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Office of the City Clerk
Taped & Televised

COMMITTEE OF THE WHOLE BUDGET WORKSHOP MEETING
Tuesday, August 29, 2023
6:00 PM
Christine Nuernberg Hall

Agenda

1) Call to Order

2) Pledge of Allegiance

3) Roll Call

4) Overview of Fiscal Year 2024 Budget Development Process
   a. Cover Memorandum
   b. Financial Review - Fiscal Year 2023 (through July 31)
   c. Fund Balance Update - General, Other, Special Revenue & Capital Funds

5) Revenue Outlook
   a. Net New Construction/Levy Limits
   c. State Shared Revenue
   d. City Fee Schedule Review

6) Expenditure Considerations
   a. Compulsory Adjustments for 2024

7) Capital Financing Update
   a. Proposed 5-Year Capital Plan: Fiscal Years 2024-2028
   b. Long-Term General Obligation Debt Profile

8) Component Unit Funding
   a. Weyenberg Library - 2023 Budget Review
   b. Southern Ozaukee Fire & EMS Department

9) Supplemental Funding Update
   a. American Recovery Plan Act (ARPA) Allocation Update

10) 2024 Budget Schedule

11) Adjourn

Dated: August 29, 2023 *\/s/ Andrew Nerbun, Mayor*

Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the City Administrator's Office at 262-236-2941, Monday through Friday, 8:00 AM – 4:30 PM.

MEMORANDUM

Date: **August 25, 2023**

To: **Committee of the Whole**

From: **William Jones, City Administrator**

Subject: **FY2024 Budget Development Workshop - August 29, 2023**

INTRODUCTION

Each year, the Common Council convenes a budget workshop meeting to review and discuss some of the key factors and considerations that are likely to impact development of the organization's next budget for the fiscal year that starts on January 1.

This year, such efforts will be impacted by the adoption of a new state budget in July, as well as ongoing efforts to implement recommendations contained within a Compensation & Classification Study completed late last year. Accordingly, City staff have been working diligently over the last several months to formulate the basis for next year's spending plan, which will be distributed to Common Council members in late September.

In order to ensure that the Council is well-positioned to understand and evaluate the information that will be included in the proposed 2024 budget, this year's workshop meeting will be held next week on Tuesday, August 29, starting at 6:00 p.m. As outlined in the accompanying meeting agenda, City staff will provide an overview of several key elements that will factor into the Council's consideration of the budget, when it formally meets as the Appropriations Committee in October. Accordingly, a number of documents that will be referenced at next week's workshop are enclosed for review, as outlined below:

- A Financial Update for Fiscal Year 2023 (through July 31)
- An Update on Balances in the City's General, Capital and Other/Special Revenue Funds
- A Listing of Compulsory Expenditure Increases Identified for 2024
- 2024 Capital Budget Requests and the 5-Year Capital Improvement Plan for 2024-28
- A Profile of the City's Existing General Obligation (G.O.) Debt
- A Memorandum Dated August 21, 2023, Regarding a Review of the Library's 2023 Budget
- An American Recovery Plan Act (ARPA) Expenditure Plan Approved by Council in 2022
- An Update on the Expenditure of Funds Received from the American Recovery Plan Act
- A 2024 Budget Schedule

Each of the above-referenced items are outlined further throughout the remainder of this memorandum.

FINANCIAL UPDATE: FISCAL YEAR 2023

Attached is a report comparing General Fund budget-to-actual during the first seven months of 2023. The values shown are unaudited. With just over half (58.3%) of the year's collections recorded, there are several revenue lines tracking below budget, including: Taxes, State Shared Revenue, Building Permits, Public Safety Fees, Internal Service Fees and Other Revenue. Many of these shortfalls are attributable to the timing of when such revenues are received, typically during the latter stages of the calendar year. Year-to-date, general revenues are 50.3% of budget through seven months, vs. 49% in 2022. Areas where collections are tracking ahead of budget include Intergovernmental Revenues, Licenses, Other Permits, General Fees, Pool & Park Fees and Investment Revenue. Of note, the City's single largest revenue source - Property Taxes - was settled with Ozaukee earlier this month. Accordingly, it is anticipated that overall revenues should well exceed the 66.7% threshold by August 31, which marks the completion point for 2/3 of the City's fiscal year.

On the expenditure side, some departmental or division budgets are tracking more than 5% over (shaded red) the 58% benchmark through seven months of the fiscal year. These include budgets for the Common Council, Elections, Fire/EMS, the Library and the Swimming Pool. The Council's budget is trending over due to festival costs that have been paid but are not yet reimbursed, while the Elections budget has been negatively impacted by an unanticipated Special Election conducted in July. The Fleet Services budget is also projected to incur a deficit in 2023, due to higher fuel prices and the cost of vehicle parts. With respect to both the Southern Ozaukee Fire & EMS Department (SOFD) and the Weyenberg Library, the City makes quarterly payments to each of these entities throughout the year. So far, all four disbursements have been made to SOFD through July 31, due to an extended lag in the receipt of ambulance billing revenues that is common for "new" fire/rescue agencies. In the case of the Pool, while most costs for 2023 have already been incurred, it is anticipated that expenses will exceed budget this year, due to needed wage adjustments for seasonal staff as well as a number of capital repairs/improvements. For the year, total expenditures across the City's General Fund are nearly 57.1% of budget through 7 months, vs. 54% of budget during the same period in 2022.

Staff will continue to monitor budget conditions for other material variances as 2023 progresses and provide a 3rd Quarter Update to the Common Council in mid-October, prior to adoption of the 2024 budget.

FUND BALANCE UPDATE: GENERAL, CAPITAL & OTHER/SPECIAL REVENUE FUNDS

The City has numerous funds to capture and track activities for dedicated purposes. Enclosed is a Schedule of Fund Balances listing these funds, excluding the City's Capital Fund and Utility Funds for Sewer and Water. The schedule presents individual balances for each enumerated fund as of December 31, 2022, as well as their projected balances as of December 31, 2023.

Following is a short description of each fund:

General Fund (0110): The General Fund is the operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund. Appropriations in the General Fund lapse at year end to the fund balance, unless specifically authorized for transfer to another fund by the Common Council. As indicated in the table, the fund balance in the General Fund is forecasted to increase from 9% to 11% by the end of 2023, due to the fact that the City's Fund Balance at the end of 2022 was negatively impacted by an "advance" of nearly $340,000 that was made to the Southern Ozaukee Fire & EMS Department in December 2022. This action was taken to provide the Department with operating funds in advance of its formal inception beginning on January 1, 2023.

As affirmed in 2018, the City's financial policies stipulate that the City will strive to maintain a minimum fund balance range of between 10-12%. To put these numbers into further context, a 10% general fund balance would provide the City with enough cash on hand to maintain continued operations for a period of about 37 days (or 5-6 weeks), in the event of a major disruption or catastrophic event. As has been previously shared with the Committee, the Government Finance Officers Association generally recommends that governments maintain a minimum general fund balance equivalent to two months (or 16.7%) of an entity's annual operating revenues.

Special Revenue Funds (0210, 0220, 0230): Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City has created Special Revenue funds for its Police Auxiliary (formerly Reserves), Special Events (e.g., Taste of Mequon), Police Asset Forfeitures, Park Impact Fees, the Mequon Nature Preserve, and the City's Revolving Loan Program. Notably, the balance in Park Impact Fees, which continues to grow with the addition of new residential housing/units throughout the City, can only be utilized for park improvements, land acquisition or other "new" enhancements. These proceeds are thus restricted, in that they cannot be used to fix, repair or replace "existing" park amenities.

Debt Service Funds (0310, 0320, 0330): The Debt Service Fund is used to account for the accumulation of resources for, and the payments of, the City's general obligation long-term debt principal and interest. The City has dedicated debt service funds for the City's general obligation debt and two of the City's active tax increment districts (TIDs). The debt service fund for TID #2 currently has a negative fund balance but is projected to turn positive by the time of its closure. During 2023, both TID #2 and TID #3 have benefitted from an increase in tax increment. As indicated, TID #3 will likely see another increase of approximately $1.2 million in its fund balance by the end of 2023. In turn, this will allow for both the retirement of debt that was incurred last year to finance various Town Center public improvements that are now underway, as well as the future repayment of $3 million that is currently owed to the Capital Projects Fund from this account.

Capital Projects Fund: Though not listed on the enclosed Fund Balance Schedule, this fund is used to account for the expenditure of funds designated for infrastructure improvements, vehicle replacement and the maintenance of other long-term assets. As evidenced in the draft document entitled CAPITAL BUDGET 2024 that depicts both the status of the City's various capital accounts and departmental requests for 2024, the City's Capital Projects Fund currently has a balance of nearly $6.5 million (which excludes an aggregate deficit of $964K shown for the City's four Tax Increment Financing (TIF) Districts listed under the

'Community Development' header). The $6.5 million figure is partly attributable to the receipt of funds associated with a $9.6 million debt issue that was initiated in early 2022, to pay the cost of various road improvement projects between 2022-2024.

REVENUE OUTLOOK & BUDGET DEVELOPMENT CONSIDERATIONS

City staff will also provide an update on the current status of the budget that is being prepared for 2024, and some of the key factors that will impact this document's development over the next several weeks.

This year, the City's operating departments were again tasked with commencing the annual budget preparation process in mid-July. Initially, departments were instructed to roll their respective 2023 expenditure budgets forward into 2024, as a starting point from which contractual (e.g., retirement contributions, insurance premium adjustments, bargained wage increases, etc.) and recognized adjustments (e.g., single vs. family health coverage, actual vs. budget salary savings, etc.) will be applied, and to set the baseline from where expenditure reductions can be generated, as necessary.

In addition, all individual revenue sources that combine to support the City's annual spending levels are now in the process of being examined and will be adjusted accordingly, based on both multi-year trend analysis as well as more near-term forecasting that considers factors such as higher inflation or any latent impacts related to the COVID-19 pandemic. This year, such efforts will be supported by a comprehensive review of the City's Fee Schedule, which began in March. Presently, all City departments are in the process of reviewing fee data that has been collected from other comparable communities, in advance of formulating recommendations on any suggested adjustments. It is anticipated that any proposed changes will be presented to the Finance-Personnel Committee and the Common Council during the September/October timeframe, prior to the adoption of a new Fee Schedule for 2024 in November/December. As the Council will recall, the last comprehensive review of the City's Fee Schedule was completed in mid-2020, during the height of the COVID-19 pandemic.

Again, this year, City staff will be attempting to prepare a General Fund budget for 2024 that does not substantially increase the City's current tax rate of $3.11 per $1,000 of assessed property. This effort will be aided by an increase of approximately $225,000 in newly available property tax revenue, resulting from a 1.18% increase in net new construction for 2023. Presently, the City has approximately $275,000 available in unused levy under current state-imposed levy limits, which restrict the amount that a municipality may levy in taxes, absent any annual increases in net new construction. Per state law, municipalities may exceed this allowable levy limit in one of two ways:

> The first involves the issuance of new debt, albeit for large-scale capital projects or spending (recommended), or smaller scale capital expenditures or operating expenses (not recommended). Historically, the City has judiciously utilized debt to finance larger capital initiatives, such as road reconstruction, the public works facility consolidation, and the East Trunk sewer extension, to name a few. Nevertheless, issuing debt on an ongoing basis does not come without costs, as the principal and

interest that is due on the repayment of outstanding issues directly impacts the City's overall tax rate. As such, unfettered borrowing can adversely impact an entity's ability to pay for general operating expenses, if there is an unwillingness to adjust the tax rate when new (and higher than existing) debt is issued.

Secondly, municipalities may also raise the tax levy for non-debt related expenses via referendum, which requires voter approval. Historically, this has not been an approach that has been considered or utilized in Mequon, yet notably, a number of other municipalities are beginning to explore such measures, especially as it relates to financing full-time staffing needs related to fire and emergency medical services.

Consideration of the current tax levy limitation is especially relevant for the City, given that a majority of the City's Sewer Utility's revenues are also tax-supported. Accordingly, any available limit that is germane to the City's General Fund is also applicable to the Sewer Utility, in that the overall levy, any available levy, and any net new construction, are shared between the two budgets. Accordingly, identifying revenues beyond property taxes (e.g., shared revenue, user rates, etc.) to address necessary and anticipated cost increases within both the General Fund and the Sewer Utility have taken on more of an added importance in recent years, given existing limitations.

This year's budgeting effort will also be impacted (positively) by the availability of an increase in State Shared Revenue that was included within the new biennial State of Wisconsin Budget that went into effect on July 1. Under terms of the approved legislation, known as Act 12, municipalities will receive 1/5 of state sales tax revenue beginning in 2024. As has been previously reported to the Council, this will result in more than $575,000 in additional revenue on a recurring basis that can be used to finance expenses related to public safety, public works, transportation and courts. Moreover, Act 12 also eliminated the personal property tax beginning in 2024, meaning the City will no longer need to collect this tax starting next year. Not to penalize municipalities financially for such a loss in revenue, Act 12 also earmarked funds for Personal Property Tax (PPT) replacement, which will provide the City with additional monies to offset tax revenue previously derived through PPT collections.

Aside from state shared revenues, approximately $200,000 in available ARPA funds were included in the 2023 budget to help restore funding that was either cut or reduced during the COVID-19 pandemic. In 2024, it is likely that the proposed budget will also include the use of some additional ARPA funds, albeit at a lower level ($67,000) than the amount scheduled for 2023. Nevertheless, there are a number of inflationary considerations and other mandatory expenditure increases that the City will need to incorporate into the 2024 budget. These have been identified by each City department and are itemized by operating division in the enclosed matrix entitled *'Compulsory Expenditure Increases Above 2023 Baseline Budget'*.

Lastly, there are still a number of considerations being worked through as additional information becomes available regarding employee health insurance rates, state transportation aid, and the like. Understandably, this stage of the budget development process remains highly fluid and will require continued monitoring as staff works to finalize the proposed 2024 budget over the next five weeks. To the extent that any material developments (either positive or negative) warrant further consideration by the Committee, staff will provide such as additional information becomes available.

PROPOSED 5-YEAR CAPITAL PLAN: FISCAL YEARS 2024-2028

Each year in July, City departments are required to review and update five-year capital improvement plans relating to their individual accounts or projects. After receiving the updated capital plans at the beginning of August, the Finance Department reviews and consolidates these updates and any new requests into the City's 5-Year Capital Improvement Plan (CIP). The attached documents include a Draft 2024 Capital Budget, a two-page consolidated list of Projects by Department, and individual descriptions for each Project included in the City's 5-Year CIP for 2024-28. As is evident from the materials, a majority of proposed expenditures within these documents originate from the City's two largest departments - Police and Public Works/Engineering.

For 2024, capital project funding requests from department heads total $5,020,000, a decrease of approximately $602,300 from the $5,622,300 that was requested for 2023. The largest single request for 2024, $1.95 million for City Right-of-Way assets (e.g., roads, parking lots, sidewalks, etc.) is being largely funded with the use of bond proceeds realized from a $9.6 million bond issue undertaken by the City in early 2022.

