42.9%
<a href="#">110111 680504</a>	Telephone services	438.16	322.81	300.00	300.00	0.0%
<a href="#">110111 680505</a>	Postage	379.47	387.38	175.00	225.00	28.6%
<b>Total</b>		<b>3,753.87</b>	<b>4,484.09</b>	<b>3,775.00</b>	<b>3,625.00</b>	<b>-4.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>37,088.36</b>	<b>11,616.51</b>	<b>151,000.00</b>	<b>151,000.00</b>	<b>0.0%</b>
<a href="#">110111 683501</a>	Training/Conferences	1,472.74	1,371.51	1,000.00	1,000.00	0.0%
<a href="#">110111 683901</a>	Contingency	35,615.62	10,245.00	150,000.00	150,000.00	0.0%
<b>Total</b>		<b>37,088.36</b>	<b>11,616.51</b>	<b>151,000.00</b>	<b>151,000.00</b>	<b>0.0%</b>

# City Clerk

## Program Description

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

### FY2014 Objectives

1. Lead the City's IQM2 agenda management software implementation.
2. Create database of and organize the City's bond documents.
3. Create electronic record of all City of Mequon Common Council meeting minutes.
4. Develop a historical list of all the City's elected officials.
5. Simplify the City's food license process for event food vendors.
6. Further analyze City determined liquor license fees for appropriateness.
7. Continue department staff education on the Common Council, Committee of the Whole, Board of Appeals and Board of Review processes.

### FY2014 Accomplishments

A great effort was made to implement software however due to staff turnover, retraining will be necessary in 2015 to accomplish the goal of all departments utilizing the program.

Staff has been collaborating with the Finance Department to complete this document by November 2014.

Staff has successfully organized all City of Mequon Common Council meeting minutes from July 1957 –present.

This is an ongoing project that staff began in 2014. Completion expected in 2015.

Staff streamlined the process and identified areas where clarification in the ordinance is suggested.

Staff polled communities in the area and compared their fees to ours. Our fee schedule is comparable to other same-sized communities, and falls within the statutory caps of what is permissible to charge.

Staff is continually updated on applicable statutes, ordinances, processes, and procedures with regards to efficient

### FY2015 Objectives

- ✦ Re-launch the City's IQM2 agenda management software implementation and train new employees on its function.
- ✦ Rework/reorganize the Clerk's office area for enhanced utilization of space and increase efficiency and better work flow.

- ✦ Explore options to modify existing permits/licenses or create new permits/licenses to streamline special events and vendors in the City.
- ✦ Train all Board of Review members prior to the first meeting in 2015.
- ✦ Distribute Common Council packets on Thursday before meetings instead of Friday in order to give the Council more time to review information.
- ✦ Continue department staff education on the Common Council, Committee of the Whole, Board of Appeals, Board of Review, liquor licensing and open records law.

**Staffing for FY2015**

<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Deputy City Clerk (1) 1.00 FTE	Deputy City Clerk (1) 1.00 FTE	Deputy City Clerk (1) 1.00 FTE
Administrative Secretary (2) 1.75FTE	Administrative Secretary (2) 1.75 FTE	Administrative Secretary (2) 1.75 FTE

**Estimated FY2015 Revenue**  
**\$49,569**

**Proposed FY2015 Budget**  
**\$251,922**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>112 City Clerk</b>		<b>211,920.73</b>	<b>228,478.72</b>	<b>238,015.00</b>	<b>251,922.40</b>	<b>5.8%</b>
<b>70 SALARIES</b>		<b>130,727.72</b>	<b>138,214.31</b>	<b>137,183.00</b>	<b>147,071.00</b>	<b>7.2%</b>
<a href="#">110112 670101</a>	Salaries	129,832.36	135,363.78	134,683.00	145,571.00	8.1%
<a href="#">110112 670201</a>	OverTime	895.36	2,850.53	2,500.00	1,500.00	-40.0%
<b>Total</b>		<b>130,727.72</b>	<b>138,214.31</b>	<b>137,183.00</b>	<b>147,071.00</b>	<b>7.2%</b>
<b>73 FRINGE BENEFITS</b>		<b>47,793.80</b>	<b>48,528.45</b>	<b>49,412.00</b>	<b>51,659.00</b>	<b>4.5%</b>
<a href="#">110112 673101</a>	Social Security	10,410.00	10,738.45	10,078.00	10,623.00	5.4%
<a href="#">110112 673102</a>	Retirement	7,744.68	9,018.50	9,597.00	8,687.00	-9.5%
<a href="#">110112 673103</a>	Worker's Comp Insurance	482.14	457.23	506.00	437.00	-13.6%
<a href="#">110112 673201</a>	Health Insurance	27,614.94	26,713.60	27,621.00	30,428.00	10.2%
<a href="#">110112 673202</a>	Dental Insurance	349.08	349.08	350.00	349.00	-0.3%
<a href="#">110112 673203</a>	Life Insurance	589.17	559.24	585.00	455.00	-22.2%
<a href="#">110112 673204</a>	Long Term Disability	603.79	692.35	675.00	680.00	0.7%
<b>Total</b>		<b>47,793.80</b>	<b>48,528.45</b>	<b>49,412.00</b>	<b>51,659.00</b>	<b>4.5%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>11,708.81</b>	<b>12,741.95</b>	<b>18,675.00</b>	<b>20,915.00</b>	<b>12.0%</b>
<a href="#">110112 680101</a>	Office Supplies	4,524.63	3,369.23	5,000.00	5,000.00	0.0%
<a href="#">110112 680103</a>	Office Supplies-Copiers	2,803.02	2,320.00	4,000.00	4,000.00	0.0%
<a href="#">110112 680501</a>	Memberships	350.00	80.00	355.00	180.00	-49.3%
<a href="#">110112 680502</a>	Printing/Publications	3,482.86	4,800.33	5,200.00	5,200.00	0.0%
<a href="#">110112 680504</a>	Telephone services	72.07	53.68	120.00	135.00	12.5%
<a href="#">110112 680505</a>	Postage	476.23	2,118.71	4,000.00	6,400.00	60.0%
<b>Total</b>		<b>11,708.81</b>	<b>12,741.95</b>	<b>18,675.00</b>	<b>20,915.00</b>	<b>12.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>17,369.46</b>	<b>24,993.45</b>	<b>28,745.00</b>	<b>28,127.40</b>	<b>-2.1%</b>
<a href="#">110112 683201</a>	Contracted Services - General	17,081.82	24,183.09	27,490.00	26,852.40	-2.3%
<a href="#">110112 683501</a>	Training/Conferences	287.64	810.36	1,255.00	1,275.00	1.6%
<b>Total</b>		<b>17,369.46</b>	<b>24,993.45</b>	<b>28,745.00</b>	<b>28,127.40</b>	<b>-2.1%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>4,320.94</b>	<b>4,000.56</b>	<b>4,000.00</b>	<b>4,150.00</b>	<b>3.8%</b>
<a href="#">110112 680401</a>	Equip / Small Tools	4,320.94	4,000.56	4,000.00	4,150.00	3.8%
<b>Total</b>		<b>4,320.94</b>	<b>4,000.56</b>	<b>4,000.00</b>	<b>4,150.00</b>	<b>3.8%</b>

# Elections

## Program Description

The City Clerk's Office performs the duties required by Wisconsin State Statutes relating to conducting the city's election process. The City of Mequon has an estimated 23,400 residents, with 17,400 registered voters, divided into 21 wards, at eight polling locations.

### FY2014 Objectives

1. Develop new assistant chief inspector position program
2. Plan and implement election requirements for all elections
3. Plan and Implement absentee voting service for in-person Clerk's office voting.
4. Review and update City's election website information
5. Review and update City's Election Contingency Plan
6. Continue mentoring, education and support to new City Clerk Staff in elections process.

### FY2014 Accomplishments

Successfully trained three new Assistant Chiefs, two of whom have taken over as the Chiefs in their districts.

A total of 17 training sessions were held for poll workers in 2014 either individually or in groups. Training included education on new election laws, TSX training (touch screen voting machine, OS training (optical scan voting machine) registration, absentee ballots, and general election administration issues.

Created double checks for issuance of proper ballots, streamlined the in-person voting experience.

Areas that needed clarification were identified and relevant content was added. Forms were revised and added to the site as well.

Work has been done to revise the Plan including several draft plans.

Staff attended training administered by the County Clerk and 13 Government Accountability Board (GAB) webinars on all aspects of preparing for elections and election administration

### FY2015 Objectives

- ✦ Train Staff on new voting machines, new statewide voter registration software and new legislative updates
- ✦ Train Chief Inspectors and election inspectors on new voting machines, Election Day issues and paperwork.
- ✦ Continue to expand Chief Inspector Assistant training.

- ↓ Train and expand duties of Registration Specialist.
- ↓ Create an Election Contingency Plan specific to each polling location.
- ↓ Continue absentee ballot processing efficiencies
- ↓ Continue to mentor, educate and support to City Clerk Staff in elections process.

**Staffing for FY2015**

FY2013	FY2014	FY2015
Election Clerk LTE 0.50 FTE	Election Clerk LTE 0.50 FTE	Election Clerk LTE 0.50 FTE

**Estimated FY2015 Revenue**

None

**Proposed FY2015 Budget**

\$32,706



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>113 Elections</b>		<b>35,822.11</b>	<b>39,878.08</b>	<b>85,771.00</b>	<b>32,706.00</b>	<b>-61.9%</b>
<b>70 SALARIES</b>		<b>8,913.00</b>	<b>0.00</b>	<b>18,626.00</b>	<b>0.00</b>	<b>-100.0%</b>
<a href="#">110113 670101</a>	Salaries	8,913.00	0.00	17,826.00	0.00	-100.0%
<a href="#">110113 670201</a>	OverTime	0.00	0.00	800.00	0.00	-100.0%
<b>Total</b>		<b>8,913.00</b>	<b>0.00</b>	<b>18,626.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>73 FRINGE BENEFITS</b>		<b>768.68</b>	<b>82.23</b>	<b>1,517.00</b>	<b>56.00</b>	<b>-96.3%</b>
<a href="#">110113 673101</a>	Social Security	682.00	0.00	1,426.00	0.00	-100.0%
<a href="#">110113 673103</a>	Worker's Comp Insurance	86.68	82.23	91.00	56.00	-38.5%
<b>Total</b>		<b>768.68</b>	<b>82.23</b>	<b>1,517.00</b>	<b>56.00</b>	<b>-96.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>3,045.60</b>	<b>5,470.57</b>	<b>6,773.00</b>	<b>2,000.00</b>	<b>-70.5%</b>
<a href="#">110113 680101</a>	Office Supplies	1,603.13	2,227.00	936.00	1,000.00	6.8%
<a href="#">110113 680505</a>	Postage	1,442.47	3,243.57	5,837.00	1,000.00	-82.9%
<b>Total</b>		<b>3,045.60</b>	<b>5,470.57</b>	<b>6,773.00</b>	<b>2,000.00</b>	<b>-70.5%</b>
<b>83 PURCHASED SERVICES</b>		<b>23,094.83</b>	<b>34,325.28</b>	<b>58,855.00</b>	<b>30,650.00</b>	<b>-47.9%</b>
<a href="#">110113 683201</a>	Contracted Services - General	20,230.44	31,217.68	55,920.00	27,450.00	-50.9%
<a href="#">110113 683202</a>	Contracted Services - Maint.	2,864.39	3,107.60	2,935.00	3,200.00	9.0%
<b>Total</b>		<b>23,094.83</b>	<b>34,325.28</b>	<b>58,855.00</b>	<b>30,650.00</b>	<b>-47.9%</b>

# 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.

### FY2014 Objectives

### FY2014 Accomplishments

- |  |   |
|--|---|
| <p>1. Continue to follow the City's strategic IT plan with short and long term goals to automate and streamline the business functions of each department.</p>             | <p>IT Consultant continued to complete recommended projects from the City's strategic IT plan. These technology projects ensure structured and productive implementation of necessary IT City-wide functions.</p>   |
| <p>2. Support Services - Provide full time IT computer and telecommunications support service resources that cover all departments Citywide including Police and Fire.</p> | <p>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.</p> <p>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.</p> <p>Significant IT Consultant and IT Support staff time was logged in supporting and troubleshooting day-to-day support requests (over 700 tickets, both formal and informal, averaging just over 2 tickets per every work day in 2014)</p> |
| <p>3. Telecommunication Phone Systems replacement including RFP, acquisition and implementation.</p>   | <p>IT Consultant coordinated project work and managed resources during the RFP, purchase and implementation processes for a new VOIP telephone system. This new single system City-wide solution replaces two separated systems. Significant preparation planning and coordination work was needed to prepare for the new telephone system that has planned system redundancy and</p>   |

integration with 911 and call recording system for the Police Department.

IT Consultant planned and negotiated two PRI telephone system circuits, from two different service vendors, entering into two different facilities providing telecommunications failover backup for the phone systems.

4. Police computer hardware/software related technical support and implementation system support assistance for the continued upgrades/updates and support of current systems installed. Including Dispatch and all Desktop PC replacement project rollout.

IT Consultant with IT Support services with significant PD staff efforts, work with the County, hardware and software Vendors for continued support and upgrades/updates of the computer systems.

Project work for replacement of end-of-life equipment included deployment of new CAD and Desktop PC's department-wide bring the PD in-line with current operating system and software standards. Replacement of the old 911 and call recording systems in parallel with the new VOIP telephone system. Including network and telecommunication re-cabling and electrical work related to this project. Replacement and electrical rewiring of the PD's un-interrupted power systems (UPS), the electrical power source protection for the critical Dispatch Center and Server Room computer and network equipment.

5. Continued implementation of IQM2 agenda and packet building software with video capture of meetings potential.

IT Consultant coordinated testing and support for the installed IQM2 including recording of the City Council meetings. Project on-hold in testing phase until 2015 due to multiple project lead-staff turnovers.

6. Support and management of the "City Wide" application software solution (CWASS) that reaches all departments, and allows for extensive access to information, analysis tools, and reporting.

Continued CWASS project support and upgrades. This project initiative includes another major upgrade to the most current version release of the MUNIS software this year. With continued semi-monthly maintenance updates. This provides the newest features and functionality available.

7. Implement 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 coordinated the deployment of the new HP server array and storage area network to support the core virtualized server and software applications environment, replacing the existing IBM Blade server to be redeployed and reconfigured for PD use.

In preparation for new POE requirements for the new telephone system and in timing with the expected duty life-cycle of the existing aged equipment, replacement of the majority of the City's Cisco switches and installation of a new primary Cisco router. Tested and evaluated existing building network cabling at all City sites and replace problem cabling to ensure proper network data and phone system traffic integrity. This included wiring/network closets reconfigurations and cleanups. Replacement of end-of-life and failing power protection UPS systems and the needed re-wiring and updating of electrical power circuits at both PD and City Hall.

The IT Consultant coordinated and negotiated City Internet connectivity independent of the County Internet services provided. This improved bandwidth by 4 times, and most significantly allowing City full control and support which previously had to be coordinated with the County.

8. 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. Small initiatives from nearly all departments. Fire Department (FD) initiatives include new FD mobile in-vehicle computers and wall presentation systems. Modifications to incident and payroll tracking specialized software. Continued Pool facility initiatives include repair of ID card printer, and new software for pool pass generation and tracking. Continued City-Wide initiatives that included replacement of old system equipment as needed and proper disposal of decommissioned technology.

9. Provide City-wide IT training needs. Training Room was used for continued MUNIS focused training and vendor demonstrations throughout the year.
10. Emergency IT Response The IT Consultant facilitates continued 24/7 response to critical IT related emergencies and outages. These also included a PD server crash and full recovery, a few telecommunications and internet outages, but most significantly a construction related cut of the City's private fiber connection between facilities. This major issue was resolved quickly and system functionality was brought up within a 4 hour window with full replacement of fiber the same day.

### **FY2015 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 City's strategic IT plan and re-assess plan for future initiatives.
- ✦ Begin software version licensing planning for future upgrade requirements in 2016
- ✦ Continued system documentation and business continuity planning by Department with a focus on Disaster Prevention/Recovery initiatives including failover internet/email connectivity, automated off-site storage backup.
- ✦ Provide management of new VOIP telephone system.
- ✦ Plan new network configuration for more efficient network traffic routing.
- ✦ PD server room wiring/network closets reconfigurations and cleanups.
- ✦ Finish training room setup to its full potential that will allow increase training availability and opportunity that is needed and but underutilized.
- ✦ Determine replacement or abandonment of technologically obsolete and non-supportable Public Access Channel equipment.
- ✦ Implement Wi-Fi for Public Safety and DPW facilities similar to that of City Hall.
- ✦ CWASS MUNIS software support and version upgrades and end-user experience deployment including advance reporting and dashboard interface features. Go-Live and conversions with Phase III modules (GIS Map link/Permits & Code Enforcement); and the implementation of Phase IV (Work Orders/Fleet & Facilities Management)

- ✦ Continue deployment with new key lead-staff of the IQM2 paperless agenda and packet building software that was initiated in 2013 which includes the 2014 testing of additional meeting handling and potential for online video feed of the Common Council Meetings.
- ✦ Continue Mobile information system device initiatives for council use during committee and council meetings providing quick information access and presentation that also is in line with the IQM2 paperless initiative.

