



## CITY OF CEDARBURG, WISCONSIN

# ANNUAL BUDGET

## FISCAL YEAR JANUARY 1- DECEMBER 31 2015

*The City of Cedarburg seeks to preserve its historic, "small town" atmosphere and quality of life while balancing the desires of our community by delivering high-quality programs and services in a fiscally responsible manner. This is not only our heritage...but our mission.*

TITLE	NAME	TERM OF OFFICE
Mayor	Kip Kinzel	4/2015
Alderman— <i>District 1</i>	John Czarnecki	4/2016
Alderman— <i>District 2</i>	Ronald H. Reimer	4/2015
Alderman— <i>District 3</i>	Arthur E. Filter	4/2016
Alderman— <i>District 4</i>	Paul A. Radtke	4/2015
Alderman— <i>District 5</i>	Mitch Regenfuss	4/2015
Alderman— <i>District 6</i>	Patricia Thome	4/2015
Alderman— <i>District 7</i>	Michael O’Keefe	4/2016
Administrator/Treasurer	Christy Mertes	
City Attorney	Michael Herbrand	
City Assessor	Cathy A. Timm	
City Clerk	Constance K. McHugh	
Director of Engineering & Public Works	Thomas A. Wiza	
General Manager, Light & Water	Dale Lythjohan	
Emergency Management Director	Thomas J. Frank	
Parks & Recreation Director	Mikko Hilvo	
Police Chief	Thomas J. Frank	
Fire Chief	Jeffrey Vahsholtz	
Library Director	Linda Pierschalla	

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# Budget Message

**December 2014**

**DEAR MAYOR KIP KINZEL AND MEMBERS OF THE COMMON COUNCIL,**

In accordance with the obligations set forth in Section 3-1-3 of the City of Cedarburg Code of Ordinances, I am pleased to submit the fiscal year 2015 budget for the City of Cedarburg. This annual document includes information on the City's General, Capital, Sewer, Debt Service, Special Revenue and Internal Service Funds. The total 2015 budget is \$17.4 million.

As in previous years, the budget was difficult to balance due to the economic climate. The State of Wisconsin continues to put restrictions on municipalities to raise revenues and increase expenditures. State revenues have declined dramatically over the years and finally have held somewhat steady the last few years. Construction in the City has been slow but seems to be on the rebound with new subdivisions starting in 2013 and 2014. The growth of the City in 2014 would allow for a tax levy increase of \$117,590. In 2014, the 2004 and 2008 G.O. borrowings were paid in full allowing for the tax levy to fund operations and capital improvements.

Because of the all of these challenges and expenditures being cut since 2009 to keep the City's tax rate level, funds have become very tight. The City was prefunding equipment purchases along with street and stormwater projects. The reserve accounts to fund these purchases are no longer sufficient to fund projects for 2015 through 2017. This budget includes borrowing to cover these purchases of capital items to ensure the continued operation of the City services. Interest income has declined drastically in the last seven years. The City's proposed assessed tax rate is decreasing 0.3% or 0.02/\$1,000 of assessed value. Capital expenditures that were delayed are now included in the seven year plan. The new library building operations budget is increasing by 17.25% for maintenance. The total tax rate decrease equates to a \$5.18 tax bill decrease on a home assessed at \$259,000.

## MAJOR YEAR GOALS

This budget is submitted within the goals, objectives and priorities established by the Common Council. Major goals of the City continue to be infrastructure, environmental issues, equipment replacements and level of service to our citizens. The City has been aggressive in its street replacement program as much as funding allows. The level of service continues with the funding proposed in this budget. The City continues to review cost sharing options with neighboring communities for equipment and services. Continuously, service levels and costs are reviewed for efficiency and monetary savings.

The details of the City's goals and objectives are included in the Strategic Work Plan, Capital Improvement Plan and the Department budgets.

## BUDGET ENVIRONMENT

For 2015, the City anticipates \$3.2 million less in expenditures from 2014. The majority of this amount is from the library building Capital Project. Street, storm sewer and equipment replacements are continuing at the average rate of spending from year to year. The new refuse and recycling contract was in effect January 1, 2014 and includes a new calculation for the fuel surcharge. To date the City has realized savings due to the declining fuel costs. The City's health insurance increase was only 3% for 2015. In an effort to save the employees and the City money, the City changed the dental insurance provider. Our current dental provider quoted the City a rate increase of 7% and with the new provider there will be a 26% reduction in premiums from 2014.

Every year the City has to struggle with declining State aids such as shared revenues and the expenditure restraint program. Since 1985, shared revenues have fallen from 29% of General Fund revenues to 4.3% in 2015. State Computer Aids are decreasing by \$4,500 from the 2014 budget, the Recycling Grant revenues are expected to remain the same for 2015 and Transportation Aids are decreasing \$3,018; 0.55%. In total, State grants and financial aids are increasing by 0.14%.

When the State budget was passed for 2011-2013, the State levy limit was re-enacted. The new act allows a municipality to carry forward from the previous year a percentage of unused levy capacity when calculating its 2012 limit. An adjustment is still allowed for debt authorized prior to July 1, 2005 and for debt authorized after July 1, 2005. Previously the floor for the levy increase was the greater of net new construction or 3%. With the new State Budget, as of 2011, the floor is 0%. Staying within the State levy limit was an issue and will continue to be in the future should growth remain stagnant.

CITY OF CEDARBURG  
EXECUTIVE SUMMARY



# Budget Message

The growth in the City’s assessed value in 2014 would only allow for an increase of \$117,590; 1.4%. The Common Council requested no rate increase for 2015. The proposed budget includes a \$0.02 decrease; -0.3%.

The City’s unfunded list of budget requests included; aeration system for Willowbrooke Pond; \$20,000, downtown restrooms; \$200,000 and barricades; \$3,640. The aeration system and barricades were added to the budget and the other item was passed on to another Committee for further review.

Even with the tight budget restrictions, declining revenues, and increasing benefits and utilities, the 2015 budgeting process was less challenging than prior years. The change in the environment was due to the residential growth in the City and the payoff of 2004 and 2008 debt. In addressing the budget every year, the City exercises fiscal discipline to avoid resorting to poor fiscal practices in order to make a particular fiscal year budget look better. Budget Development Guidelines to avoid include:

- Over-estimation of revenues
- Under-estimation of expenses
- Use of General or Capital fund balances to support re-occurring expenses
- Use of debt to fund capital expenses that either have a short life expectancy or that will occur annually

## 2014 IN REVIEW

Weather-wise, the year started off very cold causing added work for the Department of Public Works. The cold took a toll on City streets and there were added fuel and supply costs for snow and ice removal.

The new library opened for patrons on July 12, 2014 and the old building was sold at the end of September. Besides the winter being unbearable, the summer was not good for the swimming pool. The Pool experienced its worst year since it was built. New ideas are being discussed with neighboring communities to improve on the service and attendance for future years.

The City saw two new subdivisions start up and more construction in existing subdivisions from 2013.

The City Common Council and the Joint Review Board approved a resolution to create a Tax Incremental Financing District downtown that will add approximately \$1 million to the City tax base at the close of the district. The District Plan will be in effect as of January 1, 2015.

The DNR mandated dam repairs be completed by the City in 2014, but due to requirements of NR 333, the City is delaying the repairs and completing an engineering study. The study will show if the dams are able to comply with NR333 with modifications.

## STRATEGIC WORKPLAN AND OTHER ACCOMPLISHMENTS IN 2014

The Strategic Workplan helps guide the budget document in planning for the future. The following highlights recent significant accomplishments of the organization over the last year as they relate to each established goal area of the Strategic Plan. For 2014, expenditures are expected to exceed revenues resulting in a decrease in the fund balance. The decrease in Fund Balance was due to the borrowing for the Library building project in one year and building completion in the next. The City has been able to selectively use the fund balance for special, one-time costs because the City’s reserves are well within the parameters set by policy. In these tough economic times, the fund balance is used more often for one time purchases. Further in the Transmittal Letter, the financial challenges of the City are discussed in detail.

### ORGANIZATIONAL DEVELOPMENT (SWP Goal #1)

*Responsiveness to citizen concerns and needs by involving citizens and by providing sufficient staffing levels to meet service standards through effective recruitment, training and retention of qualified employees, supplemented by a network of volunteers and contract providers.*

- Replaced two WWTP operators, hired two officers and one dispatcher
- Contracted with health insurance consultant into 2015
- Contracted with new City Attorney
- Replaced Administrative Assistant position in Clerk’s Office

# Budget Message

### FINANCIAL (SWP Goal #2)

*Promote sound fiscal management that seeks to minimize debt, pre-fund significant expenditures, maximize non-tax revenues and share revenues and expenses with other government entities when feasible.*

- Completed internal borrowing to save on costs and interest
- Paid in full 2004 and 2008 debt issues

### GROWTH AND DEVELOPMENT (SWP Goal #3)

*Manage community development and redevelopment to retain “small town” atmosphere, foster historic preservation in historical areas, preserve quality of life and continue the vitality of the local economy*

- Created TID #3 to promote development on Washington Avenue
- Addition of Smart Growth Area #19 Cardinal/Pioneer
- Mayor’s Forum held in June
- Completion of south end of creek walk
- Sale of former library
- Addition of new library
- Additional bike parking in historic district

### INFRASTRUCTURE (SWP Goal #4)

*Proactively maintain public facilities while planning and improving infrastructure compatible with growth.*

- Gutter system replaced on City Hall
- Library building completed and opened on July 12, 2014
- Engineering began for possible new Public Works garage
- Added turn lane and signal to intersection of Washington and Lincoln

### LEISURE SERVICES (SWP Goal #5)

*Preserve and enhance quality of life by providing cultural, educational, leisure and recreational activities for all generations to enjoy.*

- Completed phase two of four phases of Prairie View Park
- Completed second phase of creek walk south of Columbia Road

### PUBLIC SAFETY (SWP Goal #6)

*Protect life and property by establishing an atmosphere of safety, trust and well-being.*

- Added police officer position
- Replaced emergency siren on Sheboygan Road and implemented replacement plan for remaining sirens
- Hired two new police officers and one dispatcher

### RISK MANAGEMENT/ENVIRONMENT (SWP Goal #7)

*Conduct the business of the organization in a manner that reduces risk exposure in the most cost-effective manner possible, while maintaining a proactive stance on these issues through ongoing training concerning policies, procedures and safety practices.*

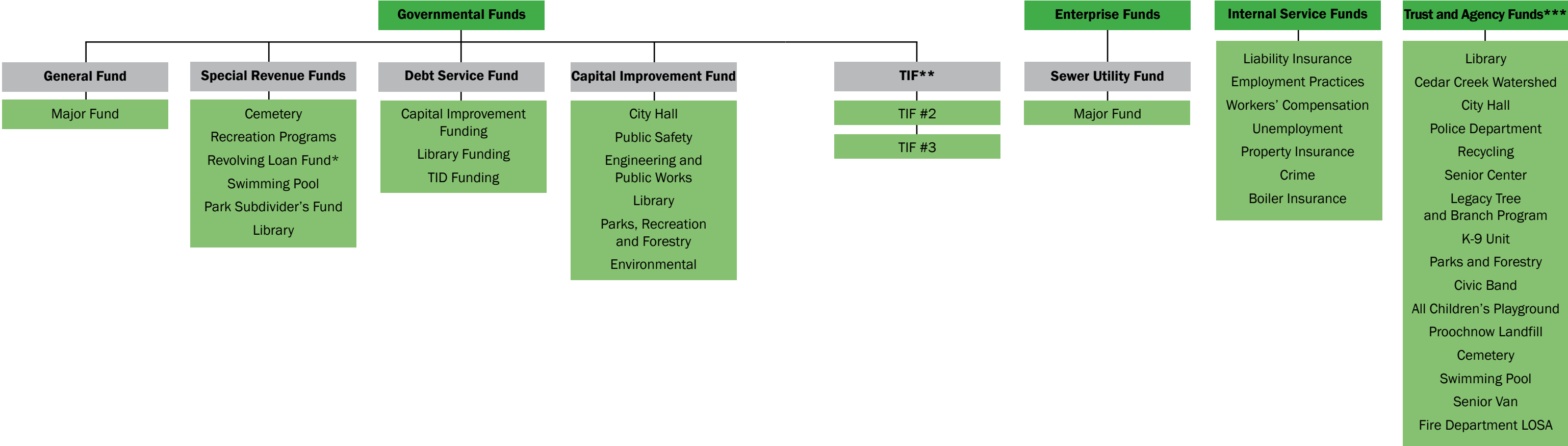
- Implemented Material Safety Data Sheets policy and purchased software to comply with new regulations which go into effect January 1, 2016
- Trained employees on policy and supervisors on program to train their employees

### TECHNOLOGY (SWP Goal #8)

*Improve efficiency and productivity between City departments, residents and businesses through technology.*

- Implemented new security on City Hall server and workstations
- Researched options for replacing copiers and eliminating multi-function color printers on all floors

City of Cedarburg Fund Structure



\* Not Budgeted—This is a loan program and amortization schedules are developed as loans are approved  
\*\* Not Budgeted—A project plan is created at creation date stating project budget  
\*\*\* Not Budgeted—Donations are not known until received (donor designates purchase)



# Budget Message

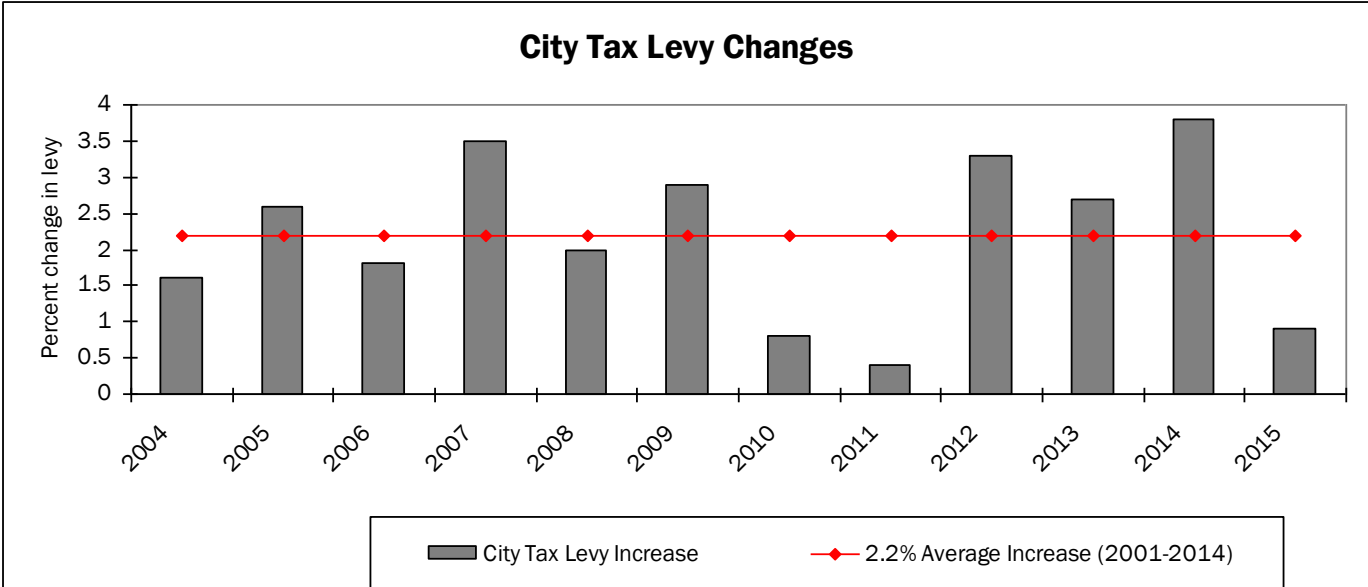
Department/Fund Relationship

	Governmental Funds			Proprietary Funds	
	General Fund	Capital Fund	Other Governmental	Sewer Utility	Internal Service
Common Council	x				
Mayor	x				
City Administrator	x				
City Clerk	x				
Elections	x				
Copy Supplies	x				
Technology	x				
Assessor's Office	x				
Treasurer's Office	x				
Independent Audit	x				
City Attorney	x				
Labor Relations Counsel	x				
City Hall	x	x			
Employee Relations	x				
Insurance	x				x
Police Department	x	x	x		
Fire Station	x	x	x		
Building Inspection	x				
Emergency Management	x	x	x		
Engineering/Public Works	x	x			
Senior Center	x	x	x		
Parks, Recreation & Forestry	x	x	x		
City Planning	x				
Other	x	x	x		
Cemetery			x		
Room Tax			x		
CDBG			x		
Library		x	x		
Debt Service			x		
TIF District #2			x		
Sewer				x	

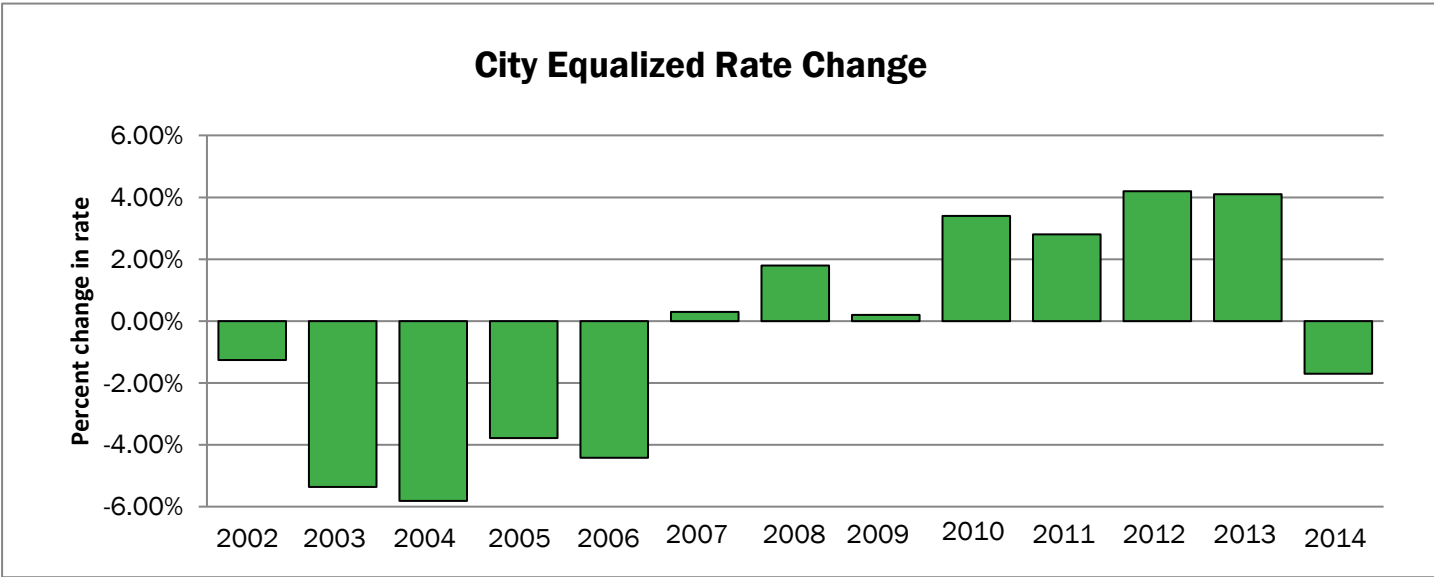
# Budget Message

2014 BUDGET OVERVIEW BY FUND

The 2013 tax levy equaled \$8,266,129; a 3.8% levy increase above the previous year. The levy goal was very challenging. Through this budget process, trying to keep the tax levy increase to only what was allowed by growth, there were new budget requests that could not be funded. Combining the property tax funding of the General Fund, Capital Improvement Fund, Special Revenue Fund and Debt Service Fund the 2014 total levy is \$8,338,892, 0.9% higher than last year. The increase in the levy is less than the ten-year average. The increase is within the maximum allowable amount by the State tax levy limit.



For year to year, or city to city comparison purposes, the best measure is the equalized tax rate. The equalized rate is determined by dividing the proposed tax levy by the equalized value, which is an estimate by the State of Wisconsin of the total fair market value of taxable property within the City and is adjusted annually to reflect the increase in the fair market value of taxable property. The 2014 total equalized value is \$1,187,131,800; 2.6% higher than last year. Based on the adopted tax levy, the equalized tax rate is \$7.02/\$1,000 equalized value, or 1.7% below last year. Since 2000, the average annual municipal equalized rate decrease has been 0.43%.



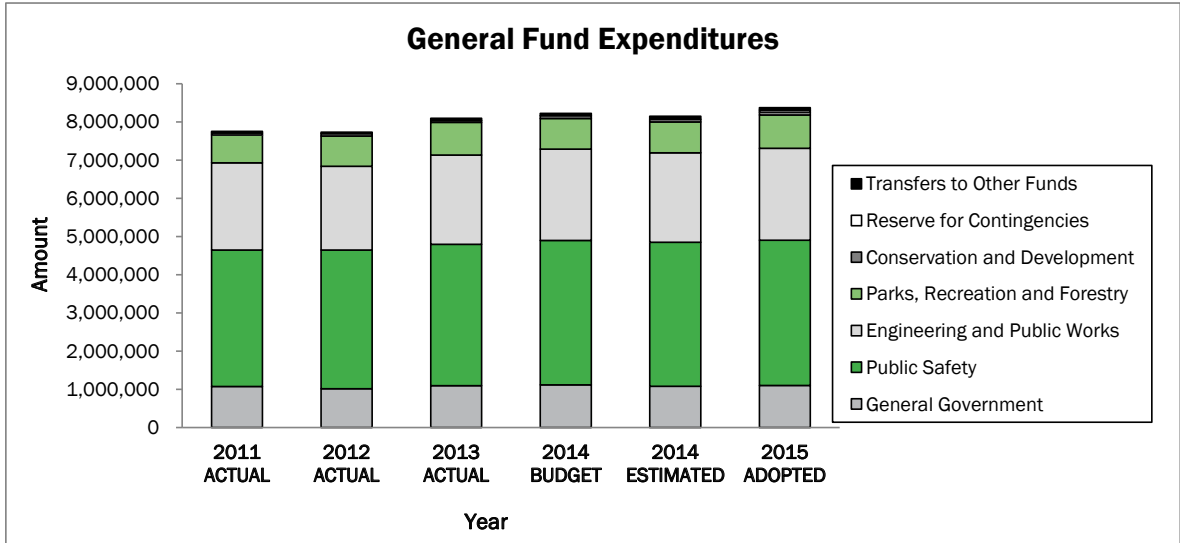
The assessed value of City property for 2014 is 100.91% of equalized value, or \$1,196,486,770 and is 1.1% over last year's value. This yields an assessed rate, based on the aforementioned levy, of \$6.97 per \$1,000 of value; a 0.02 rate decrease; -0.3%.

# Budget Message

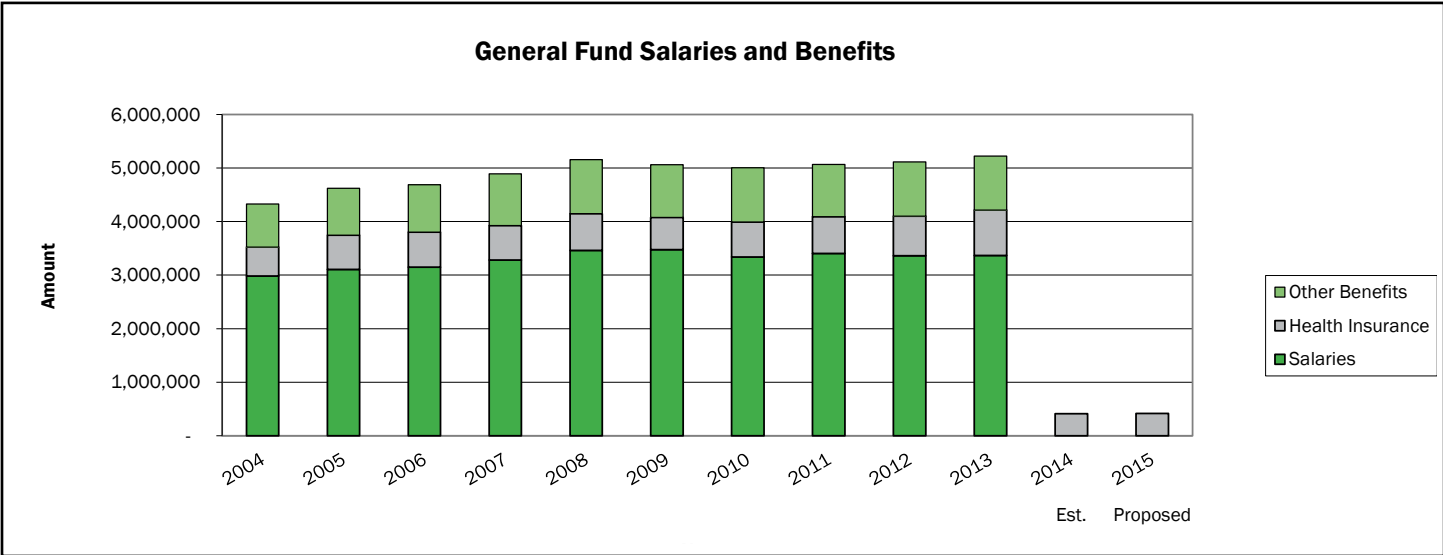
## GENERAL FUND

### EXPENDITURES

The 2015 total General Fund Budget equals \$8,371,454, which is a 1.8% increase from last year. The Operating Budget equals the total General Fund budget minus budget transfers to other funds. With this increase in expenditures the City qualifies for State Expenditure Restraint funding. The State program allows a percentage increase in expenditures based on a formula using the CPI; to qualify for the 2016 revenue the expenditures cannot increase more than 2.4%

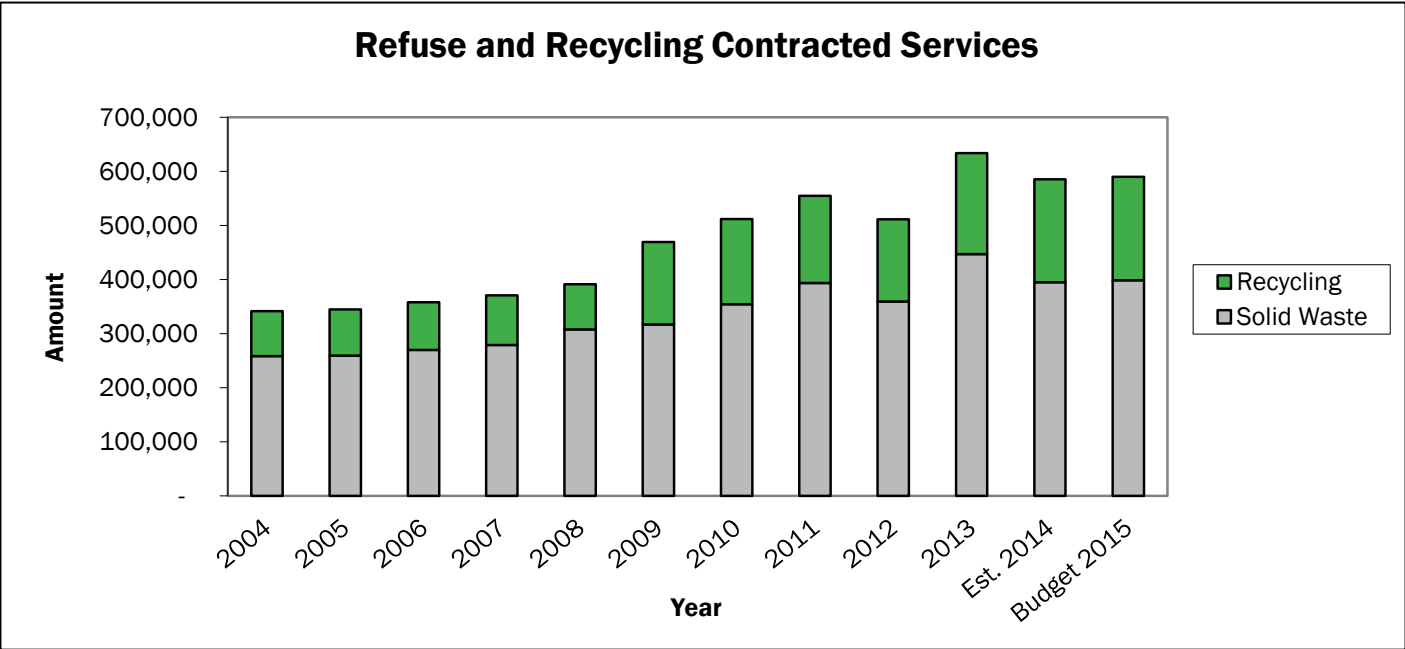


Salaries are budgeted with a 2% increase for employees on January 1; except for the Protective employees which will receive a 3.2% increase. Dental insurance premiums decreased 26% and health insurance premiums increased 3% for 2015. The budget for health and dental insurance is increasing 0.3%; due to the savings realized in the dental insurance premiums. In 2014 health insurance expenditures were reduced by a portion of the payment from WPPI (\$40,000) at dissolution of the Trust, the City's health insurance provider for 2013. Workers' compensation premiums decreased City-wide due to the change in the experience modification factor. In 2014 the factor was 1.07 and is 0.88 for 2015.

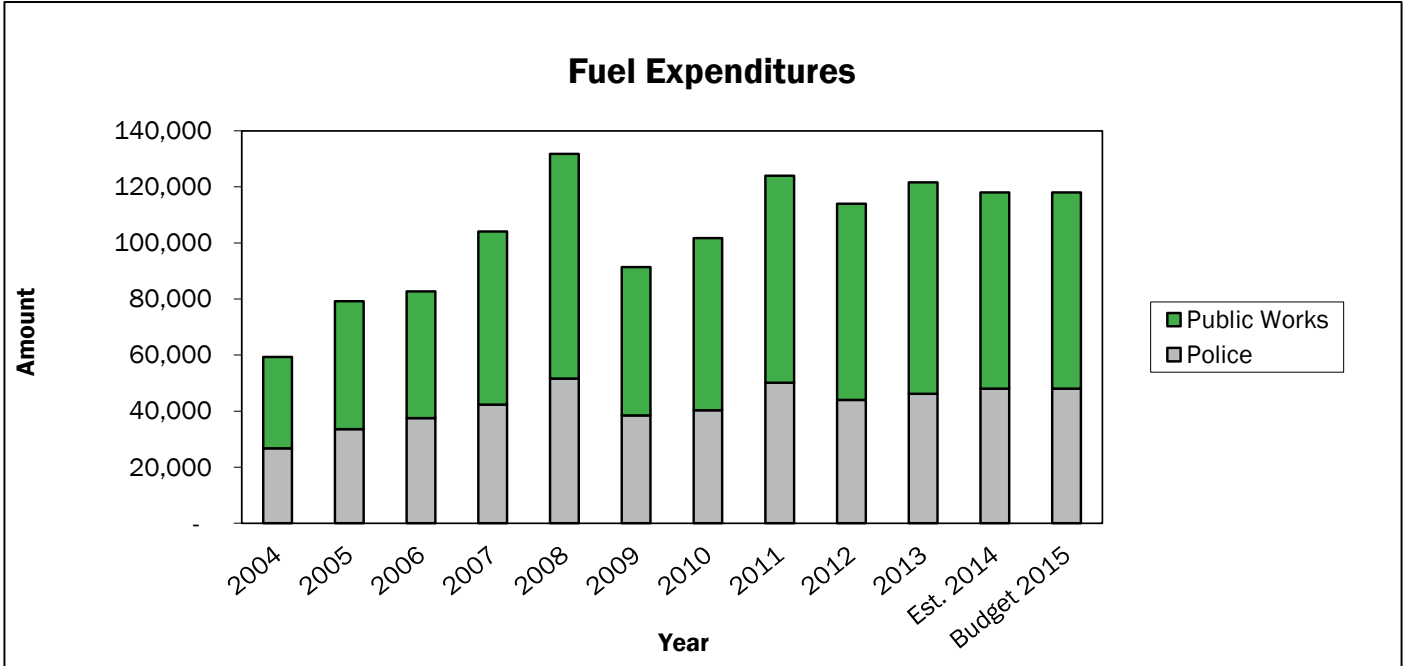


# Budget Message

In 2013, the City contracted for refuse and recycling collection for the next five years. With the increasing fuel costs, this contract also included a fuel surcharge based on current gasoline prices. This surcharge had significantly increased the City's costs for refuse and recycling as shown in the following graph; however, the fuel surcharge is significantly lower due to current fuel prices. In 2009 the State increased tipping fees offsetting the savings we were seeing from the stabilized fuel prices.



The following graph shows the departments with the largest fleets of vehicles and their increasing fuel budgets:

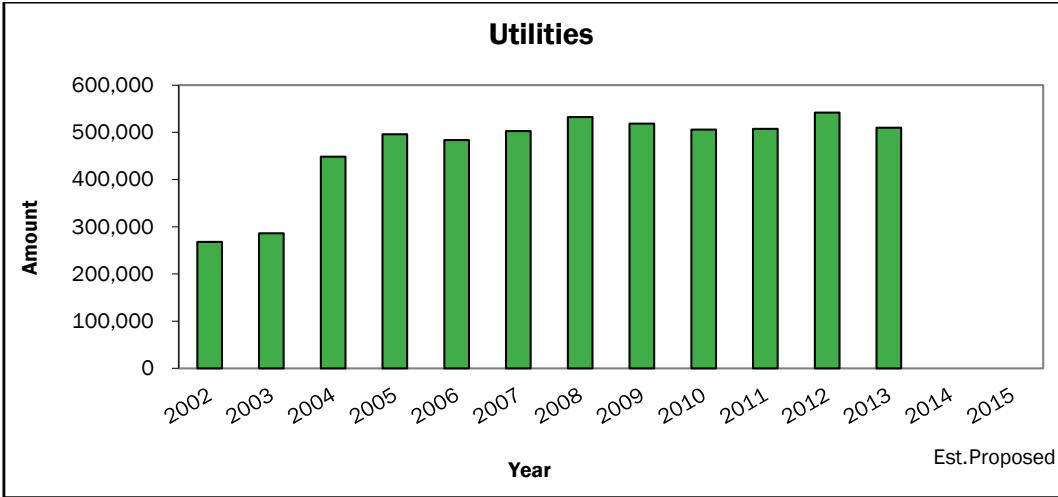




# Budget Message

Utilities were budgeted to increase for 2015 as follows:

- Electric rates are projected to increase 2%;
- Water rates are projected to increase 14.8% for 2015;
- Telephone was budgeted at the same level as 2014; there should be savings on the changeover of the service provider.



The following are some of the significant changes in the General Fund budget:

- **City Attorney**—A reduction in legal fees is budgeted for 2015 due to actual costs for 2014
- **Elections**—There is a decrease in elections this year due to the number going from four in 2014 to two in 2015; Equipment expenditures of \$3,000 is budgeted for new booths
- **Clerk’s Office**—Postage was decreased due to Common Council agendas being sent out electronically
- **Treasurer’s Office**—Professional services are decreasing \$600; \$18,400 is for the health insurance consultant contract for 2015 reduced in total by \$3,000, but shared with Light & Water Utility; \$1,000 of the increase is for payroll services from ADP
- **Technology**—There is an increase of \$1,500 for equipment due to the aging computers in City Hall that must be replaced and an increase in professional services of \$2,000 for computer and telephone support
- **Police Administration**—Legal services were reduced \$10,000 to reflect closer to actual for 2014
- **Police Patrol**—Salaries are increasing due to the additional officer hired; however benefits are decreasing due to the change in the labor agreement with the officers; The officers will be paying the full employee share of WRS in 2015 and no longer receiving a payment into the health savings account from the City; Travel and training was increased \$1,000 due to the additional staffing along with equipment outlay
- **Fire Department**—Building maintenance expenditures are increasing \$2,000
- **Building Inspection**—Salaries are increasing 11% due to the payout for the Secretary retirement in the first quarter
- **Auxiliary Police & Emergency Management**—Utilities are decreasing due to only one building in use for their operations. Clothing and uniforms account is increasing \$5,000 for a one time purchase of new uniforms for the volunteers
- **Parks, Recreation & Forestry**—The contracted services are increasing for the emerald ash borer treatment
- **Planning**—The Economic Development contracted position cost is increasing \$1,500 from 2014

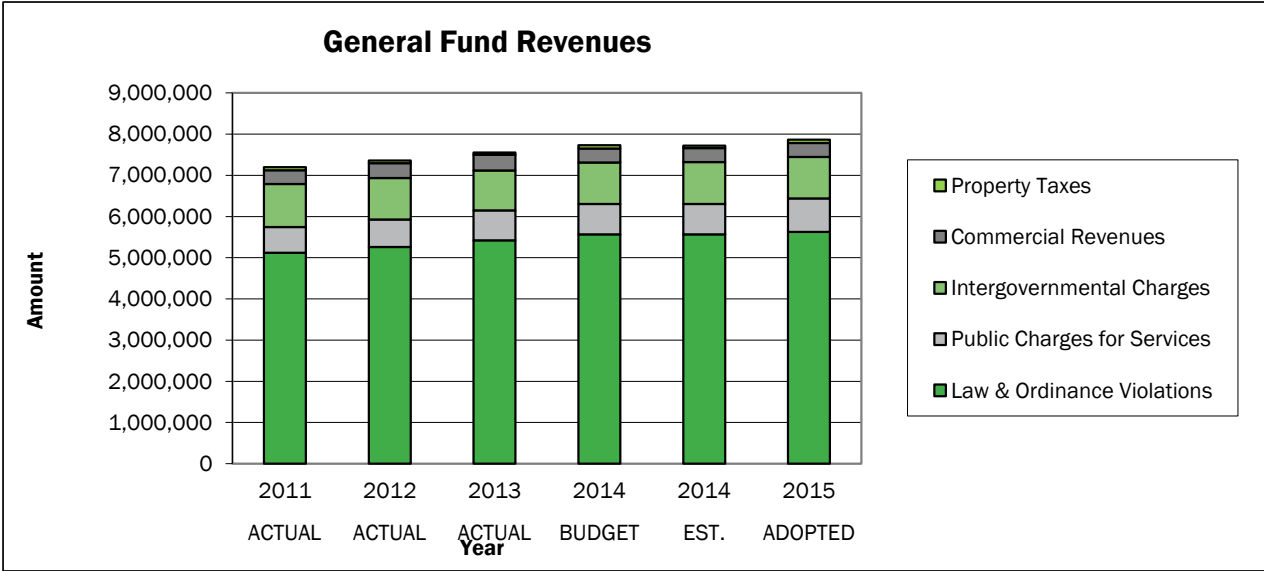
### REVENUES

The General Fund budget includes revenues of \$8,317,454, an increase of 1.85% from 2014, to support General Fund operations. The most significant revenue source is the Tax Levy, which makes up approximately 68% of General Fund revenue. General Fund Tax Levy support for 2015 is increasing 1.0% compared to last year. Revenues are less than expenditures by \$54,000 to fund the contingency reserve account. The funds can only be expended with the approval of the Common Council.

Building Inspection related revenues will meet budget expectations for 2014 due to meeting the new construction estimate. For 2015, revenues are budgeted to remain the same due to the economy and the housing market. Permit fees were reviewed to ensure they are line with surrounding communities. The State Tag fee is increasing due to the increase in the cost of the tags to the City.

# Budget Message

Commercial Revenues are increasing over 6% due to the increase in rent for the Lincoln Building, 5% increase in water tower rent and a \$2,500 donation from Tourism, Promotion and Development for the flower baskets downtown.



### CAPITAL IMPROVEMENT FUND

The 2015-2021 Capital Improvement Plan identifies capital projects and estimates the cost presently projected for the next seven years. Staff was urged to thoroughly plan for and realistically budget for capital improvements. Projects are prioritized annually as needs change or as funding allows..

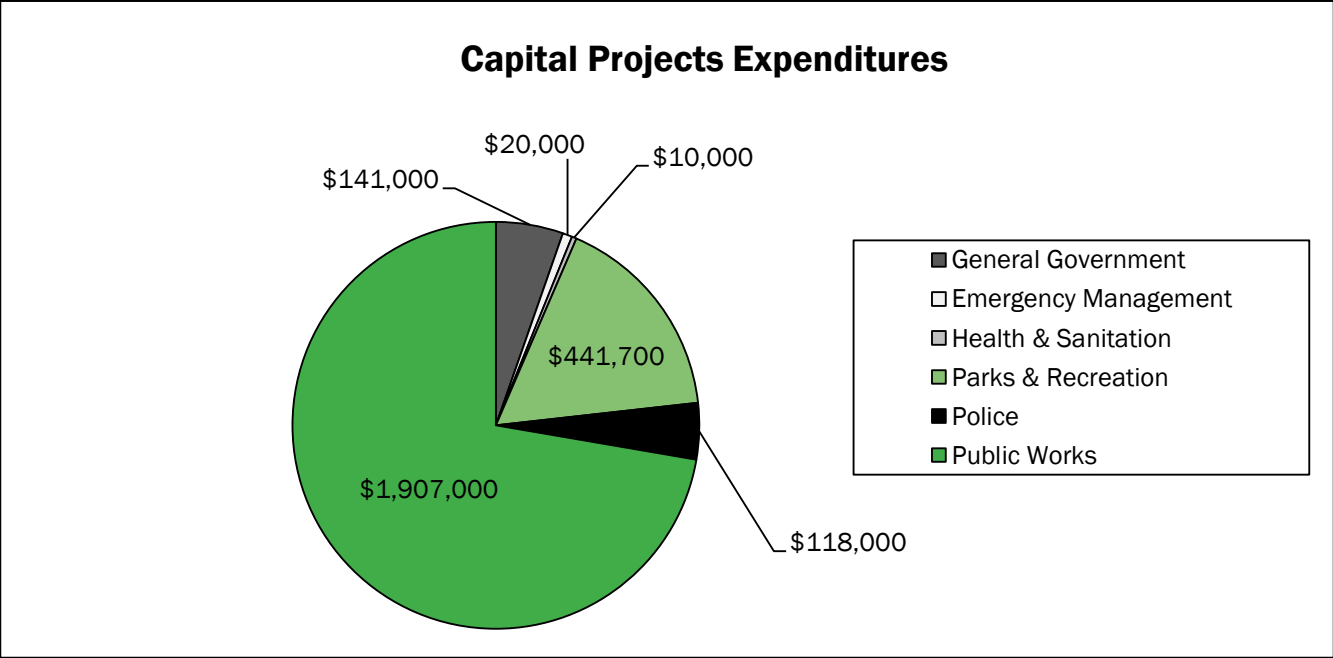
### EXPENDITURES

The \$2,847,700 total 2015 Capital Improvement Plan represents a decrease of \$4,085,959 from last year’s amount. The reason for the decrease is the construction of the library which was completed in 2014.

#### Major Capital Projects Planned for 2015

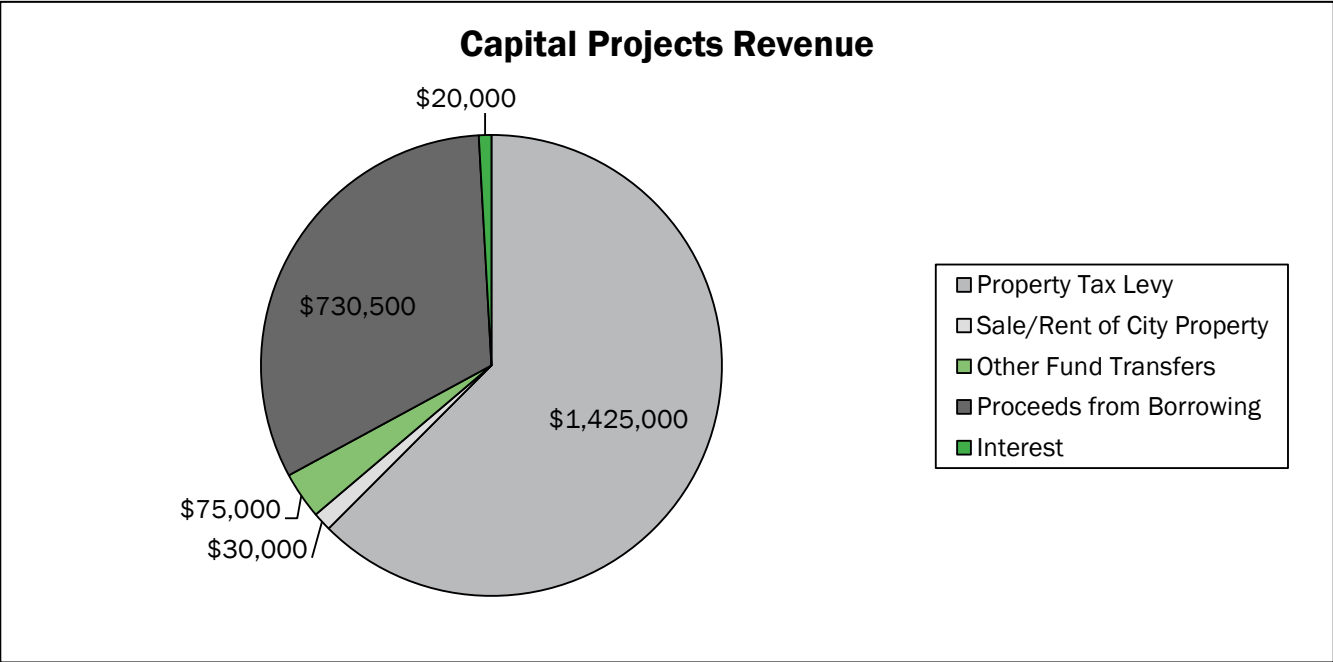
- A total of \$1,175,000 is budgeted for **street improvements** in 2015. Projects include Sheboygan Road and McKinley/Lincoln Boulevards.
- **Stormwater improvements** are an area of Capital Improvement program emphasis with the NR216 regulations and resulting stormwater discharge permit with which the City must comply. Accordingly, \$405,000 of expenditures are expected for engineering services for 2015 projects, Johnson Avenue, Sheboygan Road and McKinley/Lincoln Boulevards. The McKinley/Lincoln project is redirecting the stormwater system from the DPW garage property to the public right away.
- **Environmental expenditures**, including potential dam and landfill expenses, total anticipated spending is \$10,000. Prochnow Landfill remediation is expected to continue into 2015, budgeted at \$10,000. No funding was included for DNR mandated improvements/compliance to regulations of City-owned dams due to the engineering study requested. The 2014 funding for repairs is being used to complete the study in 2015.
- For 2015, the **equipment purchases** funded from the equipment replacement reserve account total \$385,000. Major purchases include K-9 squad car replacement for the Police Department (\$40,000), two one ton dump trucks, a pick-up truck and a two-ton hot patch trailer for Public Works (\$327,000) and a zero turn mower for Parks, Recreation and Forestry (\$18,000).
- **Park improvements** funded through impact fees and the tax levy total \$383,700. The projects included are Prairie View playground, Zeunert Park parking lot resurfacing, Willowbrooke Park bathroom partitions and aeration system, Georgetown playground equipment and partial funding of the School District tennis courts.

# Budget Message



**REVENUES**

The Capital Improvement Fund’s primary funding source is **the property tax levy set at \$1,435,000; \$200,000 more than last year**. The tax levy funds the following accounts: the Equipment Replacement Account at \$300,000 based on the depreciation schedule in the Capital budget; the Street Improvements Reserve at \$475,000, the Stormwater Program at \$375,000, and General Projects at \$275,000. A transfer in the amount of \$75,000 from Park Equipment Impact Fees is funding the athletic fields of Prairie View Park.



# Budget Message

**SEWER FUND**

In the City’s major proprietary fund, the Sewer Fund 2014 volume charge of \$5.16/1,000 gallons remained the same for 2015 along with the fixed charge at \$12/month/connection. The holding tank hauler’s fee per 1,000 gallons also remained the same as 2014 at \$8.60/1,000 gallons. Operating expenses will decrease 0.8%. This equates to an estimated net loss for the Sewer Fund of \$312,836. The Sewer Fund continues aggressive collection system repair and maintenance activities, as shown in the Sewer Capital Plan. 2015 Capital expenditures total \$442,000.

**DEBT SERVICE FUND**

The tax levy support for general City debt is budgeted to decrease from \$972,917 to \$619,532; 36%. The actual debt support needed in 2015 is \$1,522,664, which has been lowered by \$903,132 from fund balance, an IRS interest reimbursement from the Build America Bonds program and refunding of the 2014 internal borrowing. Further discussion of the future debt plan is found in the Debt Service section.

**SPECIAL REVENUE FUNDS**

In this budget, spending plans for six special revenue funds are included: library, swimming pool, cemeteries, self-supporting recreation programs, room tax, and park subdivider deposits. These individual accounts allow the programs to accrue and manage their own monies without concern of commingling their capital with other programs. The largest account is the Library Fund, with operating expenses of \$813,929; 16.4% increase from 2014 due to the new larger library building needing additional staffing and maintenance. The second largest account is the Community Pool Fund with \$326,743 of activity, down 3.45%.

**FINANCIAL PLANNING PRACTICES**

The Mission Statement in the Strategic Work Plan is the unifying theme to the organization which reads:

*The City of Cedarburg seeks to preserve its historic, “small town” atmosphere and quality of life while balancing the desires of our community by delivering high-quality programs and services in a fiscally responsible manner.*

The Strategic Work Plan has been updated for the new year. Long-term projects/issues are addressed in this plan and also coordinated with the department goals.

The 2015-2018 Strategic Work Plan identifies the objectives of the City for the coming years. Estimated time frames for completion of objectives are included in the Strategic Plan, which is a part of the budget executive summary. There are some items that require special attention from the Council and city staff over the next several years. In the preparation of this budget, staff has attempted to look forward and include required projects along with suggested improvements to operations.

**SIGNIFICANT BUDGET HIGHLIGHTS**

A constant challenge facing the staff and Common Council during the budget process and beyond, is meeting the expectations of the community within available resources. The City’s Mission Statement indicates the relationship between improving service while minimizing financial impacts to taxpayers. Growing citizen expectations, reduced State funding, limited financial resources, increasing State mandates and the overall cost of doing business has made this an area of concern. Careful consideration was made of City operations and services to continue to provide excellent, yet affordable service.

Major changes to the budget for 2015 include the funding of the Library operations in their new, larger building, DNR regulations for City owned dams and aging infrastructure.

**ENVIRONMENTAL**

Significant progress has been made in the area of environmental issues, yet some financial uncertainty still remains. A number of environmental related issues remain that could result in significant effort, coordination, and long term costs for the City. These items include pollution remediation of the Prochnow and Blank Landfills, coordination with the E.P.A. and DNR of the Cedar Creek cleanup, and the potential rehabilitation, reconstruction or removal of the Ruck, Woolen Mills, and Columbia Mills Dams.



# Budget Message

The City continues to perform routine inspections and maintenance on the dams, and in 2014 had an engineering study started to see what needs to be done for all three dams to be brought up to current DNR NR 333 standards. None of the dams meet the present hydraulic capacity standards, nor can they be certified to be structurally stable in a 100 year flood. The potential financial burden and liability presented by the dams will only increase as they age.

The Pleasant Valley Landfill well monitoring along with routine maintenance to the property and wells will continue into the future.

### STREET CONDITION

Street condition continues to be a priority of the City. The City of Cedarburg had been working towards full “pay-as-you-go” financing of annual street maintenance and repair until growth became stagnant and funding was cut back to keep the tax rate down for residents. For 2015, \$1,175,000 is budgeted for the 2015 capital program. The City had gradually increased funding support for the street maintenance efforts up until 2005. Additional support in future years remains necessary to fulfill an ambitious seven year capital street improvement program. Borrowing is scheduled in 2015 to help support the street program.

### BUSINESS DEVELOPMENT

Presently, the City’s business development efforts are led by the Economic Development Board. Tax Incremental Finance District #1 closed out in 2002; two years ahead of projections in the 1991 TIF plan. There is one vacant parcel remaining in the business park. Development of the sixty acres owned by the City of Cedarburg for creation of a business park off of Highway 60 and Highway I began in 2005. A Master Plan for this area was approved in 2003 and the annexation of properties along Sheboygan Road leading to the City’s property was completed in 2005. Given the fact that the City’s manufacturing base has shrunk to approximately 1.95% of the total property value of the City, renewed efforts are necessary to diversify the City’s tax base. The project plan for the Tax Incremental Finance District No. 2 was approved by the Common Council on January 29, 2007.

The original TID #2 plan was to be completed in four phases; Phase I in 2007, Phase II in 2009 and Phases III & IV in 2014. The TID is a mixed-use district. The plan is postponed due to the economy and decline in the housing market as the phasing plan was dependent upon a housing development. The City business park developed in phase II is proposed to add \$18,000,000 to the City’s tax base. The total tax incremental expected from all four phases is \$118,538,000. This project will be reviewed in 2015, possibly closed with a new plan to follow.

In 2014, the Joint Review Board adopted a resolution to create TID #3. This District is located in downtown Cedarburg on the northeast corner of Washington Avenue and Mill Street. The plan includes the construction of two buildings on the property with a minimum value of \$950,000

### MANDATES

The City has been impacted by state mandates. The City began compliance with the Governmental Accounting Standards Board (GASB) Rule 34 in 2003, in which the City must report all capital and infrastructure assets of the City and depreciate them. This involved substantial data gathering and administration to be incorporated in the audit statements. This data base is continually maintained.

In order to receive State Transportation Aids, the City is mandated to biannually create a complete **Pavement Evaluation and Management Program** of all City streets, which electronically rates the condition of the streets. This information is updated annually.

In 2008, the City had to comply with GASB 45, which requires the recording of other post-employment benefits (OPEB). The 2008 budget included additional funds to pay for the actuarial services to comply and the reporting was included in the 2008 audit report. To avoid the additional cost in the future, the City has charged retirees their fair share of the premium since 2011. This eliminated the OPEB liability on our financial statements and the actuary expense.

Perhaps the most challenging mandate is the Department of Natural Resources’ requirement for the City to complete a **NR216 permit for its storm water discharge** into Cedar Creek. The storm water permit was received in 2004. This entails a \$2,000 annual permit fee plus substantial additional requirements that will necessitate significant financial support. Funding began in 2003, with \$375,000 of Capital funds in 2015 and increasing annually.

# Budget Message

In 2006 the State of Wisconsin passed Act 203 and Act 477 changing how municipalities collect, spend, and report impact fees. With the new impact fee law the City is further restricted on the use of impact fees and is also required to report revenue and expenditure totals in the annual budget. If the impact fees are not expended within seven years of collection, an extension must be requested or the fees refunded to the property owners.

Impact Fees 2014 Activity				
	Beginning			Ending
	Balance	Receipts	Disbursements	Balance
Park Impact Fees	120,076.32	2,192.65		122,268.97
Library Impact Fees	0.00	1,569.01	(1,569.01)	0.00
Sewer Impact Fees				
Biosolids	2,262.68	1.36		2,264.04
Equipment Replacement	12,156.09	1,172.48		13,328.57
Police Impact Fees	0.00	2,610.96	(2,610.96)	0.00
Pool Impact Fees	0.00	3,536.00	(3,536.00)	0.00
Total Impact Fees	134,495.09	11,082.46	(7,715.97)	137,861.58

In order to comply with the U.S. DOT Federal Highway Administration retro-reflectivity mandate, \$11,000 was added to the sign budget in 2011. The City signs may be replaced with signs meeting the new retro reflective standards as replacements are needed. 2015 is the last year for this program; however, this account will remain at the higher level of funding into the future, until all the signs meet the mandate.

### 2015 BUDGET CHALLENGES

The City strives to maintain the high level of services its citizens have come to expect and was able to accomplish this by reducing the tax rate for the first time in many years. In prior years maintenance or replacements of aging infrastructure, buildings and equipment were postponed and now more expensive and urgent than before. Funding levels in capital improvements need to be re-instated to necessary amounts for proper project funding. The housing market will continue to have a significant impact on the City’s tax base, building inspection revenues, impact fees, and the timing of the business park proposed in TID No. 2. The City has been able to maintain an adequate fund balance to alleviate revenue reductions beyond the City’s control for now, but other options need to be explored in 2015.

### GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Cedarburg for its 2014 budget document for the seventeenth year. The award is valid for a period of one year. The City will be applying for the award for its 2015 budget.

### ACKNOWLEDGEMENTS

This budget would not have been possible without the effort, energy, talent and dedication of the City’s Department Heads and staff. Everyone was very helpful with their financial prudence. Specifically, Administrative Assistant Jenny Valenta, Deputy Treasurer/Payroll Officer Kelly Livingston and Accountant II Kathy Huebl were instrumental and invaluable in the preparation of this budget document. Each of these individuals has my appreciation for their assistance.

Respectfully submitted,

  
Christy Mertes  
City Administrator/Treasurer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Cedarburg  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2014**

*Jeffrey R. Egan*

Executive Director

### INTRODUCTION

The City of Cedarburg is located on the banks of Cedar Creek, in the southeastern portion of the State of Wisconsin in Ozaukee County, approximately 18 miles north of downtown Milwaukee, Wisconsin, and less than four miles from Lake Michigan. The City is comprised of 54.5 miles of streets located in a 4.83 square mile area, has 3 bridges and 53.7 miles of sanitary sewer. Interstate Highway 43 is located about three miles to the east of the City. State Highways 60 and 181, as well as County Highways C, I, N, NN and T, also provide ingress and egress to the City.



### GOVERNMENT

The City of Cedarburg operates under the laws of the State of Wisconsin as a fourth-class city, with a Mayor, seven Common Council Members, and a full-time City Administrator to coordinate municipal operations and services. Council Members are elected for two-year terms and the Mayor for a three-year term. A limit of four terms has been set for Council Members and three terms for the Mayor, with certain exceptions. Fifteen committees, commissions and boards, made up of Council Members and citizens, help determine the overall goals, advise in areas of special concern, and open additional lines of communication between the general public and City Officials. These volunteers, possessing a strong sense of community, give freely of their time and talents to create a community rich in architectural, cultural and historical ambience. City Hall is located in the former high school building which was built from locally quarried limestone in 1908 and renovated in 1987.

### HISTORY

In 1842, Ludwig Groth began a new life along Cedar Creek's banks and entered the history books as the first settler of Cedarburg. In 1844, Frederick Hilgen and William Schroeder

purchased land from Groth and built a grist mill. Much of the prosperity of Cedarburg came from its presence on Cedar Creek. Because of the significant drop in grade as Cedar Creek flows towards the Milwaukee River and the resulting construction of dams, important industries including a grist mill, saw mill, planing mill and woolen mill emerged. In 1864, taking advantage of the water power from Cedar Creek, the Wittenberg Mill was built, which was the only woolen mill west of Philadelphia to produce worsted yarns. This mill



made wool cloth for Union uniforms and blankets. By the 1890s, it was the largest woolen mill in the Midwest. Today, that historic building houses the Cedar Creek Settlement, a complex of shops, restaurants, artists' studios and winery. Cedarburg was incorporated as a village in 1874. After Cedarburg's population had grown to 1,500 in 1885, it was incorporated as a city. Careful preservation and restoration of many of Cedarburg's original structures has assisted in maintaining the look of "yesteryear" despite being in the new millennium. The downtown area looks much as it did a century ago. Cedarburg's downtown Washington Avenue area is listed in the National Register of Historic Places, with over 100 buildings considered historically significant. Columbia Road Historic District is listed on the National and State Registers of Historic Places including almost 130 structures.

### ECONOMIC PROFILE

In 2008, the City of Cedarburg formally adopted the Smart Growth Comprehensive Land Use Plan-2025, which was drafted in accordance with Section 62.23(2) of the Wisconsin Statutes. This Plan is the official statement of the City of Cedarburg that sets forth the major objectives concerning the physical development of the City. It is intended to be used as a tool to help guide the physical development into functional, healthy, efficient and attractive land use patterns.



# City Of Cedarburg

## OVERVIEW

The Department of Administration’s estimated population for the City of Cedarburg in 2014 was 11,479. According to the 2010 Census, 30% of the families in the City of Cedarburg have children less than 18 years of age. There are currently 4,795 housing units in the City, of which 3,670 are single family. The total equalized value of the City is \$1,187,131,800 with the average equalized value on a single-family home being \$262,100.



Cedarburg is a diverse business community whose downtown area has remained essentially unchanged for the past 100 years. Today, these restored structures serve as the “heart” of the City and are utilized for shops, homes, offices, museums, art galleries, restaurants and public buildings, resulting in a vital downtown district. Historic preservation is a priority in this community. A diversified cross section makes up Cedarburg’s largest employers. Woodmere Town homes claims the City’s highest 2014 assessed value equaling \$7,840,000. Integral to the economic development of Cedarburg is the Cedarburg Business Park, which was created as the City’s first Tax Incremental Financing (TIF) District in 1991 through the joint efforts of the City, Chamber of Commerce and Forward Cedarburg. Businesses that have located in this successful Business Park include: L. S. Research Inc., Milwaukee Journal/Sentinel, Community Printing, AE Commerce LLC, Eastern Wisconsin Water Conditioning, Inc., and others; ranging from local importers of medicinal herbs to software developers. The TIF District closed in 2002, two years ahead of projections with an incremental value increase of \$30,183,200 attributable to the City’s investment in the property.

A primary goal of the leaders of this community is to foster economic growth and development through business retention and attraction of new businesses, preserving the financial integrity of Cedarburg. To this end, in 1998 the City purchased 60 acres along State Trunk Highway 60 in the Town of Cedarburg for future use as a business park. The City completed a Master Plan for this land and surrounding

area and that planning effort is a component of the City of Cedarburg Smart Growth Plan—2025. This city-owned land for our future business park along with additional land recently annexed into the City comprises our second Tax Incremental Financing District. The TID No. 2 plan was adopted on January 29, 2007. The TID No. 2 is located on the north end of the City and abuts Highway 60, giving easy access to I-43. TID No. 2 is a mixed-use district to develop a business park and related areas to stimulate economic development.

In 2014, the City of Cedarburg was named the 2014 eCity of Wisconsin by Google. “The eCity Award recognizes the strongest online business community in each state; the digital capitals of America.”

As part of the development of a long-range plan for economic growth and industrial expansion, the leadership, supported by its residents, is committed to protecting the environment and preserving Cedarburg’s unique historic flavor and ambiance. In 2008, the City contracted with an Economic Development Coordinator. This contractor’s main focus is on revitalizing the City’s downtown. With this position, current and potential businesses and property owners have one resource for information.

### PARKS, RECREATION AND FORESTRY

In addition to 35 beautiful, well-kept city parks and designated park lands totaling 154 acres, the City of Cedarburg has been awarded the designation of Tree City USA by The National Arbor Day Foundation for 23 consecutive years. The City also received the Tree Growth Award 8 times. To become a Tree City USA, a community must meet four standards—a legal tree governing body, a city tree ordinance, a comprehensive urban forestry program and observance of Arbor Day.



Part of the park system is a city-wide interurban walking/biking trail that runs the full length of the community and is adjacent to an attractive section along Cedar Creek, which is crossed by a former rail bridge renovated in 1998. The City’s trail is a portion of the 30-mile Ozaukee Interurban Trail, which follows the path of the former Interurban Railroad, and is a unique pathway for walkers, runners, cyclists and skaters that links Milwaukee County on the south to Sheboygan County on the north. Along the trail, the former



Interurban Train Depot was renovated and is now occupied by the Ozaukee County Historical Society. Additionally, a bike trail was constructed in 2000 along Pioneer Road/CT Hwy C, between Green Bay Road and Wauwatosa Road, as part of the road reconstruction project.

In 1996 the City, in cooperation with the Town of Cedarburg, built a state-of-the-art community pool, which includes interactive play equipment, an area for toddlers and other amenities for members of this family-oriented community to enjoy. Annually over 75,000 people visit the Cedarburg Community Pool. The multi-service Senior Center located in the historic 1894 Lincoln Building, a former grade school in downtown Cedarburg, is designed to provide essential social, wellness, education, nutrition, transportation and leisure services to adults 55 years and older in the Cedarburg area. The Center offers one-day and extended trips, organizes and implements sport leagues and activities, coordinates additional special events and the site for the Ozaukee County Senior Citizen Meal Program. Senior Center amenities include lounge area, games, pool table, and cable TV.

### CITY SERVICES

The City of Cedarburg is serviced by municipal water, electric distribution and wastewater treatment systems.

# City Of Cedarburg

## OVERVIEW



The **Cedarburg Light & Water Utility** is part of a community of more than 2,000 publicly-owned electric utilities in the United States that through consumer ownership ensure reliable, efficient and cost-effective electricity to their consumers. Established in 1901, Light & Water purchases power through the 51-member WPPI Energy consortium and has over 100 miles of electric lines. Over fifty miles of water mains deliver a daily average of 1,000,000 gallons of water to the community. As a locally owned and operated electric and water utility, it supplies approximately 6,000 customers in Cedarburg with low-cost, reliable service. As a not-for-profit utility, “service” is the mission, not the need to pay out-of-town stockholders. Rates are kept low and savings are achieved in the community. About \$1.9 million is saved annually in electric charges compared to rates paid in surrounding communities, and over \$700,000 is paid to the municipality in lieu of property taxes, helping to strengthen the local economy. The seven-member Light & Water Commission is appointed by the Mayor and confirmed by the Common Council, serving for three-year terms of office.

The Cedarburg **Police Department** consists of twenty full-time sworn officers and six full-time dispatchers and is housed in a state-of-the-art building constructed in 2000 on the west side of the City. In addition to maintaining a safe environment for citizens and businesses in the community, the Police Department provides service to many civic organizations at special events such as festivals, the annual Ozaukee County Fair, Maxwell Street Days, and Cedarburg





# City Of Cedarburg

## OVERVIEW

School District activities. Presentations are offered to the community on subjects such as drug abuse and sexual assault prevention, peer pressure, first aid, shoplifting and identity theft prevention. Annually, the Department cosponsors Safety Town and Safety Camp with the Cedarburg Junior Woman's Club to teach youngsters in the community bicycle safety; and along with the WI Department of Natural Resources sponsors Hunter Safety classes. A Citizens' Police Academy is also conducted annually. Several officers are certified as child passenger safety seat technicians and provide safety seat installation assistance. In 2008, the Police Department began offering registration services for the WI DMV and in 2011 began assisting the WI DNR with recreational vehicle registrations.

In early 2009, a K-9 unit was added to the Police Department. Through generous donations, the Police Department was able to purchase Jake, a black labrador, to assist officers with drug investigations and searching for missing persons. The Cedarburg Police Department is one of 24 departments in Wisconsin to demonstrate a level of competency to obtain accreditation by the State, for its' policies, training and practices.



The **Cedarburg Fire Department**, which was established in 1866, provides fire protection and emergency medical services 24 hours a day, seven days a week to the City and Town of Cedarburg. It is recognized as among the State's best. The department responds to approximately 1,076 calls annually. In 2006, a second fire station was constructed in the Town of Cedarburg just north of Highway 60. Training is a major component of the success of the Fire Department. In 2014, approximately 7,300 training hours were logged to improve fire and EMS skills. The Cedarburg Fire Departments Public Education participates in Safety Town and provides a Survive Alive House and program. They also train local businesses and employees in the proper

use of fire extinguishers and provide CPR classes. The Cedarburg Fire Department participates in the Learning for Life Explorer program where young men and women, ages 14-18, can learn the fire/EMS service. Cedarburg Fire Department promotes "Change Your Clock, Change Your Battery" program. The department annually participates in Safety Day promoting not only fire and EMS safety but drug awareness, water safety and many more displays to keep the community aware and educated.