To provide additional context, a recent history of previous capital requests received from City departments, and the corresponding amounts that were eventually allocated and approved within the budget, is provided below. As indicated, there have been a number of projects or proposed expenditures over the last five years that have either been underfunded, or not funded at all. On a positive note, the City has continued to support an upward trend in allocating additional funds towards its operating (pay-as-you-go) capital budget since 2015.

Of particular note in the chart below, the $1,376,819 allocated for capital projects in 2018 included a one-time fund balance assignment of approximately $350,000 from the City's General Fund to repave Donges Bay Road between Cedarburg and Wauwatosa Roads. In 2020, overall funding was increased substantially with $50,000 of dedicated, recurring funding for Parks Improvements, as well as upward adjustments of $55,000 and $70,000 for equipment replacement in the Police and Public Works Departments, respectively.

Year	Departmental Capital Requests	Actual Funding Amount
2023	$5,622,300	$1,348,000
2022	$5,941,900	$1,328,000
2021	$3,678,400	$1,190,000
2020	$3,040,000	$1,343,500
2019	$2,953,500	$1,155,000

2018	$2,127,300	$1,376,819
2017	$2,343,750	$967,374
2016	$2,188,750	$920,739
2015	$2,507,500	$868,047

For 2024, it is preliminarily estimated that capital requests will again be funded at nearly the same level as 2023. Notably, and as indicated in the table appearing above, this figure represents a 53% increase in pay-as-you-go capital spending since 2015. For reference, the funding allocations approved for 2023 can be found in the "2023 Approved Funding" column of the Capital Budget 2024 spreadsheet included in this packet.

LONG-TERM DEBT OUTLOOK
In addition to reviewing the City's near-term capital needs over the next five years, it is anticipated that a preview of the City's long-term debt position will also occur at next Tuesday evening's workshop. Attached is a chart prepared by the City's financial advisor, Ehlers & Associates, that depicts the City's debt position heading into 2024. This projection includes the aforementioned $9.6 million issue that was approved in February of last year, resulting in a debt service obligation in the City's General Fund of approximately $2.76 million for next year. By comparison, the City's debt service requirement for the current fiscal year is $2,810,797.

Given the relatively level nature of the City's current annual debt service obligations, as well as the fact that the City is scheduled to retire *all* of its existing General Obligation (G.O.) debt within nine years, now may be an appropriate time for the Council and staff to consider which projects identified in the City's newly adopted Strategic Plan are to be funded with additional debt-financing. Pending some of the timelier considerations that the Council will need to address in connection with development of this year's budget, it is likely that such discussions will begin in earnest sometime after budget adoption later this fall. In the interim, staff will continue to work with Ehlers to outline various funding scenarios, for presentation at a Strategic Plan Workshop Meeting planned in early 2024.

COMPONENT UNIT FUNDING
A portion of Tuesday evening's workshop meeting will be devoted to providing the Committee with an update on key factors related to the development of 2024 operating budgets for two entities that are funded jointly with the Village of Thiensville - the Weyenberg Library and the Southern Ozaukee Fire & EMS Department.

Weyenberg Library: Following the conclusion of last year's budget process, which included an allocation of $45,716 in new, recurring funding for the Library and a one-time allocation of $150,000 in funds received through the American Recovery Plan Act, City staff was directed to work with the Library's administration in 2023 to determine if additional opportunities for potential cost savings and/or efficiencies could be realized. Additionally, the Common Council expressed support for revisiting the current agreement between the City and the Village of Thiensville that includes a formula by which the Library can be annually funded. To date, staff from the City and the Library have conducted a half-dozen meetings to examine the Library's budget, and enclosed for the Committee's review is a memorandum dated August 21, 2023, from the City Administrator summarizing the results of these efforts.

Southern Ozaukee Fire & EMS Department: Work has also commenced on developing the Southern Ozaukee Fire & EMS Department's (SOFD) second annual budget for Fiscal Year 2024. To date, staff from the City, the Village and SOFD have largely completed work on a draft operating budget, which will be presented to the SOFD Board at its next meeting on September 13. Thereafter, it is anticipated that a final budget will be recommended by the SOFD Board to the Common Council and Thiensville Village Board for approval, prior to the consideration of annual operating budgets by the two respective municipalities in October.

As presently constituted, the draft budget includes the addition of one full-time firefighter/paramedic position for 2024, and the assumption of all labor costs needed to maintain the Department's fleet and equipment. Additionally, the proposed budget includes $300,000 in funding from Ozaukee County through its Fire & EMS Grant Program, amendments to some ambulance fees based upon available market data, and a modest tax levy adjustment for each of the two municipalities that is less than what is otherwise allowed annually for joint fire departments (equal to the Consumer Price Index (CPI) + 2%). Along with the City Administrator, SOFD Fire Chief David Bialk will attend Tuesday evening's meeting to provide further details regarding the development of SOFD's next budget, and to answer questions from the Committee.

SUPPLEMENTAL FUNDING UPDATE

A portion of Tuesday evening's meeting will also be devoted to providing Council members with an update on expenditures made under the American Recovery Plan Act (ARPA). Under terms of the guidance provided last year by the Treasury Department regarding the use of these funds, units of government must approve any allocation of ARPA dollars by no later than December 31, 2024, and expend all such earmarked proceeds by December 31, 2026.

Enclosed for the Committee's reference is a 2022 Spending Plan allocating $2.55 million across most of the Key Focus Areas identified during last year's strategic planning process, that was approved by the Common Council late last year. Also enclosed for the Committee's review is a matrix developed by the Finance Department designed to track the expenditure of these funds, based upon the approved allocations. To date, more than 35% of the available funds have either been spent or are appropriated.

As has also been the case over the last several budgeting cycles, the City budget team is anticipating the receipt of supplemental funding requests for items that are not otherwise able to be included in the recommended budget that will be submitted for the Council's consideration. In past years, these have included requests from most of the City's operating departments, as well as various other entities such as the Weyenberg Library, the Park & Open Space Board and the M-T Bikeway & Pedestrian Commission. Once again, any requests that are received prior to distribution of the proposed City budget later next month will be itemized and included in a matrix entitled 'Supplemental Expenditures Proposed for

Consideration in 2024 Budget" for the Committee's review. While staff is confident that the ARPA Spending Plan approved by the Council addresses many of the more immediate needs that have been enumerated during previous budgeting cycles, the Common Council, in its roles as the Appropriations Committee, may wish to consider the inclusion of additional spending requests when it meets to consider approving the proposed 2024 budget in early October.

NEXT STEPS

As indicated in the 2024 budget development schedule, a copy of which is enclosed, the above-discussed documents are being distributed ahead of a series of meetings that will commence with next week's workshop meeting, as outlined below:

Tuesday, August 29:	Committee of the Whole Workshop
Monday, October 9:	Appropriations Committee Meeting
Tuesday, October 10:	Regular Common Council Meeting
October 17-18:	Appropriations Committee Meeting #2 (if Necessary)
October 17 - November 7:	Sewer & Water Utility Budget Meeting

CONCLUSION

As noted in the attached schedule, it is anticipated that staff will be distributing the Proposed 2024 Budget to members of the Common Council by Thursday, September 28. Consistent with past practice, this document will also be posted online on the City's website and be available for public inspection at City Hall during the remainder of the budget development process.

In the meantime, staff again looks forward to the opportunity over the next several weeks to engage with members of the Common Council, as we work collaboratively to develop and finalize a 2024 budget that is responsive to the needs and priorities of the organization and the community.

REVENUES	Original Budget	Amended Budget	Actual	YTD %	% of Total	FY 22 ACTUALS	FY 21 ACTUALS	FY 20 ACTUALS
	FY 2023 - Through July 31 (58% of the year)					**PRIOR YRS COMPARISON**		
Taxes	12,388,047	12,388,047	6,138,529	49.55%	70.0%	5,948,983	5,824,465	7,210,704
State Shared Revenue	367,128	367,128	55,069	15.00%	0.6%	244,831	242,079	235,500
Intergovernmental	1,792,946	1,792,946	1,226,397	68.40%	14.0%	1,256,000	1,269,940	1,335,162
Licenses	60,700	60,700	48,499	79.90%	0.6%	56,069	55,355	15,552
Permits - Inspection	881,000	881,000	354,254	40.21%	4.0%	499,529	583,871	361,756
Permits - Other	51,000	51,000	46,595	91.36%	0.5%	51,140	53,525	51,115
General Fees	132,500	132,500	85,397	64.45%	1.0%	93,662	107,778	63,260
Public Safety Fees	179,000	179,000	34,034	19.01%	0.4%	350,447	260,438	259,026
DPW Fees	65,250	65,250	57,546	88.19%	0.7%	17,365	62,282	15,864
Pool & Park Fees	172,200	172,200	154,721	89.85%	1.8%	156,785	111,380	37,132
Development Fees	74,400	74,400	42,556	57.20%	0.5%	49,114	45,092	32,906
Special Assessments	5,000	5,000	1,280	25.60%	0.0%	660	2,309	2,662
Internal Service Fees	420,000	420,000	-	0.00%	0.0%	-	-	-
Other Revenue	640,472	731,992	286,118	39.09%	3.3%	186,043	277,349	359,130
Investment Revenue	115,456	115,456	239,372	207.33%	2.7%	(59,219)	18,652	107,014
Total General Fund Rev	17,345,099	17,436,619	8,770,367	50.30%	100.0%	8,851,409	8,914,517	10,086,783

Key:

- Postive variance vs. year-to-date budget, or timing difference not anticipated to result in a year-end variance
- Negative variance of .01% to 4.99% vs. year-to-date budget
- Negative variance ≥ 5% vs. year-to-date budget

Attachment: 2023 YTD BUDGET REPORT - 7.31.23 (8695 : 2023 YTD Budget Report)

EXPENDITURES	Original Budget	Amended Budget	Actual	YTD %	% of Total	FY 22 ACTUALS	FY 21 ACTUALS	FY 20 ACTUALS
	FY 2023 - Through July 31 (58% of the year)					PRIOR YRS COMPARISON		
Common Council	107,082	107,082	72,224	67.45%	0.7%	73,173	46,904	57,474
City Administrator	360,971	360,971	178,674	49.50%	1.8%	171,586	158,851	144,249
City Clerk	293,522	293,522	161,702	55.09%	1.6%	158,821	178,391	184,527
Elections	47,110	47,110	47,912	101.70%	0.5%	44,758	27,263	57,453
Information Services	457,411	457,411	211,308	46.20%	2.1%	234,850	212,704	168,530
Finance	554,679	554,679	333,098	60.05%	3.3%	249,714	320,691	363,975
Assessor	243,788	243,788	124,567	51.10%	1.3%	173,235	194,667	183,038
Human Resources	259,048	259,048	136,163	52.56%	1.4%	144,662	124,500	99,540
Legal Counsel	117,982	117,982	(38,220)	-32.39%	-0.4%	(41,048)	(62,944)	(20,593)
Police	6,142,069	6,142,069	3,121,476	50.82%	31.3%	3,090,479	2,945,251	2,828,088
Fire/EMS	1,352,374	1,352,374	1,363,180	100.80%	13.7%	1,192,321	1,100,460	949,756
Communications	382,103	382,103	152,463	39.90%	1.5%	308,807	342,189	362,371
Inspections	537,516	629,036	309,420	49.19%	3.1%	272,282	275,628	289,345
Building Maintenance	711,109	711,109	402,263	56.57%	4.0%	398,722	422,608	357,485
Fleet Services	560,867	560,867	352,994	62.94%	3.5%	378,551	295,234	282,733
Engineering	597,348	597,348	360,953	60.43%	3.6%	293,485	263,504	297,795
Highway	2,051,377	2,051,377	1,074,842	52.40%	10.8%	1,008,984	1,013,666	1,054,567
Forestry	201,318	201,318	94,554	46.97%	0.9%	90,068	75,380	60,083
Library Grant	1,106,716	1,106,716	830,037	75.00%	8.3%	795,750	793,500	806,250
Swimming Pool	125,496	125,496	82,475	65.72%	0.8%	79,969	68,906	63,426
Parks	613,429	613,429	328,134	53.49%	3.3%	289,964	321,921	314,946
Planning	521,785	521,785	262,508	50.31%	2.6%	238,890	295,881	257,539
Total General Fund Exp	17,345,099	17,436,619	9,962,726	57.14%	100.0%	9,648,021	9,415,155	9,162,577
Net Surplus (Loss)	0	0	(1,192,359)			(796,612)	(500,639)	924,206
Fund Balance - Begin of Year	2,269,709	2,269,709	2,269,709					
Fund Balance - End of Year	2,269,709	2,269,709	1,077,350					

Attachment: 2023 YTD BUDGET REPORT - 7.31.23 (8695 : 2023 YTD Budget Report)

CITY OF MEQUON FUND BALANCES
As of August 21, 2023
(Excludes Utility and Capital Funds)

Fund #	Fund Name	Balance @ 12/31/20	Balance @ 12/31/21	Balance @ 12/31/22	Estimated Balance @ 12/31/23
110	General (Unassigned)	$2,312,554 (13.2% of 2021 GF Budget)	$2,318,914 (13.0% of 2022 GF Budget)	$1,642,961 (9.0% of 2023 GF Budget)	$1,981,054 (11.0% of 2024 GF Budget)
210	Special Revenue:				
	Police Reserves	$13,545	$13,545	$13,545	$13,545
	Special Events	$8,821	$2,297	$6,199	$10,886
	Police Asset Forfeiture	$37,004	$16,565	$16,565	$24,442
220	Park & Open Space:				
	Impact Fees	$252,506	$283,160	$396,077	$421,818
	Nature Preserve	$697	$697	$697	$697
230	Revolving Loan	$302,201	$404,095	$383,717	$463,222
310	Debt Service (GO)	$6,604	($4,923)	$122,208	$104,512
320	Debt Service TID2 Business Park	($161,891)	($183,112)	($176,256)	($130,799)
330	Debt Service TID3 Town Center	$77,545	$1,679,635	$2,901,471	$4,158,176

Compulsory Expenditure Increases Above 2023 Baseline Budget	
DESCRIPTION	**AMOUNT**
GENERAL GOVERNMENT	
General	
Sub-Total:	**$0**
Mayor & Common Council	
Sub-Total:	**$0**
City Administrator's Office	
Sub-Total:	**$0**
City Clerk	
Online Municipal Code - Contract Increase	$25
Annual Billing for Codification - Contract Increase	$1,237
Sub-Total:	**$1,262**
Elections	
Supplies - 2024 Presidential Election	$5,384
Postage - Presidential Election	$3,916
Contracted Services - Presidential Election	$53,160
Contracted Maintenance - Battery Replacement(s)	$2,060
Sub-Total:	**$64,520**
Information Services	
Contracted Services - Increase for OTG (Software Licensing)	$2,844
MUNIS ERP System - Contract Rate Increase	$1,700
MUNIS Business Licensing - New Annual Fee	$4,000
Sub-Total:	**$8,544**
Finance	
Miscellaneous Services - Public Officials Bond	$50
Postage - 2022-24 Rate Increases	$1,750
Contract Services - Tax 16 Report & New Accounting Standard Implementation	$5,200
Contract Services - Amazon Business	$499
Contract Services - Waukesha County Personal Property Tax Collection Contract	$1,200