**Staffing for FY2015**

<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
0.00 FTE	0.00 FTE	0.00 FTE

**Estimated FY2015 Revenue**

None

**Proposed FY2015 Budget**

\$324,095



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>117 Information Services</b>		<b>270,446.11</b>	<b>274,019.48</b>	<b>316,717.00</b>	<b>324,095.00</b>	<b>2.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>6,274.16</b>	<b>5,832.11</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<a href="#">110117 680102</a>	Technology Supplies	6,274.16	5,832.11	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>6,274.16</b>	<b>5,832.11</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>196,513.61</b>	<b>161,261.34</b>	<b>187,887.00</b>	<b>171,207.00</b>	<b>-8.9%</b>
<a href="#">110117 683201</a>	Contracted Services - General	183,537.59	144,658.06	171,103.00	159,423.00	-6.8%
<a href="#">110117 683202</a>	Contracted Services - Maint.	13,563.52	16,567.78	11,784.00	11,784.00	0.0%
<a href="#">110117 683501</a>	Training/Conferences	(587.50)	35.50	5,000.00	0.00	-100.0%
<b>Total</b>		<b>196,513.61</b>	<b>161,261.34</b>	<b>187,887.00</b>	<b>171,207.00</b>	<b>-8.9%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>39,451.33</b>	<b>46,678.50</b>	<b>61,650.00</b>	<b>70,250.00</b>	<b>13.9%</b>
<a href="#">110117 686550</a>	M & R	39,451.33	46,678.50	61,650.00	70,250.00	13.9%
<b>Total</b>		<b>39,451.33</b>	<b>46,678.50</b>	<b>61,650.00</b>	<b>70,250.00</b>	<b>13.9%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>28,207.01</b>	<b>60,247.53</b>	<b>62,180.00</b>	<b>77,638.00</b>	<b>24.9%</b>
<a href="#">110117 680401</a>	Equip / Small Tools	28,207.01	8,954.86	20,000.00	15,000.00	-25.0%
<a href="#">110117 688110</a>	Other Leased Equipment	0.00	51,292.67	42,180.00	62,638.00	48.5%
<b>Total</b>		<b>28,207.01</b>	<b>60,247.53</b>	<b>62,180.00</b>	<b>77,638.00</b>	<b>24.9%</b>

# Finance

## Program Description

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

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

### SERVICES:

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

### FY2014 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
3. Complete audit fieldwork on a timely basis.

### FY2014 Accomplishments

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

The budget process was completed within established timetable. The 2014 Budget document was submitted to GFOA and was awarded a Certificate of Recognition.

2013 audit fieldwork was completed on schedule with the final Comprehensive Annual Financial Report presented in June 2014.

- |   |   |
|---|---|
| 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 2013 and January 31, 2014 was distributed to all taxing jurisdictions on time.  |
| 6. Submit RFP for banking services.   | Reviewed responses and selected a firm for fiscal years 2014-2019.  |
| 7. Convert Utility bill online bill payments to ACH                                   | Partnered with a third party processor to convert all customer's online bill payments from paper checks to a single daily ACH file that imports directly in to the City's financial system saving data entry time and improving accuracy. |

#### **FY2015 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.
- ✦ Issue an RFP for investment management services
- ✦ Submit the City's Comprehensive Annual Financial Report to the Government Financial Officers Association for review to win a distinguished presentation award.
- ✦ Develop a Popular Annual Financial Report.
- ✦ 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 reflect rate adjustments approved after adoption of the 2014 Classification and Compensation study.
2. The decrease in pension costs reflects an approximately .2% decrease in Wisconsin Retirement System rates and is net of the required contribution by employees pursuant to Wisconsin Act10.
3. Health insurance budgets reflect a 3.3% premium increase from 2014 rates.

### Staffing for FY2015

<b>Positions (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>
Finance Director	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Accounting Assistant	1.55	1.63	1.63

### Estimated FY2015 Revenue

\$51,195

### Proposed FY2015 Budget

\$455,281



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>118 Finance</b>		<b>379,932.19</b>	<b>493,155.90</b>	<b>434,993.00</b>	<b>455,281.00</b>	<b>4.7%</b>
<b>70 SALARIES</b>		<b>177,613.06</b>	<b>195,320.82</b>	<b>220,421.00</b>	<b>225,000.00</b>	<b>2.1%</b>
<a href="#">110118 670101</a>	Salaries	177,613.06	195,320.82	220,421.00	225,000.00	2.1%
<b>Total</b>		<b>177,613.06</b>	<b>195,320.82</b>	<b>220,421.00</b>	<b>225,000.00</b>	<b>2.1%</b>
<b>73 FRINGE BENEFITS</b>		<b>69,786.92</b>	<b>83,229.06</b>	<b>81,447.00</b>	<b>89,256.00</b>	<b>9.6%</b>
<a href="#">110118 673101</a>	Social Security	14,455.55	20,792.26	16,135.00	16,360.00	1.4%
<a href="#">110118 673102</a>	Retirement	12,797.60	14,331.58	15,322.00	15,195.00	-0.8%
<a href="#">110118 673103</a>	Worker's Comp Insurance	731.33	693.98	768.00	725.00	-5.6%
<a href="#">110118 673201</a>	Health Insurance	38,525.12	43,330.34	44,151.00	52,470.00	18.8%
<a href="#">110118 673202</a>	Dental Insurance	1,421.84	2,131.24	3,147.00	2,146.00	-31.8%
<a href="#">110118 673203</a>	Life Insurance	802.25	742.01	724.00	793.00	9.5%
<a href="#">110118 673204</a>	Long Term Disability	1,053.23	1,207.65	1,200.00	1,567.00	30.6%
<b>Total</b>		<b>69,786.92</b>	<b>83,229.06</b>	<b>81,447.00</b>	<b>89,256.00</b>	<b>9.6%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>11,791.12</b>	<b>16,826.64</b>	<b>14,400.00</b>	<b>14,770.00</b>	<b>2.6%</b>
<a href="#">110118 680101</a>	Office Supplies	257.43	388.09	400.00	400.00	0.0%
<a href="#">110118 680102</a>	Technology Supplies	1,257.91	559.63	500.00	250.00	-50.0%
<a href="#">110118 680501</a>	Memberships	420.00	585.00	600.00	720.00	20.0%
<a href="#">110118 680502</a>	Printing/Publications	69.84	442.04	200.00	200.00	0.0%
<a href="#">110118 680503</a>	Books & Periodicals	0.00	15.00	200.00	200.00	0.0%
<a href="#">110118 680505</a>	Postage	9,785.94	14,836.88	12,500.00	13,000.00	4.0%
<b>Total</b>		<b>11,791.12</b>	<b>16,826.64</b>	<b>14,400.00</b>	<b>14,770.00</b>	<b>2.6%</b>
<b>83 PURCHASED SERVICES</b>		<b>106,885.07</b>	<b>186,629.36</b>	<b>105,550.00</b>	<b>112,580.00</b>	<b>6.7%</b>
<a href="#">110118 683201</a>	Contracted Services - General	37,081.52	49,762.92	26,950.00	26,200.00	-2.8%
<a href="#">110118 683401</a>	Liability Insurance	65,379.76	127,242.00	73,000.00	79,780.00	9.3%
<a href="#">110118 683501</a>	Training/Conferences	1,323.79	5,524.44	1,500.00	2,000.00	33.3%
<a href="#">110118 683601</a>	Misc Service-Bonds	100.00	100.00	100.00	100.00	0.0%
<a href="#">110118 683603</a>	Misc. Serv- A/R Expense	3,000.00	4,000.00	4,000.00	4,500.00	12.5%
<b>Total</b>		<b>106,885.07</b>	<b>186,629.36</b>	<b>105,550.00</b>	<b>112,580.00</b>	<b>6.7%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>1,825.00</b>	<b>675.00</b>	<b>1,675.00</b>	<b>1,675.00</b>	<b>0.0%</b>
<a href="#">110118 686550</a>	M & R	1,825.00	675.00	1,675.00	1,675.00	0.0%
<b>Total</b>		<b>1,825.00</b>	<b>675.00</b>	<b>1,675.00</b>	<b>1,675.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>12,031.02</b>	<b>10,475.02</b>	<b>11,500.00</b>	<b>12,000.00</b>	<b>4.3%</b>
<a href="#">110118 688101</a>	Photocopiers	12,031.02	10,475.02	11,500.00	12,000.00	4.3%
<b>Total</b>		<b>12,031.02</b>	<b>10,475.02</b>	<b>11,500.00</b>	<b>12,000.00</b>	<b>4.3%</b>

# 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.

## 2014 Goals Achieved

- Completed the 2014 assessment roll, including interior inspections as needed and valuation in a professional, efficient manner.
- Continued to represent the City in a professional manner.
- Identified the number of electronic sketches on residential and commercial properties that did not exist in the previous software.
- Continued familiarity with the use of Unifers by city assessment staff.
- Continued to analyze current market conditions.

## FY2015 Objectives

- ✦ Continue to monitor current market conditions and discuss the potential need for a 2016 or 2017 revaluation.
- ✦ Continue on-going training with assessment staff on the use of Unifers. In particular, reporting functions.
- ✦ Complete electronic sketches of all improved properties as required by the Department of Revenue for 2015.
- ✦ Install Unifers for other departments and complete training within city hall on how to extract data from the Unifers software.
- ✦ Continue to become more familiar with the community and analyze current market trends. This is an ongoing process.
- ✦ 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 for 2015**

<b>Positions (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>
City Assessor	Contracted Services	Contracted Services	Contracted Services
Assessment Technician	1.00	1.00	1.00

**FY2015 Estimated Revenues**

**None**

**FY2015 Budget**

**\$117,709**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>119 Assessor</b>		<b>92,676.06</b>	<b>103,082.56</b>	<b>100,920.00</b>	<b>117,709.00</b>	<b>16.5%</b>
<b>70 SALARIES</b>		<b>37,638.45</b>	<b>41,059.28</b>	<b>43,947.00</b>	<b>44,394.00</b>	<b>1.0%</b>
<a href="#">110119 670101</a>	Salaries	37,638.45	41,059.28	43,947.00	44,394.00	1.0%
<b>Total</b>		<b>37,638.45</b>	<b>41,059.28</b>	<b>43,947.00</b>	<b>44,394.00</b>	<b>1.0%</b>
<b>73 FRINGE BENEFITS</b>		<b>15,199.02</b>	<b>16,163.02</b>	<b>15,623.00</b>	<b>16,115.00</b>	<b>3.1%</b>
<a href="#">110119 673101</a>	Social Security	3,194.84	3,347.16	3,268.00	3,297.00	0.9%
<a href="#">110119 673102</a>	Retirement	2,864.87	3,145.31	3,076.00	3,019.00	-1.9%
<a href="#">110119 673103</a>	Worker's Comp Insurance	146.27	139.16	154.00	133.00	-13.6%
<a href="#">110119 673201</a>	Health Insurance	8,027.46	8,573.28	8,164.00	8,717.00	6.8%
<a href="#">110119 673202</a>	Dental Insurance	349.08	349.08	350.00	349.00	-0.3%
<a href="#">110119 673203</a>	Life Insurance	378.66	336.31	311.00	310.00	-0.3%
<a href="#">110119 673204</a>	Long Term Disability	237.84	272.72	300.00	290.00	-3.3%
<b>Total</b>		<b>15,199.02</b>	<b>16,163.02</b>	<b>15,623.00</b>	<b>16,115.00</b>	<b>3.1%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>2,092.24</b>	<b>1,108.55</b>	<b>1,850.00</b>	<b>1,600.00</b>	<b>-13.5%</b>
<a href="#">110119 680101</a>	Office Supplies	111.75	93.28	100.00	100.00	0.0%
<a href="#">110119 680505</a>	Postage	1,980.49	1,015.27	1,750.00	1,500.00	-14.3%
<b>Total</b>		<b>2,092.24</b>	<b>1,108.55</b>	<b>1,850.00</b>	<b>1,600.00</b>	<b>-13.5%</b>
<b>83 PURCHASED SERVICES</b>		<b>37,746.35</b>	<b>44,751.71</b>	<b>39,500.00</b>	<b>55,600.00</b>	<b>40.5%</b>
<a href="#">110119 683201</a>	Contracted Services - General	37,746.35	44,751.71	39,500.00	55,500.00	40.5%
<a href="#">110119 683501</a>	Training/Conferences	0.00	0.00	0.00	100.00	100.0%
<b>Total</b>		<b>37,746.35</b>	<b>44,751.71</b>	<b>39,500.00</b>	<b>55,600.00</b>	<b>40.5%</b>

# 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 labor and 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 programs. 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.
- ✦ 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.

### FY2014 Objectives

Complete and implement changes ultimately recommended in the classification and compensation study.

Develop and launch, for all non-represented employees, an employee performance evaluation system

Provide management and general employee training.

Provide support to all departments for human resources activities.

Document internal Human Resource procedures.

### FY2014 Accomplishments

The Classification/Compensation Study was finalized with the implementation of the new pay structure for the City.

In progress, as job descriptions are being updated and the basic framework for an evaluation process is being drafted.

Coordinated annual safety training for the Public Works Department and Police Department

Worked with various departments to address matters (including but not limited to) benefits clarifications, workers' comp., collective bargaining, recruitments, duty disability and FMLA.

There has been significant progress in updating various forms as well as formalizing different personnel related procedures to ensure consistency.

Integrate the application process into the new online application software.

Human Resources Dept. utilizes its job-bank account for online application submittal.

Streamline the internal records through expanded use of the Munis system.

Employee information is continually updated within the Munis program thus creating an improved database.

### FY2015 Objectives

Employee services and support to management and administration will continue to be the primary objective of the Human Resources unit. Due to staff transitions several goals are continuation of past efforts. FY2015 goals include:

- ✦ Complete and implement and launch, for all non-represented employees, an employee performance evaluation system.
- ✦ Provide management and general employee training.
- ✦ Provide support to all departments for human resources activities.
- ✦ Continue to document and formalize internal Human Resource procedures.
- ✦ Continue the expanded use of the Munis system for internal record keeping.
- ✦ Coordinate with City Administrator ETF health insurance study.
- ✦ Coordinate with City Administrator the completion of collective bargaining.

### Staffing for FY2015

Positions (FTE)	2013 Actual	2014 Actual	2015 Budget
Assistant City Administrator/H.R. Manager	1.00	1.00	1.00
Human Resource Assistant	.75	.75	.75

### Estimated FY2015 Revenue

None

### Proposed FY2015 Budget

\$185,161



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>120 Human Resources</b>		<b>127,015.15</b>	<b>190,107.24</b>	<b>183,600.00</b>	<b>185,161.00</b>	<b>0.9%</b>
<b>70 SALARIES</b>		<b>74,246.68</b>	<b>109,896.77</b>	<b>111,147.00</b>	<b>111,209.00</b>	<b>0.1%</b>
<a href="#">110120 670101</a>	Salaries	74,246.68	109,896.77	111,147.00	111,209.00	0.1%
<b>Total</b>		<b>74,246.68</b>	<b>109,896.77</b>	<b>111,147.00</b>	<b>111,209.00</b>	<b>0.1%</b>
<b>73 FRINGE BENEFITS</b>		<b>26,248.90</b>	<b>47,311.71</b>	<b>45,043.00</b>	<b>46,602.00</b>	<b>3.5%</b>
<a href="#">110120 673101</a>	Social Security	6,386.77	8,577.19	8,145.00	8,112.00	-0.4%
<a href="#">110120 673102</a>	Retirement	5,343.91	8,172.50	7,781.00	7,562.00	-2.8%
<a href="#">110120 673103</a>	Worker's Comp Insurance	308.79	292.77	324.00	334.00	3.1%
<a href="#">110120 673201</a>	Health Insurance	13,480.58	29,433.53	28,152.00	29,780.00	5.8%
<a href="#">110120 673203</a>	Life Insurance	297.82	341.51	191.00	314.00	64.4%
<a href="#">110120 673204</a>	Long Term Disability	431.03	494.21	450.00	500.00	11.1%
<b>Total</b>		<b>26,248.90</b>	<b>47,311.71</b>	<b>45,043.00</b>	<b>46,602.00</b>	<b>3.5%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>636.50</b>	<b>3,675.96</b>	<b>1,560.00</b>	<b>1,700.00</b>	<b>9.0%</b>
<a href="#">110120 680101</a>	Office Supplies	271.44	91.15	250.00	250.00	0.0%
<a href="#">110120 680501</a>	Memberships	160.00	3,310.00	810.00	1,000.00	23.5%
<a href="#">110120 680502</a>	Printing/Publications	67.25	67.25	200.00	150.00	-25.0%
<a href="#">110120 680503</a>	Books & Periodicals	0.00	0.00	100.00	100.00	0.0%
<a href="#">110120 680505</a>	Postage	137.81	207.56	200.00	200.00	0.0%
<b>Total</b>		<b>636.50</b>	<b>3,675.96</b>	<b>1,560.00</b>	<b>1,700.00</b>	<b>9.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>25,883.07</b>	<b>29,222.80</b>	<b>25,850.00</b>	<b>25,650.00</b>	<b>-0.8%</b>
<a href="#">110120 683201</a>	Contracted Services - General	19,736.07	21,394.80	20,000.00	20,000.00	0.0%
<a href="#">110120 683501</a>	Training/Conferences	297.82	338.36	600.00	650.00	8.3%
<a href="#">110120 683602</a>	Misc. Services-Recruiting	5,849.18	7,489.64	4,500.00	5,000.00	11.1%
<a href="#">110120 683702</a>	Miscellaneous Services	0.00	0.00	750.00	0.00	-100.0%
<b>Total</b>		<b>25,883.07</b>	<b>29,222.80</b>	<b>25,850.00</b>	<b>25,650.00</b>	<b>-0.8%</b>

# 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 FY2015

Position (PT)	2013 Actual	2014 Actual	2015 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.