The department is jointly funded by the Town and City of Cedarburg. Money raised from Maxwell Street Days, which is held four times a year, assists in the purchasing of capital equipment, specifically fire and rescue vehicles. Currently, the fire department has three engines, one tender, one 105' ladder tower, one heavy rescue with extrication equipment, one grass truck, one multiple purpose brush truck with extrication and EMS equipment, two ambulances, two utility vehicles, one dive trailer, two Cannondale bicycles and one EMS response vehicle used for festivals and football games. In 2013, a command vehicle was purchased to aid the Chiefs in running a fire scene and going to mutual aid calls in other jurisdictions. All equipment is paid for with money earned from fundraising and ambulance transport fees. No tax dollars are used to purchase equipment.

**Emergency Management** is responsible for the development, implementation and management of the City of Cedarburg's disaster prevention, preparedness, response, recovery and mitigation efforts in coordination with Ozaukee County and Wisconsin Emergency Management. The Police Chief, as the Director, is responsible for the development of the City's Emergency Response Plan (ERP). The plan is then adopted by the Common Council. **Auxiliary Police** are also overseen by the Police Chief and assist in local events, traffic control for accidents and fire calls.



The **Cedarburg Public Library** was established in 1912 by the Cedarburg Woman's Club and has had three locations in the City until finally opening a modern new facility in July of 2014. The library is a member of the Eastern Shores Library System which provides residents access to all the public libraries in Ozaukee and Sheboygan Counties along with Lakeland College library and a bookmobile. Savings is gained through the resource sharing of an automated catalog, technology support, delivery of interlibrary loan materials, reference/research support, and centralized

# City Of Cedarburg

## OVERVIEW

cataloging of materials. Residents have access to well over a million materials among all the libraries. The library supports lifelong learning and offers programs for infants through seniors including story times and technology instruction. Approximately 135,000 visits were made to the library in 2014 along with 6,700 people attending programs/events and 304,000 library items checked out. 8,500 residents are registered library card holders and 4,050 nonresidents for a total of 12,550 card holders. The library receives supplemental support from the Friends of the Cedarburg Public Library, a 501(c)3 organization.

### EDUCATION

The Cedarburg School District encompasses three elementary schools, one middle school and one high school. In addition, located within the Cedarburg School District are two parochial schools: First Immanuel Lutheran School and St. Francis Borgia Catholic School. In 2013, Cedarburg School District was recognized by Forbes as one of the best ranked schools for your housing dollar in America. In 2014 Cedarburg High School was one of eight schools nominated by the State Superintendent for the National Blue Ribbon Program which recognizes overall academic excellence or progress in improving student achievement. The High School was nominated for the "Exemplary High Performing School" based on being in the top 15 percent for performance levels on the state's reading and mathematics assessments. Within 25 miles of Cedarburg, a higher level of education is offered at institutions such as Concordia University, University of Wisconsin-Milwaukee, University of Wisconsin-West Bend, Marquette University, Cardinal Stritch College, Milwaukee School of Engineering, and Milwaukee Area Technical College, providing excellent educational opportunities for Cedarburg residents.

### THE ARTS

The Cedarburg Cultural Center is a distinct facility that offers citizens ever-changing exhibits of art, photography,



folk heritage, and historical displays. The Cultural Center provides a community meeting room, hosts the annual Stone House Tour, oversees the historic Kuhefuss House and General Store Museum, and maintains a 20th century school room. In addition, the Cedarburg Performing Arts Center, which is adjacent to the High School, provides a backdrop for entertainment in the form of theater, comedy and music.

The Cedarburg Artists Guild represents a large cross-section of artisans and crafts people, many of whom have earned local and national recognition. Leading artists' work can be found in local galleries, stores, and at art fairs.



As the last remaining single-screen theatre in Ozaukee County, the Rivoli Theatre contributes to Cedarburg's small-town character. The restoration of this 70 year-old theatre captures the old-fashioned excitement that attending a movie generates. Layers of previous renovations have been removed, replaced by a new façade recreating the theatre's original 1930s grandeur in the City's historical downtown.

Concerts in Cedar Creek Park are held on Friday evenings from late June through August. Community volunteers began Summer Sounds in 2002.

Cedarburg celebrates festivals each year beginning with Winter Festival. Activities include an ice carving contest, bed racing, chili contest and a pancake breakfast. In June, Strawberry Festival is all about arts and craft shows and plenty of strawberry delicacies. Cedarburg enjoys an old fashioned Fourth of July celebration like no other. A parade, day-long picnic in the park and spectacular fireworks complete the day. Then in September, the annual Wine and Harvest Festival includes arts and crafts, live bands, food courts, apple bobbing and a scarecrow contest. The annual event celebrating German heritage in Cedarburg is in October with authentic German bands, dancers, German food and specialty beers.





SUMMARY

The Cedarburg area is truly a treasure trove of history overflowing with exceptional charm. Cedarburg’s location, the availability of transportation, the history and rich heritage of the area, the wide array of unique shops combined with a positive business and industrial climate, recreational opportunities, arts and entertainment diversity, a strong commitment to education and schools, available healthcare services and facilities, diverse worship options and strong leadership within city government have and continue to contribute toward making Cedarburg the “best of small-towns.” From the many attributes offered, Cedarburg has become a very popular tourist and visitor destination. Cedarburg was voted Wisconsin’s Best Shopping Town and Wisconsin’s Most Distinctive Architecture by 2008 Wonders of Wisconsin. M Magazine and Milwaukee’s Lifestyle Magazine, named the City of Cedarburg as one of Metro Milwaukee’s BEST neighborhoods in their August 2011 edition. The City of Cedarburg is now home to the Milwaukee Curling Club, and the historic downtown area in Cedarburg was featured in Midwest Living Magazine’s Holiday October 2012 issue. Besides everything that Cedarburg offers, it is just minutes away from the greater Milwaukee metropolitan area for those who occasionally want a taste of the “big city.”

Population

2014*	11,479
2013*	11,475
2012*	11,425
2011*	11,427
2010	11,412
2009	11,440
2008	11,445
2007	11,440

\* based on Annual Estimates of the Resident Population  
Source: U.S. Census Bureau, Population Division

Population by Sex/Age\*\*

Male	5,253
Female	6,172
Under 18	2,396
18 & Over	8,500
20-24	655
25-34	1,050
35-54	3,707
55-64	1,152
65 & Over	1,885

Population by Ethnicity\*\*

Hispanic or Latino	230
Non Hispanic or Latino	11,195

Population by Race\*\*

White	10,828
African American	71
Asian	216
American Indian and Alaska Native	14
Native Hawaiian and Pacific Islander	0
Other	0
Identified by two or more	66

Industry

Civilian Employed Population 16+ years	6,022
Agriculture, forestry, fishing and hunting, and mining	97 (1.6%)
Construction	162 (2.7%)
Manufacturing	871 (14.5%)
Wholesale trade	220 (3.7%)
Retail trade	507 (8.4%)
Transportation and warehousing, and utilities	99 (1.6%)
Information	154 (2.6%)
Finance and insurance, and real estate and rental and leasing	444 (7.4%)
Professional, scientific, and management, and administrative and waste management services	870 (14.4%)
Educational services, and health care and social assistance	1,620 (26.9%)
Arts, entertainment, and recreation, and accommodation and food services	431 (7.2%)
Other services, except public administration	457 (7.6%)
Public administration	90 (1.5%)

\*\*Source: U.S. Census Bureau 2008-2012 American Community Survey 5-Year Estimates

Household Income\*\*

Total Households	4,650
Less than \$10,000	169 (3.6%)
\$10,000-\$14,999	182 (3.9%)
\$15,000-\$24,999	431 (9.3%)
\$25,000-\$34,999	347 (7.4%)
\$35,000-\$49,999	602 (12.9%)
\$50,000-\$74,999	810 (17.5%)
\$75,000-\$99,999	688 (14.8%)
\$100,000-\$149,999	770 (16.6%)
\$150,000-\$199,999	346 (7.4%)
\$200,000 or more	305 (6.6%)

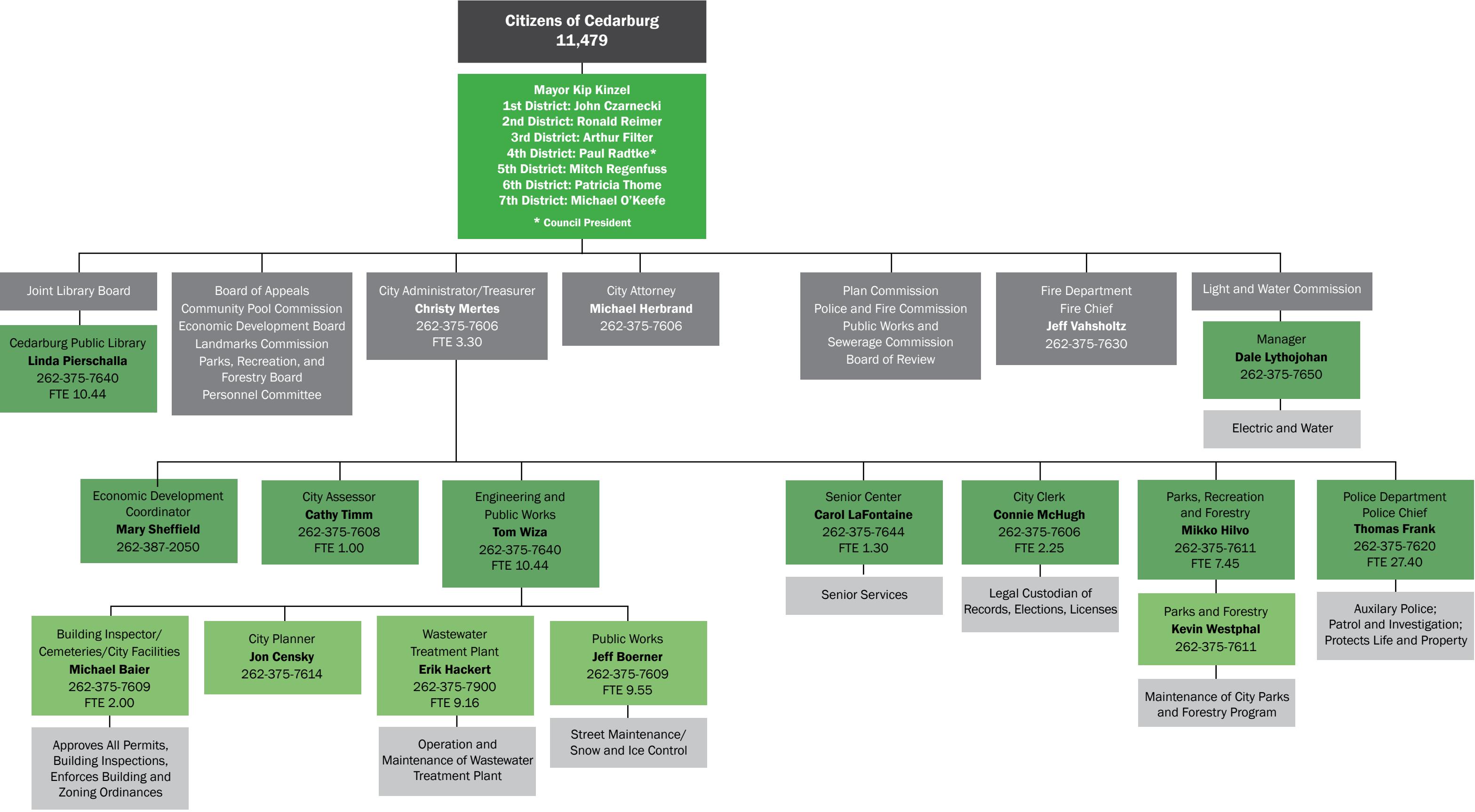
Educational Attainment\*\*

Population 25 years and over	7,794
Less than 9th grade	63 (.8%)
9th to 12th grade, no diploma	200 (2.6%)
High school graduate (incl. equivalency)	1,572 (20.2%)
Some college, no degree	1,491 (19.1%)
Associate’s degree	550 (7.1%)
Bachelor’s degree	2,753 (35.3%)
Graduate or professional degree	1,165 (14.9%)

Housing Occupancy

Total housing units	4,916
Occupied housing units	4,691 (95.4%)
Vacant housing units	225 (4.6%)
For rent	95 (1.9%)
Rented, not occupied	12 (0.2%)
For sale only	41 (0.8%)
Sold, not occupied	11 (0.2%)
Seasonal/recreational/occasional use	21 (0.4%)
All other vacant	45 (0.9%)

# Organizational Chart



# Organizational Chart



# Budget Process

The annual budget process is the key to the implementation of the City of Cedarburg’s Strategic Work Plan, allowing the opportunity to reassess goals and objectives and a provision of the means for accomplishing them. The Common Council’s goals and directives set the tone and groundwork for the development of the budget, identifying key policy issues and providing direction for the budget. While the budget may be reviewed by the Mayor and Common Council in October, and adopted in November, its preparation begins in May, with projections of City reserves, revenues and expenditure forecasts and beginning review of the strategic work plan.

Citizen feedback is an important component of the budget process in assessing citizen satisfaction with services and establishing priorities for the coming year(s). Citizens are welcome to all Common Council meetings and are able to share comments and suggestions at the meetings.

## BUDGET DEVELOPMENT

Once the Strategic Work Plan is updated and expenditure targets have been established by the Common Council, departments begin developing their budget requests reflecting what is necessary to meet the needs of their departments. Budget preparation affords departments the opportunity to reassess their goals and objectives for accomplishing them. Base budgets, which represent existing service levels, are adjusted for price changes (e.g., inflation and compensation adjustments). Staff is asked to evaluate programs, positions and services. Budgets are prepared by the departments addressing growth, service levels, and citizen and Council priorities. Department budget proposals are due in August for board and commission review and input. Boards, committees, and commissions review department requests and suggest changes as they consider necessary. Most comments are additions to the Capital Plan. The board, committee, and commission recommendations are brought to the Common Council.

Included in their budget packets are estimates of revenues and expenditures, narratives for each program, explanation for program costs above or below prior year levels, measurement of key service areas, additional personnel requests, capital projects and equipment purchases or major rental requests.

Financial trend analysis is an integral part of the City’s decision-making process, which includes both short- and long-range economic financial forecasts. The City’s current financial condition with existing programs is evaluated as well as future capacity, integrating long-range plans, objectives and financial policy. Infrastructure needs (capital improvement projects) are also evaluated and play a very important role in forecasting related short- and long-term operating needs.

Performance objective measures are used to report on the achievements, impacts and outcomes of City programs. Departments submit an update of their objectives and measurements during the budget process. They report on prior year performance, update current year estimates, long-term objectives, and set targets for the upcoming year. Department Heads are also encouraged to continually evaluate their performance indicators to ensure they accurately reflect the City’s Mission Statement and priorities.

## BUDGET REVIEW WITH DEPARTMENTS OF PROPOSED BUDGET

Department Heads and Supervisors meet with the City Administrator/Treasurer in mid-September to discuss their operating and capital budget requests. Any new or expanded programs or services, costs or items not fitting within the overall established budget target are placed on an “unfunded” list. These supplemental requests are evaluated based on the City’s financial capacity and how they relate to the Council’s priorities. Following the review of every budget proposal, a preliminary proposed budget is completed for submission to the Common Council at their first meeting in October. During the 2015 budget process, there were only four items that were on the unfunded list, an aeration system at Willowbrooke Pond, barricades for public safety during festivals and other community events, a bathroom facility on the south end of Washington Avenue and the Library increase in operations. The bathroom facility was not added to the budget but the other three items have been included.

# Budget Process

## REVIEW AND ADOPTION OF BUDGET

After incorporating staff, board, commission, and committee comments into the budget, the proposed budget is presented to the Common Council at the first meeting in October for their review and amendment. The budget summary is communicated to the general public in the City’s official newspaper for public review in October. An official public hearing for citizen comments is held in early October and the Council adopts the budget and tax levy in November. These meetings provide the opportunity for the general public to offer information and recommendations to the Common Council.

The City adopts annual budgets for the General Fund, Cemetery, Room Tax, Recreation Programs, Parks & Playgrounds, Library, and Swimming Pool Special Revenue Funds, Debt Service Fund, Capital Improvement, Internal Service and Sewer Enterprise Funds. A budget has not been adopted for the Community Development Block Grant Fund as the only expenditures are loans and loan-related expenditures which must be individually approved by the Common Council. The Tax Incremental Finance (TIF) budget was approved at the point of plan adoption. The TIF No. 2 plan was adopted by the Common Council on January 29, 2007. The water and electric enterprise funds are independently adopted by the Light & Water Commission.

The Trust and Agency Fund is not included in the budget due to the donor of the funds designating the use of the funds.

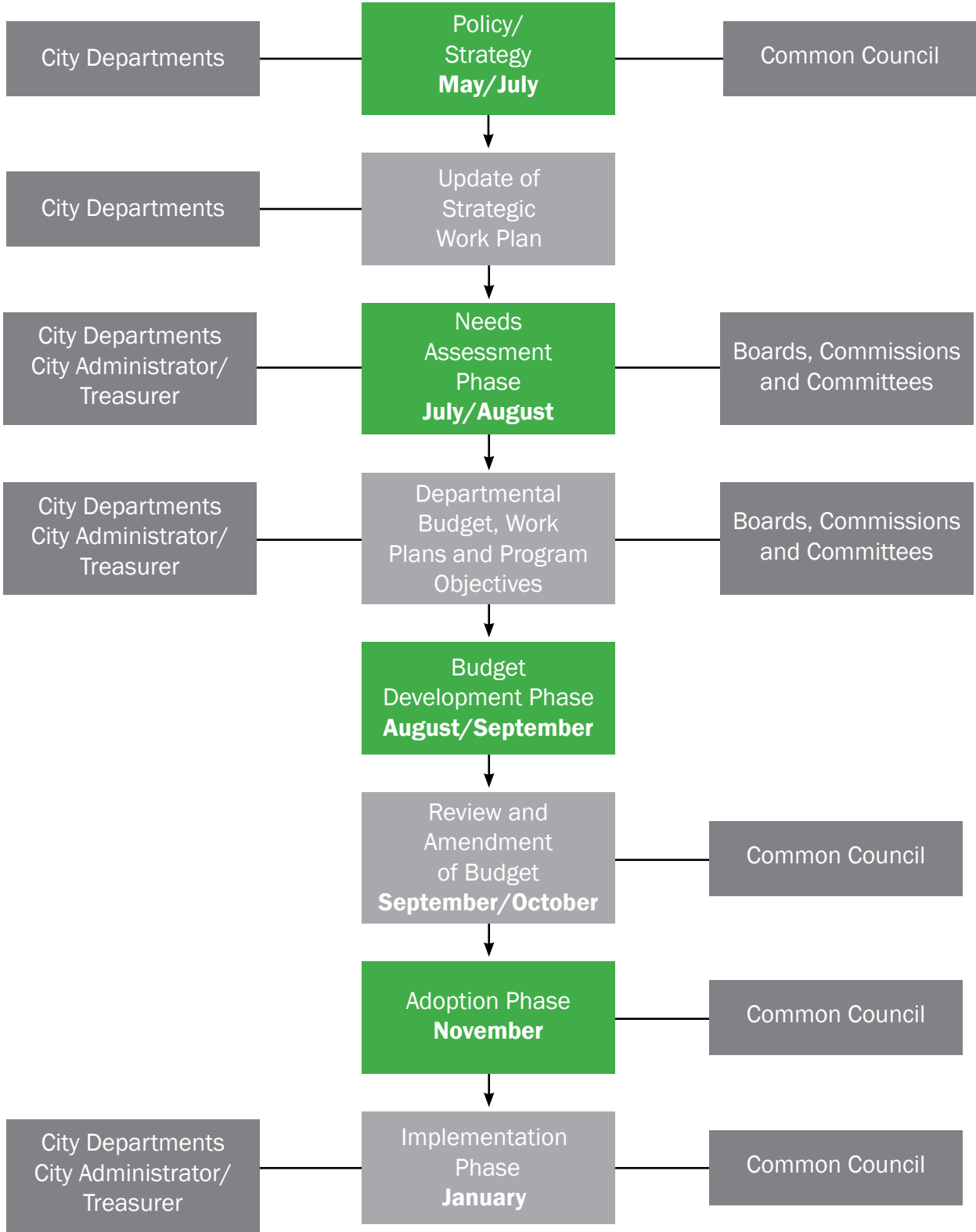
## BUDGET ADOPTION AND AMENDMENTS

Individual departments are accountable for budgetary control throughout the fiscal year. Expenditure plans are examined, compared to budget plans, and corrective action, if necessary, is taken during the fiscal year. During the year, the City’s accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly reports. The accounting software program alerts staff when departments are over budget. Quarterly reports and annual financial statements in addition to the annual audit are presented to the Common Council.

Once the annual budget is adopted, appropriations may only be modified with the approval of a two-thirds majority of the Common Council, including transfers between appropriations. Notice of such appropriation or transfer shall be given by publication within ten days thereafter in the local newspaper. Appropriations (or functions, such as general government, health and sanitation, etc.) represent the level of expenditures which cannot be exceeded without approval of the Common Council. Transfers within appropriations can be made with the approval of the City Administrator/ Treasurer. All unencumbered annual appropriations lapse at year end and shall revert to the fund balance. The appropriation continues in force until the project/purchase is completed or abandoned. Annual budgets are adopted in accordance with State Statutes. Adoption of an annual budget usually takes place before November 30.



# Policy and Budget Development Phases



# 2015 Budget Process Calendar

The process of budget review and adoption for the City of Cedarburg is prescribed by State Statutes and local ordinance. These laws require public input in the budget process, including the publishing of a budget summary in the local media. Public input is also solicited throughout the budget deliberations.

- June 2** Staff Review of Strategic Work Plan
- June 30** Council set budget parameters
- July 7** Department Heads/Supervisors issued departmental request forms for operational budget needs, review and updating of department descriptions and narratives  
Common Council to review and approve 2015 Budget Process Calendar
- August 7** A copy of proposed narrative and line item budget is due to Administrator/Treasurer  
Preliminary proposed budget review process begins for board, committee and commission comments; Public input solicited at City board, committee and commission meetings in order to identify constituent concerns and any other budget issues.
- September 12** Department proposed budget requests with comments from boards, committees and commissions due to City Administrator/Treasurer  
Capital planning meeting  
Staff is to prepare unfunded list
- September 15–18** Department Heads meet with City Administrator/Treasurer
- October 6** E-mail budget summary to News Graphic (by 10:00 a.m.)
- October 9** Budget published in News Graphic  
Proposed budget distributed to Common Council and available for public review
- October 13** Consider proposed budget. Department presentations
- October 20** Possible budget meeting. Department presentations
- October 27** Consider proposed budget, official public budget hearing for citizen comments (citizens are free to comment throughout budget deliberations)
- November 10** Consider proposed budget
- November 24** Budget adopted by Common Council
- December 2** Budget ordinance published

Following budget adoption, the budget may be amended only by a 2/3 majority vote of the Common Council. Such a majority is required both for additional appropriations and for changes/transfers between appropriations. Appropriations are defined as expenditure categories such as general government, public safety, etc. Budget changes are required to be published in the official newspaper within ten days of approval.

# Basis of Budgeting

## DESCRIPTION OF CITY FUNDS AND ACCOUNTING STRUCTURE

This budget is prepared on a basis consistent with generally accepted accounting principles (GAAP). The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. During the year, the City’s accounting system is maintained on the same basis as the adopted budget, with the exception that carry-overs or encumbrances from the prior year are added to the budgeted line items. This enables the departmental budgets to be easily monitored via the Trial Balance reports on a monthly basis. Encumbrances represent commitments related to unperformed contracts for goods or services. An encumbrance account—under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation—is utilized in the governmental funds. Material encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The City’s fiscal year is the calendar year. As required by Wisconsin Statutes, budgets are adopted for the City’s funds, which are classified and defined as follows.

## GOVERNMENTAL FUND TYPES

These are the funds through which most of the functions of the City are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization in providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measurable. The following are the City’s governmental fund types:

### GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources, most of the day-to-day operations, except those required to be accounted for in another fund.

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special revenue funds utilized by the City include:

<i>Swimming Pool</i>	<i>Cemetery</i>
<i>Room Tax</i>	<i>Park Subdivider Deposit</i>
<i>Recreation Programs (self-supporting)</i>	<i>Library</i>

The City also utilizes a special revenue fund for administration of its Community Development Block Grant (CDBG) Revolving Loan Fund Program. No annual budget is adopted for the CDBG Fund as the only expenditures are loans and loan-related expenditures which must be approved by the Common Council. The goal of the loan program is to create jobs, encourage private investment, and provide a financing alternative for start-up or expanding businesses. Loans may range from \$10,000 to \$125,000.

### CAPITAL PROJECTS FUNDS

Capital Projects Funds account for financial resources to be used for the acquisition of equipment, construction of major capital facilities, or other long-term projects. Capital Projects Funds used by the City include the capital improvement fund and any tax incremental financing (TIF) district fund. The TIF No. 1 project plan adopted by the City in 1991 closed out in 2002. TIF No. 2 plan was adopted by the City in January 2007. Included in this plan is the project budget; therefore, an annual budget is not necessary.

# Basis of Budgeting

## PROPRIETARY FUND TYPES

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used in budgeting such funds is accrual accounting. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund’s operations. Revenues are recognized under the accrual basis of accounting when earned. Expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place in another accounting period. The City prepares budgets for the following proprietary fund types:

### ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The budget for the City’s Sewer Utility Enterprise Fund is included herein. Operations of the electric and water utility of the City are governed by a separate Light & Water Commission which has been given such oversight responsibility by the Common Council. The budget for the electric and water utility is separately published.

### INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City. The City maintains an Internal Service Fund to account for its risk management activities with respect to property, liability, auto, and workers’ compensation insurance. In 2010, funding for unemployment compensation claims was added.

# Financial Policies

Preparation and administration of the annual budget is framed by the financial policies and practices of the organization. These serve to make sure the use of City funds are made following the best financial practices and meet the long-term interests of the City. This document compiles the financial policies and practices of the City of Cedarburg, some of which are reiterated in other sections of the budget.

## FINANCIAL GOAL STATEMENT

The second goal of the Strategic Work Plan clearly states the City of Cedarburg’s financial values:

**Promote sound fiscal management that seeks to minimize debt, pre-fund significant expenditures, maximize non-tax revenues and share revenues and expenses with other government entities when feasible.**

Led by this statement, the City has been cautious about issuing debt and has developed reserves for future potential liabilities and re-occurring capital expenditures. Moreover, the City has joint ventures with the Town of Cedarburg (pool and fire department) and joint purchases with other municipalities (insurance, electrical power, stump grinder, sewer camera, and mobile radar unit). The Police Department shares surveillance equipment with the rest of the County, computer hardware, software, and maintenance of records system, (shared records system interfaces citations and accident reports with the State), fitness officer specialist, shares the cost of equipment for Tactical Team in Ozaukee County and contributes manpower to the County Tactical Team and the County Drug Unit. These shared purchases and ventures reduce costs of services and improve the program quality.

## FINANCIAL POLICIES

The Common Council has adopted written policies where consistency is required, or where the results of deviation from established guidelines will not serve the best interests of the City of Cedarburg or its officials and employees. Below is a summary of these policies.

### REVENUE

The City needs to maintain a diversified and stable revenue base to shelter it from unanticipated fluctuations as well as to minimize reliance on the property tax.

#### Budget Considerations

- Annual revenue will be estimated by an objective, analytical process.
- Revenues are to be budgeted for debt service amounts relating to general obligation debt before they are allotted for any other type of expenditure.
- Emphasis will be directed toward full cost recovery through user fees and cost sharing with other governmental units (i.e., Town of Cedarburg, other City funds such as sewer, cemeteries, etc.). User fees and cost allocation formulas will be updated annually as part of the budget process to reflect inflation and other cost increases.
- Utility payments in lieu of taxes shall be budgeted and based on utility estimates.
- Investment interest shall be budgeted conservatively.
- Proceeds from the sale of property shall be budgeted as an operating revenue in the General Fund. When appropriate, such sale proceeds may be used to offset specifically identified and related projects (i.e., vehicle replacements, etc.).
- The annual budget will contain a statistical ten-year analysis of revenue trends, state tax credits and growth percentages as an appendix.
- The City will project revenues for the next five years and will update this projection annually. Each existing and potential revenue source will be re-examined annually.
- The City’s annual operating budget must be balanced. In order to balance the budget some years the Fund Balance is used for larger one-time purchases.

# Financial Policies

### Revenue Monitoring

- Quarterly, the City Administrator/Treasurer will report actual revenues to budgeted amounts to the Common Council for their review. Whenever a revenue shortfall is identified, that is other than temporary, the City Administrator/Treasurer will develop a plan to maintain a balanced budget.
- A representative of the Common Council or its designee will maintain an ongoing dialogue on revenue matters with appropriate representatives of Ozaukee County, the Cedarburg Board of Education, etc.

### Other Considerations

- New sources of non-property-tax based revenue should be actively explored and discussed throughout the year.
- Intergovernmental grant requests should be approved prior to their submission by the City Administrator/Treasurer and Mayor to ensure that the grants do not create an obligation for unfunded expenditures by the City relating to the grant’s purpose. All matching funds grant requests shall be approved by the Council prior to their submission or the grants should contain escape language favorable to the City.

### DEBT

The City acknowledges that certain costs incurred on an annual basis reflect an investment in the future of the City. These types of costs include development and acquisition of assets which will be used by the residents of the City over a long period of time. Financing of these long-term assets is often appropriately accomplished through the issuance of long-term debt instruments, special assessments, or any other combination of these. It is the responsibility of the Common Council and City Administrative staff to monitor the financial health of the City. A significant portion of the City’s financial health is determined by its ability to manage its debt. It is the responsibility of the City Administrator/Treasurer with assistance from the City’s financial advisor to regularly monitor the City’s outstanding debt and to recommend issuance, replacement and retirement of outstanding debt to the Common Council.

### Financing Considerations

- The City will confine long-term borrowing to capital improvements or other long-term projects which cannot and, appropriately should not, be financed from current revenues.
- The City will not use long-term debt to finance current operations, nor will long-term debt be used to finance the cost of short-lived, depreciable assets (for example, vehicles).
- In general, the final maturity of bonds and notes issued by the City may not exceed the expected useful life of the underlying project for which it is being issued.
- The City will retire tax anticipation debt annually.
- The City will retire bond anticipation debt within six months after completion of the underlying project.

### Debt Limits

- The City will keep the maturity of all outstanding general obligation bonds at or below 20 years.
- Total general obligation debt will not exceed 4% of the equalized valuation of taxable property within the City.
- The total annual debt service for general obligation debt will not exceed 50% of the City’s total annual general operating revenues (inclusive of all property tax levies and exclusive of revenues from proprietary entities).

### Other Considerations

- The City will maintain good communications with bond rating agencies regarding its financial condition.
- The City will follow a policy of full disclosure in all financial reporting including bond prospectus.



# Financial Policies

## Financial Advisor

- The City will utilize the services of a qualified financial advisor in monitoring its debt and debt service.
- The City should strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. However, the agreement between the financial advisor and the City should be examined every three to five years or as deemed necessary by City Administrative staff and the Common Council.
- All feasible alternatives (for example, State Trust Fund loans and private placements with local financial institutions) for borrowing funds should be considered by the City and the financial advisor depending on the uniqueness of the items or projects being financed by long-term debt.
- All costs of issuing long-term debt, including fees for professional services, underwriting fees, and the interest costs over the term of the debt issue, must be considered and carefully evaluated for each borrowing.
- The City will work with the financial advisor to ensure that long-term debt issues are structured to protect the interest of the City for the present and in the future (for example, the inclusion of call provisions to protect the City against future interest rate fluctuations or other circumstances).

## CAPITAL BUDGET

The City of Cedarburg has a substantial investment in buildings, equipment, parks and infrastructure supporting its roadways and utilities. Prudent management of these investments is the responsibility of city government. In order to fulfill this responsibility but within fiscally prudent parameters, the City should endeavor to pre-fund normal, recurring capital improvements and equipment costs. This objective shall be exclusive of unique capital improvements projects which have a specific long-term benefit to the City and are typically funded with debt.

## Budget Considerations

- The City will enact an annual capital improvements budget based upon the five-year capital improvements plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be estimated and included in capital improvements budget projects.
- The City will develop a five year capital improvements plan to include considerations for equipment replacement, streets, stormwater and any other capital expenditures anticipated. The five-year capital improvement plan will be updated annually.
- The City will coordinate development of the annual capital improvements budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating budget.
- The annual capital improvements budget and five-year capital improvement plan will be developed by each Department Head for their respective departments. These initial budget plans will be reviewed by the City Administrator/Treasurer and by the appropriate board or commission responsible for overseeing the operations of each department. A final review of the annual capital improvements budget will then be completed by the Mayor and City Administrator/Treasurer prior to being presented to the Common Council for final approval.
- Approval of the annual capital improvements budget shall take place at the same time as approval of the annual operating budget.
- Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of five years or more and/or which involve amounts more than \$25,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of the funds to be borrowed, shall be included in the City's annual operating budget.
- The City will make all capital improvements in accordance with the approved annual capital improvements budget. Any variance from the approved budget which would require a supplemental appropriation, or to add, delete or substitute projects, requires review and approval by the Common Council.
- The City's annual operating budget must be balanced. The Fund Balance will be used for one-time purchases.

# Financial Policies

## Financing Considerations

- The City will utilize the least costly financing method for all new projects.
- Each department will identify the estimated costs and potential alternate funding sources for each capital improvement project proposal.
- The City will utilize available grant funds and other inter-governmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and the City's priorities.

## Other Considerations

- The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City will maintain adequate equipment utilization and maintenance records to support its five-year capital improvements plan and to assure proper maintenance of equipment.

## INVESTMENT

The City needs to ensure continuous prudent deposits and investments of available City funds.

## Public Deposits

- The City shall designate one or more public depositories, organized and doing business under the laws of this state or federal law, and located in this state. Depositories to be designated shall be evaluated by the City Administrator/Treasurer and recommended to the Common Council for approval and formal designation via resolution.
- As part of the evaluation and recommendation of public depositories, the City Administrator/Treasurer will obtain annual audited financial statements from depository institutions where City funds are being deposited or contemplated being deposited.
- Deposits. The City Administrator/Treasurer shall deposit public monies upon receipt on a daily basis in the name of the City of Cedarburg in such public depository or depositories designated by the Common Council.
- Collateralization. Deposits shall not exceed the maximum federal and/or state insurance coverages unless a) they are collateralized by federal government securities at a rate of 110% of the investments; b) they are collateralized by local mortgages at a rate of 135% of the investments; or c) collateralization has been waived by the Common Council

## Investments

- This policy is limited in its application to funds which are not immediately needed and are available for investment. Other funds, the investment of which is subject to special federal and/or state laws and regulations, shall be invested in accordance with such laws and regulations to the extent they may be inconsistent with the provisions of this policy.
- In investing City funds, the City Administrator/Treasurer should utilize a wise and prudent cash management system in such a manner to maximize investment earnings, while at the same time being able to respond promptly to authorized expenditures. When investing City funds, the City Administrator/Treasurer should seek to maximize investment returns without taking undue risk as to liquidity or safety of principal.
- In exercising investment responsibilities, the City Administrator/Treasurer shall exercise the care, skill, prudence and diligence under the circumstances then prevailing as would a prudent person acting in a similar capacity, with the same resources, and familiar with like matters in the management of a similar activity, with a like purpose.
- The investment of City funds shall be in accordance with the Wisconsin Statutes and as follows (see FC-4 for more detail):
  - a. Certificates of Deposit
  - b. Money Market Deposit Accounts
  - c. Government Bonds & Securities
  - d. Government Pool
  - e. Repurchase Agreements
  - f. Repurchase Agreements Collateralized by Local Mortgages Without a Federal Government Guarantee
  - g. Other Securities
  - h. City of Cedarburg Bond or Security

# Financial Policies

- Notwithstanding the above limitations, cemetery funds held by the City may be invested in any prudent investment in accordance with the provisions of Wisconsin Statutes Ch. 881. Investment of cemetery funds will be subject to the same oversight and reporting requirements as other funding.
- When permitted by law, the City will pool cash from several different funds for investment purposes.
- Investments in bonds and other securities will be made only from those financial institutions designated as public depositories and from a listing of securities brokers and dealers compiled by the City Administrator/Treasurer and approved by the Common Council.

### **Oversight and Reporting**

- Prior to investing in securities without fixed maturities (e.g., GNMA obligations or U.S. government securities mutual funds), the City Administrator/Treasurer shall report to the Common Council on his or her intention to make such investments. No such investments shall be made prior to the approval of the Common Council.
- On a quarterly basis, the City Administrator/Treasurer will report to the Common Council on the composition of the City's investment portfolio and investment performance. The City Administrator/Treasurer will report investment activity as requested by the Common Council.
- The City will establish an ad hoc Debt/Investment Advisory Committee as comprised by the Mayor with representation of the Common Council and citizens with expertise in the investment and debt fields to be available on an as-needed basis to advise the City on specific investment and debt options and strategies.

### **Investment Advisor**

- Should the City deem it appropriate to retain an investment advisor, the procedures will be followed with respect to the investment advisor relationship as outlined in Policy FC-4.

### **GENERAL FUND BALANCE**

The objectives of this policy are to preserve the creditworthiness of the City for borrowing monies at favorable interest rates, provide working capital for the City to meet cash flow needs during the year, stabilize fluctuations from year to year in property taxes paid by the City's taxpayers.

- A general fund balance shall be maintained as of December 31 of each year equal to a minimum of two months and a maximum of three months of the ensuing year's general operating budget.
- Any anticipated balance in excess of the maximum should be used to reduce the ensuing year's property tax levy.
- Withdrawal of any amount in excess of the anticipated minimum balance for the sole purpose of reducing the ensuing year's property tax levy may be made only in such amounts to cause the ensuing year's property tax levy (determined without any consideration of this anticipated general fund withdrawal) to decrease by no more than 15%.
- Any earnings on general fund investments in excess of the budgeted amount, and any unbudgeted proceeds on sales on City-owned real estate will be added to the general fund balance.
- The Common Council, by a three-fourths affirmative vote, can declare a fiscal emergency and withdraw any amount for purposes of reversing the fiscal emergency; but also must provide for the necessary appropriations to restore the general fund to the minimum balance within a three-year period.

### **BUDGET TRANSFER POLICY**

In accordance with Wisconsin Statutes Section 65.90(5)(a) (Municipal Budgets), changes to budgeted appropriations will not be made unless authorized by a vote of two-thirds (2/3) of the Common Council.

- a. Requested changes will be reviewed by the City Administrator/Treasurer and referred to Council for approval by resolution.
- b. A Class 1 notice will be published within ten days of approval.

### **Procedure**

- Request for increases or decreases in the total salary and fringe benefit accounts of a department must be reviewed and have the approval of the City Administrator/Treasurer. No changes will be considered which are contrary to adopted salary ordinances or wage schedules in collective bargaining agreements. Any questionable change requests will be

# Financial Policies

referred to the City Administrator/Treasurer for review and recommendation. Example: If the Department Head is requesting that (excess) salary or fringe benefit funds be transferred to or from an account other than a salary and fringe benefit account within the department's budget or if funds are being transferred from one salary account to another salary account within the department's budget, within the same appropriation, the transfer request will be reviewed and, if found to be justified, may be authorized by the City Administrator/Treasurer.

- The purchase of additional equipment or outlay items not in the approved budget must be reviewed and have the approval of the City Administrator/Treasurer.
- Transfers within appropriations, other than those listed in paragraphs one and two above, must be requested in writing by the Department Head (or as may be delegated to a department supervisor) together with justification for the transfer. These transfers will be within the account group(s) of the department's budget. The transfer requests will be reviewed and authorized by the City Administrator/Treasurer.
- All requests for transfers are to be in writing with proper justification and are to be presented to the City Administrator/Treasurer.
- All transfers that need authorization by the Common Council will be presented for review and recommendation by the City Administrator/Treasurer.
- All requests for transfers will, in all but emergency cases, be made before monies are expended and/or purchases are authorized.
- All accounts are subject to a periodic internal audit by the City Treasurer's Office to ensure compliance with budgetary policies.

# Financial Policies

## PROPERTY ASSESSMENTS

The objectives of this policy are to maintain uniform and equitable market value assessments on all taxable property in the City of Cedarburg. This is to ensure all taxpayers that their portion of the tax burden is no higher than necessary and in compliance with the State Statutes regarding property taxation. In order to achieve the objectives of this policy the following guidelines shall be followed by the City Assessor's Office. To follow Section 4 of the Assessment Manual, in addition to revaluing all property as follows:

- Every year the Assessor shall complete a statistical sales analysis study to verify the equity of existing assessments.
- No more than every three years, and not less than every five years, the Assessor shall coordinate the completion of a revaluation of all residential and commercial properties in the City using statistical studies and drive-by verifications of properties as a base to generate values plus or minus five percent from full value. This is to ensure the City will be in full compliance with the State mandated guidelines on assessment procedures.
- To ensure that the database and property cards on which assessments are made are up-to-date and factual, every nine to 12 years the Assessor's Office shall, with assistance, field verify all database information by viewing the interior and exterior of all properties.
- Council approval will be needed if changes in the market indicate a revaluation should be completed less than or more than the years stated in the policy.
- The City of Cedarburg will ensure that sufficient funds are available to carry out these procedures by annually reviewing projected costs and setting funds aside for anticipated revaluations.

## WRITING OFF UNCOLLECTIBLE RECEIVABLES

The City bills various groups for use of City facilities, labor provided or other services. Occasionally, these bills are not paid. This policy is to address circumstances when accounts receivable are not collectible.

- The City Treasurer's Office issues invoices to individuals/groups for the services provided. The invoice is payable 30 days from the date of invoice. After the 30 days, the invoice will accrue interest at 18% per annum.
- Invoices one month past due will be sent a reminder to submit payment with the additional amount of interest due.
- Four attempts will be made to collect the payment. Every 30 days the accounts will be reviewed by the Accountant II/Accounts Receivable employee. The employee will make a recommendation to the City Administrator/Treasurer. The City Administrator/Treasurer will review and approve.
- Upon written request, payment plans can be arranged to ensure full payment of the invoice. The approval of the City Administrator/Treasurer is required.
- Invoices to individuals/groups located in the City of Cedarburg with any past due amounts as of November 15 will be placed on the tax roll as a lien against the property.
- When the amount of the invoice is \$2,000 or less, and has been determined to be uncollectible, the City Administrator/Treasurer will have the authority to approve writing off an invoice as uncollectible.
- When the amount is larger than \$2,000 and determined to be uncollectible, Common Council approval will be required to write off an invoice.

## FIXED ASSETS

The policy is to ensure the proper record keeping of fixed assets. Fixed assets include items such as land, land improvements, buildings, fixtures and equipment. These items should be recorded considering the amount given or received, plus ancillary costs, such as freight and related professional expenditures. Any purchase of this type of \$5,000 or more and with an estimated useful life of more than two years must follow this policy. The \$5,000 limit should be applied to individual items, rather than groups of items.

Department Heads and supervisors are required to notify the Treasurer's Office of acquisition and disposal of all fixed assets. The Asset Maintenance Form needs to be completed for fixed assets purchased, sold, disposed or transferred. Departments are required to do a physical inventory once every five years. The inventory will ensure items are still on hand and help verify useful life of the assets.

# Financial Policies

## PURCHASING

The purchasing function involves procurement of supplies, materials, equipment and services at the lowest price consistent with quality and performance necessary to meet standards established by the City of Cedarburg. The lease of equipment or vehicles as measured by its fair market value shall conform to the same procurement parameters as required for purchase. The use of multiple purchase orders to circumvent the dollar limits specified in this policy is prohibited. The City Administrator/Treasurer shall act as purchasing agent for the City of Cedarburg.

- Whenever it is necessary or desirable that supplies, materials, equipment or contractual services be purchased which will cost \$500 or more, a purchase order shall be submitted by the department supervisor or director, to the City Administrator/Treasurer for issuance of a purchase order. All purchase orders require the approval of the Department Head and City Administrator/Treasurer. All purchase orders for the City Administrator/Treasurer require the approval of the Mayor.
- No requisition shall be submitted and no purchase shall be made for items or services not included in the current budget, or at an amount exceeding that which has been budgeted.
- All required procedures shall be complied with before any purchases are made except in urgent situations where operational or safety requirements pose an immediate need. In such instances, the Department Head or supervisor is authorized to make any necessary purchases, with "confirming" purchase orders to be issued at the earliest opportunity.
- If the estimated cost of supplies, materials, equipment or services will exceed the sum of \$5,000, competitive quotations or proposals will be obtained in writing from three or more vendors who are able to supply the requested item(s). If a specific vendor or brand name commodity is deemed to be in the best interest of the City, the requesting department may present information in support of the requisition and, if concurred with by the City Administrator/Treasurer, the requirement for competitive proposals may be waived. In this event, the rationale for selecting the particular vendor or commodity shall be noted on the requisition.
- Upon receipt of competitive proposals the City Administrator/Treasurer, in consultation with the requesting department, is authorized to award the purchase of the supplies, materials, equipment or service to the vendor offering the lowest and/or best bid, taking into account price, availability, reliability, warranty, uniformity or other bona fide factors. In the event that all factors are relatively equal, Cedarburg vendors shall be given preference.
- For public construction exceeding \$25,000 in estimated cost, specifications shall be prepared and formal bids shall be obtained from qualified contractors in accordance with §62.15, Wis. Stats. The results of such bidding shall be reported by the Department Head to the appropriate board or commission for recommendation to the Common Council which may approve or disapprove the recommended contract as it deems appropriate.
- For individual purchases costing less than \$500, Department Heads are authorized to obtain the necessary supplies, materials or equipment from a local or other vendor, provided that the current approved budget provides for such purchase, and further that the Department Head exercises sound judgment in selecting the vendor which can provide the item or service at the best price or availability.
- For small purchases amounting to \$20 or less obtained from local suppliers at which the City does not have an account, the use of petty cash is recommended and authorized in order to minimize the need to utilize normal accounts payable procedures. If petty cash is used for such purchases, a memo slip detailing the item(s) purchased, purpose and budget account shall be completed for each such transaction and submitted along with the purchase receipt to the City Administrator/Treasurer. This procedure shall not be used to make numerous purchases of the same commodity to avoid the issuance of a purchase requisition.



Common Council Review June 2014

Each goal and objective letter is noted in the corresponding Department under each program's "Recent Significant Accomplishments" and "Objective to be Accomplished" ("Goal #1 Objective a" would read SP#1a)

MISSION  
STATEMENT

The City of Cedarburg seeks to preserve its historic, "small-town" atmosphere and quality of life while balancing the desires of our community by delivering high-quality, programs and services in a fiscally responsible manner.

GOAL #1  
ORGANIZATIONAL  
DEVELOPMENT

Responsiveness to citizen concerns and needs by involving citizens and providing sufficient staffing levels to meet service standards through effective recruitment, training and retention of qualified employees, supplemented by a network of volunteers and contract providers.

- A. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY

COST PROJECTION
- Recodify portions of the City Code

2016

Ongoing

City Attorney, Department Heads

\$15,000
- B. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY

COST PROJECTION
- Review Citizen comment reporting and tracking system, process and software

2014

Included with website makeover, looking into software

City Administrator/Treasurer, Director of Parks, Recreation and Forestry

\$500
- C. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY

COST PROJECTION
- Succession planning/review staffing levels

2014

Identified and revised job descriptions and created task lists. Need to train.

City Administrator/Treasurer, Department Heads

Staff time

GOAL #2  
FINANCIAL

Promote sound fiscal management that seeks to minimize debt, pre-fund significant expenditures, maximize non-tax revenues, shared revenues and expenses with other government entities when feasible.

- A. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY

COST PROJECTION
- Borrow for 2014-2016 projects

2015

Received options from financial advisor, reviewed with ad hoc Debt/Investment Committee. Completed internal borrowing for 2014 to be refinanced in 2015.

City Administrator

\$1,420,000 borrow, plus costs

Goal #2 Financial contd.

- B. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY

COST PROJECTION
- City-wide Revaluation

2017

Ongoing analysis of annual statistical reports

City Assessor

\$50,000

GOAL #3  
GROWTH AND  
DEVELOPMENT

Provide opportunities for business growth, foster historic preservation in historical areas, preserve quality of life and continue the vitality of the local economy.

- A. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY

COST PROJECTION
- Develop Business Park and monitor TID No. 2

2022

Extension of necessary improvements to support Business Park was re-evaluated. Met with potential developers.

City Administrator/Treasurer, Director of Engineering & Public Works, City Planner, Economic Development Board, Cedarburg Light & Water

\$12,245,000
- B. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY

COST PROJECTION
- Continue efforts to complete Cedar Creek Walkway

2014

Completed Phase D.

Director of Engineering & Public Works, Director of Parks, Recreation & Forestry, City Administrator/Treasurer

\$300,000
- C. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY
- Amcast

2018

Working with DNR and EPA for funding of cleanup. Site on EPA's National Priorities List

City Attorney, Mayor, Common Council, City Administrator/Treasurer, Director of Engineering & Public Works
- D. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY

COST PROJECTION
- Update of Zoning Code

2016

Ongoing

City Planner, Plan Commission, Common Council

\$20,000
- E. GOAL OBJECTIVE

PROJECTED COMPLETION DATE

STATUS AS OF SEPTEMBER 2014

RESPONSIBLE PARTY
- Promote new residential development along Sheboygan Road

2015

Meeting with potential developers

City Planner, Economic Development Board

**GOAL #4**  
**INFRASTRUCTURE** Proactively maintain public facilities while planning and improving infrastructure compatible with growth.

<b>A. GOAL OBJECTIVE</b>	DPW Garage Construction
<b>PROJECTED COMPLETION DATE</b>	2016
<b>STATUS AS OF SEPTEMBER 2014</b>	Space needs analysis completed. Engineerng and architect contracts awarded.
<b>RESPONSIBLE PARTY</b>	Director of Engineering & Public Works, Superintendent of Public Works
<b>COST PROJECTION</b>	\$7,000,000
<b>B. GOAL OBJECTIVE</b>	Dams-Compliance with WI DNR NR333
<b>PROJECTED COMPLETION DATE</b>	2015
<b>STATUS AS OF SEPTEMBER 2014</b>	Grouting completed—other repairs yet to be completed. Engineering contract awarded. Study to be completed for NR 333 compliance.
<b>RESPONSIBLE PARTY</b>	Director of Engineering & Public Works
<b>COST PROJECTION</b>	\$35,000
<b>C. GOAL OBJECTIVE</b>	Create Park Tree Inventory
<b>PROJECTED COMPLETION DATE</b>	2015
<b>STATUS AS OF SEPTEMBER 2014</b>	Ongoing
<b>RESPONSIBLE PARTY</b>	Parks & Forestry Superintendent
<b>COST PROJECTION</b>	\$6,600
<b>D. GOAL OBJECTIVE</b>	Phosphorus Regulations
<b>PROJECTED COMPLETION DATE</b>	Unknown
<b>STATUS AS OF SEPTEMBER 2014</b>	To be determined by DNR Regulations
<b>RESPONSIBLE PARTY</b>	Wastewater Treatment Superintendent
<b>COST PROJECTION</b>	Part of new Wastewater Treatment Plant cost
<b>E. GOAL OBJECTIVE</b>	Garfield Lift Station—Replacing valves and piping
<b>PROJECTED COMPLETION DATE</b>	2020
<b>STATUS AS OF SEPTEMBER 2014</b>	Received cost from J.F. Ahern Co.
<b>RESPONSIBLE PARTY</b>	Wastewater Treatment Superintendent
<b>COST PROJECTION</b>	\$200,000
<b>F. GOAL OBJECTIVE</b>	Design and construction of new Library
<b>PROJECTED COMPLETION DATE</b>	2014
<b>STATUS AS OF SEPTEMBER 2014</b>	Completed
<b>RESPONSIBLE PARTY</b>	City Administrator/Treasurer, Library Director, ad hoc Library Committee, Director of Engineering & Public Works
<b>COST PROJECTION</b>	\$6,200,000

*Goal #4 Infrastructure contd.*

<b>G. GOAL OBJECTIVE</b>	Replace and move Highland Lift Station
<b>PROJECTED COMPLETION DATE</b>	2020
<b>STATUS AS OF SEPTEMBER 2014</b>	To be initiated
<b>RESPONSIBLE PARTY</b>	Wastewater Treatment Superintendent, Director of Engineering & Public Works
<b>COST PROJECTION</b>	\$1,300,000
<b>H. GOAL OBJECTIVE</b>	Garfield Lift Station—Replace electronics with a programmable logic controller
<b>PROJECTED COMPLETION DATE</b>	December 2014
<b>STATUS AS OF SEPTEMBER 2014</b>	Waiting on cost proposal
<b>RESPONSIBLE PARTY</b>	Wastewater Treatment Superintendent
<b>COST PROJECTION</b>	\$35,000

**GOAL #5**  
**LEISURE SERVICES** Preserve and enhance quality of life by providing cultural, educational, leisure, and recreational activities for all generations to enjoy.

<b>A. GOAL OBJECTIVE</b>	Develop Parkland at Prairie View Subdivision
<b>PROJECTED COMPLETION DATE</b>	2016
<b>STATUS AS OF SEPTEMBER 2014</b>	Phase II—graded and seeded over
<b>RESPONSIBLE PARTY</b>	Parks, Recreation & Forestry Board, Director of Parks, Recreation & Forestry
<b>COST PROJECTION</b>	\$500,000
<b>B. GOAL OBJECTIVE</b>	Build outdoor Sports Complex
<b>PROJECTED COMPLETION DATE</b>	2018
<b>STATUS AS OF SEPTEMBER 2014</b>	To be initiated
<b>RESPONSIBLE PARTY</b>	Director of Parks, Recreation & Forestry
<b>COST PROJECTION</b>	\$500,000
<b>C. GOAL OBJECTIVE</b>	Indoor Multipurpose Gymnasium
<b>PROJECTED COMPLETION DATE</b>	2016
<b>STATUS AS OF SEPTEMBER 2014</b>	To be initiated
<b>RESPONSIBLE PARTY</b>	Director of Parks, Recreation & Forestry
<b>COST PROJECTION</b>	\$2,000,000
<b>D. GOAL OBJECTIVE</b>	Enhance Cedar Creek Park and Adlai Horn Park after creek cleanup
<b>PROJECTED COMPLETION DATE</b>	2015
<b>STATUS AS OF SEPTEMBER 2014</b>	To be initiated
<b>RESPONSIBLE PARTY</b>	Director of Parks, Recreation & Forestry
<b>COST PROJECTION</b>	\$250,000–\$500,000



**GOAL #6**  
**PUBLIC SAFETY**      Protect life and property by establishing an atmosphere of safety, trust and well-being.

<b>A. GOAL OBJECTIVE</b>	Research options for shooting range
<b>PROJECTED COMPLETION DATE</b>	2015
<b>STATUS AS OF SEPTEMBER 2014</b>	Ongoing
<b>RESPONSIBLE PARTY</b>	Police Chief
<b>COST PROJECTION</b>	\$80,000
<b>B. GOAL OBJECTIVE</b>	Update Emergency Management Plan
<b>PROJECTED COMPLETION DATE</b>	2015
<b>STATUS AS OF SEPTEMBER 2014</b>	Reviewing with County Director and to be approved by Common Council
<b>RESPONSIBLE PARTY</b>	Police Chief/Emergency Management Director
<b>COST PROJECTION</b>	Staff time
<b>C. GOAL OBJECTIVE</b>	Research Joint Dispatch with County
<b>PROJECTED COMPLETION DATE</b>	2014
<b>STATUS AS OF SEPTEMBER 2014</b>	Continued meetings. Completed.
<b>RESPONSIBLE PARTY</b>	City Administrator, Fire Chief, Police Chief
<b>COST PROJECTION</b>	Possible capital equipment savings
<b>D. GOAL OBJECTIVE</b>	Investigate upgrade of severe weather siren system
<b>PROJECTED COMPLETION DATE</b>	2015
<b>STATUS AS OF SEPTEMBER 2014</b>	To be initiated
<b>RESPONSIBLE PARTY</b>	Police Chief
<b>COST PROJECTION</b>	\$72,000
<b>E. GOAL OBJECTIVE</b>	Develop a County-wide Search and Rescue Team
<b>PROJECTED COMPLETION DATE</b>	2015
<b>STATUS AS OF SEPTEMBER 2014</b>	To be initiated
<b>RESPONSIBLE PARTY</b>	Police Chief
<b>COST PROJECTION</b>	\$5,000 for training and equipment

**GOAL #7**  
**RISK MANAGEMENT**      Conduct the City operations in a manner that reduces risk exposure in the most cost effective manner possible through ongoing training concerning policies, procedures and safety practices.

<b>A. GOAL OBJECTIVE</b>	Improve CVMIC Risk Assessment score
<b>PROJECTED COMPLETION DATE</b>	2016
<b>STATUS AS OF SEPTEMBER 2014</b>	Reviewing policies with Safety Committee
<b>RESPONSIBLE PARTY</b>	Department Heads/Supervisors, City Administrator/Treasurer
<b>COST PROJECTION</b>	Staff time
<b>B. GOAL OBJECTIVE</b>	Request Property Insurance Quotes
<b>PROJECTED COMPLETION DATE</b>	2014
<b>STATUS AS OF SEPTEMBER 2014</b>	No firms able to match or beat current provider. Completed.
<b>RESPONSIBLE PARTY</b>	City Administrator/Treasurer
<b>COST PROJECTION</b>	Staff time

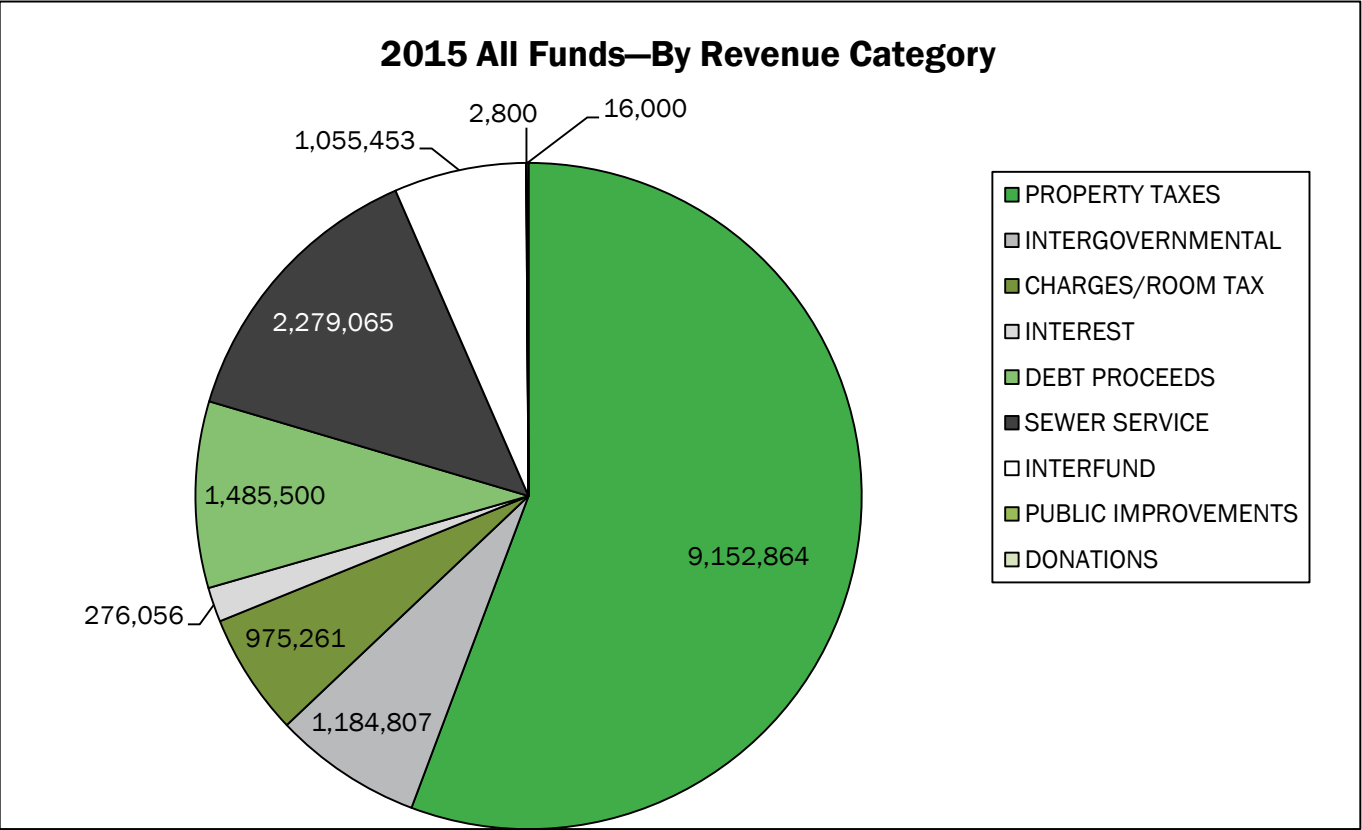
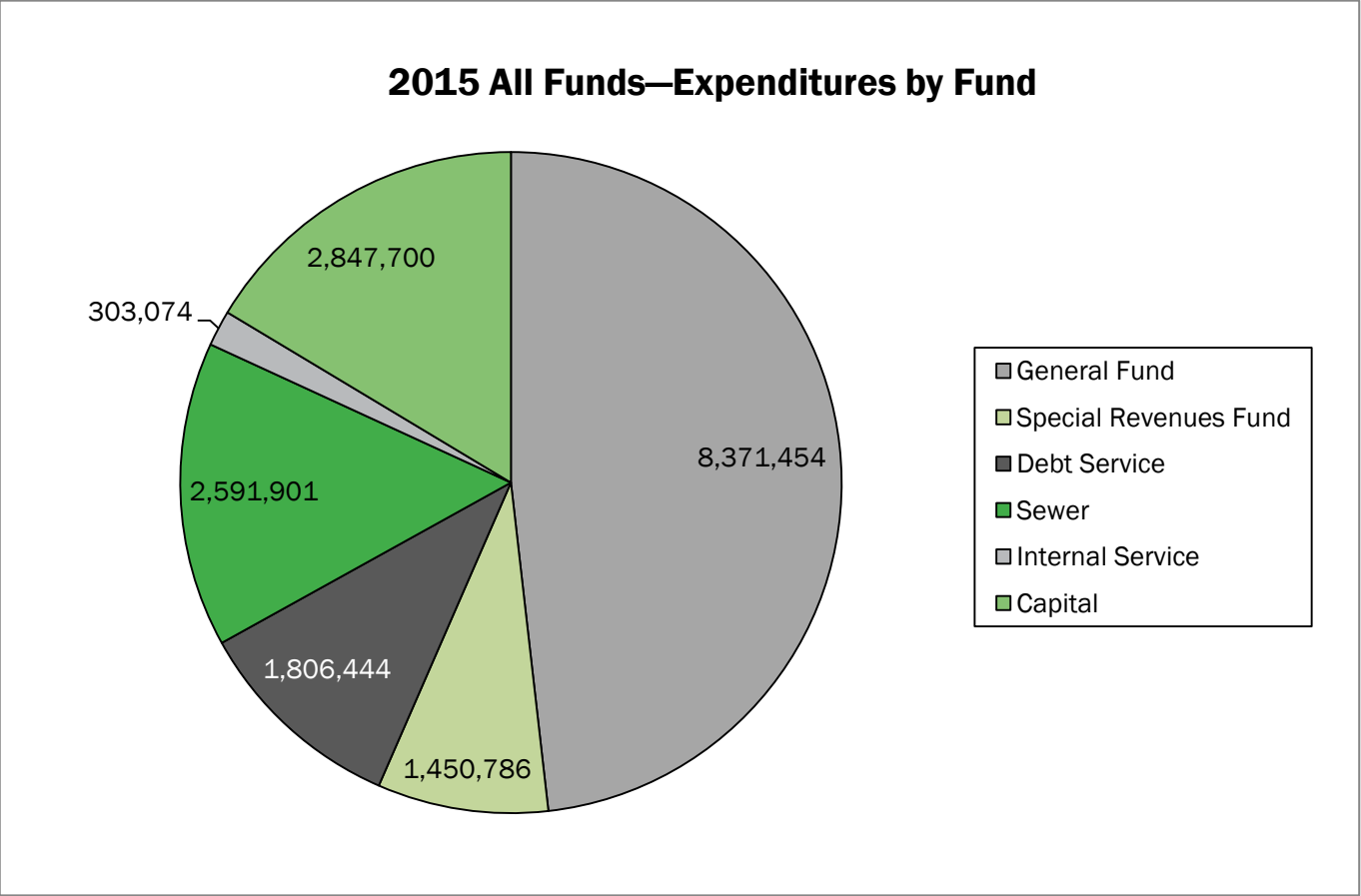
**GOAL #8**  
**TECHNOLOGY**      Improve efficiency and productivity between City departments, residents and businesses through technology.