Attachment: COMPULSORY EXPENDITURE INCREASES FOR 2024 (8698 : Compulsory Expenditure

Contract Services - 1099 Processing	$250
Contract Services - Credit Card Processing	($4,400)
Sub-Total:	**$4,549**
Assessor	
Postage - 2022-24 Rate Increases	$1,700
Sub-Total:	**$1,700**
Human Resources	
Sub-Total:	**$0**
Legal	
Adjustment to Reflect Entire City Attorney Monthly Retainer of $7,000/Month Starting in 2023	$8,618
Contracted 5% Monthly Increase in Legal Retainer (Applicable to 2024 & 2025)	$4,200
Monthly Increase in Municipal Prosecution Contract	$6,000
Sub-Total:	**$18,818**
PUBLIC SAFETY	
Police	
Contract General - Powertime Price Increase	$650
Contract General - Clear Access Price Increase	$120
Contract General - WI DOJ Records Price Increase	$600
Contract General - 2% Average Increase on Smaller Accounts	$1,000
Contract General - Flock Camera Relocation Due to I-43 Construction	$3,000
Motor Fuel - Projected Cost Increase	$12,800
Sub-Total:	**$18,170**
Communications	
Eliminate Uniform & Clothing	($2,327)
Eliminate Memberships	($197)
Eliminate Overtime	($2,259)
Sub-Total:	**($4,783)**
PUBLIC WORKS	
Building Maintenance	

Janitorial Supplies - 10% Rate Increase	$2,000
HVAC Preventative Maintenance - Contract Increase	$1,855
Pest Control - Contract Increase	$140
Alarm Circuits - Contract Increase	$92
Floor Mat Service - Contract Increase	$250
Elevator Inspections - Contract Increase	$625
Air Compressor Preventative Maintenance - Contract Increase	$780
Dumpster Fee - Cost and Use Increase	$275
Cleaning Service - Cost Increase	$4,095
Alarm Monitoring - Cost Increase	$15
Crane Inspection - Cost Increase	$550
DSPS Elevator Permit - Cost Increase	$95
Software Upgrade for DPW Gate Access	$580
Electricity - 2.42% Increase	$4,566
Natural Gas Service - 2.6% Increase	$2,231
Sewer Charges	$1,075
Water Charges	$500
Sub-Total:	**$19,724**
Engineering	
SWWT Water Contract (MS4 Permit Requirement - PE&O) - Cost Increase	$4,150
Sub-Total:	**$4,150**
Fleet Services	
Motor Fuel - Projected Cost Increase	$25,150
Fuel Tank Inspection Fee - Yearly Increase	$235
Fuel Software Subscription - Fee Increase	$1,100
Telephone Fees - Expenditure Adjustment	$275
Sub-Total:	**$26,760**
Forestry	
Portable Restroom Rental - Rate Increase	$192
Sub-Total:	**$192**

Highway	
Road Salt - Projected Price Increase	$61,580
Sewer Charges	$1,000
Water Charges	$1,000
Sub-Total:	**$63,580**
Pool	
Increase in Pool Filter Material to Meet Regulatory Pool Levels	$1,000
Pool Maintenance - Contract Increase	$550
Credit Card Processor - Contract Increase	$75
Electricity - 2.42% Increase	$235
Sewer Charges	$55
Water Charges	$790
Sub-Total:	**$2,705**
Parks	
Janitorial Supplies - 4.5% Rate Increase	$150
Holding Tank Pumping - Fee Increase	$200
Road Median Maintenance - Contract Increase	$3,000
Electricity - 2.42% Increase	$331
Natural Gas Service - 2.6% Increase	$148
Sub-Total:	**$3,829**
COMMUNITY DEVELOPMENT	
Inspections	
Memberships (Decrease to $2,000)	($1,650)
Training/Certifications (Increase to $1445)	$554
Sub-Total:	**($1,096)**
Planning	
Telephone Services - Cell Phone for New Associate Planner (Increase to $1,240)	$350
Sub-Total:	**$350**
GRAND TOTAL:	**$232,974**

CAPITAL BUDGET 2024

MUNIS Project #	Description	2023 Approved Funding	2023 Balance as of 8/17/23	Department Head Request	City Administrator Recommended	Appropriation Committee Recommended	Common Council Approved
BUILDINGS							
597	Warm Storage Building	$0	$0	$0			
598	Automatic Wash Bay Equipment	$0	$0	$0			
2621	Safety Building Remodel	$0	$0	$75,000			
10037	Swimming Pool Equipment	$0	$185	$34,325			
12015	City Wide Building Repairs	$175,000	$51,296	$885,000			
2622	Festivals Electric	$20,000	$0				
10023	DPW Facilities		$5,363				
10024	City Facilities Improvements		$36,670				
TOTAL		$195,000	$93,513	$994,325	$0	$0	$0
ELECTIONS							
10063	Election Equipment	$0	$25,190	$0			
TOTAL		$0	$25,190	$0	$0	$0	$0
ENGINEERING							
10001	Right of Way Assets*	$0	$3,677,185	$1,950,000			
10003	Annual Road Maintenance	$350,000	$316,203	$360,000			
10013	Major & Secondary Drainage	$0	$11,407	$50,000			
10028	Master Storm Water Management	$0	$75,934	$25,000			
12013	Asset Management Software	$0	$14,579	$7,000			
10009	Highland Road Interchange		-$179,298				
10052	Roadway Light & Traffic Signal		$43,351				
TOTAL		$350,000	$3,959,360	$2,392,000	$0	$0	$0
FIRE/EMS							
10236	Fire & EMS Vehicles	$100,000	$798,875	$115,000			
10134	Fire Equipment Replacement	$10,000	$28,715	$10,000			
12029	Hydraulic Rescue Equipment		$6,010				
TOTAL		$110,000	$833,600	$125,000	$0	$0	$0
FLEET							
10359	DPW Vehicles & Equipment	$270,000	$415,613	$775,000			
10360	Capital Equipment Leases	$80,000	$42,129	$101,500			
TOTAL		$350,000	$457,742	$876,500	$0	$0	$0
INFORMATION TECHNOLOGY							
10117	Munis Module Implementation	$0	$0	$0			
179	Computers, Servers & Components Replacement Cycle	$10,000	$11,440	$19,000			
185	UPS Replacement	$0	$0	$6,000			
184	Network Infrastructure Replacement	$0	$0	$1,500			
TOTAL		$10,000	$11,440	$26,500	$0	$0	$0

Attachment: CAPITAL BUDGET 2024 REQUESTS (8699 : Capital Budget 2024 Requests)

CAPITAL BUDGET 2024

MUNIS Project #	Description	2023 Approved Funding	2023 Balance as of 8/17/23	Department Head Request	City Administrator Recommended	Appropriation Committee Recommended	Common Council Approved
PARKS							
10474	Parks Planning & Improvements	$50,000	$83,714	$255,225			
10062	Urban Forestry	$0	$14,058	$5,000			
10070	Emerald Ash Borer	$80,000	$104,214	$75,000			
10071	Cemetery Improvements		$5,000				
TOTAL		$130,000	$206,987	$335,225	$0	$0	$0
POLICE							
10235	Police Vehicles	$175,000	$521,320	$195,000			
10135	Police Officer Equipment	$20,000	$93,722	$40,000			
10036	Police Weapons	$8,000	$16,525	$16,000			
12012	Building IT Equipment	$0	$10,667	$5,000			
10029	Police Vehicle IT Equipment	$0	$33,652	$10,000			
12044	Police Computer Replacement	$0	$11,081	$5,000			
10040	Police Radio Equipment	$0	$192,766	$0			
10041	Police 911 System		$4,945				
TOTAL		$203,000	$884,677	$271,000	$0	$0	$0
COMMUNITY DEVELOPMENT							
10802	TIF #2 Business Park		$29,233				
10803	TIF #3 Town Center		-$3,055,578				
10804	TIF #4 Port Rd		$923,011				
10805	TIF #5 Port Rd		$1,139,317				
TOTAL		$0	-$964,018	$0	$0	$0	$0
OTHER CAPITAL ACCOUNTS							
12001	Library Capital Reserve		$3,193				
12019	Community Board Sign		-$5,000				
TOTAL		$0	-$1,807	$0	$0	$0	$0
TOTAL FOR CURRENT PROJECTS		**$1,348,000**	**$5,506,684**	**$5,020,550**	**$0**	**$0**	**$0**

*$1.7M of the requested total was included in the 2022 Borrowing for the Road Program

Attachment: CAPITAL BUDGET 2024 REQUESTS (8699 : Capital Budget 2024 Requests)

City of Mequon, Wisconsin

Capital Plan

FY 24 thru FY 28

PROJECTS BY DEPARTMENT

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Building Maintenance								
Swimming Pool Equipment	*10037*	2	34,325	20,000	20,000	20,000	20,000	*114,325*
City-Wide Building Repairs	*12015*	2	885,000	885,000	885,000	885,000	885,000	*4,425,000*
Safety Building Remodel	*2621*	2	75,000	0	0	0	0	*75,000*
Warm Storage Building	*597*	2	0	0	500,000	0	0	*500,000*
Automatic Wash Bay Equipment	*598*	4	0	250,000	0	0	0	*250,000*
Building Maintenance Total			994,325	1,155,000	1,405,000	905,000	905,000	*5,364,325*
Elections								
Election Equipment	*10063*	1	0	20,000	0	20,000	0	*40,000*
Elections Total			0	20,000	0	20,000	0	*40,000*
Engineering								
Right-of-Way Assets	*10001*	1	1,700,000	1,900,000	1,900,000	1,900,000	2,000,000	*9,400,000*
Parking Lot Resurfacing	*10001a*	2	250,000	250,000	250,000	250,000	250,000	*1,250,000*
Annual Road Maintenance	*10003*	1	360,000	370,000	380,000	390,000	400,000	*1,900,000*
Major and Secondary Drainage	*10013*	1	50,000	50,000	50,000	50,000	50,000	*250,000*
Master Storm Water Management	*10028*	2	25,000	35,000	50,000	50,000	50,000	*210,000*
Asset Management Software	*12013*	2	7,000	10,000	10,000	10,000	10,000	*47,000*
Engineering Total			2,392,000	2,615,000	2,640,000	2,650,000	2,760,000	*13,057,000*
Fire & EMS								
Fire Equipment Replacement	*10134*	1	10,000	90,000	50,000	50,000	50,000	*250,000*
Fire & EMS Vehicles	*10236*	1	115,000	350,000	350,000	350,000	350,000	*1,515,000*
Fire & EMS Total			125,000	440,000	400,000	400,000	400,000	*1,765,000*
Fleet								
DPW Vehicles & Equipment	*10359*	2	775,000	800,000	825,000	850,000	875,000	*4,125,000*
Capital Equipment Leases	*10360*	1	101,500	101,500	101,500	100,000	100,000	*504,500*
Fleet Total			876,500	901,500	926,500	950,000	975,000	*4,629,500*
Information Technology								
Munis Module Implementation	*10117*	2	0	0	10,000	10,000	10,000	*30,000*
Computers, Servers & Components Replacement Cycle	*179*	1	19,000	19,000	15,000	15,000	12,000	*80,000*
Network Infrastructure Replacement	*184*	1	1,500	1,500	1,000	1,000	6,000	*11,000*
UPS Replacement	*185*	2	6,000	6,000	0	0	0	*12,000*
Information Technology Total			26,500	26,500	26,000	26,000	28,000	*133,000*
Parks Maintenance								
Urban Forestry	*10062*	3	5,000	5,000	5,000	5,000	5,000	*25,000*
Emerald Ash Borer	*10070*	1	75,000	70,000	65,000	65,000	60,000	*335,000*

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Park Planning & Improvement	*10474*	1	255,225	201,015	118,250	110,000	100,000	*784,490*
Parks Maintenance Total			335,225	276,015	188,250	180,000	165,000	*1,144,490*
Police								
Police Vehicle IT Equipment	*10029*	1	10,000	10,000	10,000	10,000	10,000	*50,000*
Police Weapons	*10036*	1	16,000	8,000	8,000	8,000	8,000	*48,000*
Police Radio Equipment	*10040*	1	0	0	0	0	0	*0*
Police Officer Equipment	*10135*	1	40,000	40,000	40,000	40,000	40,000	*200,000*
Police Vehicles	*10235*	1	195,000	195,000	195,000	195,000	195,000	*975,000*
PD Building IT Equipment	*12012*	1	5,000	5,000	5,000	5,000	5,000	*25,000*
Police Computer Replacement	*12044*	2	5,000	5,000	5,000	5,000	5,000	*25,000*
Police Total			271,000	263,000	263,000	263,000	263,000	*1,323,000*
GRAND TOTAL			5,020,550	5,697,015	5,848,750	5,394,000	5,496,000	*27,456,315*

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 597

Project Name **Warm Storage Building**

Account #:

Department Building Maintenance

Contact K. Lundeen

Type Building

Useful Life 55 yrs

Category Building/Public Facilities

Priority 2 Moderate Importance

Description

Construction of a warm storage building at the rear of the Combined DPW Facility location. The warm storage building was originally included as a part of the contract for the combined DPW facility, but was eliminated due to cost.

Justification

With the City selling multiple storage locations and the increase in fleet, additional storage for fleet and materials will be required. The facility would also allow for insulated storage of materials that are currently stored in uninsulated locations.

In 2019, the Police Department impound lot was relocated to the building at the Batzler Property reducing valuable storage space for DPW. This constraint accelerates the need for additonal storage.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	0	0	500,000	0	0	500,000
Total	0	0	500,000	0	0	500,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	0	500,000	0	0	0	500,000
Total	0	500,000	0	0	0	500,000

Budget Impact/Other

A new facility usually results in a higer overall fleet value. The cost of maintaining and replacing the fleet is the second highest capital outlay for Public Works. Currently, most vehicles are stored outside. With a new warm storage facility, all response vehicles will be housed inside. Any vehicle housed inside away from the elements can be dispatched quicker and will also retain its value for a longer period of time, thereby extending the vehicle's life, its value for a longer period of time, and its replacement value.

Attachment: 5-YEAR CIP 2024-28 (8701 : 5-Year CIP 2024-28)

Capital Plan

City of Mequon, Wisconsin

FY 24 *thru* FY 28

Department Building Maintenance

Contact K. Lundeen

Type Equipment

Useful Life 10 yrs

Category Building/Public Facilities

Priority 4 Minor Importance

Project # **598**

Project Name **Automatic Wash Bay Equipment**

Account #:

Description

Installation of the automatic wash bay equipment. The equipment was orginally proposed to be installed as a part of the combined DPW facility contract, but was eliminated due to budget constraints.