#### Proposed FY2015 Budget

**\$130,600**



## City of Mequon 2015 Budgetary Comparisons

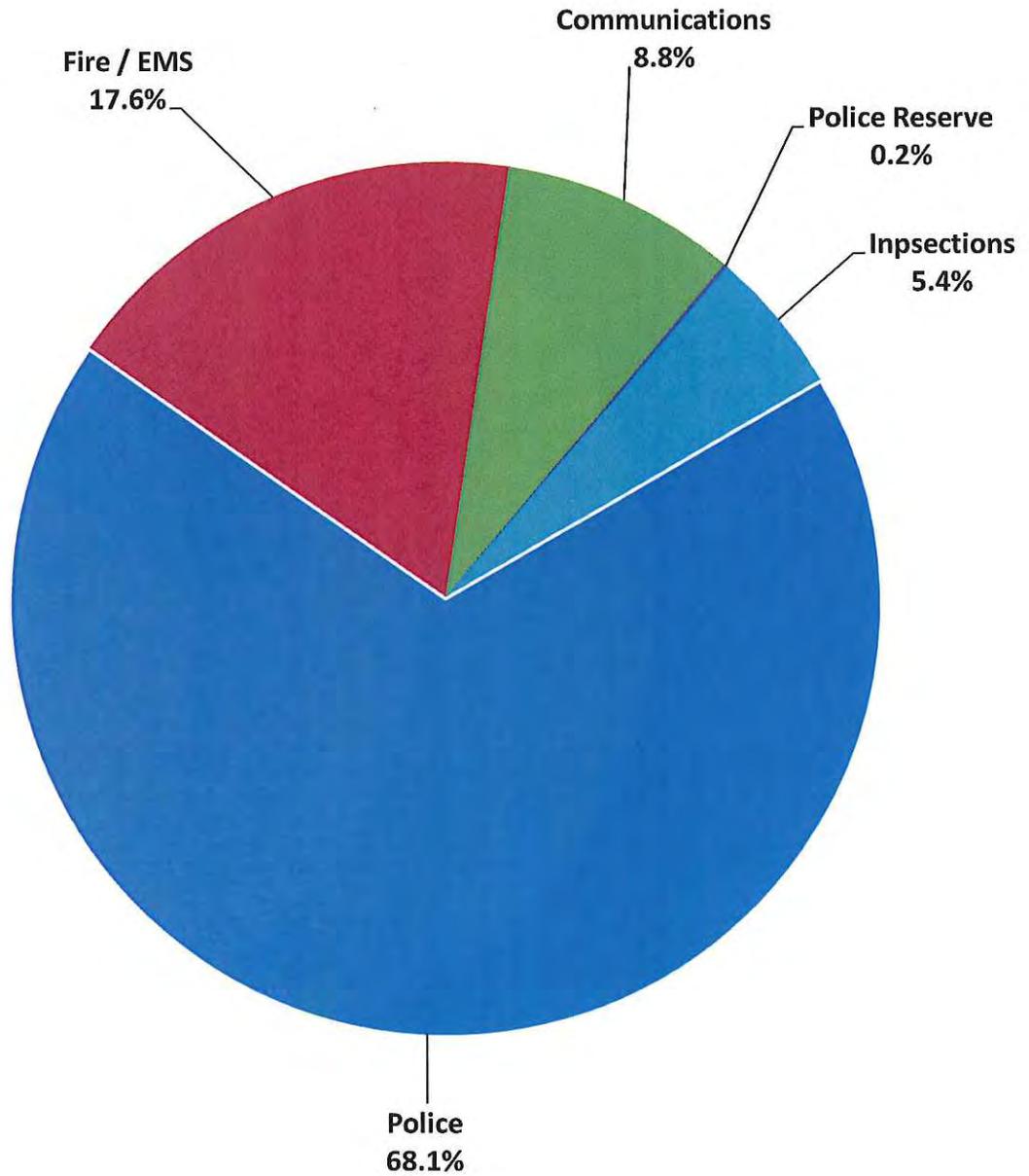
Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>124 Legal Counsel</b>		<b>166,055.73</b>	<b>171,525.37</b>	<b>167,500.00</b>	<b>130,600.00</b>	<b>-22.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>166,055.73</b>	<b>171,525.37</b>	<b>167,500.00</b>	<b>130,600.00</b>	<b>-22.0%</b>
<a href="#">110124 683301</a>	Special Serv-Retainer	114,000.00	124,000.00	114,000.00	75,000.00	-34.2%
<a href="#">110124 683302</a>	Spec Serv-Civil Litigat	15,848.01	12,054.00	18,000.00	13,200.00	-26.7%
<a href="#">110124 683303</a>	Court Fees & Expenses	35.59	209.50	500.00	400.00	-20.0%
<a href="#">110124 683311</a>	Special Legal Counsel - Genera	11,903.84	20,533.49	15,000.00	18,000.00	20.0%
<a href="#">110124 683312</a>	Spec Legal Counsel-Labo	24,268.29	14,728.38	20,000.00	24,000.00	20.0%
<b>Total</b>		<b>166,055.73</b>	<b>171,525.37</b>	<b>167,500.00</b>	<b>130,600.00</b>	<b>-22.0%</b>

# **Public Safety**

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

# CITY OF MEQUON

## 2015 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.

### FY2014 Objectives

1. Continue to provide professional police services to the community while maintaining a low crime rate.
2. Replace and upgrade computer, technology, and other equipment as needed.
3. Continue to search out and secure grant money available for public safety agencies.
4. Participate in statewide safety-belt and alcohol related traffic enforcement programs.
5. Participate in Safety Town, partnering with the Thiensville Police Department.
6. Host another open house at the Police Department.
7. Maintain a high citizen satisfaction rating.

### FY2014 Accomplishments

While we continued to experience mainly property crimes, violent crime stayed very low and Mequon remains a very safe community.

Department computers (PCs) were replaced and upgraded with newer technology. A new 911 system was installed. A new VoIP telephone system was installed.

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.

The next open house was delayed until May of 2015

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.

- |   |  |
|---|--|
| 8. 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.   |
| 9. 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.   |
| 10. 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.   |
| 11. Graduate 16 <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 16th 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. |
| 12. 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 had planned to host a 3-day program for kids in grades 6-8. Unfortunately, staffing requirements did not allow for the program in 2014.  |

### **FY2015 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.
- ✦ Host another open house at the Police Department.
- ✦ Continue to search out and secure grant money available for public safety agencies.
- ✦ Hire an additional clerical employee

- ✦ Hire an additional police officer
- ✦ 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 17<sup>th</sup> Mequon Citizens Police Academy class.

**Staffing for FY2015**

<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Chief of Police (1)	Chief of Police (1)	Chief of Police (1)
Captain of Police (2)	Captain of Police (2)	Captain of Police (2)
Lieutenant of Police (0)	Lieutenant of Police (0)	Lieutenant of Police (0)
Sergeant of Police (7) FT	Sergeant of Police (7) FT	Sergeant of Police (7) FT
Police Detectives (2) FT	Police Detectives (2) FT	Police Detectives (3) FT
Police Officers (25) FT	Police Officers (25) FT	Police Officers (25) FT
Records Clerks (1) PT	Records Clerks (1) PT	Records Clerk (1) PT
Executive Secretary (1) FT	Executive Secretary (1) FT	Executive Secretary (1) FT

**Estimated FY2015 Revenue**

**\$225,500**

**Proposed FY2015 Budget**

**\$4,680,985**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>235 Police</b>		<b>4,087,343.37</b>	<b>4,056,470.48</b>	<b>4,529,929.00</b>	<b>4,680,985.00</b>	<b>3.3%</b>
<b>70 SALARIES</b>		<b>2,403,810.84</b>	<b>2,473,848.32</b>	<b>2,932,116.00</b>	<b>2,997,147.00</b>	<b>2.2%</b>
<a href="#">110235 670101</a>	Salaries	2,209,412.51	2,287,738.05	2,750,636.00	2,831,651.00	2.9%
<a href="#">110235 670103</a>	Holiday	89,043.43	92,326.00	95,040.00	90,000.00	-5.3%
<a href="#">110235 670201</a>	OverTime	90,054.90	79,044.27	70,000.00	70,000.00	0.0%
<a href="#">110235 670301</a>	Longevity	15,300.00	14,740.00	16,440.00	5,496.00	-66.6%
<b>Total</b>		<b>2,403,810.84</b>	<b>2,473,848.32</b>	<b>2,932,116.00</b>	<b>2,997,147.00</b>	<b>2.2%</b>
<b>73 FRINGE BENEFITS</b>		<b>1,384,350.19</b>	<b>1,298,325.14</b>	<b>1,261,023.00</b>	<b>1,355,701.00</b>	<b>7.5%</b>
<a href="#">110235 673101</a>	Social Security	207,186.42	213,757.11	200,053.00	191,996.00	-4.0%
<a href="#">110235 673102</a>	Retirement	438,380.47	301,106.32	306,945.00	284,429.00	-7.3%
<a href="#">110235 673103</a>	Worker's Comp Insurance	101,845.00	96,630.05	106,937.00	127,561.00	19.3%
<a href="#">110235 673201</a>	Health Insurance	592,505.07	641,316.69	601,071.00	701,261.00	16.7%
<a href="#">110235 673202</a>	Dental Insurance	24,928.64	24,453.43	26,071.00	27,050.00	3.8%
<a href="#">110235 673203</a>	Life Insurance	5,392.88	4,880.58	4,446.00	4,917.00	10.6%
<a href="#">110235 673204</a>	Long Term Disability	14,111.71	16,180.96	15,500.00	18,487.00	19.3%
<b>Total</b>		<b>1,384,350.19</b>	<b>1,298,325.14</b>	<b>1,261,023.00</b>	<b>1,355,701.00</b>	<b>7.5%</b>
<b>75 OTHER STAFF COSTS</b>		<b>31,194.86</b>	<b>39,562.10</b>	<b>40,000.00</b>	<b>39,000.00</b>	<b>-2.5%</b>
<a href="#">110235 675101</a>	Uniforms & Clothing	25,559.86	29,410.10	30,000.00	30,000.00	0.0%
<a href="#">110235 675301</a>	Incentive	5,635.00	10,152.00	10,000.00	9,000.00	-10.0%
<b>Total</b>		<b>31,194.86</b>	<b>39,562.10</b>	<b>40,000.00</b>	<b>39,000.00</b>	<b>-2.5%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>139,809.01</b>	<b>125,813.14</b>	<b>159,580.00</b>	<b>151,150.00</b>	<b>-5.3%</b>
<a href="#">110235 680101</a>	Office Supplies	5,328.00	6,278.17	7,000.00	7,000.00	0.0%
<a href="#">110235 680301</a>	Work Supplies - Police	18,128.49	15,777.03	26,500.00	22,000.00	-17.0%
<a href="#">110235 680402</a>	Motor Fuels & Lubricant	86,685.53	77,534.09	94,360.00	90,000.00	-4.6%
<a href="#">110235 680501</a>	Memberships	1,790.00	910.92	1,220.00	1,200.00	-1.6%
<a href="#">110235 680502</a>	Printing/Publications	202.50	846.75	1,000.00	750.00	-25.0%
<a href="#">110235 680503</a>	Books & Periodicals	1,776.68	1,420.43	1,500.00	1,500.00	0.0%
<a href="#">110235 680504</a>	Telephone services	24,365.47	21,711.51	26,000.00	27,000.00	3.8%
<a href="#">110235 680505</a>	Postage	1,532.34	1,334.24	2,000.00	1,700.00	-15.0%
<b>Total</b>		<b>139,809.01</b>	<b>125,813.14</b>	<b>159,580.00</b>	<b>151,150.00</b>	<b>-5.3%</b>
<b>83 PURCHASED SERVICES</b>		<b>88,177.18</b>	<b>98,769.19</b>	<b>101,710.00</b>	<b>107,487.00</b>	<b>5.7%</b>
<a href="#">110235 683101</a>	Consultants - General	115.95	1,410.00	2,000.00	2,000.00	0.0%
<a href="#">110235 683201</a>	Contracted Services - General	8,156.53	11,910.40	15,516.00	17,881.00	15.2%
<a href="#">110235 683202</a>	Contracted Services - Maint.	26,008.60	32,264.32	31,744.00	31,239.00	-1.6%
<a href="#">110235 683401</a>	Liability Insurance	17,858.00	17,436.00	17,750.00	18,308.00	3.1%
<a href="#">110235 683402</a>	Auto Insurance	9,679.69	11,557.84	9,700.00	12,059.00	24.3%
<a href="#">110235 683501</a>	Training/Conferences	22,011.65	19,782.28	20,000.00	21,000.00	5.0%
<a href="#">110235 683702</a>	Miscellaneous Services	4,346.76	4,408.35	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>88,177.18</b>	<b>98,769.19</b>	<b>101,710.00</b>	<b>107,487.00</b>	<b>5.7%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>34,416.63</b>	<b>15,018.58</b>	<b>30,000.00</b>	<b>25,000.00</b>	<b>-16.7%</b>
<a href="#">110235 686550</a>	M & R	34,416.63	15,018.58	30,000.00	25,000.00	-16.7%
<b>Total</b>		<b>34,416.63</b>	<b>15,018.58</b>	<b>30,000.00</b>	<b>25,000.00</b>	<b>-16.7%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>5,584.66</b>	<b>5,134.01</b>	<b>5,500.00</b>	<b>5,500.00</b>	<b>0.0%</b>
<a href="#">110235 688101</a>	Photocopiers	5,224.66	4,774.01	5,000.00	5,000.00	0.0%
<a href="#">110235 688120</a>	Rentals	360.00	360.00	500.00	500.00	0.0%
<b>Total</b>		<b>5,584.66</b>	<b>5,134.01</b>	<b>5,500.00</b>	<b>5,500.00</b>	<b>0.0%</b>

# Fire/EMS Department

## Program Description

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

### FY2014 Objectives

### FY2014 Accomplishments

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. Create a database in a pre-fire planning system identifying all properties in the city requiring a mobile water supply in the event of a fire and have the database accessed and in the field.</li> <li>2. Use ruggedized computers for completing fire inspections reports in the field and uploading field surveys to a central record management system.</li> <li>3. Use ruggedized computers to create Electronic Patient Care Records in the field.</li> </ol> | <p>Work continues with Ozaukee County GIS, Pro-Phoenix, and Image Trends record management program to create the database. All Hydrants are entered into the system and can be accessed by any firefighter with a computer or smartphone.</p> <p>The databases of inspections are completed and work continues with record management system to create the field report.</p> <p>All patient care reports are created in the field using laptops and transferred to the hospital and uploaded to the State on a daily basis.</p> |
|---|---|

### FY2015 Objectives

- ✦ Have all officers of the Mequon fire department complete the Blue Card Command Certification Program.
- ✦ Locate and add all static water sources in the city accessible for fire department operations to the water system database.
- ✦ Train all members to proficiency with exchanging cardiac information from the heart monitor to the electronic patient care record.

### Staffing for FY2015

Positions (FTE)	2013 Actual	2014 Actual	2015 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