<b>A. GOAL OBJECTIVE</b>	Purchase of new electronic voting equipment
<b>PROJECTED COMPLETION DATE</b>	2015
<b>STATUS AS OF SEPTEMBER 2014</b>	Voting machines will be purchased as soon as certified by Federal and State Governments
<b>RESPONSIBLE PARTY</b>	City Clerk
<b>COST PROJECTION</b>	\$26,000
<b>B. GOAL OBJECTIVE</b>	Inventory software for playground inspections application
<b>PROJECTED COMPLETION DATE</b>	April 2014
<b>STATUS AS OF SEPTEMBER 2014</b>	Completed
<b>RESPONSIBLE PARTY</b>	Director of Parks, Recreation & Forestry
<b>COST PROJECTION</b>	\$1,500 annually

CITY OF CEDARBURG 2015 BUDGET

(By Category)

All Funds													
Revenues	General Fund	Cemetery	Room Tax	Recreation Programs	Swimming Pool	Subdividers Deposits	Library	Debt Service	Capital Improvements	Sewer Utility	Internal Service		
Public Improvement Revenues	2,800												
Intergovernmental Revenues	1,008,588						126,587	7,632	42,000				
Regulation & Compliance	336,590												
Law & Ordinance Violations	83,000												
Public Charges for Services	66,619	14,500	60,000	120,670	265,382		28,500			2,279,065			
Intergovernmental Charges	206,333				61,361			423,780	80,255		283,724		
Commercial Revenues	173,034	17,040				125	1,000	500	50,000	12,600	21,757		
Donations				1,000					15,000				
Proceeds from Borrowing								755,000	730,500				
Property Taxes	6,440,490						657,842	619,532	1,435,000				
Total	8,317,454	31,540	60,000	121,670	326,743	125	813,929	1,806,444	2,352,755	2,291,665	305,481		
Expenditures	General Fund	Cemetery	Room Tax	Recreation Programs	Swimming Pool	Subdividers Deposits	Library	Debt Service	Capital Improve-ments	Sewer Utility	Internal Service		
General Government	1,100,925								141,000				
Public Safety	3,803,127								208,000				
Engineering & Public Works	2,404,063								1,907,000				
Parks, Recreation & Forestry	873,323	53,797		121,312	326,748		813,929		441,700				
Debt Service								1,806,444					
Insurance											303,074		
Conservation & Development	73,655		57,000						10,000				
Sewer Utility										2,591,901			
Other	54,000												
Transfers to Other Funds	62,361		3,000			75,000			140,000				
Total	8,371,454	53,797	60,000	121,312	326,748	75,000	813,929	1,806,444	2,847,700	2,591,901	303,074		





Budget Summary–All Funds

BY FUND

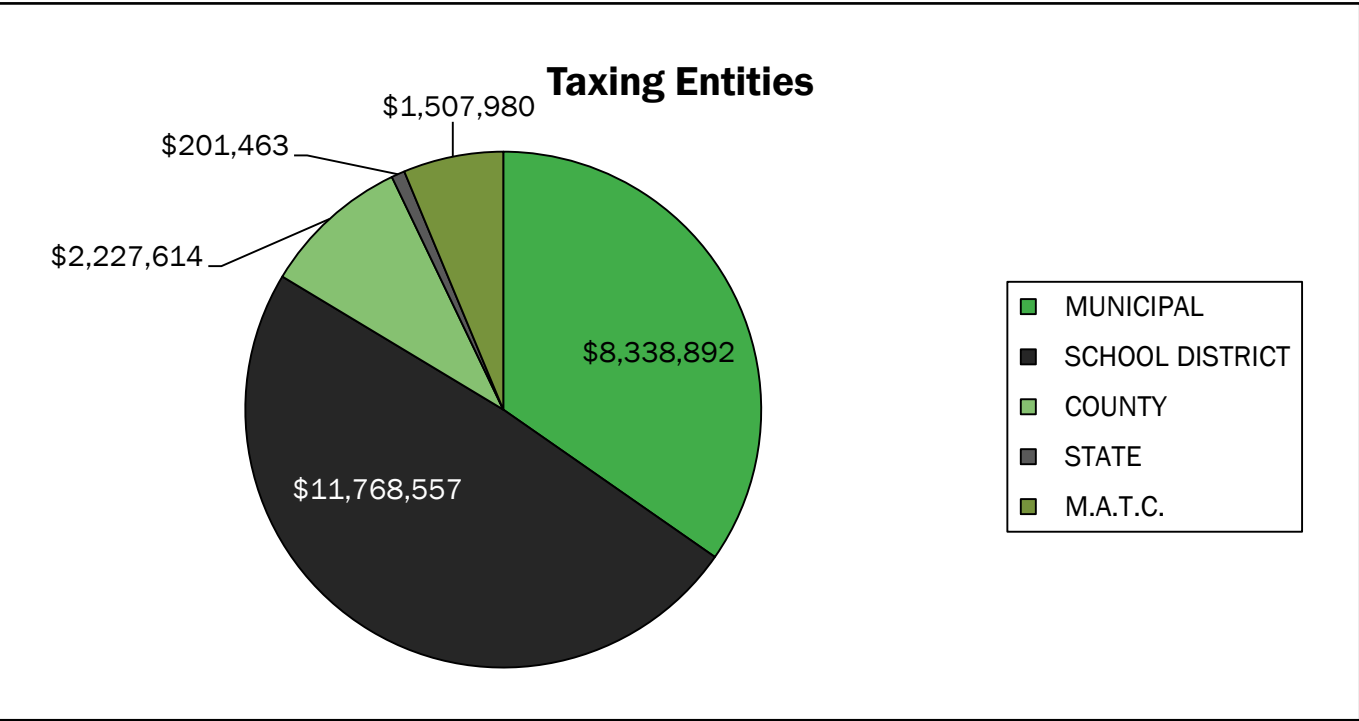
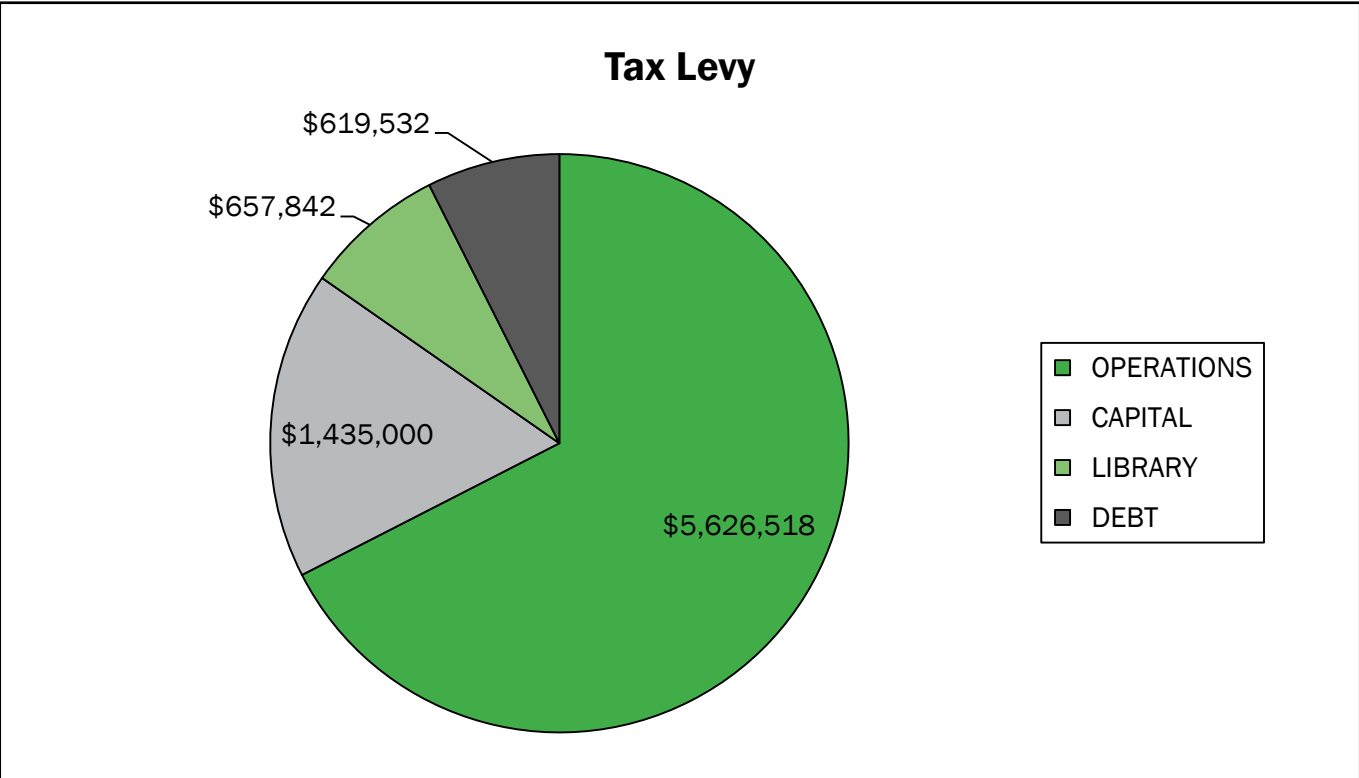
All Funds				
	Actual	Budget	Estimated	Budget
Revenues	2013	2014	2014	2015
General Fund	7,986,292	8,166,224	8,164,791	8,317,454
Cemetery	30,204	33,940	34,690	31,540
Room Tax	69,138	62,000	60,000	60,000
Recreation Programs	127,741	122,191	120,601	121,670
Swimming Pool	312,128	338,546	313,888	326,743
Subdividers Deposits	8,978	150	2,203	125
Library	632,487	633,578	635,906	813,929
Debt Service	1,065,510	1,140,642	1,146,586	1,806,444
Capital Improvements	1,349,957	2,395,000	2,756,378	2,352,755
Sewer Utility	2,548,426	2,307,902	2,325,217	2,291,665
Internal Service	366,427	295,618	344,563	305,482
Total	14,497,288	15,495,791	15,904,823	16,427,807
	Actual	Budget	Estimated	Budget
Expenditures	2013	2014	2014	2015
General Fund	8,094,836	8,220,339	8,148,338	8,371,454
Cemetery	45,873	46,444	53,797	53,797
Room Tax	69,138	62,000	60,000	60,000
Recreation Programs	129,979	135,672	133,320	121,312
Swimming Pool	312,585	338,546	313,889	326,743
Subdividers Deposits	76,570	40,000	0	75,000
Library	693,352	698,994	675,225	813,929
Debt Service	1,118,057	1,190,567	1,190,567	1,806,444
Capital Improvements	4,816,582	6,933,659	4,552,401	2,847,700
Sewer Utility	2,494,763	2,612,819	2,303,784	2,591,901
Internal Service	278,179	287,955	334,994	303,074
Total	18,129,914	20,566,995	17,766,315	17,371,354
Revenues-Expenditures	(3,632,626)	(5,071,204)	(1,861,492)	(943,547)

Budget Summary

FUND BALANCE

2015 Budget Summary by Fund					
		Estimated	Adopted	Adopted	Estimated
Fund	Description	Beginning	Budgeted	Budgeted	Ending
		Fund Balance	Revenues	Expenditures	Fund Balance
100	General	2,079,774	8,317,454	8,371,454	2,025,774
200	Cemetery	294,088	31,540	53,797	271,831
210	Room Taxes	462	60,000	60,000	462
220	Recreation Programs	65,156	121,670	121,312	65,514
240	Swimming Pool	18,596	326,743	326,748	18,591
250	Parks & Playgrounds—Subdividers Deposits	45,201	125	75,000	(29,674)
260	Library	99,060	813,929	813,929	99,060
300	Debt Service Fund	81,104	1,806,444	1,806,444	81,104
400	Capital Improvements	2,789,785	2,352,755	2,847,700	2,294,840
601	Sewerage	16,692,874	2,291,665	2,591,901	16,392,638
700	Risk Management	831,870	305,481	303,074	834,277
Total Funds		22,997,970	16,427,806	17,371,359	22,054,417

Budget Summary

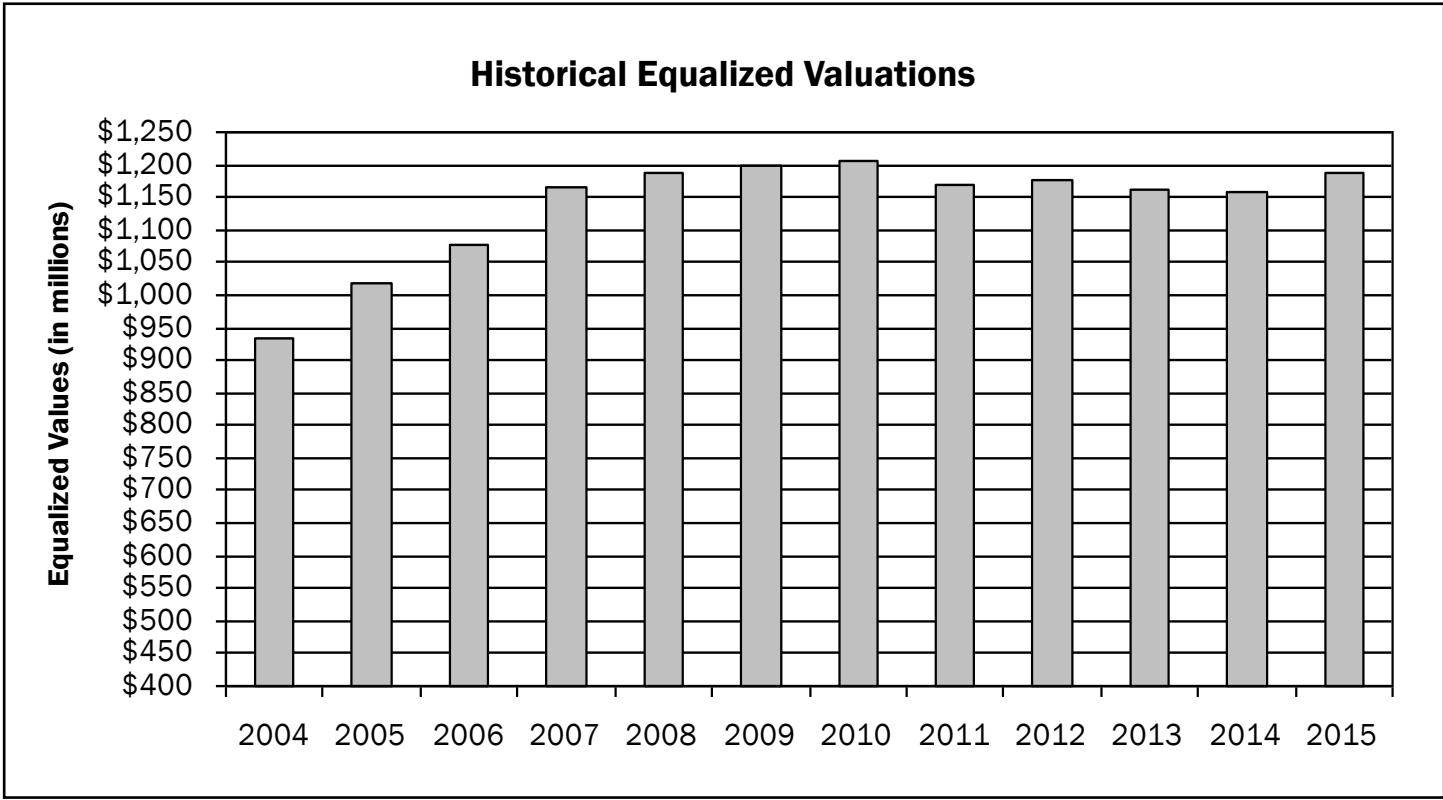
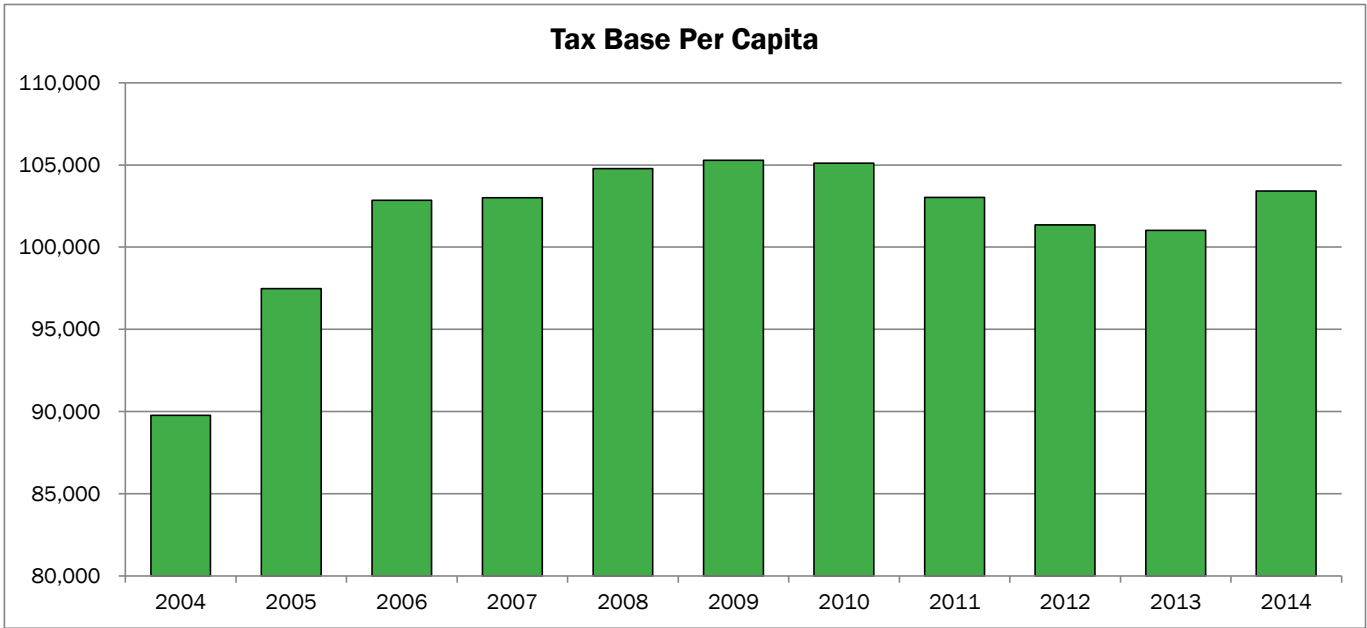
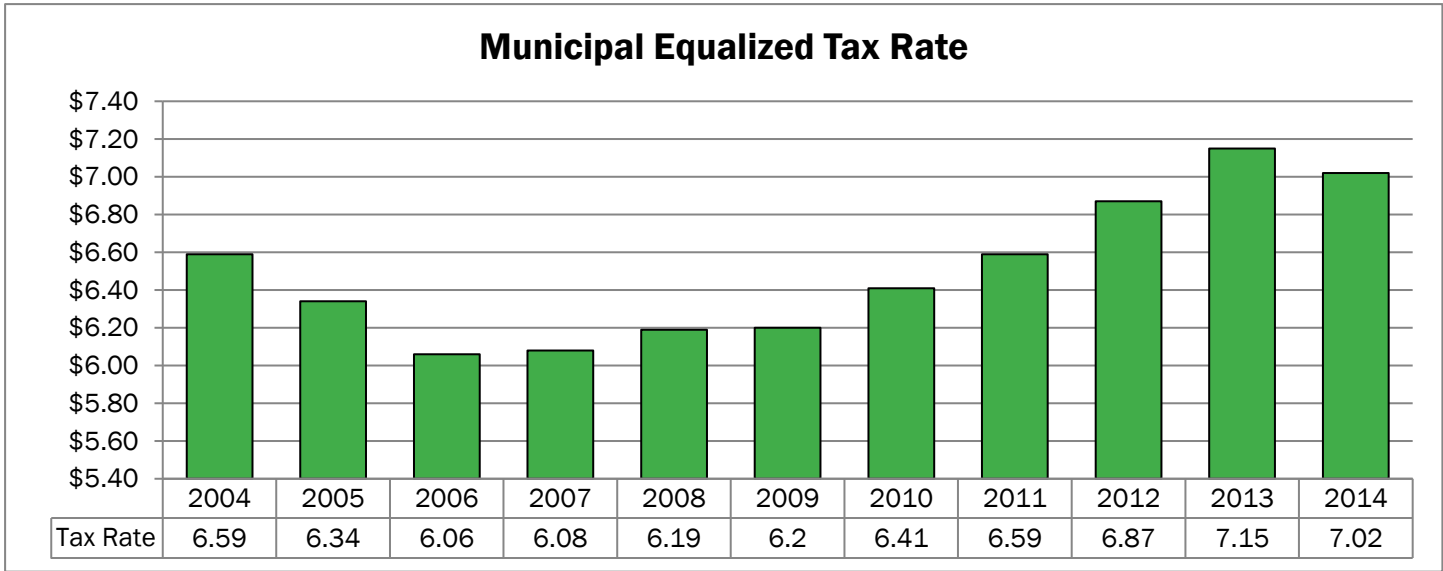


Budget Summary

City of Cedarburg						
	2011	2012	2013	2014	2015	% CHANGE
City Tax Levies	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Adopted	15/14
General Fund Levy	5,123,465	5,259,335	5,410,911	5,568,212	5,626,518	1.0%
Capital Improvement Levy	1,073,980	1,090,000	1,106,500	1,235,000	1,435,000	16.2%
Special Revenue Fund Levy—Library	428,454	490,000	490,000	490,000	657,842	34.3%
Debt Service Levy	880,000	914,042	956,118	972,917	619,532	-36.3%
Total City Levy	7,505,899	7,753,377	7,963,529	8,266,129	8,338,892	0.9%
Other Taxing Bodies						
Cedarburg Schools	12,161,771	11,208,647	11,052,752	11,689,535	11,768,557	0.7%
Ozaukee County—Operating	2,039,075	2,081,789	2,143,072	2,243,675	2,227,614	-0.7%
State of Wisconsin	198,621	199,629	196,847	196,308	201,463	2.6%
M.A.T.C.—Operating	2,245,896	2,289,003	2,456,955	2,460,817	1,507,980	-38.7%
Total Tax Levy (Gross)	24,151,262	23,532,445	23,813,155	24,856,464	24,044,506	-3.3%
State School Credit	(1,941,694)	(1,942,291)	(1,899,259)	(1,838,119)	(1,812,945)	-1.4%
Total Tax Levy (Net)	22,209,568	21,590,154	21,913,896	23,018,345	22,231,561	-3.4%
Equalized Valuation						
	1,170,383,900	1,176,320,900	1,159,925,700	1,156,752,200	1,187,131,800	2.6%
City Equalized Tax Rate	6.41	6.59	6.87	7.15	7.02	-1.7%
School District Equalized Tax Rate	10.42	9.55	9.55	10.13	9.94	-1.9%
Total Equalized Tax Rate	18.99	18.37	18.92	19.93	18.77	-5.8%
Assessed Valuation						
	1,155,644,680	1,160,817,740	1,165,210,300	1,183,410,760	1,196,486,770	1.1%
Assessment Ratio	98.74%	98.68%	100.46%	102.30%	100.91%	
Tax Rates (Per \$1,000 A.V.)						
City of Cedarburg	6.49	6.68	6.83	6.99	6.97	-0.3%
Cedarburg School District	10.55	9.68	9.51	9.90	9.86	-0.4%
Ozaukee County	1.76	1.79	1.84	1.90	1.86	-2.1%
State of Wisconsin	0.17	0.17	0.17	0.17	0.17	0.0%
M.A.T.C.	1.94	1.97	2.11	2.08	1.26	-39.4%
Total Tax Rate (Gross)	20.91	20.29	20.46	21.04	20.12	-4.4%
State School Credit	(1.68)	(1.67)	(1.63)	(1.55)	(1.52)	-2.4%
Total Tax Rate (Net)	19.23	18.62	18.83	19.49	18.60	-4.5%



# Budget Summary



# Budget Summary

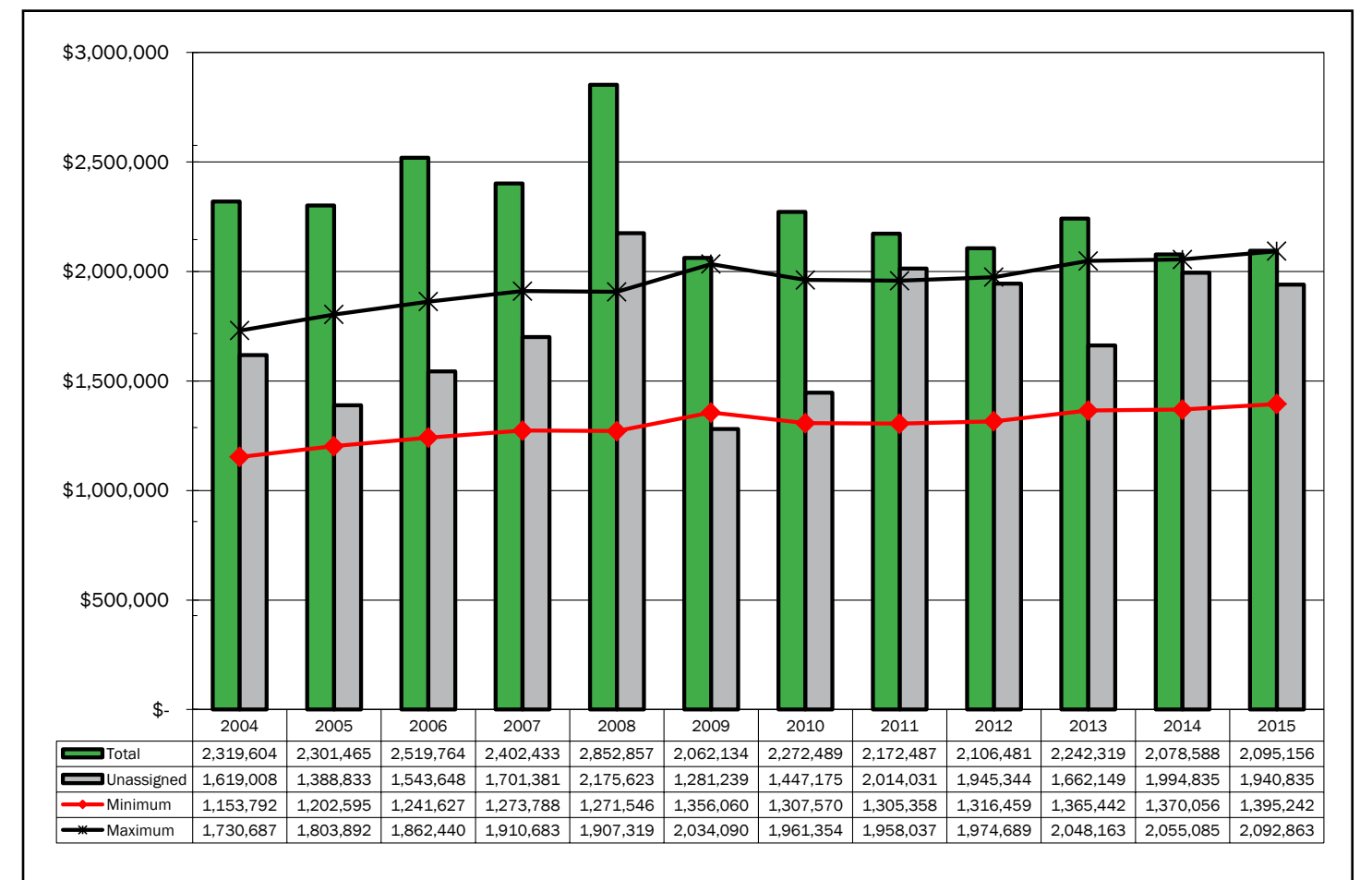


## CITY OF CEDARBURG GENERAL FUND

## General Fund–Fund Balance Summary

The graph below represents the trend in the General Fund Balance for the past 10 years. Since 1991 the City has built back its fund balance that was dramatically drawn down from 1985 to 1991. City policy states that undesignated General Fund Balance should be between two and three months of general fund expenditures, or approximately \$1.38 million to \$2.08 million. Therefore, efforts were made to restore the fund balance to the point that planned reductions in fund balance for one-time expenses would still keep the City within the adopted policy. The 2015 budget includes use of fund balance in the amount of \$54,000 to fund the contingency reserve account. These fund are only available through approval and appropriation by the Common Council.

The difference between the total fund balance and the undesignated fund balance is encumbrances carried over from the previous fiscal year, prepaid expenses and fuel and supply inventory.



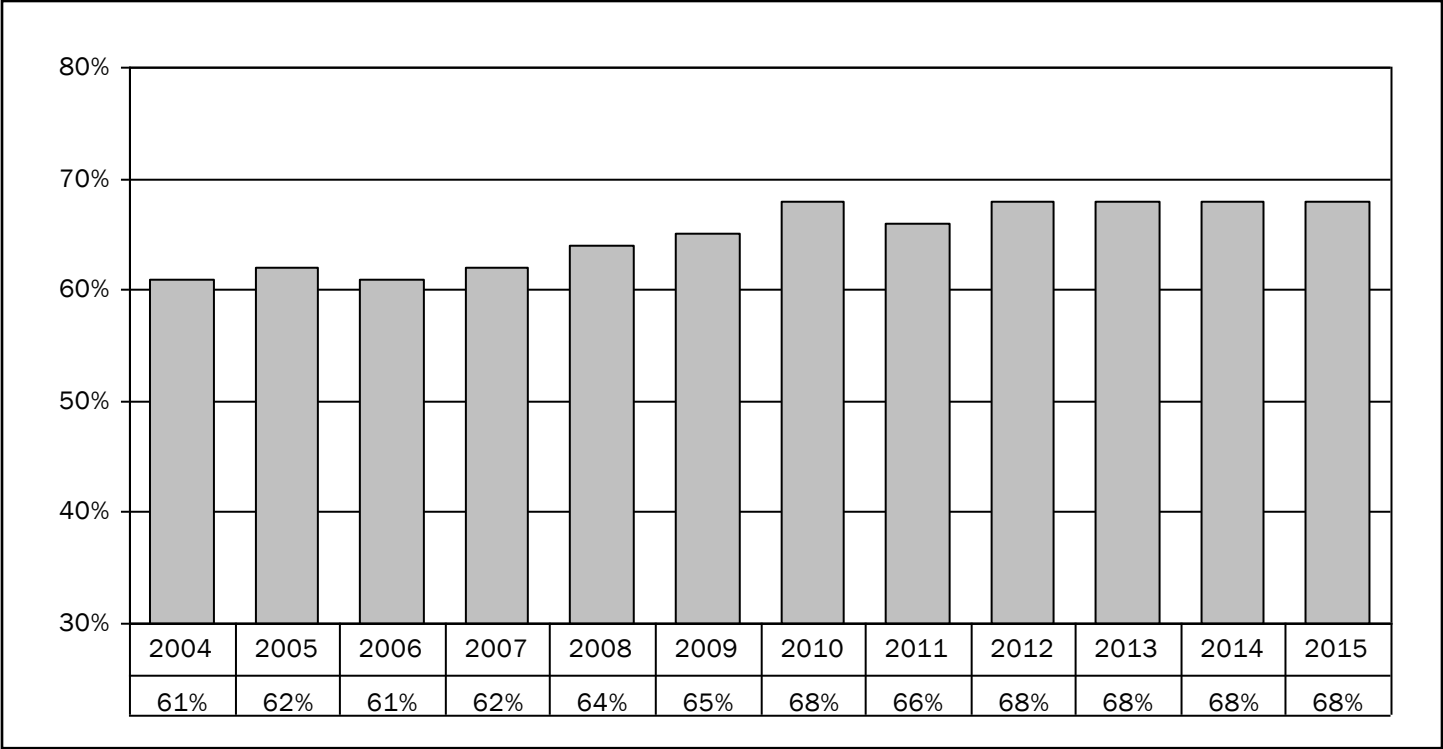


# General Fund Revenue Sources

City General Fund revenue sources are relatively free from subjective factors. The majority of General Fund revenues are obtained from property taxes and State Shared Revenues, which are not as subject to fluctuations in the local economy, as revenue sources such as sales or income taxes would be. However, as discussed below, such revenues are impacted by various factors that can cause fluctuations from year-to-year.

### PROPERTY TAXES

Property taxes are levied upon all City property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. Property taxes represent the largest single revenue source used to fund General Fund expenditures. The trend for property taxes as a percentage of General Fund operating revenues is as follows:



The increase in property taxes as a percentage of total General Fund revenues reflects the loss of State aids; particularly State Shared Revenues and the reduction in the Recycling Grant. The State cut the City’s shared revenues by 15% for 2012 and the recycling grant by 37%. There is little expected growth in other revenue sources to pay for increased operating costs. The building inspection revenues are expected to remain at the same level as 2014 due to the housing market.

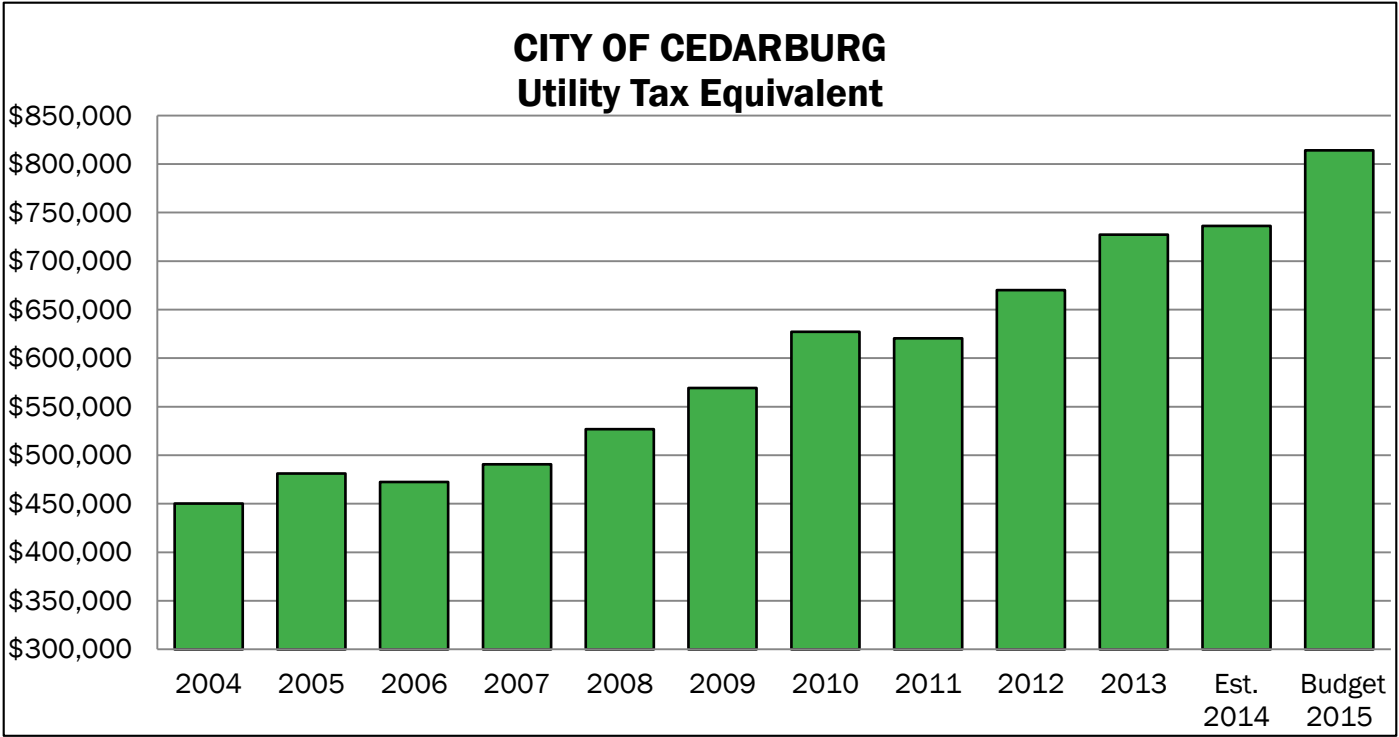
The 2015 adopted budget included an assessed tax rate decrease of 0.3%.

# General Fund Revenue Sources

### UTILITY TAX EQUIVALENT

The Cedarburg Light & Water Utility makes a payment in lieu of property taxes (PILOT), calculated by applying the local municipal and school tax rates against the total value of the utility plant in service. The calculation includes the assessment ratio; therefore, as the assessment ratio declines, so does the PILOT. This source provides 9.7% of General Fund operating revenues in 2015.

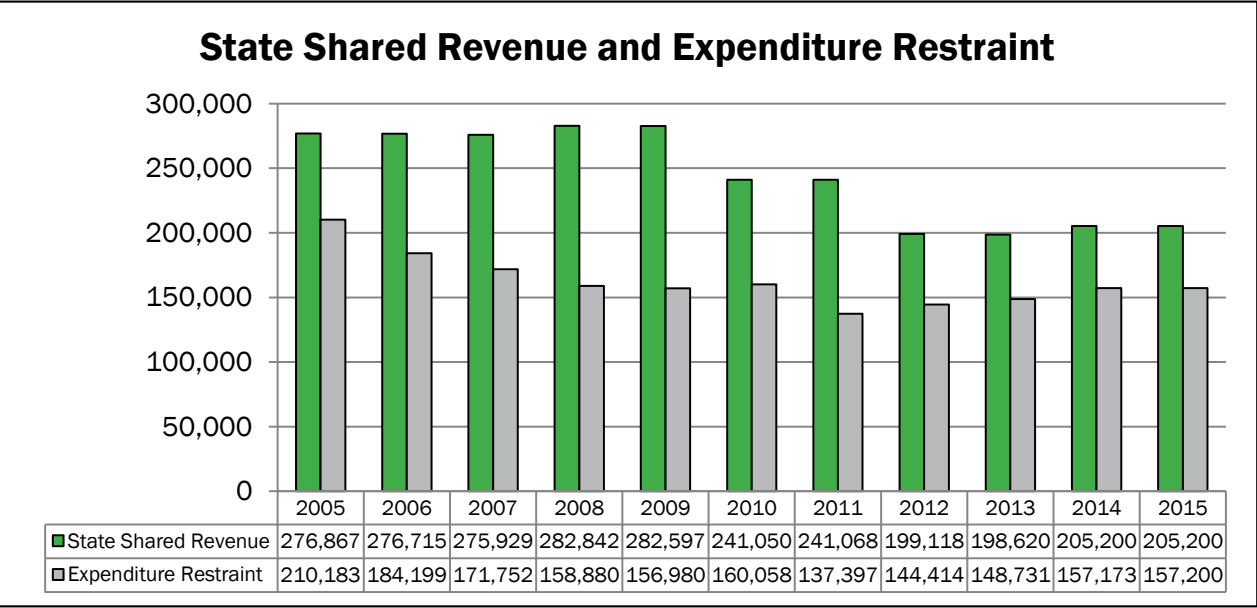
The assumption for 2015 revenues was based on the value estimate completed by Cedarburg Light & Water and a 100% assessment ratio for 2014.



### INTERGOVERNMENTAL REVENUES

The assumptions used for State revenues were based on the estimated payment notice received from the Departments of Transportation and Revenue. The highest portion of this category consists of payments per the State’s revenue sharing formula, as well as supplemental aids available under the Expenditure Restraint Program. General shared revenues are based on a formula, which considers per capita and aidable revenue factors. The aidable revenue factor is based on the City’s property value and local revenues generated. Due to the high value of the City’s taxable property relative to other communities, no shared revenues are allocated based on the aidable revenue factor.

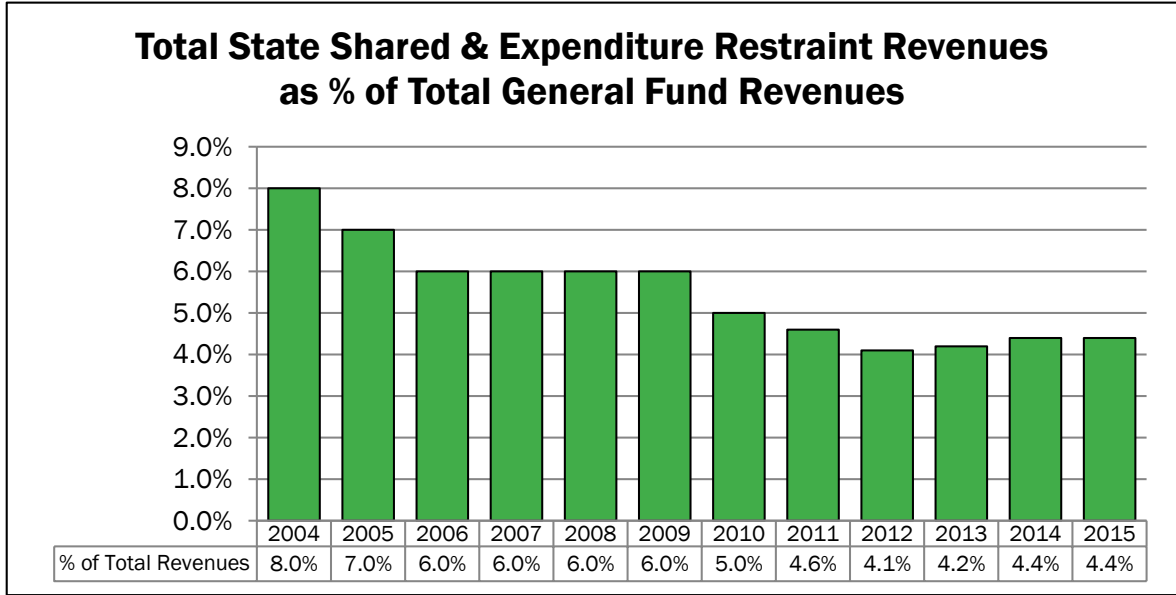
# General Fund Revenue Sources



Typically, the City receives 95% of the prior year's payment under the State formula. State Shared Revenue for 2015 is is remaining the same as the 2014 amount.

In 1995 the State added the Expenditure Restraint Program. Obtaining these revenues helped offset the decline in general shared revenues. The Expenditure Restraint Program provides additional shared State revenue for restricting the rate of growth of General Fund expenditures to a limit that considers inflation and growth in new construction in the municipality. To obtain these funds, the City must comply with the State requirement as previously mentioned. For 2015, the revenue is remaining the same as 2014 and the City will qualify for the program in 2016 by capping the expenditure increase at 2.4%.

The previously noted trend toward decreasing general State shared revenues resulting from the formula application and State budget property tax levy limit will continue to have a negative impact on General Fund revenues. As a percentage of total general fund revenues, the combined shared revenue and expenditure restraint remained at 4.4% of total revenues, the same since 2013.

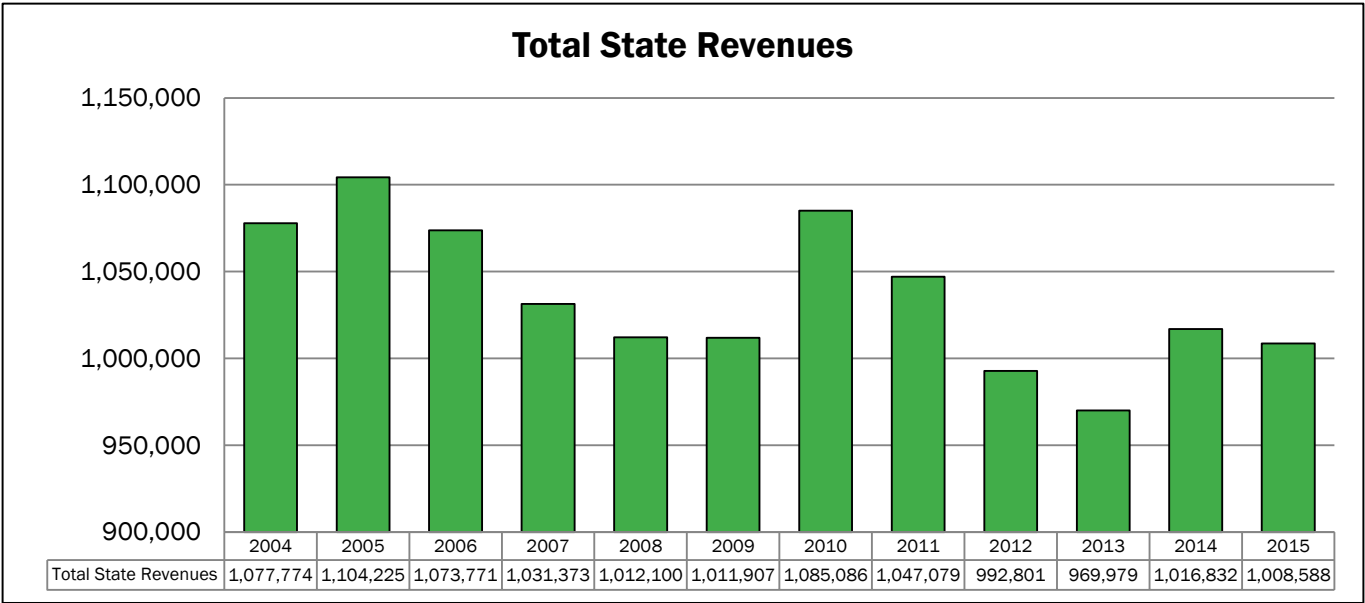


# General Fund Revenue Sources

The second largest intergovernmental revenue consists of State transportation aids. State transportation aids are \$545,097, approximately 6.6% of the General Fund's revenue; resulting from a formula established by the State which takes into consideration costs of maintaining the City's transportation system, including maintenance, traffic enforcement and other costs. This formula uses costs over a rolling six-year period in determining the aid amount and such aids have been rising along with operating costs. The 2015 amount is a 0.55% decrease from 2014.

The City's Recycling Grant, funded by the Wisconsin Department of Natural Resources, pays for a portion of the cost of the City's curbside recycling program and yard waste collection and disposal. This grant previously provided approximately \$56,000 in annual funding. In 2011 the recycling grant program was affected by the State budget cuts. The 2014 amount was \$37,991 and is budgeted at the same level for 2015. Like other forms of State aid, the future of this source of revenue is uncertain.

Since 2000, the City has received computer aid revenue from the State. This payment stems from their decision to exempt all computers from inclusion as personal property. This revenue is budgeted to decrease by 28% for 2015.



# General Fund Revenue Sources

## REGULATION AND COMPLIANCE REVENUES

This revenue includes licenses issued by the City (e.g., liquor, contractor, bartender, pet, etc.), the cable television franchise fee and building and related permits. Such revenues are 4.0% of General Fund operating revenues. Many of the license fees and the cable television franchise fee are limited by State Statute or the agreement with the cable franchiser (regulated by federal law), and cannot be expected to increase to any significant degree in the near future. The cable franchise fee was increased from 3% to 5% in 1996. With the new legislation at the State level regulating franchise fees, after a three-year period of grandfathering current franchise agreements, future revenues and support for public education channels is uncertain. The City's franchise agreement ended in October 2012 which ended the courtesy internet connections provided to City buildings.

Building and related permits are dependent on construction activity and the local economy. In recent years, revenue from such permits has exceeded budgeted amounts due to increased residential construction and expansions at local industries. In 2007 new developments were approved, however, with the decline in the housing market, improvements have been delayed. During 2013 and 2014 residential construction in the City started back up. Currently there are three subdivisions with lots available for homes. Regulation and compliance revenues are projected based on known factors (e.g., planned new development, number of premises requiring a liquor license) and trends in such revenues.

## LAW AND ORDINANCE VIOLATIONS

Such revenues represent the City's share of fines from violations of City ordinances and State Statutes, as well as parking ticket revenues. Fines and parking tickets represent approximately 1% of general fund operating revenues.

## PUBLIC CHARGES FOR SERVICES

This revenue source includes charges for use of City services and facilities. Major categories include Assessor's Office, Police Department, Public Works and Senior Center fees. Public charges for services are 0.8% of total revenues.

## INTERGOVERNMENTAL CHARGES FOR SERVICES

This source consists of payments received from the Town of Cedarburg under a Shared Services Agreement for the Fire Department that is in effect through 2014. Because neither party gave notice to terminate the agreement, it was automatically extended for an additional ten years, expiring December 31, 2024. The DNR mandates water monitoring at the Pleasant Valley Landfill which is shared jointly with the Town. They fund one-third of the expenditures.

Beginning in 2004, an administrative charge of \$10,250 was applied to the Sewerage Fund representing the support to the utility from the Mayor, Common Council, Administrator and City Clerk.

In addition, included under this category is the reimbursement received from the Cedarburg School District for the costs of school crossing guards, who are supervised by the Police Department. The intergovernmental charges revenue category provides approximately 2.5% of General Fund Revenues.

## PUBLIC IMPROVEMENT REVENUES

This source consists of the administrative charges to developers in the City, reimbursing the City for administrative staff time spent on development review and oversight. Such revenues are not predictable and are minimally budgeted unless specific projects are anticipated for a given year.

## COMMERCIAL REVENUES

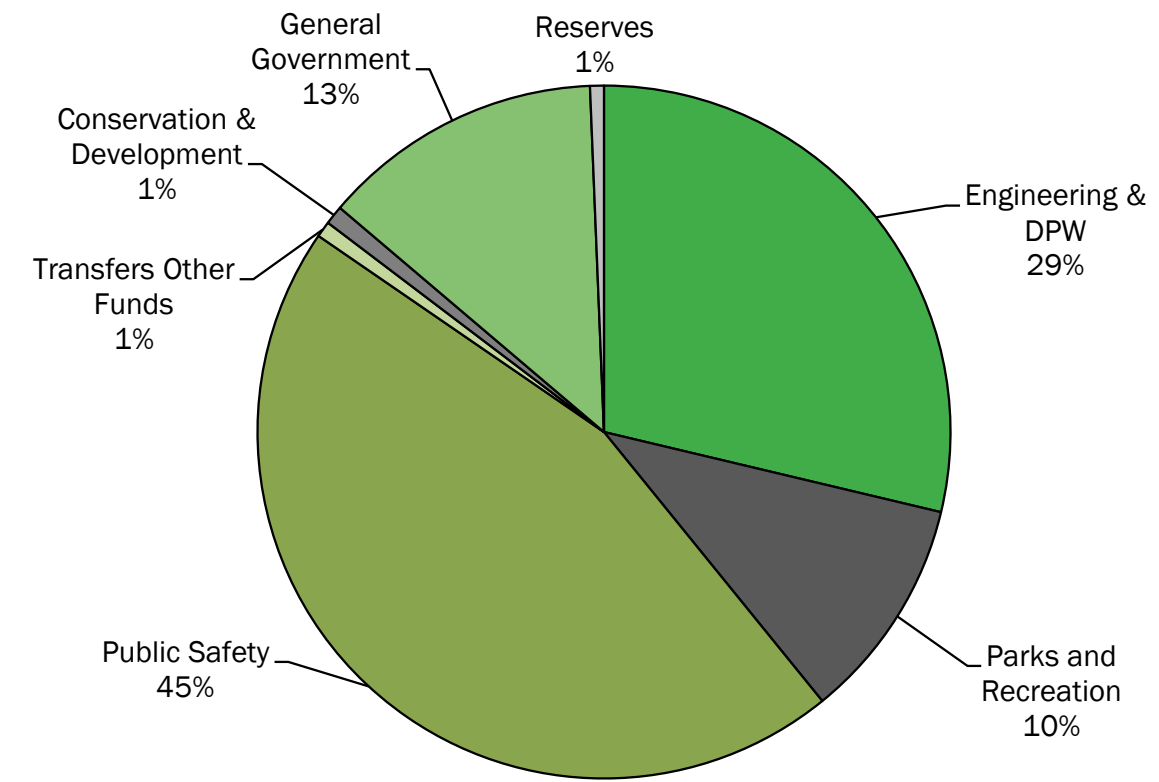
This source primarily consists of interest earnings on invested funds and sales/rental of City property including rental income from the lease of water towers to cellular telephone companies. As a percentage of General Fund operating revenues, such revenues fund approximately 0.1% of the operating budget. Fluctuation in this account is due to the changes in yields on invested funds and the amount of investable funds. The market interest rate continues to remain low through 2014. An interest revenue decrease of \$5,000 was budgeted for 2015 to better reflect the actual market. The City did not budget for rental income at the Lincoln Building for 2014 due to the potential loss of a tenant. The tenant did however sign a lease after the budget was completed for 2014.. As investable funds have increased, the City has implemented the investment strategies recommended by the ad hoc Investment Advisory Committee and more actively managed its investments.

# General Fund Revenue Sources

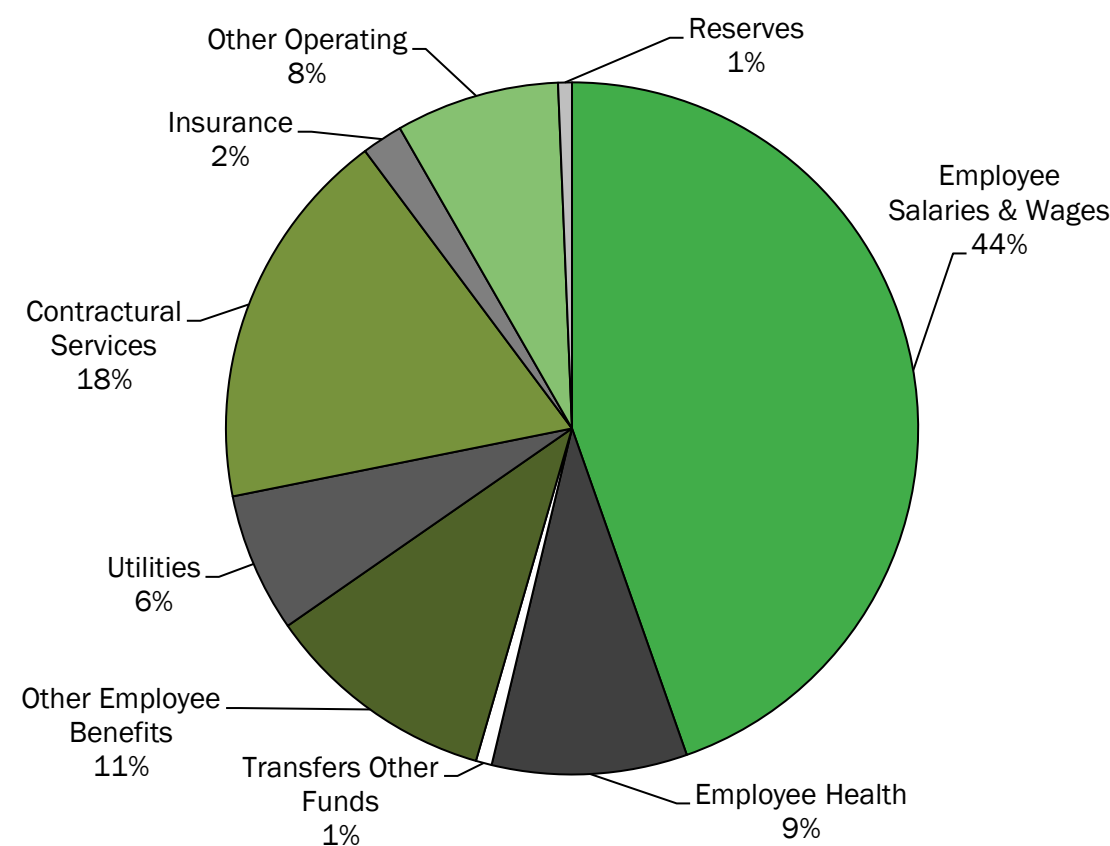
General Fund Fund 100							
Revenues	2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	% Change 2015/2014
Public Improvement Revenues	2,652	2,533	7,031	2,500	2,500	2,800	12.00%
Intergovernmental Revenues	1,047,079	1,007,343	969,979	1,007,221	1,016,832	1,008,588	0.14%
Regulation & Compliance	334,158	358,956	382,757	338,040	338,790	336,590	-0.43%
Law & Ordinance Violations	72,912	62,479	51,976	83,000	63,000	83,000	0.00%
Public Charges for Services	52,125	68,801	69,567	59,940	72,041	66,619	11.14%
Intergovernmental Charges	202,684	192,605	200,061	208,584	209,084	206,333	-1.08%
Commercial Revenues	178,225	178,722	156,998	162,576	158,181	173,034	6.43%
Property Taxes	5,743,936	5,929,290	6,147,922	6,304,363	6,304,363	6,440,490	2.16%
Total	7,633,771	7,800,729	7,986,291	8,166,224	8,164,791	8,317,454	1.85%
Expenditures	2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	%Change 2015/2014
General Government	1,075,355	1,014,785	1,094,827	1,113,648	1,079,648	1,100,925	-1.14%
Public Safety	3,570,525	3,630,311	3,700,377	3,782,738	3,766,139	3,803,127	0.54%
Engineering & Public Works	2,282,915	2,191,333	2,335,053	2,387,819	2,346,121	2,404,063	0.68%
Parks, Recreation & Forestry	728,414	791,127	858,224	805,330	803,563	873,323	8.44%
Conservation & Development	53,879	63,571	49,038	72,130	71,843	73,655	2.11%
Other	0	0	0	0	0	54,000	0.00%
Transfers to Other Funds	41,606	40,842	57,311	58,675	81,024	62,361	6.28%
Total	7,752,694	7,731,969	8,094,830	8,220,339	8,148,338	8,371,454	1.84%
Revenues - Expenditures	(118,923)	68,760	(108,539)	(54,115)	16,453	(54,000)	-0.21%
Fund Balance	2,172,482	2,241,242	2,132,703	2,078,588	2,149,156	2,095,156	



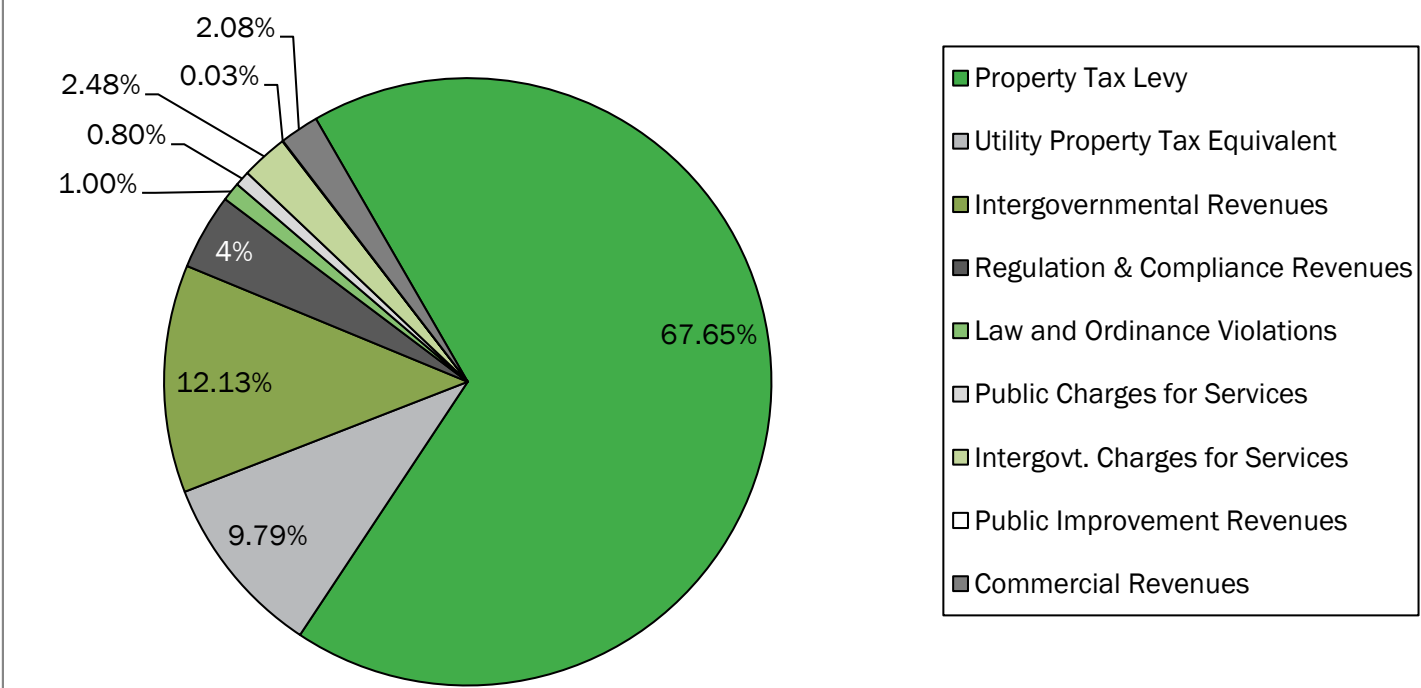
General Fund Department Expenditures



Operating Expense by Object



General Fund Revenues



Property Tax Levy	\$5,626,518
Utility Property Tax Equivalent	813,972
Intergovernmental Revenues	1,008,588
Regulation & Compliance Revenues	336,590
Law and Ordinance Violations	83,000
Public Charges for Services	66,619
Intergovt. Charges for Services	206,333
Public Improvement Revenues	2,800
Commercial Revenues	173,034
TOTAL	8,317,454

General Fund Revenues Fund 100							
				2014	2014	2015	% Change
Public Improvements	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Engineering & Administration	2,652	2,533	7,031	2,500	2,500	2,800	12.00%
Total Public Improvement Revenues	2,652	2,533	7,031	2,500	2,500	2,800	12.00%
				2014	2014	2015	% Change
Intergovernmental Revenues	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
State Shared Revenues	241,068	199,118	198,620	205,200	205,200	205,200	0.00%
Fire Insurance Dues	35,495	39,859	40,187	40,000	45,625	45,600	14.00%
Expenditure Restraint Program	137,397	144,414	148,731	157,173	157,173	157,200	0.02%
State Grant, Police Training	3,675	3,040	2,560	2,700	2,880	2,700	0.00%
State Transportation Aids	571,013	513,912	525,448	548,115	548,115	545,097	-0.55%
State Computer Aids	14,832	16,629	16,304	16,000	15,848	11,500	-28.13%
State Recycling Grant	37,946	37,983	38,034	38,033	37,991	37,991	-0.11%
State Forestry Grant	0	21,622	0	0	0	3,300	0.00%
Federal Grant—COPS/Police	5,653	26,919	95	0	0	0	0.00%
State Grants—DOT/Police	0	3,847	0	0	4,000	0	0.00%
Total Intergovernmental Revenues	1,047,079	1,007,343	969,979	1,007,221	1,016,832	1,008,588	0.14%
				2014	2014	2015	% Change
Regulation and Compliance	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Liquor & Beer Licenses	18,985	15,063	20,375	19,880	21,399	21,480	8.05%
Electric Contr. Licenses	8,050	8,760	1,505	0	0	0	0.00%
Direct Seller Licenses	1,380	865	940	1,190	1,190	1,190	0.00%
Cigarette Licenses	700	500	900	800	800	800	0.00%
Operator Licenses	10,210	13,920	10,565	10,000	11,990	11,700	17.00%
Bicycle Licenses	283	120	120	100	105	100	0.00%
Dog and Cat Licenses	1,356	1,371	1,478	1,300	1,300	1,300	0.00%
Cable TV Franchise Fee	153,485	161,124	159,215	160,000	155,000	155,000	-3.13%
Transient Permit Fee	250	250	250	250	250	250	0.00%
Weights & Measures Licenses	1,085	1,065	1,142	1,195	1,020	1,195	0.00%
Fire Inspection Fee	15,095	15,340	15,140	15,325	15,065	15,325	0.00%
Building Permits	56,165	58,753	74,879	60,000	60,000	60,000	0.00%
Electrical Permits	13,171	16,996	20,017	15,000	15,000	15,000	0.00%
Plumbing Permits	14,207	16,600	19,481	14,000	15,000	14,000	0.00%
Clearwater Compliance Permits	5,400	7,650	8,350	6,000	6,150	6,000	0.00%
Heating/Air Conditioning Permits	13,785	13,237	20,343	13,000	13,000	13,000	0.00%
Drive Opening Permits	595	575	880	600	600	800	33.33%
Erosion Control Permits	1,950	2,850	3,400	2,100	2,100	2,100	0.00%
Occupancy Permits	5,130	6,085	3,935	4,000	4,390	4,000	0.00%
Sign Permits	1,835	2,180	2,545	1,800	1,885	1,800	0.00%
Street Opening Permits	2,300	3,600	3,900	3,000	3,600	3,200	6.67%
Miscellaneous Permits—Clerk	1,311	1,170	1,946	1,600	1,335	1,600	0.00%
Building Inspection Plan Review	2,315	3,365	4,485	2,450	2,450	2,450	0.00%

General Fund Revenues Fund 100 (contd.)							
				2014	2014	2015	% Change
Regulation and Compliance (contd.)	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Stormwater Management Permit	950	3,535	601	750	500	600	-20.00%
Plan Review	3,710	2,317	6,088	3,100	4,061	3,100	0.00%
Zoning Permits	455	1,665	277	600	600	600	0.00%
Total Regulation & Compliance	334,158	358,956	382,757	338,040	338,790	336,590	-0.43%
				2014	2014	2015	% Change
Law & Ordinance Violations	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Court Penalties & Costs	54,158	41,446	37,788	60,000	40,000	60,000	0.00%
Parking Violations	18,754	21,033	14,188	23,000	23,000	23,000	0.00%
Total Law & Ordinance Violations	72,912	62,479	51,976	83,000	63,000	83,000	0.00%
				2014	2014	2015	% Change
Public Charges for Services	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Treasurer's Office Fees	641	639	1,015	500	600	600	20.00%
License Publication Fees	735	615	720	600	690	690	15.00%
Assessor's Office Fees	2,605	2,700	4,865	4,000	4,200	4,200	5.00%
General Government Misc. Fees	265	52	45	500	0	200	-60.00%
Engineering Fees	680	375	200	700	200	350	-50.00%
Building Inspection House Nos.	437	479	452	300	352	300	0.00%
State Tag Fee	450	665	735	490	490	700	42.86%
Tax Exemption Fees	0	150	0	150	175	0	0.00%
Central Duplicating Fees	89	40	118	100	164	100	0.00%
Police Department Fees	10,786	13,171	13,177	10,500	10,500	10,500	0.00%
Alarm Permit Fees	200	275	275	200	200	200	0.00%
False Alarm Fees	765	1,645	2,050	1,000	1,500	1,500	50.00%
Public Works Department Fees	3,303	17,071	1,631	16,000	10,000	10,000	-37.50%
Celebrations	0	0	16,601	0	16,729	11,454	0.00%
Recycling—Plastic/Glass/Oil	230	328	595	100	395	325	225.00%
Recycling—Aluminum/Tin	834	1,267	876	800	872	800	0.00%
Recycling Cart Upgrade	1,362	1,538	1,541	0	1,474	0	0.00%
Weed Mowing Fees	1,321	679	728	500	500	500	0.00%
Park Rental Fees	4,456	5,045	5,443	5,500	5,000	5,000	-9.09%
Safety Training	225	150	190	0	0	0	0.00%
Senior Center Fees	20,315	19,821	17,135	17,000	17,000	18,200	7.06%
Public Charges for Services	1,426	2,096	1,175	1,000	1,000	1,000	0.00%
Miscellaneous Revenue	1,000	0	0	0	0	0	0.00%
Total Public Charges for Services	52,125	68,801	69,567	59,940	72,041	66,619	11.14%
				2014	2014	2015	% Change
Intergovernmental Charges	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Sanitation—Town	3,350	3,350	3,350	3,350	3,350	3,350	0.00%
Fire— Operating—Town	119,674	119,289	126,226	128,290	128,290	125,213	-2.40%
Fire/EMS Dispatching—Town	2,496	3,549	3,600	3,100	3,600	3,600	16.13%

General Fund Revenues Fund 100 (contd.)							
				2014	2014	2015	% Change
Intergovernmental Charges (contd.)	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Emergency Management—Town	814	773	462	775	775	775	0.00%
Crossing Guards—School District	45,563	47,007	47,651	54,919	54,919	55,245	0.59%
Sewer Administrative Services	10,250	10,250	10,250	10,250	10,250	10,250	0.00%
Transfer from Room Tax Fund	3,089	3,431	3,457	3,000	3,000	3,000	0.00%
Transfer from CDBG—Admin.	1,551	1,788	1,498	1,500	1,500	1,500	0.00%
Transfer from TIF—Admin.	241	406	709	1,000	1,000	1,000	0.00%
City of Mequon—Reimbursement	2,656	2,762	2,858	2,400	2,400	2,400	0.00%
Transfer from Rec. Programs	13,000	0	0	0	0	0	0.00%
Total Intergovernmental Charges	202,684	192,605	200,061	208,584	209,084	206,333	-1.08%
				2014	2014	2015	% Change
Commercial Revenues	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Interest—Delinquent Property Taxes	441	131	275	200	286	200	0.00%
Interest— Investments	24,236	17,295	13,602	25,000	14,000	20,000	-20.00%
Interest—Special Assessments	218	3,831	86	0	21	0	0.00%
Rent—City Property	41,907	37,645	17,500	8,000	13,000	13,740	71.75%
Rent—City Property, Water Tower	107,440	112,917	118,348	124,376	124,376	130,594	5.00%
Sale of City Property	1,616	635	708	0	162	0	0.00%
Refund of Prior Years Expense	2,367	(32)	479	0	336	0	0.00%
Donations	0	6,300	6,000	5,000	6,000	8,500	70.00%
Total Commercial Revenues	178,225	178,722	156,998	162,576	158,181	173,034	6.43%
Total Non-Tax Revenues	1,889,835	1,871,439	1,838,369	1,861,861	1,860,428	1,876,964	0.81%
				2014	2014	2015	% Change
Tax Revenues	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Property Taxes	5,123,466	5,259,337	5,420,675	5,568,212	5,568,212	5,626,518	1.05%
Property Tax Equivalent	620,470	669,953	727,247	736,151	736,151	813,972	10.57%
Total Property Taxes	5,743,936	5,929,290	6,147,922	6,304,363	6,304,363	6,440,490	2.16%
				2014	2014	2015	% Change
Total General Fund Revenues	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
	7,633,771	7,800,729	7,986,291	8,166,224	8,164,791	8,317,454	1.85%

# Mayor and Common Council

513100, 511100

**DEPARTMENT:** Mayor and Common Council

**PROGRAM MANAGER:** Mayor and Common Council

**PROGRAM DESCRIPTION:** The Mayor is the Chief Executive Officer of the City making sure all City ordinances and State laws are observed and enforced, and that all City officers, boards and commissions properly discharge their duties. The Mayor nominates to Council the appointment of the City Administrator, statutory employees, board and commission members and is a voting member of the Plan and Public Works & Sewerage Commissions. The Mayor presides at the meetings of the Common Council, voting only in the case of a tie vote. The Mayor is elected at large for a three-year term of office, and is limited to three consecutive terms of office.