Justification

An indoor wash facility will prolong the life of a vehicle. It's a lot easier to service and maintain a vehicle that has had regular washing of the body, especially its undercarriage. This again should make mechanics more efficient and increase the overall value of the fleet.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	0	250,000	0	0	0	250,000
Total	0	250,000	0	0	0	250,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	0	250,000	0	0	0	250,000
Total	0	250,000	0	0	0	250,000

Budget Impact/Other

For this analysis, we have identified a minimum extended life of the overall fleet value to equate to an annual savings of $50,000. Over 14 years, this equates to $700,000. This means with proper washing and storage of vehicles, the value of the fleet at the end of 14 years should be $700,000 greater. (On a 6.4 million dollar fleet replacement value, this equates to increasing the life by approximately 10%).

Capital Plan

City of Mequon, Wisconsin

FY 24 *thru* FY 28

Department Building Maintenance
Contact K. Lundeen
Type Improvement
Useful Life 10 yrs
Category Building/Public Facilities
Priority 2 Moderate Importance

Project # **2621**

Project Name **Safety Building Remodel**

Account #:

Description

The Safety Building has the original wallpaper, paint, and carpeting. This current request covers the wallpaper, carpeting, and painting for the upper level Police Station public areas only.

Justification

The Police Station was built in 1986 and is in drastic need of a facelift.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Budget Impact/Other

Attachment: 5-YEAR CIP 2024-28 (8701 : 5-Year CIP 2024-28)

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 10037

Project Name **Swimming Pool Equipment**

Account #:

Department Building Maintenance

Contact K. Lundeen

Type Equipment

Useful Life 10 yrs

Category Building/Public Facilities

Priority 2 Moderate Importance

Description

These funds are used for replacement of swimming pool equipment. While the future, long-term status of the pool and bath house is subject to future policy discussion, the facility requires minimum capital funding to remain operational.

In 2023, the water lateral and motor for the pool pump failed, resulting in expensive repairs. Each year the pool operates, it is subject to more wear and tear from routine operation. No matter how long the existing pool will be in operation, each season has potential expenses to meet or maintain regulatory requirements.

Justification

The pool and its associated infrastructure and equipment are aging and require routine maintenance and service. Immediate needs (FY23) include replacement of the pool heaters and pergola. Repairs are costly, and pool patrons are not satisfied with the temperature of the water when the heaters are not operational.

For the 2023 season, the following repairs should be considered, at a minimum:
-Installation of new water lateral $34,000 - Existing lateral was repaired too many times to remain operable
-Replace 2 pool heaters $15,400.00 - Regulations require a minimum pool temperature of 65 degrees to operate
-Replace EPDM Roof $26,384.00 - Shown for immediate replacement in 2018 assessment.
-Tuckpoint / paint shower areas - $11,273.00 - Shown for replacement in 2018 assessment

Other items that should be considered:
-Installation of sand filtration system $118,000.00 - recommended upgrade system is safer and less labor intensive
-New gutter system $104,000.00 - recommended upgrade to current pool
- Plaster / tile resurfacing $250,000.00 - pool surface last on average 20-25 years, community pool was installed in 1984.
- Update electrical and load center to single phase residential $18,925.00 - Shown for replacement on 2018 assessment
- Pool deck replacement $208,800.00 - Shown for replacement on 2018 assessment

According to the EMG study, the following amenities are past due:
- Replace Exterior Concrete Stairs & Ramps
- Replace Roof, Single-Ply EPDM Membrane
- Repoint Exterior Wall, Brick or Brick Veneer and Concrete Block
- Replace Load Center, 120 / 240 V, 250 Amp to 400 Amp, Single Phase Residential

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	34,325	20,000	20,000	20,000	20,000	114,325
Total	34,325	20,000	20,000	20,000	20,000	114,325

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	34,325	20,000	20,000	20,000	20,000	114,325
Total	34,325	20,000	20,000	20,000	20,000	114,325

Budget Impact/Other

The replacement of equipment helps reduce equipment down time and equipment maintenance costs. It is critical to maintain safe operation of the pool.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Building Maintenance

Contact K. Lundeen

Project # **12015**

Project Name **City-Wide Building Repairs**

Type Improvement

Useful Life 20 Yrs

Category Building/Public Facilities

Account #:

Priority 2 Moderate Importance

Description

In 2018, the City completed Facility Condition Assessments across six of its major facilities. The reports outline a 20-year plan for building repair and maintenance. It includes an outline of Immediate Repairs, defined as those repairs which require action as a result of (1) material existing or potential unsafe conditions, (2) material building or fire code violations, or (3) conditions that, if not addressed, have the potential to result in, or contribute to, critical element or system failure within one year or will most probably result in a significant escalation of its remedial cost. Funding requests are based on those Immediate Repair needs.

Justification

While full reports are available for each individual facility, immediate repair items generally include, but are not limited to:

- Observed fire code deficiencies
- Extension of fire suppression or alarm systems to building spaces requiring such services
- Risks to safety and health (including trip/fall hazards)
- Items requiring repair due to failure to perform its intended function
- Recommended follow-up studies

The permanent HVAC system repair must be completed in 2024. The City's preventative maintenance contractor provided 3 options ranging from $56,000 - $238,000. Staff recommends the replacement of the 6-ton and 15-ton air handling units with a ground mounted unit and install variable air volume units with external ducts and local gas with updated local controls. Please note that the exterior work would require either working with an architect to determine how to shield the system to be compliant with national historic landmark regulations, or to delist City Hall from the registry.

Several of the units are located above the ceiling in the room behind the chambers, resulting in significant ceiling and drywall impacts to remove and install. If Options 1 or 2 are selected, the Common Council should also consider incorporating the following capital projects that were identified in the Facility Assessment Study:

· Common Council window replacement *$14,020
· Skywalk Platform around air handlers (if option 1 is selected) TBD
· Gas line installed to pad location (if option 2 is selected) TBD
· Exterior screening HVAC ductwork outside (if option 2 is selected) TBD
· Replacement of Common Council ceiling *$56,000
· Replacement of Common Council lighting *$24,187
· Upgrade building automation system (HVAC Controls) *$205,695
· Carpet / floor replacement Common Council *$27,852
· Exterior stairs / ADA ramp renovation *$38,628
· 2-ton air cooled condenser replacement South Conference Room
& North Conference Room *$5,176
· Common Council dais renovation TBD

*Pricing based upon 2018 Facility Assessment Study; please note that it is assumed that the final cost will increase due to material, labor and inflation increases.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	885,000	885,000	885,000	885,000	885,000	4,425,000
Total	885,000	885,000	885,000	885,000	885,000	4,425,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	885,000	885,000	885,000	885,000	885,000	4,425,000
Total	885,000	885,000	885,000	885,000	885,000	4,425,000

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Building Maintenance

Contact K. Lundeen

Budget Impact/Other

In addition to the repairs identified in the report, staff will continue to investigate the efficiencies of combining projects within the same facility, or grouping similar projects to provide further cost savings to the City. Staff also notes that a number of the repairs or equipment replacements could be amended to provide more energy efficiency or lower operating costs, ultimately saving the City money.

Please note that due to funding limitations, repairs continue to be reactionary, rather than proactive. Also, continuation of deferred maintenance will only increase the cost and demand over time. The cost of repairs and ongoing maintenance of infrastructure beyond its life cycle is expensive and counterproductive to the long-term goals for the facilities.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 10063

Project Name **Election Equipment**

Account #:

Department Elections

Contact C. Fochs

Type Equipment

Useful Life 10 yrs

Category Technology Equipment Replac

Priority 1 Most Important

Description

This is the cost associated with the purchase of election equipment to keep up with advancements in technology and policy.

Justification

The City of Mequon received new election equipment in 2015 in the amount of $76,000. The life expectancy is 10-15 years for these machines. The City should plan for replacement in FY2025. In 2023 the City purchased electronic poll books for all polling locations. The life expectancy is 8-10 years therefore the City should plan for replacement in 2031.

An important goal of the election administration is to continue implementing technology advancements as they become available and to replace election equipment as needed to ensure reliability. Staff is currently requesting funding for election tabulating equipment and electronic poll books at polling locations, thus increasing efficiency on election day and ensuring accurate tabulating.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	0	20,000	0	20,000	0	40,000
Total	0	20,000	0	20,000	0	40,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	0	20,000	0	20,000	0	40,000
Total	0	20,000	0	20,000	0	40,000

Budget Impact/Other

Due to the cyclical nature of elections, staff is requesting funding in years that two elections are scheduled and no funding in years with four elections.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 10001

Project Name **Right-of-Way Assets**

Account #:

Department Engineering

Contact K. Lundeen

Type Improvement

Useful Life 20 Yrs

Category Roadways

Priority 1 Most Important

Description

In 2019, staff completed a Right-of-Way Asset Management Plan. Assets in the right of way include: roadways, sidewalks, bike paths, traffic signals, street lights, bridges and large box culverts and guard rails.

The City of Mequon maintains 213 miles of roadway. There are 69 miles of arterial roads and 144 miles of subdivision roads. The roadways are rated annually and recommended for maintenance or reconstruction. If bicycle lanes are contemplated, they would typically be installed at the time of road reconstruction.

The City of Mequon maintains 16.60 miles of sidewalks. The sidewalks are located along Port Washington, Mequon, Cedarburg Roads, and within the Mequon Business Park, the Highlander Estates Subdivision, and the Enclave at Mequon Preserve Subdivision.

The City of Mequon includes 11.11 miles of off-road bike paths, of which 7.64 miles are maintained by the City. The paths are often located in easements; however, they are considered a right of way asset since they follow a similar repair and replacement schedule as the roadway assets and are not otherwise included in any of the other asset management plans.

The City of Mequon is responsible for the maintenance of four traffic signals. At the City's four signalized intersections there are a total of 50 fixtures and 34 poles. There are also loop detectors and advance loop detectors that trigger the signal at each intersection approach. The replacement cost of traffic signals is a significant amount. The signals should be evaluated regularly for routine maintenance to extend the useful life of the signals.

There are 4,336 regulatory signs which are owned by the City of Mequon. Sign and sign pole replacement is on an as-needed basis. Replacing 1% of the signs (45) at an estimated $350 per sign equates to an expenditure of $15,750 per year.

The City of Mequon includes street lights mounted on wood, fiberglass or aluminum poles which are maintained by the City. Utilizing a 60 year replacement cycle, that equates to 2.5 poles per year. At a replacement of $1,800 per pole, the budget would equate to $4,500 per year.

The City of Mequon includes 7 bridges and over 1600 culverts. Bridges are required to be evaluated by a structural engineer every other year to determine their structural integrity.

The City of Mequon includes 2.0 miles of guard rails. Guard rails are typically located where there are steep drop offs from the pavement or reduced shoulder widths. They are designed to keep vehicular traffic from entering an area where they could not easily be extracted. Many guard rails are located in areas where there are bridges, large culverts, or environmentally sensitive areas.

Justification

Establishing sufficient funding to maintain all of the City's right-of-way assets is the most cost efficient way to maintain the assets. The City utilizes a pavement management system called PASER which allows City staff to rate/rank the streets based upon their physical criteria. The scale is from 1 to 10 and evaluates drainage, raveling, flushing, cracking, heaving, potholes, etc. The road program focuses mainly on the rating categories below.

Reconstruction (SCR 2, 3)
Reconstruction projects for the City generally consist of a pulverize and overlay project. Incidental to the project, reconstruction may also include drainage improvements and a modified pavement section based upon existing condition and known safety issues. Modifying the pavement section allows the City the opportunity to standardize the pavement section and provide enhanced bicycle and pedestrian accommodations. Reconstruction projects have the highest project costs and are reserved for roads which are beyond repair or have safety deficiencies. Roads selected for reconstruction are based upon the SCR rating, the rate of deterioration and project priority within each SCR rating.

Rehabilitation (SCR 3, 4, 5)
Rehabilitation consists of a number of project types including mill and overlay projects. Rehabilitation projects are less expensive than reconstruction projects and prolong the useful life of the pavement surface. Roads selected for rehabilitation are reviewed individually to determine which project type is the appropriate application. The appropriate application is based upon the SCR rating, the type of deterioration and other factors including drainage.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Engineering

Contact K. Lundeen

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	1,700,000	1,900,000	1,900,000	1,900,000	2,000,000	9,400,000
Total	1,700,000	1,900,000	1,900,000	1,900,000	2,000,000	9,400,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Bonding	1,700,000	1,900,000	1,900,000	1,900,000	2,000,000	9,400,000
Total	1,700,000	1,900,000	1,900,000	1,900,000	2,000,000	9,400,000

Budget Impact/Other

The annual expenditure of funds for the reconditioning of Mequon’s roads is a necessity in order to keep the streets in a passable/usable condition. Failure to provide adequate funds for this effort will result in the degradation of the roads having a negative impact on all road operations from snow plowing to simple vehicle utilization and safety. Maintaining an adequate funding level will maximize/optimize investment. Lower funding will increase long-term costs and delay projects.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Engineering
Contact K. Lundeen
Type Improvement
Useful Life 20 Yrs
Category Roadways
Priority 2 Moderate Importance

Project # 10001a
Project Name **Parking Lot Resurfacing**

Account #:

Description

All of the City owned parking lots need periodic maintenance, resurfacing and curbing replacement. Much like pavement maintenance associated with roads, the life cycle of a parking lot can be extended with proper and routine maintenance. Many of the City's parking lots have not been maintained since installation, and Rotary Park never had the surface course installed. This will be a multi-year program until all lots are done.

Justification

Costs will vary depending on the procedures necessary. Some areas can be crack-filled ($0.06/square foot) and sealed ($0.25/square foot), while others require pulverizing and repaving ($10/square foot). Depending on use, some gravel parking lots may be considered for paving in the future. If not, they will still require regrading and pothole filling over time. Many will require additional drainage work at additional cost. Costs vary significantly depending on localized conditions.

The City owns and maintains the following parking lots (area in square feet):

-Library/Pool (36,600) (2022)
-City Hall (80,000) (2019)
-Public Safety (92,500)
-East Side Fire Station (36,100)
-Brush Site (57,900)
-Pool Access (Partially reconstructed with Civic Campus Parking Lot) (4,100)
-Katherine Kearney Carpenter Park - West (8,100)
-Katherine Kearney Carpenter Park - North (9,240) (2019)
-Garrison's Glen (9,400)
-Highland Woods (13,150)
-Lemke Park (76,500)
-Little Menomonee (3,750)
-River Barn (84,650)
-Riverview Park (8,600)
-Rotary Park - West (46,400) (2021)
-Rotary Park - North (76,700) (2021)
-Rotary Park - East (60,400) (2021)
-Scout Park (9,400)
-Swan Road Prairie (5,100)
-Villa Grove (18,250)

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	250,000	250,000	250,000	250,000	250,000	1,250,000
Total	250,000	250,000	250,000	250,000	250,000	1,250,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	250,000	250,000	250,000	250,000	250,000	1,250,000
Total	250,000	250,000	250,000	250,000	250,000	1,250,000

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Engineering

Contact K. Lundeen

Budget Impact/Other

Preventative maintenance will reduce future repair costs. Deferred maintenance increases the cost of individual parking lot reconstruction.