**Estimated FY2015 Revenue**  
\$370,516

**Proposed FY2015 Budget**  
\$1,221,915



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>236 Fire / EMS</b>		<b>1,175,815.52</b>	<b>1,249,942.43</b>	<b>1,205,416.00</b>	<b>1,221,914.60</b>	<b>0.7%</b>
<b>70 SALARIES</b>		<b>744,131.14</b>	<b>823,957.97</b>	<b>770,468.00</b>	<b>797,642.60</b>	<b>3.5%</b>
<a href="#">110236 670101</a>	Salaries	166,011.93	185,847.27	118,000.00	124,155.00	5.2%
<a href="#">110236 670150</a>	EMS Responder	227,331.36	185,450.29	162,840.00	145,000.00	-11.0%
<a href="#">110236 670151</a>	First Responder	95,005.80	96,491.83	113,850.00	111,360.00	-2.2%
<a href="#">110236 670160</a>	Station Work	43,602.69	39,845.19	14,850.00	28,875.00	94.4%
<a href="#">110236 670161</a>	Vehicle Inspection	30,174.76	24,913.70	29,900.00	16,889.60	-43.5%
<a href="#">110236 670162</a>	Staff Training	58,192.68	60,157.14	93,840.00	86,768.00	-7.5%
<a href="#">110236 670163</a>	Fire Inspections	10,609.90	6,071.58	9,900.00	9,900.00	0.0%
<a href="#">110236 670164</a>	Community Education	3,899.55	2,018.57	1,650.00	2,475.00	50.0%
<a href="#">110236 670171</a>	First Responder POC	42,552.43	43,712.90	31,098.00	45,060.00	44.9%
<a href="#">110236 670172</a>	Ambulance POC	51,715.54	81,816.00	50,000.00	87,000.00	74.0%
<a href="#">110236 670173</a>	Paramedic POC	15,034.50	97,633.50	144,540.00	140,160.00	-3.0%
<b>Total</b>		<b>744,131.14</b>	<b>823,957.97</b>	<b>770,468.00</b>	<b>797,642.60</b>	<b>3.5%</b>
<b>73 FRINGE BENEFITS</b>		<b>153,984.75</b>	<b>152,588.55</b>	<b>146,954.00</b>	<b>130,489.00</b>	<b>-16.6%</b>
<a href="#">110236 673101</a>	Social Security	57,229.56	63,756.35	57,027.00	60,954.00	6.9%
<a href="#">110236 673102</a>	Retirement	59,800.08	52,028.94	53,691.00	11,441.00	-78.7%
<a href="#">110236 673103</a>	Worker's Comp Insurance	13,272.35	12,592.80	13,936.00	33,527.00	83.2%
<a href="#">110236 673201</a>	Health Insurance	20,330.68	21,359.58	20,341.00	21,711.00	6.7%
<a href="#">110236 673202</a>	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
<a href="#">110236 673203</a>	Life Insurance	1,813.42	1,235.87	341.00	354.00	3.8%
<a href="#">110236 673204</a>	Long Term Disability	520.70	597.05	600.00	1,484.00	147.3%
<b>Total</b>		<b>153,984.75</b>	<b>152,588.55</b>	<b>146,954.00</b>	<b>122,489.00</b>	<b>-16.6%</b>
<b>75 OTHER STAFF COSTS</b>		<b>13,711.62</b>	<b>4,291.25</b>	<b>12,500.00</b>	<b>13,000.00</b>	<b>4.0%</b>
<a href="#">110236 675101</a>	Uniforms & Clothing	13,711.62	4,291.25	12,500.00	13,000.00	4.0%
<b>Total</b>		<b>13,711.62</b>	<b>4,291.25</b>	<b>12,500.00</b>	<b>13,000.00</b>	<b>4.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>100,058.37</b>	<b>113,287.50</b>	<b>111,888.00</b>	<b>106,920.00</b>	<b>-4.4%</b>
<a href="#">110236 680101</a>	Office Supplies	2,273.90	2,015.76	2,500.00	2,500.00	0.0%
<a href="#">110236 680301</a>	Work Supplies-Fire	60,145.03	72,144.86	64,000.00	55,000.00	-14.1%
<a href="#">110236 680402</a>	Motor Fuels & Lubricant	32,628.09	31,295.24	39,020.00	39,020.00	0.0%
<a href="#">110236 680501</a>	Memberships	3,092.94	3,039.08	2,168.00	4,200.00	93.7%
<a href="#">110236 680503</a>	Books & Periodicals	389.28	739.18	700.00	2,700.00	285.7%
<a href="#">110236 680504</a>	Telephone services	1,188.38	3,635.39	3,100.00	3,100.00	0.0%
<a href="#">110236 680505</a>	Postage	340.75	417.99	400.00	400.00	0.0%
<b>Total</b>		<b>100,058.37</b>	<b>113,287.50</b>	<b>111,888.00</b>	<b>106,920.00</b>	<b>-4.4%</b>
<b>83 PURCHASED SERVICES</b>		<b>89,527.63</b>	<b>81,927.50</b>	<b>85,455.00</b>	<b>88,833.00</b>	<b>4.0%</b>
<a href="#">110236 683201</a>	Contracted Services - General	62,518.42	45,240.82	54,455.00	57,935.00	6.4%
<a href="#">110236 683401</a>	Liability Insurance	1,299.35	1,299.35	1,300.00	1,300.00	0.0%
<a href="#">110236 683402</a>	Auto Insurance	14,450.53	17,872.93	15,000.00	18,648.00	24.3%
<a href="#">110236 683501</a>	Training/Conferences	11,259.33	17,514.40	14,700.00	10,950.00	-25.5%
<b>Total</b>		<b>89,527.63</b>	<b>81,927.50</b>	<b>85,455.00</b>	<b>88,833.00</b>	<b>4.0%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>42,236.48</b>	<b>46,220.37</b>	<b>45,921.00</b>	<b>49,000.00</b>	<b>6.7%</b>
<a href="#">110236 686304</a>	Sewer-E.S. Firehous	317.68	486.67	400.00	400.00	0.0%
<a href="#">110236 686404</a>	Water-E.S. Firehous	478.23	699.12	521.00	600.00	15.2%
<a href="#">110236 686550</a>	M & R	41,440.57	45,034.58	45,000.00	48,000.00	6.7%
<b>Total</b>		<b>42,236.48</b>	<b>46,220.37</b>	<b>45,921.00</b>	<b>49,000.00</b>	<b>6.7%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>32,165.53</b>	<b>27,669.29</b>	<b>32,230.00</b>	<b>36,030.00</b>	<b>11.8%</b>
<a href="#">110236 680401</a>	Equip / Small Tools	30,505.77	25,960.93	27,200.00	33,450.00	23.0%
<a href="#">110236 688101</a>	Photocopiers	1,659.76	1,708.36	2,580.00	2,580.00	0.0%
<a href="#">110236 688120</a>	Rentals	0.00	0.00	2,450.00	0.00	-100.0%
<b>Total</b>		<b>32,165.53</b>	<b>27,669.29</b>	<b>32,230.00</b>	<b>36,030.00</b>	<b>11.8%</b>

# Communication Center

## Program Description

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

### FY2014 Objectives

1. Continue to provide 24-hour professional police, fire, and EMS dispatching services.
2. Complete required professional re-certifications.
3. Train all communication center employees (dispatchers) in Emergency Medical Dispatching.
4. Study and consider replacement of E911 system in Communications Center

### FY2014 Accomplishments

- Dispatched over 20,000 police calls for service, and over 1,700 EMS and fire calls.
- All dispatchers were either trained or recertified in required certifications needed for their positions.
- Training for EMD was postponed until 2015.
- New Next Generation 911 system was installed in the Communications Center

### FY2015 Objectives

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

### Staffing for FY2015

FY2013	FY2014	FY2015
Telecommunicators (7) FT	Telecommunicators (7) FT	Telecommunicators (7) FT
Telecommunicators (3) PT	Telecommunicators (3) PT	Telecommunicators (3) PT

### Proposed FY2015 Budget

**\$604,347**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>237 Communications</b>		<b>548,023.13</b>	<b>544,405.20</b>	<b>572,728.00</b>	<b>604,347.00</b>	<b>5.5%</b>
<b>70 SALARIES</b>		<b>375,125.82</b>	<b>360,130.25</b>	<b>397,982.00</b>	<b>420,779.00</b>	<b>5.7%</b>
<a href="#">110237 670101</a>	Salaries	333,648.30	332,989.21	377,982.00	394,779.00	4.4%
<a href="#">110237 670103</a>	Holiday	11,304.38	12,663.32	7,000.00	11,000.00	57.1%
<a href="#">110237 670201</a>	OverTime	30,173.14	14,477.72	13,000.00	15,000.00	15.4%
<b>Total</b>		<b>375,125.82</b>	<b>360,130.25</b>	<b>397,982.00</b>	<b>420,779.00</b>	<b>5.7%</b>
<b>73 FRINGE BENEFITS</b>		<b>167,488.69</b>	<b>178,649.48</b>	<b>166,346.00</b>	<b>175,668.00</b>	<b>5.6%</b>
<a href="#">110237 673101</a>	Social Security	31,249.95	31,251.52	28,414.00	28,441.00	0.1%
<a href="#">110237 673102</a>	Retirement	27,273.21	29,655.42	26,470.00	26,812.00	1.3%
<a href="#">110237 673103</a>	Worker's Comp Insurance	1,424.75	1,351.81	1,496.00	1,252.00	-16.3%
<a href="#">110237 673201</a>	Health Insurance	100,013.80	108,518.91	102,246.00	111,452.00	9.0%
<a href="#">110237 673202</a>	Dental Insurance	4,595.46	4,770.00	4,772.00	4,770.00	0.0%
<a href="#">110237 673203</a>	Life Insurance	1,031.40	923.06	848.00	890.00	5.0%
<a href="#">110237 673204</a>	Long Term Disability	1,900.12	2,178.76	2,100.00	2,051.00	-2.3%
<b>Total</b>		<b>167,488.69</b>	<b>178,649.48</b>	<b>166,346.00</b>	<b>175,668.00</b>	<b>5.6%</b>
<b>75 OTHER STAFF COSTS</b>		<b>3,573.45</b>	<b>3,450.00</b>	<b>4,800.00</b>	<b>4,800.00</b>	<b>0.0%</b>
<a href="#">110237 675101</a>	Uniforms & Clothing	3,573.45	3,450.00	4,800.00	4,800.00	0.0%
<b>Total</b>		<b>3,573.45</b>	<b>3,450.00</b>	<b>4,800.00</b>	<b>4,800.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>1,026.87</b>	<b>1,589.18</b>	<b>1,600.00</b>	<b>1,100.00</b>	<b>-31.3%</b>
<a href="#">110237 680101</a>	Office Supplies	599.07	574.07	600.00	600.00	0.0%
<a href="#">110237 680301</a>	Work Supplies-Admin	427.80	1,015.11	1,000.00	500.00	-50.0%
<b>Total</b>		<b>1,026.87</b>	<b>1,589.18</b>	<b>1,600.00</b>	<b>1,100.00</b>	<b>-31.3%</b>
<b>83 PURCHASED SERVICES</b>		<b>808.30</b>	<b>586.29</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<a href="#">110237 683501</a>	Training/Conferences	808.30	586.29	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>808.30</b>	<b>586.29</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<a href="#">110237 680401</a>	Equip / Small Tools	0.00	0.00	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>

# Police Reserve

## Program Description

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

## FY2014 Accomplishments

1. Maintained adequate staffing of the Police Reserve. One new officer was hired to fill vacancies. There are currently 25 members of the Police Reserve.
2. Training occurred in the following areas: Emergency Vehicle Operation and Control, Defense and Arrest Tactics – Use of Force Continuum and use of OC spray and batons.
3. During 2014, reserve officers will have participated in approximately 80 event dates totaling well over 2,100 volunteer hours. This excludes 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.

## FY2015 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), Concordia University (graduation, concerts, and other special events as requested) and Chinooks baseball games.

## Staffing for FY2015

Positions	2013 Actual	2014 Actual	2015 Budget
Volunteers	26	25	25

## Proposed FY2015 Budget

**\$10,367**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>239 Police Reserve</b>		<b>5,603.49</b>	<b>4,046.75</b>	<b>7,963.00</b>	<b>10,367.00</b>	<b>30.2%</b>
<b>70 SALARIES</b>		<b>1,370.00</b>	<b>1,460.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.0%</b>
<a href="#">110239 670102</a>	Volunteers - Paid on Call	1,370.00	1,460.00	1,500.00	1,500.00	0.0%
Total		1,370.00	1,460.00	1,500.00	1,500.00	0.0%
<b>73 FRINGE BENEFITS</b>		<b>59.59</b>	<b>56.93</b>	<b>63.00</b>	<b>67.00</b>	<b>6.3%</b>
<a href="#">110239 673103</a>	Worker's Comp Insurance	59.59	56.93	63.00	67.00	6.3%
Total		59.59	56.93	63.00	67.00	6.3%
<b>75 OTHER STAFF COSTS</b>		<b>2,470.78</b>	<b>784.55</b>	<b>1,200.00</b>	<b>1,600.00</b>	<b>33.3%</b>
<a href="#">110239 675101</a>	Uniforms & Clothing	2,470.78	784.55	1,200.00	1,600.00	33.3%
Total		2,470.78	784.55	1,200.00	1,600.00	33.3%
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>1,467.29</b>	<b>1,549.29</b>	<b>3,200.00</b>	<b>4,500.00</b>	<b>40.6%</b>
<a href="#">110239 680301</a>	Work Supplies-Admin	950.61	1,032.54	2,500.00	3,500.00	40.0%
<a href="#">110239 680402</a>	Motor Fuels & Lubricant	190.05	248.78	300.00	400.00	33.3%
<a href="#">110239 680502</a>	Printing/Publications	56.00	0.00	100.00	200.00	100.0%
<a href="#">110239 680504</a>	Telephone services	270.63	267.97	300.00	400.00	33.3%
Total		1,467.29	1,549.29	3,200.00	4,500.00	40.6%
<b>83 PURCHASED SERVICES</b>		<b>211.97</b>	<b>129.54</b>	<b>500.00</b>	<b>500.00</b>	<b>0.0%</b>
<a href="#">110239 683501</a>	Training/Conferences	211.97	129.54	500.00	500.00	0.0%
Total		211.97	129.54	500.00	500.00	0.0%
<b>86 FACILITY &amp; PLANT</b>		<b>23.86</b>	<b>66.44</b>	<b>1,500.00</b>	<b>2,200.00</b>	<b>46.7%</b>
<a href="#">110239 686550</a>	M & R	23.86	66.44	1,500.00	2,200.00	46.7%
Total		23.86	66.44	1,500.00	2,200.00	46.7%

# 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.

## FY2014 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.

## FY2015 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.
- ✦ Technology, scheduling and process related functions will continue to evolve with an eye towards even greater streamlining.

### Staffing for FY2015

FY2013	FY2014	FY2015
Chief Building Inspector (1) FT 1.00 FTE	Fully Certified Inspector (1) FT 1.00 FTE	Fully Certified Inspector (1) FT 1.00 FTE
Fully Certified Inspector (1) FT 1.00 FTE	Fully Certified Inspector (1) FT 1.00 FTE	Fully Certified Inspector (1) FT 1.00 FTE
Fully Certified Inspector (1) FT 1.00 FTE	Electrical Inspector (1) PT	Electrical Inspector (1) PT
Electrical Inspector (1) PT .50 FTE	Administrative Secretary I (1) FT 1.00 FTE	Administrative Secretary I (1) FT 1.00 FTE
Administrative Secretary I (1) FT 1.00 FTE	Temporary PT Electrical Inspector	Temporary PT Electrical Inspector
Temporary PT Electrical Inspector	Temporary PT Building Inspector	Temporary PT Plumbing Inspector
Temporary PT Building Inspector	Temporary PT Plumbing Inspector	Temporary PT Building Inspector
Temporary PT Plumbing Inspector	Temporary Health Inspector	Temporary Health Inspector

**Estimated FY2015 Revenue**

**\$718,500**

**Proposed FY2015 Budget**

**\$368,959**



## City of Mequon 2015 Budgetary Comparisons

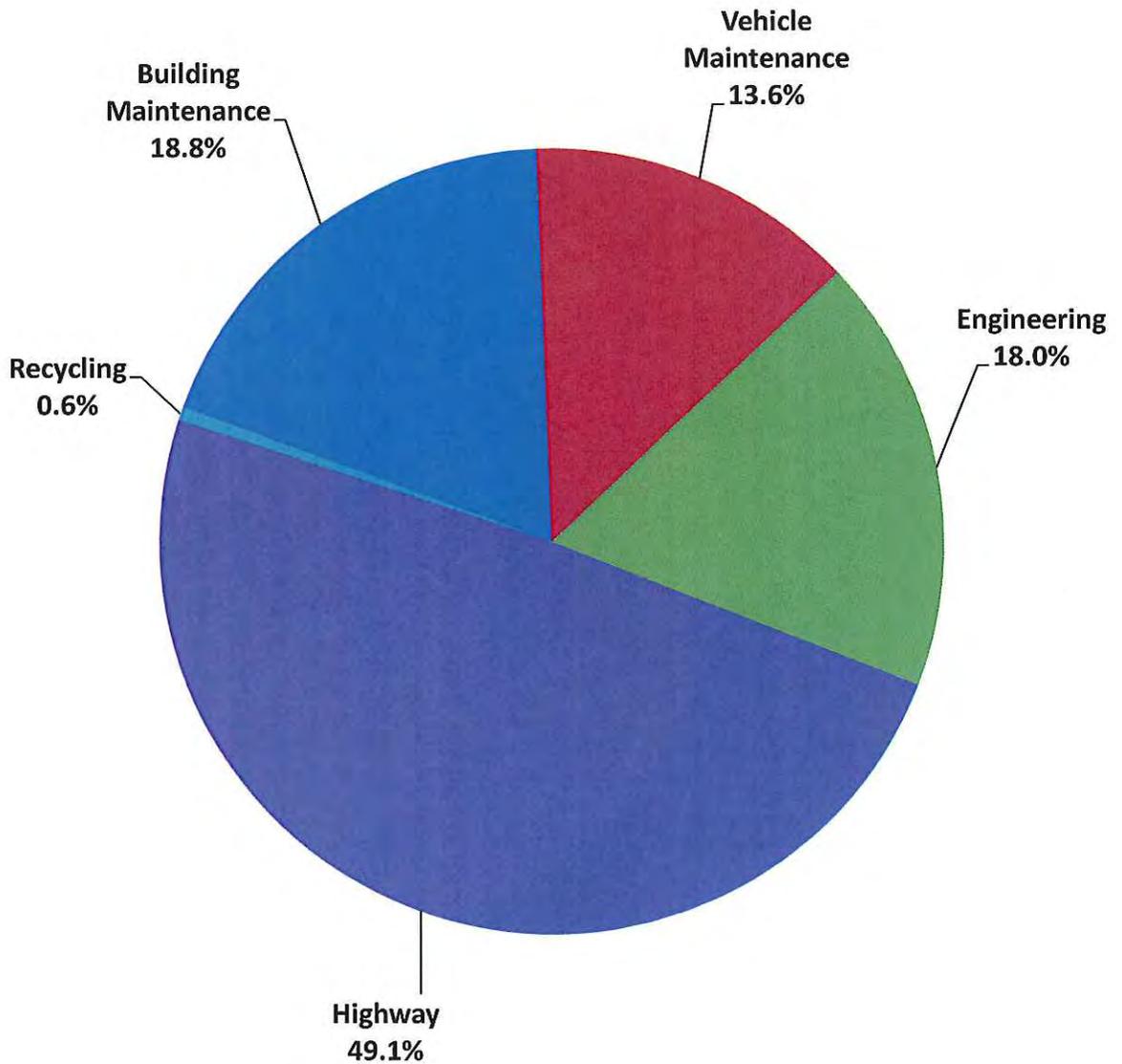
Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>244 Inspections</b>		<b>343,082.71</b>	<b>319,628.22</b>	<b>344,822.00</b>	<b>368,959.00</b>	<b>4.8%</b>
<b>70 SALARIES</b>		<b>183,274.27</b>	<b>195,938.29</b>	<b>201,885.00</b>	<b>206,058.00</b>	<b>-1.6%</b>
<a href="#">110244 670101</a>	Salaries	173,065.75	191,442.30	201,885.00	198,558.00	-1.6%
<a href="#">110244 670106</a>	Overtime	10,208.52	4,495.99	0.00	7,500.00	100.0%
<b>Total</b>		<b>173,065.75</b>	<b>191,442.30</b>	<b>201,885.00</b>	<b>198,558.00</b>	<b>-1.6%</b>
<b>73 FRINGE BENEFITS</b>		<b>122,828.38</b>	<b>118,063.02</b>	<b>106,952.00</b>	<b>120,713.00</b>	<b>12.9%</b>
<a href="#">110244 673101</a>	Social Security	14,101.56	15,279.97	14,381.00	14,011.00	-2.6%
<a href="#">110244 673102</a>	Retirement	13,404.17	15,043.61	13,713.00	22,971.00	67.5%
<a href="#">110244 673103</a>	Worker's Comp Insurance	8,261.36	7,837.97	8,674.00	9,186.00	5.9%
<a href="#">110244 673201</a>	Health Insurance	84,434.02	75,918.04	67,419.00	70,616.00	4.7%
<a href="#">110244 673202</a>	Dental Insurance	1,022.90	2,210.52	1,193.00	2,211.00	85.3%
<a href="#">110244 673203</a>	Life Insurance	619.17	643.25	472.00	670.00	41.9%
<a href="#">110244 673204</a>	Long Term Disability	985.20	1,129.66	1,100.00	1,048.00	-4.7%
<b>Total</b>		<b>122,828.38</b>	<b>118,063.02</b>	<b>106,952.00</b>	<b>120,713.00</b>	<b>12.9%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>6,401.00</b>	<b>5,626.91</b>	<b>8,285.00</b>	<b>9,700.00</b>	<b>17.1%</b>
<a href="#">110244 680101</a>	Office Supplies	2,102.16	953.10	1,000.00	1,000.00	0.0%
<a href="#">110244 680301</a>	Work Supplies-Admin	2,168.85	2,864.64	2,500.00	2,500.00	0.0%
<a href="#">110244 680501</a>	Memberships	637.95	322.83	1,200.00	1,200.00	0.0%
<a href="#">110244 680503</a>	Books & Periodicals	87.38	0.00	300.00	200.00	-33.3%
<a href="#">110244 680504</a>	Telephone services	229.55	214.44	285.00	1,800.00	531.6%
<a href="#">110244 680505</a>	Postage	1,175.11	1,271.90	3,000.00	3,000.00	0.0%
<b>Total</b>		<b>6,401.00</b>	<b>5,626.91</b>	<b>8,285.00</b>	<b>9,700.00</b>	<b>17.1%</b>
<b>83 PURCHASED SERVICES</b>		<b>30,579.06</b>	<b>27,888.65</b>	<b>27,300.00</b>	<b>32,238.00</b>	<b>18.1%</b>
<a href="#">110244 683101</a>	Consultants - General	0.00	0.00	500.00	5,000.00	900.0%
<a href="#">110244 683201</a>	Contracted Services - General	28,159.00	24,755.00	23,500.00	23,500.00	0.0%
<a href="#">110244 683402</a>	Auto Insurance	1,734.06	2,144.75	1,800.00	2,238.00	24.3%
<a href="#">110244 683501</a>	Training/Conferences	686.00	988.90	1,500.00	1,500.00	0.0%
<b>Total</b>		<b>30,579.06</b>	<b>27,888.65</b>	<b>27,300.00</b>	<b>32,238.00</b>	<b>18.1%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>0.00</b>	<b>0.00</b>	<b>400.00</b>	<b>250.00</b>	<b>-37.5%</b>
<a href="#">110244 680401</a>	Equip / Small Tools	0.00	0.00	400.00	250.00	-37.5%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>400.00</b>	<b>250.00</b>	<b>-37.5%</b>