The Common Council is the legislative branch of City government. Its primary purpose is the passage of laws, ordinances and policies, establishment of pay ranges for City employees and official management of the City’s financial affairs; its budget and the raising of funds for the operation of the City. The Common Council is comprised of seven council members representing the seven aldermanic districts, serving two-year terms, and members are limited to four consecutive terms of office.

- PRODUCTS AND SERVICES:**
- Represent people of the City of Cedarburg
  - Adopt ordinances and resolutions, levies taxes and appropriates monies for the operation of the City
  - Adopt policies to meet needs of City and its citizens
  - Approve appointments to boards, commissions, committees and statutory employees

Mayor/Common Council Staffing Levels			
Personnel Schedule Summary Position	2013	2014	2015
Mayor (part-time elected)	1.00	1.00	1.00
Council Members (7 part-time elected)	7.00	7.00	7.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

- 2014 SIGNIFICANT ACCOMPLISHMENTS:**

  - Adopted a plan for TID #3
  - Sold old Library building
  - Interviewed and elected Council Members for Districts Five and Six
  - Created ad hoc committee to help Mercury Marine with restoration of creek after clean up
  - Updated policies on filling vacant Council Member seats and Mayor

**2015 OBJECTIVES TO BE ACCOMPLISHED:**

  - Review status of TID #2, possibly dissolve and recreate a plan

- LONG TERM GOALS:**
- Promote economic development



# Mayor and Common Council

513100, 511100

ACCOUNT DETAIL:

511100—Common Council

- 313 **Printing:** Costs for budget document
- 320 **Subscriptions and Dues:** League of Municipalities (\$3,830), Mid Moraine Municipal Association (\$700), Cedarburg Chamber of Commerce (\$135), Ozaukee County Tourism Council (\$75), OED (\$1,500), VALUE (\$25)
- 330 **Travel & Training:** Mid Moraine (intergovernmental meetings and functions)

513100—Mayor

- 330 **Travel and Meeting Expenses:** Mid Moraine (intergovernmental meetings and functions)
- 343 **Awards, Supplies:** Mayor’s Enhancement Awards, signs for 4th of July parade

BUDGET VARIANCES:

511100—Common Council

- 165 **Worker’s Compensation Insurance:** Decrease due to lower modification factor
- 390 **Operating Expense:** Increase for Council name plates and business cards

513100—Mayor

- 313 **Printing:** Increase for newsletter printing.
- 390 **Operating Expenses:** Increase for Mayor’s Forum

# City Administrator

513200, 519200

DEPARTMENT: City Administrator

PROGRAM MANAGER: City Administrator/Treasurer

PROGRAM DESCRIPTION: The City Administrator serves as the Chief Administrative Officer—leading, planning, organizing and directing the administration of the City of Cedarburg toward the fulfillment of goals and policies determined by the Common Council. The City Administrator coordinates the day-to-day activities of the City, introduces new methods and procedures among City departments and apprises the Mayor and Common Council on operating results.

Additionally, the Administrator, as City Treasurer, oversees management of financial resources and is responsible for the preparation of the annual City budget.

PRODUCTS AND SERVICES:

- Oversee general operation of City
- City Comptroller responsible for preparation of annual budget and coordination of all debt issuances
- Risk Manager for City, adjusting insurance claims and serving as City representative to Cities & Villages Mutual Insurance Company (CVMIC)
- Purchasing Director responsible for approving purchases, award of all contracts and all transfers
- Personnel Director responsible for negotiation and administration of collectively bargained labor agreements; approve hiring of non-sworn personnel; recommend appointment of statutory employees to Mayor; oversight of annual employee performance appraisals and preparation of Department Head evaluations; authorize pay and benefit changes within policy or labor agreement
- Carry out policy directives of Common Council
- Prepare and review Common Council agenda with Mayor and City Clerk
- Attend all Council meetings and Board and Commission meetings as necessary
- Apply for grants to fund City projects
- Conduct staff meetings
- Coordinate training opportunities for staff
- Public Information Officer responsible to prepare information, letters, memos, press releases
- Facilitate annual review of Strategic Work Plan

City Administrator/Treasurer Staffing Levels

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
City Administrator/Treasurer	1.00	1.00	1.00
Administrative Assistant*	0.25	0.25	0.25
TOTAL	1.25	1.25	1.25

\*Other .25 FTE located in City Clerk’s Program

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014	2015 Projected
Bond Ratings	Aa2	Aa2	Aa2	Aa2
Distinguished Budget Presentation Award	n/a**	yes	yes	yes

\*\* Did not submit

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Actual 2012/2013	Actual 2013/2014	Target 2014/2015
Administrator's Office	Cost per capita	Operating costs	\$8.33	\$8.64	\$8.55

2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Requested for proposals for legal services
2. Entered into contract with a new City Planner
3. Purchased new projector for Council Chambers
4. Implemented new employee handbook and provided training for employees
5. Purchased MSDS online software and worked with safety committee on policy and provided employee training
6. Hired new Administrative Assistant

2015 OBJECTIVES TO BE ACCOMPLISHED:

1. Implement suggested budget changes from GFOA reviewers
2. Initiate borrowing for street projects and refinancing of 2014 internal borrowing

LONG TERM GOALS:

1. Continue improvement of CVMIC risk assessment score (SP#7b)
2. Hold a Wellness Week

ACCOUNT DETAIL:

513200—City Administrator

- 310 **Office Supplies:** File folders, pens, etc.
- 320 **Publications and Dues:** Membership to Milwaukee Area Municipal Employer Association (MAMEA), Wisconsin City Management Association (WCMA) and Wisconsin Public Employer Labor Relations Association (WPELRA)
- 330 **Conference and Travel:** Fuel Usage, WCMA Conferences and District meetings, University Wisconsin-Green Bay (UWGB) Administrator's Summit and other seminars as needed

519200—Employee Relations

- 161 **EAP/125:** Employee Assistance Program
- 210 **Professional Services:** Driver Notification Program, hearing and drug testing and other risk management activities
- 335 **Leadership Development:** Employee meeting refreshments
- 343 **Awards, Supplies:** Employee Years of Service Recognition

BUDGET VARIANCES:

513200—City Administrator

- 165 **Worker's Compensation Insurance:** Decrease due to lower modification factor for 2015
- 330 **Training and Travel:** Increase to attend WCMA conference

519200—Employee Relations

- 343 **Awards Supplies:** Decrease due to actual awards expected

DEPARTMENT: City Attorney

PROGRAM MANAGER: Mayor/City Administrator

**PROGRAM DESCRIPTION:** The City Attorney is responsible for conducting most of the legal business in which the City is involved such as legal opinions, ordinances, resolutions, general legal counsel, purchase and sale of property, and prosecution of ordinance and traffic violations. The City Attorney may also serve as special counsel at the request of the Mayor or Common Council Members.

The legal services program budget also includes funds for special counsel outside the scope of the City Attorney's duties and labor counsel for general personnel matters and collective bargaining matters. Legal expenses associated with claim defense are charged to the risk management Internal Service Fund.

PRODUCTS AND SERVICES:

- Consult with staff and elected officials on legal matters
- Attend all Common Council and Plan Commission meetings
- Review ordinances and resolutions
- Prosecute ordinance violations
- Prepare and review development agreements and City contracts

STAFFING: Contractual

Budget amounts for activities of City Attorney also accounted for in: Police Administration (100-522110-212), Capital Improvements Environmental (400-533750-841), Library Building Project (400-555110-824), Sewerage Administrative Services (601-573850-211), Library (260-555110-211) and the Internal Service Fund (700-519400).

2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Assisted in sale of old Library building
2. Resolved Library title issues
3. Added ordinance for Assistant City Attorney
4. Revised Developer's Agreement for TID #3
5. Completed negotiations with Police Union
6. Revised ordinance on Operator's Licenses
7. Created TID No. 3
8. Revised the Aldermanic and Mayor appointment process
9. Approved and signed the design contract with Kueny for the new Public Works building

2015 OBJECTIVES TO BE ACCOMPLISHED:

1. Prochnow remediation
2. Opinion on future of City-owned dams

LONG TERM OBJECTIVES:

1. Continue recodification of Municipal Code. (SP#1a)

ACCOUNT DETAIL:

516100—City Attorney

- 210 Annual retainer
- 211 Prosecution of ordinance violations, extraordinary services

BUDGET VARIANCES:

516100—City Attorney

- 210 **General Services:** Retainer—new attorney contract paid on an hourly basis
- 211 **Extraordinary Services:** Increase due to contract being hourly

Common Council, Mayor & City Attorney								
511100 Common Council				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	16,477	16,800	16,800	16,800	16,800	16,800	0.00%
151	Social Security	1,260	1,285	1,285	1,285	1,285	1,285	0.00%
165	Workers' Comp. Insurance	46	49	51	42	42	34	-19.05%
Total		17,783	18,134	18,136	18,127	18,127	18,119	-0.04%
511100				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
313	Printing	259	1,606	0	500	500	500	0.00%
320	Publications and Dues	6,132	6,241	6,012	6,235	6,220	6,265	0.48%
330	Training & Travel	119	99	191	150	253	225	50.00%
390	Operating Expenses	75	112	(85)	120	463	375	212.50%
Total		6,585	8,058	6,118	7,005	7,436	7,365	5.14%
Total Expenditures		24,368	26,192	24,254	25,132	25,563	25,484	1.40%
513100 Mayor				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	5,885	6,000	6,000	6,000	6,000	6,000	0.00%
151	Social Security	450	459	459	459	459	459	0.00%
152	Retirement	656	138	8	0	8	0	0.00%
165	Workers' Comp. Insurance	18	19	18	15	15	12	-20.00%
Total		7,009	6,616	6,485	6,474	6,482	6,471	-0.05%
513100				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
225	Telephone	892	556	9	20	20	20	0.00%
313	Printing	5,790	5,450	7,100	7,250	7,250	7,500	3.45%
330	Training & Travel	21	41	20	140	162	150	7.14%
343	Awards, Supplies	355	187	115	600	200	600	0.00%
390	Operating Expenses	0	0	0	160	250	250	56.25%
Total		7,058	6,234	7,244	8,170	7,882	8,520	4.28%
Total Expenditures		14,067	12,850	13,729	14,644	14,364	14,991	2.37%
516100 City Attorney				2014	2014	2015	% Change	
Professional Services		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	General Services—Retainer	57,600	57,600	57,600	57,600	19,200	0	-100.00%
211	Extraordinary Services	30,587	6,757	26,318	30,000	60,000	84,000	180.00%
Total		88,187	64,357	83,918	87,600	79,200	84,000	-4.11%
516400 Labor Relations Counsel				2014	2014	2015	% Change	
Professional Services		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	4,438	0	0	0	0	0	0.00%
Total		4,438	0	0	0	0	0	0.00%

Common Council, Mayor & City Attorney (contd.)								
				2014	2014	2015	% Change	
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
474110	Sewer Administrative	4,613	4,613	4,613	4,613	4,613	4,613	0.00%
Total		4,613	4,613	4,613	4,613	4,613	4,613	0.00%
				2014	2014	2015	% Change	
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		126,447	98,786	117,288	122,763	114,514	119,862	-2.36%



Administrator & Employee Relations							
513200				2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted 2015/2014
111	Salaries	42,853	31,163	68,521	68,065	68,065	69,423 2.00%
135	Sick Payout	6,069	491	387	866	866	961 10.97%
151	Social Security	3,694	2,398	5,035	5,365	5,365	5,480 2.14%
152	Retirement	5,745	1,987	4,565	4,909	4,909	5,021 2.28%
154	Health Insurance	8,904	7,097	14,093	13,676	12,044	13,912 1.72%
155	Life Insurance	45	29	23	26	30	36 38.46%
159	Longevity	825	547	1,145	1,194	1,194	1,244 4.19%
165	Workers' Comp. Insurance	163	146	222	186	186	154 -17.20%
Total Personnel		68,298	43,858	93,991	94,287	92,659	96,231 2.06%
513200				2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted 2015/2014
225	Telephone	182	192	205	210	353	210 0.00%
310	Office Supplies	69	285	82	150	0	150 0.00%
320	Publications & Dues	161	323	342	325	404	360 10.77%
330	Training & Travel	135	126	174	300	632	500 66.67%
Total Operating		547	926	803	985	1,389	1,220 23.86%
Total Administrator		68,845	44,784	94,794	95,272	94,048	97,451 2.29%
519200				2014	2014	2015	% Change
Employee Relations		2011	2012	2013	Budget	Estimated	Adopted 2015/2014
124	Performance Bonuses	16,290	28,935	1,000	0	0	0 0.00%
161	EAP/125 Administration	1,759	1,738	1,722	2,000	2,000	2,000 0.00%
210	Professional Services	710	635	487	1,000	1,000	1,000 0.00%
335	Leadership & Development	177	31	8	300	300	300 0.00%
343	Awards, Supplies	1,561	1,951	2,721	1,300	1,300	1,125 -13.46%
Total Employee Relations		20,497	33,290	5,938	4,600	4,600	4,425 -3.80%
Total Expenditures		89,342	78,074	100,732	99,872	98,648	101,876 2.01%
				2014	2014	2015	% Change
Revenues		2011	2012	2013	Budget	Estimated	Adopted 2015/2014
Total		0	0	0	0	0	0 0.00%
				2014	2014	2015	% Change
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted 2015/2014
		89,342	78,074	100,732	99,872	98,648	101,876 2.01%

## DEPARTMENT and PROGRAM MANAGER: City Clerk

**PROGRAM DESCRIPTION:** The City Clerk is the legal custodian of the City's official records, serves as the public information officer and liaison between the city and county, state and federal agencies, is responsible for the administration of elections, legal notifications to the public, the issuance of licenses and permits, and the preparation of official minutes and agendas. The Clerk's Office provides administrative support to the Mayor, Common Council, City Administrator, boards, commissions and committees, and responds to informational requests from the general public.

Employees in the City Clerk's Office include the City Clerk, Deputy City Clerk, and Administrative Assistant. The Administrative Assistant is a part-time shared position with the City Administrator.

## PRODUCTS AND SERVICES:

- Prepare and distribute resolutions, ordinances, proclamations, agendas and minutes for meetings of the Common Council and various City boards, commissions and committees, including ad hoc committees
- Administer elections, in compliance with the Help America Vote Act and all state laws, which includes providing information to candidates and campaign finance requirements, handling voter registration, verification and updating of voter records, assistance with absentee voting including five care homes, hiring of election officials, providing election official training, provisional ballot regulations, security procedures, audit procedures for all elections, and Statewide Voter Registration System (SVRS) self provider
- Administer oaths of office and certify official documents
- Publish summary of Council meetings, ordinances and required resolutions
- Issue permits and licenses, including liquor licenses, operator licenses, provisional operator licenses, Special Class B picnic licenses, special event vending permits, direct sellers permits, fireworks permits, street use and block party permits, parade permits, filming permits, festival celebration permits, newspaper vending device permits, transient entertainment licenses and horse and carriage licenses as required by local ordinances and State laws
- Work with City Assessor and coordinate Board of Review
- Coordinate Board of Appeals meetings
- Maintain custody of City's official records, providing access to and responding to public records requests, continually evaluate old files and categorize for offsite storage
- Provide assistance with and processing of applications for annexation, rezoning, conditional use permits, variances and appeals, and prepare legal notification for official public hearings and public information meetings, courtesy notices, official notices, and property owners notices
- Answer incoming calls for Mayor, City Administrator and Clerk's Office, directing callers and providing information
- Process incoming and outgoing mail
- Maintain and provide information to the public via City's website and cable television
- Coordinate, prepare and distribute budget document, City-wide newsletter (two per year), City directory, monthly calendar and update employee manual
- Maintain employee personnel files
- Oversee City's records management, retention program, disaster planning, and offsite storage
- Codify approved ordinances
- Oversee Weights and Measures budget, which includes inspections by State of Wisconsin and issuing permits (522360)
- Submit employment ads and requests for bids to news media
- Index Council minutes and prepare and update City's official policies
- Provide notary service

City Clerk Staffing Levels

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
City Clerk	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
Administrative Assistant*	0.25	0.25	0.25
TOTAL	2.25	2.25	2.25

\*Other .25 FTE located in City Administrator’s Program

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Ordinances Approved by Common Council	25	36	35	35
Resolutions Approved by Common Council	25	15	20	20
Proclamations	12	12	12	12
Distribution of Minutes and Agendas	130	156	150	150
Indexes Council Minutes—Meetings	22	20	23	22
Public Hearings	9	19	15	15
Courtesy Notices	1	1	1	1
Property Owners Notices	450	400	450	450
Issuance of Permits and Licenses	450	450	450	450
Employment Ads and Request for Bids to News Media	10	10	10	10
Number of Trainings Taken Regarding Licensing, Elections, and Records Management	30	40	30	30
Annexations	0	0	1	0
Annexation Acres	0	0	5	0
Total Population	11,425	11,451	11,476	11,460
Number of Registered Voters	8,100	7,900	8,100	7,800
Number of Elections	6	2	4	2
Total Number of Voters	23,583	3,854	12,000	3,700
New Registrants	1,800	75	1,000	150
Percent of Voters Who Were New Registrants	8%	2%	8%	2%
Number of Absentee Ballots Cast	3,868	571	1,200	600
Percent of Votes Cast by Absentee Ballot	16%	15%	10%	16%

2014 SIGNIFICANT ACCOMPLISHMENTS:

- Administered four elections, including the Governor’s election in November 2014
- Implemented numerous election related law changes
- Trained 50+ election officials
- Staff participated in additional SVRS and election related training
- Developed procedures for pre-numbering of absentee ballots prior to Election Day (replaced Central Count of Absentee Ballots)
- Hired Administrative Assistant
- Deputy Clerk attended International Institute of Municipal Clerks (IIMC) Conference
- Assisted with updating ordinance related to operator license denials
- Leased new copier/scanner/fax machine for Clerk’s, Treasurer’s and Recreation offices

LONG-TERM OBJECTIVES:

- Have all City Clerk Office staff trained to use SVRS

ACCOUNT DETAIL:

514100—City Clerk

- 210 **Professional Services:** License manager software maintenance, records retention on CD, court reporter, public official bond, notary bond, sellers permit
- 225 **Telephone:** Time Warner
- 240 **Repair and Maintenance:** Microfilm Reader, Pitney Bowes
- 310 **Office Supplies:** Safe deposit box, CDs, tapes, business cards, name plates, Council photos, miscellaneous office and postage supplies, plaques, directory covers, postage meter tapes, supplies for Mayor’s Enhancement Award Ceremony, and printer cartridges, etc.
- 311 **Recording Fees:** Annexations, Certified Survey Maps (CSMs), Conditional Use Grants (CUGs), and Land Covenant.
- 315 **Postage:** Box rental, bulk mail permit, postage
- 320 **Publications and Dues:** IIMC, WMCA, WI Taxpayers Alliance, News Graphic, League manuals
- 330 **Conferences and Seminars:** UWGB advanced education, WMCA District 5 meetings, WMCA conference, WisLine (ETN) sessions, Mid Moraine meetings, mileage
- 335 **Legal Notices:** Public hearings, land use amendments, Council minutes, ordinances, certain resolutions, requests for bids, employment ads, and publication affidavits
- 380 **Equipment:** Fund for replacement of microfilm reader printer, keyboard holders, miscellaneous office equipment, etc.

514200—Elections

- 111 **Salaries:** Election Officials, Chief Inspector, tabulators, greeter, Special Registration Deputies, Special Voting Deputies
- 112 **Overtime:** Administrative Assistant
- 310 **Supplies:** Food, paper plates, etc., memory card programming, ballot layout and setup, printing of regular and absentee ballots and test decks, maintenance agreements for voting equipment, miscellaneous supplies, e.g., tally slips, ballot marking pens, absentee ballot envelopes, signs, batteries
- 321 **Legal notices** for elections

514500—Central Duplicating—Moved to City Clerk and Technology budgets

- 310 **Office Supplies:** Paper (moved to City Clerk budget)
- 380 **Equipment:** Two all-in-one copiers/fax machines/scanners (moved to Technology budget)

# City Clerk

514100, 514200, 514500

**BUDGET VARIANCES:**

**514100—City Clerk**

- 240 **Repair and Maintenance:** Increase due to maintenance agreement cost for microfilm reader
- 312 **Computer/Copier Supplies:** Reduction due to decrease in the amount of paper to be used
- 315 **Postage:** Decrease due to a reduction in the number of elections in 2015 from four to two—fewer absentee ballots mailed out
- 330 **Conferences and Seminars:** Decrease due to IIMC annual conference being out of state in 2015

**514200—Elections**

- 111 **Salaries:** Decrease due to a reduction in the number of elections in 2015
- 112 **Overtime:** Decrease due to a reduction in the number of elections
- 125 **Part Time Salaries:** Decrease due to a reduction in the number of elections
- 310 **Office Supplies:** Decrease due to a reduction in the number of elections
- 380 **Election Equipment:** Increase due to the purchase of new voting equipment and booths and related costs

Clerk's Office								
514100					2014	2014	2015	% CHANGE
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	127,362	114,994	116,239	118,131	118,131	120,486	1.99%
125	Part Time/Temporary	2,326	15,797	15,991	16,209	14,000	16,708	3.08%
135	Sick Payout	6,258	685	375	517	517	566	9.48%
151	Social Security	10,584	10,654	10,685	10,447	10,278	10,678	2.22%
152	Retirement	12,057	7,085	8,003	8,424	8,424	8,613	2.24%
154	Health Insurance	22,718	22,832	25,247	17,844	17,844	22,410	25.59%
155	Life Insurance	40	47	46	48	48	63	31.25%
159	Longevity	1,625	1,449	1,575	1,701	1,701	1,827	7.41%
165	Workers' Comp. Insurance	389	398	428	359	359	297	-17.27%
Total		183,359	173,941	178,589	173,680	171,302	181,648	4.59%
514100					2014	2014	2015	% CHANGE
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	842	483	985	1,475	950	1,475	0.00%
225	Telephone	606	598	670	600	918	600	0.00%
240	Repair & Maintenance Services	1,852	2,047	2,061	2,064	2,064	2,104	1.94%
310	Office Supplies & Expenses	2,391	1,891	1,520	3,100	3,000	3,100	0.00%
311	Recording Fees	210	300	270	400	400	400	0.00%
312	Copier Supplies	1,924	2,035	1,603	3,000	2,500	2,500	-16.67%
315	Postage	7,297	8,150	9,279	13,470	13,000	11,518	-14.49%
320	Publications & Dues	406	562	378	560	560	560	0.00%
325	Legal Notice Publication	3,686	3,147	4,378	5,500	5,000	5,500	0.00%
330	Training & Travel	424	40	479	1,825	1,000	1,375	-24.66%
380	Office Equipment	201	0	3,317	900	900	900	0.00%
Total		19,839	19,253	24,940	32,894	30,292	30,032	-8.70%
Total Expenditures		203,198	193,194	203,529	206,574	201,594	211,680	2.47%

Clerk's Office								
514200 Elections					2014	2014	2015	% CHANGE
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	9,765	27,551	8,297	26,154	20,000	12,712	-51.40%
112	Overtime	696	240	0	936	900	0	-100.00%
125	Part Time Salaries	40	769	0	680	680	0	0.00%
151	Social Security	3	122	24	124	121	0	-100.00%
165	Workers' Comp. Insurance	30	63	29	24	24	26	8.33%
Total		10,534	28,745	8,350	27,918	21,725	12,738	-54.37%
514200 Elections					2014	2014	2015	% CHANGE
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
310	Supplies	7,845	6,915	3,333	9,260	8,500	6,095	-34.18%
321	Legal Notices	37	35	130	200	200	200	0.00%
380	Electronic Voting Equipment	16,916	0	0	0	0	3,000	0.00%
Total		24,798	6,950	3,463	9,460	8,700	9,295	-1.74%
Total Expenditures		35,332	35,695	11,813	37,378	30,425	22,033	-41.05%
					2014	2014	2015	% CHANGE
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
441110	Liquor & Beer Licenses	18,985	15,063	20,375	19,880	21,399	21,480	8.05%
441122	Direct Seller Licenses	1,380	865	940	1,190	1,190	1,190	0.00%
441123	Cigarette Licenses	700	500	900	800	800	800	0.00%
441124	Operator Licenses	10,210	13,920	10,565	10,000	11,990	11,700	17.00%
441128	Transient Permit Fees	250	250	250	250	250	250	0.00%
461152	License Publication Fees	735	615	720	600	690	690	15.00%
443511	Miscellaneous Permit Fees	1,311	1,170	1,946	1,600	1,335	1,600	0.00%
461158	Tax Exemption Report Fees	0	150	0	150	175	0	0.00%
461160	Central Duplicating	89	40	118	100	164	100	0.00%
474110	Sewer Administrative Services	5,637	5,637	5,637	5,637	5,637	5,637	0.00%
Total		39,297	38,210	41,451	40,207	43,630	43,447	8.06%
					2014	2014	2015	% CHANGE
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		199,233	190,679	173,891	203,745	188,389	190,266	-6.62%



DEPARTMENT and PROGRAM MANAGER: City Assessor

PROGRAM DESCRIPTION: The Assessor’s Office is responsible for setting the value of all property within the City for the purposes of determining the taxable value of real and personal property, upon which is levied the municipal, county and school’s property tax. The City Assessor handles the day-to-day responsibilities of this office.

PRODUCTS AND SERVICES:

- Preparation and completion of Municipal Assessment Reports (MAR) to the Department of Revenue
- Beginning in 2013, prepare and complete a detailed Mass Appraisal Report (USPAP) detailing all assessment information on all properties annually
- Hold Open Book and Board of Review as required by State Statutes
- Validate sale information with an interior inspection to verify and update the property record card and from reviewing Wisconsin Realty Transfer Returns
- Enter assessment information into the eRETR system and electronically submit assessment information to the Department of Revenue
- Inspect and review all properties that were issued permits for the current year, any partial assessments from the prior year and any requests for review to determine values
- Create, delete and update property record card and plat maps per Register of Deeds changes. Changes include: splits, new subdivisions, property line changes, combinations, etc.
- Input and update information in property data base
- Complete in-house revaluations, as necessary, on all parcels to maintain fair and equitable assessments
- Coordinate final occupancy and clearwater inspections with Building Inspection Department
- Annually field verify the personal property accounts and maintain an annual updated list of businesses for personal property reporting
- Provide Real Estate Sales list on a monthly basis, along with assessment information to interested parties
- Prepare lists of property owners within 300 ft. of subject property for Public Hearings and detour routes
- Complete requests for Special Assessment letters

City Assessor Staffing Levels

Personnel	Schedule	Summary	Position	2013 FTE	2014 FTE	2015 FTE
City Assessor				1.00	1.00	1.00

DEPARTMENT SERVICES INDICATORS	2012	2013	2014 Estimated	2015 Projected
Provide Real Estate Sales List on Monthly Basis	11	13	14	14
Provide Assessment Information	1,170	1,170	1,170	1,170
Listing of Property Owners for Public Hearings and Detour Routes	450	845	267	400
Special Assessment Letters	120	177	180	180
Complete Wisconsin Realty Transfer Returns from the Department of Revenue	259	322	275	275
Field Inspections	377	430	400	400
Number of Board of Review Assessment Challenges	2	0	1	2
Number of Personal Property Accounts	531	529	529	529
Number of Assessable Parcels	4,224	4,218	4,220	4,220
Sketches Drawn—New Construction/Additions	80	173	150	80
Photos Taken—New Construction/Changes	70	356	50	50
Number of Open Book Cases	36	45	35	35

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2012/2013	Target 2013/2014	Target 2014/2015
City Assessor’s Office	Efficient Municipal Government	Cost of Assessment Per Parcel	\$27.52	\$27.21	\$27.64 Estimated
City Assessor’s Office	Efficient Municipal Government	Equalized Property Value Per Capita	\$101,809	\$101,294	\$103,671 Estimated

Assessment Services: To provide accurate and equitable assessments to all properties so that property owners pay only their fair share of the tax burden.

2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Put manual sketches of commercial properties into Market Drive assessment software
2. Continued learning changes being made to assessment software to be able to complete the most accurate and complete Annual Assessment Report
3. Updated assessment information on the City website

2015 OBJECTIVES TO BE ACCOMPLISHED:

1. City Assessor will become the first Vice Chairman, Municipal Assessor’s Section—Municipal Assessor’s Institute—League of Municipalities
2. Chairman of the Public Relations Committee for Wisconsin Association of Assessing Officers. We will be finalizing a PowerPoint presentation for public officials at the request of the Department of Revenue

LONG-TERM OBJECTIVES:

1. Complete City-wide revaluation as needed (SP#2a)
2. Complete CVMIC Certificate in Supervision classes
3. Complete work on IAAO Professional Designation

ACCOUNT DETAIL:

515400—City Assessor

- 210 Professional Services: Assessments
- 219 Professional Services: Revaluations
- 310 Office Supplies: Envelopes, letterhead, printer cartridges, labels, etc.
- 312 Computer Supplies: Apex Software, Marshall & Swift, Assessment Technologies
- 320 Publications and Dues: Wisconsin Department of Revenue, SEWAA, WAAO, IAAO
- 323 State Fees Manufacturing Assessment (Mandated)
- 330 Employee Training & Travel: Assessor’s Annual Conference, SEWAA/WAAO meetings and classes, IAAO classes, Gas

BUDGET VARIANCES:

515400—City Assessor

Expenditures

- 210 Professional Services: Increase \$3,400 for commercial assessments contract
- 225 Telephone: Increase \$90 to reflect actual
- 310 Office Supplies: Decrease \$45 to actual spending
- 312 Computer Supplies: Decrease \$50
- 323 State Fees: Decrease \$150

Revenues

- 515400 City Assessor: Increase due to market increase, \$200

# City Treasurer

515600, 515900, 514700, 519100

Assessor's Office								
515400					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
111	Salaries	64,308	65,270	66,920	67,997	67,997	69,355	2.00%
135	Sick Payout	691	943	740	750	600	700	-6.67%
151	Social Security	5,172	5,155	5,115	5,375	5,363	5,480	1.95%
152	Retirement	6,486	4,021	4,627	4,918	4,908	5,021	2.09%
154	Health Insurance	12,005	17,377	19,155	17,312	16,009	17,287	-0.14%
155	Life Insurance	36	36	36	36	36	65	79.33%
159	Longevity	1,323	1,386	1,449	1,512	1,512	1,575	4.17%
165	Workers' Comp. Insurance	2,467	2,650	2,839	2,729	2,729	2,468	-9.56%
Total		92,488	96,838	100,881	100,629	99,154	101,950	1.31%
515400					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
210	Professional Services—Assessments	13,500	10,100	10,100	10,100	10,100	13,500	33.66%
219	Professional Services—Revaluation	10,000	10,000	8,360	10,000	10,000	10,000	0.00%
225	Telephone	302	303	335	310	400	400	29.03%
310	Office Supplies	415	202	762	400	355	355	-11.25%
312	Computer Supplies	3,948	5,136	3,725	4,400	4,200	4,350	-1.14%
320	Publications and Dues	265	265	255	320	320	320	0.00%
323	State of Wisconsin Fees	1,855	1,745	1,682	1,800	1,447	1,650	-8.33%
330	Training & Travel	1,370	1,886	1,159	1,300	1,300	1,300	0.00%
Total		31,655	29,637	26,378	28,630	28,122	31,875	11.33%
Total Expenditures		124,143	126,475	127,259	129,259	127,276	133,825	3.53%
					2014	2014	2015	% Change
Revenues		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
461153	Assessor's Office Fees	2,605	2,700	4,865	4,000	4,200	4,200	5.00%
Total		2,605	2,700	4,865	4,000	4,200	4,200	5.00%
Net Cost of Program		2011	2012	2013 Budget	2014 Budget	2014 Estimated	2015 Adopted 2015/2014	% Change
		121,538	123,775	122,394	125,259	123,076	129,625	3.49%

**DEPARTMENT:** City Treasurer

**PROGRAM MANAGER:** City Administrator/Treasurer

**PROGRAM DESCRIPTION:** The City Treasurer's Office is responsible for the accounting and financial reporting of all City operations and is entrusted with collecting, depositing, and investing all City funds. This includes the maintenance of all financial records for the City, billing and collections, accounts payable, payroll for all City employees, investment and cash management, property tax collection for the City, payments and filing of insurance claims and documentation of City assets. The Treasurer's Office has three employees in addition to the City Administrator/Treasurer. The equivalent of one full-time employee is funded by the Sewer Fund.

## PRODUCTS AND SERVICES:

- Preparation of annual budget and coordination of all debt issuances
- Preparation of quarterly and annual financial statements and coordination of annual audit
- Administration of the City's liability, workers' compensation, property, automobile, and employee health and dental insurance, employee assistance and wellness programs
- Payroll and benefit processing for all City employees
- Cash management and investment of City funds to maximize returns within adopted investment policy, reconcile separate bank accounts and investments monthly
- Administration of City Hall computer system, coordination of City's computer Internet access and virtual private network and computer support for other City departments
- Preparation of required State of Wisconsin financial reports and forms
- Property tax collection and settlement with other taxing entities
- Receipt of all monies paid to the City and monitoring of donations
- Disbursement of monies to vendors and monitoring City's purchasing policies
- Report budget status to departments semi-monthly
- Record and collect all current assessments and charges contingent upon annexation
- Purchasing and distribution of office supplies for all departments; maintain central supply of stationery and copying supplies
- Answer main telephone line and direct calls and visitors to appropriate departments
- Dog and cat licensing
- Grant monitoring

## City Treasurer Staffing Levels

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Administrator/Treasurer	0.395	--	--
Deputy Treasurer/Payroll	0.65	0.65	0.65
Accountant II/Accounts Receivable	0.80	0.80	0.80
Accountant I	0.60	0.60	0.60
<b>TOTAL</b>	<b>2.445</b>	<b>2.05</b>	<b>2.05</b>

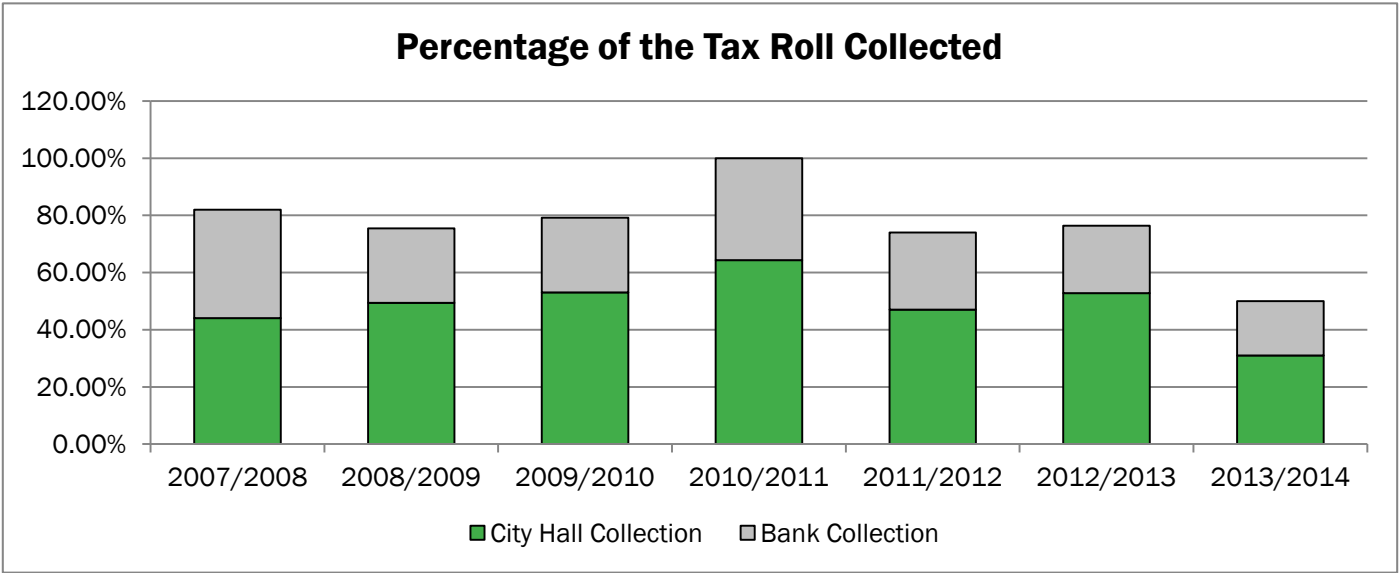
\*Remainder .96 FTE of Treasurer's Office is budgeted in Sewerage Enterprise Fund.

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Administration of Lability Claims	9	13	6	5
Administraction of Workers' Compensation Claims	9	14	10	10
Issuance of Dog and Cat Licenses	525	539	550	550
Purchase Orders	150	151	160	175
Cash Receipts	3,200	3,663	3,700	3,700
Accounts Receivable Invoices	690	667	600	650
Donations	100	121	110	100
Accounts Payable Checks	3,500	3,257	3,500	3,500
Charges Contingent Upon Annexation	35	34	34	34
Record and Collect All Current and Deferred Special Assessments	10	5	5	5
Rate of Return on Investments	.31%	.17%	.25%	.40%
Payroll Checks Issued	20	3	0	0
Payroll Direct Deposits Issued	3,774	3,718	3,650	3,650
W-2s Issued	380	344	325	325
1099s Issued	30	31	35	40
Real Estate and Personal Property Taxes Collected	75%	76%	62%	70%

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2011/2012	Target 2012/2013	Target 2013/2014
City Treasurer's Office	Cost per capita	Operating Costs	\$2.49	\$1.80	\$2.02

The City and participating community banks continue to collect 85% of the total tax roll. The County takes over collection in February and collects the remaining 15%.



2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Replaced three desk top computers at City Hall
2. Switched telephone service provider and increased speed at a savings to the City
3. Requested bids for property insurance
4. Increased security on City Hall server
5. Reviewed printers and options through copier purchase/lease

LONG-TERM OBJECTIVES:

1. Recodify finance section of City Code (SP#1a)
2. Recodify portions of City Code (SP#1a)
3. Research alternative accounting and payroll software programs

ACCOUNT DETAIL:

515600—City Treasurer

- 225 Telephone: Three lines and directory listing
- 310 Office Supplies: Payroll forms, accounts payable checks, envelopes, invoices, storage boxes, file folders, bank endorsement stamps and deposit books, tax bill postage, employment law posters
- 320 Publications and Dues: MTAW, GFOA, and WGFOA dues, GFOA publications
- 330 Training and Travel: Seminars, Treasurer's Institute, MTAW Conference, and CVMIC training mileage
- 380 Capital Outlay: Office equipment and furniture
- 390 Other Expenses: Bank fees, UPS/Fed Ex, DTC audit confirmation, cat licenses, credit card collection fees, GFOA Awards Program Fee

514700—Information Technology

- 210 Professional Services: Technical support, real estate tax and accounting software support
- 220 Internet Service
- 312 Computer Supplies: Printer toner and maintenance
- 380 Capital Outlay: Desktops, Microsoft Office Licenses, Antivirus software, printers

BUDGET VARIANCES:

514700—Information Technology

- 210 Professional Services: Increase for additional IT support due to aging system
- 380 Equipment: Increase for purchase of computers

515600—Treasurer

- 135 Sick Payout: Decrease due to the policy change in the annual accrual of sick days from 15 to 12
- 210 Professional Services: Increase in payroll processing fees

515900—Audit

- 210 Professional Services: Increase for outside audit



# Insurance

## 519400

**PROGRAM MANAGER:** City Treasurer

**PROGRAM DESCRIPTION:** The City utilizes an Internal Service Fund to account for all its insurance activities with respect to liability, property, auto and workers’ compensation insurance needs and charges the cost to the respective funds and accounts. This account records the general government portion of insurance expenses. More information on the insurance program of the City is detailed in the Internal Service Fund section. Insurance allocations to programs and funds are summarized in the below table.

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Total General Liability Incident Reports	9	13	6	5
Incurred Liability Claims Paid/Reserve	3	5	5	1
Number of Vehicle Incident Reports	2	3	1	2
Total Vehicle Claims Paid	\$6,224	\$6,346	\$120.05	\$1,000
Number of Property Claims Filed—Public	5	3	5	2
Total Vehicle Claims Filed—City	5	2	3	2
Number of Property Claims Filed—City	1	5	5	2
Number of Workers’ Compensation Incident Reports	23	22	20	20
Total Workers’ Compensation Incident Claims	9	14	10	10
Workers’ Compensation Modification Factor	1.18	1.18	1.03	1.07

**BUDGET VARIANCES:**

**519400—Insurance**

520     **Surety Bonds:** Increase due to premium increase

Insurance Program Summary					
Account/Fund Budgeted	Property/Auto Insurance	Worker’s Comp.*	General Liability	Surety Bond	Total
519400					
General Fund	\$3,481		\$4,390	\$865	\$8,735
Other Depts.					
General Fund	76,422	113,160	33,432		223,013
Sewer	10,345	18,375	5,222		33,942
Cemetery	176	720	184		1,080
Swimming Pool	1,619	5,397	1,381		8,396
Library		1,016	4,177		5,193
Trust & Agency	180				180
Recreation Programs		2,536	649		3,184
Total 2015	\$92,222	\$141,203	\$49,435	\$865	\$283,725
Total 2014	\$77,368	\$149,318	\$48,985	\$466	\$276,137

\*Net dividend

## Treasurer’s Office

515600					2014	2014	2015	% Change
Personnel					Budget	Estimated	Adopted	2015/2014
111	Salaries	93,944	95,585	66,620	66,129	66,129	67,449	2.00%
121	Part Time Salaries	21,525	23,702	24,797	25,116	25,116	25,612	1.97%
135	Sick Payout	615	1,186	475	661	661	974	47.35%
151	Social Security	9,148	9,330	7,107	7,225	7,225	7,397	2.38%
152	Retirement	12,007	10,741	6,597	6,565	6,565	6,777	3.23%
154	Health Insurance	15,866	21,732	16,767	16,007	13,584	16,901	5.59%
155	Life Insurance	95	80	89	88	96	98	11.36%
159	Longevity	2,712	2,853	2,422	2,539	2,539	2,655	4.57%
165	Workers’ Comp. Insurance	346	382	298	250	250	207	-17.20%
Total Personnel		156,258	165,591	125,172	124,580	122,165	128,070	2.80%

515600					2014	2014	2015	% Change
Operating					Budget	Estimated	Adopted	2015/2014
210	Professional Services	16,772	19,015	25,864	39,000	39,000	38,400	-1.54%
225	Telephone	606	598	670	600	864	840	40.00%
310	Office Supplies	5,434	5,163	3,799	4,200	4,200	4,200	0.00%
320	Publications and Dues	375	400	350	500	500	500	0.00%
330	Training & Travel	670	579	20	400	400	400	0.00%
380	Office Equipment	57	114	398	100	100	100	0.00%
390	Other Expenses	522	1,081	2,912	2,600	2,900	2,900	11.54%
Total		24,436	26,950	34,013	47,400	47,964	47,340	-0.13%
Total Expenditures		180,694	192,541	159,185	171,980	170,129	175,410	1.99%

515900					2014	2014	2015	% Change
Independent Audit					Budget	Estimated	Adopted	2015/2014
210	Professional Services	27,647	28,357	28,992	29,300	29,042	30,000	2.39%
Total		27,647	28,357	28,992	29,300	29,042	30,000	2.39%

514700					2014	2014	2015	% Change
Technology					Budget	Estimated	Adopted	2015/2014
210	Professional Services	13,999	7,720	29,815	13,000	17,047	15,000	15.38%
220	Internet Service	0	262	12,892	12,500	11,412	12,500	0.00%
312	Computer Supplies	1,262	3,745	2,441	3,000	3,000	3,000	0.00%
380	Equipment Outlay	2,608	11,265	41,422	7,500	9,125	9,000	20.00%
385	Multi Use Equipment	5,801	5,930	5,746	6,408	11,209	6,408	0.00%
Total		23,670	28,922	92,316	42,408	51,793	45,908	8.25%

519400					2014	2014	2015	% Change
Insurance					Budget	Estimated	Adopted	2015/2014
510	Property	2,373	2,328	3,700	3,280	3,280	3,481	6.13%
512	General & Auto Liability	6,478	4,824	4,619	4,629	4,629	4,390	-5.16%
520	Surety Bonds	1,378	1,410	(415)	466	862	865	85.62%
Total		10,229	8,562	7,904	8,375	8,771	8,736	4.31%

# City Hall Complex

## 518100

Treasurer's Office (contd.)								
519100				2014	2014	2015	% Change	
Uncollectible Taxes		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
591	Uncollectible Taxes	1,183	0	0	0	0	0	0.00%
Total		1,183	0	0	0	0	0	0.00%
				2014	2014	2015	% Change	
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
411800	Interest—Delinquent Prop-erty Tax	441	131	275	200	286	200	0.00%
441126	Dog & Cat License	1,356	1,371	1,478	1,300	1,300	1,300	0.00%
461151	Treasurer's Office fees	641	639	1,015	500	600	600	20.00%
481100	Interest Income	24,236	17,295	13,602	25,000	14,000	20,000	-20.00%
481110	Interest—Spec. Assess.	218	3,831	86	0	21	0	0.00%
474210	Transfer from Room Tax	3,089	3,431	3,457	3,000	3,000	3,000	0.00%
474230	Transfer from CDBG	1,551	1,788	1,498	1,500	1,500	1,500	0.00%
474510	Transfer from TIF	241	0	709	1,000	1,000	1,000	0.00%
Total		31,773	28,486	22,120	32,500	21,707	27,600	-15.08%
				2014	2014	2015	% Change	
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		211,650	229,896	266,277	219,563	238,028	232,454	5.87%

**DEPARTMENT:** Engineering and Public Works

**PROGRAM MANAGER:** Building Inspector

**PROGRAM DESCRIPTION:** This account serves the building maintenance and repair needs of City Hall, Lincoln Building and Community Center Gym. Costs associated with the Library, Fire Station, Police Station maintenance and repair costs are located in their own budgets.

### PRODUCTS AND SERVICES:

- Coordinate City Hall, Lincoln Building and Community Center Gym repairs
- Provide custodial services for City Hall, Lincoln Building, Community Center Gym and Police Department
- Maintain City grounds and buildings

### City Hall Complex Staffing Levels

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Building Maintenance Engineer	0.83	0.83	0.83
Custodian	0.60	0.60	0.60
<b>TOTAL</b>	<b>1.43</b>	<b>1.43</b>	<b>1.43</b>

\*Remainder of custodial staff is in Cemetery Fund (.17 FTE) & Police Department (.40 FTE) for a total of 2.

### 2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Replaced doors at rear of Lincoln Building
2. Replaced gutter system on City Hall (Capital Improvement Plan 2014)
3. Budget half of City Hall Complex parking lot (work to be done in 2015-Capital Improvement plan 2014)

### 2015 OBJECTIVES TO BE ACCOMPLISHED:

1. Complete City Hall Complex parking lot (Capital Improvement Plan 2015)
2. Remove and replace retaining wall at Girl Scout house (Capital Improvement Plan 2015)
3. New storm windows (including painting) at Lincoln Building (Capital Improvement Plan 2015)

### LONG-TERM OBJECTIVES:

1. Replace carpeting in City Hall
2. Replace Community Center flat roof (Capital Improvement Plan 2017)
3. Paint exterior of City Hall Complex Buildings (Capital Improvement Plan 2016)
4. New roof on Fire Department (Capital Improvement Plan 2019)

### ACCOUNT DETAIL:

#### 518100—City Hall Complex

222 **Electric:** Three buildings (interior and exterior)

224 **Natural Gas:** Three buildings

225 **Telephone:** Land-line telephones for three buildings, phone updates, cell phones for maintenance supervisor and complex custodian

226 **Water Service:** Three buildings (interior and exterior)

240 **Repairs and Maintenance:** Monthly elevator inspection, rugs and mats, alarm system, HVAC repair/maintenance, monthly pest inspection, seasonal lawn and tree maintenance, water softener, exterior window cleaning, pull station inspections, Light & Water for bubbler, sprinkler, carpet cleaning, purchase of fire extinguishers (required in 2010)

350 **Operating Expenses:** Hardware/paint, janitorial supplies/paper products

380 **Equipment Outlay:** Telephone replacements and equipment/tool purchases

385 **Capital Outlay:** Phone system, door locks, HVAC purchases, carpeting, lighting for parking lot, painting, window replacements and other major purchases and work performed for complex

# City Hall Complex

518100

**BUDGET VARIANCES:**

518100—City Hall Complex

222   **Electric:** Projected increase of 2%

226   **Water Service:** Projected increase of 14%

City Hall Complex								
518100					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	69,744	70,099	79,055	76,460	76,460	77,994	2.01%
112	Overtime	4,298	4,011	2,558	3,000	3,000	3,000	0.00%
125	Part Time Salaries	2,199	1,986	2,136	2,000	2,000	2,000	0.00%
135	Sick Payout	1,147	1,131	686	759	759	979	28.99%
151	Social Security	6,246	6,177	6,733	6,466	6,466	6,607	2.18%
152	Retirement	10,898	9,078	5,722	5,777	5,777	5,914	2.37%
154	Health Insurance	16,959	18,332	18,973	17,844	15,928	17,515	-1.84%
155	Life Insurance	100	129	123	88	88	87	-1.14%
159	Longevity	2,036	2,127	2,217	2,307	2,307	2,397	3.90%
165	Workers' Comp. Insurance	3,006	3,204	3,432	3,300	3,300	2,972	-9.94%
Total		116,633	116,274	121,635	118,001	116,085	119,465	1.24%
518100					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
222	Electric	24,104	24,588	23,750	24,555	24,555	25,046	2.00%
224	Natural Gas	30,005	23,645	27,958	30,000	30,000	30,000	0.00%
225	Telephone	1,368	2,041	1,204	1,200	1,200	1,200	0.00%
226	Water Service	4,353	3,975	3,432	3,720	3,720	4,270	14.78%
240	Repair & Maintenance Services	36,817	22,529	34,470	30,000	30,000	30,000	0.00%
350	Operating Supplies	16,553	14,465	9,869	20,000	18,000	15,000	-25.00%
380	Equipment Outlay	800	0	0	0	0	0	0.00%
385	Capital Equipment Outlay	44,000	22,148	18,877	33,000	22,000	22,000	-33.33%
Total		158,000	113,391	119,560	142,475	129,475	127,516	-10.50%
Total Expenditures		274,633	229,665	241,195	260,476	245,560	246,981	-5.18%
Revenues		2011	2012	2013	2014	2014	2015	% Change
					Budget	Estimated	Adopted	2015/2014
469000	Public Charges for Services	1,426	2,096	1,175	1,000	1,000	1,000	0.00%
482215	Rent—City Property Hanover	24,000	37,645	17,500	0	0	0	0.00%
Total		25,426	39,741	18,675	1,000	1,000	1,000	0.00%
Net Cost of Program		2011	2012	2013	2014	2014	2015	% Change
					Budget	Estimated	Adopted	2015/2014
		249,207	189,924	222,520	259,476	244,560	245,981	-5.20%

# Police—Station and Administration

522100, 522110

**DEPARTMENT:** Police

**PROGRAM MANAGER:** Chief of Police

**PROGRAM DESCRIPTION:** The Station Building (Account 522100) supports the activities of a part-time custodian who is responsible for the daily cleaning, upkeep and minor repairs of police grounds, building, and equipment.

The Administration Division (Account 522110) of the Cedarburg Police Department is headed by the Chief of Police who is responsible for organizing, controlling, and directing the personnel and resources of the Department. In addition, the Chief, per State Statute and local ordinances, is responsible for matters of police operations, discipline, rules/regulations and policies/procedures for the Department. The Captain assists the Chief with administrative matters and is primarily responsible for scheduling, training, and equipment. Within the Administration Division there are other non-sworn support personnel, which include an administrative assistant, a records clerk, and dispatchers.

The Police Department is staffed with six full-time dispatchers who provide 24-hour service, seven days a week. They are trained in emergency medical dispatching and in the state and national teletype systems for accessing State Department of Transportation records, checking for wanted persons, and processing record checks required for liquor license applicants, transcribe reports, CVR/DMV program, etc. They dispatch officers and other City emergency response personnel to calls: fire, rescue, ambulance, Auxiliary Police Unit; and page Light & Water, Wastewater and Public Works personnel for after-hours calls.

The Administrative Assistant handles all the related administrative duties for the Chief and Captain, and maintains Department personnel records; provides oversight of non-sworn personnel; and prepares police-related statistical reports. The Records Clerk transcribes complaint, arrest, and accident reports dictated by the officers; completes written reports and transmit copies to the District Attorney, Municipal and Circuit Clerk of Courts, and other social service agencies; is responsible for Department filing; and handling court and traffic records.

**PRODUCTS AND SERVICES:**

- Recognize citizen cooperation through the issuance of commendations
- Make recommendations to Mayor, Common Council, Boards, Commissions, and citizens concerning public safety issues
- Seek potential grants and funding
- Coordinate annual Safety Day event to enhance public relations and offer information regarding Cedarburg Police Department
- Provide 24-hour police communications dispatch center
- Provide secretarial support to officers and supervisory staff
- Provide general upkeep of the police station building, grounds, and equipment
- Oversee maintenance and repairs of police vehicles
- Provide 24-hour, open door service to the public
- Prepare bids annually for replacement of patrol vehicles

**Police Station and Administration Staffing Levels**

Personnel Schedule Summary	2013	2014	2015
Position	FTE	FTE	FTE
Police Chief	1.00	1.00	1.00
Captain	1.00	1.00	1.00
Dispatchers	6.00	6.00	6.00
Administrative Assistant	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00
Custodian	0.40	0.40	0.40
TOTAL	10.4	10.4	10.4



# Police—Station and Administration

522100, 522110

DEPARTMENT SERVICES INDICATORS	2012	2013	2014 Estimated	2015 Projected
Number of Telephone Calls Received by Dispatch	14,472	14,326	20,744	10,660
911 Calls	1,084	1,018	928	2,530*
False 911 Calls	223	239	230	302
Individuals Receiving Assistance at Station	8,403	6,968	7,734	5,742
Citizens Requests for Open Records	524	506	526	426
Mental Commitment Complaints	21	17	20	22
Violent Crimes	4	1	5	6
Property Crimes	148	203	210	160
Value of Property Stolen	\$69,530	\$106,065	\$70,404	\$95,648
Recovery of Property Stolen	\$21,339	\$28,695	\$19,862	\$28,694
Municipal Warrants Processed	178	47	64	56

\*Due to more accurate reporting from *Intrado*

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2012/2013	Target 2013/2014	Target 2014/2015
Police Department	Safe Community	Violent Crime Rate	.44%	.25%	.2%
Police Department	Safe Community	Property Crime Rate	12.9%	10%	10%
Police Department	Safe Community	Youth Crime Rate	7.8%	6.8%	1%

2014 SIGNIFICANT ACCOMPLISHMENTS:

- 1. Completed officer hiring for two officers
- 2. Purchased and set up of three squad cars
- 3. Selected and hired new dispatcher
- 4. Participated in heroin task force for Ozaukee County

2015 OBJECTIVES TO BE ACCOMPLISHED:

- 1. Purchase Use of Force Simulator

LONG-TERM OBJECTIVES:

- 1. Individually equip all officers for high-risk incidents

ACCOUNT DETAIL:

522100—Police Station

240 **Repair and Maintenance:** Convergent Solutions, River Run Computer Service, Jacklin HVAC system, Cummins Generator, APC UPS system, American Industrial, Fire Extinguisher Service, Simplex Systems, garage door repair, other maintenance

522110—Administrative Division

225 **Telephone/Communications:** Telephone service, telephone equipment/pagers, teletype/applicant fees, radar certification, radar/radio install/repair

240 **Repair and Maintenance Service:** Dictaphone; radio service/GCI; copy machines, office equipment; postage meter; telephone and voice mail equipment; software support/Pro Phoenix; computer hardware; computer hardware support/River Run; Simplex/Tyco/sprinkler and alarms, support for squad vehicles and equipment; and station digital recorders

522110—Administrative Division (contd.)

310 **Office Supplies:** Postage, TTY/computer paper, office supplies, petty cash, etc.

313 **Printing:** Forms, legal notices, citation books, crime prevention/juvenile material, advertisements, citations, letterhead, envelopes, business cards

BUDGET VARIANCES:

522110—Police Administration

212 **Attorney/Consultant—Legal:** \$10,000 decrease to reflect actual

320 **Dues:** \$250 increase

# Police—Patrol and Investigations

522120, 522130

DEPARTMENT: Police

PROGRAM MANAGER: Chief of Police

PROGRAM DESCRIPTION: The Patrol Division (Account 522120) is comprised of four traffic sergeants and twelve patrol officers. These officers are the principal agents for carrying out the functions of the Cedarburg Police Department, which include protection of life and property; preservation of the peace and good order of the community; and furnishing any other appropriate services to enhance safety and the orderly operation of the City. One of the Department's patrol officers serves as the handler for the Division's K-9 Unit. The canine is trained to search for narcotics and to locate and rescue missing persons.

The Investigation Division (Account 522130) is comprised of two officers. The Detective Sergeant is responsible for all adult criminal investigations and may be assisted by the Detective/Juvenile Officer or a day-shift patrol officer when needed. The Detective/Juvenile Officer is responsible for all juvenile investigations and all other relationships with the public and parochial schools, parents, and school children; and assists the Detective Sergeant as necessary.

PRODUCTS AND SERVICES:

- Patrol areas of the City with squad vehicle, bicycle, and foot patrol and canine
- Apprehend violators of state and local laws/ordinances and take appropriate action as specified by the rules/regulations and policies/procedures of the City
- Render service and provide assistance to those who live, work, or visit the City of Cedarburg by responding to home and vehicle lock-outs; providing open door and window checks for businesses, and home checks while citizens are on vacation; providing directions, and motor vehicle and driver's license information to the public; assisting motorists and pedestrians; locating lost children; and investigating problems encountered by the public while in the City
- Handle initial investigations of crimes or criminal activity and complete the proper reports for follow-up by the Detective or Juvenile Officer
- Two officers are trained as Special Response Team (SRT) members to help supplement the county-wide SRT unit; two officers participate on the Anti-Drug Task Force; three officers are trained as firearms instructors; and one officer is trained as defensive tactics instructor
- All officers undergo at least 24 hours of mandatory, annual training
- Officers investigate complaints; respond to fire/rescue calls, burglar/fire alarms and false 911 calls; issue warnings or citations for offenses; secure all City park restrooms year-round; investigate complaints related to burglary, theft, arson, vice, narcotics, sexual assaults/abuse, domestic violence, identity theft, juvenile enforcement, mental commitment, and other types of investigations as required
- Provide public education for adults and juveniles related to crime prevention, drug/alcohol awareness, child abuse, identity theft, and graffiti problems
- Provide Bicycle Safety Camp and Safety Town to help educate and protect young children relating to pedestrian and bicycle safety

Police Patrol and Investigations Staffing Levels

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Patrol Sergeants	4.00	4.00	4.00
Patrol Officers	11.00	11.00	12.00
Detective/Juvenile Officer	1.00	1.00	1.00
Detective/Sergeant	1.00	1.00	1.00
TOTAL	17.00	17.00	18.00

# Police—Patrol and Investigations

## 522120, 522130

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Calls for Service and Incidents Received	13,019	21,324	20,744	18,902*
Assistance to Motorists/Pedestrians	3,028	3,856	4,360	2,526*
Fire/Rescue Responses	983	1,010	1,036	1,024
Burglar/Fire Alarms	145	176	168	186
Homes Checked While Residents on Vacation	1,809	2,380	3,660	1,836
Lockouts of Vehicles	169	193	184	166
Issued Warnings	3,429	3,908	4,240	2,972*
Arrests	2,027	1,677	2,000	1,956*
Safety Town Attendees and Volunteers	153	150	142	150
Safety Camp Attendees and Volunteers	150	150	150	150
Hand Checked Doors	101,757	105,850	104,890	104,980
Hours on Bicycle Patrol	100	63	100	100
Citations Issued, Includes Parking Cites	1,881	1,618	1,838	1,858*
Criminal Complaints	231	150	228	124*
Accidents Investigated	149	231	190	180
K-9 Deployments	53	60	56	64

\* Numbers may increase once two new officers are off of field training

### 2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Completed additional training for video enhancement operator
2. Trained new officers
3. Trained new Detective/Juvenile officer
4. Addition of plate carriers
5. All officers have been equipped and trained with tactical medical supplies to carry on duty
6. All officers have been equipped and trained with the drug Narcan to assist heroin overdose victims

### 2015 OBJECTIVES TO BE ACCOMPLISHED:

1. New K9 squad
2. Year two of county-wide active shooter training
3. 2014 Patrol TraCs implementation of electronic citations

### LONG-TERM OBJECTIVES:

4. Train new ICAC Officer
5. Train drug recognition expert

### ACCOUNT DETAIL:

#### 522120—Patrol Division

347 **Supplies and Expenses:** Firearms/weapon supplies, fuses, batteries, etc.; Safety Day, Citizen Police Academy and Hunter Safety expenses

#### 522130—Detective Division

210 **Professional Services:** Jail fees (inmate meals and lodging); blood tests; applicant test fees; attorney fees; hospital/lab fees; officer medical tests (includes drugs, audiology, etc.)