In 2019, the City completed a borrowing which includes $650,000 funding for parking lots. Budgetary numbers are provided for reference only.

Capital Plan

FY 24 *thru* **FY 28**

City of Mequon, Wisconsin

Project # 10003

Project Name **Annual Road Maintenance**

Account #:

Department Engineering
Contact K. Lundeen
Type Improvement
Useful Life 20 Yrs
Category Roadways
Priority 1 Most Important

Description

This project entails the maintenance of approximately 6 to 8 of the 210 miles of city roads per year. The processes used through this contract effort range from a simple chip seal, crack seal, asphalt overlay to an existing road surface to the pulverization of the existing road surface into new road base material and the placement of 4" of new asphalt.

Justification

The City uses a pavement management system called PASER that allows city staff to rate/rank the city roads on a number of road condition specific criteria. The program is a Wisconsin DOT sponsored program that, based upon a number of physical criteria, allows the user to assign a numerical rating between 1 and 10 to the condition of the road. Criteria such as drainage, raveling, flushing, polishing, cutting, rippling and shoring, settling, frost heave, cracking, patches and potholes are used in determining the road's condition. Based upon the score received, and other criteria such as road classification, vehicle counts, bike way compatibility, accident history, and visibility the roads are prioritized and an estimate for the work is developed. On average, the life span of an asphalt road surface is 25-30 years; given proper life cycle maintenance is performed. The programmed amount has been escalated 5% per year to simply keep pace with material and labor increases. It was established by a joint meeting of the Finance and Personnel Committee and Public Works Committee in 2001 that an overall SCR of 6 Mequon city Streets is to be achieved. Funding to the level requested will ensure we do not lose our momentum in this effort.

Preventative Maintenance (SCR 5,6,7,8)
One of the most cost effective methods of pavement maintenance is preventative maintenance in the form of surface treatments. Surface treatments for the City consist of BCI Flex Patch, seal, coat, and GSB-88 Bituminous fog seal. Roads selected for surface treatments are reviewed individually to determine which project type is the appropriate application. Surface treatments are selected based upon the type and rate of deterioration, as well as the age of the pavement.

Crack Seal (As needed, SCR varies)
Crack sealing is the most important form of preventative maintenance to prolong the life of a pavement. Crack sealing prevents water from infiltrating the road base and prevents against damage from the freeze/thaw cycle. Crack seal projects are selected based upon physical inspection and the number and types of cracks.

If the proposed 5 year reconstruction/rehabilitation plan is implemented, along with the anticipated amount of preventative maintenance work, the average SCR of subdivision streets will be able to be maintained.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	360,000	370,000	380,000	390,000	400,000	1,900,000
Total	360,000	370,000	380,000	390,000	400,000	1,900,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	360,000	370,000	380,000	390,000	400,000	1,900,000
Total	360,000	370,000	380,000	390,000	400,000	1,900,000

Budget Impact/Other

The annual expenditure of funds for the reconditioning of Mequon's 210+ centerline miles of road is a necessity in order to keep our city streets in a passable/useable condition. Failure to provide adequate funds for this effort 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.

Capital Plan

City of Mequon, Wisconsin

FY 24 *thru* FY 28

Department Engineering

Contact K. Lundeen

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Engineering
Contact K. Lundeen
Type Improvement
Useful Life 20 Yrs
Category Stormwater
Priority 1 Most Important

Project # **10013**

Project Name **Major and Secondary Drainage**

Account #:

Description

The City is experiencing increasing demand for the cleaning and reprofiling of its major drainage ways that service regional areas. Current drainage policy outlines major drainage projects as serving 80+ acres and secondary drainage projects as serving 15-80 acres. Adequate funding to sustain progress on the Drainage Capital Improvement Program (CIP) is required.

Justification

Failure to properly maintain our major and secondary drainageways negatively impacts not only the residents and businesses in the area, but could also severely impact the sanitary sewer system performance with the introduction of excessive I/I as a result of localized flooding. Poor regional and local drainage can also pose significant health and safety issues. Some of the drainage projects have been on the list for upwards of 15 years.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Budget Impact/Other

Proper drainage could reduce sewer treatment costs due to reduced I/I into the sewer system and reduce the occurrence of sanitary sewer overflow vents. It also reduces exposure to clean up costs associated with flooding, and minimizes threat of public and private property damage.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Engineering

Contact K. Lundeen

Project # 10028

Project Name **Master Storm Water Management**

Type Improvement

Useful Life 20 Yrs

Category Stormwater

Account #:

Priority 2 Moderate Importance

Description

A new joint stormwater permit with the Village of Thiensville was released in 2022. Permit conditions were developed to meet the MS4 permit standard: reduce pollutants to the maximum extent practicable, protect local water quality, and meet Clean Water Act Standards. This permit requires continued implementation of the six minimum control measure programs, development of a storm water management plan to achieve the reduction goals outlined in the Milwaukee River TMDL, and completion of special requirements specific to each MS4 which provide improvements in water quality. Permittees satisfy the MS4 permit standard through successful implementation of the storm water management programs and compliance with the WPDES permit.

The proposed permit includes the conditions required by s. NR 216.07, Wis. Adm. Code, which consists of the following six categories, or minimum control measures:
- Public Education and Outreach
- Public Involvement and Participation
- Illicit Discharge Detection and Elimination
- Construction Site Pollutant Control
- Post-Construction Storm Water Management
- Pollution Prevention

The mandates will require the City to update its storm water modeling, ordinances, development guidelines and monitoring programs. The limit on the Total Maximum Daily Loads (TMDLs) of various materials are to be expected with an associated cost to implement the regulation, monitoring and reduction of said materials.

Justification

The project will require a modification to the existing model or a new model of the City's storm water system (SLAMM). The City will need to administer ordinance changes and additional regulations. There is a potential for nutrient trading with upstream communities, which comes at a cost of reimbursement. The City may have separate regulations for both the Little Menomonee and the Milwaukee River watershed. The City has been invited to participate in a Mid Moraine Water Quality Collective (MMWOC) that could spread consultant and project costs across several communities in the Milwaukee River watershed. Discussion with the MMWOC include the potential benefits of a group watershed permit.

Specific permit requirements include (with compliance deadline):
Implementation Schedule for Permit Requirements
Identify discharges to an impaired waterbody: 12 months after 303(d) list is updated.
Submit written Storm Water Management Program document updates and begin implementation:
August 1, 2024
Revise and adopt illicit discharge, erosion control, and post-construction stormwater management ordinances: August 1, 2024
Submit prioritized education needs based upon survey results: February 1, 2024
Complete targeted education and outreach for one high priority education need: February 1, 2026
Submit results of education effort and planned future efforts with permit application: February 1, 2027
Illicit Discharge Detection and Elimination- Submit Enforcement response plan: August 1, 2024
Construction Site Pollutant Control - Conduct inspections according to the specified frequency: August 1, 2024
Post-Construction Storm Water Management - Remove barriers to green infrastructure: August 1, 2024, and 18 months after barrier identification
Calibrate salt application machinery: Annually beginning November 2022.
Provide salt application training: Every other year
Leaf Management - Submit the BMPs the permittee will employ to reduce nutrient loading from leaves: August 1, 2025
Submit storm water pollution prevention plans (SWPPP) for all sites without a current SWPPP: February 1, 2023
Submit Annual Report: March 31 of each year reporting on previous calendar year
Submit Permit Application: February 1, 2027
Submit pollutant reduction analysis report: August 1, 2025
Submit wasteload allocation attainment analysis: February 1, 2026
Each Permittee shall complete their individual benchmarks identified in Section III. B. by the end of the permit
Update the City's storm water website to provide additional educational material and promote usage of rain barrels
Develop a partnership between the local schools and parks to provide education on storm water management to students: July 31, 2027
Revise the municipal street sweeping program. The Permittee shall update and implement the street sweeping program to increase pollutant removal: July 31, 2027

Capital Plan

FY 24 *thru* FY 28

Department Engineering

City of Mequon, Wisconsin

Contact K. Lundeen

Construct one BMP or green infrastructure device: July 31, 2027
Conduct infiltration rate testing in existing grass swales: July 31, 2027
Explore pollutant trading opportunities: July 31, 2027
Modify storm water ordinance to include a phosphorus removal requirement for new development and redevelopment: July 31, 2027
Conduct streambank erosion evaluation: July 31, 2027
Install pet waste stations: July 31, 2027
Conduct in-stream water quality sampling: July 31, 2027
Submit TSS and TP benchmarks for the next permit term: February 1, 2027
Develop bacteria action level for illicit discharge screening: August 1, 2023
Submit fecal coliform source inventory: August 1, 2025
Submit fecal coliform source elimination plan: February 1, 2027

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	25,000	35,000	50,000	50,000	50,000	210,000
Total	25,000	35,000	50,000	50,000	50,000	210,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	25,000	35,000	50,000	50,000	50,000	210,000
Total	25,000	35,000	50,000	50,000	50,000	210,000

Budget Impact/Other

Federal and state mandate required as a part of the City’s MS4 and WPDES permitting.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Engineering

Contact K. Lundeen

Project # **12013**

Project Name **Asset Management Software**

Type Equipment

Useful Life 10 yrs

Category Technology Equipment Acquis

Account #:

Priority 2 Moderate Importance

Description

Ongoing costs for the implementation of tools and support for City asset management software. In 2019, Ozaukee County indicated it would no longer support hosting the City's GIS data. Therefore, the City transitioned to ESRI for contract subscription GIS services. This software is used by many of the divisions within Public Works, Community Development and other City departments.

In 2017, Community Development eliminated the duplication of the internal GIS system in favor of a consolidated system. The costs to integrate that data and compensate for no longer having an internal system will also be consolidated into this account.

Justification

Asset management software is needed for data accuracy, the addition of tools and inclusion of additional data, utilities, information and infrastructure documentation, including updating and compiling all hard copy documents in a single, accessible area. The WI DNR audit identified additional mapping requirements as a condition of the City's MS4 permit. Further edits are required to meet state mandates.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	7,000	10,000	10,000	10,000	10,000	47,000
Total	7,000	10,000	10,000	10,000	10,000	47,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	7,000	10,000	10,000	10,000	10,000	47,000
Total	7,000	10,000	10,000	10,000	10,000	47,000

Budget Impact/Other

Implementation of additional tools provides departmental efficiency and reduces staff time attributable to reporting requirements. Eventually, portions of the site could be made public for resident use.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Fire & EMS
Contact David Bialk
Type Equipment
Useful Life 20 Yrs
Category Vehicles/Equipment - Replace
Priority 1 Most Important

Project # **10236**
Project Name **Fire & EMS Vehicles**

Account #:

Description

This fund is used for the replacement of Fire and EMS Department vehicles.

The current cost of replacement for the vehicles referenced above is as follows:

Fire Engine - $600,000
Ladder Truck - $1,500,000
Tanker Truck - $450,000
Ambulance - $325,000
First Responder - $50,000
Chief SUV - $55,000

Justification

There is no law that governs how long a fire apparatus can be in service, however the National Fire Protection Association (NFPA) does have recommendations for fire apparatus.

The NFPA states starting January 1, 2009 a front line fire apparatus should be no more than 15 years old and the reserve apparatus should be no more than 25 years old, as long as they are properly maintained and in serviceable condition. A common replacement schedule in the fire service is 20 years of service for fire engines and 25 years of service for tanker and ladder trucks. The life expectancy of ambulances is 12 years and first responder vehicles is 4 years.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	115,000	350,000	350,000	350,000	350,000	1,515,000
Total	115,000	350,000	350,000	350,000	350,000	1,515,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	115,000	350,000	350,000	350,000	350,000	1,515,000
Total	115,000	350,000	350,000	350,000	350,000	1,515,000

Budget Impact/Other

This program sets aside an annual reserve for equipment replacement. The utilization of an annual replacement project provides for consistent and level funding of capital items.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 10134

Project Name **Fire Equipment Replacement**

Account #:

Department Fire & EMS
Contact David Bialk
Type Equipment
Useful Life Unassigned
Category Safety
Priority 1 Most Important

Description

This is the fund for the purchase and replacement of various fire officer and ambulance equipment including turn out gear, ice rescue suits, dive equipment, etc.

Also, the Southern Ozaukee Fire Department currently has three cardiac monitor/defibrillators on each ambulance purchased in 2012. The monitor/defibrillators are used on every EMS call to take vitals. On more critical calls the monitors are used to assess cardiac patients and defibrillate a patient if necessary. This piece of equipment is set to be purchased prior to the end of 2026.

Justification

Each year approximately $10,000 is spent on turn out gear. The technology for the monitors is continually changing and capabilities are increasing regularly. By 2026, our current monitors will be outdated and at our current call volume and rate of increase, Southern Ozaukee Fire Department will most likely have four ambulances in service to respond to calls. This plan takes the replacement of these items into account.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	10,000	90,000	50,000	50,000	50,000	250,000
Total	10,000	90,000	50,000	50,000	50,000	250,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	10,000	90,000	50,000	50,000	50,000	250,000
Total	10,000	90,000	50,000	50,000	50,000	250,000

Budget Impact/Other

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Fleet
Contact K. Lundeen
Type Equipment
Useful Life 10 yrs
Category Vehicles/Equipment - Replace
Priority 2 Moderate Importance

Project # **10359**

Project Name **DPW Vehicles & Equipment**

Account #:

Description

At present, the City's DPW fleet is comprised of approximately 160 vehicles and pieces of equipment. In general terms, the fleet is primarily assigned to the divisions of Highway, Parks, Building Maintenance, Engineering, and Inspections.

A separate capital request was submitted for the City's capital leasing obligations for the fleet, including the 15 passenger vehicles and light duty trucks.

Justification

Equipment is replaced based on age, condition, safety requirements and cost of maintenance. This program sets aside an annual reserve for equipment replacement. An effective fleet replacement program is a long-term fleet replacement plan that projects future asset replacement dates and purchase costs associated with the use of a given set of replacement cycle guidelines.

The EMG study provided the below amounts for annual DPW replacement costs. The fleet superintendent analyzed the replacement rate to provide a consistent annual funding request.

Please note that a snow plow truck alone is approximately $210,000. At a minimum, funding for this program should provide an allocation to replace a plow truck and contribute to routine replacement of other equipment.