# **Public Works**

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

# CITY OF MEQUON

## 2015 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.

### FY2014 Objectives

1. Provide consistent cost effective building maintenance and monitor utilities.
2. Implement ideas provided by energy audit.
3. Administer CIP for building maintenance. Continue with repair or replacement of items as needed.

### FY2014 Accomplishments

- Completed all repairs possible with City Staff. Utilized contractors when needed. All utilities are monitored monthly.
- Completed Phase 2 Safety Building Lighting Upgrade. Completed Lighting Upgrade to DPW Highway Garage
- CIP Schedule updated yearly based on needs of City. Repaired and or replaced items as needed.

### FY2015 Objectives

- ✦ Continue to provide cost effective building maintenance and monitor utilities.
- ✦ Continue City wide energy audit
- ✦ Continue to update CIP for building maintenance, repair and replace items as needed.

### Staffing for FY2015

FY 2013	FY2014	FY2015
Building Supervisor 1.00	Building Supervisor 1.00	Building Superintendent 1.00
Park & Building Maintenance Worker 2.00	Park & Building Maintenance Worker 2.00	Building Foreman 1.00
Custodian (PT) .75	Custodian PT .75	Building Maintenance Worker 2.00
		Custodian PT .50
		Custodian PT .50

### Estimated FY2015 Revenue

None

### Proposed FY2015 Budget

\$802,430



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>326 Building maintenance</b>		<b>645,127.54</b>	<b>717,552.62</b>	<b>770,191.00</b>	<b>802,430.00</b>	<b>4.2%</b>
<b>70 SALARIES</b>		<b>211,904.63</b>	<b>216,296.77</b>	<b>277,345.00</b>	<b>281,389.00</b>	<b>1.5%</b>
<a href="#">110326 670101</a>	Salaries	209,018.26	212,595.73	267,845.00	277,389.00	3.6%
<a href="#">110326 670201</a>	OverTime	2,886.37	3,701.04	9,500.00	4,000.00	-57.9%
<b>Total</b>		<b>211,904.63</b>	<b>216,296.77</b>	<b>277,345.00</b>	<b>281,389.00</b>	<b>1.5%</b>
<b>73 FRINGE BENEFITS</b>		<b>91,940.61</b>	<b>115,763.87</b>	<b>112,694.00</b>	<b>125,293.00</b>	<b>11.2%</b>
<a href="#">110326 673101</a>	Social Security	17,289.01	18,252.61	20,319.00	20,157.00	-0.8%
<a href="#">110326 673102</a>	Retirement	16,274.62	16,171.02	19,416.00	16,316.00	-16.0%
<a href="#">110326 673103</a>	Worker's Comp Insurance	10,076.15	9,560.26	10,580.00	10,632.00	0.5%
<a href="#">110326 673201</a>	Health Insurance	43,557.03	66,554.35	57,010.00	72,233.00	26.7%
<a href="#">110326 673202</a>	Dental Insurance	2,809.15	3,148.47	3,404.00	3,403.00	0.0%
<a href="#">110326 673203</a>	Life Insurance	958.29	957.65	865.00	986.00	14.0%
<a href="#">110326 673204</a>	Long Term Disability	976.36	1,119.51	1,100.00	1,566.00	42.4%
<b>Total</b>		<b>91,940.61</b>	<b>115,763.87</b>	<b>112,694.00</b>	<b>125,293.00</b>	<b>11.2%</b>
<b>75 OTHER STAFF COSTS</b>		<b>1,426.95</b>	<b>1,380.00</b>	<b>1,380.00</b>	<b>1,380.00</b>	<b>0.0%</b>
<a href="#">110326 675101</a>	Uniforms & Clothing	1,426.95	1,380.00	1,380.00	1,380.00	0.0%
<b>Total</b>		<b>1,426.95</b>	<b>1,380.00</b>	<b>1,380.00</b>	<b>1,380.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>38,842.43</b>	<b>36,001.69</b>	<b>51,250.00</b>	<b>51,250.00</b>	<b>0.0%</b>
<a href="#">110326 680201</a>	Janitor Supp-City Bldgs	5,559.00	6,934.67	16,000.00	16,000.00	0.0%
<a href="#">110326 680302</a>	Work Supp-City Bldgs	9,588.33	8,462.18	9,250.00	9,250.00	0.0%
<a href="#">110326 680303</a>	Work Supp-Safety Bldg	6,503.49	7,243.97	6,500.00	6,500.00	0.0%
<a href="#">110326 680304</a>	Work Supp-DPW Bldgs	4,789.49	4,557.49	5,500.00	5,500.00	0.0%
<a href="#">110326 680504</a>	Telephone services	12,402.12	8,803.38	14,000.00	14,000.00	0.0%
<b>Total</b>		<b>38,842.43</b>	<b>36,001.69</b>	<b>51,250.00</b>	<b>51,250.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>34,122.11</b>	<b>44,709.73</b>	<b>50,052.00</b>	<b>47,138.00</b>	<b>-5.8%</b>
<a href="#">110326 683201</a>	Contracted Services - General	32,195.37	42,326.67	46,552.00	44,652.00	-4.1%
<a href="#">110326 683401</a>	Liability Insurance	0.00	0.00	1,500.00	0.00	-100.0%
<a href="#">110326 683402</a>	Auto Insurance	1,926.74	2,383.06	2,000.00	2,486.00	24.3%
<b>Total</b>		<b>34,122.11</b>	<b>44,709.73</b>	<b>50,052.00</b>	<b>47,138.00</b>	<b>-5.8%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>265,917.67</b>	<b>303,008.16</b>	<b>276,470.00</b>	<b>294,980.00</b>	<b>6.7%</b>
<a href="#">110326 686101</a>	Electric - City Hall	44,441.70	42,657.13	34,700.00	42,850.00	23.5%
<a href="#">110326 686102</a>	Electric - Safety Bldg	58,356.54	57,276.52	59,550.00	57,385.00	-3.6%
<a href="#">110326 686103</a>	Electric - E.S. Firehouse	15,029.16	16,566.69	14,950.00	16,195.00	8.3%
<a href="#">110326 686104</a>	Electric - 6330 W Mequon	0.00	0.00	1,000.00	0.00	-100.0%
<a href="#">110326 686105</a>	Electric - Green Bay Shop	1,309.64	1,154.46	1,350.00	1,205.00	-10.7%
<a href="#">110326 686106</a>	Electric - Highway Bldg	16,552.91	16,256.67	17,000.00	16,500.00	-2.9%
<a href="#">110326 686107</a>	Electric - 6300 W Mequon	11,595.99	12,181.51	11,700.00	12,350.00	5.6%
<a href="#">110326 686112</a>	Electric - Logemann Ctr.	15,946.82	16,952.06	15,150.00	16,850.00	11.2%
<a href="#">110326 686150</a>	Electric - Sirens	0.00	0.00	250.00	0.00	-100.0%
<a href="#">110326 686201</a>	Gas-City Hall	9,929.11	14,005.73	10,500.00	11,500.00	9.5%
<a href="#">110326 686202</a>	Gas-Safety Bldg	19,123.82	35,641.78	23,950.00	27,925.00	16.6%
<a href="#">110326 686203</a>	Gas-E.S. Firehouse	7,030.44	7,049.78	4,850.00	6,060.00	24.9%
<a href="#">110326 686204</a>	Gas-6330 W Mequon Rd	0.00	0.00	3,970.00	0.00	-100.0%
<a href="#">110326 686205</a>	Gas-6300 W Mequon Rd	6,228.04	8,896.26	6,650.00	7,475.00	12.4%
<a href="#">110326 686206</a>	Gas-Green Bay Shop	2,355.52	3,608.00	2,450.00	3,050.00	24.5%
<a href="#">110326 686207</a>	Gas-Highway Bldg	11,779.91	17,685.48	12,700.00	14,875.00	17.1%
<a href="#">110326 686212</a>	Gas-Logemann Ctr	7,156.44	11,935.44	6,950.00	9,890.00	42.3%
<a href="#">110326 686301</a>	Sewer-City Hall	539.65	664.61	1,200.00	1,200.00	0.0%
<a href="#">110326 686302</a>	Sewer-Safety Bldg	889.73	1,434.07	1,200.00	2,400.00	100.0%
<a href="#">110326 686308</a>	Sewer-Logemann Ctr.	273.45	341.45	600.00	600.00	0.0%
<a href="#">110326 686401</a>	Water-City Hall	1,306.47	1,297.07	1,900.00	2,185.00	15.0%



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<a href="#">110326 686402</a>	Water-Safety Bldg	2,078.60	2,641.11	2,900.00	3,335.00	15.0%
<a href="#">110326 686408</a>	Water-Logemann Ctr.	512.02	663.85	1,000.00	1,150.00	15.0%
<a href="#">110326 686501</a>	M & R - City Bldgs	4,409.60	7,559.14	9,250.00	9,250.00	0.0%
<a href="#">110326 686502</a>	M & R - Safety Bldg	19,165.17	17,025.21	18,000.00	18,000.00	0.0%
<a href="#">110326 686503</a>	M & R - DPW Bldgs	5,887.21	6,743.39	9,750.00	9,750.00	0.0%
<a href="#">110326 686504</a>	M & R Logemen Center	4,019.73	2,770.75	3,000.00	3,000.00	0.0%
<b>Total</b>		<b>265,917.67</b>	<b>303,008.16</b>	<b>276,470.00</b>	<b>294,980.00</b>	<b>6.7%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>973.14</b>	<b>392.40</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<a href="#">110326 680401</a>	Equip / Small Tools	973.14	392.40	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>973.14</b>	<b>392.40</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>

# Maintenance (Vehicle)

## Program Description

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

### **FY2014 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 \$300,000+/year is needed to keep up with replacement costs.
4. Monitor and utilize resources to more accurately estimate fuel usage and prices for 2015.
5. Lap tops for technicians.

### **FY2014 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. Kept equipment downtime to a minimum.

In 2014, \$270,000 was appropriated for DPW vehicle replacement which allowed us to purchase a used bucket truck, a replacement fleet truck, a replacement Park plow truck, a box plow for our skid steer loader, and a tree stump grinder.

Unleaded and diesel usage is on track to be under the original estimate. Fuel prices have been within the projected estimated ranges, possible spike in late fall of 2014.

Acquired used lap tops from Police Department, had them reconfigured and put into service.

### **FY2015 Objectives**

- Provide cost effective vehicle and equipment repairs for all departments.
- Improve customer informational feedback to all departments.
- Manage the DPW equipment replacement fund within the annual budget appropriation.

- Utilize resources to estimate fuel usage and prices. For 2015 Public Works expects to use about 12,000 gallons of no-lead gas and about 35,000 gallons of diesel fuel in based on yearly averages. Budget is based on estimate of \$3.41/gallon for unleaded and \$3.82 for diesel fuel based on US Energy Information Administration outlook. Staff will investigate fuel saving strategies to minimize effect of rising fuel costs.

**Staffing for FY2015**

<b>Positions (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>
Chief Mechanic	1.0	1.0	1.0
Mechanic	2.0	2.0	2.0
Maintenance Intern/Apprentice (PT)	0.5	0.5	0

**Estimated FY2015 Revenue**

**None**

**Proposed FY2015 Budget**

**\$577,909**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>355 Fleet Services</b>		<b>519,870.43</b>	<b>528,414.75</b>	<b>588,546.00</b>	<b>577,909.00</b>	<b>-1.9%</b>
<b>70 SALARIES</b>		<b>166,716.72</b>	<b>171,823.60</b>	<b>201,029.00</b>	<b>187,027.00</b>	<b>-7.0%</b>
<a href="#">110355 670101</a>	Salaries	160,293.03	169,155.00	197,529.00	183,527.00	-7.1%
<a href="#">110355 670201</a>	OverTime	6,423.69	2,668.60	3,500.00	3,500.00	0.0%
<b>Total</b>		<b>166,716.72</b>	<b>171,823.60</b>	<b>201,029.00</b>	<b>187,027.00</b>	<b>-7.0%</b>
<b>73 FRINGE BENEFITS</b>		<b>97,760.71</b>	<b>102,434.46</b>	<b>101,532.00</b>	<b>103,482.00</b>	<b>1.9%</b>
<a href="#">110355 673101</a>	Social Security	13,581.73	13,641.10	14,650.00	13,173.00	-10.1%
<a href="#">110355 673102</a>	Retirement	12,165.02	13,210.38	13,549.00	12,481.00	-7.9%
<a href="#">110355 673103</a>	Worker's Comp Insurance	8,163.85	7,745.80	8,572.00	8,859.00	3.3%
<a href="#">110355 673201</a>	Health Insurance	60,049.32	64,015.28	61,023.00	65,133.00	6.7%
<a href="#">110355 673202</a>	Dental Insurance	2,035.92	2,035.92	2,036.00	2,036.00	0.0%
<a href="#">110355 673203</a>	Life Insurance	771.44	646.89	602.00	600.00	-0.3%
<a href="#">110355 673204</a>	Long Term Disability	993.43	1,139.09	1,100.00	1,200.00	9.1%
<b>Total</b>		<b>97,760.71</b>	<b>102,434.46</b>	<b>101,532.00</b>	<b>103,482.00</b>	<b>1.9%</b>
<b>75 OTHER STAFF COSTS</b>		<b>1,482.65</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>0.0%</b>
<a href="#">110355 675101</a>	Uniforms & Clothing	1,035.00	1,035.00	1,035.00	1,035.00	0.0%
<a href="#">110355 675102</a>	Tool Allowance	447.65	450.00	450.00	450.00	0.0%
<b>Total</b>		<b>1,482.65</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>231,719.81</b>	<b>232,888.41</b>	<b>264,550.00</b>	<b>264,900.00</b>	<b>0.0%</b>
<a href="#">110355 680101</a>	Office Supplies	67.57	0.00	0.00	300.00	100.0%
<a href="#">110355 680301</a>	Work Supplies	79,432.28	75,622.98	84,000.00	84,000.00	0.0%
<a href="#">110355 680402</a>	Motor Fuels & Lubricant	151,647.74	157,246.08	180,000.00	180,000.00	0.0%
<a href="#">110355 680504</a>	Telephone services	572.22	19.35	550.00	600.00	9.1%
<b>Total</b>		<b>231,719.81</b>	<b>232,888.41</b>	<b>264,550.00</b>	<b>264,600.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>1,445.05</b>	<b>1,787.29</b>	<b>1,500.00</b>	<b>1,865.00</b>	<b>24.3%</b>
<a href="#">110355 683402</a>	Auto Insurance	1,445.05	1,787.29	1,500.00	1,865.00	24.3%
<b>Total</b>		<b>1,445.05</b>	<b>1,787.29</b>	<b>1,500.00</b>	<b>1,865.00</b>	<b>24.3%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>19,764.99</b>	<b>15,640.36</b>	<b>16,050.00</b>	<b>16,150.00</b>	<b>0.6%</b>
<a href="#">110355 686303</a>	Sewer - DPW bldgs	199.45	290.62	350.00	350.00	0.0%
<a href="#">110355 686403</a>	Water - DPW bldgs	443.52	616.56	700.00	800.00	14.3%
<a href="#">110355 686550</a>	M & R	19,122.02	14,733.18	15,000.00	15,000.00	0.0%
<b>Total</b>		<b>19,764.99</b>	<b>15,640.36</b>	<b>16,050.00</b>	<b>16,150.00</b>	<b>0.6%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>980.50</b>	<b>2,355.63</b>	<b>2,400.00</b>	<b>3,000.00</b>	<b>25.0%</b>
<a href="#">110355 680401</a>	Equip / Small tools	980.50	2,355.63	2,400.00	3,000.00	25.0%
<b>Total</b>		<b>980.50</b>	<b>2,355.63</b>	<b>2,400.00</b>	<b>3,000.00</b>	<b>25.0%</b>