310 **Investigative Office Supplies:** Safety Town/Camp supplies, cameras and related accessories, evidence collection materials

### BUDGET VARIANCES:

#### 522120—Police Patrol

111 **Salaries:** Additional officer hired in 2014

330 **Training:** \$1,000 increase cost of training

#### 522130—Investigations

210 **Professional Services:** Cost of investigations

310 **Investigative Office Supplies:** Increased

## Police Department

522100 Police Station				2014	2014	2015	% Change
Personnel				Budget	Estimated	Adopted	2015/2014
111	Salaries	21,224	18,940	18,583	18,373	18,738	1.99%
112	Overtime	0	0	0	443	443	0.00%
135	Sick Payout	0	211	73	121	223	84.59%
151	Social Security	1,938	1,650	1,645	1,476	1,476	2.55%
152	Retirement	2,604	2,302	1,294	1,311	1,371	4.58%
154	Health Insurance	3,390	1,922	2,642	2,317	2,240	-3.31%
155	Life Insurance	1	1	0	18	18	0.00%
159	Longevity	278	303	328	353	378	7.08%
165	Workers' Comp. Insurance	672	723	776	746	677	-9.25%
Total		30,107	26,052	25,341	25,157	24,814	1.76%

522100 Police Station				2014	2014	2015	% Change
Operating				Budget	Estimated	Adopted	2015/2014
222	Electric	26,504	27,593	26,761	27,414	27,962	2.00%
224	Natural Gas	12,528	10,016	10,711	13,000	13,000	0.00%
226	Water Service	929	954	746	1,105	1,270	14.93%
240	Repair & Maintenance Services	15,929	23,122	27,328	15,700	15,700	0.00%
340	Maintenance Supplies	4,706	4,719	4,437	4,500	4,500	0.00%
510	Property/Auto Insurance	1,465	1,496	2,651	2,269	2,077	-8.46%
Total		62,061	67,900	72,634	63,988	64,509	0.81%
Total Expenditures		92,168	93,952	97,975	89,145	88,802	1.08%

522110 Administration				2014	2014	2015	% Change
Personnel				Budget	Estimated	Adopted	2015/2014
111	Salaries	167,974	159,448	174,849	180,275	180,275	3.20%
112	Overtime	2,780	129	0	3,760	3,760	0.00%
122	Office/Dispatchers	363,308	382,079	354,786	360,184	355,184	0.72%
134	Holiday	8,026	10,357	8,960	11,719	11,719	2.00%
135	Sick Payout	5,258	5,686	4,793	5,017	5,458	8.79%
151	Social Security	41,858	42,966	42,438	43,864	43,482	1.62%
152	Retirement	77,156	61,188	59,916	58,254	58,140	-20.37%
154	Health Insurance	104,074	114,089	132,122	108,700	97,118	10.21%
155	Life Insurance	185	218	180	193	213	10.36%
159	Longevity	12,248	12,857	13,654	12,437	12,715	2.24%
165	Workers' Comp. Insurance	6,554	7,846	9,030	9,015	6,573	-27.09%
Total		789,421	796,863	800,728	793,418	776,340	0.86%

522110				2014	2014	2015	% Change
Operating				Budget	Estimated	Adopted	2015/2014
212	Attorney/Consultant—Legal	27,714	20,037	14,692	25,000	15,000	-40.00%
213	Animal Pound	1,394	1,230	595	1,500	1,500	0.00%
225	Telephone/Communications	23,439	23,819	26,521	27,000	27,000	0.00%
240	Repair & Maintenance Services	44,881	40,795	40,520	40,000	40,000	0.00%
310	Office Supplies	7,207	6,447	5,442	6,500	6,500	0.00%
313	Printing	1,920	3,183	2,294	3,500	3,500	0.00%

Police Department (contd.)								
522110				2014	2014	2015	% Change	
Operating (contd.)		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
320	Publications & Dues	1,007	697	840	1,000	1,250	1,250	25.00%
330	Employee Training, Travel	4,803	5,088	5,537	4,500	5,499	4,500	0.00%
346	Clothing & Uniforms	2,934	3,285	3,101	3,700	3,700	3,700	0.00%
347	Supplies and Expenses—Hunter Safety	416	393	397	300	300	300	0.00%
380	Equipment Outlay	6,688	3,420	4,614	5,500	5,500	5,500	0.00%
390	Other Expenses (Photo.)	1,933	1,469	1,630	2,000	2,000	2,000	0.00%
512	Liability Insurance	25,181	18,721	18,242	18,282	18,282	19,269	5.40%
Total		149,517	128,584	124,425	138,782	130,031	130,019	-6.31%
Total Expenditures		938,938	925,447	925,153	932,200	906,371	930,270	-0.21%
522120 Patrol								
Personnel				2014	2014	2015	% Change	
		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	986,598	984,742	1,013,973	1,076,491	1,072,200	1,136,661	5.59%
112	Overtime	30,524	26,903	26,172	42,364	42,364	43,211	2.00%
123	Crossing Guards	45,790	47,756	48,631	54,936	54,936	55,245	0.56%
129	Wages/Billable	(18,064)	(8,204)	(5,450)	(12,500)	(10,000)	(10,000)	-20.00%
134	Holiday	27,734	27,251	28,116	51,151	51,151	52,174	2.00%
135	Sick Payout	3,091	19,511	4,435	5,872	5,872	6,395	8.91%
151	Social Security	85,647	85,513	86,655	94,334	94,197	99,393	5.36%
152	Retirement	240,344	207,590	184,775	189,318	189,318	127,147	-32.84%
154	Health Insurance	191,237	214,692	257,886	238,416	233,544	222,225	-6.79%
155	Life Insurance	256	259	106	172	172	202	17.44%
159	Longevity	15,304	15,698	15,829	14,816	14,816	15,571	5.10%
165	Workers' Comp. Insurance	36,038	43,413	43,223	44,228	44,228	45,469	2.81%
Total		1,644,499	1,665,124	1,704,351	1,799,598	1,792,798	1,793,694	-0.33%
522120 Patrol								
Operating				2014	2014	2015	% Change	
		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
240	Repair & Maintenance Services	19,721	13,143	18,820	20,000	20,000	20,000	0.00%
330	Employee Training, Travel	9,128	18,696	15,169	15,000	15,000	16,000	6.67%
346	Clothing & Uniforms	13,322	18,583	14,506	11,600	19,874	12,200	5.17%
347	Supplies and Expenses	5,417	8,953	6,748	5,500	9,266	5,500	0.00%
351	Gasoline, Motor Oil	50,172	46,735	46,198	48,000	48,000	48,000	0.00%
380	Equipment Outlay	14,347	40,938	13,761	14,000	20,008	15,000	7.14%
390	Other Expenses	4	44	67	500	500	500	0.00%
510	Property/Auto Insurance	3,889	3,538	3,574	3,579	3,579	3,319	-7.26%
Total		116,000	150,630	118,843	118,179	136,227	120,519	1.98%
Total Expenditures		1,760,499	1,815,754	1,823,194	1,917,777	1,929,025	1,914,213	-0.19%

Police Department (contd.)								
522130 Investigative				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	139,289	147,168	146,590	150,176	150,176	154,982	3.20%
112	Overtime	2,988	3,174	8,724	10,000	10,000	10,200	2.00%
129	Wages/Billable	(852)	(277)	(236)	(500)	(900)	(900)	80.00%
134	Holiday	4,758	5,406	5,583	6,265	6,265	6,390	2.00%
135	Sick Payout	831	476	1,091	1,259	1,259	1,173	-6.82%
151	Social Security	11,084	11,299	12,272	13,019	12,989	13,384	2.80%
152	Retirement	32,897	30,752	31,710	26,731	26,731	17,806	-33.39%
154	Health Insurance	31,689	35,940	38,408	37,627	33,493	35,220	-6.40%
155	Life Insurance	70	63	63	55	55	58	5.03%
159	Longevity	3,069	3,195	4,986	2,987	2,987	3,113	4.21%
165	Workers' Comp. Insurance	4,933	6,023	7,205	7,373	7,373	6,059	-17.82%
Total		230,756	243,219	256,396	254,993	250,428	247,485	-2.94%
522130 Investigative								
Operating				2014	2014	2015	% Change	
		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	2,314	997	7,628	2,000	3,729	2,500	25.00%
310	Investigative Office Supplies	2,113	1,871	3,133	2,500	2,500	3,000	20.00%
330	Employee Training, Travel	782	315	1,070	2,000	2,891	2,000	0.00%
346	Clothing & Uniforms	1,586	878	1,911	1,250	1,250	1,250	0.00%
Total		6,795	4,061	13,742	7,750	10,370	8,750	12.90%
Total Expenditures		237,551	247,280	270,138	262,743	260,798	256,235	-2.48%
Grand Total for Department								
		3,029,156	3,082,433	3,116,460	3,201,867	3,184,996	3,190,828	-0.34%
Revenues								
				2014	2014	2015	% Change	
		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
435200	Police Training Grants	3,675	3,040	2,560	2,700	2,880	2,700	0.00%
435429	Federal COPS Grant	5,653	26,919	95	0	0	0	0.00%
435431	State Grant—DOT Police	0	3,847	2,560	0	4,000	0	0.00%
441125	Bicycle Licenses	283	120	120	100	105	100	0.00%
451101	Court Penalties and Costs	54,158	41,446	37,788	60,000	40,000	60,000	0.00%
451301	Parking Violations	18,754	21,033	14,188	23,000	23,000	23,000	0.00%
462140	Police Department Fees	10,786	13,171	13,177	10,500	10,500	10,500	0.00%
462141	Alarm Permit Fees	200	275	275	200	200	200	0.00%
462145	False Alarm Fees	765	1,645	2,050	1,000	1,500	1,500	50.00%
467318	Safety Training	225	150	190	0	0	0	0.00%
473500	School District—Crossing Guards	45,563	47,007	47,651	54,919	54,919	55,245	0.59%
475100	City of Mequon—Reimbursement	2,656	2,762	2,858	2,400	2,400	2,400	0.00%
Total		142,718	161,415	123,512	154,819	139,504	155,645	0.53%
Net Cost of Program								
		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		2,886,438	2,921,018	2,992,948	3,047,048	3,045,492	3,035,183	-0.39%



Fire
522230, 522240

DEPARTMENT: Fire
PROGRAM MANAGER: Fire Chief
PROGRAM DESCRIPTION: Fire service is provided by Cedarburg Fire Department, a volunteer service as the official municipal fire department in the City and Town of Cedarburg. The fire chief is elected by the volunteers and confirmed by the Police and Fire Commission.

- PRODUCTS & SERVICES:
- Provide 24 hour fire communications
  - Primary Emergency Medical Services (EMS) provider
  - Coordinate four Maxwell Street Days at Firemen’s Park to raise funds to purchase fire fighting equipment
  - Train all volunteers in latest fire fighting and emergency techniques
  - Maintain all equipment and facilities (City and Town owned)
  - Maintain Fire Stations 1, 2 and Public Education/Museum Facility

Fire Department Staffing Levels

Table with 4 columns: Personnel Schedule Summary Position, 2013 FTE, 2014 FTE, 2015 FTE. Rows include Fire Inspector (1.00) and Volunteers (0.75).

Table with 5 columns: DEPARTMENT SERVICES INDICATORS:, 2012, 2013, 2014 Estimated, 2015 Projected. Rows include Total Number of Training Hours, Structural Fires, Total Losses Due to Fire, Response to Incidents in City, Response to Incidents in Town, Accident Responses, Total Responses, Other Mutual Aid Locations, Fire Inspections, Number of Citizens Receiving Fire Safety Education, and Number of Hours of Public Contact.

2014 SIGNIFICANT ACCOMPLISHMENTS:

- 1. Appointed new Fire Chief

2015 OBJECTIVES TO BE ACCOMPLISHED:

- 2. Replace self-contained breathing apparatus
- 3. Actively promote CFD through membership drive and recruitment campaign
- 4. Continue active fundraising to support purchase of Capital Equipment

LONG-TERM OBJECTIVES:

- 1. Continue to focus on keeping Cedarburg Fire Department a volunteer fire/rescue organization

Fire
522230, 522240

ACCOUNT DETAIL:

522230—Fire Station

Table with 4 columns: 235 Operating Expense, Administration (\$64,000), Communication (\$16,000), Dive Team (\$4,000), Explorers (\$2,000), Fire Inspection (\$48,000), Fire Prevention/ Public Education (\$7,000), Fire Fighting Equipment (\$37,500), Training (\$15,000), Fuel (\$8,500), Hose (\$2,500), Truck Maintenance (\$63,000), Meeting Expenses (\$25,000), Non-fire Fighting Uniforms (\$7,000), Auto Extrication (\$3,600), Self-contained Breathing Apparatus (\$10,000).

Public Safety/Fire Department
522230
Personnel
2011 2012 2013 2014 Budget 2014 Estimated 2015 Adopted % Change 2015/2014
152 Retirement 22,612 21,372 24,038 25,160 23,614 27,000 7.31%
165 Workers’ Comp. Insurance 8,305 8,829 9,187 8,699 8,699 6,915 -20.51%
Total 30,917 30,201 33,225 33,859 32,313 33,915 0.17%
522230
Operating
2011 2012 2013 2014 Budget 2014 Estimated 2015 Adopted % Change 2015/2014
222 Electric 16,002 15,685 16,268 16,860 16,860 17,200 2.02%
224 Natural Gas 11,915 9,879 11,534 13,000 13,000 13,000 0.00%
225 Telephone 1,512 1,339 1,436 1,500 1,600 1,600 6.67%
226 Water Service 3,758 3,805 3,406 3,940 3,500 4,020 2.03%
235 Operating Expense 222,443 230,478 238,100 238,100 238,100 238,100 0.00%
240 Building Maintenance 10,870 4,523 10,014 9,000 15,304 11,000 22.22%
510 Property/Auto Insurance 28,104 28,597 29,508 29,217 29,217 36,435 24.70%
512 Liability Insurance 4,250 3,032 2,956 2,854 2,854 2,421 -15.17%
519 State Fire Insurance Dues 35,495 39,859 40,187 40,000 45,625 45,600 14.00%
Total Operating 334,349 337,197 353,409 354,471 366,060 369,376 4.20%
Total Expenditures 365,266 367,398 386,634 388,330 398,373 403,291 3.85%
Revenues
2011 2012 2013 2014 Budget 2014 Estimated 2015 Adopted % Change 2015/2014
435101 Fire Insurance Dues 35,495 39,859 40,187 40,000 45,625 45,600 14.00%
441130 Fire Inspection Fee 15,095 15,340 15,140 15,325 15,065 15,325 0.00%
473407 Fire—Operating Exp. (Town) 119,674 119,289 126,226 128,290 128,290 125,213 -2.40%
473408 Fire/EMS Dispatching 2,496 3,549 3,600 3,100 3,600 3,600 16.13%
Total Revenues 172,760 178,037 185,153 186,715 192,580 189,738 1.62%
Net Cost of Program
2011 2012 2013 2014 Budget 2014 Estimated 2015 Adopted % Change 2015/2014
192,506 189,361 201,481 201,615 205,793 213,553 5.92%

# Building Inspection

522310

**DEPARTMENT:** Engineering and Public Works  
**PROGRAM MANAGER:** Building Inspector  
**PROGRAM DESCRIPTION:** The Building Inspector approves all permits including electrical, building, occupancy, plumbing, heating, erosion control, etc. Position is responsible for conducting all building inspections, enforcing building and zoning ordinances, updating codes and ordinances, and the sign approval process. Additionally, the Building Inspector supervises City Hall Complex employees, coordinates building maintenance, oversees cemeteries, and acts as Americans with Disabilities Act (ADA) representative. The Building Inspection Secretary is also secretary for the Public Works Division, handling all refuse and recycling questions and service requests, serving as recording co-secretary for the Public Works and Sewerage Commission, assists in coordinating cemetery burial and purchasing of lots and volunteer coordinator of the City Hall complex.

**PRODUCTS & SERVICES:**

- Issue permits
- Perform inspections
- Supervise management of City Hall Complex and capital improvements to facilities
- Respond to citizen inquiries and service requests concerning refuse, recycling, zoning, construction, code clarification, erosion, signage, cemeteries and landscape/drainage information
- Oversee cemetery operations

**Building Inspector Staffing Levels**

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Building Inspector	1.00	1.00	1.00
Secretary II	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00

DEPARTMENT SERVICE INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Inspections Made by Building Inspector	1,750	1,938	1,800	1,800
Inspections Made by Contracted Inspectors	25	38	25	25
Total Inspections Made	1,775	1,976	1,825	1,825
Total permits issued:				
Residential New Construction	19	21	14	14
Residential Building	140	147	140	140
Commercial New Construction	1	2	2	--
Commercial Building	25	31	20	20
Electrical	286	362	300	300
Plumbing	265	310	280	280
HVAC	159	212	180	180
Certificate of Compliance	150	167	180	180
Value of Improvements Inspected	\$9,000,000 (Includes County Multi- Use Building)	\$18,587,289 (Includes Library)	\$11,000,000 (Includes Commerce Bank)	\$10,000,000

# Building Inspection

522310

**PERFORMANCE MEASURES:**

Service Area	Objective	Efficiency Measure	Target 2012/2013	Target 2013/2014	Target 2014/2015
Building Inspection	Efficient Municipal Government	Operating Costs	\$1.58 per person	\$1.33 per person	\$1.38 per person

**2014 SIGNIFICANT ACCOMPLISHMENTS:**

1. Conducted all inspections needed for Cedarburg Public Library, Commerce Bank and Out & Out buildings

**2015 OBJECTIVES TO BE ACCOMPLISHED:**

1. Hiring and training of new secretary for department

**LONG-TERM OBJECTIVES:**

1. Updates of additional information available online
2. Specify responsible parties to handle health-related issues within the City (i.e. County Health Department liaison)

**ACCOUNT DETAIL:**

**522310—Inspection**

- 210 **Professional Services:** Testing or services as required by the Common Council and Commercial Electrical Inspector's wages
- 225 **Telephone:** Land-line telephones, cell phone for building inspector
- 310 **Office Supplies:** Forms reproduced/general office supplies, house number tiles and frames; State tags for new houses, microfilm of building permits
- 320 **Publications and Dues:** No money allocated in this budget line item
- 330 **Employee Training/Travel:** State of Wisconsin Safety and Buildings (recertification for building, electric, plumbing inspector license-training classes), SE-WBIA (Building Inspector seminars)

**BUDGET VARIANCES:**

- Staff is estimating 14 new single family residential starts in 2015, similar to the 2014 starts

**522310—Inspection**

- 111 **Salaries:** Includes retirement payout for current secretary

**Revenues**

- 461157 **State Tag Fee:** Increase to \$50 per tag

Public Safety—Building Inspector								
522310					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
111	Salaries	84,661	84,881	97,886	103,461	103,461	115,304	11.45%
151	Social Security	6,195	6,173	7,125	8,103	8,103	9,014	11.25%
152	Retirement	8,588	7,186	6,807	7,414	7,414	8,258	11.38%
154	Health Insurance	20,826	31,032	38,311	34,624	28,772	34,816	0.55%
155	Life Insurance	42	49	52	52	52	35	-32.69%
159	Longevity	1,654	1,764	2,331	2,457	2,457	2,531	3.01%
165	Workers' Comp. Insurance	2,032	2,189	2,386	2,276	2,276	2,345	3.03%
Total		123,998	133,274	154,898	158,387	152,535	172,303	8.79%
522310					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
210	Professional Services	390	1,270	1,042	1,600	1,600	1,600	0.00%
225	Telephone	606	746	773	600	740	600	0.00%
310	Office Supplies	1,739	986	2,033	1,800	2,010	1,800	0.00%
320	Publications and Dues	0	0	40	0	0	0	0.00%
330	Training & Travel	384	427	363	650	650	650	0.00%
351	Gas and Oil Expense	2,271	2,570	2,438	2,600	2,600	2,600	0.00%
512	Liability Insurance	1,106	839	967	969	969	1,043	7.64%
Total		6,496	6,838	7,656	8,219	8,569	8,293	0.90%
Total Expenditures		130,494	140,112	162,554	166,606	161,104	180,596	8.40%
522360					2014	2014	2015	% Change
Weights and Measures		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
214	Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Total		2,000	2,000	2,000	2,000	2,000	2,000	0.00%
					2014	2014	2015	% Change
Revenues		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
441120	Electrical Contractor Licenses	8,050	8,760	1,505	0	0	0	0.00%
441129	Weights & Measures Licenses	1,085	1,065	1,142	1,195	1,020	1,195	0.00%
443500	Building Permits	56,165	58,753	74,879	60,000	60,000	60,000	0.00%
443501	Electrical Permits	13,171	16,996	20,017	15,000	15,000	15,000	0.00%
443502	Plumbing Permits	14,207	16,600	19,481	14,000	15,000	14,000	0.00%
443504	Clearwater Compliance Permits	5,400	7,650	8,350	6,000	6,150	6,000	0.00%
443505	Heating/Air Conditioning Permits	13,785	13,237	20,343	13,000	13,000	13,000	0.00%
443507	Erosion Control Permits	1,950	2,850	3,400	2,100	2,100	2,100	0.00%
443508	Occupancy Permits	5,130	6,085	3,935	4,000	4,390	4,000	0.00%
443509	Sign Permits	1,835	2,180	2,545	1,800	1,885	1,800	0.00%
443512	Building Inspection Plan Review	2,315	3,365	4,485	2,450	2,450	2,450	0.00%
461156	House Numbers	437	479	452	300	352	300	0.00%
461157	State Tag Fee	450	665	735	490	490	700	42.86%
Total		123,980	138,685	161,269	120,335	121,837	120,545	0.17%
					2014	2014	2015	% Change
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
		8,514	3,427	3,285	48,271	41,267	62,051	28.55%

# Auxiliary Police and Emergency Management 522410

**DEPARTMENT:** Auxiliary Police and Emergency Management  
**PROGRAM MANAGER:** Police Chief/ Emergency Management Director  
**PROGRAM DESCRIPTION:** The City's Emergency Management duties in State law are performed by the Common Council appointed Emergency Management Director. The Emergency Management Director serves as the Common Council's principal advisor for the City's emergency management activities. The Emergency Management Director shall develop and the Common Council adopt a City Emergency Management Plan that is compatible with the County plan of emergency management and thereby also compliant with the State plan of emergency management.

The Auxiliary Police are overseen by the Police Chief or his designee. The Auxiliary Police are non-sworn volunteer reserves of the Police Department.

- PRODUCTS & SERVICES:**  
**Emergency Management**
- Implements the adopted City Emergency Management Plan
  - Maintains the compatibility of the City Emergency Management Plan with the County's plan
  - Directs local emergency management training programs and exercises
  - Directs participation in emergency management programs and exercises that are ordered by the Adjutant General or the County head of emergency management
  - Advises the County head of emergency management on local emergency management programs
  - Submits to the County head of emergency management any reports required
  - Maintain City sirens
  - Performs such other duties related to emergency management as are required by the Common Council

- Auxiliary Police**
- Assist Police Department with traffic and crowd control and searches
  - Assist Fire Department at fire and rescue calls and practices
  - Recruit new members and daytime staffing

Auxiliary Police and Emergency Management Staffing Levels (Volunteers)			
Personnel Schedule Summary Position	2013	2014	2015
Auxiliary Police Volunteers	21 Active, 5 Honorary	21 Active, 5 Honorary	21 Active, 5 Honorary
Emergency Management		1 Director, 1 Deputy	1 Director, 1 Deputy

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Storm and Tornado Support Call Outs (Em. Mgmt.)	8	5	6	6
Crowd Control/Searches Call Outs (Aux. Police)	3	2	4	4
Assists Fire Department Call Outs (Aux. Police)	12	1	12	10
Assists County Sheriff Department (Aux. Police)	8	7	10	10
Provides Emergency Power/Communication Call Outs (Em. Mgmt.)	3	0	2	2
Mutual Aid Call Outs—Events (Aux. Police)	8	15	10	10
Mutual Aid Call Ins—Events (Aux. Police)	6	5	7	10
Local Community Emergency Call Outs (Aux. Police)	5	10	5	5
Volunteer Hours (Aux. Police and Em. Mgmt.)	2,600	1,890	2,800	2,600
Training Meeting Hours (In House) (Aux. Police and Em. Mgmt.)	750	442	750	500
Seminars and Special courses (Hours) (Aux. Police and Em. Mgmt.)	300	320	350	350



# Auxiliary Police and Emergency Management

## 522410

DEPARTMENT SERVICES INDICATORS (contd.):	2012	2013	2014 Estimated	2015 Projected
Number of Emergency Siren Activations (Em. Mgmt.)	2	2	2	2
5K Runs and Bike Race Call Outs (Aux. Police)	6	6	9	10
5k Run Hours	110	100	160	175
Parades—Local Call Outs (Aux. Police)	4	4	4	4
Parades—Hours	250	100	250	300
Vehicle Maintenance Hours (Aux. Police and Em. Mgmt.)	100	69	100	100

**2014 SIGNIFICANT ACCOMPLISHMENTS:**

1. Updated and collaborated with local facilities for disaster evacuation plans (fairgrounds, nursing homes etc.)
2. Recruited members at Fair and local festivals
3. Continued and maintained cadet program
4. Trained for parking and bicycle patrols
5. Remodeled Western Ave. station

**LONG-TERM OBJECTIVES:**

1. Recruit daytime members
2. Continue a rigorous and regular training schedule
3. Maintain two-year cycles for driver training and CPR/AED training

**ACCOUNT DETAIL:**

**522410—Auxiliary Police and Emergency Management**

- 225 **Telephone:** Office phones and cell phones
- 239 **Siren Maintenance:** Annual cost to operate six sirens
- 240 **Repair and Maintenance:** HVAC and minor building repairs
- 290 **Maintenance Contracts:** HVAC, generator maintenance agreement
- 316 **Radio Equipment Maintenance:** Cost to maintain radio and pagers
- 343 **Awards:** Recognition banquet for volunteers
- 346 **Uniforms:** Update and make all uniforms the same
- 350 **Operating Supplies:** Vehicle maintenance
- 380 **Equipment:** Larger building repairs, radio equipment, and traffic safety equipment

**BUDGET VARIANCES:**

**522410—Auxiliary Police and Emergency Management**

- 222 **Electric:** Decrease due to loss of Hanover Building
- 224 **Natural Gas:** Decrease due to loss of Hanover Building
- 225 **Telephone:** Decrease due to loss of Hanover Building
- 226 **Water:** Decrease due to loss of Hanover Building
- 239 **Siren Maintenance:** Updating system and maintenance of aging system
- 290 **Contracted Maintenance:** Removed due to loss of Hanover Building therefore boiler and air conditioning maintenance unnecessary
- 316 **Radio Equipment:** Maintenance and replacement of radios
- 346 **Clothing and Uniforms:** Updating of uniforms and sizes, one-time purchase
- 351 **Fuel:** Decreased due to reduced fleet
- 380 **Equipment:** Increase \$600 for weather canopy to be installed over the east side pedestrian entrance of the Auxiliary Garage

# Emergency Management/Auxiliary Police

## 522410

Public Safety Emergency Management/Auxiliary Police								
522410				2014	2014	2015	% Change	
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014	
165 Workers' Comp. Insurance	0	0	0	393	341	393	0.00%	
222 Electric	6,356	6,709	3,566	3,000	1,000	1,020	-66.00%	
224 Natural Gas	8,494	6,752	4,353	3,000	1,500	1,500	-50.00%	
225 Telephone	1,496	1,629	1,722	1,340	2,270	1,340	0.00%	
226 Water Service	739	785	481	500	360	420	-16.00%	
239 Siren Maintenance	5,119	2,238	13,647	400	1,493	1,000	150.00%	
240 Repair & Maintenance	2,039	1,719	951	2,500	2,000	2,000	-20.00%	
290 Contracted Maintenance	8,497	5,991	203	0	500	500	0.00%	
316 Radio Equipment Maintenance	1,303	1,144	499	1,000	1,200	1,500	50.00%	
330 Training & Travel	1,270	1,177	252	1,500	1,000	1,500	0.00%	
340 Repair & Maintenance Supplies	716	286	475	500	400	500	0.00%	
343 Awards	433	388	370	500	700	800	60.00%	
346 Clothing & Uniforms	414	610	459	1,200	1,200	6,200	416.67%	
350 Operating Supplies—Vehicles	2,595	2,698	1,063	2,000	1,000	2,000	0.00%	
351 Fuel/Vehicles	2,058	1,883	1,193	2,000	1,000	1,500	-25.00%	
380 Equipment	0	2,423	777	2,400	2,000	3,000	25.00%	
510 Property Insurance	1,923	1,935	2,729	1,702	1,702	1,240	-27.14%	
Total	43,452	38,367	32,740	23,935	19,666	26,413	10.35%	
Revenues	2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	% Change	
473409 Emergency Management—Town	814	773	462	775	775	775	0.00%	
Total	814	773	462	775	775	775	0.00%	
Net Cost of Program	2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	% Change	
	42,638	37,594	32,278	23,160	18,891	25,638	10.70%	

# Engineering & Public Works—Administration

533110

**DEPARTMENT:** Engineering and Public Works  
**PROGRAM MANAGER:** Director of Engineering and Public Works  
**PROGRAM DESCRIPTION:** The Department of Engineering and Public Works consists of the following divisions: Engineering, Building Inspection, Planning, Public Works and Wastewater Treatment Plant. This program provides for the overall management of these divisions, which comprise 17 program budgets and 25 full-time employees.

**PRODUCTS & SERVICES:**

- Project oversight, construction inspection and design review services provided for all public construction projects, private developments, and zoning and site plan submittals
- Coordinate state and federally mandated programs for streets, stormwater, solid waste and wastewater collection and treatment
- Maintain official maps and records, including zoning, sewer, storm sewer, and official maps
- Respond to citizen inquiries and concerns regarding zoning, development, and public construction
- Coordinate City GIS mapping with Ozaukee County
- Staff support provided to Public Works and Sewerage Commission, Plan Commission and the Common Council
- Administrative and engineering related services provided to divisions and departments

**Engineering and Public Works Administration Staffing Levels**

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Director of Engineering & Public Works*	0.75	0.75	0.75
Administrative Secretary*	0.75	0.75	0.75
TOTAL	1.50	1.50	1.50

\*Remainder of employee allocation in Sewerage Enterprise Fund

DEPARTMENT SERVICES INDICATORS	2012	2013	2014 Estimated	2015 Projected
Installation of new sidewalk slabs	470	309	311	300
Installation of ADA ramps	36	17	8	5

**2014 SIGNIFICANT ACCOMPLISHMENTS:**

1. Reconstructed Kennedy Ave. from Grant to Wilson
2. Reconstructed Spring St. from Washington to Hilbert
3. Reconstructed Hilgen St. from Hamilton to Spring
4. Reconstructed Bywater Ln. from Hawthorne to Derby
5. Reconstructed Bywater Ln. from Highwood to Jefferson
6. Reconstructed Windsor, Manchester, and Bywater Cts.
7. Reconstructed Covington Sq.
8. Coordinated with the Town to resurface Bridge Rd. west of Wauwatosa Rd.
9. Completed section “D” of Creek Walk
10. Coordinated new library construction
11. Added left turn arrow at Washington and Lincoln intersection

**LONG-TERM OBJECTIVES:**

1. Coordinate the planning and construction of future phases of the Cedar Creek Walkway (SP#3d)
2. Evaluate alternatives available to comply with DNR stormwater discharge limits

# Engineering & Public Works—Administration

533110

**ACCOUNT DETAIL:**

**533110—Engineering & Public Works**

- 210 **Professional Services:** Land surveys, appraisals, geotechnical reports, soil borings, structural analysis, environmental testing
- 225 **Telephone:** Three lines, two cell phones, and directory listing
- 310 **Office Supplies:** General office supplies, laminating sheets, business cards, storage boxes, batteries, calendars, drafting supplies, office furniture
- 318 **Account name changed from “Maps and Plats” to “GIS Mapping”:** Includes annual maintenance cost for city GIS mapping, map updates and technical support.
- 320 **Publications and Dues:** WI Professional Engineer Registration, City membership in APWA, ASCE
- 330 **Training & Travel:** Seminars (APWA spring and fall conferences), League of Municipalities Conference, staff training/ computer seminars, D.O.T. Seminars
- 350 **Operating Supplies:** Plotter ink cartridges, paper, Mylar, spray paint, survey flags, ribbon, stakes, safety equipment (vests, glasses, boots, gloves), recording fees, large document copier toner and paper
- 380 **Capital Outlay:** Service for large document copier and AutoCAD plotter, GIS & AutoCAD software upgrades, radio equipment

**BUDGET VARIANCES:**

**533110—Engineering & Public Works**

- 210 **Professional Services:** Decreased by \$1,000 for costs moved to 318 GIS mapping
- 318 **GIS Mapping:** This account replaces the “Maps and Plats” account; funding is increased to \$3,000 for annual maintenance costs, map updates and technical support

# Public Works

533210, 533311, 533410, 533420, 533421, 533440, 533450

Engineering								
533110					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	111,069	114,181	106,498	108,218	108,218	110,382	2.00%
135	Sick Payout	1,207	1,223	1,025	1,025	911	1,000	-2.44%
151	Social Security	8,447	8,762	7,973	8,509	8,500	8,680	2.01%
152	Retirement	12,195	9,642	7,396	7,786	7,778	7,952	2.14%
154	Health Insurance	20,282	20,275	18,555	18,045	13,534	18,321	1.53%
155	Life Insurance	136	122	118	108	108	110	1.85%
159	Longevity	2,126	2,237	1,890	1,985	1,985	2,079	4.74%
165	Workers' Comp. Insurance	2,816	3,032	3,205	3,068	3,068	2,760	-10.04%
Total		158,278	159,474	146,660	148,744	144,102	151,284	1.71%
533110					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	3,016	3,017	1,557	5,000	3,000	2,000	-60.00%
225	Telephone	768	705	661	725	725	725	0.00%
310	Office Supplies	409	480	325	400	400	400	0.00%
318	GIS mapping	78	75	0	100	100	3,000	2900.00%
320	Publications & Dues	661	935	951	760	800	800	5.26%
330	Training & Travel	325	710	563	900	900	900	0.00%
350	Operating supplies	683	1,177	935	1,100	1,100	1,150	4.55%
351	Gas and Oil Expense	1,147	1,465	1,358	1,250	1,300	1,250	0.00%
380	Equipment Outlay	545	800	551	800	800	800	0.00%
512	Liability Insurance	8,828	6,356	6,748	6,763	6,763	6,776	0.19%
Total		16,460	15,720	13,649	17,798	15,888	17,801	0.02%
Total Expenditures		174,738	175,194	160,309	166,542	159,990	169,085	1.53%
					2014	2014	2015	% Change
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
423204	Engineering and Admin. fees	2,652	2,533	7,031	2,500	2,500	2,800	12.00%
443506	Drive Opening Permits	595	575	880	600	600	800	33.33%
443510	Street Opening Permits	2,300	3,600	3,900	3,000	3,600	3,200	6.67%
443513	Stormwater Mgmt. Permit	950	3,535	601	750	500	600	-20.00%
461155	Engineering Fees	680	375	200	700	200	350	-50.00%
Total Revenues		7,177	10,618	12,612	7,550	7,400	7,750	2.65%
					2014	2014	2015	% Change
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		167,561	164,576	147,697	158,992	152,590	161,335	1.47%

**DEPARTMENT:** Engineering and Public Works

**PROGRAM MANAGER:** Superintendent of Public Works

**PROGRAM DESCRIPTION:** These programs include repair and maintenance activities for the City's movable equipment and 54 plus miles of City roadways and alleyways. Also included are fall leaf pickup, brush pickup and drop-off, and street sweeping. The Superintendent of Public Works provides the front-line management of this budget area. The alleys (non-eligible) are a separate program because they are not calculated in the State transportation aids reimbursement formula.

## PRODUCTS & SERVICES:

### 533210 Garage—Public Works Crew

- Maintain five buildings at Public Works garage
- Storage of materials for Public Works and other departments
- Provide mechanical and maintenance services of Public Works and other departmental equipment
- Responsible for operation of fuel system for City entities

### 533311—Street Maintenance

- Provide painting of corner and fog lines, crosswalks, arrows, curbs and parking stalls for City streets, facilities and parking lots
- Repair, replace and maintain existing signs and posts
- Install and maintain all added signage, when approved by Council
- Street patching
- Small curb and gutter replacement
- Sidewalk replacement
- Install ADA ramps at intersections
- Provide signage, barricades, manpower and flags for festivals, celebrations and holidays
- Employee salaries for snow plowing, salting and removal for streets and City-maintained sidewalks (materials from snow and ice account)

### 533410—Street Ineligible

- Maintain alleys and City-owned parking lots

### 533420—Street Lighting and 533421 Traffic Signals

- Labor provided by Cedarburg Light & Water, account overseen by Public Works (also includes utility costs)

### 533440—Storm Sewers

- Maintain the storm sewer system including repair and maintenance of catch basins, storm sewer manholes and pipes
- Clean storm sewers and catch basins
- Maintain and clean stormwater quality ponds

### 533450—Snow and Ice Control

- Materials to maintain all streets, alleys, sidewalks and parking lots during winter weather, salting, plowing and removal of snow and ice (FTE hours listed under Street Maintenance)



Non-Supervisory Labor Pool

ACTIVITY	2014 Actual	2015 Adopted
Garage-Public Works Crew	1.75	1.75
Street Maintenance	3.95	3.95
Street Ineligible	0	0
Storm Sewers	1.35	1.35
Snow & Ice	0	0
Recycling	1.50	1.5
Celebrations	0	0
TOTAL PER YEAR	8.55	8.55

Supervisory Labor Pool

ACTIVITY	2014 Actual	2015 Adopted
Garage-Public Works Crew	0.15	0.15
Street Maintenance	0.55	0.55
Storm Sewers	0.30	0.3
TOTAL PER YEAR	1.00	1.00

Public Works Staffing Levels

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Superintendent of Public Works	1.00	1.00	1.00
Equipment Operator/Crewperson*	8.30	8.30	8.30
WWTP Crewperson	0.25	0.25	0.25
TOTAL	9.55	9.55	9.55

\*See Labor allocation chart above

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014	2015 Projected
Catch Basin Replacements	14	35	35	35
Catch Basins Cleaned	1,000	1,000	1,000	1,000
Storm Sewer Manholes and Pipes Replacements	3	3	3	3
Asphalt Placed by City Crew (Tons)	60	60	60	60
Number of Street Lights	1,400	1,400	1,400	1,400
Number of New Signs	3	4	5	7
Signs Replaced	223	219	285	Budget Dependant
Line Miles Swept	950	950	950	955
Brush and Small Quantities of Yard Waste (Tons)	1,400	1,400	1,400	1,400
Tonnage of Debris Collected from Sweeping	320	320	320	320
Snow Plowing Events	8	8	8	8
Tons of Salt Used Per Event	20	20	20	20
Number of Vehicles (Vehicle Inventory)	65	65	65	65
Appliance/Furniture Pickup	250	268	260	260

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2012/2013	Target 2013/2014	Target 2014/2015
Public Works	Appropriate Response to Winter Storms	Salting Operations	70%	70%	70%
Public Works	Appropriate Response to Winter Storms	Plowing Operation	20%	20%	20%
Public Works	Appropriate Response to Winter Storms	Downtown Snow Removals	10%	10%	10%

2014 SIGNIFICANT ACCOMPLISHMENTS:

- Continued budgeting for replacement signage to meet Federal Highway Administration (FHWA) Retro-Reflectivity Standards
- Replaced vehicle #94—five yard dump truck with plow, wing and salter and under body blade (replaces 1999 truck) (Capital Improvement Plan 2014)
- Replaced vehicle #52, a 2001 pickup, with a used pickup truck with cap (moved up from 2015 Capital Improvement Plan)
- Replaced vehicle #51 with 2006 Expedition from Police Department
- Installed 1,000 gallon street anti-icing unit for truck #99

2015 OBJECTIVES TO BE ACCOMPLISHED:

- Complete retro reflectivity standards sign replacement throughout the City.
- Replace vehicle #81—one ton dump truck (Capital Improvement Plan 2015)
- Replace vehicle #91—five-yard dump truck with plow, wing, salter and underbody blade (CIP 2015)
- Replace two ton hot patch trailer (split cost with Town of Cedarburg—replaces unit currently shared with Village of Grafton and City of Port Washington (CIP 2015)
- Continue process to replace public works facility (Strategic Plan #4A)

LONG-TERM OBJECTIVES:

- Continue vehicle replacement plan as specified in Capital Improvement Plan
- Review utility and fuel saving methods
- Continue to monitor for the most cost-effective brush pickup/disposal policy

BUDGET DESCRIPTION AND VARIANCES:

533210—Garage—Public Works Crew

- 111 **Salaries:** Public Works crew and 0.25 WWTP employee
- 210 **Contracted Services:** For required hearing testing
- 224 **Natural Gas:** Spike due to cold winter, slight increase for 2015
- 226 **Water:** Decrease shown due to less watering in non-drought years
- 330 **Travel and Training:** Conferences
- 350 **Garage/Maintenance Supplies:** Includes \$1,000 for annual fire protection testing and uniforms and safety supplies
- 353 **Machine Equipment/Maintenance:** Includes maintenance of City Hall vehicles—increase \$5,000 to maintain aging vehicles
- 385 **Capital Outlay:** Engine diagnosis code reader

533311—Street Maintenance

- 112 **Overtime:** Includes snow and ice removal
- 210 **Professional Services:** Mandated drug testing for Commercial Driver’s License (CDL) holders. Random Tests: Includes possible tests needed
- 226 **Water Service:** Water faucets in Georgetown cud-de-sacs now abandoned
- 240 **Repair and Maintenance Services:** Crack sealing and materials
- 346 **Uniforms/Safety Equipment:** Zero budgeted—now under garage/maintenance supplies
- 363 **Signs, Supplies and Parts:** Signage replacement for Federal Highway Administration Retro-Reflectivity Standards (budgeting one-fifth per year for five years)

# Public Works

533210, 533311, 533410, 533420, 533421, 533440, 533450

**BUDGET DESCRIPTION AND VARIANCES (Contd.)**

**533410—Street Ineligible**

530     **Lease Expense:** Parking lot rental (cover property tax)

**533420—Street Lighting**

222     **Electric:** Budget number provided by Cedarburg Light & Water

**533450—Snow and Ice**

380     **Equipment:** New sweeper broom

450     **Ice Control Materials:** Cost of materials and salt brine

**Revenues**

**435300 State Transportation Aids:** Amount set under State budget

**463101 Appliance/furniture pickup** plus **fees paid by Festivals for Public Works crews** for festivals (average \$3,500 for appliances, plus 100% of DPW time for festivals—Wine & Harvest: \$5,000, Strawberry Festival: \$6,000 and Winter Fest: \$1,700)

Public Works								
533210 Garage—Public Works Crew				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries ( 1.90 FTE)	70,698	71,855	77,130	108,023	108,023	110,340	2.14%
112	Overtime	114	154	161	700	700	700	0.00%
151	Social Security	5,170	5,299	5,689	8,361	8,361	8,543	2.18%
152	Retirement	8,603	8,881	5,461	7,650	7,650	7,828	2.32%
154	Health Insurance	16,902	31,954	16,380	17,312	13,724	17,287	-0.14%
155	Life Insurance	8	2	28	0	0	0	0.00%
159	Longevity	378	441	504	567	567	630	11.11%
165	Workers' Comp. Insurance	3,743	8,180	4,451	4,279	4,279	4,096	-4.28%
Total		105,616	126,766	109,804	146,892	143,304	149,423	1.72%
533210				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Contracted Services	0	0	0	700	700	700	0.00%
222	Electric	7,521	7,528	7,766	8,466	8,466	8,635	2.00%
224	Natural Gas	6,546	4,999	7,610	9,600	11,000	10,000	4.17%
225	Telephone	2,320	2,563	2,254	2,400	2,400	2,400	0.00%
226	Water Service	3,743	3,278	2,905	5,000	3,000	3,445	-31.10%
330	Travel & Training	0	0	1,206	800	800	800	0.00%
350	Garage/Maint. Supplies	15,869	24,739	22,977	23,000	23,000	23,000	0.00%
351	Gasoline/Diesel Fuel, Oil	73,847	71,611	75,437	70,000	70,000	70,000	0.00%
353	Mach.—Equip Maint./Parts	49,011	47,015	62,224	45,000	50,000	50,000	11.11%
385	Capital Outlay	4,365	0	0	4,000	4,000	5,000	0.00%
510	Property/Auto Insurance	21,964	21,199	22,526	21,679	21,679	25,124	15.89%
Total		185,186	182,932	204,905	190,645	195,045	199,104	4.44%
Total Expenditures		290,802	309,698	314,709	337,537	338,349	348,528	3.26%
533311—Street Maintenance				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries (4.50 FTE)	225,708	256,972	295,772	257,850	257,850	263,362	2.14%
112	Overtime	419	11,837	29,419	45,500	45,500	45,500	0.00%
125	Part Time Temporary	17	0	119	0	1,000	1,000	0.00%
135	Sick Payout	1,673	1,201	1,627	2,124	2,124	2,379	12.01%
151	Social Security	18,563	20,715	24,815	24,207	24,284	24,768	2.32%
152	Retirement	25,724	29,445	23,673	22,002	22,002	22,458	2.07%
154	Health Insurance	46,575	85,698	141,151	124,872	116,809	134,720	7.89%
155	Life Insurance	203	229	130	161	161	163	1.50%
159	Longevity	9,261	9,828	10,395	10,962	10,962	11,529	5.17%
165	Workers' Comp. Insurance	6,215	6,354	12,471	11,990	11,990	11,709	-2.34%
Total		334,358	422,279	539,572	499,668	492,682	517,588	3.59%
533311				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	402	763	1,116	750	750	750	0.00%
226	Water Service	183	0	0	0	0	0	0.00%
240	Repair & Maint. Services	103,225	76,208	45,500	64,392	45,500	45,500	-29.34%

Public Works (contd.)								
533311					2014	2014	2015	% Change
Operating (contd.)		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
242	Sidewalk Replacement	44,567	44,942	(901)	0	0	0	0.00%
346	Uniforms/Safety Equipment	8,352	0	0	0	0	0	0.00%
350	Operating Supplies	2,942	2,419	2,764	3,000	3,000	3,000	0.00%
363	Sign, Supplies & Parts	19,257	19,883	20,000	21,573	20,000	20,000	-7.29%
Total		178,928	144,215	68,479	89,715	69,250	69,250	-22.81%
Total Expenditures		513,286	566,494	608,051	589,383	561,932	586,838	-0.43%
533410—Streets Inelig. Expenses					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	898	0	0	0	0	0	0.00%
113	Salaries—Festivals	2,074	0	0	0	0	0	0.00%
114	Overtime—Festivals	2,756	0	0	0	0	0	0.00%
151	Social Security	818	0	0	0	0	0	0.00%
152	Retirement	1,317	0	0	0	0	0	0.00%
154	Health Insurance	73	0	0	0	0	0	0.00%
155	Life Insurance	1	0	0	0	0	0	0.00%
165	Workers' Comp. Insurance	189	0	0	0	0	0	0.00%
Total		8,126	0	0	0	0	0	0.00%
533410					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
385	Capital Outlay	0	0	0	0	0	0	0.00%
530	Lease Expenses	4,032	3,926	3,970	4,200	4,340	4,400	4.76%
Total		4,032	3,926	3,970	4,200	4,340	4,400	4.76%
Total Expenditures		12,158	3,926	3,970	4,200	4,340	4,400	4.76%
533420—Street Lighting					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
222	Electric	280,103	288,376	289,723	294,862	294,862	301,834	2.36%
Total		280,103	288,376	289,723	294,862	294,862	301,834	2.36%
533421—Traffic Control Signals					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
222	Electric	2,547	2,460	2,536	2,571	2,571	2,571	0.00%
240	Repair & Maintenance Services	3,964	15,605	3,883	5,000	6,176	5,000	0.00%
Total		6,511	18,065	6,419	7,571	8,747	7,571	0.00%
Total Expenditures - Lighting/Signals		286,614	306,441	296,142	302,433	303,609	309,405	2.31%
533440—Storm Sewers					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries (1.65 FTE)	27,638	38,175	39,361	91,938	91,938	96,369	4.82%
112	Overtime	227	413	1,814	1,000	1,000	1,000	0.00%
120	Other Salaries	7,455	0	0	0	0	0	0.00%
125	Part Time/Temporary	205	99	0	0	0	0	0.00%
151	Social Security	2,718	2,940	3,127	7,110	7,110	7,449	4.77%
152	Retirement	4,317	4,723	2,689	6,506	6,506	6,825	4.91%

Public Works (contd.)								
533440—Storm Sewers					2014	2014	2015	% Change
Personnel (contd.)		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
154	Health Insurance	23,141	17,053	125	0	0	0	0.00%
155	Life Insurance	5	5	2	0	0	0	0.00%
159	Longevity	0	0	0	0	0	0	0.00%
165	Workers' Comp. Insurance	4,370	3,199	3,788	3,642	3,642	3,511	-3.60%
Total		70,076	66,607	50,906	110,195	110,195	115,154	4.50%
533440					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
240	Repair & Maintenance Services	31,616	29,373	19,926	30,000	30,000	30,000	0.00%
295	Street Sweepings	8,425	9,191	13,730	15,000	15,000	15,000	0.00%
323	DNR Fees	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Total		42,041	40,564	35,656	47,000	47,000	47,000	0.00%
Total Expenditures		112,117	107,171	86,562	157,195	157,195	162,154	3.15%
533450—Snow and Ice Control					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	46,622	0	0	0	0	0	0.00%
112	Overtime	41,567	0	0	0	0	0	0.00%
151	Social Security	6,659	0	0	0	0	0	0.00%
152	Retirement	10,339	0	0	0	0	0	0.00%
154	Health Insurance	14,165	0	0	0	0	0	0.00%
155	Life Insurance	1	0	0	0	0	0	0.00%
165	Workers' Comp. Insurance	3,337	0	0	0	0	0	0.00%
Total		122,690	0	0	0	0	0	0.00%
533450					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
209	Professional Services—Seasonal	0	0	0	0	1,094	4,000	0.00%
210	Contracted Services	11,000	0	9,113	12,000	17,000	12,000	0.00%
340	Maintenance Supplies	5,801	6,209	5,057	6,000	6,753	6,000	0.00%
380	Equipment	0	0	3,924	4,000	4,000	4,000	0.00%
450	Ice Control Materials	77,500	76,668	126,188	90,000	90,000	90,000	0.00%
Total		94,301	82,877	144,282	112,000	118,847	116,000	3.57%
Total Expenditures		216,991	82,877	144,282	112,000	118,847	116,000	3.57%
Total Public Works		1,431,968	1,376,607	1,453,716	1,502,748	1,484,272	1,527,324	1.64%
					2014	2014	2015	% Change
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
435300State Transportation Aids		571,013	513,912	525,448	548,115	548,115	545,097	-0.55%
463101Public Works Dept. Fees		3,303	17,071	1,631	16,000	10,000	10,000	-37.50%
Total		574,316	530,983	527,079	564,115	558,115	555,097	-1.60%
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		857,652	845,624	926,637	938,633	926,157	972,227	3.58%



# Health and Sanitation

533710, 533720, 533730, 533740

**DEPARTMENT:** Engineering and Public Works  
**PROGRAM MANAGER:** Director of Engineering and Public Works  
**PROGRAM DESCRIPTION:** The Health and Sanitation program provides brush pickup curb side beginning the first Monday of the month from April through October. A compost/yard waste and brush drop-off site has been created at the Public Works yard with drop-off set up for Saturdays from April 1 through December 1.

The second aspect of this program is to provide contracted solid waste removal and recycling pickup for City residents and facilities.

- Below is a summary of the progression of our solid waste and recycling program:
- 1995** Begin curb-side recycling (18 gallon bins bi-weekly) (contract runs 1995-1997)—close drop-off recycling center
  - 1998** Renegotiate contract extension with Waste Management (contract runs 1998-2000)
  - 2001** Renegotiate contract with Waste Management (contract runs 2001-2003)—begin weekly pickup of recycling (18 gallon bins).
  - 2004** Renegotiate contract with Waste Management (contract runs 2004-2008)—code changed to volume based pickup—eligible building allowed equivalent of six 32-gallon containers for refuse and no more than two 18-gallon recycling bins every two weeks per building. Building owners can purchase service for one two-cubic yard refuse dumpster and two 96-gallon recycling containers at cost.
  - 2009** Bids requested and contract awarded to Waste Management (five year contract—12/31/13). The City will continue to offer refuse service to eligible buildings that generate six 32-gallon containers of refuse or less per week. For recycling, eligible buildings will be provided one 64-gallon recycling cart for biweekly (every two weeks) pickup. A provision in the Code does allow a 96-gallon cart to replace the 64-gallon cart upon payment of a one-time flat fee of \$25. Also, the City is no longer providing the service allowing businesses to purchase two-yard dumpster pickup services through the City’s contract. As part of the 2009 State of Wisconsin budget, landfill tipping fees were increased effective July 1, 2009 (additional 31¢ per unit) with an additional increase on October 1, 2009 of 23¢.
  - 2014** Bids requested and contract awarded to Waste Management (seven year contract—12/31/20). City will continue to offer refuse service to eligible buildings that generate six 32-gallon containers of refuse or less per week (status quo). For recycling, eligible buildings will be provided either one 64-gallon or one 96-gallon gallon cart for biweekly pickup (every two weeks) due to the fact the cost of pickup is identical for either size cart. If request to upgrade to a larger cart is made before 12/31/13, there will be no charge; however, any requests after 12/31/13 will be charged a one-time flat fee of \$25.

Buildings serviced through City contract (2014 estimates):	
Single family, duplex, condo	3,850
Commercial	70
Apartment	20
<b>TOTAL:</b>	<b>3,940</b>

Refuse—3,950 units at \$8.37/unit = \$33,062 / mo = \$396,744 / yr	\$395,734
Recycling—3,950 units at \$4.00/unit = \$15,800 / mo = \$189,600 / yr	\$189,120
Additional recycling carts purchased—50 units at \$4.00/unit=\$200/mo=\$200/yr	\$2,400
Fuel Surcharge*	\$3,000
Compost employee—(35 weeks/\$10.25 per hour/6 hours per week)	\$2,153
<b>GRAND TOTAL</b>	<b>\$592,407</b>

\*(fuel surcharge will be charged only if fuel prices exceed \$4.00 per gallon)

# Health and Sanitation

533710, 533720, 533730, 533740

- PRODUCTS & SERVICES:**
- Curb side refuse collection once per week, with an allowance for six 32-gallon containers per week
  - Recyclable collection biweekly, with an allowance of one 64-gallon recycling container
  - Provide option to upgrade to one 96-gallon recycling container upon payment of a one-time fee of \$25
  - Brush pickup is provided starting the first Monday of the month from April through October
  - Provide a compost/yard waste and brush drop-off for City residents at the Public Works yard on Saturdays April 1 –December 1
  - Curb side leaf pickup service provided in fall

**Health and Sanitation Staffing Levels**

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Equipment Operator/Crewperson	1.5	1.5	1.5

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Refuse Collection (Tons)	1,878	2,005	2,000	2,000
Recycled Collection (Tons)	1,080	1,141	1,200	1,200
Recyclables to Refuse	33%	36%	36%	36%

**2014 SIGNIFICANT ACCOMPLISHMENTS:**

- Continued City-wide Shred-Recycle-Reuse day May 1
- Continued electronics and appliance recycling events in February, July and October
- Continued education process for refuse and recycling with new contract
- Reviewed options for residents with extra recycling
- Continued review of brush and compost drop-off as part of new facility planning process
- Coordinated additional shredding event in October

**2015 OBJECTIVES TO BE ACCOMPLISHED:**

- Review options for recycling of extra cardboard
- Work with other government agencies as they take over electronic/appliance and shredding events
- Begin battery recycling drop-off program

**LONG-TERM OBJECTIVES:**

- Provide different options for hazardous waste disposal
- Provide additional recycling options
- Continue review of brush and compost drop-off while limiting staff time
- Continue review of utility and fuel saving methods
- Review working with different communities on recycling opportunities

**BUDGET VARIANCES:**

**533710—Solid Waste Collection**

- 290 **Contracted Services:** Per new contract
- 297 **Fuel Surcharge:** Charged only if fuel prices exceed \$4.00 per gallon

**533720—Landfill: Groundwater Monitoring**

- 290 **Contracted Services:** Determined by contract

**533730—Recycling**

- 112 **Overtime:** For leaf-pickup
- 125 **Part-time employee** at City compost area: \$10.25/hour—6 hours per week for 35 weeks
- 290 **Contracted Services:** Per new contract

**Non Tax Revenue Supporting Program**

- 435420 **Recycling State Grant:** Amount set by State
- 464104 **Recycling Cart Upgrade:** Dependent upon resident requests
- 464105 **Landfill Monitoring:** Town to pay one-third of monitoring costs at Pleasant Valley

Health and Sanitation							
533710—Solid Waste Collection				2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Proposed 2015/2014
290	Contracted Services	317,508	299,349	365,811	396,744	392,921	395,734 -0.25%
297	Fuel Surcharge and/or Disposal Fees	76,064	59,998	81,178	11,727	3,000	3,000 -74.42%
Total		393,572	359,347	446,989	408,471	395,921	398,734 -2.38%
533720—Landfill-Groundwater Monitoring				2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Proposed 2015/2014
290	Contracted Services	10,050	10,050	10,050	10,050	10,050	10,050 0.00%
Total		10,050	10,050	10,050	10,050	10,050	10,050 0.00%
533730—Recycling				2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Proposed 2015/2014
111	Salaries (1.5 FTE)	75,023	81,931	79,579	84,061	84,061	85,875 2.16%
112	Overtime	0	215	117	700	700	700 0.00%
125	Part-Time/Temporary	1,839	2,322	2,155	2,153	2,153	2,153 0.00%
151	Social Security	5,860	6,427	6,256	6,649	6,649	6,788 2.09%
152	Retirement	8,317	9,828	5,438	5,933	5,933	6,068 2.27%
154	Health Insurance	17,168	11,881	2,901	0	0	0 0.00%
155	Life Insurance	1	2	1	0	0	0 0.00%
165	Workers' Comp. Insurance	3,023	3,176	3,548	3,411	3,411	3,265 -4.28%
Total		111,231	115,782	99,995	102,907	102,907	104,849 1.89%
533730				2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Proposed 2015/2014
290	Maintenance/Contracted Services	161,258	152,246	187,123	189,600	190,080	191,520 1.01%
344	Recycling Expenses	1,577	1,018	1,374	2,000	2,000	2,000 0.00%
Total		162,835	153,264	188,497	191,600	192,080	193,520 1.00%
Total Recycling Expenditures		274,066	269,046	288,492	294,507	294,987	298,369 1.31%
Total Health and Sanitation		677,688	638,443	745,531	713,028	700,958	707,153 -0.82%
Non-Tax Revenues Supporting this Program				2014	2014	2015	% Change
		2011	2012	2013	Budget	Estimated	Adopted 2015/2014
435420	Recycling State Grant	37,946	37,983	38,034	38,033	37,991	37,991 -0.11%
464101	Recycling—Plastic/Glass/Oil	230	328	595	100	395	325 225.00%
464103	Recycling—Aluminum/Tin	834	1,267	876	800	872	800 0.00%
464105	Recycling Cart Upgrade	1,362	1,539	1,541	0	1,474	0 0.00%
473405	Landfill Monitoring—Town Contribution	3,350	3,350	3,350	3,350	3,350	3,350 0.00%
Total Revenues		43,722	44,467	44,396	42,283	44,082	42,466 0.43%
Net Cost of Program				2014	2014	2015	% Change
		2011	2012	2013	Budget	Estimated	Adopted 2015/2014
		633,966	593,976	701,135	670,745	656,876	664,687 -0.90%

# Senior Center

555140

**DEPARTMENT:** Senior Center  
**PROGRAM MANAGER:** Senior Center Director  
**PROGRAM DESCRIPTION:** The multi-purpose Senior Center, located in the Lincoln Building in downtown Cedarburg, is designed to provide essential social, wellness, education, nutrition, transportation and leisure services to older adults. The Senior Center seeks to provide quality activities and opportunities to adults 55 years and older in the Cedarburg area. With diverse programs and services, the Center offers an atmosphere that enables older adults to be involved with and contribute to their community.

- PRODUCTS & SERVICES:**
- Develop and implement new programs to reflect the changing needs and interests of Cedarburg older adults to include health, educational and inter-generational programs
  - Design and distribute approximately 500 Senior Center newsletters bi-monthly
  - Coordinate approximately 30 one-day and extended trips, accommodating approximately 500 senior citizens
  - Co-sponsor county-wide trips and special events with Port Washington and Grafton Senior Centers
  - Coordinate scheduling, operation and maintenance of the Cedarburg Senior Van Service and 20 volunteer drivers
  - Provide site for Ozaukee County Senior Citizen Food and Friendship Meal Program
  - Coordinate additional special events: Entertainment, Travel Show, Spring Luncheon, Speaker Program, Volunteer Appreciation, Senior Art Exhibition, Annual Turkey Feast, a special day featuring the talents of seniors, and holiday events
  - Organize and implement sport leagues and activities, including Senior Olympics, walking groups, tennis and pickleball
  - Senior Center amenities include lounge area, games, pool table and lending library
  - Co-sponsor classes and events with St. Mary’s Hospital, Ozaukee County Aging and Disability Resource Center, local public and private healthcare agencies, local businesses and Cedarburg School District
  - Coordinate educational programs including watercolor workshops, retirement and financial planning, health and wellness workshops including exercise and diabetes, current community events, 55 Alive Mature Drivers Safety Classroom Refresher Course, Brain Wellness Programs, music appreciation and adult enrichment
  - Coordinate two Annual Rummage Sales plus Holiday Craft Sale
  - Co-sponsor Annual Ozaukee County Senior Conference

**Senior Center Staffing Levels**

Personnel Schedule Summary	2013	2014	2015
Position	PT	PT	PT
Senior Center Director	0.70	0.70	0.70
Assistant Senior Center Director	0.60	0.60	0.60
<b>TOTAL</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>

**PERFORMANCE MEASURES:**

Service Area	Objective	Efficiency Measure	Target 2011/2012	Target 2012/2013	Target 2013/2014	Target 2014/2015
Senior Center Programming	Operating Costs	Revenue 100% of Program Expenses	100%	100%	100%	100%

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Days of Operation	254	254	253	250
Total Attendance	16,395	16,500	16,500	16,500
Average Daily Attendance	67	65	65	65
City Participants	55	53	53	54
Non-Resident Participants	12	12	12	11
One Day and Extended Trips	435	450	500	500
Special Events	1,435	1,300	1,500	1,500
Attendance at Weekly Programs	15,065	14,750	14,500	14,500
Van Ridership	3,200	3,500	4,000	4,100

\*Attendance figures include attendance at the daily Cedarburg Dining Center.  
Van ridership is included in the weekly program figures.

2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Van ridership increased 14% over 2013
2. Investigated costs for automatic door opening system for main entry of Senior Center
3. Developed system to notify interested older adults of upcoming Cedarburg Senior Center programs and tours through email and City website
4. Improved appearance and upgraded quality of Senior Center newsletter by adding color and photos
5. Improved appearance and safety of Senior Center lobby by installing pamphlet racks and removing excess furniture

2015 OBJECTIVES TO BE ACCOMPLISHED:

1. Continue to promote van ridership to City of Cedarburg older adults
2. Investigate feasibility of installing automatic door opening system and reduce grade of sidewalk of main entry of Senior Center
3. Use email and City website to notify interested older adults of upcoming programs and tours
4. Continue to encourage participants to make a yearly contribution to the center as an investor
5. Develop sponsor criteria to secure financial sponsorship for the Senior Center newsletter
6. Secure sponsorship of newsletter to cover 80% of the cost

LONG-TERM OBJECTIVES:

1. Train new volunteers to allow continuation of Senior Center volunteer van service and Senior Center office staffing during staff absences
2. Develop programs to increase attendance at the Cedarburg meal site and continue to provide a location for the Monday through Friday congregate Food and Friendship meal program in Cedarburg for older adults run by the Ozaukee County Aging and Disability Resource Center
3. Continue to co-sponsor county-wide tours and special events with Port Washington and Grafton Senior Centers
4. Continue to provide outreach programing to area senior housing facilities through the Cedarburg Senior Chorus performances
5. Serve as a resource center for Cedarburg older adults by providing current literature, programming and information

ACCOUNT DETAIL:

555140—Senior Services

- 210

**Professional Services/Special Events:** Music appreciation, exercise, healthy living and watercolor instructors, miscellaneous class instruction, special events, e.g., rummage sales, volunteer appreciation, arts day, senior games, luncheons, parties, Ozaukee Senior Conference
- 310

**Supplies and Expenses:** Receipt books, tour refreshments, advertisement placement for sales, newsletter postage, music group supplies, News Graphic subscription, decorations, cleaning supplies, mailing labels, miscellaneous supplies and lift maintenance

ACCOUNT DETAIL (contd.):

- 313

**Printing:** Printing of bi-monthly newsletters
- 330

**Travel and Training:** Wisconsin Association of Senior Centers (WASC) membership and Annual Conference, American Red Cross training, Wisconsin Park & Recreation Association membership and training.

BUDGET VARIANCES:

555140—Senior Services

- 225

**Telephone:** Decrease due to elimination of voicemail and decrease in cost of service
- 310

**Supplies and Expenses:** Increase for elevator maintenance
- 467435

Increase for sponsorships of Newsletter

Senior Center								
555140					2014	2014	2015	% CHANGE
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
121	Part Time Salaries (1.30 FTE)	47,021	48,396	50,146	50,074	50,074	51,075	2.00%
135	Sick Pay Out	678	682	675	675	675	710	5.16%
151	Social Security	3,696	3,564	3,503	3,998	3,998	4,082	2.10%
152	Retirement	4,668	3,001	3,489	3,658	3,658	3,690	0.87%
154	Health Insurance	161	3,088	4,149	3,833	2,554	3,794	-1.01%
159	Longevity	1,323	1,386	1,449	1,512	1,512	1,575	4.17%
165	Workers' Comp. Insurance	140	153	165	139	139	114	-17.99%
Total		57,687	60,270	63,576	63,889	62,610	65,040	1.80%
555140					2014	2014	2015	% CHANGE
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	6,612	6,764	6,445	6,800	6,800	6,800	0.00%
225	Telephone	1,544	1,511	1,600	1,536	900	900	-41.41%
310	Supplies & Expenses	1,125	1,012	2,783	1,500	3,544	2,000	33.33%
313	Printing	654	654	654	1,400	1,400	1,450	3.57%
330	Employee Training, Travel	1,079	1,091	975	1,250	1,250	1,250	0.00%
390	Other Expenses	0	0	0	0	1,980	0	0.00%
510	Property/Auto Insurance	319	309	544	468	468	475	1.50%
512	Liability Insurance	644	489	497	498	498	470	-5.62%
Total		11,977	11,830	13,498	13,452	16,840	13,345	-0.80%
Total Expenditures		69,664	72,100	77,074	77,341	79,450	78,385	1.35%
					2014	2014	2015	% CHANGE
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
467435	Senior Center Fees	20,315	19,821	17,135	17,000	17,000	18,200	7.06%
Total		20,315	19,821	17,135	17,000	17,000	18,200	7.06%
					2014	2014	2015	% CHANGE
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		49,349	52,279	59,939	60,341	62,450	60,185	-0.26%



DEPARTMENT: Parks, Recreation & Forestry
PROGRAM MANAGER: Director of Parks, Recreation & Forestry
PROGRAM DESCRIPTION: The parks program provides for the maintenance of the City parks, which includes turf maintenance, painting, cleaning and repairing of 35 City park areas, encompassing 154 acres, and recreational facilities, which include playgrounds, play equipment, athletic fields and buildings. The maintenance of City-owned property including right-of-ways, boulevards, and facility grounds is also included. The maintenance and development of the City's urban forestry program, including pest management, planting, pruning and removal of City street and park trees is also part of this program's operation, as well as the Weed Commissioner's duties (Superintendent of Parks and Forestry).