Please use the following key below. (Auto Type, Number in Fleet, Average Age, # of units to replace/year based on recommended replacement cycle, Average replacement cost, Annual replacement cost based on replacement cycle)

Snow Plow Trucks:	18, 11, 1.50, $209,167, $313,750
Heavy Duty Equipment:	15, 17, 1.33, $195,333, $259,793
Medium Duty Equipment:	19, 10, 2.00, $58,184, $116,368
Highway Light Duty Equipment:	20, 23, 2.00, $15,000, $30,000
Parks Light Duty Equipment:	18, 20, 2.00, $13,111, $26,222
Other Equipment:	12, 23, 1.00, $10,200, $10,200
Total/Average	102, 17 $756,334

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	775,000	800,000	825,000	850,000	875,000	4,125,000
Total	775,000	800,000	825,000	850,000	875,000	4,125,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	775,000	800,000	825,000	850,000	875,000	4,125,000
Total	775,000	800,000	825,000	850,000	875,000	4,125,000

Budget Impact/Other

The replacement of equipment as scheduled helps to reduce equipment down time and equipment maintenance costs. As an asset ages, its capital cost diminishes and its operating costs increase. Ideally, a vehicle or piece of equipment should be replaced when the sum of these costs is at or near a minimum.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Fleet
Contact K. Lundeen
Type Equipment
Useful Life Unassigned
Category Vehicles/Equipment - Replace
Priority 1 Most Important

Project # **10360**
Project Name **Capital Equipment Leases**

Account #:

Description

The City DPW owns and operates more than 160 pieces of equipment. While capital funding is provided to replace some of the equipment, the City has leveraged leasing as an option to finance large pieces of equipment over time. As leasing is an ongoing financial obligation that cannot be reduced below the contractual annual obligation, the capital lease request will be separate from the equipment replacement capital request.

Justification

In 2022, the City entered into an agreement with Enterprise to address up to 15 passenger vehicles in the fleet. While the annual financial obligation will vary based upon how the City applies the proceeds from sale of vehicles, there are lease payments that will be associated with the rotation of vehicles. The City has existing obligations from a five-year excavator lease.

Enterprise = Cost per year will vary, depending upon amount of cash from sale used as a down payment versus used to offset future lease payments; not anticipated to exceed $50,000 per year and will be updated quarterly.
Excavator = $51,500/year

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	101,500	101,500	101,500	100,000	100,000	504,500
Total	101,500	101,500	101,500	100,000	100,000	504,500

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	101,500	101,500	101,500	100,000	100,000	504,500
Total	101,500	101,500	101,500	100,000	100,000	504,500

Budget Impact/Other

The annual lease obligations for the equipment is less than a purchase, although the lease payments include additional fees not associated with a direct purchase. Per the financial policy, the cost efficiency of the leases will be evaluated for each acquisition and reported quarterly for the Enterprise program.

Capital Plan
City of Mequon, Wisconsin

FY 24 *thru* FY 28

Department Information Technology
Contact J Schoenemann
Type Equipment
Useful Life 10 yrs
Category Technology Equipment Replac
Priority 2 Moderate Importance

Project # **10117**
Project Name **Munis Module Implementation**

Account #:

Description

The City has a number of un-implemented modules in MUNIS. These modules have been purchased by the City and have annual licensing costs.

Justification

Implementing the modules will allow Departments to digitally track projects, provide better data for decision making, and allow for better customer service.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	0	0	10,000	10,000	10,000	30,000
Total	0	0	10,000	10,000	10,000	30,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	0	0	10,000	10,000	10,000	30,000
Total	0	0	10,000	10,000	10,000	30,000

Budget Impact/Other

The intent behind this funding approach is to build the funds needed to implement Munis Modules over the next five years.

Capital Plan

City of Mequon, Wisconsin

FY 24 *thru* FY 28

Department Information Technology
Contact J. Schoenemann
Type Equipment
Useful Life Unassigned
Category Technology Equipment Acquis
Priority 1 Most Important

Project # 179
Project Name **Computers, Servers & Components Replacement Cycle**

Account #:

Description

The standard recommendation for computers, servers, and components is three to five years. Some systems last longer and others shorter, depending on how the systems are used. The IT Division endeavors to replace most systems every five years, repurpose equipment when possible, and replace related components when needed.

Justification

Often, as systems age, users experience declining performance and reduced productivity. Replacing systems every five years will help the City avoid data loss and disruptions to processes impacting the organization.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	19,000	19,000	15,000	15,000	12,000	80,000
Total	19,000	19,000	15,000	15,000	12,000	80,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	19,000	19,000	15,000	15,000	12,000	80,000
Total	19,000	19,000	15,000	15,000	12,000	80,000

Budget Impact/Other

The intent behind this funding approach is to avoid spikes in capital requests and provide level funding for key systems and associated components.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Information Technology
Contact J. Schoenemann
Type Equipment
Useful Life 8 yrs
Category Technology Equipment Acquis
Priority 2 Moderate Importance

Project # 185

Project Name **UPS Replacement**

Account #:

Description

The City's servers and core components are supported by uninterruptible power supplies (UPS), which are battery backup power systems that supply power long enough for equipment to either be properly shut down or provide power for a period of time until the primary power source resumes. UPS batteries should be replaced every three to five years, and the devices themselves should be replaced every ten years.

Justification

Properly functioning UPS systems are key to preserving the City's core system and operation during power interruptions. Maintaining these systems helps the City avoid data and hardware loss due to power interruptions.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	6,000	6,000	0	0	0	12,000
Total	6,000	6,000	0	0	0	12,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	6,000	6,000	0	0	0	12,000
Total	6,000	6,000	0	0	0	12,000

Budget Impact/Other

The intent behind this funding approach is to avoid spikes in capital requests and provide funding for UPS replacement.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Information Technology
Contact J. Schoenemann

Project # 184
Project Name Network Infrastructure Replacement

Type Equipment
Useful Life 8 yrs
Category Technology Equipment Acquis
Account #:
Priority 1 Most Important

Description

This project supports the City's core network infrastructure equipment, such as switches, firewalls, access points, and related components. These systems function behind the scenes and provide the necessary connections and security for all devices on the City network.

Justification

Maintaining the City's network infrastructure is necessary for City operation and security.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	1,500	1,500	1,000	1,000	6,000	11,000
Total	1,500	1,500	1,000	1,000	6,000	11,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	1,500	1,500	1,000	1,000	6,000	11,000
Total	1,500	1,500	1,000	1,000	6,000	11,000

Budget Impact/Other

The intent behind this funding approach is to avoid spikes in capital requests and provide level funding for the City's network infrastructure.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Parks Maintenance

Contact M. Gies

Project # 10474

Project Name **Park Planning & Improvement**

Type Building

Useful Life 10 yrs

Category Parks/Recreational Facilities

Account #:

Priority 1 Most Important

Description

In 2019, the Park and Open Space Board completed a Park & Open Space Plan which includes a Capital Improvements Plan. Capital improvements to a park are the additional labor and materials that improve the overall value and usefulness of that park. Capital improvements are designated and funded individually through segregated municipal funds. In 2024, the Park & Open Space compensation plan is due for an update.

Justification

The capital improvements program for each park is a combination of several types of projects. These projects are ranked according to their importance and priority in the overall development of the park and the value of the project to the overall City park system. Capital improvements are ranked in the following manner:

1. Improvements to existing facilities that will:

   i. Correct health and safety hazards
   ii. Upgrade deficient facilities
   iii. Modernize adequate but outdated facilities

2. Installation of facilities as deemed appropriate and necessary through public demand.

3. Development of new facilities as deemed necessary through level of service, population projection and age cohort analysis.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction	255,225	201,015	118,250	110,000	100,000	784,490
Total	255,225	201,015	118,250	110,000	100,000	784,490

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	255,225	201,015	118,250	110,000	100,000	784,490
Total	255,225	201,015	118,250	110,000	100,000	784,490

Budget Impact/Other

The funds can be secured and allocated through the annual budget, grants, donations, public/private partnerships, and the park impact fee account.

The following three projects are requested to be funded in part by combinations of capital, park impact fees, and ARPA funding.

1. Lemke Park Pavilion - $50,000 Capital, $350,000 ARPA, $413,918 Park Impact, $40,000 Public/Private/Fundraising.
Total = $853,918

2. Rotary Park - Installation of City Water, Gas, WiFi, Keyless entry
Total = $164,000

3. Reconstruction of basketball/pickleball court at Rotary Park- $40,000 Capital, $30,000 Park Impact, $20,000 public/private partnership
Total = $90,000

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 10062

Project Name Urban Forestry

Account #:

Department Parks Maintenance

Contact M. Gies

Type Improvement

Useful Life 20 Yrs

Category Building/Public Facilities

Priority 3 Neutral

Description

Budget needs for maintaining an urban forest of high quality mature trees and assuring tree protection and preservation in the City of Mequon.

1. The average purchase price for a nursery tree is approximately $250 for a single stem (2") tree.

2. Annually, the city has planted approximately 250-300 trees each of the last five years using DPW crews, and an additional 50 trees using subcontracted services. Not all the trees planted were purchased during the same year. Some trees were existing nursery stock, which has now been depleted, and there is a need to buy trees each year.

3. Since 2014, EAB has taken priority over all other large scale projects. Adequate funding is critical to sustaining the City's tree canopy and providing more diversity in tree species. Diversity will help ensure the impact of disease or infestation associated with a singular tree species (Dutch Elm Disease, Emerald Ash Borer, etc.) will be minimized.

Justification

This project's purpose is to fulfill the goals and follow the policies of the tree preservation ordinance by implementing methods of tree protection, preservation and replacement. Promoting public education and awareness and administration of grants are also essential.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Budget Impact/Other

These funds will help purchase trees for the City nursery, which helps offset the cost associated with purchasing trees from outside sources. This allows city crews to plant higher quantities of trees in house after storm damage or other tree related failures to preserve Mequon's urban canopy. This also allows for time spent pruning and maintaining trees with pest and disease issues.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Parks Maintenance
Contact M. Gies
Type Unassigned
Useful Life 20 Yrs
Category Unassigned
Priority 1 Most Important

Project # 10070

Project Name Emerald Ash Borer

Account #:

Description

Budget needs for forestry and EAB management both short and long term.

To date city crews or contractors working for the city, have removed approximately half of the 27,000 ash trees in the city. As part of city's primary removal focus as outlined in the EAB policy, efforts were focused on trees within the city right of way along roadside. To date, it is estimated that 95% of all City obligated roadside ash have been removed in Mequon. Efforts will transition to removal on other City owned property, as well as replacement for the foreseeable future.

Justification

EAB first appeared in Mequon in 2014. Based on 2013 information, the city has over 27,000 on all public lands. Of the 5,000 inventoried Ash street trees, crews have removed approximately 4,500 of the city's obligated Ash street trees. This also does not take in to account the approximate 2/3 of the city that wasn't originally inventoried. To date, it is estimated that crews have removed approximately 13,500 ash in the city. With the primary focus being roadside trees, the city still has the large task ahead of removing and replacing trees in the city's parks and other public spaces. These trees are typically more difficult to access and remove, which will likely increase the cost of removal per tree. Although not all Ash trees will be removed, special consideration will be put on those that are a public risk.

The average removal cost per tree varies greatly depending on site access and size. For an average sized tree (16"), the cost is approximately $700. Numbers jump exponentially after about the (16") range with size of material, handling, and access being more difficult. The average contracted replacement cost for a balled and burlaped tree is around $375. This is without a watering contract.

Funds in this account are used for removal, replacement, tree inventory and public education.

Removal and replacement of inventoried street trees alone is estimated at $3,800,000. The EAB policy requires replacement of removed ash trees at a 1:1 replacement, which will diversify the tree canopy.

Additional funding to be used for grant matching funds and streetscaping.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	75,000	70,000	65,000	65,000	60,000	335,000
Total	75,000	70,000	65,000	65,000	60,000	335,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	75,000	70,000	65,000	65,000	60,000	335,000
Total	75,000	70,000	65,000	65,000	60,000	335,000

Budget Impact/Other

Insufficient annual funds to address the City's ash tree population will only increase the long term costs of addressing EAB infested trees. Trees left unaddressed can result in property damage and risk to public safety. This could also impact or restrict access to parks and open spaces within the city.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 10235

Project Name Police Vehicles

Account #:

Department Police

Contact P. Pryor

Type Equipment

Useful Life 3 years

Category Vehicles/Equipment - Replace

Priority 1 Most Important

Description

Funds are set aside to systematically purchase squad cars, marked and unmarked, and to purchase the necessary equipment to make the cars operational (ex: lights, sirens, mounting equipment, and installation). The fleet includes 8 marked patrol SUV's, 1 unmarked patrol SUV, 2 supervisor SUV's, 2 K9 SUV's, 2 detective SUV's, 2 captain SUV's, 2 training/special operations vehicles, 2 drug enforcement vehicles, 1 chief SUV, 1 special operations van, and a patrol boat. The cost each year can widely vary depending on the scheduled replacement.

Justification

Squad Cars are expensive to purchase, especially in quantity. Therefore, it is important to set aside funds each year so the purchases can be made on a scheduled basis. The annual appropriation will fund the costs over an extended period of time, so it does not create severe fluctuations in the budget. The 8 marked squads are replaced about every 3 years. The supervisor squads are replaced about every 5 years. All replacements in the remaining fleet are made depending on condition and mileage. As a rule, the Department routinely rotates vehicles into different assignments to make the best use of them and keep them as long as possible. Some of the squads are then cycled out to the Public Works Department. The remaining squads are sold at auction. Any equipment that can be reused is reused until it no longer is serviceable.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	195,000	195,000	195,000	195,000	195,000	975,000
Total	195,000	195,000	195,000	195,000	195,000	975,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	195,000	195,000	195,000	195,000	195,000	975,000
Total	195,000	195,000	195,000	195,000	195,000	975,000

Budget Impact/Other

Maintaining the scheduled replacement of squads helps to provide safe and reliable emergency response vehicles. It further helps to minimize down time and repair costs. Additional costs associated with the equipment replacement are because of a design change by the manufacturer. The newest squad car prices have caused the need for this increase.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Police
Contact P. Pryor

Project # 10135
Project Name Police Officer Equipment

Type Equipment
Useful Life 10 yrs
Category Vehicles/Equipment - Replace
Priority 1 Most Important

Account #:

Description

This is an account to plan for the purchasing and replacement costs associated with the more substantial equipment needed by the officers of the Mequon Police Department.

Justification

Police Officers carry out a wide variety of duties. These duties require a lot of different pieces of equipment. Some examples of this equipment include tactical vests, personal body armor, tasers, defibrillators, squad/body cameras, digital cameras, digital recorders, traffic safety equipment, radar units and the speed board trailer. As policing becomes more based in technology, plans have been developed for replacement of these items and funds are necessary to purchase and replace this type of equipment. The changing world and demands on law enforcement also require the department to update the special response team equipment, purchase crowd control equipment and bicycle patrol equipment.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	40,000	40,000	40,000	40,000	40,000	200,000
Total	40,000	40,000	40,000	40,000	40,000	200,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	40,000	40,000	40,000	40,000	40,000	200,000
Total	40,000	40,000	40,000	40,000	40,000	200,000

Budget Impact/Other

This Capital Plan was only funded in the amount of $20,000.00 last year. This funding needs to get back on track for an upcoming taser purchase. Full funding for this account is crucial with the demands/expectations of law enforcement.