# 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 including compliance with the MMSD CMOM and CMAR requirements and other applicable State and Federal.
- ✦ Manages the City's stormwater management plan including compliance with the WDNR NR216 permit, the MMSD Chapter 13 and other applicable State and Federal requirements.
- ✦ Provides Plan Commission support and developer plan consulting, reviews, and construction inspections.
- ✦ Provides local drainage inspection and consulting services to residents.
- ✦ Manages City infrastructure mapping and asset tracking.
- ✦ Provides land and building improvement consulting and review.

## FY2014 Objectives

1. Work to ensure required upgrades, modifications and/or improvements and maintenance are performed to the public water, 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.
3. Continue to provide support to the Common Council, Planning Commission, Public Works Committee, Sewer Utility District Commission, Water Utility Commission, and other standing and ad-hoc committees as required.
4. Provide active input and support to the MMSD for incorporation/compliance with the new 2050 Facilities Plan and

## FY2014 Accomplishments

- Managed the sanitary manhole rehab and internal seal program in conjunction with our annual road program. Designed and managed the roadway drainage work as part of the roadway construction program and numerous local drainage projects. Administered the detention pond certification program.
- Performed annual road evaluations on the 210 miles of city roads and developed recommendations for repair, reconstruction of roads and modifications to the City's administration of its drainage policy.
- Continued to provide support to the Common Council, Planning Commission, Public Works Committee, Joint Pedestrian and Bikeway Commission and other standing and ad-hoc committees as required.
- Staff continues to routinely attend the MMSD Technical Advisory Team meetings and provide input and to discuss relevant

participation with the various related subcommittees and programs.	area issues.
5. Manage the capital improvement of infrastructure and facility construction projects.	Managed the design, implementation, and/or construction of approximately \$2.3 million dollars in subdivision roads, arterial roads, bridge projects, and sanitary sewer projects. Two road construction projects on County Line Road one in conjunction with the City of Milwaukee and the other with Brown Deer. Replacement of the sanitary force main for both lift stations H&C.
6. Manage the review for all development plats and site plans.	Engineering review comments and recommendations and the review of land division plans and site plans for commercial development with comments and recommendations.
7. Continue to collect and update City's infrastructure data and incorporate into GIS.	Continued locating infrastructure with the department's GPS equipment.
8. Work with Ozaukee County, City of Milwaukee, and WisDOT to keep major road projects on schedule and within budget	Met with local officials, WisDOT and FHWA regarding the Mequon Road and I-43 corridor studies.
9. Development of a Pilot PPI/I Program	Developed a three part discussion with the Sanitary Utility District Commission to facilitate the generation of a pilot PPI/I policy.
10. Continue to administer the City's drainage policy & make any policy change recommendations	Developed a Capital Improvement Plan to help facilitate remediation for the outstanding drainage complaints and presented it to the Public Works Committee. Presentation included resident correspondence, field inspection, survey and analysis of outstanding drainage issues.

### **FY2015 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 For FY2015**

<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
DPW/City Engineer (1)	DPW/City Engineer (1)	DPW/City Engineer (1)
Deputy DPW/ Asst City Eng.(1)	Deputy DPW/ Asst City Eng.(1)	Deputy DPW/ Asst City Eng.(1)
Engineering Services Mngr. (1)	Engineering Services Mngr. (1)	Engineering Services Mngr. (1)
Staff Engineer (vacant)	Staff Engineer (vacant)	Staff Engineer (vacant)
Engineering Tech. I (1)	Engineering Tech. I (1)	Engineering Tech. I (1)
Engineering Tech. II Field (1)	Engineering Tech. II Field (1)	Engineering Tech. II Field (1)
Engineering Tech. II Admin (1)	Engineering Tech. II Admin (1)	Engineering Tech. II Admin (1)
Admin. Secretary (1)	Admin. Secretary (1)	Admin. Secretary (1)
Summer LTE (2)	Summer LTE (2)	Summer LTE (2)

**Estimated FY2015 Revenue**

**\$118,300**

**Proposed FY2015 Budget**

**\$764,351**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>358 Engineering</b>		<b>557,541.82</b>	<b>551,350.63</b>	<b>719,332.00</b>	<b>764,351.00</b>	<b>6.3%</b>
<b>70 SALARIES</b>		<b>339,331.05</b>	<b>309,254.64</b>	<b>455,761.00</b>	<b>417,792.00</b>	<b>-8.3%</b>
<a href="#">110358 670101</a>	Salaries	339,331.05	309,254.64	455,761.00	417,792.00	-8.3%
<b>Total</b>		<b>339,331.05</b>	<b>309,254.64</b>	<b>455,761.00</b>	<b>417,792.00</b>	<b>-8.3%</b>
<b>73 FRINGE BENEFITS</b>		<b>167,491.09</b>	<b>173,241.02</b>	<b>209,971.00</b>	<b>202,924.00</b>	<b>-3.4%</b>
<a href="#">110358 673101</a>	Social Security	28,330.79	26,547.04	32,527.00	29,996.00	-7.8%
<a href="#">110358 673102</a>	Retirement	23,401.23	24,396.73	30,926.00	27,986.00	-9.5%
<a href="#">110358 673103</a>	Worker's Comp Insurance	17,925.80	17,007.87	18,822.00	22,563.00	19.9%
<a href="#">110358 673201</a>	Health Insurance	90,167.19	98,145.01	119,155.00	114,038.00	-4.3%
<a href="#">110358 673202</a>	Dental Insurance	4,081.44	3,402.96	4,931.00	3,403.00	-31.0%
<a href="#">110358 673203</a>	Life Insurance	1,379.66	1,213.07	1,110.00	1,188.00	7.0%
<a href="#">110358 673204</a>	Long Term Disability	2,204.98	2,528.34	2,500.00	3,750.00	50.0%
<b>Total</b>		<b>167,491.09</b>	<b>173,241.02</b>	<b>209,971.00</b>	<b>202,924.00</b>	<b>-3.4%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>3,879.57</b>	<b>5,214.25</b>	<b>6,600.00</b>	<b>6,600.00</b>	<b>0.0%</b>
<a href="#">110358 680101</a>	Office Supplies	964.44	965.99	1,000.00	1,000.00	0.0%
<a href="#">110358 680301</a>	Work Supplies-Admin	17.99	914.76	1,000.00	1,000.00	0.0%
<a href="#">110358 680501</a>	Memberships	628.00	856.00	650.00	700.00	7.7%
<a href="#">110358 680502</a>	Printing/Publications	0.00	220.00	250.00	200.00	-20.0%
<a href="#">110358 680504</a>	Telephone services	849.59	1,679.93	2,500.00	2,500.00	0.0%
<a href="#">110358 680505</a>	Postage	1,419.55	577.57	1,200.00	1,200.00	0.0%
<b>Total</b>		<b>3,879.57</b>	<b>5,214.25</b>	<b>6,600.00</b>	<b>6,600.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>37,833.51</b>	<b>57,865.32</b>	<b>39,700.00</b>	<b>129,735.00</b>	<b>226.8%</b>
<a href="#">110358 683101</a>	Consultants - General	5,601.07	6,205.33	15,000.00	15,000.00	0.0%
<a href="#">110358 683102</a>	Consultants - Plan Comm Suprt	15,772.10	41,535.47	10,000.00	100,000.00	900.0%
<a href="#">110358 683201</a>	Contracted Services - General	12,434.34	7,093.16	9,500.00	9,000.00	-5.3%
<a href="#">110358 683402</a>	Auto Insurance	1,926.74	2,621.36	2,200.00	2,735.00	24.3%
<a href="#">110358 683501</a>	Training/Conferences	2,099.26	410.00	3,000.00	3,000.00	0.0%
<b>Total</b>		<b>37,833.51</b>	<b>57,865.32</b>	<b>39,700.00</b>	<b>129,735.00</b>	<b>226.8%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	<b>0.0%</b>
<a href="#">110358 686550</a>	M & R	0.00	0.00	300.00	300.00	0.0%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>9,006.60</b>	<b>5,775.40</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.0%</b>
<a href="#">110358 680401</a>	Equip / Small Tools	3,550.74	277.45	500.00	500.00	0.0%
<a href="#">110358 688101</a>	Photocopiers	5,455.86	5,497.95	6,500.00	6,500.00	0.0%
<b>Total</b>		<b>9,006.60</b>	<b>5,775.40</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.0%</b>

# Highway

## Program Description

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

### FY2014 Objectives

### FY2014 Accomplishments

- |   |  |
|---|--|
| 1. Maintain safe service levels for winter snowplowing and road maintenance to meet all conditions.                                   | Provided adequate snow/ice removal services despite shortage of personnel and large, frequent storm events. Multiple DPW divisions contributed to snow control operations through inter-divisional personnel sharing. Salt budget is at 100% going into the Nov/Dec winter.  |
| 2. If staffing allows, second shift will be implemented to reduce overtime and meet peak rush hour road safety demands this winter.   | Due to staffing limitations and reductions, second shift was not implemented in 2013.  |
| 3. Complete Urban Forestry Management Plan and evaluate effectiveness of EAB action plan.   | Emerald Ash Borer (EAB) located in the City in 2014. EAB action plan has been discussed with Tree Board, resident tree replacement program implemented and first round of treatments administered.   |
| 4. Highway crew will do as much as possible toward roadway drainage project improvements in conjunction with the annual road program. | Accomplished significant storm sewer and ditching work in conjunction with the road program. Completed over 10,790 feet of ditching and restoration as well as 1,595 feet of culvert/storm sewer installation. Resulted in city staff contributing well over \$180,000 in labor and equipment toward road project support from the operating budget. |
| 5. Continue to work on drainage complaint backlog. Implement program introduced by the Engineering Department in 2014.                | Staff was still able to complete some critical backlog projects in conjunction with the annual road program work.  |
| 6. Continue to work with engineering staff to meet requirements of NR21 DNR storm water program.                                      | Completed the required road sweeping and catch basin cleaning.   |

**FY2015 Objectives**

- ✚ Maintain safe service levels for winter snowplowing and road maintenance to meet all conditions.
- ✚ If staffing allows, second shift will be implemented to reduce overtime and meet peak rush hour road safety demands this winter.
- ✚ Complete Urban Forestry Management Plan and continue to work towards EAB action plan
- ✚ Highway crew will do as much as possible toward roadway drainage project improvements in conjunction with the annual road program.
- ✚ Continue to work on drainage complaint backlog.
- ✚ Continue to work with engineering staff to meet requirements of NR21 DNR storm water program.

**Staffing for FY2015**

<b>Positions (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>
Director of Public Works/City Engineer	0.5	0.5	0.5
Administrative Secretary(PT)	.875	.875	.875
Operations Supervisor	0	0	0
Director of Parks and Operations	0.5	0.5	0.5
Street Operations Foreman	0.0	0.0	0.0
Equipment Operations Foreman	1.0	1.0	1.0
Highway Section Foreman	5.0	4.0	4.0
Highway Equipment Operator-Heavy	3.0	3.0	3.0
Heavy Equipment Operator-Regular	1.0	1.0	1.0
Highway Worker	4.0	4.0	4.0
Highway/Parks & Buildings Maintenance Worker(50/50 Parks & Highway)	1.0	1.0	1.0
Summer Seasonal	5.0	5.0	5.0

**Estimated FY2015 Revenue**

**\$35,900**

**Proposed FY2015 Budget**

**\$2,090,083**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>359 Highway</b>		<b>1,903,229.11</b>	<b>2,019,345.11</b>	<b>2,131,269.00</b>	<b>2,090,083.00</b>	<b>-1.9%</b>
<b>70 SALARIES</b>		<b>769,464.41</b>	<b>834,326.83</b>	<b>980,586.00</b>	<b>948,697.00</b>	<b>-3.3%</b>
<a href="#">110359 670101</a>	Salaries	723,466.80	787,125.31	930,586.00	898,697.00	-3.4%
<a href="#">110359 670201</a>	OverTime	45,997.61	47,201.52	50,000.00	50,000.00	0.0%
<b>Total</b>		<b>769,464.41</b>	<b>834,326.83</b>	<b>980,586.00</b>	<b>948,697.00</b>	<b>-3.3%</b>
<b>73 FRINGE BENEFITS</b>		<b>451,626.05</b>	<b>479,000.07</b>	<b>486,008.00</b>	<b>467,464.00</b>	<b>-3.8%</b>
<a href="#">110359 673101</a>	Social Security	59,356.87	68,675.21	69,866.00	63,421.00	-9.2%
<a href="#">110359 673102</a>	Retirement	54,054.28	64,581.07	66,726.00	61,111.00	-8.4%
<a href="#">110359 673103</a>	Worker's Comp Insurance	53,035.24	50,319.70	55,687.00	34,868.00	-37.4%
<a href="#">110359 673201</a>	Health Insurance	266,298.53	277,049.98	274,495.00	290,591.00	5.9%
<a href="#">110359 673202</a>	Dental Insurance	10,331.93	9,556.11	10,864.00	10,195.00	-6.2%
<a href="#">110359 673203</a>	Life Insurance	3,343.53	2,849.04	2,670.00	2,549.00	-4.5%
<a href="#">110359 673204</a>	Long Term Disability	5,205.67	5,968.96	5,700.00	4,729.00	-17.0%
<b>Total</b>		<b>451,626.05</b>	<b>479,000.07</b>	<b>486,008.00</b>	<b>467,464.00</b>	<b>-3.8%</b>
<b>75 OTHER STAFF COSTS</b>		<b>4,527.00</b>	<b>4,935.50</b>	<b>5,175.00</b>	<b>5,175.00</b>	<b>0.0%</b>
<a href="#">110359 675101</a>	Uniforms & Clothing	4,527.00	4,935.50	5,175.00	5,175.00	0.0%
<b>Total</b>		<b>4,527.00</b>	<b>4,935.50</b>	<b>5,175.00</b>	<b>5,175.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>497,329.38</b>	<b>492,996.81</b>	<b>442,850.00</b>	<b>467,950.00</b>	<b>5.7%</b>
<a href="#">110359 680101</a>	Office Supplies	236.89	781.51	1,000.00	1,000.00	0.0%
<a href="#">110359 680301</a>	Work Supplies-Admin	146.08	763.13	2,000.00	2,000.00	0.0%
<a href="#">110359 680320</a>	Work Supp-Snow & Ice	374,761.27	376,185.25	285,350.00	282,850.00	-0.9%
<a href="#">110359 680321</a>	Work Supp-Street Maint	62,354.70	53,012.02	75,000.00	90,000.00	20.0%
<a href="#">110359 680322</a>	Work Supp-Signs/Stripin	21,043.90	34,838.95	45,000.00	45,000.00	0.0%
<a href="#">110359 680323</a>	Work Supp-Culverts	31,862.39	21,796.80	27,500.00	40,000.00	45.5%
<a href="#">110359 680351</a>	Work Supplies-Forestry	3,792.90	2,593.85	3,500.00	3,500.00	0.0%
<a href="#">110359 680501</a>	Memberships	143.16	245.00	250.00	250.00	0.0%
<a href="#">110359 680504</a>	Telephone services	2,978.03	2,768.34	3,200.00	3,300.00	3.1%
<a href="#">110359 680505</a>	Postage	10.06	11.96	50.00	50.00	0.0%
<b>Total</b>		<b>497,329.38</b>	<b>492,996.81</b>	<b>442,850.00</b>	<b>467,950.00</b>	<b>5.7%</b>
<b>83 PURCHASED SERVICES</b>		<b>71,846.42</b>	<b>90,092.34</b>	<b>99,650.00</b>	<b>81,547.00</b>	<b>-18.2%</b>
<a href="#">110359 683201</a>	Contracted Services - General	46,416.49	60,925.65	68,150.00	32,210.00	-52.7%
<a href="#">110359 683202</a>	Contracted Services - Maint.	758.66	0.00	5,000.00	17,000.00	240.0%
<a href="#">110359 683402</a>	Auto Insurance	23,120.85	28,596.69	24,000.00	29,837.00	24.3%
<a href="#">110359 683501</a>	Training/Conferences	1,550.42	570.00	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>71,846.42</b>	<b>90,092.34</b>	<b>99,650.00</b>	<b>81,547.00</b>	<b>-18.2%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>106,859.91</b>	<b>114,613.65</b>	<b>111,500.00</b>	<b>112,750.00</b>	<b>1.1%</b>
<a href="#">110359 686115</a>	Electric - Street Lights	98,438.57	100,514.39	96,000.00	98,000.00	2.1%
<a href="#">110359 686303</a>	Sewer - DPW bldgs	1,099.57	1,633.09	2,500.00	2,500.00	0.0%
<a href="#">110359 686403</a>	Water - DPW bldgs	1,423.64	3,194.01	3,000.00	3,500.00	16.7%
<a href="#">110359 686550</a>	M & R	5,898.13	9,272.16	10,000.00	8,750.00	-12.5%
<b>Total</b>		<b>106,859.91</b>	<b>114,613.65</b>	<b>111,500.00</b>	<b>112,750.00</b>	<b>1.1%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>1,575.94</b>	<b>3,379.91</b>	<b>5,500.00</b>	<b>6,500.00</b>	<b>18.2%</b>
<a href="#">110359 680401</a>	Equip / Small Tools	709.91	1,053.84	1,500.00	1,500.00	0.0%
<a href="#">110359 688101</a>	Photocopiers	116.03	1,426.07	500.00	1,500.00	200.0%
<a href="#">110359 688120</a>	Rentals	750.00	900.00	3,500.00	3,500.00	0.0%
<b>Total</b>		<b>1,575.94</b>	<b>3,379.91</b>	<b>5,500.00</b>	<b>6,500.00</b>	<b>18.2%</b>

# Recycling/Landfill

## Program Description

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

The brush site is staffed primarily by a part-time worker with Spring/Summer hours from 7:30 am to 7:00 pm on Wednesdays and 8:00 am to 4:00 pm on Saturdays. Fall hours are 8:00 am to 4:00 pm on Wednesdays and Saturdays. No changes are anticipated for 2015. Permit revenues exceed out-of-pocket expenses.