PRODUCTS & SERVICES:

- Park and recreational facility maintenance (including maintenance of the Community Pool, baseball fields, football field, parks, restroom facilities, buildings and shelters)
- Urban forestry planning, planting, maintenance and removal of over 7,000 street trees
- Ordinance enforcement
- City building grounds maintenance including City Hall, Police Department, Pool, Library and Public Works Garage
- Turf maintenance of approximately 85 acres of public lawn which includes parks, public right-of-way, City facilities and boulevards (approximately three miles)
- Maintenance of downtown hanging flower baskets and public flower and shrub beds at City facilities and boulevards
- Maintenance of the Cedar Creek walkway areas
- Maintenance of approximately three miles of the Interurban Trail (bicycle and pedestrian) easement
- Weed complaints, notices, and invasive species control
- Nuisance tree complaints and notices
- Submit Tree City USA, Growth Award and Urban Forestry Grant applications
- Canada Goose control
- Staff support provided to Parks, Recreation, and Forestry Board, Pool Commission and Common Council
- Administrative services provided to divisions

Parks, Recreation and Forestry Staffing Levels

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Director of Parks, Recreation & Forestry	1.00	1.00	1.00
Parks, Recreation & Forestry Assistant	0.75	1.00	1.00
Superintendent of Parks & Forestry	1.00	1.00	1.00
Crewperson	3.05	3.05	3.05
Recreation Supervisor	–	0.25	0.25
TOTAL	5.80	6.30	6.30

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Total Number of Parks Maintained	34	35	34	35
Total Number of Picnic Shelters Maintained	4	4	4	4
Total Number of Playgrounds Maintained	10	10	10	11
Total designated Parkland Acreage	149	155	149	159
Number of Mowed Acres	64	69	64	69
Natural Area Acres	50	50	50	50
Street Trees Planted	165	150	169	160
Park Trees Planted	5	15	7	8
Trimmed/Pruned Trees	800	700	600	600
Emergency Tree Service	50	40	30	35
Trees Removed	130	135	138	130
Stumps Ground (*Projected)	130	135	138	130
Issuance of Park Permits/Reservations	150	110	70	80
Weed Complaints and Notices Issued	15	15	6	10
Tree/Shrub Encroachment (Trimming Letters Sent)	5	5	3	3
Hazardous Trees Letter Sent	3	2	2	2
Tree City USA Certification	yes	yes	yes	yes
Number of Service Requests (C.A.R.E.)	75	n/a	n/a	n/a
Total acres of Public Right-of-Way and Facility Grounds Mowed/Maintained	15	15	15	15

2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Purchased playground inspection software
2. Started development of Prairie View Park athletic fields (Capital Improvement 2014)
3. Installed playground equipment at Cedar Creek Park
4. Received donation to help pay for additional borders and mulch at Cedar Creek Park
5. Installed new swing set at Wegman Park
6. Completed all playground inspections

ACCOUNT DETAIL:

555510—Parks and Forestry

- 112 Overtime: Weekend park duties, emergency tree service, special events, festivals
- 210 Professional Services: Elm tree injections, membership dues for Arborist Associations
- 240 Repairs and Maintenance: Vehicle/machinery repairs and maintenance, park and forestry maintenance supplies (trash bags, paint, seed/fertilizer, topsoil, playground wood mulch, personal protective equipment, hand tools, etc.), gas and oil filters
- 241 Vandalism Repairs: Repair of vandalized buildings/equipment
- 290 Contracted Services: Tree removals, portable toilets, technical support, EAB
- 330 Training and Travel: Wisconsin Arborist Association Conference, Wisconsin Park and Recreation Association training and fall conference
- 341 Trees and Supplies: Street and park tree planting and planting supplies
- 363 Sign Supplies: Park I.D. signs, miscellaneous park signage
- 380 Equipment: Mowers, chain saws, string trimmers, grills, picnic tables, benches

2015 OBJECTIVES TO BE ACCOMPLISHED:

1. Park tree inventory
2. Install new playground equipment at Prarie View
3. Install new playground equipment at George Town
4. Maintenance plan for all buildings

LONG-TERM OBJECTIVES:

1. Develop Master Street Tree Planting Plan
2. Develop Outdoor Sports Complex

# Parks, Recreation and Forestry

555510, 555220

**ACCOUNT DETAIL (contd.):**

**555220—Celebrations (Hanging Baskets and Summer Sounds)**

350     **Operating Supplies:** Water soluble fertilizer, irrigation equipment, replacement hardware

**BUDGET VARIANCES:**

**555510—Parks and Forestry**

290     **Contracted Services:** EAB root injections

380     **Equipment:** Bathroom partitions (\$6,200)

**555220—Celebrations (Hanging Baskets and Summer Sounds)**

247     **Supplies:** Increase to purchase flowers, fertilizer and irrigation equipment for hanging baskets and garbage bags and gloves for Summer Sounds

**Revenues:**

**482215 Rent of City Property:** Rentals done through Parks, Recreation & Forestry Department at Senior Center and Gym—APlus (\$9,540-Tax), Festivals (\$1,500), NS Soccer (\$750), Solar Rec (\$700), Baseball (\$750), Misc. Rentals (\$500) for a total of \$13,740

**485550** \$6,000 moved to conservation and development, \$2,000 added from TP&D Donation towards flower baskets

Culture and Recreation								
555210 Recreation Administration				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
111	Salaries	84,550	0	0	0	0	0	0.00%
135	Sick Payout	0	0	0	0	0	0	0.00%
151	Social Security	5,884	0	0	0	0	0	0.00%
152	Retirement	9,245	0	0	0	0	0	0.00%
153	Health Insurance	24,074	0	0	0	0	0	0.00%
154	Life Insurance	47	0	0	0	0	0	0.00%
155	Longevity	1,638	0	0	0	0	0	0.00%
165	Workers' Comp. Insurance	2,274	0	0	0	0	0	0.00%
Total		127,712	0	0	0	0	0	0.00%
555210 Recreation Administration				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
225	Telephone	588	0	0	0	0	0	0.00%
310	Office Supplies	913	0	0	0	0	0	0.00%
320	Publication & Dues	382	0	0	0	0	0	0.00%
330	Employee Training, Travel	1,195	0	0	0	0	0	0.00%
350	Operating Supplies	1,877	0	0	0	0	0	0.00%
380	Equipment	382	0	0	0	0	0	0.00%
390	Other Expenses	1,220	0	0	0	0	0	0.00%
510	Property/Auto Insurance	857	0	0	0	0	0	0.00%
Total		7,414	0	0	0	0	0	0.00%
Total Expenditures		135,126	0	0	0	0	0	0.00%
555510 Parks, Recreation & Forestry				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
111	Salaries	63,476	328,055	315,789	325,308	325,308	339,216	4.28%
112	Overtime	7,627	9,517	7,756	7,600	7,600	7,600	0.00%
125	Part-Time Salaries/Temporary	10,158	30,248	31,980	1,208	15,322	0	-100.00%
128	DPW Seasonal	165,377	23,132	21,053	24,420	21,000	31,950	30.84%
151	Social Security	19,461	29,403	28,008	27,845	28,552	29,303	5.24%
152	Retirement	28,297	38,289	24,501	23,685	23,584	24,610	3.90%
154	Health Insurance	61,819	84,418	101,717	92,303	76,929	86,536	-6.25%
155	Life Insurance	73	126	131	87	80	84	-3.93%
159	Longevity	2,961	4,883	5,166	5,450	4,000	4,284	-21.39%
165	Workers' Comp. Insurance	9,271	11,534	14,508	13,936	13,936	13,496	-3.16%
Total		368,520	559,605	550,609	521,842	516,311	537,079	2.92%
555510 Parks, Recreation & Forestry				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
210	Professional Services	2,409	2,774	2,585	2,500	2,500	2,500	0.00%
222	Electric	16,694	16,717	17,840	19,000	18,000	18,360	-3.37%
224	Natural Gas	1,870	1,237	2,025	2,500	2,100	2,100	-16.00%
225	Telephone	1,709	2,362	2,268	2,964	2,400	2,964	0.00%
226	Water Service	5,204	6,263	5,724	5,050	5,050	5,800	14.85%
240	Repair & Maintenance Services	34,193	39,777	59,912	48,525	48,000	48,825	0.62%

Culture and Recreation (contd.)								
555510 Parks, Recreation & Forestry				2014	2014	2015	% Change	
Operating (contd.)		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
241	Vandalism Repairs	356	97	0	750	750	1,500	100.00%
290	Contracted Services	61,119	15,796	54,014	49,840	49,840	72,645	45.76%
310	Office Supplies	0	427	952	1,800	1,200	1,800	0.00%
320	Publications & Dues	0	0	539	665	586	665	0.00%
330	Employee Training, Travel	250	908	1,275	1,710	1,710	1,730	1.17%
341	Trees and Supplies—Contracted	10,515	30,742	36,524	30,000	30,000	35,237	17.46%
350	Operating Supplies	0	224	1,090	1,050	1,050	1,050	0.00%
363	Sign Supplies	306	1,012	0	1,650	1,650	1,000	-39.39%
380	Equipment	4,187	2,044	5,066	12,000	12,000	5,000	-58.33%
390	Other Expenses	0	0	1,000	2,500	2,500	4,100	64.00%
510	Property/Auto Insurance	939	2,073	3,644	1,364	2,619	3,952	189.74%
512	Liability Insurance	3,244	3,150	3,692	3,700	3,700	3,453	-6.68%
Total		142,995	125,603	198,150	187,568	185,655	212,681	13.39%
Total Expenditures		511,515	685,208	748,759	709,410	701,966	749,760	5.69%
533740 Weed Control				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
290	Maintenance/Contracted Services	1,521	1,088	962	500	1,530	500	0.00%
555220 Celebrations				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
111	Salaries	1,486	20,439	18,834	6,528	82,227	21,063	222.66%
112	Overtime	235	2,313	3,371	2,918	4,241	2,918	0.00%
121	Part-Time Salaries	1,784	11	1,130	0	0	0	0.00%
151	Social Security	268	1,242	1,772	723	1,046	1,835	153.87%
152	Retirement	142	2,031	1,420	661	883	1,656	150.40%
Total		3,915	26,036	26,527	10,830	88,397	27,471	153.66%
555220 Celebrations				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
210	Professional Services	550	0	0	0	0	1,000	0.00%
347	Supplies & Expenses (Hanging Baskets)	506	0	384	750	750	6,066	708.80%
350	Operating Supplies	0	783	0	0	0	3,640	0.00%
390	Other Expenses	7,136	7,000	7,225	7,000	7,000	7,000	0.00%
Total		8,192	7,783	7,609	7,750	7,750	17,706	128.46%
Total Expenditures		12,107	33,819	34,136	18,580	96,147	45,177	143.15%
Grand Total for Department		660,269	720,115	783,857	728,490	799,643	795,437	9.19%
				2014	2014	2015	% Change	
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
435424	State Grant—Forestry	0	21,622	0	0	0	3,300	0.00%
463103	Celebrations Revenue	0	0	0	0	16,729	11,454	0.00%
464125	Weed Mowing Fees	1,321	679	728	500	500	500	0.00%

Culture and Recreation (contd.)								
				2014	2014	2015	% Change	
Revenues (contd.)		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
467200	Park Rental Fees	4,456	5,045	5,443	5,500	5,000	5,000	-9.09%
467318	Safety Training	225	150	190	0	0	0	0.00%
482215	Rent—City Property-Gym & Lincoln Bldg	17,907	37,645	17,500	8,000	13,000	13,740	71.75%
485550	Donations	0	0	0	0	0	2,500	0.00%
491220	Transfer from Rec. Programs	13,000	0	0	0	0	0	0.00%
491800	Transfer from Trust & Agency	0	0	0	0	0	0	0.00%
Total		36,909	65,141	23,861	14,000	35,229	36,494	160.67%
				2014	2014	2015	% Change	
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted	2014/2013
		623,360	654,974	759,996	714,490	764,414	758,943	6.22%



DEPARTMENT: Engineering and Public Works
PROGRAM MANAGERS: City Planner, Economic Development Coordinator
PROGRAM DESCRIPTION: The community planning function provides services that maintain and preserve the "small town" atmosphere and quality of life for residents and businesses. It is responsible for both long and short-range planning, site plan review, zoning code administration and enforcement, economic development, landmarks administration, and general support of community development activities. It also supports historic preservation in historic areas.
The Economic Development Coordinator's mission is to work with existing businesses on issues facing the business community. The Coordinator serves as a liaison between merchants, businesses, the Cedarburg Chamber of Commerce and the local government. In addition, the Coordinator mediates concerns and directs inquires to the appropriate parties. The Coordinator works to promote the City of Cedarburg as the location of choice for retail, office and industrial business.

PRODUCTS AND SERVICES:

CONSERVATION

- Comprehensive (long-range) Planning Coordination—Provide research, policy analysis, and recommendations to Plan Commission and Common Council to help formulate long-range goals and objectives
- Current Planning Coordination—Review, analyze and report on development proposals, work with citizens, business owners, and developers to provide accurate Code interpretations and guide development in accordance with City ordinances, policies and plans
- Staff liaison to Plan Commission, Common Council, Economic Development Board, and Landmarks Commission
- Zoning Code Administration—Implement Land Use Regulations that reflect the evolving policies of the City, provide interpretation of the Zoning Regulations and prepare amendments to the Zoning Code as necessary
- Historic Preservation—Provide research, analysis and recommendations to the Landmarks Commission regarding historic preservation matters

DEVELOPMENT

- Create marketing strategies to attract businesses, developers and investors to redevelop sites within the City
- Coordinate City's economic development program, including providing demographic materials, information on available sites and other resources
- Work with existing businesses on issues facing the business community
- Sponsor information meetings on topics relevant to local businesses
- Coordinate with nearby communities regarding projects, trends and developments
- Attend Tourism, Promotion and Development, Cedarburg Merchants Organization, and Economic Development Board (serve as secretary) meetings

Conservation and Development Staffing Levels

Table with 4 columns: Personnel Schedule Summary Position, 2013 PT, 2014 PT, 2015 PT. Rows include City Planner and Economic Development Coordinator, both contracted.

Table with 6 columns: DEPARTMENT SERVICES INDICATORS:, 2012, 2013, 2014, 2014 Estimated, 2015 Projected. Rows include various indicators like Number of Single Family Lots Approved, Zoning Text Amendments, etc.

2014 SIGNIFICANT ACCOMPLISHMENTS:

- Created TID. No. 3
- Continued updating Zoning Code including:
  - Non-conforming use and structure section
  - Floodplain section
  - Began to update sign code to revise responsibilities and procedures
  - Tourist homes and swimming pools
  - RV parking ordinance
  - Re-zone and ammend Land Use Plan for library site
  - Ammend LUP for Cardinal Ave. and Pioneer Rd. area

2015 OBJECTIVES TO BE ACCOMPLISHED:

- Update Smart Growth Plan "SGA" list
- Continue to update sign code
- Coordinate recodification of zoning code

LONG-TERM OBJECTIVES:

- Update the Land Division and Subdivision Ordinance for consistency with the Smart Growth Plan
- Provide technical assistance for land use discussions with the Town of Cedarburg
- Coordinate development activity and rezonings as needed for TID No. 2
- Provide technical assistance for development proposals within TID No. 2
- Monitor future development and land divisions within Town of Cedarburg
- Coordinate redevelopment activities for Amcast, Weil Pump and Mercury Marine sites
- Coordinate the Cardinal Avenue project

# Conservation and Development

566310

LONG-TERM OBJECTIVES (contd.)

- 8. Provide technical assistance related to extending sewer and water service to TID No. 2
- 9. Provide technical assistance for the development, redevelopment and business retention for the Downtown Business District
- 10. Encourage redevelopment opportunities throughout Cedarburg with both private investors and development companies
- 11. Monitor commercial development along the Creek Walk
- 12. Work with the Landmarks Commission on a program to place historic informational plaques on certain buildings in the Historic Preservation District

ACCOUNT DETAIL:

566310—City Planning

- 225 Telephone: Two lines
- 310 Office Supplies: Miscellaneous supplies, stamps
- 320 Publications and Dues: Wisconsin Historical Society, American Planning Association
- 330 Travel and Training: Other training

BUDGET VARIANCES:

566310—City Planning

- 210 Professional Services: Increased pay \$1,500 for Economic Development Coordinator

# Conservation and Development

566310

City Planning								
566310				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries	15,624	0	0	0	0	0	0.00%
151	Social Security	1,195	0	0	0	0	0	0.00%
152	Retirement	175	0	0	0	0	0	0.00%
Total		16,994	0	0	0	0	0	0.00%
566310				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	35,120	44,766	48,377	70,000	70,000	71,500	2.14%
225	Telephone	281	279	310	300	338	325	8.33%
310	Office Supplies & Expenses	99	277	50	200	200	200	0.00%
320	Publications & Dues	45	143	151	430	105	430	0.00%
330	Conference & Travel	50	0	25	200	200	200	0.00%
380	Equipment Outlay	1,290	18,106	125	1,000	1,000	1,000	0.00%
Total		36,885	63,571	49,038	72,130	71,843	73,655	2.11%
Total Expenditures		53,879	63,571	49,038	72,130	71,843	73,655	2.11%
				2014	2014	2015	% Change	
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
443514	Plan Review	3,710	2,318	6,088	3,100	4,061	3,100	0.00%
444400	Zoning Permits	455	1,665	278	600	600	600	0.00%
485550	Donations	0	6,300	6,000	5,000	6,000	6,000	20.00%
Total		4,165	10,283	12,366	8,700	10,661	9,700	11.49%
				2014	2014	2015	% Change	
Net Cost of Program		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		49,714	53,288	36,672	63,430	61,182	63,955	66.84%



Other
591000, 592000

PROGRAM MANAGER: City Administrator
PROGRAM DESCRIPTION: This program provides for a contingency reserve account that may be accessed only with approval of the Common Council. Also included in this budget are transfers to other funds.

ACCOUNT DETAIL:
5191000—Other
The contingency reserve is funded by the unassigned reserve. Transfers to other funds consist of \$61,361 to cover the budgeted deficit in the Community Pool Special Revenue Fund and \$1,000 to Recreation Programs to support the Civic Band.

Culture and Recreation								
Other and Transfers								
591000				2014	2014	2015	% Change	
Other		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
990	Contingency Reserve	0	0	0	0	0	54,000	0.00%
Total Contingency Reserves		0	0	0	0	0	54,000	0.00%
592000				2014	2014	2015	% Change	
Transfers to Other Funds		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
706	Transfer to Capital Improv. Fund	0	0	0	0	0	0	0.00%
710	Transfer to Spec. Rev. Fund—Pool	41,606	40,842	56,321	57,675	80,024	61,361	6.39%
712	Transfer to Spec. Rev. Fund—Rec. Prog.	0	0	1,000	1,000	1,000	1,000	0.00%
Total Transfers to Other Funds		41,606	40,842	57,321	58,675	81,024	62,361	6.28%
Total Expenditures		41,606	40,842	57,321	58,675	81,024	116,361	98.31%
Net Cost of Program				2014	2014	2015	% Change	
		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		41,606	40,842	57,321	58,675	81,024	62,361	6.28%
Tax and other revenues not specific to programs				2014	2014	2015	% Change	
		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
411111	Property Taxes	5,123,466	5,259,337	5,420,675	5,568,212	5,568,212	5,626,518	1.05%
411310	Property Tax Equivalent—Light/Water	620,470	669,953	727,247	736,151	736,151	813,972	10.57%
435100	State Shared Revenues	241,068	199,118	198,620	205,200	205,200	205,200	0.00%
435102	Expenditure Restraint Program	137,397	144,414	148,731	157,173	157,173	157,173	0.00%
435302	State Computer Aids	14,832	16,629	16,304	16,000	15,848	11,500	-28.13%
441127	Cable TV Franchise Fees	153,485	161,124	159,215	160,000	155,000	155,000	-3.13%
461154	General Govt Misc Fees	265	52	45	500	0	200	-60.00%
482220	Rent—City Property (Water Towers)	107,440	112,917	118,348	124,376	124,376	130,594	5.00%
483315	Sale of City Property	1,616	635	708	0	162	0	0.00%
484210	Refund of Prior Years Expense	2,367	(32)	479	0	336	0	0.00%
Total		6,402,406	6,564,147	6,790,372	6,967,612	6,962,458	7,100,157	1.90%



CITY OF CEDARBURG
CAPITAL IMPROVEMENT FUND



# Capital Improvement Fund Budget

The Capital Improvement Budget, including the seven-year plan, is an important tool in managing the City’s near and longer-term infrastructure and equipment needs. It documents the major projects that the City will be undertaking over the plan period, as well as the repairs to City facilities and replacement of equipment necessary to carry out City operations.

## POLICY AND PRACTICES

Per Policy FC-3 Capital Improvement Budget, the City adopts an annual capital improvement budget, which is based on a seven-year capital improvement plan. The annual budget and seven-year plan is prepared by department heads and reviewed by the City Administrator/Treasurer along with the departmental and program operating budgets, as part of the annual budget cycle. The capital improvement budget is then reviewed and adopted by the Common Council via ordinance. As part of the budget review process, the impact of capital projects on future operating budgets is also considered which is estimated on the following capital project description pages.

Capital Improvement expenditures must be made in accordance with the budget document. Variance from the approved categorical budgets, including supplemental appropriations, prior year encumbrances or additions/deletions of projects, must be approved by the Common Council. As a general guideline, capital improvement expenditures are defined as those amounts expended for equipment or other assets with a useful life of five or more years and/or which involve amounts exceeding \$25,000. This includes multi-year projects where the total project cost is estimated to be more than \$25,000. In addition, expenditures for long-term projects are considered part of the capital improvement fund expenditure budget. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of any borrowed funds used for the item’s purchase, are included in the operating budget.

## HISTORY

Per the Strategic Work Plan Goal #2 Financial, the City emphasizes pre-funding reoccurring capital costs, or financing items on a “pay as you go” basis, funded by existing resources or tax levy. To this end, property tax direct funding has increased from no property tax funding prior to 1993, up to the 2015 capital amount of \$1,435,000. The capital plan anticipates that debt will be used solely for high dollar, long-lived assets or projects. Additional sources of revenue include special assessments, capital fund balance, park equipment and development impact fees, transfers from other funds and grants or other intergovernmental assistance. City policy states that intergovernmental assistance will be used to finance only those capital improvements that are consistent with the capital improvement plan and City priorities.

## CURRENT YEAR EXPENDITURES

The 2015 Capital Plan anticipates expenditures for a variety of projects and assets. The street improvements total \$1,175,000 (excluding water, storm and sanitary sewer improvements) for the **road reconstruction** projects on portions of McKinley/ Lincoln Boulevards from Pioneer Road to Washington Avenue and Sheboygan Road from Washington to Oxford. Also funded through this budget are traffic signals at the Pioneer and Washington Avenue intersection. The projects are funded fully by the Street Improvement Reserve Fund. The 2015 levy funding for the Street Improvement Reserve Fund is \$475,000.

The **storm water** capital reserve, funded by \$375,000 of property taxes, will support improvements to Johnson Avenue, Sheboygan from Washington to Oxford and McKinley/Lincoln Boulevards, and consulting and engineering fees.

The remediation of the **Prochnow and Blank Landfills**, of which the City is a potentially responsible party (PRP), and repair of City dams continues to be a major present and future expense. \$10,000 is budgeted for environmental expenditures and an engineering study for the City owned dams. These expenditures are funded by the Environmental Reserve Account.

**Equipment purchases** are funded by \$300,000 in property taxes through the Equipment Replacement Reserve program. The purchases for 2015 include one squad car for the Police Department K9 Unit, two dump trucks, one pick-up truck and a two-ton hot patch trailer to share with a neighboring community for Public Works. Parks, Recreation and Forestry is replacing a zero turn mower.

Annually the City budgets funds for City **facility improvements** to keep up two 100-year old buildings (City Hall, Senior Center-Lincoln Building) and a 70-year old gymnasium (Community Gym). Proposed for 2015 is half of the funding for the paving of the parking lot, new storm windows on the Lincoln Building and the removal and replacement of a retaining wall at the Girl Scout House.

# Capital Improvement Fund Budget

## FUTURE YEARS EXPENDITURES

The Capital Plan for 2015 and future years reflects the funding philosophy previously discussed, in that the City is attempting to maintain stable, uncommitted Capital Fund balances; plan and coordinate borrowing needs; obtain sufficient current resources via property taxes and other revenue sources to pay for projects; and accumulate funds for known future needs.

Tax levy support for capital items is anticipated to grow over the next several years in order to fully fund the street improvement, and vehicle programs; replace the funding for parks equipment and improvements previously provided by park fees charged to developers; pay for repairs and maintenance of City facilities; and pre-fund future potential landfill and dam repairs. Competition for the street and storm sewer funds and the coordination with the water and sewer utilities led to the creation of an extended 7-year capital plan.

The **street improvements** budget is anticipated to be used for street repair in coordination with water, storm sewer and sanitary sewer needs, and the pavement evaluation and management program as required by the Wisconsin Department of Transportation (WDOT). Street improvements in the amount of \$7.3 million are anticipated in the seven-year plan. This will address street condition deficiencies for 47 streets.

The **Prochnow Landfill and Blank Landfill** remediation could commence in 2015. The cost is still unknown; however, the City may be able to better estimate their share in 2015 due to the work of the PRP Group during the last year. During 2010, the City’s Well #4 reached levels of vinyl chloride of .2 parts per billion, the maximum level allowed by the DNR, requiring the City to shut the well down. A treatment facility was built and up and running September 2011. The source of the contaminant has not been fully determined, but it is likely associated with the Prochnow Landfill.

The budget for **City-owned dams** in 2014 was \$200,000 to fund repairs as mandated by the DNR, however the repairs were not completed due to a new order from the DNR to bring one of the dams into NR 333 compliance. The required repairs included masonry and concrete rehab work on dam structures, scour abatement at Woolen Mills dam, and the installation of a weir gate at Columbia Mills dam. In 2014 the City hired an engineering firm to study the three dams in the City and make recommendations for compliance. The work will be completed in 2015. The City has 10 years to comply with NR 333. Long term, the City will have to budget for major modifications to bring the dams into full compliance with NR 333 standards. That may involve lowering and/or widening the dam spillways to increase hydraulic capacity.

The consulting firm Graef updated the Inspection, Operation and Maintenance Plans, and Emergency Action Plans for both the Woolen Mills and Columbia Mills dams.

Dam repairs completed in 2013 included grouting the west end of the spillway and adjacent wall sections to address seepage at Woolen Mills dam. City crews removed trees and vegetation from the perimeter of both dams as ordered by the DNR.

Over the next seven years the **stormwater** budget includes \$2.2 million in capital projects. Most of this is associated with reconstruction of our existing storm sewer system; however, a sizable portion is related to NR 216 compliance expenditures. The DNR goal for 40% suspended solids removal from municipal storm runoff is still in place, but the compliance deadline has been lifted for the time being.

## CAPITAL PROJECTS IMPACT ON OPERATING BUDGET

To identify the annual operating impact of the capital program, an assessment of each item has been made, based on the below criteria.

<b>Positive</b>	The project will either generate some revenue to offset expenses or will actually reduce operating costs
<b>Negligible</b>	No discernible impact on operating budget
<b>Slight</b>	Impact will be less than \$10,000 in increased operating expenditures
<b>Moderate</b>	Impact will be between \$10,001 and \$50,000 in increased operating expenditures
<b>High</b>	The project will cause an increase in operating expenditures of \$50,001 or more annually

# Capital Improvement Fund Budget

## REVENUE SOURCES

Major revenue sources for the Capital Improvement Fund include the following:

**Debt Service**—The projects, to be funded in whole or in part by debt, include:

- a. Street repairs: \$450,000
- b. School District tennis court replacement: \$212,500
- c. Shooting range simulator for PD: \$68,000

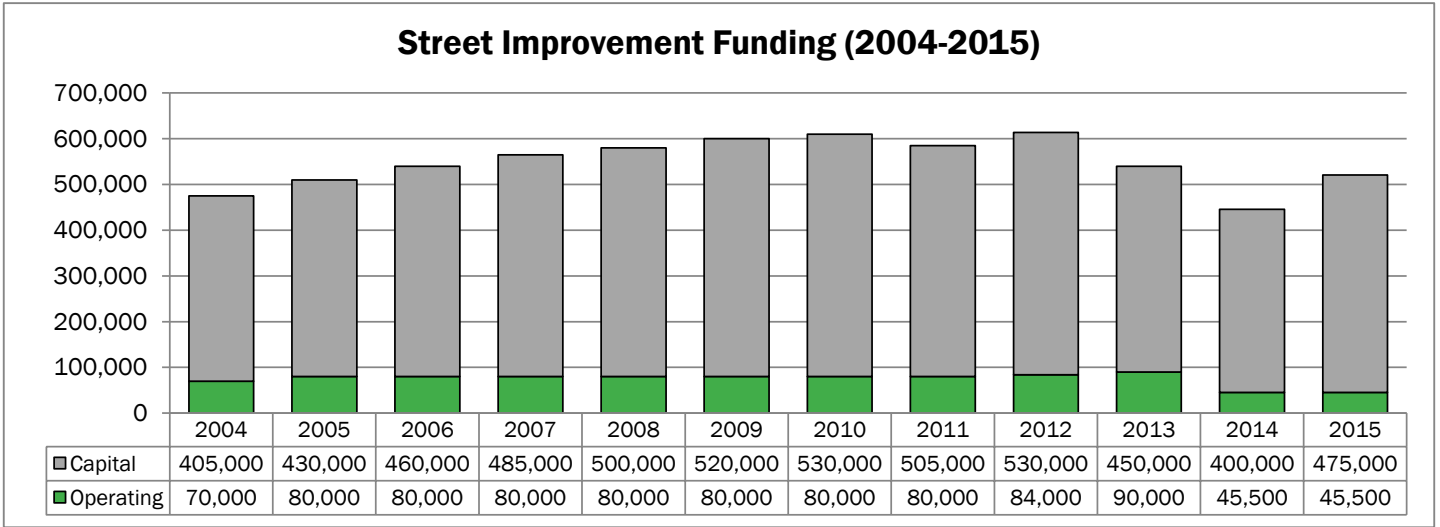
The Debt Service Fund quantifies the impact of the above scheduled debt on the tax level and statutory debt level of the City.

**Park Equipment and Development Impact Fee**—This impact fee adopted in 2002, in accordance with the 1993 Wisconsin Act 305, provides funds for developing new parkland dedicated by developers, or to expand or improve existing park facilities to accommodate new development. Park expenditures of \$775,000 are funded by this revenue source in the 2015-2021 budgets.

**Local Road Improvements Grant**—These funds (approximately \$42,000) are available every four years from the State of Wisconsin (via Ozaukee County) for road improvements. Funds are budgeted for 2015.

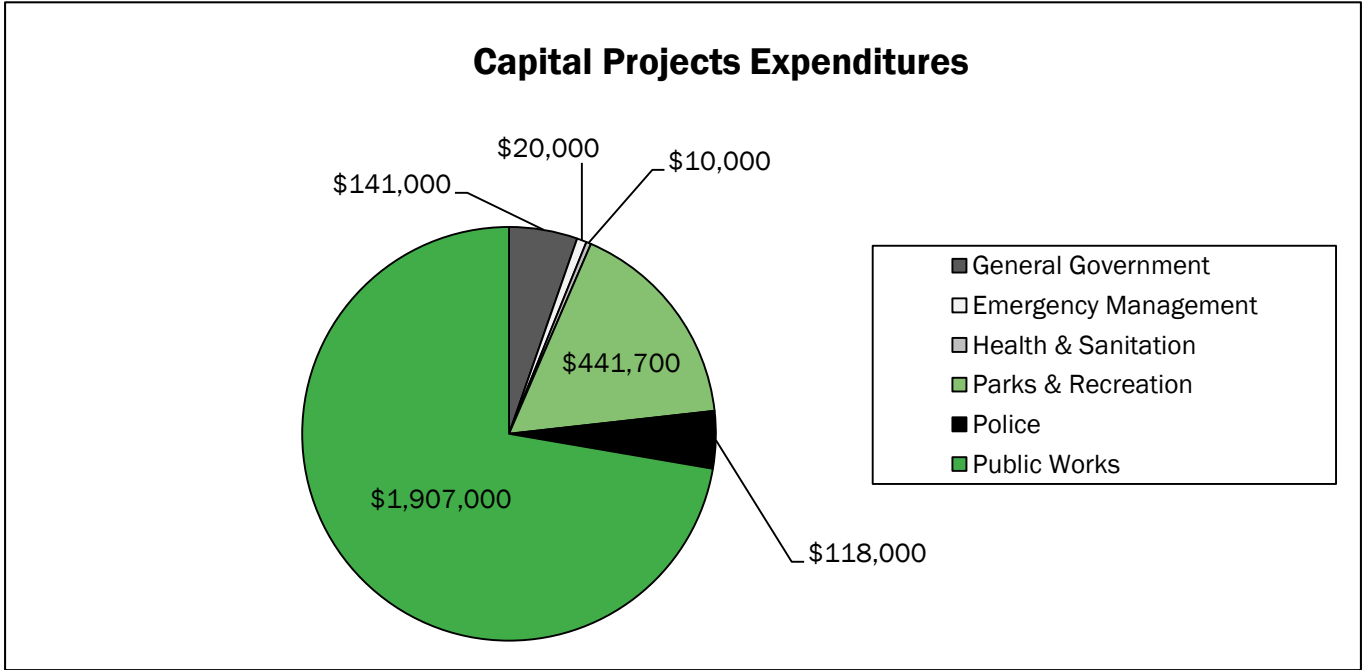
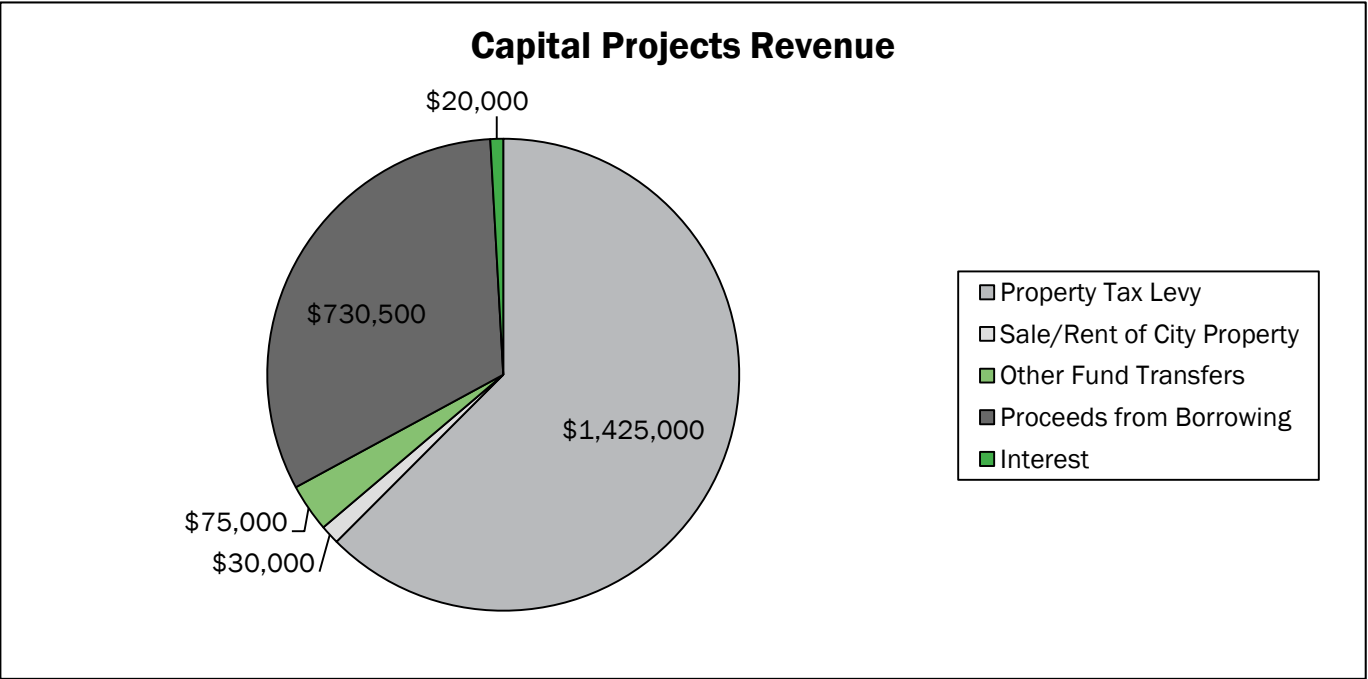
**Property Tax**—Prior to 1993, this funding source was not used for Capital items. Total 2015 budgeted tax levy support for the Capital Fund is \$1,435,000. This represents a 16.2% increase from the 2014 level.

\$475,000 of property tax is being used to fund street projects; specifically for road improvements. Environmental costs expected to be incurred in 2015 are funded by the reserve account. The equipment replacement reserve seeks to provide resources for the purchase of major movable equipment (vehicles, etc.) by including it in the property tax levy amounts equal to the annual cost for each piece of equipment. The annual funding level is determined by dividing the expected replacement cost of each asset by its expected useful life. The allocation for 2015 is \$300,000; \$30,000 more than the 2014 amount. The funding is scheduled to increase annually to make up for the shortage from prior years. The goal of the program is to eliminate peaks and valleys in funding for equipment as items require replacement, and to cease the use of long-term debt to fund the purchase of short-lived equipment.



## FUND BALANCE

Undesignated reserves in the General or Capital Fund have accumulated through positive variances in the cost of prior year projects, interest earnings on unspent funds, special collections and other factors. Fund balance has been used as a source of funds for smaller capital projects, primarily for facility maintenance or rehabilitation nature. Maintenance of stable fund balances allows the City flexibility in funding projects, as preliminary costs on large projects (which will be funded via debt) can be paid out of existing reserves, with the fund balance being replenished by the debt issuance as needed.



Capital Improvements Fund 400							
	2014	2014	2015	2016	2017	2018	2019
	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Beginning Fund Balance	3,284,730	3,284,730	1,488,707	993,762	1,599,912	1,020,912	1,066,662
Revenues							
Property Tax Levy							
General Projects	345,000	345,000	275,000	350,000	400,000	400,000	400,000
Street Improvements	400,000	400,000	475,000	800,000	850,000	1,000,000	1,050,000
Equipment Replacements	270,000	270,000	300,000	350,000	410,000	475,000	475,000
Storm Water Improvements	220,000	220,000	375,000	275,000	350,000	435,000	400,000
Environmental Reserve			10,000	10,000	10,000	10,000	10,000
General Fund Transfer							
Trust & Agency Transfer			5,255		25,000		
Swimming Pool Transfer							
Parks & Playground Transfer	40,000		75,000	150,000			500,000
Library Impact Fees		1,522					
Local Road Improvements Grant			42,000				42,000
Proceeds from Borrowing	995,000	895,000	730,500	8,100,000			
HUD Grant							
DNR Urban Storm Water Mgt. Grant						100,000	
Special Assessments							
DNR Stewardship—Creekwalk	85,000	85,000					
Donations			15,000				
Interest Income	15,000	8,000	20,000	25,000	30,000	30,000	
Sale/Rent of Property	25,000	531,856	30,000	30,000	30,000	30,000	
Total Revenues	2,395,000	2,756,378	2,352,755	10,090,000	2,105,000	2,480,000	2,877,000
Expenditures							
General Government	2014	2014	2015	2016	2017	2018	2019
	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Complex Improvements	90,000	75,000	110,000	115,000	50,000		
City Hall Improvements							
City Hall Vehicles							
Lincoln Center Improvements			31,000				
Total	90,000	75,000	141,000	115,000	50,000	0	0

Capital Improvements Fund 400 (contd.)							
Public Safety	2014	2014	2015	2016	2017	2018	2019
Police Department	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Squad Cars	120,000	106,847	40,000	80,000	120,000	80,000	40,000
Computers/Use of Force Simulator			68,000	33,600			
Station Improvements	7,000	8,970	10,000	30,000	30,000		
Officer Equipment				20,000			
Total	127,000	115,817	118,000	163,600	150,000	80,000	40,000
Fire Department	2014	2014	2015	2016	2017	2018	2019
	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Station Improvements			70,000	35,000	42,000		75,000
Auxiliary Police/ Emergency Management	2014	2014	2015	2016	2017	2018	2019
	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Vehicles				50,000		50,000	
Siren Upgrade	36,000	36,000	20,000	20,000	20,000	20,000	
Total	36,000	36,000	20,000	70,000	20,000	70,000	0
Total Public Safety	163,000	151,817	208,000	268,600	212,000	150,000	115,000
Public Works	2014	2014	2015	2016	2017	2018	2019
	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Equipment Replacement	195,000	197,782	327,000	585,000	425,000	365,000	325,000
Street Improvements	803,500	755,000	1,175,000	870,000	1,045,000	1,073,000	1,055,000
Stormwater Improvements	203,000	203,000	405,000	115,250	427,000	556,250	337,000
Public Works Garage Expansion	350,000	277,500		7,000,000			
Total	1,551,500	1,433,282	1,907,000	8,570,250	1,897,000	1,994,250	1,717,000
Library	2014	2014	2015	2016	2017	2018	2019
	Budget	Estimated	Proposed	Projected	Projected	Projected	Projected
Building Project	4,355,173	2,325,000					
Parks, Recreation & Forestry	2014	2014	2015	2016	2017	2018	2019
	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Equipment Replacement	111,000	84,526	18,000	220,000	30,000	50,000	77,000
Park Improvements	70,000	45,498	383,700	240,000		170,000	500,000
Park Equipment	60,000	59,292	40,000		400,000		
Creek Walk	302,986	287,986					
Senior Van Replacement					25,000		
Total	543,986	477,302	441,700	460,000	455,000	220,000	577,000



Capital Improvements Fund 400 (contd.)							
	2014	2014	2015	2016	2017	2018	2019
Health and Sanitation	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Environmental Expenses	30,000	30,000	10,000	10,000	10,000	10,000	10,000
Dams—Engineering/Repairs	200,000	60,000					
Total	230,000	90,000	10,000	10,000	10,000	10,000	10,000
	2014	2014	2015	2016	2017	2018	2019
Transfer to Other Funds	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Transfer to Debt Service			140,000	60,000	60,000	60,000	60,000
Total Expenditures	6,933,659	4,552,401	2,847,700	9,483,850	2,684,000	2,434,250	2,479,000
Revenues - Expenditures	(4,538,659)	(1,796,023)	(494,945)	606,150	(579,000)	45,750	398,000
Ending Fund Balance	(1,253,929)	1,488,707	993,762	1,599,912	1,020,912	1,066,662	1,464,662
	2014	2014	2015	2016	2017	2018	2019
Fund Balance	Budget	Estimated	Adopted	Projected	Projected	Projected	Projected
Uncommitted	\$124,289	\$243,029	\$26,084	\$57,484	(\$54,516)	\$185,484	\$510,484
Economic Development	\$12,086	\$12,086	\$12,086	\$12,086	\$12,086	\$12,086	\$12,086
Environmental	\$183,611	\$183,611	\$183,611	\$183,611	\$183,611	\$183,611	\$183,611
Equipment Replacement	\$48,618	\$95,946	\$55,946	\$250,946	\$115,946	\$75,946	\$108,946
Street Improvements	\$165,256	\$213,756	\$5,756	\$285,756	\$90,756	\$17,756	\$54,756
Storm Water Improvements	\$31,632	\$31,632	\$1,632	\$161,382	\$84,382	\$63,132	\$126,132

# Capital Improvement Plan–2015

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ADMINISTRATIVE</b>			
<b>Environmental</b> Legal and consulting services	No Change	<b>\$10,000</b> —Property Tax; Environmental Reserve	Negligible
<b>BUILDING INSPECTION</b>			
<b>City Hall Complex</b> Paving of half of parking lot	Cost Modified	<b>\$100,000</b> —Property Tax	Positive
<b>City Hall Complex</b> New storm windows (including paint- ing) on Lincoln building	New Project	<b>\$31,000</b> —Property Tax	Positive
<b>Girl Scout House</b> Remove and replace retaining wall	New Project	<b>\$10,000</b> —Property Tax	Positive
<b>EMERGENCY MANAGEMENT</b>			
<b>Equipment Replacement</b> Siren Upgrade	New Project	<b>\$20,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Traffic Signals/Turn Arrows</b> Add left turn arrow at intersection of Pioneer Rd. and Washington Ave.	Cost Modified	<b>\$15,000</b> —Property Tax Street Improvement Reserve	Positive
<b>Equipment Replacement</b> Five-yard dump truck with plow, wing, salter and underbody blade; replaces #91	Cost Modified	<b>\$180,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> One-ton pickup truck; replaces #76 1998 pickup truck	Moved from 2013	<b>\$52,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 4x4 One-ton dump truck with plow and salter; replaces #81, 2001 dump truck	Moved from 2014 Cost Modified	<b>\$65,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> Two-ton hot patch trailer (formerly shared with Village of Grafton and City of Port Washington—will now share with Town of Cedarburg)	New Project	<b>\$30,000</b> —Property Tax; Equipment Replacement Reserve (Town of Cedarburg will reimburse \$15,000 after purchase)	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	Cost Modified	<b>\$30,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> McKinley Boulevard: Pioneer Rd. to Washington Ave.	No Change	<b>\$100,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Johnson Ave.	Moved from 2016 Cost Modified	<b>\$200,000</b> —Property Tax; Stormwater Improvement Reserve	Positive

# Capital Improvement Plan–2015

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ENGINEERING &amp; PUBLIC WORKS (contd.)</b>			
<b>Stormwater Improvements</b> Engineering Services for 2016 Projects	No Change	<b>\$5,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Sheboygan Rd.: Washington Ave. to Oxford Dr.	Cost Modified	<b>\$70,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> McKinley and Lincoln Blvds.: Pioneer Rd. to Washington Ave.	No Change	<b>\$570,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Sheboygan Rd.: Washington Ave. to Oxford Dr. (SS, W, S)	No Change	<b>\$500,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Asphalt repairs	Cost Modified	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Negligible
<b>Street Improvements</b> Sidewalk replacement	No Change	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>FIRE DEPARTMENT</b>			
<b>Station Improvements</b> HVAC replacement	New Project	<b>\$70,000</b> —Property Tax	Positive
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Equipment Replacement</b> 2008 John Deere 997 Zero Turn Mower #48	No Change	<b>\$18,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Park Improvements</b> Prairie View Playground	No Change	<b>\$75,000</b> —Property Tax; Park Impact Fees	Slight
<b>Park Improvements</b> Zeunert Park parking lot resurfacing	No Change	<b>\$70,000</b> —Property Tax	Positive
<b>Park Improvements</b> Willowbrooke bathroom partitions	New Project	<b>\$6,200</b> —Property Tax	Negligible
<b>Park Improvements</b> Willowbrooke aeration system	New Project	<b>\$20,000</b> —Property Tax	Negligible
<b>Georgetown Park</b> Playground equipment replacement	No Change	<b>\$40,000</b> —Property Tax	Positive
<b>School District</b> Tennis court repair	Cost Modified	<b>\$212,500</b> —Debt Proceeds	None—School District Facility
<b>POLICE DEPARTMENT</b>			
<b>Squad Replacement</b> #10 to be replaced	Cost Modified	<b>\$40,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Upgrade</b> Use of Force Simulator	New Project	<b>\$68,000</b> —Property Tax; Transfer from Trust & Agency	Negligible
<b>Building Maintenance</b> Tile vinyl floor replacement	New Project	<b>\$10,000</b> —Property Tax	Positive

# Capital Improvement Plan–2016

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ADMINISTRATIVE</b>			
<b>Environmental</b> Legal and consulting services	No Change	<b>\$10,000</b> —Property Tax; Environmental Reserve	Negligible
<b>BUILDING INSPECTION</b>			
<b>City Hall Complex</b> Painting exterior of complex buildings	New Project	<b>\$15,000</b> —Property Tax	Positive
<b>City Hall Complex</b> Paving of half of parking lot	Cost Modified	<b>\$100,000</b> —Property Tax	Positive
<b>EMERGENCY MANAGEMENT</b>			
<b>Equipment Replacement</b> 2005 Dodge Ram pickup; replaces #4	Cost Modified	<b>\$50,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Siren Replacement</b>	New Project	<b>\$20,000</b> —Property Tax	Positive
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Public Works Facility</b> New Building for vehicle storage & maintenance facility. New Outbuildings	Cost Modified	<b>\$7,000,000</b> —Debt Proceeds	Positive
<b>Equipment Replacement</b> Replace regenerative Air Street Sweeper #6, 2001 Elgin	Cost Modified	<b>\$240,000</b> —Property Tax; Equipment Replacement Fund	Positive
<b>Equipment Replacement</b> 10 yard dump truck with plow, wing and salter; replacing #99, 1990 dump truck	Vehicle No. and Price Modified	<b>\$220,000</b> —Property Tax; Equipment Replacement Fund	Positive
<b>Equipment Replacement</b> Replace pickup truck #71, 2003 full-size truck with plow and lift gate	New Project Change in Scope	<b>\$60,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> One full-size pickup truck with plow and lift gate; replaces #77, 2003 pickup	Moved from 2013 Cost Modified	<b>\$65,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	No Change	<b>\$30,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Engineering Services—2017 projects	No Change	<b>\$15,250</b> —Property Tax Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Bridge Rd.: Mequon Ave. to Columbia Rd.	No Change	<b>\$40,000</b> —Property Tax Stormwater Improvement Reserve	Positive

# Capital Improvement Plan–2016

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ENGINEERING &amp; PUBLIC WORKS (contd.)</b>			
<b>Stormwater Improvements</b> Jackson St.: Kennedy Ave. to Hanover Ave.	No Change	<b>\$30,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Bridge Rd.: Mequon Ave. to Columbia Rd.	No Change	<b>\$300,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Reconstruct Hanover Ave.: Jackson St to Lincoln Blvd.	No Change	<b>\$130,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Reconstruct Johnson Ave.: Lincoln Blvd. to Wurthmann St.	No Change	<b>\$95,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Sommerset Ave.: Pioneer Rd. to Wirth St.	No Change	<b>\$70,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Wirth St.: Sommerset Ave. to McKinley Ct.	No Change	<b>\$65,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Jackson St.: Kennedy Ave. to Hanover Ave.	No Change	<b>\$120,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Asphalt repairs	Cost Modified	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Negligible
<b>Street Improvements</b> Sidewalk replacement	No Change	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>FIRE DEPARTMENT</b>			
<b>Station Improvements</b> HVAC replacement	New Project	<b>\$35,000</b> —Property Tax	Positive
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Equipment Replacement</b> Aerial Lift Truck; replaces #8, 1996 55 ft. bucket truck	No Change	<b>\$150,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> One-ton 4x4 dump truck with plow, New #85	New Project	<b>\$70,000</b> —Property Tax; Equipment Replacement Reserve	Negative
<b>Park Improvements</b> Prairie View Shelter—Restroom	Cost Modified	<b>\$150,000</b> —Park Impact Fees	Slight
<b>Park Improvements</b> Centennial Park path repairs	No Change	<b>\$10,000</b> —Property Tax	Positive
<b>Park Improvements</b> Zuenert path resurface	Moved from 2015	<b>\$80,000</b> —Property Tax	Positive

# Capital Improvement Plan–2016

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>POLICE DEPARTMENT</b>			
<b>License Plate Reader</b>	New Project	<b>\$15,000</b> —Property Tax	Positive
<b>Building Maintenance</b> Asphalt Repair and Resurfacing	New Project	<b>\$30,000</b> —Property Tax	Positive
<b>Call Recorder</b>	New Project	<b>\$18,600</b> —Property Tax	Positive
<b>Squad Replacement</b> Replace #4 and #8	New Project	<b>\$80,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Officer Equipment</b> High-risk incident equipment	New Project	<b>\$20,000</b> —Property Tax	Positive
<b>SENIOR CENTER</b>			
<b>Building Improvements</b> Automatic entry door and sidewalk grading	New Project	\$20,000—Property Tax	Positive



# Capital Improvement Plan–2017

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ADMINISTRATIVE</b>			
<b>Environmental</b> Legal and consulting services	No Change	<b>\$10,000</b> —Property Tax; Environmental Reserve	Negligible
<b>BUILDING INSPECTION</b>			
<b>Community Center Gym</b> Flat roof replacement	New Project	<b>\$50,000</b> —Property Tax	Positive
<b>EMERGENCY MANAGEMENT</b>			
<b>Siren Replacement</b>	New Project	<b>\$20,000</b> —Property Tax	Positive
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Equipment Replacement</b> 4x4 One-ton dump truck with plow and salter; replaces #83, 2000 dump truck	New Project	<b>\$70,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> Used fork lift; replaces #20, 1986 fork lift	No Change	<b>\$30,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> Replace #66 Jetter–Vac	New Project	<b>\$100,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> Front end loader with plow and wing; replaces #1 2003 front end loader	New Project	<b>\$225,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	No Change	<b>\$15,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Engineering Services—2018 projects	No Change	<b>\$27,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Willshire Pond Dredging	No Change	<b>\$200,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Spruce Ave., Oak St. and Beech St. catch basins	No Change	<b>\$50,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Reconstruct/install catch basins: Hickory St.	No Change	<b>\$40,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Reconstruct Linden St.: Locust Ave. to Harrison Ave. (SS)	No Change	<b>\$54,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Stormwater Improvements</b> Hillcrest Ave.: Jackson St. to Lincoln Blvd.	No Change	<b>\$30,000</b> —Property Tax Stormwater Improvement Reserve	Positive

# Capital Improvement Plan–2017

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ENGINEERING &amp; PUBLIC WORKS (contd.)</b>			
<b>Stormwater Improvements</b> Sunnyside Ln.: Edgewater Dr. to Highland Dr.	No Change	<b>\$65,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Reconstruct Locust Ave.: Bridge Rd. to Linden St. (SS)	No Change	<b>\$87,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Hickory St.: Pine St. to Tower Ave.	No Change	<b>\$160,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Hilgen Ave. and Jackson St.: Washington Ave. to Spring St.	Cost Modified	<b>\$75,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Spruce Ave., Beech St. and Oak St.	No Change	<b>\$359,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Hillcrest Ave.: Jackson St. to Lincoln Blvd.	No Change	<b>\$130,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Sunnyside Ln.: Edgewater Dr. to Highland Dr.	No Change	<b>\$90,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Asphalt repairs	Cost Modified	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Negligible
<b>Street Improvements</b> Sidewalk replacement	No Change	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>FIRE DEPARTMENT</b>			
<b>Station Improvements</b> Replace station concrete apron at Station No. 1	New Project	<b>\$42,000</b> —Property Tax	Positive
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Equipment Replacement</b> Replace 1998 Toro Grounds Master 223-D, bagging mower	New Project	<b>\$30,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Park Improvements</b> All Children's Playground equipment replacement	No Change	<b>\$400,000</b> —Property Tax; Donations	Slight
<b>POLICE DEPARTMENT</b>			
<b>Squad Replacement</b> #2, #5 and #6 to be replaced	Change in Scope	<b>\$120,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Upgrade 911 System</b>	New Project	<b>\$30,000</b> —Property Tax	Positive
<b>SENIOR CENTER</b>			
<b>Senior Van Replacement</b>	No Change	<b>\$25,000</b> —Donation; Rider Fees	Positive

# Capital Improvement Plan–2018

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ADMINISTRATIVE</b>			
<b>Environmental</b> Legal and consulting services	No Change	<b>\$10,000</b> —Property Tax; Environmental Reserve	Negligible
<b>EMERGENCY MANAGEMENT</b>			
<b>Equipment Replacement</b> 2007 GMC Canyon pickup; replaces #5	Cost Modified	<b>\$50,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Siren Replacement</b>	New Project	<b>\$20,000</b> —Property Tax	Positive
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Equipment Replacement</b> 5-yard dump truck with plow, wing and salter, replaces #90, 2002 truck	Moved from 2012	<b>\$225,000</b> —Property Tax; Equipment Replacement Fund	Positive
<b>Equipment Replacement</b> One-ton 4x4 dump truck with plow and salter; replaces #82, 2007 dump truck	New Project	<b>\$70,000</b> —Property Tax; Equipment Replacement Fund	Positive
<b>Equipment Replacement</b> One-ton 4x4 dump truck with plow and salter; replaces #84, 2007 dump truck	New Project	<b>\$70,000</b> —Property Tax; Equipment Replacement Fund	Positive
<b>Stormwater System Planning</b> Consulting services for State NR216 Compliance	No Change	<b>\$15,000</b> —Property Tax; Stormwater Improvement Reserve	Negligible
<b>Stormwater Improvements</b> Engineering Services—2019 projects	No Change	<b>\$16,250</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Balfour St., Hampton Ave., Drury Ln., Kingston Ct..	No Change	<b>\$45,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Harrison Ave.: Bridge St. to Washington Ave.	No Change	<b>\$50,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> St. John Ave.: Cleveland St. to Western Ave.	No Change	<b>\$30,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Susan Lane Storm Water Pond	No Change	<b>\$400,000</b> —Property Tax; Stormwater Improvement Reserve	Positive

# Capital Improvement Plan–2018

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ENGINEERING &amp; PUBLIC WORKS (contd.)</b>			
<b>Street Improvements</b> Reconstruct St. John Ave.: Cleveland St. to Western Ave.	No Change	<b>\$200,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Balfour St.	No Change	<b>\$48,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Hampton Ave. and Ct.	No Change	<b>\$140,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Drury Ln.	No Change	<b>\$75,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Kingston Ct.	No Change	<b>\$40,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Harrison Ave.: Bridge St. to Washington Ave.	No Change	<b>\$480,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Asphalt repairs	Cost Modified	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Negligible
<b>Street Improvements</b> Sidewalk replacement	No Change	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Equipment Replacement</b> Replace 2011 Toro Grounds Master 4000-D	New Project	<b>\$50,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Park Improvements</b> Behling Field concession stand replacement	No Change	<b>\$120,000</b> —Property Tax	Positive
<b>Park Improvements</b> Behling Field bleacher replacement	No Change	<b>\$50,000</b> —Property Tax	Positive
<b>POLICE DEPARTMENT</b>			
<b>Squad Replacement</b> #4 and #8 to be replaced	Change in Scope	<b>\$80,000</b> —Property Tax; Equipment Replacement Reserve	Positive

# Capital Improvement Plan–2019

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ADMINISTRATIVE</b>			
<b>Environmental</b> Legal and consulting services	No Change	<b>\$10,000</b> —Property Tax; Environmental Reserve	Negligible
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Equipment Replacement</b> 10-yard dump truck with plow, wing and salter; replaces #96, 2005 dump truck	New Project (Joint purchase with Cedarburg Light & Water)	<b>\$100,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 10-yard dump truck with plow, wing and salter; replaces #98, tandem dump truck	Moved from 2017	<b>\$225,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater System Planning</b> Consulting services for State NR216 Compliance	No Change	<b>\$15,000</b> —Property Tax; Stormwater Improvement Reserve	Negligible
<b>Stormwater Improvements</b> Engineering Services—2020 projects	Cost Modified	<b>\$12,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Install stormwater in Highland Dr.: Cedar Creek to Portland Rd.	No Change	<b>\$100,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Relay Highland Dr. Stormwater to Columbia Rd.	No Change	<b>\$90,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Relay Pine St. Stormwater at Harrison Ave..	No Change	<b>\$105,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Madison Ave.: Pine St. to Fair St.	No Change	<b>\$15,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Pine St.: Evergreen Blvd. to Tower Ave.	No Change	<b>\$290,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Madison Ave.: Walnut St. to Fair St.	Change in Scope	<b>\$95,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Highland Dr.: Cedar Creek to Portland Rd.	No Change	<b>\$290,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> St. John Ave.: Bridge St. to Washington Ave.	No Change	<b>\$100,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Crescent Dr.: Arbor Dr. to Sheboygan Rd.	No Change	<b>\$103,000</b> —Property Tax; Street Improvement Reserve	Positive

# Capital Improvement Plan–2019

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ENGINEERING &amp; PUBLIC WORKS (contd.)</b>			
<b>Street Improvements</b> Franklin Ave.: Bridge St. to Walnut St.	No Change	<b>\$60,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Franklin Ave.: Pine St. to Fair St.	No Change	<b>\$60,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Fair St.: Evergreen Blvd. to Washington Ave.	No Change	<b>\$70,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Asphalt repairs	Cost Modified	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Negligible
<b>Street Improvements</b> Sidewalk replacement	No Change	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>FIRE DEPARTMENT</b>			
<b>Station Improvements</b> Main building roof replacement	New Project	<b>\$75,000</b> —Property Tax	Positive
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Equipment Replacement</b> Replace 2007 John Deere 1445 Mower/Snowblower #42	Moved from 2015 Cost Modified	<b>\$41,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> Replace 2011 Wright Stander Mower	New Project	<b>\$10,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> Replace 2009 Toyota Tacoma 4x4	New Project	<b>\$26,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Park Improvements</b> Outdoor Athletic Complex	New Project	<b>\$500,000</b> —Park Impact fees	Slight
<b>POLICE DEPARTMENT</b>			
<b>Squad Replacement</b> #9 to be replaced	Change in Scope	<b>\$40,000</b> —Property Tax; Equipment Replacement Reserve	Positive



# Capital Improvement Plan–2020

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ADMINISTRATIVE</b>			
<b>Environmental</b> Legal and consulting services	No Change	<b>\$10,000</b> —Property Tax; Environmental Reserve	Negligible
<b>EMERGENCY MANAGEMENT</b>			
<b>Equipment Replacement</b> Replace Unit #1, 2006 Ford Road Rescue	New Project	<b>\$75,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Equipment Replacement</b> 10 yard dump truck with plow, wing and salter; replaces #97, 2007 dump truck	New Project	<b>\$240,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 4x4 half ton pick-up truck with plow; replaces #79, 2008 pick-up truck	New Project	<b>\$60,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 4x4 one-ton service pick-up truck with lift gate; replaces #75, 2008 service pick-up	New Project	<b>\$80,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	No Change	<b>\$15,000</b> —Property Tax; Stormwater Improvement Reserve	Negligible
<b>Stormwater Improvements</b> Engineering Services—2021 projects	Cost Modified	<b>\$7,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Arbor Drive Catch Basins	Cost Modified	<b>\$25,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Regional Stormwater Quality BMP</b>	New Project	<b>\$200,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Portland Rd.: Hilbert Ave. to Highland Dr. (S,W)	New Project	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Portland Rd.: Hilbert Ave. to Highland Dr. (S,W)	Moved from 2019	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Glenwood Dr.: Bristol Ln. to Arbor Dr.	No Change	<b>\$140,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Monroe Ave.: Linden St. to Bridge St.)	No Change	<b>\$81,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Aspen St.: Cambridge Ave. to Aspen Ct.	No Change	<b>\$88,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Linden St.: Pine St. to Harrison Ave.	No Change	<b>\$134,000</b> —Property Tax; Street Improvement Reserve	Positive

# Capital Improvement Plan–2020

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ENGINEERING &amp; PUBLIC WORKS (contd.)</b>			
<b>Street Improvements</b> Arbor Dr.: Tamarack Dr. to Willowbrooke Dr. (W, SS)	No Change	<b>\$138,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Park Cir. (W)	New Project	<b>\$100,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Asphalt repairs	Cost Modified	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Negligible
<b>Street Improvements</b> Sidewalk replacement	No Change	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Equipment Replacement</b> Replace 2008 John Deere 1445 6ft. Mower/Snowblower #45	Moved from 2017 Cost Modified	<b>\$42,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> Replace 2005 Brush Bandit Chipper	Moved from 2017 Cost Modified	<b>\$50,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Park Improvements</b> Extension of Cedar Hedge Trail (North)	New Project	<b>\$50,000</b> —Property Tax; Park Impact Fees	Positive
<b>Park Improvements</b> Boardwalk Cedar Pointe Park Conservancy	New Project	<b>\$50,000</b> —Property Tax	Positive
<b>POLICE DEPARTMENT</b>			
<b>Squad Replacement</b> #5 and #6 to be replaced	Change in Scope	<b>\$80,000</b> —Property Tax; Equipment Replacement Reserve	Positive

# Capital Improvement Plan–2021

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ADMINISTRATIVE</b>			
<b>Environmental</b> Legal and consulting services	No Change	<b>\$10,000</b> —Property Tax; Environmental Reserve	Negligible
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Equipment Replacement</b> 4x4 3/4 ton pickup truck with plow and lift gate; replaces #78, 2008 service pickup	New Project	<b>\$55,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 4x4 half ton pickup truck with plow; replaces #70, 2008 pickup truck	New Project	<b>\$40,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Improvements</b> Woodland Dr. Storm Sewer	New Project	<b>\$50,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Meadow Ln. Storm Sewer	New Project	<b>\$25,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Tower Ave. Catch Basins	New Project	<b>\$20,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Montgomery/Poplar Catch Basins	Moved from 2020	<b>\$30,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	New Project	<b>\$15,000</b> —Property Tax; Stormwater Improvement Reserve	Negligible
<b>Stormwater Improvements</b> Engineering Services—2022 projects	New Project	<b>\$10,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Chatham St.: Wauwatosa to Poplar	New Project	<b>\$80,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> St. James Ct.	New Project	<b>\$30,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Coventry Ct.	New Project	<b>\$30,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Tower Ave.: Bridge to N. Terminus (SS)	New Project	<b>\$200,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Poplar Ave.: Drury Ln. to Washington Ave. (SS)	Moved from 2020	<b>\$105,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Montgomery Ave.: Balfour St. to South Terminus (SS)	Moved from 2020	<b>\$128,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Chestnut St.: Wauwatosa to Spruce	New Project	<b>\$55,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Jefferson Ave.: Bridge to N. Terminus	New Project	<b>\$95,000</b> —Property Tax; Street Improvement Reserve	Positive

# Capital Improvement Plan–2021

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
<b>ENGINEERING &amp; PUBLIC WORKS (contd.)</b>			
<b>Street Improvements</b> Highwood Dr.: Bywater to Woodland	New Project	<b>\$36,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Woodland Dr.: Highwood Dr. to Cedar Ridge (SS)	New Project	<b>\$120,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Meadow Ln.: Appletree to Meadow Ct. (SS)	New Project	<b>\$155,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Asphalt repairs	New Project	<b>\$50,000</b> —Property Tax; Street Improvement Reserve	Negligible
<b>Street Improvements</b> Sidewalk replacement	No Change	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Park Improvements</b> Playground equipment replacement at Hillcrest	No Change	<b>\$40,000</b> —Property Tax	Positive
<b>Equipment Replacement</b> Kubota Utility Vehicle	No Change	<b>\$20,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> Falcon Utility Trailer	No Change	<b>\$5,000</b> —Property Tax; Equipment Replacement Reserve	Positive

Annual Road Improvement Program							
Revenues	2015	2016	2017	2018	2019	2020	2021
Beginning Balance	211,742	3,742	283,742	88,742	(34,258)	(47,258)	31,742
Property Tax	475,000	800,000	850,000	950,000	1,000,000	1,000,000	1,000,000
State/Federal Grant							
Debt Proceeds	450,000	350,000					
Local Road Improvement Program (LRIP)	42,000				42,000		
Total	1,178,742	1,153,742	1,133,742	1,038,742	1,007,742	952,742	1,031,742
Expenditures	2015	2016	2017	2018	2019	2020	2021
Asphalt Repairs—Miscellaneous	45,000	45,000	45,000	45,000	45,000	45,000	50,000
Sidewalk Program—Replacements	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Traffic Signals—Pioneer & Washington	15,000						
Jackson St.—Kennedy to Hanover (S,SS,W)		120,000					
Hillcrest Ave.—Jackson to Lincoln (S,SS,W)			130,000				
Madison—Walnut to Fair (S,SS,W)					95,000		
Hanover Ave.—Jackson to Lincoln (S,W)		130,000					
St. John Ave. —Cleveland to Western (S,SS,W)				200,000			
Johnson Ave.—Lincoln to Wurthmann (S,SS,W)		95,000					
Highland—Cedar Creek to Portland (S, SS, W)					290,000		
Sheboygan—Washington to Oxford (SS,W)	500,000						
Hickory St.—Pine to Tower(SS)			160,000				
McKinley/Lincoln Blvd.—Pioneer to Washington(SS)	570,000						
Sunnyside—Edgewater to Highland(S,SS,W)			90,000				
Jackson/Hilgen—Washington to Hamilton(S,W)			75,000				
Bridge Rd.—Mequon to Columbia(S,SS)		300,000					
Portland Rd.—Hilbert to Highland(S,W)						45,000	
Linden—Locust to Harrison (SS)			54,000				
Spruce, Oak, Beech (SS)			359,000				
Locust—Bridge to Linden (SS)			87,000				
Glenwood—Bristol to Arbor (W)						140,000	
Crescent Dr.—Arbor to Sheboygan(W)						105,000	
Balfour Street				48,000			
Hampton Ave. and Ct.				140,000			
Drury Ln.				75,000			
Kingston Ct.				40,000			
Harrison Ave.—Bridge to Washington(SS)				480,000			
Sommerset Ave.—Pioneer to Wirth(S)		70,000					
Wirth St.—Sommerset to McKinley		65,000					
St. John Ave.—Bridge to Washington(S,W)					100,000		
Franklin Ave.—Bridge to Walnut(S,W)					60,000		

Annual Road Improvement Program (contd.)							
Expenditures (contd.)	2015	2016	2017	2018	2019	2020	2021
Franklin Ave.—Pine to Fair					60,000		
Fair St.—Evergreen to Washington(S,W)					70,000		
Pine St.—Evergreen to Tower (S,SS,W)					290,000		
Poplar Ave.—Drury to Washington(SS)							105,000
Montgomery Ave—Balfour to south terminus(SS)							128,000
Monroe Ave.—Linden to Bridge						81,000	
Aspen St.—Cambridge to Aspen Ct.						88,000	
Linden St.—Pine to Harrison(W)						134,000	
Arbor Dr.—Tamarack to Willowbrooke(W,SS)						138,000	
Chatham St.—Wauwatosa to Poplar							80,000
St. James Ct.							30,000
Coventry Ct.							30,000
Tower Ave.—Bridge to N. terminus							200,000
Chestnut St.—Wauwatosa to Spruce							55,000
Jefferson Ave.—Bridge to N. terminus							95,000
Highwood Dr.—Bywater to Woodland							36,000
Woodland Dr.—Highwood to Cedar Ridge							120,000
Meadow Ln.—Appletree to Meadow Ct.							155,000
Park Cir. (W)						100,000	
Total	1,175,000	870,000	1,045,000	1,073,000	1,055,000	921,000	1,129,000
Balance	3,742	283,742	88,742	(34,258)	(47,258)	31,742	(97,258)

(S) = Sanitary sewer work.