Attachment: 5-YEAR CIP 2024-28 (8701 : 5-Year CIP 2024-28)

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Police
Contact P. Pryor

Project # 10036
Project Name Police Weapons

Type Equipment
Useful Life 10 yrs
Category Safety
Priority 1 Most Important

Account #:

Description

All officers currently carry 9mm Glock handguns. Each squad has a Colt AR-15 rifle assigned to it. There are also additional rifles available for officer use. Each weapon has a tactical light mounted to it and electronic sight. Properly functioning weapons are essential to public safety.

Justification

Planning for weapon replacement is essential as officers need the weapons to be functional during a critical incident. Weapons are also used and trained with regularly, and as mandated by the State of Wisconsin. The exposure to the elements and the various uses require replacement after several years. The handguns were replaced in 2022. The rifles were replaced in 2015. Additionally, officers are given their duty handgun upon retirement. This account also funds the purchase of handguns for new officers.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	16,000	8,000	8,000	8,000	8,000	48,000
Total	16,000	8,000	8,000	8,000	8,000	48,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	16,000	8,000	8,000	8,000	8,000	48,000
Total	16,000	8,000	8,000	8,000	8,000	48,000

Budget Impact/Other

This account was not funded in 2016, 2017 or 2018. The recent replacement of all handguns and the number of upcoming retirements will require us to replace more handguns in the near future. Rifles will need to be replaced soon.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 12012

Project Name PD Building IT Equipment

Account #:

Department Police

Contact P. Pryor

Type Equipment

Useful Life 5 yrs

Category Technology Equipment Replac

Priority 1 Most Important

Description

This supports software and system upgrades associated with the Computer Aided Dispatch (CAD) and all of the office desktop Records Management System (RMS) software. This also provides for officer dictation software, in-house camera recording systems and various software updates.

Justification

Funds need to be set aside to purchase new equipment and keep software up to date in the police department. The department uses redaction software for open records requests and for video requests.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Budget Impact/Other

This plan has gone unfunded for several years. The department must keep pace with plans to replace or update in order to prevent larger requests in the future.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Department Police
Contact P. Pryor

Project # 10029
Project Name Police Vehicle IT Equipment

Type Equipment
Useful Life 5 yrs
Category Technology Equipment Acquis
Priority 1 Most Important

Account #:

Description

This project funds the replacement of mobile data computers for the police squad cars.

Justification

Squad computers were last replaced in 2021. The mobile computers must be of sufficient build quality to withstand 24/7 use, extreme temperatures, and rough terrain. This project sets aside funds for a planned five-year replacement cycle.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Budget Impact/Other

The account was not funded in 2016, 2017, 2018, 2019 or 2020. Maintaining the scheduled replacement helps to provide reliable equipment that the officers depend on each day.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 12044

Project Name **Police Computer Replacement**

Account #:

Department Police
Contact P. Pryor
Type Equipment
Useful Life 5 yrs
Category Technology Equipment Acquis
Priority 2 Moderate Importance

Description

This fund supports about 30 desktop computers and 8 laptop computers for the Police Department. This is a continuous cycle that replaces desktop and laptop computer equipment that is about five years old and has outdated technology.

City Hall and DPW is on a separate replacement schedule

Justification

To ensure computer resources remain up-to-date, an end-of-life schedule cycle of five years should be implemented for information technology at each desk. Desktop and laptop computers are replaced with this fund. This is to ensure computer resources remain up-to-date and reliable.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	5,000	5,000	5,000	5,000	5,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000

Budget Impact/Other

As information technology ages, the efficiency and effectiveness decreases. By replacing technology on a set schedule, employees will have equipment that is working consistently and will be able to take advantage of advances as they come.

Capital Plan

FY 24 *thru* FY 28

City of Mequon, Wisconsin

Project # 10040

Project Name **Police Radio Equipment**

Account #:

Department Police
Contact P. Pryor
Type Equipment
Useful Life 10 yrs
Category Technology Equipment Replac
Priority 1 Most Important

Description

The radio system is the main channel of communication between officers, dispatchers, and other public safety agencies. Funds are set aside to replace mobile and portable radios. Mobile radios are those permanently mounted in public safety vehicles and portable radios are those that personnel carry on their duty belts and with them. This includes Sierra Wireless squad connectivity communication devices.

Justification

Staff has been planning for the next replacement of mobile and portable radios for several years. Radios require replacement approximately every 7 years, as radio vendors tend to discontinue manufacturing replacement parts after 7 years.

Ozaukee County has agreed to replace radio equipment to a base level. Additional radios and accessories (batteries, gang chargers, speaker mics, earpieces, etc.) will be required to maintain the current level of service.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equipment	0	0	0	0	0	0
Total	0	0	0	0	0	0

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Capital Project Fund	0	0	0	0	0	0
Total	0	0	0	0	0	0

Budget Impact/Other

Ozaukee County is expected to finalize this project by the fourth quarter of 2023. This will allow our department to determine the final expenses needed. No additional funds are being requested for 2024. The Department is responsible for purchasing its own scanning radios to be able to hear other departments in Ozaukee County.

Attachment: 5-YEAR CIP 2024-28 (8701 : 5-Year CIP 2024-28)

Table 1
Existing G.O. Debt Base Case

City of Mequon, WI

Year Ending	Existing Debt: Total G.O. Debt Payments	Less: Special Assessments	Less: TID 2	Less: TID 3	Less: Sewer	Net Tax Levy	Equalized Value (TID OUT)	Tax Rate Per $1,000	Year Ending
2023	5,998,950	(174,488)	(298,700)	(1,017,916)	(1,697,050)	2,810,797	5,785,616,400	$0.49	2023
2024	5,795,265	(170,363)	0	(1,163,500)	(1,698,350)	2,763,053	6,299,068,300	$0.44	2024
2025	5,873,296	(166,856)		(1,251,100)	(1,695,150)	2,760,190	6,589,300,536	$0.42	2025
2026	5,335,190	0		(1,264,100)	(1,698,750)	2,372,340	6,892,905,346	$0.34	2026
2027	5,314,328			(1,275,200)	(1,696,750)	2,342,378	7,210,498,875	$0.32	2027
2028	5,295,753			(1,300,400)	(1,697,350)	2,298,003	7,542,725,661	$0.30	2028
2029	3,861,590			0	(1,696,600)	2,164,990	7,890,259,936	$0.27	2029
2030	3,300,183				(1,694,500)	1,605,683	8,253,807,000	$0.19	2030
2031	2,654,444				(1,066,050)	1,588,394	8,634,104,649	$0.18	2031
2032	858,500				0	858,500	9,031,924,672	$0.10	2032
2033	0					0	9,448,074,422	$0.00	2033
Total	44,287,498	(511,706)	(298,700)	(7,272,216)	(14,640,550)	21,564,325			Total

Notes:

Legend:

Represents +/- 25% Change over previous year

Attachment: EXISTING G.O. DEBT BASE CASE - 8.17.23 (8702 : Existing G.O. Debt Base Case)

MEMORANDUM

Date: August 21, 2023

To: Mayor & Common Council

From: William Jones, City Administrator

Subject: Review of the Weyenberg Library's 2023 Budget

INTRODUCTION

Following the conclusion of last year's budget development process, which included an allocation of $45,716 in new, recurring funding for the Weyenberg Library and a one-time allocation of $150,000 in funds received through the American Recovery Plan Act (ARPA), City staff was directed to work with the Library's administration in 2023, to determine if additional opportunities for potential cost savings and/or efficiencies could be realized. Additionally, the Common Council expressed support for revisiting the current agreement between the City of Mequon and the Village of Thiensville that includes an annual formula by which the Library is to be annually funded.

To date, staff from both the City and the Library have completed a review of the Library's 2023 budget, a copy of which is attached for reference. This process started in March with an initial meeting between the City Administrator, the Library Director and the Library's Business Manager and spanned more than a half-dozen meetings through mid-August. Also present at one or more of these meetings were other members of the City staff, including the Finance Director, Public Works Director, Deputy Public Works Director and Buildings Superintendent. Other outside partners, including the Thiensville Village Administrator and representatives from League of Wisconsin Municipalities Mutual Insurance (LWMMI) were also consulted during the review.

The following provides a summary analysis of the budgetary review that has been completed, as well as a discussion concerning future opportunities for collaboration amongst the Library, the City and the Village of Thiensville.

EXISTING PARTNERSHIPS

Within the context of the Library's annual $1.2 million budget, it is important to recognize the breadth and scope of service-sharing that currently exists between the City and the Library. Additionally, the Library has an existing fiscal agency agreement with the Village of Thiensville and leverages many cost-saving opportunities through its participation in the Monarch Library System (MLS), a consortium of 32 libraries across Dodge, Ozaukee, Sheboygan and Washington counties. A review of these service-sharing partnerships follows below:

City of Mequon: A majority of the existing arrangements between the City and the Library concern maintenance and upkeep of the areas immediately surrounding the facility, which is City-owned property. As such, City staff is currently responsible for all grounds maintenance (grass-cutting, leaf collection, tree-trimming/removal, etc.) in the area that roughly bounds Rennicke Field to the south, Cedarburg Road to the east, Division Street to the north, and the Ozaukee Interurban Trail to the west. Beyond this, the Library is responsible for any gardening, landscaping and tree/shrub trimming in the gardened areas that are immediately adjacent to the building.

In addition to grounds maintenance, City staff is also responsible for maintaining the City-owned public parking lot (sweeping, paving, lighting, signage, etc.) that serves the pool, the baseball field, the Library and Community Park, and providing all snow removal services in and around the Library during the winter months.

More recently, the Library has joined the City's contract for janitorial services, following the loss of the Library's previous service provider in 2021. In connection with these efforts, City staff transport and dispose of all garbage and recycling collected by the contractor. On a related note, both the City and the Library also utilize the same vendor for document shredding, although this service is paid for separately, depending upon need.

Historically, police and fire response to the Library has also been provided by the City, although any fire or emergency service response is now furnished jointly with Thiensville, through the Southern Ozaukee Fire & EMS Department (SOFD).

On the communications front, the Library provides free Wi-Fi Access for patrons at the Community Pool, Rennicke Field and Community Park. Conversely, and with the introduction of a public bulletin that is now distributed electronically on a weekly basis by the City, supplemental marketing regarding Library news, services and events is offered on a complimentary, as-needed basis.

Village of Thiensville: Currently, the Village of Thiensville serves as the Library's Fiscal Agent, at a cost of $8,000 per year. Under this arrangement, the Village provides the Library with all accounting, banking and invoicing (i.e., payables, receivables) functions. In 2024, the fee for these services was scheduled to increase to $9,000, but it is now anticipated that this figure will remain flat into next year. Notably, the Village, the Library and the City each pay separately for an annual audit, and each of the three entities presently contracts with the same accounting firm - Baker Tilly - for the performance of these services.

Monarch Library System: As mentioned, membership in this partnership not only affords opportunities for collaboration amongst 32 area libraries; it also provides access to a statewide system to facilitate resource sharing. Accordingly, the Library receives internet service for $1,200 annually through BadgerNet, and access to no- or low-cost professional development training that is available to all fifteen of Wisconsin's Library Systems.

More locally, MLS provides the Library with a secure inventory and patron database (Integrated Library System), cooperative purchasing arrangements for computer software/hardware and other supplies, free consulting services (both library and IT), the sharing and delivery of materials amongst member libraries, and computer file storage capabilities through a joint server.

2023 BUDGET REVIEW

As noted, the process of reviewing the Library's 2023 Budget, and any corresponding opportunities to achieve additional cost savings and/or efficiencies encompassed six separate meetings between mid-March and mid-August. Given that a large percentage of the Library's current operating budget (69%) is devoted to employee wages and benefits, most of the Review Team's efforts focused on expenses related to non-personnel, specifically in the areas of administration and operations. Expenditures related to Programming & Collection Materials, which are currently budgeted at $152,000 (12%) and that were reduced by $9,000 from 2022, were also exempted from staff's analysis.

A review of the Library's Administrative expenses included the aforementioned meeting with LWMMI to review insurance coverage levels and deductibles, as well as opportunities for combining insurance coverage with either the City or the Village, who are also insured through LWMMI. An evaluation of other expenses was also conducted, including postage, payroll processing, office/work supplies and copy machine/printer costs. Discussion also ensued regarding the Library's use of legal services, which is another area where the City has occasionally provided access to the City Attorney under its retainer.

On the facility side, staff from the Public Works Department participated in an exhaustive review of each of the Library's various service needs/contracts, which include plumbing, electric, heating/ventilation/air conditioning (HVAC), pest control, carpet cleaning, alarm monitoring, elevators, fire extinguishers and janitorial supplies. Though no immediate savings were identified, information was shared between Library and City staff regarding their respective experience with past and current service providers, as well as cost. During this meeting, the Library Director and Business Manager were also encouraged to continue utilizing City staff as a resource for any building-related repairs or projects, so as to ensure good value (i.e., price, workmanship) while protecting the long-term interests of the facility.

FUTURE COLLABORATION

Based on the foregoing review and analysis, a number of opportunities merit further consideration by staff from the Library, the City and the Village of Thiensville over the coming year, as efforts also get underway on drafting an updated Joint Library Funding Agreement. Summarily, these include the following:

1. Negotiate a multi-year, combined audit service agreement amongst the City, Village and Library with Baker Tilly, following expiration of the Library's and Village's current audit contracts in 2024 (after the close of audits for Fiscal Year 2023).

2. Consider combining the Library's payroll services with the Village's payroll, as both utilize payroll processing services provided by ADP.

3. Investigate incorporation of the Library's copiers and/or printers into a consolidated City-wide contract entered into and approved by the Common Council in late 2022.

4. Explore whether including the Library's mailing costs (presently using stamps) could be reduced under the City's postal permit, which offers savings via bulk mailing rates.

5. Adjust or discontinue the Fiscal Agent Fee currently charged by the Village to the Library for accounting, banking and invoicing services. As the City has assumed both the role of Payroll Fiscal Agent as well as Personnel Agent for the new Southern Ozaukee Fire & EMS Department at no additional cost, consideration could be given to a similar arrangement between the Village and the Library.

6. Determine if incorporating the Library's cash reserves into either the City's or the Village's investment portfolio might generate higher investment income for the Library. Presently, the Library's excess cash is invested in the State of Wisconsin's Local Government Investment Pool, which is paying an annualized return of 5.15% (as of July 31, 2023).