## Staffing for FY2015

Positions (FTE)	2013 Actual	2014 Actual	2015 Budget
Recycling Landfill Attendant (PT)	0.5	0.5	0.5

**Estimated FY2015 Revenue**  
**\$32,000**

**Proposed FY2015 Budget**  
**\$23,434**



## City of Mequon 2015 Budgetary Comparisons

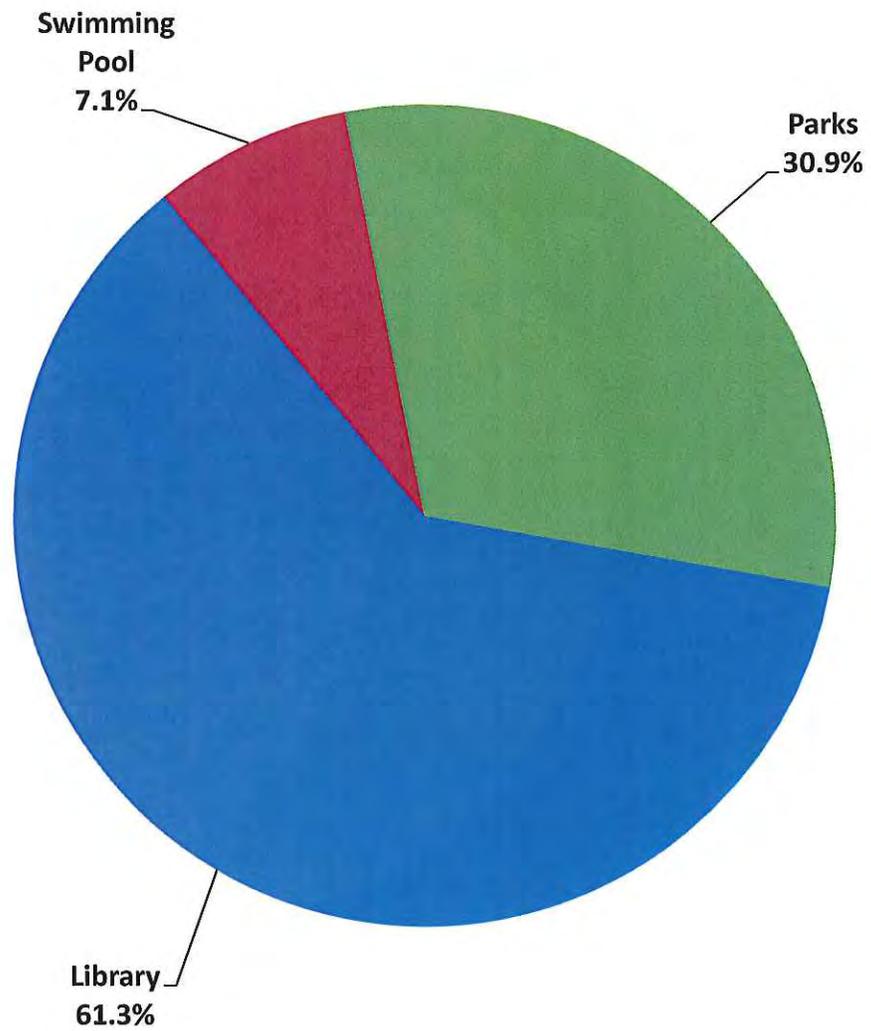
Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>368 Recycling</b>		<b>19,099.19</b>	<b>21,444.04</b>	<b>23,431.00</b>	<b>23,434.00</b>	<b>0.0%</b>
<b>70 SALARIES</b>		<b>6,822.75</b>	<b>7,081.25</b>	<b>5,720.00</b>	<b>5,720.00</b>	<b>0.0%</b>
<a href="#">110368 670101</a>	Salaries	6,822.75	7,081.25	5,720.00	5,720.00	0.0%
Total		6,822.75	7,081.25	5,720.00	5,720.00	0.0%
<b>73 FRINGE BENEFITS</b>		<b>781.94</b>	<b>788.39</b>	<b>711.00</b>	<b>714.00</b>	<b>0.4%</b>
<a href="#">110368 673101</a>	Social Security	521.91	541.70	438.00	438.00	0.0%
<a href="#">110368 673103</a>	Worker's Comp Insurance	260.03	246.69	273.00	276.00	1.1%
Total		781.94	788.39	711.00	714.00	0.4%
<b>83 PURCHASED SERVICES</b>		<b>0.00</b>	<b>1,603.40</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.0%</b>
<a href="#">110368 683201</a>	Contracted Services - General	0.00	1,603.40	3,000.00	3,000.00	0.0%
Total		0.00	1,603.40	3,000.00	3,000.00	0.0%
<b>88 EQUIPMENT / LEASES</b>		<b>11,494.50</b>	<b>11,971.00</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>0.0%</b>
<a href="#">110368 688120</a>	Rentals	11,494.50	11,971.00	14,000.00	14,000.00	0.0%
Total		11,494.50	11,971.00	14,000.00	14,000.00	0.0%

# **Community Enrichment**

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

# CITY OF MEQUON

## 2015 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.

### FY2014 Objectives

1. Provide general maintenance of pool facility and monitor operations.
2. Replace Diatomaceous Earth Feeder.
3. Update 2014 Staff Handbook and establish standard operating procedure manual.

### FY2014 Accomplishments

- Provided general maintenance of pool facility and monitored operations.
- New Feeder purchased 2014
- Manual was updated 2014.

### FY2015 Objectives

- ✦ Provide general maintenance of pool facility and monitor operations.
- ✦ Establish standard operating procedure manual.
- ✦ Baby Pool Resurfaced for start of season.

### Estimated FY2015 Revenue

**\$56,500**

### Proposed FY2015 Budget

**\$132,948**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>472 Swimming Pool</b>		<b>115,903.37</b>	<b>117,500.63</b>	<b>131,388.00</b>	<b>132,948.00</b>	<b>-2.4%</b>
<b>70 SALARIES</b>		<b>57,222.68</b>	<b>56,749.98</b>	<b>65,500.00</b>	<b>61,000.00</b>	<b>-6.9%</b>
<a href="#">110472 670101</a>	Salaries	56,973.46	56,741.32	64,000.00	60,000.00	-6.3%
<a href="#">110472 670201</a>	OverTime	249.22	8.66	1,500.00	1,000.00	-33.3%
<b>Total</b>		<b>57,222.68</b>	<b>56,749.98</b>	<b>65,500.00</b>	<b>61,000.00</b>	<b>-6.9%</b>
<b>73 FRINGE BENEFITS</b>		<b>6,847.77</b>	<b>6,680.05</b>	<b>2,588.00</b>	<b>7,829.00</b>	<b>22.2%</b>
<a href="#">110472 673101</a>	Social Security	4,382.90	4,341.49	0.00	4,667.00	100.0%
<a href="#">110472 673103</a>	Worker's Comp Insurance	2,464.87	2,338.56	2,588.00	3,162.00	22.2%
<b>Total</b>		<b>6,847.77</b>	<b>6,680.05</b>	<b>2,588.00</b>	<b>7,829.00</b>	<b>22.2%</b>
<b>75 OTHER STAFF COSTS</b>		<b>1,369.68</b>	<b>1,213.93</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.0%</b>
<a href="#">110472 675101</a>	Uniforms & Clothing	1,369.68	1,213.93	1,600.00	1,600.00	0.0%
<b>Total</b>		<b>1,369.68</b>	<b>1,213.93</b>	<b>1,600.00</b>	<b>1,600.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>20,627.49</b>	<b>10,551.01</b>	<b>16,650.00</b>	<b>16,650.00</b>	<b>0.0%</b>
<a href="#">110472 680301</a>	Work Supplies-Admin	20,412.57	10,550.41	16,350.00	16,350.00	0.0%
<a href="#">110472 680504</a>	Telephone services	214.92	0.60	300.00	300.00	0.0%
<b>Total</b>		<b>20,627.49</b>	<b>10,551.01</b>	<b>16,650.00</b>	<b>16,650.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>646.01</b>	<b>9,564.49</b>	<b>8,400.00</b>	<b>7,350.00</b>	<b>-12.5%</b>
<a href="#">110472 683201</a>	Contracted Services - General	646.01	9,564.49	8,400.00	7,350.00	-12.5%
<b>Total</b>		<b>646.01</b>	<b>9,564.49</b>	<b>8,400.00</b>	<b>7,350.00</b>	<b>-12.5%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>28,535.26</b>	<b>32,290.72</b>	<b>36,150.00</b>	<b>38,019.00</b>	<b>5.2%</b>
<a href="#">110472 686150</a>	Electric - Other	10,419.76	10,051.20	10,200.00	9,864.00	-3.3%
<a href="#">110472 686250</a>	Gas-Other	8,155.62	11,067.89	8,650.00	9,760.00	12.8%
<a href="#">110472 686305</a>	Sewer - Pool	1,283.20	357.92	1,500.00	1,500.00	0.0%
<a href="#">110472 686405</a>	Water - Pool	7,143.66	7,374.59	7,300.00	8,395.00	15.0%
<a href="#">110472 686550</a>	M & R	1,533.02	3,439.12	8,500.00	8,500.00	0.0%
<b>Total</b>		<b>28,535.26</b>	<b>32,290.72</b>	<b>36,150.00</b>	<b>38,019.00</b>	<b>5.2%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>654.48</b>	<b>450.45</b>	<b>500.00</b>	<b>500.00</b>	<b>0.0%</b>
<a href="#">110472 680401</a>	Equip / Small Tools	654.48	450.45	500.00	500.00	0.0%
<b>Total</b>		<b>654.48</b>	<b>450.45</b>	<b>500.00</b>	<b>500.00</b>	<b>0.0%</b>

# 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.

### FY2014 Objectives

1. Provide landscape maintenance and support for all Park and Nature Preserve activities. Provide median maintenance and snow removal as required.
2. Work with sports and community groups to support improvements to facilities.
3. Promote and provide support to volunteers and scout groups.
4. Support and maintain Rotary Riverwalk

### FY2014 Accomplishments

Provided landscape maintenance to all parks, nature preserves and medians. Also carried out snow removal at all City facilities.

Continued to work with civic and sports groups to upgrade facilities. Supported work days and the volunteer maintenance effort at sports fields. Rennie Field backstop project was completed on time with 2/3 of funding donated.

Scouts added several upgrades; volunteers participated in clean up projects and planting trees and shrubs.

Civic groups coordinated clean up events and the planting of red buds in the Town Center area. Assisted with maintenance of the Town Center and Riverwalk.

### FY2015 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 and continue to support efforts to improve Rennie Field and pavilions through donations. Also promote and provide support to volunteers and scout groups.
- ✦ Continue with building maintenance projects, upgrades and park improvements identified in the Comprehensive Park, Recreation and Open Space Plan.
- ✦ Create a plan for the removal and control of invasive species.

- ✦ Install safety/barrier fence around the community park playground for flood control.
- ✦ Support and maintain Rotary Riverwalk/Town Center/Opitz Cemetery.

**Staffing for FY2015**

FY2013	FY2014	FY2015
Parks Director/Operations Manager 1.00	Parks Director/Operations Manager 1.00	Parks Director/Operations Manager 1.00
Parks Maintenance Worker 2.00	Parks Maintenance Worker 2.00	Parks Maintenance Worker 2.00
Highway/Parks: Maintenance Workers(50/50 Parks & Highway) 1.00	Highway/Parks: Maintenance Workers(50/50 Parks & Highway) 1.00	Highway/Parks: Maintenance Workers(50/50 Parks & Highway) 1.00
City Forester 1.00	City Forester 1.00	City Forester 1.00
Summer PT 5.00	Summer PT 5.00	Summer PT 5.00
Weekend Seasonal 1.00	Weekend Seasonal 1.00	Weekend Seasonal 1.00
Administrative Secretary .40	Administrative Secretary .40	Administrative Secretary .40