(SS) = Storm Sewer work



Stormwater Capital Projects							
Revenues	2015	2016	2017	2018	2019	2020	2021
Beginning Balance	31,632	1,632	156,632	79,632	58,382	121,382	274,382
Property Tax Support	375,000	275,000	350,000	435,000	400,000	400,000	400,000
Capital Fund Balance							
DNR Stormwater Grant				100,000			
Debt Proceeds							
Total	406,632	276,632	506,632	614,632	458,382	521,382	674,382
Capital Expenditures	2015	2016	2017	2018	2019	2020	2021
Stormwater Consulting	30,000	30,000	15,000	15,000	15,000	15,000	15,000
Regional Stormwater Quality BMP						200,000	
Arbor Dr. Catch Basins						25,000	
Woodland Dr. Storm Sewer							50,000
Meadow Ln. Storm Sewer							25,000
Tower Ave. Catch Basins							20,000
Montgomery/Poplar Catch Basins							30,000
Meadow Ln. Catch Basins							
Madison—Pine to Fair					15,000		
Johnson Ave.	200,000						
Wilshire Pond Dredging			200,000				
Relay Highland Storm Sewer at Columbia					90,000		
Kennedy Ave. Storm Sewer							
Jackson St.—Kennedy to Hanover		30,000					
Madison Storm Sewer Bridge to Western							
Highland—Cedar Creek to Portland					100,000		
Pine St. Storm Sewer Relay at Harrison Ave.					105,000		
Spring St.—Washington to Hilbert							
Hilgen Ave.—Hamilton to Spring							
Hickory St. Catch Basins			40,000				
St. John Storm Sewer Cleveland to Western				30,000			
Sheboygan—Washington to Oxford	70,000						
Hillcrest—Jackson to Lincoln			30,000				
Sunnyside—Edgewater to Highland			65,000				
McKinley/Lincoln Blvd.—Pioneer to Washington	100,000						
Pierce Ave.—Hamilton to Fillmore							
Susan Ln. Storm Water Pond				400,000			
Spruce, Oak, Beech Catch Basins			50,000				
Bridge Rd.—Mequon to Columbia		40,000					

Stormwater Capital Projects (contd.)							
Capital Expenditures (contd.)	2015	2016	2017	2018	2019	2020	2021
Balfour, Hampton, Drury, Kingston Ct.				45,000			
Harrison Ave.—Bridge to Washington				50,000			
Mill Street Box Culvert Replacement							
Bywater Catch Basins							
Covington Square Catch Basins							
Engineering (5% of Following Year Construction Total)	5,000	20,000	27,000	16,250	12,000	7,000	10,000
Total	405,000	120,000	427,000	556,250	337,000	247,000	150,000
Balance	1,632	156,632	79,632	58,382	121,382	274,382	524,382

Equipment Replacement Charges								
Emergency Government								
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
1	2004	Ford F-450 Road Rescue (rec'd 2012)		48,221	12	1	60,000 (U)	5,000
3	2012	Ford Escape		27,788	10	7	32,000	3,200
4	2005	Dodge Ram Pickup		30,432	10	0	42,000	0
5	2007	GMC -T15653 Pickup		24,480	10	2	33,000	3,300
Total Emergency Government				\$130,921			\$167,000	\$11,500
Administration								
51	2006	Ford Expedition		38,574	5	4	25,000 (U)	5,000
52	2011	Ford Ranger pickup		12,911	5	4	13,000 (U)	2,600
53	1999	Jeep Cherokee		22,845	5	4	15,000 (U)	3,000
54	1996	GMC Van—Recreation/Pool		2,500	3	0	0	0
50	2005	Grand Caravan		23,175	6	4	5,000 (U)	833
Total Administration				\$100,005			\$58,000	\$11,433
Police Department								
1	2011	Ford Expedition—Sgt Patrol (M)		52,299	4	2	53,000	13,250
2	2014	Ford Explorer—Sgt Patrol (M)		41,230	7	6	50,000	7,143
3	2013	Chevrolet Impala—Chief		25,205	9	7	30,000	3,333
4	2013	Ford Taurus Interceptor (M)		55,704	4	2	56,000	14,000
5	2014	Ford Explorer (M)		32,063	4	3	50,000	12,500
6	2014	Ford Explorer (M)		31,615	4	3	50,000	12,500
7	2008	Dodge Charger Sedan—Det/Juv		30,238	7	1	30,000	4,286
8	2013	Ford Taurus Interceptor (M)		55,704	4	2	56,000	14,000
9	2012	Chevy Tahoe K150 (Detective/Sergeant)		37,236	8	5	40,000	5,000
10	2008	Dodge Durango (Canine)		59,590	8	1	60,000	7,500
Total Police Department				\$420,884			\$475,000	\$93,512
Senior Center								
59	2012	Dodge Caravan		\$22,964	6	3	\$28,000	4,667
Equipment Replacement Subtotal				\$674,774			\$728,000	\$121,112
Public Works								
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
1	2003	Case Front End Loader (S)		123,000	15	3	130,000	8,667
2	2008	Caterpillar 430E Backhoe Loader		83,663	15	8	90,000	6,000
3	2011	International Garbage Packer		109,966	20	16	120,000	6,000
4	1973	Galion Grader (S)		30,000	10	0	0 *	0

Equipment Replacement Charges (contd.)								
Public Works								
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
5	2009	Freightliner M2 106 Garbage Truck		109,794	20	14	180,000	9,000
6	2001	Elgin Crosswind Dual Street Sweeper		125,594	20	6	200,000	10,000
7	2009	Elgin Pelican Dual Street Sweeper		149,520	20	14	170,000	8,500
9	2000	Case 75 XT Skidsteer		25,000	10	0	35,000	0
10	2011	John Deere 624K Wheel Loader		134,931	15	11	205,000	13,667
17	1987	Target Concrete Saw		2,849	25	0	3,800	0
18	1999	Ingersoll-Rand Compressor		10,500	15	0	12,000	0
19	2005	Caterpillar Roller		25,772	10	0	28,000	2,800
20	1986	Komatsu Fork Lift	FG25-8	2,000	5	0	30,000	0
21	1998	Concrete Mixer		350	20	3	2,500	125
26	1981	Snow-Bird Trailer		1,700	15	0	0	0
27	1984	Dynaweld Trailer		1,900	15	0	0	0
28	2004	Towmaster T10P Trailer		5,426	15	4	5,000	333
31	2006	Sno-Go Snowblower		73,238	15	6	80,000	5,333
35	1984	John Deere Snow Blower		1,200	25	0	2,000	0
36	1990	John Deere Snow Blower		1,200	20	0	2,000	0
66	2007	Sterling LT 9500 Truck/Catch basin cleaner		240,000	15	7	152,440	15,244
70	2008	GMC Canyon 4 x 4		16,110	7	0	20,000	0
71	2003	GMC Sierra Pickup		17,479	10	0	60,000	0
72	2004	Chevy Tahoe		30,036	10	0	40,000	0
74	2012	GMC Sierra 1600		34,925	10	7	35,000	3,500
75	2008	GMC Pickup Truck, 1 Ton		51,947	10	3	55,000	5,500
76	1998	GMC Pickup Truck, 1 TON Sierra		17,362	11	0	52,000	0
77	2003	GMC Pickup		23,620	10	0	65,000	0
78	2009	GMC Sierra 1/2-Ton 4x4,		38,500	10	4	30,000	3,000
79	2008	GMC Sierra 1/2-Ton 4x4,		21,482	10	3	25,000	2,500
81	2001	GMC Dump Truck, 1-T 4x4, P (S)		30,000	10	0	52,000	0
82	2007	GMC, SIERRA		39,983	10	2	40,000	4,000
83	2000	GMC Dump Truck, 1-T 4x4, P (S)		40,000	11	0	50,000	0
84	2007	GMC Sierra		39,983	10	2	50,000	5,000
90	2002	Sterling 7500 Dump Truck		98,000	10	0	120,000	0
91	2000	2554 International Dump Truck		97,799	10	0	175,000	0
92	2006	Sterling Acctera Dump Truck		105,000	10	1	125,000	12,500
93	2014	Western State Dump Truck		180,082	10	9	170,000	17,000
94	2015	Western Star Chassis		97,500	15	15	100,000	6,667
95	2009	Peterbilt 5 Yd Dump Truck, P (S)		199,117	15	9	160,000	10,667
96	2005	7400 International Dump Truck		127,000	15	5	145,000	9,667

Equipment Replacement Charges (contd.)									
Public Works									
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost	
97	2007	7400 International Dump Truck			116,000	15	7	145,000	9,667
98	2003	7400 International Dump Truck			103,000	10	0	220,000	0
99	1999	International 4900 Garbage Truck			60,000	20	4	60,000	3,000
Total Public Works					\$2,842,527			\$3,441,740	\$178,336
Parks and Forestry									
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost	
8	1996	Ford F800 Lift Truck (U)			49,500	20	1	150,000	7,500
11	2000	Ford F450 Lift Truck (U)			43,750	15	0	80,000	0
13	2005	Bandit Chipper			27,895	15	5	28,000	1,867
15	1998	Vermeer Stumper			26,886	15	0	40,000	0
23	2010	Chilton Utility Trailer	UT60308R		1,329	20	15	2,000	100
24	2006	Chilton Utility Trailer	UT60308R		1,161	20	11	2,000	100
25	1997	King Trailer			3,000	15	0	5,000	0
29	2005	Falcon Utility Trailer			2,420	15	5	5,000	333
40	2005	Kubota L3430 Tractor with Loader & Backhoe			27,200	20	10	27,200	1,360
41	2012	Kubota RTV 1100 Utility Vehicle			19,550	7	4	23,500	3,357
42	2007	John Deere Mower/ Snowblower 1445			6,775	15	7	38,000	2,533
43	2011	John Deere 4520			58,500	20	16	58,500	2,925
44	2011	Toro Groundmaster 4000-D			43,324	15	11	43,324	2,888
45	2008	John Deere Mower 4/WD 1445 31 HP Diesel W/Cab & Snow Blower			14,950	15	8	26,850	1,790
46	1998	Toro Groundmaster 223-d Mower w/ bagging attachment			17,000	15	0	30,000	0
47	2013	John Deere 1445 31HP Diesel Mower/Snow blower & spreader			31,750	15	13	31,750	2,117
48	2008	John Deere Zero Turn Mower Model 997			17,245	15	8	17,245	1,150
49	2011	Wright Stander Mower Model GWS-3218			7,836	15	11	7,836	522
73	2009	Toyota Tacoma 4x4			24,454	10	4	26,000	2,600
Total Parks and Forestry					\$424,525			\$642,205	\$31,142
Equipment Replacement Total					\$3,267,052			\$4,083,945	\$209,478

Equipment Replacement Charges (contd.)								
Sewer Utility								
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
60	2007	Toyota Prius Sedan		18,318	10	2	24,720	2,472
61	2003	GMC Sierra		21,514	8	0	27,340	0
62	2009	GMC Sierra 2500HD		34,024	10	4	33,620	3,362
63	2001	GMC Sierra		28,865	10	0	38,950	0
	1994	Onan Portable Generator		13,795	15	0	21,620	0
	2009	Onan Portable Generator		43,089	15	9	67,540	6,754
	2008	Godwin Portable 6” Pump		28,769	12	5	41,220	4,122
	2009	Simplicity Riding Mower		9,189	15	9	14,400	1,440
	2000	Caravan Trailer		1,200	20	5	2,180	218
	2001	Pace Trailer		2,100	20	6	3,820	382
Total Sewer Utility				\$200,863			\$275,410	\$18,750
Fire Department								
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
14	1924	Dodge Pumper Truck		25,000				
15	1928	Pirsch Pumper Truck		15,000				
16	1957	FWD-Aerial Ladder Truck		5,000				
150	1998	Interstate Dive Trailer		10,000				
151	2012	Kenworth T270 Rescue Squad		250,000				
152	2012	Kenworth T270 Rescue Squad		250,000				
153	2007	Quantum Heavy Rescue		501,644				
154	1996	GMC Yukon		36,000				
155	2004	Chev Silverado		43,000				
156	2013	Chev Suburban		48,367				
157	1989	GMC Pickup Truck		15,500				
158	2006	GMAC C5500 Truck		107,000				
159	1988	Pierce Aerial Ladder Truck		444,000				
161	2005	Pierce Pump Truck		460,000				
162	2009	Pierce Custom Pumper		559,322				
163	1990	Pierce Pumper		238,000				
164	1994	Pierce Tanker		289,000				
	1989	Brute Trailer		1,100				
Total				\$3,297,933				

(M) Marked squad (U) Used purchase \* Not to be replaced



Parks Capital Improvement Budget									
Revenues	2014	2015	2016	2017	2018	2019	2020	2021	
Beginning Balance—Impact Fees	90,715	50,715	-	-	-	-	-	-	-
Impact Fees and Impact Fee Interest Received									
Property Tax Support	120,000	134,285	240,000		170,000		100,000	115,000	
Grants									
Donations									
Creek Walk Donations									
Equipment Replacement Fund	111,000	59,000	220,000	72,000	50,000	77,000	84,000	51,000	
Debt Proceeds	1,000,000	210,000		400,000		500,000			
Total	1,321,715	454,000	460,000	472,000	220,000	577,000	184,000	166,000	
Capital Expenditures	2014	2015	2016	2017	2018	2019	2020	2021	
Creek Walk—Advent to August Weber	\$1,000,000	Tax/Debt							
Playground Equipment—Cedar Creek Park	\$45,000	Tax							
Playground Equipment—Maple Manor Park	\$15,000	Tax							
Prairie View Park Athletic Field	\$40,000	Impact Fees							
Tennis Court Resurfacing Adlai/Zeunert	\$60,000	Tax							
Equipment Replacement—Snowblower #47	\$38,000	Tax							
Equipment Replacement—Vermeer stumper	\$23,000	Tax							
Equipment Replacement—Ford 36ft Bucket Truck	\$50,000	Tax							
Prairie View Playground			\$75,000	Impact/Tax					
Zeunert Park Parking lot resurfacing			\$70,000	Tax					
School District Tennis Court Repair?			\$210,000	Debt					
Playground Equipment Georgetown Park			\$40,000	Tax					
Equipment Replacement—Mower/Snowblower #42			\$41,000	Equipment					
Equipment Replacement—Zero Turn Mower #48			\$18,000	Equipment					
Prairie View Shelter with Restrooms			\$150,000	Tax					
Centennial Park Path Repairs			\$10,000	Tax					
Equipment Replacement—Aerial Lift Truck			\$150,000	Equipment					
1 ton Dump Truck with plow #85			\$70,000	Equipment					
Zeunert Park Path repair			\$80,000	Tax					

Parks Capital Improvement Budget									
Capital Expenditures	2014	2015	2016	2017	2018	2019	2020	2021	
All Children's Playground Replacement				\$400,000	Tax				
Equipment Replacement—Mower/Snowblower #45				\$42,000	Equipment				
1998 Toro Grounds Master 223-D Bagging Mower				\$30,000	Equipment				
Behling Field Concessions Stand Update					\$120,000	Tax			
Behling Field Bleacher Replacement					\$50,000	Tax			
2011 Toro Grounds Master 4000-D					\$50,000	Equipment			
Develop Outdoor Athletic Complex						\$500,000	Debt		
#42 John Deere 1445						\$41,000	Equipment		
2011 Wright Stander Mower						\$10,000	Equipment		
2009 Toyota Tacoma 4x4						\$26,000	Equipment		
Board Walk at Cedar Pointe Conservancy							\$50,000	Tax	
Extension of Cedar Hedge Trail (North)							\$50,000	Tax	
2005 Brush Bandit Chipper							\$42,000	Equipment	
#45 John Deere 1445 Mower/Snowblower							\$42,000	Equipment	
Park Path repairs								\$75,000	Tax
Kubota RTV 1100 Utility Vehicle								\$20,000	Equipment
Falcon Utility Trailer								\$5,000	Equipment
Toyota Tacoma 4x4								\$26,000	Equipment
Hillcrest Park playground equipment replacement								\$40,000	Tax
Total	\$1,271,000	\$454,000	\$460,000	\$472,000	\$220,000	\$577,000	\$184,000	\$166,000	
Balance	50,715	-	-	-	-	-	-	-	





# Sewer Utility Fund

The Cedarburg Sewer Utility fund is a proprietary-enterprise fund of the City of Cedarburg. All financial transactions for the Sewerage Division operation are recorded within this fund. The Sewer fund is supported by the user charges to our customers, which is based on water usage for residential and commercial customers, and effluent volume and strength for our industrial customers. The policies and planning of the Wastewater Treatment operations are overseen by the nine members of the Public Works/Sewerage Commission, which are appointed by the Mayor and approved by the Council for two-year terms of office. Currently, Cedarburg has ten lift stations which keep the raw sewage moving through approximately 53 miles of sewer lines until its ultimate destination the Wastewater Treatment Plant.

## HISTORY

The Cedarburg Municipal Sewerage System was installed in 1921 and 1922 along with the water works. Initially, there were two plants which consisted of two-story sedimentation tanks called Imhoff Tanks. They gave a rudimentary type of treatment which consisted of separation of liquid and solids, but not to the level of treatment available today in Cedarburg.

In 1973 the Activated Sludge plant came on line with a more sophisticated mode of operation—biological treatment. The Oxidation Ditch, started in 1988, takes this farther still being able to naturally remove nitrogen. The living bacterial/protozoal mass biodegrades the sewage to the point where the solid residue or biosolids are spread on farm fields and the clear oxygen enriched effluent is discharged to Cedar Creek meeting the effluent limits imposed by the Department of Natural Resources.

In 1993 the Wastewater Treatment Plant took over the cleaning and maintenance of the Collection System as well as the plant and lift stations. All of this is managed and maintained by one superintendent and six operators. Through some automation at the Oxidation Ditch Plant, we are able to handle the workload on one shift instead of two.

In 1996 a remote septage receiving station was added on Pioneer Road to better facilitate acceptance of holding tank waste. This has allowed the plant to better process this wastewater and received favorable acceptance by the haulers. May 2013 the remote receiving station was closed due to odor issues and haulers were directed to the Plant.

In 1998 the second Discharge Permit was issued from the Department of Natural Resources. A permit to discharge is issued for a five-year period. Plant improvements for producing better biosolids were installed in 1998. In addition, a better biosolids loading station was built, and the remote 180-day biosolids storage tank was operational in the fall of 1999 under a private sector contract. In 2015 biosolids were contracted to be hauled to MMSD.

In 1999 the disinfection process for the effluent was converted from chlorine to ultraviolet light eliminating two deadly gases—chlorine and sulfur dioxide. In addition, a new storage garage was constructed and the City's largest organic loading, Kemps Dairy, started pretreating their waste.

The City purchased 100 acres of property along Pioneer Road (CTH C) at the confluence of the Cedar Creek and the Milwaukee River in 2000. The balance of the Zarling farm was purchased in 2002 for a total of 115 acres. This land serves as the future location of the treatment facility 15-25 years into the future, depending on the regulatory requirements, technology changes and growth.

In June of 2008, the Wastewater Treatment Plant Discharge Permit was renewed for another five years which brought us to the twenty-five year mark for the current plant. There were reductions in the limits for ammonia nitrogen. The City is able to operate with this permit. We are still awaiting issuance of this five year permit from 2013.

CITY OF CEDARBURG  
SEWER UTILITY FUND



# Sewer Utility Fund

## SEWER USER CHARGES

The City of Cedarburg currently has approximately 11,479 residents. The sanitary sewer service area for the Cedarburg WWTP includes the present City limits plus a considerable amount of area in the Town of Cedarburg and a portion in the Town of Grafton and the City of Mequon. The current Sewer Service Area was last amended in 1996.

Cedarburg has a variety of commercial, public and industrial users contributing to the WWTP in addition to the residential users. Below is a list of the meter count from the Cedarburg Light & Water Utility for customers who have sewer service.

Sewer Meter Count:	2012/2013	2013/2014
Residential	3,500	3,513
Commercial	377	380
Industrial	27	27
Public	34	34
<b>Total</b>	<b>3,938</b>	<b>3,954</b>

The 2013/2014 influent wastewater characteristics for the Cedarburg WWTP are as follows:

	MGD	mg/1	lbs/day	lbs/yr.
Ave. Daily Flow	1.636			
Ave. Daily BOD		208.00	2,838.00	1,035,870
Ave. Daily TSS		216.00	2,947.00	1,075,655
Ave. Daily TKN		28.43	387.91	141,587
Ave. Daily P		3.40	46.40	16,936

The flow used in computing 2015 rates (322,876,482 gallons) was 100% of billable flow.

## RECOVERY OF COSTS

The method of cost recovery for operation and maintenance (O&M), user-related debt costs and replacement costs is based on use of the system. These components are allocated to a use parameter (Flow, BOD, TSS, TKN, and P) on a percentage basis, and are assessed based upon the average use allocation percentages as determined from the allocated budget items. The allocation percentages applied to budgeted expenses is detailed in the user charge model, available in the Engineering and Public Works offices at City Hall.

Infiltration/inflow (I/I) connection charge is a percentage of the total cost assigned to the wastewater flow parameter. The percentage of clearwater (I/I) entering the sewerage system is estimated to be 25. The cost allocated to I/I is divided by the number of connections to the sewerage system to determine the connection charge. This charge is assessed equally to each connection regardless of water use.

## SUMMARY OF RETAINED EARNING FUNDS

### Collection System Reconstruction Fund

The Collection System Reconstruction Fund is to be used to repair or replace sanitary sewer lines, forcemains, and manholes. It pays for engineering of these projects as well as the sanitary sewer part of the project. Laterals up to the right of way may also be replaced with this fund.

### Equipment Replacement Fund

This fund was mandated by the DNR in accordance with NR 162.08(3) Wis. Admin. Code, and is to be used for “obtaining and installing any equipment, accessories or appurtenances which are necessary during the useful life of the treatment works to maintain the capacity and performance or which such works were designed and constructed.” Annual deposits to this account are required.

### Impact Fees

The Wastewater Treatment Plant Reserve Capacity Fee is used to recover capital costs for future capacity built into the wastewater treatment plant in 1988. These funds were first used to defease any outstanding principal and interest cost. Since, no debt is outstanding; all proceeds are transferred to the undesignated reserve at the beginning of each fiscal year.

# Sewer Utility Fund

The Biosolids Impact Fee was created to recover future developments’ share of costs related to wastewater treatment plant capital improvements required to comply with NR 204 Sludge Management Regulations. At the beginning of each fiscal year, all proceeds from this account will be transferred to the undesignated reserve, as the biosolids improvements were originally funded from this account.

In 2012 the City did an impact fee study and combined the Biosolids Impact Fee with the Wastewater Treatment Plant Reserve Capacity Fee.

The Connection Fee for new development fee funds collection system over sizing, regional lift stations, forcemains, highway and river crossings, and other non-assessable sewer costs. The one-time fee is assessed at the time of platting or annexation, and is per residential equivalent (REC) for single-family and non-residential development, per dwelling unit for a duplex, multiple-family.

## SUMMARY OF RATES

Based upon the sewer use rate model, the following rates are for 2015, which are effective January 1, 2015. The flow rate stayed the same and the monthly connection fee remains the same.

	Flow Rate (\$/1,000 gal.)	Monthly Connection Fee (\$/month)
2014 Rate	\$5.16	\$12/month
<b>2015 Rate</b>	<b>\$5.16</b>	<b>\$12/month</b>

## SURCHARGE

Users of the Cedarburg Sewage System who have been identified as having wastewater with strengths of one or more “use parameters” greater than domestic wastewater are assessed a surcharge. The charges for these parameters are as follows:

Volume	\$5.16/1,000 gallons
BOD > 200 mg/l	\$0.244/lb.
TSS > 225 mg/l	\$0.272/lb.
TKN > 30 mg/l	\$0.792/lb.
Phosphorus > 10 mg/l	\$6.222/lb.
Fixed Charge	\$12.00/month/connection

## SEPTAGE HAULERS

These rates are also remaining at the 2014 amounts.

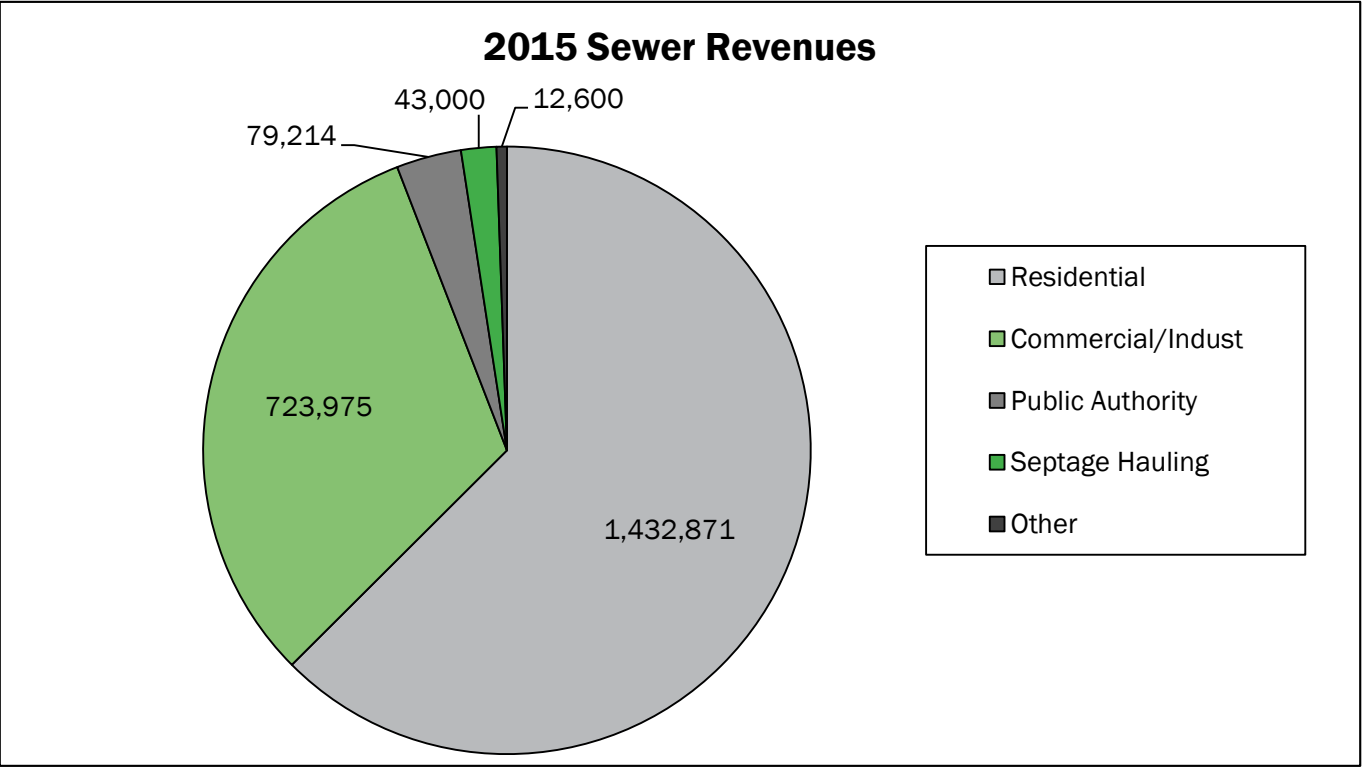
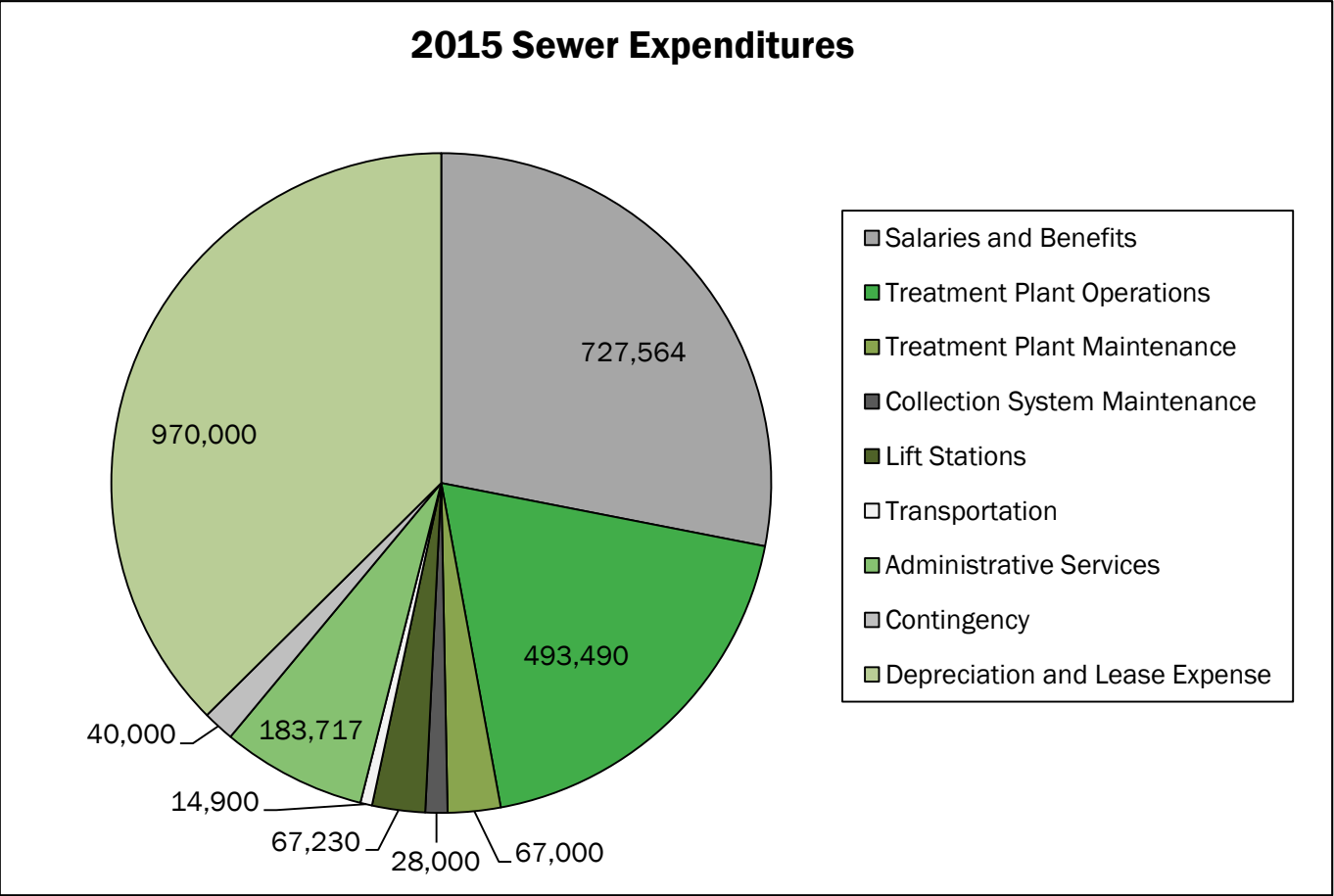
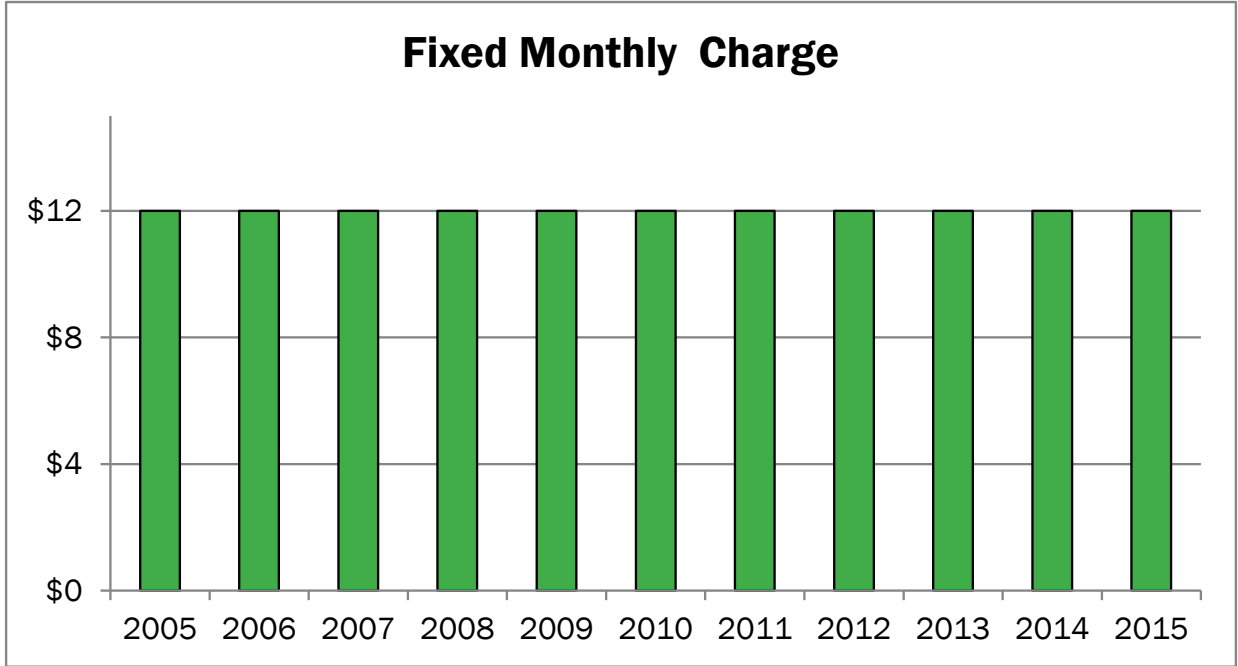
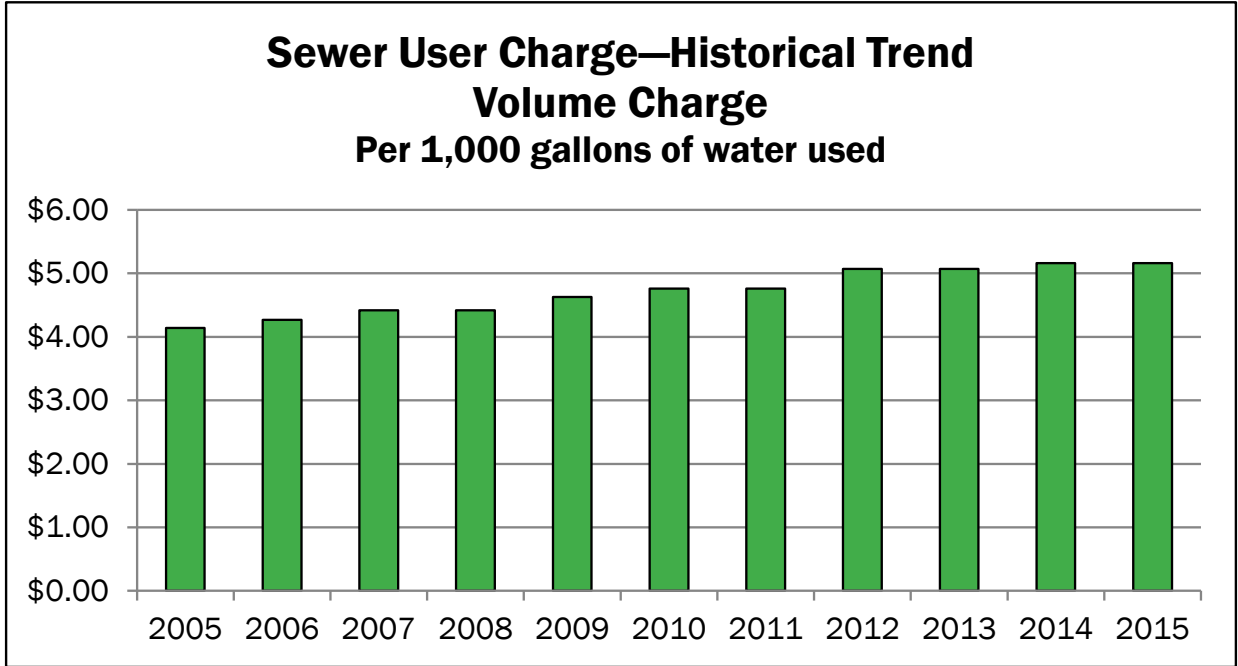
### COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS

	2014 RATE	2015 RATE
Holding Tank	\$ 8.60/1,000 gallons	\$ 8.60/1,000 gallons
Septic Tank	\$41.58/1,000 gallons	\$41.58/1,000 gallons

In addition to the above charges, a \$5 administrative fee is charged for each septage truckload received. This remains the same.

Costs allocated to septage haulers do not include O & M costs associated with the collection system, connection charges for I/I, collection system debt, or the collection system replacement funds.





# Sewer Utility Fund

**DEPARTMENT:** Engineering and Public Works  
**PROGRAM MANAGER:** Wastewater Superintendent  
**PROGRAM DESCRIPTION:** This program accounts for all expenses related to the operation and maintenance of the City's Wastewater Treatment Plant, ten lift stations and the sanitary sewer collection system.

**PRODUCTS AND SERVICES:**

- Treat sewage including septage
- Maintain and operate ten lift stations and Wastewater Treatment Plant
- Responsible for maintaining 53 plus miles of sanitary sewer in Cedarburg
- Annually inspect and televise sanitary sewers for diagnostic purposes and inspection of pipe replacement
- Clean sanitary sewers plus trouble spots and clean storm sewers
- Maintain records on sewer system
- Locate sewer lines for construction
- Respond to customer service calls
- In-house construction administration of sewer rehabilitation program
- Accept some water from remediation projects for treatment

**Sewer Utility Staffing Levels (Full-Time Equivalent Employees—FTE)**

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Director of Engineering & Public Works	0.25	0.25	0.25
Wastewater Superintendent	1.00	1.00	1.00
Plant Operators	4.00	4.00	4.00
Collection System Technician	1.75	1.75	1.75
Assistant City Engineer	1.00	1.00	1.00
Engineering Secretary*	0.25	0.25	0.25
City Treasurer**	0.21	0.21	0.21
Deputy City Treasurer/Payroll	0.35	0.35	0.35
Accountant II/Receivables	0.20	0.20	0.20
Accountant I	0.15	0.15	0.15
TOTAL	8.41	9.16	9.16

\*Remainder in Engineering & Public Works

\*\*Remainder in City Treasurer

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Sanitary Sewers Cleaned (feet)	120,080	120,000	140,000	140,000
Sanitary Sewers Televised (feet)	19,500	20,000	20,000	26,930
Storm Sewers Cleaned (feet)	0	1,200	200	100
Customer Service Calls	22	14	18	--
Basement Backups: Total/Problem in the Main	18/0	17/0	18/0	--

**PERFORMANCE MEASURES:**

Service Area	Objective	Type of Measure	Measure
Wastewater Treatment Plant	Efficient Operation, Maintenance and Treatment	Efficiency of Plant Operation	Compliance Maintenance Annual Report
Collection System	Cleaning and Repairs to System	Collection System Cleaning	Amount of System Cleaned

# Sewer Utility Fund

PERFORMANCE MEASUREMENTS BUDGET	2012	2013	2014 Estimated	2015 Projected
Annual O&M Budget	2,674,035	2,626,460	2,636,513	2,619,059
Amount Spent	2,175,604	2,339,780	2,612,818	--
Sewerage Treated, in 1000 gallons	772,354	775,260	773,807	--
Sewer Flow Rate, \$/1,000 gallons	5.07	5.07	5.16	5.16

**WASTEWATER TREATMENT PLANT**

Compliance Maintenance Annual Report, (0-4)	2012	2013	2014 Estimated	2015 Projected
Influent Loading	A	A	A	A
Effluent Quality, BOD	A	A	A	A
Effluent Quality, TSS	A	A	A	A
Effluent Quality, Ammonia	A	A	A	A
Effluent Quality, Phosphorus	A	A	A	A
Biosolids Management	A	A	A	A
Preventive Maintenance Staffing	A	A	A	A
Operator Certification	A	A	A	A
Financial Management	A	A	A	A
Collection System	A	A	A	A
TOTAL SCORE	4.00	4.00	4.00	4.00

**2014 SIGNIFICANT ACCOMPLISHMENTS:**

1. Repainted two lift stations
2. Repaired clarifier wiring and structures
3. Replaced rails for anoxic zone mixers
4. Hired two new employees
5. Replaced controls for Garfield Lift Station

**2015 OBJECTIVES TO BE ACCOMPLISHED:**

1. Replace truck #61
2. Replace two more outer shaft bearing sets on aeration basin
3. Cross-train all employees in all plant operation areas

**LONG-TERM OBJECTIVES:**

1. Replace the rest of the outer bearings on aeration mixers
2. Move iron tank to top of hill by oxidation ditch
3. Purchase an 8' Poly plow
4. Replace trucks as needed

**ACCOUNT DETAIL AND BUDGET VARIANCES:**

**573810—General Labor**

111 **Salaries:** Employees were restructured and two new hires were added to general labor

**573825—WWTP Operations**

312 **Computer Supplies:** Increase 25% purchasing licensing for software

371 **Coagulants:** Decrease 12% due to change in process allowing use of less chemical

372 **Safety Equipment:** Increase 18.6% added new employees who need training and equipment

373 **Chlorine/So2:** Decrease 20%, do not use for treatment

**573835—Collection System**

297 **Televising:** Increase due to the need to replace video equipment

298 **Cleaning:** Increase 36% (\$2,000), increase in usage of jetter truck

# Sewer Utility Fund

ACCOUNT DETAIL AND BUDGET VARIANCES (contd.)

573840—Lift Station

299     **Odor Control:** Decrease 100% due to closing remote site

573845—Transportation

240     **Repair/Maintenance:** Increase 19% due to aging of vehicles

573850—Administrative Services

215     **Engineering:** Increase 100% due to need for adding GIS mapping

Sewer Utility Fund—601								
573805—Administrative								
Personnel		2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	% CHANGE 2015/2014
111	Salaries ( 3.41 FTE)	210,026	205,189	198,059	212,883	214,000	218,264	2.53%
112	Overtime	110	0	0	0	0	0	0.00%
135	Sick Pay Out	819	842	563	737	788	1,559	111.53%
151	Social Security	15,392	15,929	15,031	16,509	16,700	17,096	3.56%
152	Retirement	14,213	10,770	9,213	15,055	15,226	15,091	0.24%
154	Health Insurance	42,630	44,843	52,801	41,120	35,543	41,761	1.56%
155	Life Insurance	11	53	53	77	55	118	53.38%
159	Longevity	1,994	2,206	2,040	2,189	3,512	3,660	67.21%
161	EAP/125 Admin.	342	117	392	500	440	500	0.00%
165	Workers' Comp. Insurance	169	190	197	166	166	135	-18.67%
Total		285,706	280,139	278,349	289,236	286,430	298,185	3.09%
573810—General Labor								
Personnel		2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	% CHANGE 2015/2014
111	Salaries (4.0 FTE)	228,369	229,595	210,251	215,871	194,200	195,930	-9.24%
112	Overtime	8,664	8,359	6,751	8,248	4,000	7,854	-4.78%
135	Sick Payout	2,359	776	716	784	0	0	-100.00%
151	Social Security	18,198	18,185	15,883	17,374	15,193	15,623	-10.08%
152	Retirement	28,343	25,217	14,887	15,843	13,902	13,887	-12.34%
154	Health Insurance	56,367	57,500	62,297	58,684	41,436	37,742	-35.69%
155	Life Insurance	128	102	12	32	15	14	-56.88%
159	Longevity	5,103	5,313	2,079	2,205	400	441	-80.00%
165	Workers' Comp. Insurance	18,234	19,221	18,714	17,992	17,992	18,240	1.38%
Total		365,765	364,268	331,590	337,033	287,138	289,731	-14.03%
573815—Collection System								
Personnel		2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	% CHANGE 2015/2014
111	Salaries (1.75 FTE)	80,433	63,361	95,311	90,210	60,717	98,824	9.55%
112	Overtime—Festivals	2,493	2,518	3,579	3,360	3,000	4,506	34.11%
135	Sick Pay Out	0	625	594	686	420	417	-39.24%
151	Social Security	6,266	5,227	7,731	7,336	7,336	7,500	2.24%

## Sewer Utility Fund—601 (contd.)

573815—Collection System					2014	2014	2015	% CHANGE
Personnel (contd.)		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
152	Retirement	9,847	7,848	6,867	6,665	6,600	6,856	2.87%
154	Health Insurance	11,138	6,745	14,288	11,810	16,009	19,784	67.52%
155	Life Insurance	38	34	39	39	60	60	53.85%
159	Longevity	1,449	1,512	1,575	1,638	1,600	1,701	3.85%
Total		111,664	87,870	129,984	121,743	95,742	139,648	14.71%
573835								
Operating		2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	% CHANGE 2015/2014
226	Sewer Cleaning Water	153	263	2,299	400	400	400	0.00%
293	Root Control	3,927	4,180	3,439	4,200	4,200	4,200	0.00%
296	Televising	908	1,061	7,577	2,800	2,000	7,800	178.57%
298	Cleaning	4,457	3,952	2,614	5,500	5,500	7,500	36.36%
347	Supplies	2,328	3,050	875	3,000	3,000	3,000	0.00%
359	Repair	(465)	5,422	2,486	4,500	325	4,500	0.00%
360	Manhole Adjustment	0	0	0	600	0	600	0.00%
Total		11,308	17,928	19,290	21,000	15,425	28,000	33.33%
Total Expenditures		122,972	105,798	149,274	142,743	111,167	167,648	17.45%
573825—WWTP Operations								
Operating		2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted	% CHANGE 2015/2014
217	Outside Lab Testing	8,520	12,361	7,775	16,000	9,000	16,000	0.00%
222	Electric	101,419	100,112	105,094	110,777	90,000	112,200	1.28%
224	Natural Gas	7,291	5,599	6,342	12,480	10,500	12,500	0.16%
225	Telephone	3,037	3,958	3,777	4,200	3,600	4,200	0.00%
226	Water Service	4,172	5,994	7,262	4,900	4,900	5,390	10.00%
294	Sludge Hauling	337,962	367,190	281,622	300,000	225,000	300,000	0.00%
312	Computer Supplies	12,516	5,594	4,470	8,000	6,000	10,000	25.00%
370	Lab Supplies	3,494	3,768	6,789	5,750	5,750	6,000	4.35%
371	Coagulants	15,099	12,148	9,320	20,500	12,000	18,000	-12.20%
372	Safety Equipment	3,673	2,809	4,349	5,900	5,900	7,000	18.64%
373	Chlorine/SO 2	0	0	0	1,250	0	1,000	-20.00%
374	Diesel Fuel	0	0	0	1,200	1,000	1,200	0.00%
Total		497,183	519,533	436,800	490,957	373,650	493,490	0.52%
573830—WWTP Maintenance								
Operating		2011	2012	2013	2014 Budget	2015 Budget	2015 Adopted	% CHANGE 2015/2014
297	Refuse Collection	17,000	17,600	18,200	20,000	16,000	20,000	0.00%
340	Maintenance Supplies	23,972	27,718	50,262	35,656	35,000	40,000	12.18%
342	Janitorial Supplies	1,578	1,236	1,252	2,500	1,500	2,500	0.00%
350	Operating Supplies	702	245	245	3,500	2,000	3,500	0.00%
362	Tools	144	0	342	500	500	1,000	100.00%
Total		43,396	46,799	70,301	62,156	55,000	67,000	7.79%



Sewer Utility Fund—601 (contd.)								
573840—Lift Station				2014	2014	2015	% CHANGE	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
222	Electric	31,334	31,917	32,666	33,828	31,000	37,680	11.39%
224	Natural Gas	837	1,019	765	3,800	2,000	3,800	0.00%
226	Water Service	728	731	453	2,500	1,000	2,750	10.00%
299	Odor Control	7,842	31	0	6,000	1,000	3,000	-50.00%
340	Maintenance Supplies	8,627	14,908	40,350	18,435	14,965	20,000	8.49%
Total		49,368	48,606	74,234	64,563	49,965	67,230	4.13%
573845—Transportation				2014	2014	2015	% CHANGE	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
240	Repair and Maintenance	1,581	1,571	1,960	4,200	4,200	5,000	19.05%
351	Fuel/Oil	9,780	9,762	9,461	9,996	8,000	9,900	-0.96%
Total		11,361	11,333	11,421	14,196	12,200	14,900	4.96%
573850—Administrative Services				2014	2014	2015	% CHANGE	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Administrative Services	10,250	10,250	10,250	10,250	10,250	10,250	0.00%
211	Legal	1,500	0	0	5,000	0	5,000	0.00%
215	Engineering	5,620	1,585	1,120	10,000	5,000	20,000	100.00%
216	Light & Water Billing	82,458	94,495	98,335	108,700	108,700	108,800	0.09%
218	Audit	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
310	Office Supplies	1,125	974	1,128	1,500	1,000	1,500	0.00%
320	Publications/Dues	0	0	0	600	0	600	0.00%
323	DNR Fees	9,846	9,168	8,530	11,000	10,000	11,000	0.00%
330	Travel/Training	2,675	1,269	2,702	2,600	2,000	5,000	92.31%
390	Other Expenses	0	233	118	500	500	500	0.00%
510	Property—Liability Insurance	14,408	12,596	17,305	15,284	15,284	15,567	1.85%
Total		133,382	136,070	144,988	170,934	158,234	183,717	7.48%
573855-990 Sewer Contingency Account				2014	2014	2015	% CHANGE	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
990	Sewer Contingency Account	0	0	0	40,000	0	40,000	0.00%
Total		0	0	0	40,000	0	40,000	0.00%
573865-530 Lease Expense & Maintenance				2014	2014	2015	% CHANGE	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
530	Lease Expense & Maintenance	0	459	2,152	31,000	0	0	-100.00%
Total		0	459	2,152	31,000	0	0	-100.00%
573870-540 Depreciation Expense				2014	2014	2015	% CHANGE	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
540	Depreciation Expense	972,941	978,987	995,649	970,000	970,000	970,000	0.00%
Total		972,941	978,987	995,649	970,000	970,000	970,000	0.00%
Total Sewer Expenses		2,482,074	2,491,992	2,494,758	2,612,818	2,303,784	2,591,901	-0.80%

Sewer Utility Fund—601 (contd.)								
Revenues—Operating				2014	2014	2015	% CHANGE	
Public Charges for Services		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
464111	Residential	1,382,787	1,448,783	1,419,844	1,462,383	1,462,383	1,432,871	-2.02%
464112	Commercial	401,366	432,134	428,676	435,997	435,997	447,644	2.67%
464113	Industrial	257,158	258,765	268,923	271,745	271,745	276,331	1.69%
464114	Public Authority	81,897	84,109	77,167	80,739	80,700	79,214	-1.89%
464116	Water Remediation	0	283	28	653	113	5	0.00%
464200	Miscellaneous	5,119	4,147	2,861	0	3,426	0	0.00%
464210	Biosolids Impact Fee	1,290	965	0	0	1,711	0	0.00%
464215	Sewer Connection Fee	10,233	15,458	1,226	0	1,259	0	0.00%
464220	Reserve Capacity Fee	5,413	6,710	0	0	1,172	0	0.00%
464310	Septage Hauler Revenues	129,047	105,649	83,249	43,785	54,100	43,000	-1.79%
Total Operating Revenues		2,274,310	2,357,003	2,281,974	2,295,302	2,312,606	2,279,065	-0.71%
Sewer Fund Operating Income		(207,764)	(134,989)	(212,784)	(317,516)	8,822	(312,836)	
Revenues—Non-Operating Revenues/ Expenses				2014	2014	2015	% CHANGE	
Miscellaneous Revenues—Interest		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
473900	Capital Contributions from Developer	0	0	254,303	0	0	0	0.00%
481100	Unrestricted Funds	2,411	2,115	1,494	1,500	1,500	1,500	0.00%
481121	WWTF Replacement Fund	12,807	11,317	6,472	7,000	7,000	7,000	0.00%
481122	Collection System Reconstruction	7,530	6,449	4,169	4,100	4,100	4,100	0.00%
481110	Special Assessments	12	(0)	0	0	0	0	0.00%
481127/9 Impact Fees		16	17	14	0	10	0	0.00%
482215	Rent—City Property	1	1	1	0	1	0	0.00%
Total Miscellaneous Revenues		22,777	19,899	266,453	12,600	12,611	12,600	0.00%
Net Cost of Program				2014	2014	2015	% CHANGE	
		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
		(184,987)	(115,090)	53,669	(304,916)	21,433	(300,236)	-1.54%

Sewer Capital Projects							
Collection System Fund	2015	2016	2017	2018	2019	2020	2021
Sommerset Ave.							
Fair St.—Evergreen to Washington					70,000		
Highland —Cedar Creek to Portland Rd					290,000		
Portland Rd.—Hilbert to Highland						45,000	
Bridge Rd.—Mequon to Columbia		314,000					
Johnson Ave. - lift station forcemain replacement		226,000					
St. John—Cleveland to Western				200,000			
St. John—Bridge to Washington					100,000		
Highwood—Bywater to Appletree							
Hilgen—Hamilton to Spring							
Engineering	30,000	30,000	30,000	30,000	30,000	30,000	
Sheboygan—Washington to Willowbrooke Lateral	55,000						
Johnson Ave.—Lincoln to Wurthmann		101,500					
Pine St.—Evergreen to Tower					290,000		
Jackson/Hilgen—Washington to Hamilton			75,000				
Jackson St.—Kennedy to Hanover		46,200					
Sunnyside—Edgewater to Highland			153,500				
Madison—Walnut to Fair					95,000		
Hillcrest Ave.—Jackson to Lincoln			233,000				
Highland Lift Station						1,300,000	
Sheboygan—Washington to Dorchester	160,000						
McKinley—Lincoln to Pioneer	25,000						
Hanover—Jackson to Lincoln		213,880					
Franklin—Bridge to Walnut					60,000		
Subtotal Collection System	270,000	931,580	491,500	230,000	935,000	1,375,000	0

Sewer Capital Projects (contd.)							
Waste Water Treatment Plant Equipment Replacement Fund	2015	2016	2017	2018	2019	2020	2021
Aeration Bearings Replacement (32)	20,000						
Vehicle Replacement #61	42,000						
Vehicle Replacement #63						40,000	
Vehicle Replacement #62							
Vehicle Replacement #60			28,000				
Jetter-Vac #66			300,000				
UV Bulbs (Bank A)			15,000				
UV Bulbs (Bank B)		15,000					
Miscellaneous Equipment	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Rebuild #3 RAS Pump	10,000						
Rebuild Raw Sewage Pumps #1, 2 & 3	60,000						
Replace Valves & Piping at Garfield Lift Station							
Subtotal Treatment Plant	172,000	55,000	383,000	40,000	40,000	80,000	40,000
Unrestricted Fund	2015	2016	2017	2018	2019	2020	2021
Subtotal Unrestricted	0	0	0	0	0	0	0

Sewer Utility Fund					
2015 Budget—Retained Earnings Analysis					
	Equipment Replacement	Collection Reconstruction	Impact Fees	Unrestricted	Total
Balance	\$1,873,561	\$1,606,269	\$232,204	\$3,821,161	\$7,533,195
<b>2014</b>					
Interest Earnings	7,000	4,100	10	(11,110)	
Yearly Allocations	195,000	400,000		(595,000)	
Impact Fees			2,883	(2,883)	
Disbursements:					
Spring—Washington to Hilbert		(110,000)			
Highwood—Bywater to Appletree		(40,000)			
Hilgen—Hamilton to Spring		(55,000)			
Engineering		(30,000)			
Miscellaneous Equipment	(40,000)				
Replace VFD Drives Raw Pump #1 and #3	(25,000)				
Projected Net Income/(Loss)				21,433	
Projected Balance, December 31, 2014	\$2,010,561	\$1,775,369	\$235,097	\$3,233,601	\$7,254,628
<b>2015</b>					
Interest Earnings	7,000	4,100	0	(11,100)	
Yearly Allocations	196,500	400,000		(596,500)	
Impact Fees			0	0	
Disbursements:					
Miscellaneous Equipment	(40,000)				
Aeration Bearings Replacement	(20,000)				
Vehicle Replacement #61	(42,000)				
Rebuild #3 RAS Pump	(10,000)				
Rebuild Raw Sewage Pumps #1, 2 & 3	(60,000)				
Engineering		(30,000)			
Sheboygan—Washington to Willowbrooke lateral		(55,000)			
Sheboygan—Washington to Dorchester		(160,000)			
McKinley—Lincoln to Pioneer		(25,000)			
Projected Net Income/(Loss)				(300,236)	
Projected Balance, December 31, 2015	\$2,042,061	\$1,909,469	\$235,097	\$2,325,766	\$6,512,393

Capital Improvement Plan

Wastewater Treatment Plant 2015-2021

Capital Project	Status	Funding Source
<b>2015</b>		
Engineering for 2016 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
Rebuild #3 RAS Pump	New Project	<b>\$10,000</b> Equipment Replacement Fund
Rebuild Raw Sewage Pumps #1, #2, #3	New Project	<b>\$60,000</b> Equipment Replacement Fund
Replace 2 Outside Bearings on Aerator #3	New Project	<b>\$20,000</b> Equipment Replacement Fund
Replace Truck #61	Moved from 2016	<b>\$42,000</b> Equipment Replacement Fund
<b>2016</b>		
Engineering for 2017 Projects	New Project	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
Bridge Road: Mequon Ave. to Columbia Rd.	New Project	<b>\$300,000</b> Collection System Reconstruction Fund
Johnson Avenue: Lincoln Blvd. to Wurthmann	Moved from 2014	<b>\$95,000</b> Collection System Reconstruction Fund
Hillcrest Avenue: Jackson to Lincoln Blvd.	Moved from 2014	<b>\$130,000</b> Collection System Reconstruction Fund
Hanover Avenue: Jackson to Lincoln Blvd.	Moved from 2014	<b>\$130,000</b> Collection System Reconstruction Fund
Sommerset Avenue: Pioneer Rd. to Wirth St.	New Project	<b>\$70,000</b> Collection System Reconstruction Fund
Sunnyside Lane: Edgewater Dr. to Highland Dr.	Moved from 2014	<b>\$90,000</b> Collection System Reconstruction Fund
Jackson Street: Kennedy Ave. to Hanover Ave.	New Project	<b>\$120,000</b> Collection System Reconstruction Fund
Replace UV Bulbs (Bank B)	New Project	<b>\$15,000</b> Equipment Replacement Fund
Replace Truck #63	Moved from 2014	<b>\$40,000</b> Equipment Replacement Fund



# Capital Improvement Plan

## Wastewater Treatment Plant 2015-2021

Capital Project	Status	Funding Source
<b>2017</b>		
Replace Toyota Prius	No Change	<b>\$28,000</b> Equipment Replacement Fund
Engineering for 2018 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Hilgen/Jackson: Washington Ave. to Hamilton Rd.	Change in Scope Cost Modified	<b>\$75,000</b> Collection System Reconstruction Fund
UV Bulbs (Bank A)	New Project	<b>\$15,000</b> Equipment Replacement Fund
Jetter-Vac #66	New Project	<b>\$300,000</b> Equipment Replacement Fund
<b>2018</b>		
Engineering for 2019 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
St. John Avenue: Cleveland St. to Western Rd.	No Change	<b>\$200,000</b> Collection System Reconstruction Fund
<b>2019</b>		
Engineering for 2020 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Madison Avenue: Walnut St. to Fair St.	Cost Modified	<b>\$95,000</b> Collection System Reconstruction Fund
Highland Street: Cedar Creek to Portland	No Change	<b>\$290,000</b> Collection System Reconstruction Fund
St. John Avenue: Bridge to Washington	No Change	<b>\$100,000</b> Collection System Reconstruction Fund
Franklin Avenue: Bridge St. to Walnut St.	No Change	<b>\$60,000</b> Collection System Reconstruction Fund
Fair Street: Evergreen to Washington	No Change	<b>\$70,000</b> Collection System Reconstruction Fund
Pine Street: Evergeen Blvd. to Tower Ave.	New Project	<b>\$290,000</b> Collection System Reconstruction Fund

# Capital Improvement Plan

## Wastewater Treatment Plant 2015-2021

Capital Project	Status	Funding Source
<b>2020</b>		
Engineering for 2021 Projects	New Project	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
Portland Road: Hilbert Ave. to Highland Dr.	Moved from 2019	<b>\$45,000</b> Collection System Reconstruction Fund
Highland Lift Station: Upgrade	New Project	<b>\$1,300,000</b> Equipment Replacement Fund
<b>2021</b>		
Engineering for 2022 Projects	New Project	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund





## CITY OF CEDARBURG DEBT SERVICE FUND

# Debt Service Fund

The Debt Service Fund of the City is used to account for the payment of debt service on all debt obligations of the City. Payments on general obligation debt issued for general government purposes are funded primarily by the property tax levy, with Sewer Enterprise Fund debt paid by user fees. Currently, there is no outstanding Sewer Enterprise Fund debt and there is none planned in the near future. The objective of the Fund is to provide capital for long-life assets of the City, managing a principal and interest payment stream that does not exceed an equalized tax rate of \$1.48/\$1,000 of property value.

### **DEBT POLICY AND PRACTICES**

Certain costs are incurred by the City that reflect a long-term investment in the future of the City. Financing of these long-term assets is often appropriately accomplished through the issuance of long-term debt instruments, special assessments, or any other combination of these. The Debt Policy of the City (FC-2) confines borrowing for capital long-term projects that cannot be financed from current revenues. Moreover, the term of the debt cannot exceed the life of the asset with maturities not to exceed 20 years.

The Debt Policy of the City limits the maturity of all outstanding general obligation bonds at or below 20 years. Secondly, it further limits general obligation debt to 4% of equalized valuation. The statutory limit is more generous; 5% of equalized value. This means that the City could theoretically issue an additional \$40 million in general obligation debt under its policy. Thirdly, the total annual debt service for general obligation debt shall not exceed 50% of the City's total annual general operating revenues (inclusive of all property tax levies and exclusive of revenues from proprietary entities).

The City of Cedarburg utilizes a Financial Advisor (Ehlers & Associates, Inc.) and a Bond Counsel (Quarles & Brady) to issue debt on a competitive sale basis to make sure debt issues are structured to protect the interest of the City for the present and future.

### **BOND RATING HISTORY**

The City's bond rating is evidence of its financial strength. In 1997, Moody's Investor Services upgraded the City's bond rating from Baa1 to A2. The City's bond rating was again upgraded in 1999 from A2 to A1 by Moody's Investor Services. In affirming the rating A1 in 2001, Moody's Investor Services stated "This rating reflects the City's sound financial operations, moderate debt burden and growing tax base north of Milwaukee. Moody's expects the City's financial position to remain sound due to prudent management and maintenance of healthy reserves." Such ranking means the City's bonds are considered to be of excellent investment quality.

In 2010 Moody's recalibrated the municipal ratings to its global rating scale, and the City's rating was changed to Aa2. The City attempted to improve its bond rating in 2007, 2008 and 2012 unsuccessfully. The total equalized value of the City is the main factor affecting their decision at this time.

### **DEBT ISSUANCE HISTORY**

Over the last decade, the City's general obligation (G.O.) debt levels as a percentage of the City's equalized value have been reduced, as shown in the graph below.

No debt issuance occurred for 2003; however, the City decided to pay off its State Trust Fund debt for the future business park (Kohlwey) two years early with residual General Funds. Capital projects in the 2003 budget were funded with the 2004 debt issue. The 2004 debt issue was also used to refinance the 1995 general obligation debt for the Community Pool, stormwater improvements, and a police records system.

The increase in outstanding debt for 2007 was due to the borrowing of \$1,885,000 for the Tax Incremental District, \$350,000 for stormwater projects and \$1,050,000 for the Library building.

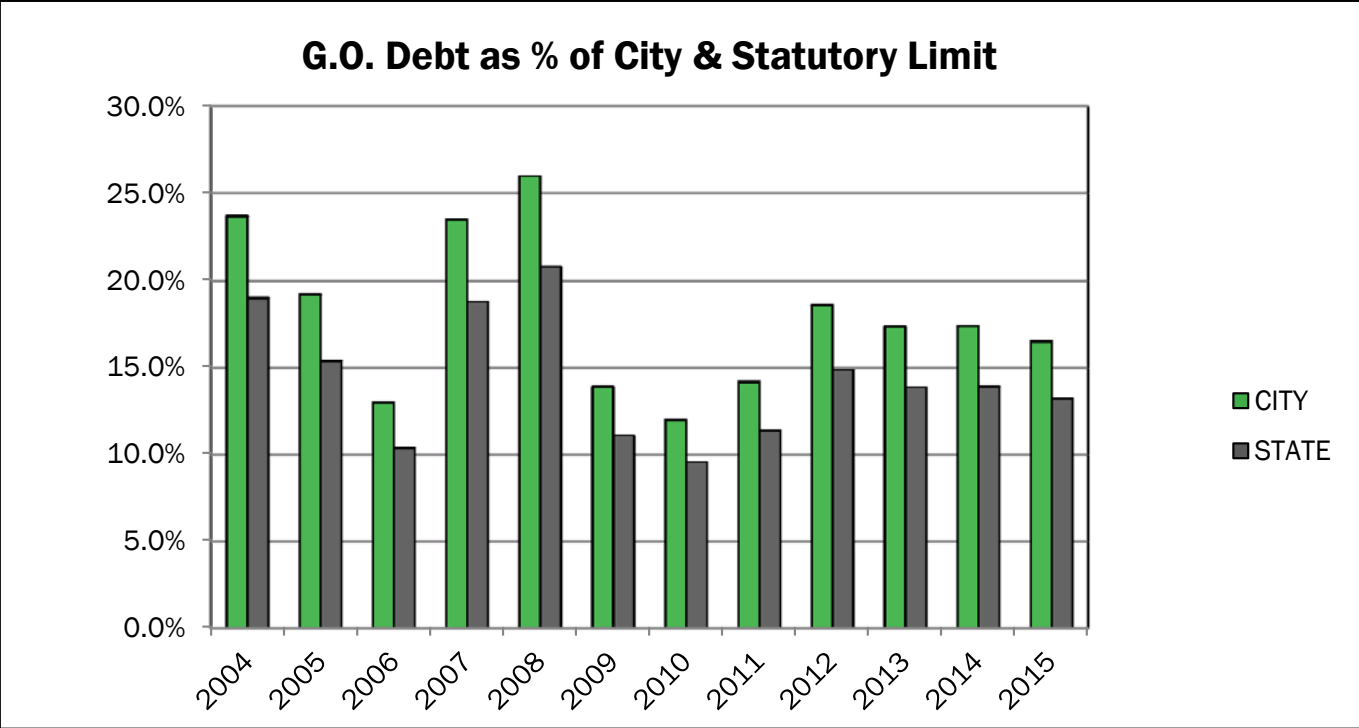
A borrowing of \$800,000 through the State Trust Fund was used to fund the 2010 Washington Avenue project. The Library building project borrowing of \$5.125 million was completed in 2012 which resulted in a 15 year G.O. Corporate Purpose Bond at an average rate of 1.66%. The TID #2 borrowing was refinanced in the amount of \$390,000 and \$1.59 million was distributed to an escrow agent to pay down the debt until the callable date in 2015.



# Debt Service Fund

The 2012 budgeted borrowing for the south section of the Creek Walk was postponed until 2014 along with the project. In 2014 there was a borrowing of \$245,000 for the south section of the Creek Walk, \$250,000 for engineering services for the building of a new Department of Public Works garage, \$200,000 for dam repairs and \$200,000 for street projects. The 2014 borrowing was done internally with the Light & Water Commission and will be refinanced with the 2015 borrowing to save on issuance costs.

In the 2015 budget there is a borrowing for \$450,000 for streets, \$212,500 for high school tennis courts, and \$68,000 for a shooting range simulator. The borrowing for the DPW garage was moved back along with the project to 2016.