7. Monitor and annually review the Library's insurance coverage levels (e.g., general liability, property, automobile) and associated deductibles to ensure that amounts are reasonable for the level of risk tolerance that is deemed appropriate. By example, the City has over time raised some of its coverage deductibles to lower its annual premium costs. As insurance claim frequency and severity continue to be analyzed, adjusting some of the Library's deductibles to a level beyond $0 may generate additional, recurring cost savings.

As also noted previously, City staff will continue to remain available as a resource to Library staff on various capital items - be it projects or repairs - as well as other matters that may involve building-related systems such as HVAC, electric or utilities, to name a few.

ARPA: Through mid-2023, the Library has expended $68,377 of the original $150,000 allotment in ARPA funding on two of the three projects that were identified for the City late last year, as well as $37,216 to reimburse expenses incurred during the COVID-19 pandemic. Collectively, the two projects include installation of new, larger Book-Drop Bins ($13,283) that patrons can utilize on a drive-thru basis near the Library's main entrance, as well as new Radio Frequency Identification Gates ($17,877) that help to prevent the loss and/or theft of materials from the Library's collection (especially relevant, given the recent adoption of patron self-checkout). Accordingly, $81,623 remains available for other capital improvement projects, including a planned replacement of the Library's boiler system, likely in 2025. To the extent that actual costs for this third project are less than estimated, such proceeds could potentially be available to address other identified capital needs within the facility, prior to the ARPA expenditure deadline of December 31, 2026.

Attachment (1) - Weyenberg Library 2023 Budget with History

FRANK L. WEYENBERG LIBRARY OF MEQUON-THIENSVILLE 2023 BUDGET WITH HISTORY

REVENUES

Account #	Name of Account	2023	2022	2021	2020	2019	2018
99-40-001-900	**MEQUON ALLOCATIONS**	$ 1,106,716	$ 1,061,000	$ 1,058,000	$ 1,075,000	$ 1,050,000	$ 1,049,000
99-40-001-901	**THIENSVILLE ALLOCATIONS**	$ 110,740	$ 110,740	$ 110,740	$ 110,740	$ 110,740	$ 110,740
99-40-001-902	County Reimbursement	$ 15,976	$ 12,994	$ 13,111	$ 14,967	$ 11,500	$ 10,210
99-42-006-903	Fines & Fees	$ 19,932	$ 18,000	$ 9,000	$ 27,543	$ 27,010	$ 29,450
99-44-013-300	Investment Interest	$ 2,668	$ 500	$ 1,500	$ 5,000	$ 3,500	$ 2,000
99-45-015-280	Miscellaneous Revenue	$ 1,554	$ 2,266	$ 1,649	$ 2,750	$ 2,750	$ 2,500
99-45-014-904	Book Sale Revenue	$ 9,880	$ 7,500	$ 9,000	$ 7,500	$ 4,000	$ 3,000
99-45-014-906	Photocopier	$ 2,534	$ -	$ -	$ -	$ -	$ -
99-45-015-520	Fund Balance Transfer	$ 20,000	$ 37,000	$ -	$ 40,000	$ -	$ -
TOTAL REVENUES	**TOTAL REVENUES**	**$ 1,290,000**	**$ 1,250,000**	**$ 1,203,000**	**$ 1,283,500**	**$ 1,209,500**	**$ 1,206,900**

EXPENDITURES

STAFFING

Account #	Name of Account	2023 Adopted Budget	2022 Adopted Budget	2021 Adopted Budget	2020 Adopted Budget	2019 Adopted Budget	2018 Adopted Budget
99-91-551-1-100	Salaries & Wages	$ 670,300	$ 631,900	$ 597,250	$ 583,850	$ 564,705	$ 548,000
99-91-551-1-115	Travel/Training/Seminars	$ 2,500	$ 3,500	$ 2,000	$ 3,500	$ 3,000	$ 3,000
99-91-551-1-199	Benefits	$ 215,600	$ 202,500	$ 218,000	$ 208,500	$ 174,835	$ 168,000
99-91-551-2-202	Dues & Subscriptions	$ 3,500	$ 3,500	$ 3,300	$ 3,250	$ 3,200	$ 2,900
99-91-551-2-237	Worker's Compensation	$ 1,325	$ 1,500	$ 1,400	$ 1,313	$ 1,320	$ 1,500
99-91-551-7-715	Flex Benefit	$ 2,100	$ 1,900	$ 1,900	$ 1,900	$ 1,900	$ 1,900
99-91-551-7-730	Unemployment	$ -	$ -	$ -	$ -	$ -	$ -
		$ 895,325	**$ 844,800**	**$ 823,850**	**$ 802,313**	**$ 748,960**	**$ 725,300**

ADMINISTRATION

Account #	Name of Account	2023 Adopted Budget	2022 Adopted Budget	2021 Adopted Budget	2020 Adopted Budget	2019 Adopted Budget	2018 Adopted Budget
99-92-551-2-201	Postage	$ 1,000	$ 850	$ 600	$ 600	$ 618	$ 600
99-92-551-2-206	Audit	$ 6,750	$ 6,650	$ 6,550	$ 6,550	$ 6,500	$ 6,350
99-92-551-2-243	Other Insurance	$ 21,525	$ 20,000	$ 20,000	$ 19,378	$ 19,016	$ 18,500
99-92-551-2-284	Contracted-Technology	$ 9,300	$ 7,000	$ 6,650	$ 19,500	$ 19,500	$ 25,000
99-92-551-2-286	Computers	$ 5,000	$ 10,000	$ 10,000	$ 15,000	$ 12,500	$ 15,000
99-92-551-2-287	Mileage	$ 1,500	$ 1,500	$ 600	$ 1,500	$ 1,500	$ 1,500
99-92-551-2-288	Fiscal Agent Fee	$ 8,000	$ 7,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
99-92-551-2-289	Payroll Processing	$ 3,725	$ 3,750	$ 3,500	$ 4,500	$ 4,000	$ 3,500
99-92-551-2-290	Consultants	$ -	$ -	$ -	$ -	$ 3,200	$ 3,000
99-92-551-3-300	Office Supplies	$ 3,500	$ 6,500	$ 6,500	$ 8,000	$ 8,000	$ 8,000
99-92-551-3-301	Work Supplies	$ 3,500	$ 2,500	$ -	$ -	$ -	$ -
99-92-551-3-303	Phone	$ 4,000	$ 2,750	$ 2,475	$ 2,200	$ 1,575	$ 1,150
99-92-551-3-307	Supplies-Copy Machine	$ 6,000	$ 5,500	$ 4,950	$ 4,947	$ 4,500	$ 3,500
99-92-551-3-358	Debt Collection	$ 1,000	$ 500	$ 325	$ 325	$ 325	$ 750
99-92-551-3-359	Monarch Fees	$ 17,150	$ 15,500	$ 17,500	$ 15,050	$ 13,641	$ 11,750
		$ 91,950	**$ 90,000**	**$ 85,650**	**$ 103,550**	**$ 100,875**	**$ 104,600**

PROGRAM & COLLECTION

Account #	Name of Account	2023 Adopted Budget	2022 Adopted Budget	2021 Adopted Budget	2020 Adopted Budget	2019 Adopted Budget	2018 Adopted Budget
99-93-551-3-370	Programming	$ 5,000	$ 6,000	$ 4,000	$ 6,000	$ 6,000	$ 6,000
99-93-551-3-371	Media	$ 25,000	$ 30,000	$ 31,325	$ 32,000	$ 31,000	$ 20,000
99-93-551-3-372	E-Content	$ 37,000	$ 40,000	$ 39,500	$ 30,000	$ 30,000	$ 30,000
99-93-551-3-373	Print	$ 85,000	$ 85,000	$ 86,600	$ 93,000	$ 93,000	$ 100,000
		$ 152,000	**$ 161,000**	**$ 161,425**	**$ 161,000**	**$ 160,000**	**$ 156,000**

BUILDING

Account #	Name of Account	2023 Adopted Budget	2022 Adopted Budget	2021 Adopted Budget	2020 Adopted Budget	2019 Adopted Budget	2018 Adopted Budget
99-94-551-2-282	Janitorial Service	$ 42,120	$ 28,800	$ 28,800	$ 28,800	$ 28,800	$ 28,800
99-94-551-2-283	Contracted-Building	$ 24,000	$ 22,000	$ 21,250	$ 21,250	$ 20,000	$ 20,000
99-94-551-3-306	Janitor Supplies	$ 2,605	$ 2,500	$ 2,500	$ 3,000	$ 4,000	$ 4,000
99-94-551-3-308	Building Supplies (M&R)	$ 30,000	$ 30,000	$ 27,225	$ 50,000	$ 50,000	$ 50,000
99-94-551-3-358	Utilities	$ 45,000	$ 42,500	$ 40,000	$ 42,637	$ 44,865	$ 42,800
99-94-551-3-359	Sewer & Water	$ 1,800	$ 1,800	$ 1,800	$ 2,000	$ 2,000	$ 2,500
99-94-551-3-374	Health & Safety Supplies	$ 200	$ -	$ 2,000	$ -	$ -	$ -
99-94-551-7-700	Building Projects	$ 5,000	$ 26,600	$ 8,500	$ 68,950	$ 50,000	$ 72,900
		$ 150,725	**$ 154,200**	**$ 132,075**	**$ 216,637**	**$ 199,665**	**$ 221,000**

TOTAL EXPENDITURES	**$ 1,290,000**	**$ 1,250,000**	**$ 1,203,000**	**$ 1,283,500**	**$ 1,209,500**	**$ 1,206,900**

As of August 15, 2023

CAPITAL/ INFRASTRUCTURE		IT/CUSTOMER SERVICE		FINANCIAL STEWARDSHIP		QUALITY OF LIFE	
ITEM	**COST**	**ITEM**	**COST**	**ITEM**	**COST**	**ITEM**	**COST**
County Line Traffic Light	$325K	Land Mgmt. System	$425K	2022 Budget	$200K	Lemke Park Pavilion	$350K
Space Needs Assessment	$25K	Central Database	$100K	2023 Budget	$200K	Brush Site	$250K
		MUNIS Modules (4)	$100K	2024 Budget	$67K	Civic Campus Plan	$75K
		MUNIS Training	$50K	Library	$150K		
		Police Phone Recorder	$15K	Covid/Staffing /Other	$130K		
		E-Poll Books	$90K				
TOTAL	**$350K**	**TOTAL**	**$780K**	**TOTAL**	**$747K**	**TOTAL**	**$675K**
GRAND TOTAL: $2,552,000							

ARPA SPENDING PLAN as of 8/22/2023

CAPITAL

Department	Strategic Plan	Status	Description	Amount Allocated	Amount Spent/Encumbered	Amount Remaining
Elections	IT/Customer Service	Completed	Electronic Poll Books	90,000	69,859	20,141
Police	IT/Customer Service	Completed	IT Equipment PD Recorder	15,000	15,000	-
Library	Financial Stewardship	In Progress	Library Capital Projects	112,784	31,161	81,623
DPW	Capital/Infrastructure	In Progress	County Line/Port Wash Road Traffic Signal	325,000	325,000	-
Development	IT/Customer Service	In Progress	Online Permitting/Land Management System	425,000	5,000	420,000
Development	IT/Customer Service	Not Started	Centralized Database Development	100,000	-	100,000
Buildings	Quality of Life	Not Started	Civic Campus Master Plan/Space Assessment	100,000	-	100,000
Parks	Quality of Life	Not Started	Lemke Park Pavilion Expansion	350,000	-	350,000
DPW	Quality of Life	Not Started	City Brush Site Automation	250,000	-	250,000
			TOTAL CAPITAL	**1,767,784**	**446,019**	**1,321,765**

OPERATING

Department	Strategic Plan	Status	Description	Amount Allocated	Amount Spent/Encumbered	Amount Remaining
Library	Financial Stewardship	Completed	Library COVID Response	37,216	37,216	-
Administration	Financial Stewardship	In Progress	General Fund Budget Usage	467,029	400,000	67,029
Administration	Financial Stewardship	In Progress	Staffing/Comp Study/Ergonomic Analysis	130,000	35,850	94,150
Administration	IT/Customer Service	In Progress	MUNIS Modules & Training	150,000	29,100	120,900
			TOTAL OPERATING	**784,245**	**502,166**	**282,078**

ARPA SPENDING PLAN TOTALS as of 8/22/2023	**2,552,029**	**948,185**	**1,603,843**

CITY OF MEQUON: 2024 BUDGET DEVELOPMENT CALENDAR

Tues., June 13	**REGULAR COMMON COUNCIL MEETING** ▪ FY2022-25 Strategic Plan Update
Tues., July 11	**REGULAR COMMON COUNCIL MEETING** ▪ Compensation Analysis Implementation Plan
Fri., July 14	2024 Budget Development Parameters to City Departments ▪ 2024 MUNIS Budget Available ▪ 2024-2028 Capital Improvement Program Available ▪ Personnel, Activity Measure & Narrative Documents Available
Wed., Aug. 8	**REGULAR COMMON COUNCIL MEETING** ▪ Credit Card Processing Update
Mon., Aug. 21	Departmental Budgets Submitted in MUNIS, w/ 2023 Projections ▪ Compulsory Expenditure Increases Itemized for 2024 ▪ Supplemental Funding Requests Itemized for 2024
Tues., Aug. 29	**BUDGET WORKSHOP MEETING** ▪ 2023 Financial Update: Revenues, Expenditures, Fund Balance ▪ 2024 Budget Considerations; 5-Year Capital Plan; G.O. Debt Profile ▪ 2023 Library Budget & Fee Schedule Reviews ▪ ARPA Funding Expenditure Update
Fri., Sept. 1	Departmental Budget Meetings Conducted & Completed

Tues., Sept. 5	Recommended Adjustments to City Fee Schedule Due
Mon., Sept. 11	Departmental Personnel, Activity Measures & Narratives Due
Tues., Sept. 12	**REGULAR COMMON COUNCIL MEETING** ▪ Review Updated Water Utility Master Plan
Wed., Sept. 13	2024 Southern Ozaukee Fire & EMS Budget Approved
Thurs., Sept. 28	Proposed 2024 Budget Distributed ▪ Supplemental Funding Requests for 2024
Mon., Oct. 9	**APPROPRIATIONS COMMITTEE MEETING**
Tues., Oct. 10	**REGULAR COMMON COUNCIL MEETING**
Wed., Oct. 11	**NATIONAL INCIDENT MANAGEMENT SYSTEM TRAINING**
Oct. 18, 19	**APPROPRIATIONS COMMITTEE MEETING (IF NECESSARY)**
Tues., Oct. 24	Public Hearing Notice Deadline - 10:00 a.m. (to Publish on 10/26)
Oct. 17 - Nov. 7	**2024 BUDGET MEETING - SEWER & WATER UTILITIES**
Tues., Nov. 14	**REGULAR COMMON COUNCIL MEETING** Public Hearing & Adoption of 2024 City Budget ▪ 2024 Fee Schedule & 2024 Compensation Plan ▪ 2024 Sewer & Water Budget Adoption