**Estimated FY2015 Revenue**  
**\$30,000**

**Proposed FY2015 Budget**  
**\$527,516**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>474 Parks</b>		<b>597,090.46</b>	<b>586,105.42</b>	<b>583,480.00</b>	<b>527,516.00</b>	<b>-9.6%</b>
<b>70 SALARIES</b>		<b>324,094.98</b>	<b>315,167.62</b>	<b>319,470.00</b>	<b>256,755.00</b>	<b>-19.6%</b>
<a href="#">110474 670101</a>	Salaries	308,726.39	298,623.15	313,470.00	250,755.00	-20.0%
<a href="#">110474 670201</a>	OverTime	15,368.59	16,544.47	6,000.00	6,000.00	0.0%
<b>Total</b>		<b>324,094.98</b>	<b>315,167.62</b>	<b>319,470.00</b>	<b>256,755.00</b>	<b>-19.6%</b>
<b>73 FRINGE BENEFITS</b>		<b>175,317.51</b>	<b>169,336.68</b>	<b>150,420.00</b>	<b>138,994.00</b>	<b>-7.6%</b>
<a href="#">110474 673101</a>	Social Security	25,105.10	24,337.77	22,796.00	17,654.00	-22.6%
<a href="#">110474 673102</a>	Retirement	22,027.01	22,219.51	20,056.00	17,050.00	-15.0%
<a href="#">110474 673103</a>	Worker's Comp Insurance	11,127.11	10,556.95	11,683.00	14,419.00	23.4%
<a href="#">110474 673201</a>	Health Insurance	109,005.11	104,816.51	89,082.00	83,292.00	-6.5%
<a href="#">110474 673202</a>	Dental Insurance	5,300.67	4,593.00	4,154.00	3,628.00	-12.7%
<a href="#">110474 673203</a>	Life Insurance	1,326.08	1,177.36	1,049.00	1,001.00	-4.6%
<a href="#">110474 673204</a>	Long Term Disability	1,426.43	1,635.58	1,600.00	1,950.00	21.9%
<b>Total</b>		<b>175,317.51</b>	<b>169,336.68</b>	<b>150,420.00</b>	<b>138,994.00</b>	<b>-7.6%</b>
<b>75 OTHER STAFF COSTS</b>		<b>1,380.00</b>	<b>1,380.00</b>	<b>1,440.00</b>	<b>1,440.00</b>	<b>0.0%</b>
<a href="#">110474 675101</a>	Uniforms & Clothing	1,380.00	1,380.00	1,440.00	1,440.00	0.0%
<b>Total</b>		<b>1,380.00</b>	<b>1,380.00</b>	<b>1,440.00</b>	<b>1,440.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>36,432.85</b>	<b>36,270.82</b>	<b>51,200.00</b>	<b>64,300.00</b>	<b>25.6%</b>
<a href="#">110474 680101</a>	Office Supplies	392.78	263.52	400.00	400.00	0.0%
<a href="#">110474 680204</a>	Janitor Supplies-Parks	2,871.79	2,202.68	3,000.00	3,000.00	0.0%
<a href="#">110474 680301</a>	Project Supplies	12,215.04	13,462.16	16,200.00	29,000.00	79.0%
<a href="#">110474 680324</a>	Work Supp-Blvd	3,406.13	2,603.07	4,500.00	4,500.00	0.0%
<a href="#">110474 680340</a>	Work Supp-Rotary Park	6,887.53	4,993.34	7,750.00	7,750.00	0.0%
<a href="#">110474 680341</a>	Work Supp-City Hall	3,958.54	3,776.54	4,500.00	5,000.00	11.1%
<a href="#">110474 680342</a>	Work Supplies-River Barn	3,181.67	2,379.86	5,500.00	5,500.00	0.0%
<a href="#">110474 680343</a>	Work Supplies-Lemke	1,340.58	2,619.73	4,000.00	4,000.00	0.0%
<a href="#">110474 680344</a>	Work Supp-Garrisons Gle	258.00	0.00	500.00	500.00	0.0%
<a href="#">110474 680345</a>	Work Supp-Settlers Park	368.13	2,513.75	2,500.00	2,500.00	0.0%
<a href="#">110474 680501</a>	Memberships	415.00	293.00	450.00	450.00	0.0%
<a href="#">110474 680503</a>	Books & Periodicals	0.00	0.00	150.00	150.00	0.0%
<a href="#">110474 680504</a>	Telephone services	708.46	941.88	1,400.00	1,200.00	-14.3%
<a href="#">110474 680505</a>	Postage	429.20	221.29	350.00	350.00	0.0%
<b>Total</b>		<b>36,432.85</b>	<b>36,270.82</b>	<b>51,200.00</b>	<b>64,300.00</b>	<b>25.6%</b>
<b>83 PURCHASED SERVICES</b>		<b>41,762.76</b>	<b>39,536.00</b>	<b>36,800.00</b>	<b>39,127.00</b>	<b>#####</b>
<a href="#">110474 683101</a>	Consultants - General	11,034.45	2,488.55	0.00	0.00	0.0%
<a href="#">110474 683201</a>	Contracted Services - General	3,840.00	7,737.00	4,800.00	4,900.00	2.1%
<a href="#">110474 683202</a>	Contracted Services - Maint.	23,181.52	25,054.25	28,000.00	29,400.00	5.0%
<a href="#">110474 683402</a>	Auto Insurance	3,371.79	4,051.20	3,400.00	4,227.00	24.3%
<a href="#">110474 683501</a>	Training/Conferences	335.00	205.00	600.00	600.00	0.0%
<b>Total</b>		<b>41,762.76</b>	<b>39,536.00</b>	<b>36,800.00</b>	<b>39,127.00</b>	<b>#####</b>
<b>86 FACILITY &amp; PLANT</b>		<b>15,392.60</b>	<b>20,887.96</b>	<b>19,150.00</b>	<b>21,900.00</b>	<b>14.4%</b>
<a href="#">110474 686121</a>	Electric - Rotary Park	8,356.90	9,653.78	8,600.00	10,000.00	16.3%
<a href="#">110474 686122</a>	Electric-River Barn	1,383.37	1,465.62	1,450.00	1,500.00	3.4%
<a href="#">110474 686124</a>	Electric - Lemke Park	138.54	180.51	300.00	500.00	66.7%
<a href="#">110474 686150</a>	Electric - Batzler	299.09	156.03	250.00	300.00	20.0%
<a href="#">110474 686221</a>	Gas-Rotary Park	1,211.83	2,533.25	1,800.00	1,800.00	0.0%
<a href="#">110474 686222</a>	Gas-River Barn Park	739.49	1,127.75	1,250.00	1,300.00	4.0%
<a href="#">110474 686306</a>	Sewer - Parks	885.17	2,802.02	500.00	1,000.00	100.0%
<a href="#">110474 686550</a>	M & R	2,378.21	2,969.00	5,000.00	5,500.00	10.0%
<b>Total</b>		<b>15,392.60</b>	<b>20,887.96</b>	<b>19,150.00</b>	<b>21,900.00</b>	<b>14.4%</b>
<b>88 EQUIPMENT / LEASES</b>		<b>2,709.76</b>	<b>3,526.34</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<a href="#">110474 680401</a>	Equip / Small Tools	996.96	925.17	1,500.00	1,500.00	0.0%
<a href="#">110474 688120</a>	Rentals	1,712.80	2,601.17	3,500.00	3,500.00	0.0%
<b>Total</b>		<b>2,709.76</b>	<b>3,526.34</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>

# Cemetery

## Program Description

The Parks Maintenance Department, a division of Public Works, is responsible for the maintenance of the G. Opitz Mequon Cemetery. The G. Opitz Cemetery is located in the City of Mequon just west of the intersection of Green Bay Road (Hwy 57) and Mequon Road.

In 2015 funds will be applied for seasonal maintenance as well as routine repairs to headstones and grave sites.



## City of Mequon 2015 Budgetary Comparisons

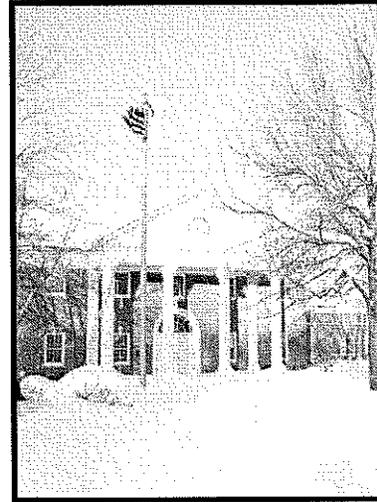
Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>477 Cemetary</b>		<b>4,211.15</b>	<b>2,475.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<b>70 SALARIES</b>		<b>1,500.00</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.0%</b>
<a href="#">110477 670101</a>	Salaries	1,500.00	0.00	600.00	600.00	0.0%
<a href="#">110477 670201</a>	OverTime	0.00	0.00	200.00	200.00	0.0%
<b>Total</b>		<b>1,500.00</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>		<b>114.75</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>0.0%</b>
<a href="#">110477 673101</a>	Social Security	114.75	0.00	60.00	60.00	0.0%
<b>Total</b>		<b>114.75</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>0.0%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>2,596.40</b>	<b>2,475.00</b>	<b>140.00</b>	<b>140.00</b>	<b>0.0%</b>
<a href="#">110477 686550</a>	M & R - Other	2,596.40	2,475.00	140.00	140.00	0.0%
<b>Total</b>		<b>2,596.40</b>	<b>2,475.00</b>	<b>140.00</b>	<b>140.00</b>	<b>0.0%</b>

# 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 county funding formulas.

The Frank L. Weyenberg Library is a focal point of learning and culture in Mequon and Thiensville and the community center to which citizens turn for the discovery of ideas, the joy of reading and the power of information. The Library strives to deliver quality informational services, both traditional and innovative, for all ages, needs and backgrounds. Open 56 hours per week, it circulates 330,000 items and answers 20,000 reference questions annually.



## Staffing for FY2015

FY2013	FY2014	FY2015
13.28 FTE	13.05 FTE	13.05 FTE



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
471 Library Services - Grant		993,640.00	1,050,158.00	1,050,158.00	1,048,315.00	-0.2%
83 PURCHASED SERVICES		993,640.00	1,050,158.00	1,050,158.00	1,048,315.00	-0.2%
<a href="#">110471 683801</a>	Library Support Grant	993,640.00	1,050,158.00	1,050,158.00	1,048,315.00	-0.2%
Total		993,640.00	1,050,158.00	1,050,158.00	1,048,315.00	-0.2%

# **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 (GIS), census/demographic coordination and general information processing relative to development and redevelopment within the community.

### FY2014 Objectives

### FY2014 Accomplishments

- |  |   |
|--|---|
| 1. Maintain current level of service regarding development process and policy analysis.  | <p>Managed development proposals and completed site compliance reviews prior to final occupancy and prior to PC approval for any development. Policy analysis completed includes zoning and sign code amendments, economic development initiatives and housing analysis.</p> <p>Develop and manage demographic and economic data for the benefit of the general public and development community.</p>   |
| 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 Committee. | <p>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 and TID applications, Growth Area analysis. Continue our efforts for seamless approval processes and consistent policy decision-making through in-house workshops for Planning Commission.</p> <p>Meet with and advise developers, business owners, residents and other stakeholders regarding development proposals. Respond to interests and seek out new development interests for opportunities that are present for both residential and commercial development.</p> |
| 3. Maintain current level of service regarding Zoning and Sign Code enforcement.   | <p>Handled all cases regarding Zoning and Sign Code enforcement.</p>  |
| 4. Maintain current level of service regarding webmaster responsibilities.   | <p>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</p>  |

commissions that DCD manages receives and reviews all material in a paperless format.

5. Continue the GIS program's short and long range work plan and implementation of overall program. Complete data transfer of sanitary and storm water data from Autocad.

Maintain City GIS Intranet website and update parcel, land use and zoning data as needed. Serve as support staff for specific policy projects by fulfilling the map and map data requests for public, committees and Council. Served as liaison to IT initiative as it relates to GIS, project management and the development approval process.
6. Continue Town Center Plan implementation including installation of public improvements approved as part of TID district #3.

Administered grant and approval process for implementation of the riverwalk project within the Town Center. Management of the public TID improvements completed to compliment current private improvements in Town Center. Continuing efforts regarding infrastructure of Mequon Road including the burial of utilities, traffic analysis for the anticipated reconstruction and redevelopment.
7. Continue Town Center Plan implementation through an economic development initiative including discussions with developers and property owners.

Continued pursuit of private/public partnerships for Town Center redevelopment projects that meet the goals of the Town Center planning efforts.
8. Formulate a strategy for a city-wide economic development/housing policy plan.

Initiated a business visitation program with existing service, retail and industrial businesses in our community. Pursued and maintained discussions with development community about new opportunities for development and economic tools in the City. Worked closely with the Economic Development Board to initiate and implement new tools and programs for commercial and residential development. Held additional open houses for owners within designated growth areas to further the goals for new housing initiatives. Enhancements to marketing the city's economic development tools.
9. Conduct annual comprehensive sign enforcement sweep.

Conducted annual sign enforcement sweep.
10. Improve outreach with

Continued outreach by attending meetings of interested

local community.	stakeholder groups including Chamber of Commerce, Rotary, and commercial stakeholders.
11. 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 led to efficiencies. Outreach to community members has led to the development of goals related to improved customer service. Managed turnover of staff by hiring and training of new staff.
12. Seek out economic development strategies and initiative for implementation.	Developed ED Work Program for 2013-14 and work towards implementation of several objectives and goals including targeting site specific development opportunities and business outreach. Successfully negotiated development incentives and public infrastructure improvement for new 2014 developments.
13. Finalize land use and zoning analysis related to housing policy initiatives.	Managed and completed the East Growth Land Use Committee neighborhood plan and implemented and completed the East Growth Market Analysis.
14. Seek and secure external financing options for development.	Secured a \$250,000 business loan program for Town Center with local financial institution to target desired uses for the area.
15. Initiate Branding Committee	Developed strategy and work program for the Branding Committee in order to fulfill goals of Common Council.

### **FY2015 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 and evaluate additional measures to ensure success of district.
- ✦ Continue to improve outreach and service to community stakeholders to achieve a high level of citizen satisfaction.
- ✦ Seek out economic development strategies and initiative for implementation. Including implementation of ED Work Program and measure success of TIF #3, TIF #4 and #5.
- ✦ Finalize land use and zoning analysis related to housing policy initiatives.
- ✦ Seek and secure external financing options for development.

**Staffing for FY2015**

<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
CD Director (1) 1.00 FTE	CD Director (1) 1.00 FTE	CD Director (1) 1.00 FTE
Asst. CD Director (1) 1.00 FTE	Asst. CD Director (1) 1.00 FTE	Asst. CD Director (1) 1.00 FTE
GIS Coordinator (1) 1.00 FTE	GIS Coordinator (1) 1.00 FTE	GIS Coordinator (1) 1.00 FTE
Admin. Sec. I (1) 0.50 FTE	Admin. Sec. I (1) 0.50 FTE	Admin. Sec. I (1) .50 FTE

**Estimated FY2015 Revenue**

**\$87,000**

**Proposed FY2015 Budget**

**\$412,945**



## City of Mequon 2015 Budgetary Comparisons

Accounts	Description	2013 Actuals	2014 Actuals	2014 Budget	2015 Budget	Percent Change
<b>578 Planning (Community Development)</b>		<b>362,910.31</b>	<b>376,671.12</b>	<b>408,661.00</b>	<b>412,945.00</b>	<b>1.0%</b>
<b>70 SALARIES</b>		<b>234,908.62</b>	<b>252,198.00</b>	<b>277,415.00</b>	<b>273,125.00</b>	<b>-1.5%</b>
<a href="#">110578 670101</a>	Salaries	233,637.60	251,269.17	275,915.00	272,125.00	-1.4%
<a href="#">110578 670201</a>	OverTime	1,271.02	928.83	1,500.00	1,000.00	-33.3%
<b>Total</b>		<b>234,908.62</b>	<b>252,198.00</b>	<b>277,415.00</b>	<b>273,125.00</b>	<b>-1.5%</b>
<b>73 FRINGE BENEFITS</b>		<b>82,001.21</b>	<b>89,563.84</b>	<b>84,396.00</b>	<b>83,335.00</b>	<b>-1.3%</b>
<a href="#">110578 673101</a>	Social Security	20,029.42	20,750.30	20,433.00	20,129.00	-1.5%
<a href="#">110578 673102</a>	Retirement	17,634.63	19,061.50	19,283.00	17,178.00	-10.9%
<a href="#">110578 673103</a>	Worker's Comp Insurance	904.69	858.44	950.00	829.00	-12.7%
<a href="#">110578 673201</a>	Health Insurance	39,603.92	45,559.07	39,798.00	41,805.00	5.0%
<a href="#">110578 673202</a>	Dental Insurance	1,980.18	1,367.04	2,036.00	1,367.00	-32.9%
<a href="#">110578 673203</a>	Life Insurance	497.12	418.15	396.00	377.00	-4.8%
<a href="#">110578 673204</a>	Long Term Disability	1,351.25	1,549.34	1,500.00	1,650.00	10.0%
<b>Total</b>		<b>82,001.21</b>	<b>89,563.84</b>	<b>84,396.00</b>	<b>83,335.00</b>	<b>-1.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>		<b>9,850.78</b>	<b>9,254.67</b>	<b>13,850.00</b>	<b>13,985.00</b>	<b>1.0%</b>
<a href="#">110578 680101</a>	Office Supplies	2,069.91	1,380.05	3,200.00	3,200.00	0.0%
<a href="#">110578 680501</a>	Memberships	1,623.00	1,280.00	2,400.00	2,035.00	-15.2%
<a href="#">110578 680502</a>	Printing/Publications	2,889.75	2,442.07	4,000.00	4,000.00	0.0%
<a href="#">110578 680503</a>	Books & Periodicals	141.45	49.45	200.00	200.00	0.0%
<a href="#">110578 680504</a>	Telephone services	6.12	6.05	50.00	50.00	0.0%
<a href="#">110578 680505</a>	Postage	3,120.55	4,097.05	4,000.00	4,500.00	12.5%
<b>Total</b>		<b>9,850.78</b>	<b>9,254.67</b>	<b>13,850.00</b>	<b>13,985.00</b>	<b>1.0%</b>
<b>83 PURCHASED SERVICES</b>		<b>36,149.70</b>	<b>25,654.61</b>	<b>29,000.00</b>	<b>42,500.00</b>	<b>19.0%</b>
<a href="#">110578 683101</a>	Consultants - Gen	8,031.25	0.00	0.00	8,000.00	100.0%
<a href="#">110578 683102</a>	Consultants - Plan Comm Suprt	7,935.00	400.00	3,000.00	3,000.00	0.0%
<a href="#">110578 683201</a>	Contracted Services - General	17,887.50	19,352.25	20,000.00	23,000.00	15.0%
<a href="#">110578 683211</a>	Communications-Cable TV	1,110.10	4,015.00	4,000.00	6,500.00	62.5%
<a href="#">110578 683501</a>	Training/Conferences	1,185.85	1,887.36	2,000.00	2,000.00	0.0%
<b>Total</b>		<b>36,149.70</b>	<b>25,654.61</b>	<b>29,000.00</b>	<b>42,500.00</b>	<b>19.0%</b>
<b>86 FACILITY &amp; PLANT</b>		<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<a href="#">110578 686550</a>	M & R	0.00	0.00	4,000.00	0.00	-100.0%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**NON-LAPSING ACCOUNT** – An account used to carry forward the remaining balances from one fiscal years appropriation into the next year for expenditure.

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

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

**SINKING FUNDS** - The process of accumulating monies over a multi-year period using a non-lapsing account in order to build up sufficient reserves to make large or infrequent capital purchases.

**TAXES** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**TAX INCREMENTAL DISTRICT (TID)** – A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in the property values within the district.

**TAX LEVY** – The total amount to be raised by general property taxes to be used to fund the annual budget adopted by the City.

**TAX RATE** – The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated by using the equalized value of the property for the City. The assessed value tax rate is calculated by using the assessed value of property.

**TAXING DISTRICT** – A geographic area that includes the properties that are subject to the taxing authority of the unit of government, such as the City of Mequon.

## **Acronyms:**

**CIP:** Capital Improvement Plan

**EMS:** Emergency Medical Services

**DPW:** Department of Public Works

**ETF:** Employee Trust Fund

**FY:** Fiscal Year

**GO:** General Obligation

**MATC:** Milwaukee Area Technical College

**M-T:** Mequon / Thiensville schools

**SCR:** Surface Condition Rating

**TID:** Tax Incremental District

**TIF:** Tax Incremental Financing

**WRS:** Wisconsin Retirement system