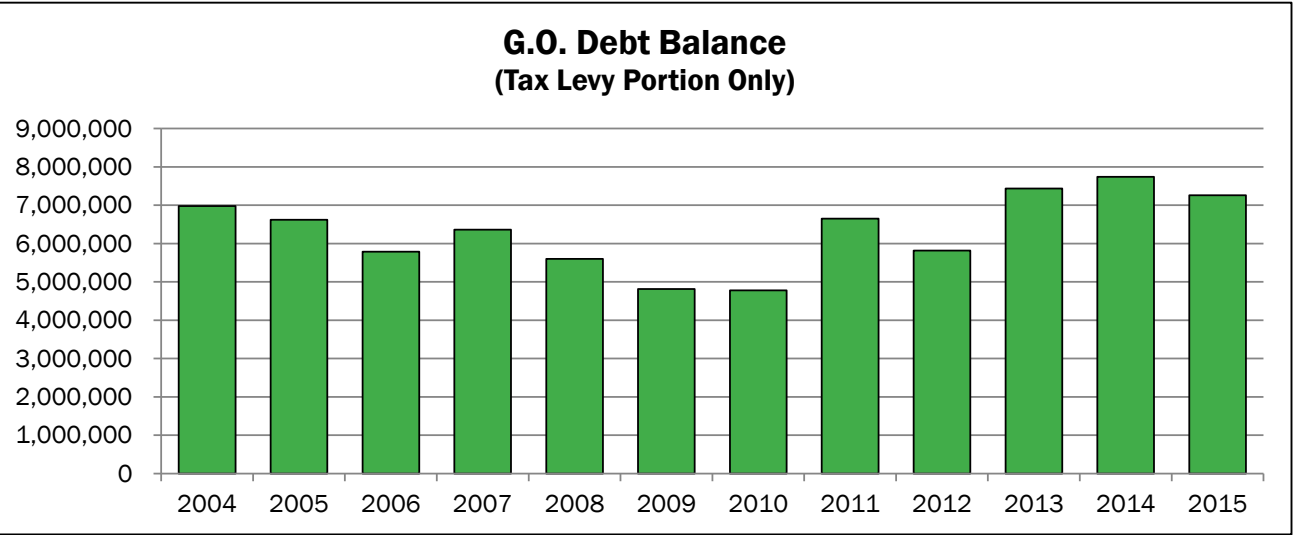
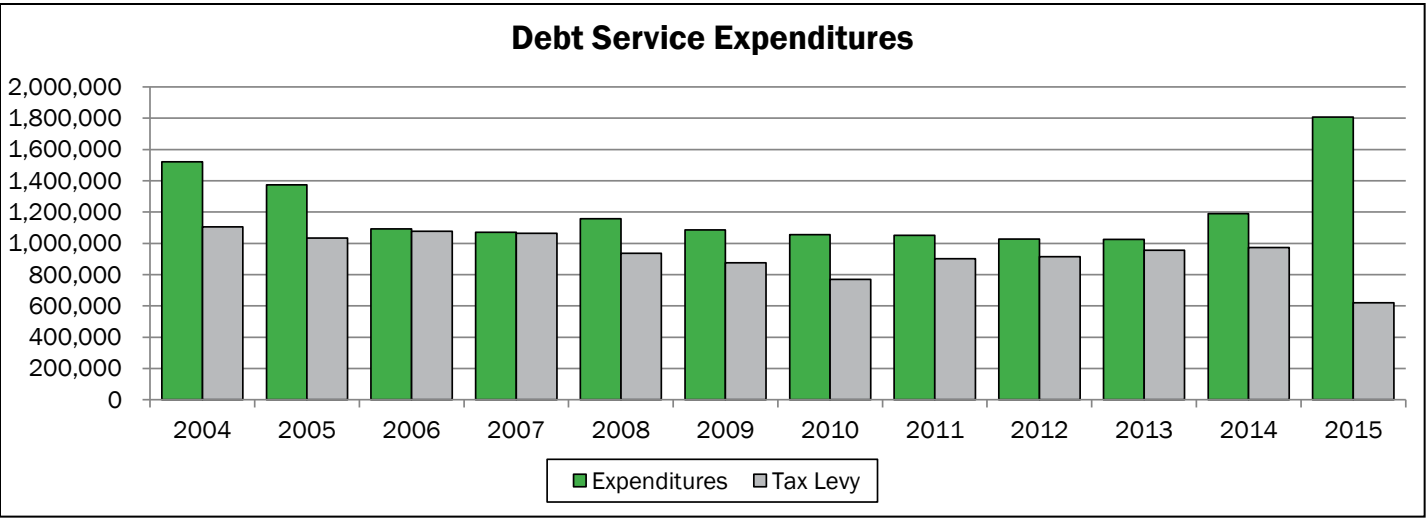
**DEBT LEVEL**

As shown on the accompanying schedule of debt maturities, the City has total general obligation debt outstanding as of December 31, 2014 of \$8,237,115. This represents 13.9% of the City’s legal debt limit as per Wisconsin Statutes (5% of the equalized valuation of taxable property within the City). Debt service on new issues; however, adds to the property tax levy, and therefore, must be taken into consideration prior to any new debt issuance.

Equalized Value	\$1,187,131,800
Statutory Limit	5%
Legal Debt Limit	\$59,356,590
Outstanding Debt	\$8,237,115
Debt Capacity	\$51,119,475

The following graph shows the historical trend in debt service and tax levy funding. The difference between the tax levy amount and total expenditures was attributable to the Fire Station debt, Community Pool (2004) and the CVMIC bonds paid by the insurance company (1987-2007)

# Debt Service Fund



PERFORMANCE MEASUREMENTS:	2010	2011	2012	2013	2014 Estimated	2015 Projected
Percent of statutory debt capacity	11.4%	9.9%	14.9%	13.9%	12.2%	13.2%
Principal debt per capita (as of 1/1)	\$581	\$508	\$765	\$701	\$719	\$718
Moody’s Investors Service Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
Debt Service Tax Rate (Equalized)	\$0.64	\$0.75	\$0.78	\$0.81	\$0.84	\$0.50

**SCHEDULE OF FUTURE DEBT**

In accordance with the City’s debt policy the future borrowings are for long-term capital projects. The assets’ life far exceeds the terms of the debt.

Below is the projection of the City’s debt needs for 2015 and beyond.

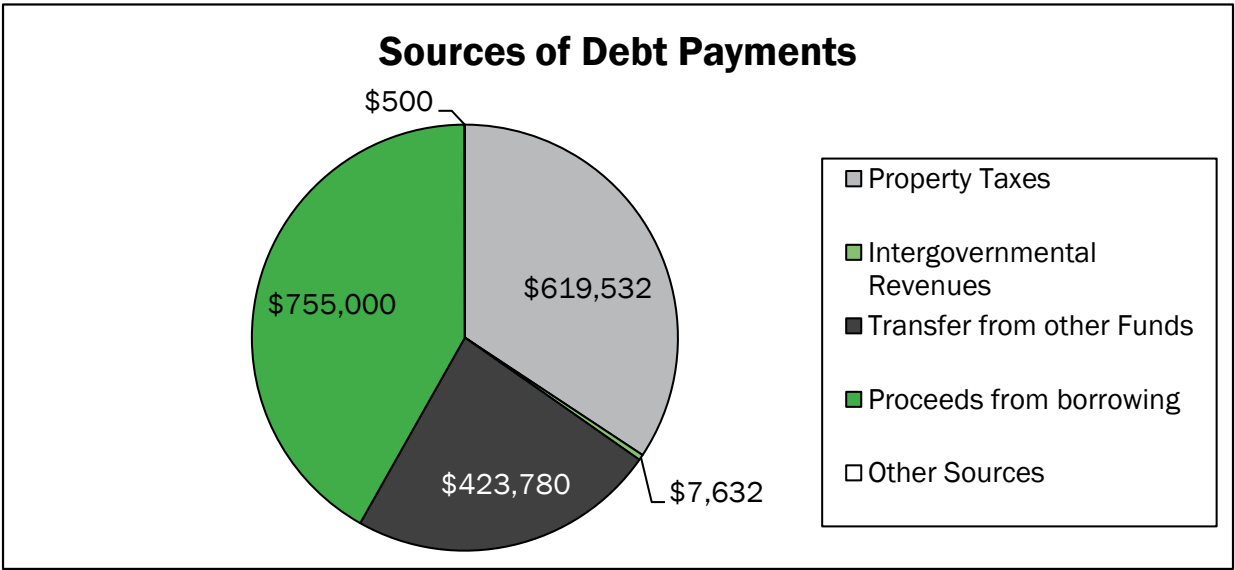
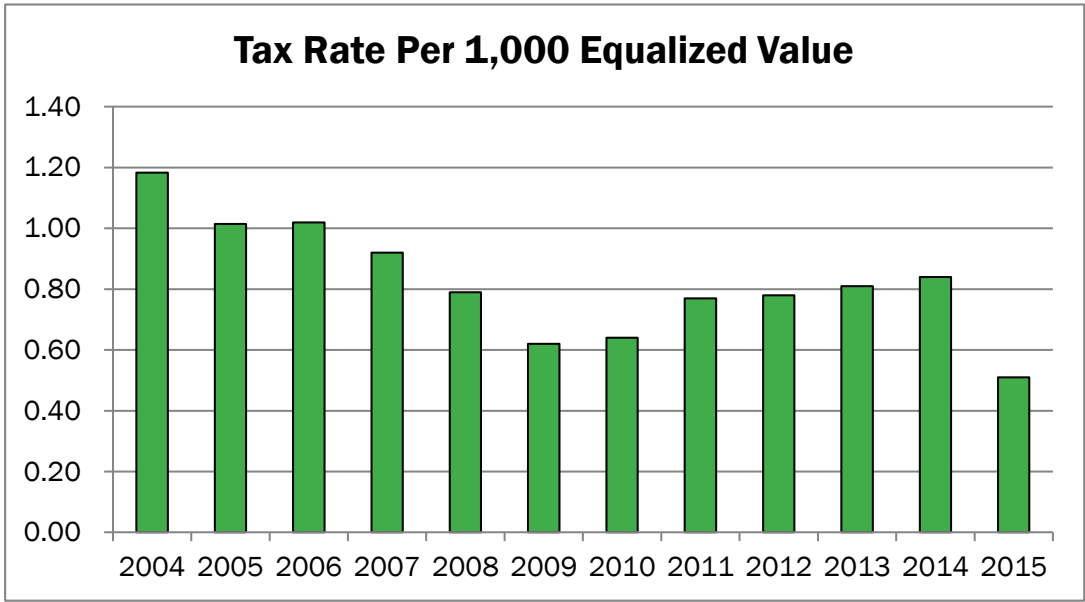
2015		2016	
\$68,000	Shooting Range Simulator	\$350,000	Street Reconstruction
\$450,000	Street Projects	\$750,000	Heavy Equipment
\$212,500	School District Tennis Courts	\$7,000,000	DPW Garage



# Debt Service Fund

The timing of the TID borrowings are dependent on the housing market and the economy and unknown at this time. The City’s existing debt level will impact the City’s tax needs for the next several years. As shown in the tax impact schedule, the annual property tax rate for debt service decreased by 39% from 2014.

The following graph shows the annual tax rate for debt service payments from 2004 through 2015:



# Debt Service Fund

Debt Service Fund—Fund 300								
					2014	2014	2015	% Change
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
411111	Property Taxes	880,000	914,042	956,118	972,917	972,917	619,532	-36.32%
423500	Swimming Pool Impact Fees	685				3,536		
467530	Police Impact Fee	4,197	12,020	3,389		2,611		
456305	Build America Bond Reimbursement	8,412	10,819	9,781	8,729	8,101	7,632	-12.57%
481100	Interest Revenue	181	99	104	75	500	500	566.67%
491000	Proceeds from Borrowing						755,000	
491350	Transfer from TIF	71,585	1,802,625	96,118	158,921	158,921	283,780	78.57%
491400	Transfer from Capital Improvements	40,000	40,000				140,000	
Total Revenues		1,005,060	2,779,605	1,065,510	1,140,642	1,146,586	1,806,444	58.37%
					2014	2014	2015	% CHANGE
Expenditures		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
581566	2004 G.O. Capital Improvement Notes	139,850	135,975	131,850	137,363	137,363		-100.00%
581567	2007 G.O. Capital Improvement Notes	125,066	127,014	128,776	154,892	154,892	150,452	-2.87%
581568	2008 G.O. Capital Improvement Notes	614,705	593,685	591,678	568,960	568,960		-100.00%
581580	2007 TIF #2 Notes	71,585	1,802,625	93,973	156,775	156,775	112,035	-28.54%
581582	2010 Capital improvement Notes	98,686	98,686	98,686	98,686	98,686	98,686	0.00%
581565	2012 G.O. Capital Improvement Notes			70,948	71,745	71,745	351,045	389.30%
581520	2014 Internal Borrowing						910,663	0.00%
581521	2015 G.O. Capital Improvement Notes						11,818	0.00%
581570	2012 G.O. TIF #2 Refunding			2,146	2,146	2,146	171,745	7903.03%
Total Expenditures		1,049,892	2,757,985	1,118,057	1,190,567	1,190,567	1,806,444	51.73%
Revenues over/(under) Expenditures		(44,832)	21,620	(52,547)	(49,925)	(43,981)	0	-100.00%
Fund Balance		2011	2012	2013	2014	2014	2015	
		Budget	Adopted	Proposed				
Beginning		156,861	112,029	133,649	81,102	81,102	37,121	
Ending		112,029	133,649	81,102	31,177	37,121	37,121	

Debt Obligations Payment Schedule										
Capital Improvements—Stormwater										
Purpose of Borrowing,		Balance		Payment						
Date	Amount, Interest Rate	12/31/2014		Dates	2015	2016	2017	2018	2019	2020
3/1/2007	G.O. Promissory Notes	\$140,000	P	3/1	45,000	45,000	50,000			
	\$355,000 3.07% to 3.75%		I	3/1, 9/1	4,373	2,708	938			
	Term: 11 years									
Total					49,373	47,708	50,938			
Library—Municipal building										
Purpose of Borrowing,		Balance		Payment						
Date	Amount, Interest Rate	12/31/2014		Dates	2015	2016	2017	2018	2019	2020
3/1/2007	G.O. Promissory Notes	\$720,000	P	3/1	75,000	85,000	85,000	95,000	95,000	95,000
	\$1,060,000 3.70% to 3.90%		I	3/1, 9/1	26,079	23,119	19,953	16,554	12,920	9,251
	Term: 16 years									
Total					101,079	108,119	104,953	111,554	107,920	104,251
Capital Improvements—Streets										
Purpose of Borrowing,		Balance		Payment						
Date	Amount, Interest Rate	12/31/2014		Dates	2015	2016	2017	2018	2019	2020
6/1/2010	State Trust Fund Loan	\$513,087	P	3/15	76,880	80,097	83,552	87,102	90,804	94,652
	\$800,000 4.25%		I	3/15	21,806	18,590	15,135	11,584	7,882	4,034
	Term: 10 years									
Total					98,686	98,687	98,687	98,686	98,686	98,686
Library—Municipal Building										
Purpose of Borrowing,		Balance		Payment						
Date	Amount, Interest Rate	12/31/2014		Dates	2015	2016	2017	2018	2019	2020
9/3/2012	G.O. Promissory Notes	\$5,175,000	P	3/1	280,000	270,000	500,000	500,000	500,000	600,000
	\$5,175,000 1.667%		I	3/1, 9/1	71,045	69,535	66,725	62,225	56,850	50,725
	Term: 15 years									
Total					351,045	339,535	566,725	562,225	556,850	550,725

2014 Capital Projects				
Purpose of Borrowing,		Balance		Payment
Date	Amount, Interest Rate	12/31/2014	Dates	2015
9/1/2014	Interfund Loan - L&W	\$895,000	P	895,000
	\$895,000 1.75%		I	9/1
	Term: Less than 24 months			15,663
Total				910,663

2015 Capital Projects										
Purpose of Borrowing,			Balance		Payment					
Date	Amount, Interest Rate	12/31/2014	Dates	2015	2016	2017	2018	2019	2020	2021
6/25/2015	G.O. Promissory Notes	P	3/1		135,000	135,000	135,000	135,000	140,000	140,000
	\$1,420,000 .55%-2.5%	I	9/1	11,818	23,264	22,319	21,003	19,349	17,353	15,008
	Term: 10 years									
Total					11,818	158,264	157,319	156,003	154,349	157,353
Total Debt Principal and Interest Payments for the Year					1,522,664	752,313	978,622	928,468	917,805	911,015
Less Other Sources for Payments:										
Debt Service Fund Balance					(500)					
Transfer from Capital Improvements—reimbursement & unused funds 2014					(895,000)					
Build America Bonds Refund					(7,632)					
Annual Tax Levy Support Needed					619,532	752,313	978,622	928,468	917,805	911,015
Change from Prior Year										
Tax Rate (Equalized)					0.51	0.61	0.78	0.72	0.70	0.68



Debt Obligations Payment Schedule (contd.)

Tax Incremental Fund No. 2					
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2014		Payment Dates	2015
3/1/2007	G.O. Tax Exempt Notes	\$110,000	P	3/1	110,000
	G.O. Tax Promissory Notes		I	3/1, 9/1	2,035
	\$1,875,000 3.7% to 3.9%				
Total					112,035

Tax Incremental Fund No. 2						
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2014		Payment Dates	2015	2016
6/13/2012	G.O. Tax Exempt Notes	\$390,000	P	3/1	170,000	220,000
	G.O. Tax Promissory Notes		I	3/1, 9/1	1,745	660
	\$390,000 1.667%					
	Term: 15 years					
Total					171,745	220,660



CITY OF CEDARBURG  
SPECIAL REVENUE FUNDS



# Special Revenue Funds

The purpose of a Special Revenue Fund is to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or sources for major capital projects) that are legally restricted to expenditures for specified purposes. The distinguishing account characteristic of a Special Revenue Fund is that services delivered by a Special Revenue Fund are financed indirectly in that the user of the service does not pay for the service based on actual use. Special revenue funds utilized by the City include the following (fund number in parenthesis):

### CEMETERY (200)

Accounts for the operations of the three cemeteries owned by the City: Immanuel Church Cemetery, Zur Ruhe Cemetery and Immanuel Lutheran Heritage Cemetery. Costs associated with the operations of the cemeteries are supported by the sale of cemetery plots. In the late 1960s, the Zur Ruhe Cemetery Association turned over Zur Ruhe Cemetery and assets to the City of Cedarburg. In 1977, the Immanuel Cemetery Association also turned over its assets, which left the City of Cedarburg with two cemeteries to maintain. In 1998, Immanuel Lutheran Church turned over the Immanuel Lutheran Heritage Cemetery to the City of Cedarburg. The management of the cemeteries is overseen by the Public Works and Sewerage Commission and is staffed by the Engineering and Public Works Department, Building Inspection Division, which records all ownership and burial records for over 15,000 cemetery lots within the cemeteries as well as maintaining the property and sale of lots.

### ROOM TAX (210)

Established in 1995, this fund is used to account for the receipts of the City-wide room tax which went into effect on January 1, 1995. The only expenditures from this fund are the distribution of 95% of the revenues collected to the Cedarburg Chamber of Commerce for tourism promotion and development with the remaining 5% for collection and administration costs transferred to the General Fund.

### RECREATION PROGRAMS (220)

This fund is used to account for all recreation programs for which the fee charged is to be sufficient to cover the direct operating cost of the program, including exercise and fitness, adult softball, volleyball, and gymnastics. In 2010 the Youth Center, Youth Basketball and Youth Football, along with the General Fund recreation programs, were all combined in this one fund.

### SWIMMING POOL (240)

This fund accounts for the operations of the Cedarburg Community Pool, jointly supported by the City and Town of Cedarburg. The City took over the operation of the concession stand in 2007. Those revenues and expenses are also included.

### PARK SUBDIVIDER DEPOSIT (250)

This fund is used to account for the receipt and disbursement of park fees collected. The fees are used for new park equipment in new or existing parks to serve the growing population.

State Statute 66.0617 permits establishment of impact fees for public facilities. In 2011, the City hired a firm to update its impact fee schedule. The new fees were implemented in 2012. This is assessed to newly created residential lots. No revenues for fees are budgeted for the park subdivider deposit fund; such revenues are dependent on creation of residential subdivisions, which cannot be reasonably predicted on an annual basis. The only expenditures of this fund are transfers to the Capital Improvement Fund for park-related projects.

### LIBRARY (260)

This program accounts for the revenues and expenses related to the Library’s operation to separately identify Library-related revenues, expenses, fund balances and donations. The program is overseen by the Library Board.

# Special Revenue Fund–Cemetery

200-544210

**DEPARTMENT:** Engineering and Public Works  
**PROGRAM MANAGER:** Building Inspector  
**PROGRAM DESCRIPTION:** The materials and labor for this budget are used for three City-owned cemeteries: Zur Ruhe, Immanuel, and Immanuel Heritage. This includes lot sales, layout of plots, coordination with funeral directors, lawn maintenance, general upkeep of roads and water lines, and Immanuel Cemetery rental house.

### PRODUCTS & SERVICES:

- Layout graves for opening and perform cremain burials
- Landscape and lawn service for grave areas
- Sell cemetery lots
- Maintain computerized records and burials

### Cemetery Staffing Levels (Full-Time Equivalent Employees–FTE)

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Building Maintenance Engineer and Custodian	0.17	0.17	0.17

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Cemetery lots sold	42	29	30	30
Number of burials (casket & cremains)	83	78	70	70
Number of cemetery monument permits	40	38	40	40

### 2014 SIGNIFICANT ACCOMPLISHMENTS:

1. Provided complete cemetery records online, including burials, purchases and lot locations
2. Compared cemetery lot cost and service with local cemeteries

### 2015 OBJECTIVES TO BE ACCOMPLISHED:

1. Begin cost analysis if Mausoleum installation is appropriate
2. Add additional information to GIS Program, including copies of deeds and notices

### LONG-TERM OBJECTIVES:

1. Review locations for additional burial space at Immanuel and Zur Ruhe Cemeteries
2. Begin budget process for the installation of mausoleums at cemeteries (if found to be cost effective)
3. Set up areas designated only for cremation burials at both Immanuel and Zur Ruhe Cemeteries due to rock
4. Install section markers at both cemeteries if appropriate and cost effective

### ACCOUNT DETAIL AND BUDGET VARIANCES:

#### 544210—Cemetery Fund

##### Revenues

- 465550 **Monuments and Markers:** Unexpected decline in 2013—expect to rebound in 2014
- 486000 **Miscellaneous Revenue:** Decline in 2013 with more cremain burials being performed by City’s contracted grave digger—expect to rebound in 2014

##### Expenditures

- 125 **Part-time/Seasonal:** no change
- 210 **Professional Services:** \$600 for GIS updates
- 230 **Ground Maintenance:** Increase for fuel for Immanuel Cemetery (\$100/month x 5 months), sod-seed-mulch (\$450), and spraying for weeds at both cemeteries (\$1,375) plus funds for mower/equipment repairs
- 380 **Equipment:** Purchase 32-inch rear discharge standard mower for Immanuel Cemetery

Special Revenue—Cemetery								
Fund 200								
			2014	2014	2015	% Change		
			2011	2012	2013	Budget	Estimated	Adopted 2015/2014
Beginning Fund Balance			\$355,062	\$349,464	\$332,013	\$316,344	\$316,344	\$304,590
Revenues			2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted % CHANGE 2014/2013
465500	Property Sales		28,900	19,325	11,250	13,500	16,650	13,500 0.00%
465550	Monuments & Markers		1,000	1,000	2,750	1,000	1,000	1,000 0.00%
481100	Interest Income		3,204	2,901	1,384	3,500	1,100	1,100 -68.57%
482170	Rental Income		10,945	11,940	11,940	11,940	11,940	11,940 0.00%
486000	Cemetery—Misc. Revenue		3,545	3,500	2,880	4,000	4,000	4,000 0.00%
Total Revenues			47,594	38,666	30,204	33,940	34,690	31,540 -7.07%
544210								
Personnel			2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted % Change 2015/2014
111	Salaries (.17 FTE)		9,508	12,800	10,417	10,016	10,016	10,217 2.01%
112	Overtime		178	40	42	500	200	500 0.00%
125	Part time/Seasonal (.53 FTE)		10,408	8,206	8,968	10,475	10,475	10,475 0.00%
151	Social Security		1,195	1,620	1,503	1,633	1,611	1,650 1.03%
152	Retirement		1,528	1,755	1,007	762	741	754 -1.03%
154	Health Insurance		2,491	3,672	4,305	2,943	2,734	2,939 -0.14%
155	Life Insurance		8	3	0	13	13	12 -7.69%
159	Longevity		332	343	353	364	364	374 2.75%
165	Workers' Comp. Insurance		778	824	838	806	806	720 -10.67%
Total			26,426	29,263	27,433	27,512	26,959	27,641 0.47%

Special Revenue—Cemetery (contd.)								
Fund 200								
544210			2014	2014	2015	% Change		
Operating			2011	2012	2013	Budget	Estimated	Adopted 2015/2014
210	Professional Services		19,533	8,257	9,689	11,600	11,600	11,680 0.69%
222	Electric		305	312	308	335	335	342 2.00%
225	Telephone		131	128	138	140	140	140 0.00%
226	Water Service		606	730	608	552	552	634 14.86%
230	Grounds Maintenance		2,885	2,387	2,837	2,800	2,800	2,800 0.00%
240	Repair & Maintenance		1,472	2,036	694	2,000	2,000	2,000 0.00%
245	House Maintenance		754	630	1,881	1,000	1,000	1,000 0.00%
350	Operating Supplies		691	971	683	700	700	700 0.00%
380	Equipment		0	11,083	1,203	0	0	6,500 0.00%
510	Property/Liability Insurance		389	320	399	358	358	360 0.56%
Total			26,766	26,854	18,440	19,485	19,485	26,156 34.24%
Total Expenditures			53,192	56,117	45,873	46,997	46,444	53,797 14.47%
Revenue - Expenditures			(5,598)	(17,451)	(15,669)	(13,057)	(11,754)	(22,257)
Ending Fund Balance			349,464	332,013	316,344	303,287	304,590	282,333
Fund Balance			2011	2012	2013	2014 Budget	2014 Estimated	2015 Adopted
Designated Cemetery Fund Balance			\$266,962	\$237,963	\$220,419	\$205,112	\$205,890	\$181,908
Designated for Perpetual Care			82,502	94,050	95,925	98,175	98,700	100,425
Total Fund Balance			349,464	332,013	316,344	303,287	304,590	282,333

# Special Revenue Fund—Room Tax

210-566700, 592000

**DEPARTMENT:** Treasurer  
**PROGRAM MANAGER:** City Treasurer  
**PROGRAM DESCRIPTION:** In 1994, pursuant to Wisconsin Statutes Section 66.75, the City imposed a tax on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. The tax rate is five percent (5%) of the gross receipts from such retail furnishing of rooms or lodgings. The taxes are due quarterly, thirty days after the end of the quarter.

The City keeps 5% of the collected taxes and the other 95% is disbursed to the Chamber of Commerce for tourism promotion and development (70%) and downtown capital improvements (25%). The Chamber of Commerce places 25% of the funds received in an account for capital improvements to enhance the City. The remainder of the funds are used for the operation of the Chamber and the Tourism, Promotion and Development Committee.

Special Revenue Fund—Room Tax								
Fund 210								
					2014	2014	2015	% CHANGE
Revenues		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
411500	Room Taxes	61,787	68,614	69,138	62,000	60,000	60,000	-3.23%
481100	Interest Income	150	0	0	0	0	0	0.00%
Total Revenues		61,937	68,614	69,138	62,000	60,000	60,000	-3.23%
566700								
Operating		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	% CHANGE
721	Chamber Tourism & Development	58,698	65,183	65,681	59,000	57,000	57,000	-3.39%
Total		58,698	65,183	65,681	59,000	57,000	57,000	-3.39%
592000								
Operating		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	% CHANGE
701	Transfer to General Fund	3,089	3,431	3,457	3,000	3,000	3,000	0.00%
Total		3,089	3,431	3,457	3,000	3,000	3,000	0.00%
Total Expenditures		61,787	68,614	69,138	62,000	60,000	60,000	-3.23%
Revenue - Expenditures								
		150	0	0	0	0	0	
Beginning Fund Balance								
		\$312	\$462	\$462	\$462	\$462	\$462	
Total Fund Balance								
		\$462	\$462	\$462	\$462	\$462	\$462	

# Special Revenue Fund—Recreation

220-555390

**DEPARTMENT:** Recreation  
**PROGRAM MANAGER:** Parks, Recreation & Forestry Director  
**PROGRAM DESCRIPTION:** The self-supporting Youth Basketball, Youth Football, and other Summer/Winter Recreation Programs are administered by the Parks, Recreation and Forestry Department. The self-supporting Recreation Fund accounts for all recreation programs for which the fee charged is to be sufficient to cover the direct operating costs. All Special Revenue Recreation programs and General Fund Recreation programs were moved into this one fund in 2010.

The majority of Recreation Administration non-personnel budget and the entire Civic Band budget were moved to this fund in 2012.

- PRODUCTS & SERVICES:**
- Implementation of youth and adult recreation instruction programs
  - Implementation of youth and adult sport leagues
  - Implementation of youth basketball leagues
  - Cooperate with Solar Recreation to provide youth basketball instruction, arts and crafts, and youth drama programs
  - Implementation of adult softball and volleyball leagues
  - Implementation of adult exercise and fitness programs
  - Implementation of Summer Supervised Playground program
  - Implementation of youth football program
  - Coordinate and cooperate with other community recreation providers including the Ozaukee County YMCA and the North Shore Academy of Gymnastics
  - Offer discount tickets to various Wisconsin and Illinois tourist attractions
  - Oversight of Youth Center program
  - Implementation of youth sand volleyball league
  - Work with various community groups and organizations to promote and enhance recreational opportunities within the community including Cedarburg Soccer Club, Cedarburg Select Baseball and Softball, and Land O'Lakes Adult Baseball teams
  - Implementation of special events to include triathlon, Easter egg hunt, youth dances, Halloween show, and other special events
  - Cooperate with the North Shore Academy of Gymnastics to provide gymnastics instruction
  - Cooperate with Chay's Tae Kwon Do to provide Tae Kwon Do
  - Implementation of indoor aquatic programs
  - Administer all recreation programs in Special Revenue Fund
  - Administer services provided to divisions
  - Create and restructure programs
  - Staff support provided to Parks, Recreation and Forestry Board, Community Pool Commission and Common Council
  - Provide direct services to various organizations such as: Youth Center, Seniors, aerobics, recreational basketball and festival committees

Recreation—Special Revenue Fund Staffing Levels (Full-Time Equivalent Employees—FTE)

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Recreation Supervisor	0.45	0.25	0.25



Special Revenue Fund–Recreation  
220-555390

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected
Youth Basketball League Participants	233	214	178	200
Youth Basketball Instruction Participants	284	216	117	120
Fall/Spring Tennis	--	114	54	60
Adult Volleyball Participants	108	105	100	100
Adult Volleyball Teams	12	11	10	10
Adult Softball Participants	582	525	462	480
Adult Softball Teams	34	33	30	30
Exercise and Fitness Participants	213	223	230	240
Triathlon	55	56	35	50
Youth Football	110	110	117	120
Summer Volleyball Camp	40	38	31	40
Archery	--	35	25	40
Youth Baseball Participants	207	130	0	0
Adult Basketball Participants	99	98	79	80
Supervised Playground Participants	111	101	100	120
Tennis Lessons—Youth and Adult Summer	159	126	117	125
Youth Tennis Team	25	31	20	25
Yoga	--	--	54	60

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2012/2013	Target 2013/2014	Target 2014/2015
Recreation Programs	Recreation Programs Serve Needs of Residents	Total Classes Offered Per Person	.008	.008	.010
Recreation Programs	Operation of Recreation Program	Operating Costs for Recreation Programs Per Person	\$20.84	\$0 Self-Suporting	\$0 Self-Suporting

2014 SIGNIFICANT ACCOMPLISHMENTS:

- 1. Added cheer camp and soccer camp
- 2. Added joint golf program with Port Washington and Grafton Parks and Rec.
- 3. Resurfaced and relined Community Gym floor
- 4. Received funding for archery program equipment

LONG-TERM OBJECTIVES:

- 1. Research options for an Indoor/Outdoor Athletic Complex

2015 OBJECTIVES TO BE ACCOMPLISHED:

- 1. Add teen programming
- 2. Add Lacrosse programming

Special Revenue Fund–Recreation  
220-555390

ACCOUNT DETAIL:

220-555390—Self Supporting Recreation Programs

- 290 **Contracted Services:** School District Custodial Fees
- 347 **Supplies and Expenses:** Equipment, supplies, awards, ASCAP licensing
- 350 **Youth Baseball Equipment**
- 336 **Tennis League Bussing**
- 372 **Safety Training:** City Staff, classes for the public, Lifeguard Training Class

555210—Recreation Administration

- 310 **Office Supplies:** Supplies for Parks, Recreation and Forestry
- 320 **Publications and Dues:** Wisconsin Park and Recreation Association dues, National Park and Recreation Association dues, News Graphic subscription
- 330 **Training and Travel:** Wisconsin Park and Recreation Association (WPRA) training and fall conference, office support training
- 350 **Operating Supplies:** Office copier monthly rental
- 380 **Equipment:** Printer and copier toner
- 390 **Other Expenses:** Computer software annual maintenance

Special Revenue Fund—Recreation Programs (Self Supporting)								
Fund 220								
					2014	2014	2015	% Change
Revenues		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
435434	Recreation Programs Grants	625	400	0	0	0	0	0.00%
467201	Gym Rentals	380	0	760	240	423	240	0.00%
467202	Athletic Field Rentals	0	0	0	0	300	300	0.00%
467310	Summer/Winter Recreation Fees	51,588	45,171	45,068	42,000	45,000	45,520	8.38%
467316	WPRA Ticket Sales Revenue	428	381	270	300	300	300	0.00%
467317	Youth Football Registration	7,795	5,805	6,445	5,760	5,375	5,760	0.00%
467318	Safety Training	1,560	3,300	2,770	3,000	1,850	3,200	6.67%
467319	Basketball Fees	20,691	17,810	17,535	21,241	15,000	15,000	-29.38%
467320	Softball Fees	15,156	14,918	14,309	14,500	10,322	14,500	0.00%
467322	Gymnastics Fees	324	224	140	250	130	250	0.00%
467323	Volleyball Fees	3,471	3,604	3,067	2,750	2,750	2,750	0.00%
467324	Aquatics Fees	1,850	3,640	4,720	3,000	4,500	4,000	33.33%
467325	Concession Revenue	800	800	800	800	800	800	0.00%
467325	Special Recreation Programs	4,631	0	0	0	1,435	0	0.00%
467327	Solar Recreation	5,115	10,933	5,574	6,000	8,156	6,000	0.00%
467328	Summer Sand Volleyball	1,900	2,000	1,900	1,800	1,500	1,800	0.00%
467329	Summer Soccer	110	215	0	0	270	300	0.00%
467331	Banner Advertising	1,750	1,050	350	1,050	350	700	-33.33%
467335	Low Impact Fitness-Swing and Easy Fitness	7,395	7,060	7,605	7,000	7,144	7,000	0.00%
467336	Civic Band Revenue	2,630	2,270	3,680	2,250	2,250	2,250	0.00%
467431	Gym Vending Machine Receipts	527	0	353	0	0	0	0.00%
484410	Youth Center Receipts	434	172	609	500	250	250	-50.00%
485550	Donations	933	1,100	1,780	500	1,996	1,000	100.00%
467352	Recreation Brochure Sponsorships	4,645	4,100	5,700	5,000	5,500	5,500	10.00%
481120	Youth Center Interest	0	0	0	0	0	0	0.00%
486000	Miscellaneous Revenue	493	2,532	3,306	3,250	4,000	3,250	0.00%
491100	General Fund Transfer—CIVIC Band	0	0	1,000	1,000	1,000	1,000	0.00%
Total Revenues		135,231	127,485	127,741	122,191	120,601	121,670	-0.43%
555390								
					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
111	Salaries/Rec. Superv. (.25 FTE)	16,234	14,593	15,613	8,845	9,748	9,945	12.43%
125	Part time/Seasonal	49,317	50,563	52,503	57,599	55,000	53,205	-7.63%
128	Maint/Public Works Salaries	5,803	5,276	0	0	0	0	0.00%
127	Exercise/Fitness Salaries	3,923	5,166	5,670	6,300	6,000	6,000	-4.76%
130	Part-Time/Maintenance Salaries	1,056	0	0	0	107	0	0.00%
151	Social Security	5,129	5,835	5,610	5,565	5,420	5,290	-4.94%
152	Retirement	1,836	1,412	1,487	619	619	677	9.34%
154	Health Insurance	4,315	2,324	2,627	1,687	1,679	1,705	1.04%
155	Life Insurance	0	0	2	2	2	2	0.00%

Special Revenue Fund—Recreation Programs (Self Supporting)								
Fund 220 (contd.)								
					2014	2014	2015	% Change
Personnel (contd.)		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
159	Longevity	142	0	0	0	0	0	0.00%
161	EAP/125 Administration	0	0	0	60	60	60	0.00%
165	Workers' Comp. Insurance	2,512	3,053	3,006	2,890	2,890	2,536	-12.25%
Total		90,267	88,222	86,518	83,567	81,525	79,420	-4.96%
555390								
					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
225	Telephone	0	1,114	991	1,200	1,080	1,080	-10.00%
290	Contracted Services	3,920	3,325	7,663	19,550	19,550	6,550	-66.50%
309	Recreation Brochure Expenses	4,679	4,539	5,086	5,000	5,000	5,200	4.00%
310	Office Supplies	0	492	263	500	500	600	20.00%
320	Publications & Dues	0	606	125	185	190	185	0.00%
330	Travel & Training	0	706	676	800	800	1,650	106.25%
336	Transportation	1,325	355	1,106	1,090	1,245	1,090	0.00%
340	PW/Field Maintenance Supplies	6,084	4,174	0	0	0	0	0.00%
347	Supplies and Expenses	13,545	10,891	20,182	16,913	16,913	18,028	6.59%
350	Operating supplies	7,296	6,481	1,112	1,060	1,060	1,060	0.00%
354	Gym Vending Machine Expenses	224	0	0	0	0	0	0.00%
372	Safety equipment	0	165	880	1,050	700	1,050	0.00%
380	Equipment Outlay/Lease	0	17,337	0	800	800	1,500	87.50%
386	Civic Band Expenses	2,130	2,400	4,671	3,250	3,250	3,250	0.00%
510	Insurance Charges	2,041	758	706	707	707	649	-8.20%
701	Transfer to General Fund	13,000	0	0	0	0	0	0.00%
Total		54,244	53,343	43,461	52,105	51,795	41,892	-19.60%
Total Expenditures		144,511	141,565	129,979	135,672	133,320	121,312	-10.58%
Revenue - Expenditures		(9,280)	(14,080)	(2,238)	(13,481)	(12,719)	358	
Beginning Fund Balance		\$90,394	\$81,114	\$67,034	\$64,796	\$64,796	\$52,077	
Total Fund Balance		\$81,114	\$67,034	\$64,796	\$51,315	\$52,077	\$52,435	

# Special Revenue Fund–Swimming Pool

240-555320

**DEPARTMENT:** Parks & Recreation  
**PROGRAM MANAGER:** Parks & Recreation Director  
**PROGRAM DESCRIPTION:** This fund accounts for the operations of the Cedarburg Community Pool constructed in 1995-1996. All direct operating expenditures of the pool are budgeted for in this fund, along with the accompanying revenues from use of the pool, concessions, rentals, etc. Any deficit from pool operations is subsidized by the City and the Town of Cedarburg based on the prior year’s proportionate usage by each municipality’s residents.

**PRODUCTS & SERVICES:**

- Recreational swimming
- Daily admission or seasonal passes available
- Youth and adult swim instruction
- Concessions
- Water play equipment
- Sand play equipment
- Outdoor aquatic facility rental reservations
- Recreational Swim Team
- Sand volleyball
- Water exercise
- Lap lanes
- Youth Sand Volleyball Leagues
- Diving instruction

**Swimming Pool Staffing Levels (Full-Time Equivalent Employees–FTE)**

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Recreation Supervisor	0.55	0.55	0.55
Equipment Operator Maintenance	0.35	0.35	0.35
Seasonal Employees	12.05	12.05	12.05
TOTAL	12.95	12.95	12.95

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014	2015 Projected
Number of days open    Full Days	75	72	80	85
Partial Days	5	14	16	10
Attendance	65,000	40,000	38,550	45,000
Average daily attendance	820	500	476	600
Total paid admissions (including group admissions)	18,000	12,000	13,268	15,000
Seasonal swim passes	800	695	616	700
Youth group swim instruction	775	575	587	600
Number of pool rentals	25	15	15	18
Number of facility jumps/saves	14	10	12	10

# Special Revenue Fund–Swimming Pool

240-555320

**PERFORMANCE MEASURES**

Service Area	Objective	Efficiency Measure	Target 2012/2013	Target 2013/2014	Target 2014/2015
Community Pool	Operation of the Pool	Operating Cost Per Person	\$31	\$31	\$28

**2014 SIGNIFICANT ACCOMPLISHMENTS:**

1. Developed birthday party rental packages with community room and concessions options
2. Developed themed days

**2015 OBJECTIVES TO BE ACCOMPLISHED:**

1. Fundraise for new play structures for the sand play area
2. Find alternative revenue sources to help support pool

**LONG-TERM OBJECTIVES:**

1. Replace or repair slides and play structures
2. Add new water attractions
3. Remove and expand concession stand and concession operations

**ACCOUNT DETAIL:**

**555320–Swimming Pool**

- 210 **Professional Services:** Computer annual maintenance and service, American Red Cross costs
- 290 **Contracted Services:** Weed and feed turf areas, miscellaneous repairs
- 324 **Permits and Licenses:** Pool license
- 330 **Travel and Training:** Wisconsin Park and Recreation Association aquatics training, Aquatic Facility Operator certification costs
- 340 **Repair and Maintenance Supplies:** Miscellaneous supplies, maintenance, paper supplies, cleaning supplies, paint, stain, motor/pump repairs, etc.
- 346 **Uniforms:** Lifeguards and swim team
- 350 **Operating Supplies:** All pool chemicals (acid, chlorine, D.E. filter powder)
- 380 **Equipment:** Photo ID supplies, rescue tubes, pumps, ADA Lift
- 390 **Other Supplies:** Swim team ribbons, office supplies, admission tickets, medical supplies, swim diapers

**BUDGET VARIANCES:**

**Expenditures**

**555320–Swimming Pool**

- 290 **Contracted Services:** Increased for pool heater repairs and annual maintenance; Time Warner Cable fees
- 340 **Repair and Maintenance Supplies:** Increased repair costs for aging pool facility



Special Revenue Fund—Swimming Pool Fund 240								
				2014	2014	2015	% Change	
Revenues		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
467340	Daily Pool Admissions	86,403	97,054	77,974	85,000	64,926	81,589	-4.01%
467341	Passes	69,798	87,460	70,496	78,000	62,865	72,655	-6.85%
467342	Lessons	28,000	33,023	24,621	28,341	23,420	27,266	-3.79%
467343	Water Aerobics	3,707	5,000	4,654	4,150	3,462	4,200	1.20%
467344	Uniforms/Miscellaneous	1,012	1,230	3,554	1,200	3,413	1,200	0.00%
467345	Concessions	50,302	50,618	39,593	50,000	33,803	43,579	-12.84%
467346	Swim Team	3,229	5,590	6,115	5,000	6,020	5,300	6.00%
467351	Swimming Pool Banner Program	1,050	3,050	4,319	3,500	2,700	3,050	-12.86%
473118	Town Pool Contribution*	15,528	16,196	22,981	22,430	31,120	23,863	6.39%
482215	Facility Rentals	3,125	3,585	1,510	3,250	2,136	2,680	-17.54%
491100	City Pool Contribution	41,606	40,852	56,311	57,675	80,024	61,361	6.39%
Total Revenues		303,760	343,658	312,128	338,546	313,888	326,743	-3.49%
555320								
				2014	2014	2015	% Change	
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
111	Salaries/Rec. Superv. (.55 FTE)	17,612	18,312	19,388	19,464	20,457	21,879	12.41%
125	Part-Time Salaries/Seasonal	118,657	136,865	118,736	131,394	115,565	121,065	-7.86%
128	Salaries/City DPW (.35 FTE)	16,016	19,593	16,838	19,000	20,000	19,000	0.00%
132	Part-Time/Maintenance Salaries	1,895	2,996	2,603	3,420	2,017	3,600	5.26%
151	Social Security	11,403	13,556	12,076	13,256	12,090	12,664	-4.46%
152	Retirement	4,243	3,799	2,652	2,692	2,832	2,780	3.24%
154	Health Insurance	9,844	5,852	4,810	3,712	3,712	3,750	1.03%
155	Life Insurance	0	0	0	3	3	3	0.00%
159	Longevity	173	0	0	0	0	0	0.00%
165	Workers' Comp. Insurance	6,083	7,079	6,985	6,716	6,716	5,397	-19.64%
Total		185,926	208,052	184,088	199,657	183,392	190,138	-4.77%
555320								
				2014	2014	2015	% Change	
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	1,744	1,926	3,644	2,450	2,824	2,450	0.00%
222	Electric	16,121	16,509	16,324	16,500	16,000	16,830	2.00%
224	Natural Gas	8,395	10,654	10,679	12,000	19,000	11,000	-8.33%
225	Telephone	549	500	610	600	384	440	-26.67%
226	Water Service	8,969	10,464	7,628	9,000	8,500	9,760	8.44%
290	Contracted Services	2,278	995	1,167	2,500	2,450	6,000	140.00%
324	Permits & Licenses	325	325	325	400	400	400	0.00%
330	Travel & Training	259	1,344	144	350	300	600	71.43%
340	Repair & Maintenance Supplies	17,131	11,671	12,919	14,000	17,118	14,000	0.00%
346	Uniforms	1,612	1,836	1,559	1,200	1,650	1,200	0.00%
350	Operating Supplies/Chemicals	16,130	23,016	16,908	19,000	21,100	20,000	5.26%
380	Equipment	4,252	11,716	17,719	16,427	14,600	14,004	-14.75%
390	Other Expenses	1,081	1,845	834	1,200	1,006	1,000	-16.67%
510	Property/Liability Insurance	3,178	2,725	3,496	3,226	3,227	3,000	-7.01%
Total		82,024	95,526	93,956	98,853	108,559	100,684	1.85%

Special Revenue Fund—Swimming Pool Fund 240 (contd.)								
555321—Concessions					2014	2014	2015	% Change
Personnel		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
125	Part Time Salaries/Seasonal	9,801	12,452	10,747	12,500	8,347	11,000	-12.00%
151	Social Security	750	945	822	956	639	842	-12.00%
Total		10,551	13,397	11,569	13,456	8,986	11,842	-12.00%
555321—Concessions					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
324	Permits & Licenses	330	330	330	330	330	330	0.00%
350	Operating Supplies	25,053	24,655	21,926	25,000	12,622	23,000	-8.00%
380	Equipment	841	1,700	716	1,250	0	750	-40.00%
Total		26,224	26,685	22,972	26,580	12,952	24,080	-9.41%
Total Swimming Pool Expenses		304,725	343,660	312,585	338,546	313,889	326,743	-3.49%
Revenue - Expenditures		(965)	(2)	(457)	(0)	(0)	(0)	
Beginning Fund Balance		20,025	19,060	19,058	18,601	18,601	18,601	
Total Fund Balance		19,060	19,058	18,601	18,601	18,601	18,600	

Special Revenue Fund—Park Subdivider Deposits									
Fund 250									
					2014	2014	2015	% Change	
Revenues			2011	2012	2013	Budget	Estimated	Adopted	2015/2014
467500	Subdivider Park Fees		0	2,217	751	0	0	0	0.00%
467510	Park Equipment Impact Fee		1,829	4,980	8,023	0	2,078	0	0.00%
481100	Interest Income		271	317	204	150	125	125	-16.67%
Total Revenues			2,100	7,514	8,978	150	2,203	125	-16.67%
592000					2014	2014	2015	% Change	
Operating			2011	2012	2013	Budget	Estimated	Adopted	2015/2014
706	Transfer to Capital Improvements		0	18,357	76,570	40,000	0	75,000	87.50%
Total Expenditures			0	18,357	76,570	40,000	0	75,000	87.50%
Revenue - Expenditures			2,100	(10,843)	(67,592)	(39,850)	2,203	(74,875)	
Beginning Fund Balance			\$196,411	\$198,511	\$187,668	\$120,076	\$120,076	\$122,279	
Total Fund Balance			\$198,511	\$187,668	\$120,076	\$80,226	\$122,279	\$47,404	

**DEPARTMENT:** Library  
**PROGRAM MANAGER:** Library Director  
**PROGRAM DESCRIPTION:** The Library is a “body politic” overseen by a City seven-member Library Board, appointed by the Mayor and Common Council. Day to-day management is delegated to the Library Director. The Library is primarily funded from property taxes in amounts determined by the Common Council.

The Library is a member of the Eastern Shores Library System (ESLS) and provides residents access to all the public libraries in Ozaukee and Sheboygan Counties including Lakeland College and a Bookmobile. Residents have access to well over a million items among all the member libraries.

The mission of the Cedarburg Library is to provide organized information and varied resources to all citizens of the community for their continuing educational, cultural and recreational needs.

**PRODUCTS AND SERVICES:**

- **Adult Services include:**
  - Access to traditional library services along with the ability to retrieve materials from any of the libraries in Ozaukee and Sheboygan counties either in person or online which are routed via van delivery service. Items may be picked up/dropped off at any library.
  - Statewide interlibrary loan and national interlibrary loan of materials.
  - Ten public internet stations that include MS Office programs and one Mac station for Apple users. Wireless internet throughout the building along with wired furniture to plug into.
  - Microfilm reader/scanner and News Graphic microfilm back to the 1880s along with other historical research and genealogical online access.
  - Professional Reference Librarians to assist patrons with their informational needs and training on electronic devices and the downloading of eBooks/audiobooks. Assistance using computers, databases, and various software programs. Assistance with online employment applications, resume writing, job searching, etc. Assist members of the public with special needs. Select and order all collection materials for adult patrons. Answer questions in person, over the phone and via email. Take suggestions for items to be added to collection.
  - 3 private study rooms. One Mediascape room with technology for collaborative group work that includes electronic devices or laptops. Adult programming, book clubs, special events to engage adults and create community. 3D printer for making physical objects.
  - Test proctoring for college and high school students.
  - Community Room available for public use and includes technology and hearing loop for hard of hearing.
- **Children’s and Youth Services include:**
  - Traditional library services along with providing school visits, tours, displays, special programs and story hours for two, three, four and five year-olds, and the Summer Reading Program. After school programs and literacy development. Assistance to parents/caregivers for finding age appropriate reading material for children and youth and encouragement of lifelong reading and learning.
  - Homework assistance and collaboration with schools for assignment materials.
  - Six computer stations loaded with literacy and phonic development programs and links to educational websites.
  - Teen center with young adult reading material and a space to hangout. Teen centered programs, events, and summer reading program.

**Library–Staffing Levels (Full-time Equivalent Employees–FTE)**

Personnel Schedule Summary Position	2013 FTE	2014 FTE	2015 FTE
Library Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Adult Services Librarian	--	--	2.00
Administrative Services Librarian	--	--	1.00
Reference Librarian	1.00	2.00	--
Children’s Librarian	1.00	1.00	--
Youth Services Librarian	--	--	1.00
Associate Librarian	1.00	1.00	--
Circulation Supervisor	--	--	1.00
Library Assistant	2.82	2.82	2.38
Library Aides	1.74	1.74	2.13
Library Page	0.55	0.55	0.75
Custodian	0.30	0.33	0.50
TOTAL	10.41	10.44	12.76

DEPARTMENT SERVICES INDICATORS:	2012	2013	2014 Estimated	2015 Projected 1/3 Increase
Citizen Library Use				
Number of Visits Made to the Library	133,341	132,419	135,000	179,955
Average Number of Visits Per Day	440	424	446	595
Customer With Active Library Cards				
Residents	7,892	8,318	8,500	9,500
Non-Residents	3,893	4,112	4,050	5,398
Staff				
Percent of Visits Which Involve Interaction With Staff (Visits Divided by Total Staff Interactions)	56%	--	--	56%
Items Checked Out at Front Desk	203,984	238,925	200,000	266,600
Reference and Advisory Questions	28,145	27,685	30,000	39,990
Children's Program Attendance	5,188	6,575	6,000	7,998
Summer Reading Program Registration	611	681	700	933
Internet Access Registrations Via T-1 Line	9,547	9,487	9,700	12,930
Issuance of New Library Cards	666	645	700	933
FTE Staff Per 1,000 Population	0.91	1.041	1.044	1.25
Circulation				
Total Materials Handled at Circulation	482,592	459,235	480,000	639,840
City Circulation of Library Materials	132,709	123,440	130,000	173,290
Non-Resident Circulation of Library Materials	71,275	66,423	71,000	94,643
Materials Sent to Other Libraries	41,266	39,028	42,000	55,986
Materials Received From Other Libraries	51,256	49,062	51,000	67,983
Downloadable Ebooks and Audios	4,004	8,780	10,000	13,330
Materials Checked In	182,082	172,502	176,000	234,608
Average No. Materials Handled Per Day (Total Materials Divided by 303 Days)	1,579	1,515	1,551	2,067
Number of Items ESLS Van Picks Up at the Cedarburg Public Library Daily	448	436	500	667
Collection				
Books Added To The Collection	3,029	3,487	3,000	3,500
Total Books In The Collection	71,416	69,292	73,000	71,500
Number of Audio Materials in the Collection	3,385	3,604	3,400	3,500
Number of Video Materials in the Collection	5,113	3,860	4,500	4,500
Number of Periodical Subscriptions	144	144	132	144
Number of Locally Owned Databases	57	14	52	14
Local Appropriations Per Capita	42.81	42.81	42.81	--

2014 SIGNIFICANT ACCOMPLISHMENTS:

Building Project

1. Completed building project of new library; worked with architect and contractor
2. Planned and carried out a grand opening event
3. Worked on resolutions for issues stemming from construction and interior finishings
4. Coordinated purchase of new technology
5. Coordinated the move from the old library to the new library
6. Coordinated along with Library Board members the clean out of the old library
7. Hired Circulation Supervisor replacement
8. Redesigned vacant Library Associate position to an Adult Services Librarian position and hired candidate
9. Hired replacement for retiring Reference Librarian and redesigned the position as Adult Services Librarian
10. Hired two part-time Youth Services Assistants and one part-time Reference Intern
11. Hired part-time replacement Library Aide for Circulation Services
12. Assisted with fundraising events for new library; worked with Friends of the Library
13. Determined savings through the purchase of public/staff copiers in lieu of leasing
14. Determined savings through the purchase and implementation of RFID tagging and automated sorter along with self-checkout stations
15. Created added revenue with the increase in daily fines from .10/day to .15/day
16. Created added revenue with increase in printing from .10/page to .20/page
17. Created added revenue with rental opportunities for Community Room
18. Added GovPayNet (free service) for patrons to pay their fines/fees with a credit or debit card
19. Assessed maintenance for snow removal and grounds keeping; will need outsourcing since DPW/Parks & Forestry will not be doing this

2015 OBJECTIVES TO BE ACCOMPLISHED:

Library Usage Expected to Increase by One-Third

1. Create full-time Administrative Services Librarian and eliminate .50 Reference Intern and .63 Administrative Assistant by using current Reference Intern.; position will also oversee digitization grant and the digitizing and online accession to Cedarburg local history documents
2. Assess future costs for preventative maintenance agreements for all equipment/machinery; warranties end after one year of library opening
3. Review and update library staff and public policies and store/maintain on server
4. Evaluate website vendors to update library website/logo/branding
5. Connect with local community and promote library services/programs
6. Increase circulation of materials and usage
7. Work with the joint county planning committee to endorse the increase in reimbursement from non-librariad communities to the 100% level; currently at 85% of operational costs

LONG-TERM OBJECTIVES:

1. Develop a short and long range plan for library services and programs
2. Develop a library employee handbook

ACCOUNT DETAIL:

555110–Library

- 111 Salaries: Wages for full-time employees
- 125 Part-time Salaries: Wages for part-time employees
- 128 Maintenance/Public Works Salaries: Wages for part-time custodian and assistance from the Public Works crew
- 240 Maintenance and Repair: Heating and air conditioning photocopy machines, computers, including licenses for antivirus software, Orkin, annual smoke detector inspection and general building repairs. Elevator inspection and fire extinguisher inspection



Special Revenue Fund–Library
260-555110

ACCOUNT DETAIL (contd.):
290 Maintenance/Contracted Services: \$17,775 for weekend cleaning service (\$7,600), grounds/snow (\$1,000 est.), J&H HVAC (\$3,000 budgeted; use in 2018), AlSCO mats/mops (\$1,200 est.), 3M equipment maintenance (\$1,800 est.), annual window cleaning (\$1,000 est.), annual carpet cleaning (\$1,000 est.), softener salt delivery (\$575), Evanced Software (\$400), website (\$200)
308 Programming Supplies: New account; \$500 for craft supplies and supplies for summer reading programs and year-round events for youth through adult
310 Office Supplies: Protective covers for book jackets and soft cover books, book pockets, security labels, library cards, audio and video packaging, over due notices, mending supplies and office supplies
312 Computer Supplies: Peripherals, accessories, barcode scanners, cables, software, etc.
313 Printing: Paper for printing programs, announcements, interlibrary loan slips, summer reading program materials, etc., and for public to print items on computer, photocopy machine or reader/printer
319 Publication and Subscriptions: Books, magazines, audios, videos and electronic resources for children and adults.
320 Publications and Dues: Director's membership for American Library Association, WI Library Association, Cedarburg Woman's Club, Library's institution membership in the Wisconsin Library Association, Wisconsin Historical Society
330 Travel and Training: Annual Wisconsin Library Association and Wisconsin Public Library Association Conferences, and other workshops
336 Transportation: Mileage to Wisconsin Library Association and Wisconsin Public Library Association Conferences, Eastern Shores Library System meetings and workshops
350 Operating Supplies: Cleaning supplies, lighting tubes, paper products
381 Automation, Catalog: EasiCat maintenance and licensing fees, five-day per week delivery service, Telephony (automated calling system), cataloging support
382 Technology: T-1 line, internet service provider fee, router maintenance
395 Employment Expenses: Advertising for employment and pre-employment testing

BUDGET VARIANCES:
555110–Library
Expenses
111 Salaries: One additional full-time Administrative Services Librarian (half-time Adult Services, half-time Administrative Services). Administrator Assistant to Director, participate in staffing of 2nd floor service desk, oversee grant for local history digitization and research other grant opportunities
124 Bonuses: \$2,000; Library board recognizes librarians salaries are low compared to comparable libraries/communities–will use bonuses based on performance during the year in lieu of market wage increases for 2015 (will be related to City employee evaluation system)
125 Part-time Salaries: Increase some hours of circulation Aides in anticipation of being 1/3 busier; added two part-time Youth Services Assistants and part-time Reference Intern in order to have desk coverage at all service points in a two-story building
128 Maintenance/Public Works Salaries: Increase hours from 10 a week to 20 a week for custodial cleaning
159 Longevity: Retirement and new employees not eligible for 10 years
230 Grounds Maintenance: Moved to 290 (Maintenance/Contracted Services)
222 Electric: Building is twice the size of former library
224 Natural Gas: Building is twice the size of former library
225 Telephone: Additional lines had to be added for elevator emergency phone, two additional fax lines (one staff, one public)
226 Water Service: Slight increase
230 Grounds Maintenance: Moved to Maint./Contracted Service
290 Maintenance/Contracted Services: \$17,775 for weekend cleaning service (\$7,600), grounds/snow (\$1,000 est.), J&H HVAC (\$3,000 budgeted; use in 2018), AlSCO mats/mops (\$1,200 est.), 3M equipment maintenance (\$1,800 est.), annual window cleaning (\$1,000 est.), annual carpet cleaning (\$1,000 est.), softener salt delivery (\$575), Evanced Software (\$400), website (\$200)
308 Programming Supplies: New account; \$500 for craft supplies and supplies for summer reading programs and year-round events for youth through adult

Special Revenue Fund–Library
260-555110

315 Postage: Lowered due to email notification instead of mailers for overdue material.
319 Publications: Increase in collection correlates to increase in circulation correlates to an increase in fine/fees collection; Cedarburg is also a net borrower in the library system (we borrow from other libraries more than we lend indicates our patrons are not finding needed materials here)
330 Travel and Training: We have new staff with very little experience as a result of entry level salaries; training is needed
336 Transportation: Mileage to meetings, training, workshops, conferences
350 Operating Supplies: Lowered due to purchasing in 2014; lights in new building will need minimal replacement due to high efficiency; electric hand dryers in public rest rooms (less hand towels needed)
381 Shared System Services: Increase in use of electronic collection through ESLS
510 Property Insurance: New library under the umbrella of City buildings since no longer owned jointly with the Town

Special Revenue Fund–Library
Fund 260
Table with 9 columns: Revenues, 2011, 2012, 2013, 2014 Budget, 2014 Estimated, 2015 Adopted, % Change 2015/2014. Rows include City Property Taxes, Grants, Library Fines and Fees, Library Other Revenues—County, Library Other Revenues—Copies, Library Donations, Rent of City Property, Total Revenues, Personnel (Salaries, Bonuses, Part Time Salaries, Maint/PW Salaries, Sick Leave Payout, Social Security, Retirement, Health Insurance, Life Insurance, Longevity, EAP/125 Admin., Workers' Comp. Insurance), and Total.



Special Revenue Fund—Library								
Fund 260 (contd.)								
555110					2014	2014	2015	% Change
Operating		2011	2012	2013	Budget	Estimated	Adopted	2015/2014
210	Professional Services	1,500	0	0	0	0	0	0.00%
211	Attorney/Consultant	0	0	0	1,205	263	0	-100.00%
222	Electric	14,510	15,249	15,372	18,529	14,000	14,280	-22.93%
223	Marketing	35	0	172	500	500	500	0.00%
224	Natural Gas	4,787	3,695	5,063	7,830	7,830	7,830	0.00%
225	Telephone	1,449	1,317	1,541	1,560	3,000	2,640	69.23%
226	Water Service	1,404	1,383	1,339	1,736	1,747	2,770	59.56%
230	Grounds Maintenance	449	0	0	454	450	0	-100.00%
240	Repair and Maintenance	7,036	13,740	4,998	9,457	5,475	5,000	-47.13%
290	Maint./Contracted Services	1,470	818	1,322	1,200	1,000	27,202	2166.83%
308	Program Supplies	0	0	0	0	0	500	0.00%
310	Office supplies	3,925	3,437	4,971	4,500	10,003	4,000	-11.11%
312	Computer Supplies	2,084	1,736	5,644	2,300	2,659	3,000	30.43%
313	Printing—Newsletters, Etc.	1,282	684	1,182	1,200	1,314	1,500	25.00%
315	Postage	1,194	1,424	1,489	2,000	500	500	-75.00%
319	Publications and Subscriptions	78,385	80,652	82,935	78,283	78,280	80,000	2.19%
320	Prof. Publications and Dues	519	524	309	524	530	550	4.96%
330	Travel & Training	1,001	723	989	1,000	1,000	4,000	300.00%
336	Transportation	144	420	526	600	820	1,000	66.67%
350	Operating Supplies	974	1,698	1,182	2,000	1,500	1,000	-50.00%
380	Equipment/Capital Outlay	687	1,682	648	0	0	0	0.00%
381	Shared System Services	10,454	9,602	10,708	10,996	10,996	14,096	28.19%
382	Library Technology	2,035	1,684	3,374	2,250	5,255	2,000	-11.11%
395	Employment Expenses	99	110	63	450	500	500	11.11%
510	Property Insurance	5,973	5,973	5,125	5,391	5,391	7,649	41.88%
Total		141,396	146,551	148,952	153,965	153,013	180,517	17.25%
Total Expenditures		624,712	646,422	693,352	698,994	675,225	813,929	16.44%
Revenues - Expenditures		(42,493)	(25,838)	(60,865)	(65,416)	(39,319)	0	
Beginning Fund Balance		228,258	185,765	159,927	99,062	99,062	59,743	



CITY OF CEDARBURG  
INTERNAL SERVICES FUND



Under Statement No. 10 of the Governmental Accounting Standards Board, risk management activities of a governmental entity can be accounted for in either the General Fund or an Internal Service Fund. The City of Cedarburg has chosen to use an Internal Service Fund. As such, this fund accounts for all risk management activities of the City.

Costs accounted for in this fund include premiums and claims costs for:

- General Liability Insurance (\$5 million)
- Excess Liability Insurance (\$5 million excess of \$5 million)
- Auto Physical Damage Insurance
- Property Insurance
- Employment Practices Insurance (\$1 million)
- Workers’ Compensation Insurance
- Unemployment Compensation (Uninsured)
- Boiler and Machinery Insurance
- Deductible and uncovered liability expenses

PROVIDERS

The general liability insurance is provided through the Cities and Villages Mutual Insurance Company (CVMIC), a municipal insurance pool, in which the City retains exposure to losses for liability claims up to \$17,500 per occurrence, with a \$70,000 yearly claims payment maximum (the Cedarburg Light & Water Commission also is considered in the yearly maximum). The general liability policy provides coverage for “third-party” claims for auto and other forms of damages. The insurance pool also covers and administers workers’ compensation. On a group purchase basis, the City obtains Auto Physical Damage, Excess Liability, Boiler and Machinery and Employment Practices Insurance through CVMIC. Property insurance is obtained through the State of Wisconsin Local Government Property Insurance Fund (LGPIF).

DEDUCTIBLES AND SELF-INSURED RETENTIONS

The Employment Practices and Excess Liability programs have no deductible. For the State of Wisconsin LGPIF program, the City has opted for the \$10,000 deductible per claim, no aggregate. The Auto Physical Damage deductible is set at \$1,000 per claim. Workers’ compensation coverage by Statute for wage reimbursement begins after the third day of injury leave. The City’s policy is to continue an employee’s normal wage and self-insure the first three days of injury leave until workers’ compensation begins. The General Liability program has a per claim deductible of \$17,500 with a \$70,000 total annual aggregate.

In addition to premiums and claims within the City’s self-insured retention, other liability insurance costs that may be paid by this fund include claims outside the scope of the policy or coverage period or litigation expenses related to defending the City against claims.

ALLOCATION OF COSTS

The premium and claims costs for the above programs are funded via charges to General Fund departments, the Sewer Utility Fund, the Swimming Pool, Cemetery, Recreation Programs and Library in the Special Revenue Fund, and the operations of the senior van accounted for in the Trust and Agency Fund. Premium charges to operating departments are based on factors such as value of automobiles, state value of buildings and contents and employee salaries. One-half of the City’s liability insurance premium is attributable to vehicles and allocated along with the physical damage premium.

The remainder of the liability insurance premium is combined with an estimate of claims costs (including legal and administration) and allocated accordingly to individual funds. In addition to premium and claims costs, this fund also paid the debt service on the bonds required to be issued by the City with respect to the formation of CVMIC. These debt service costs were financed by dividends from CVMIC based on investment earnings of CVMIC. The bonds were paid in full in 2007.

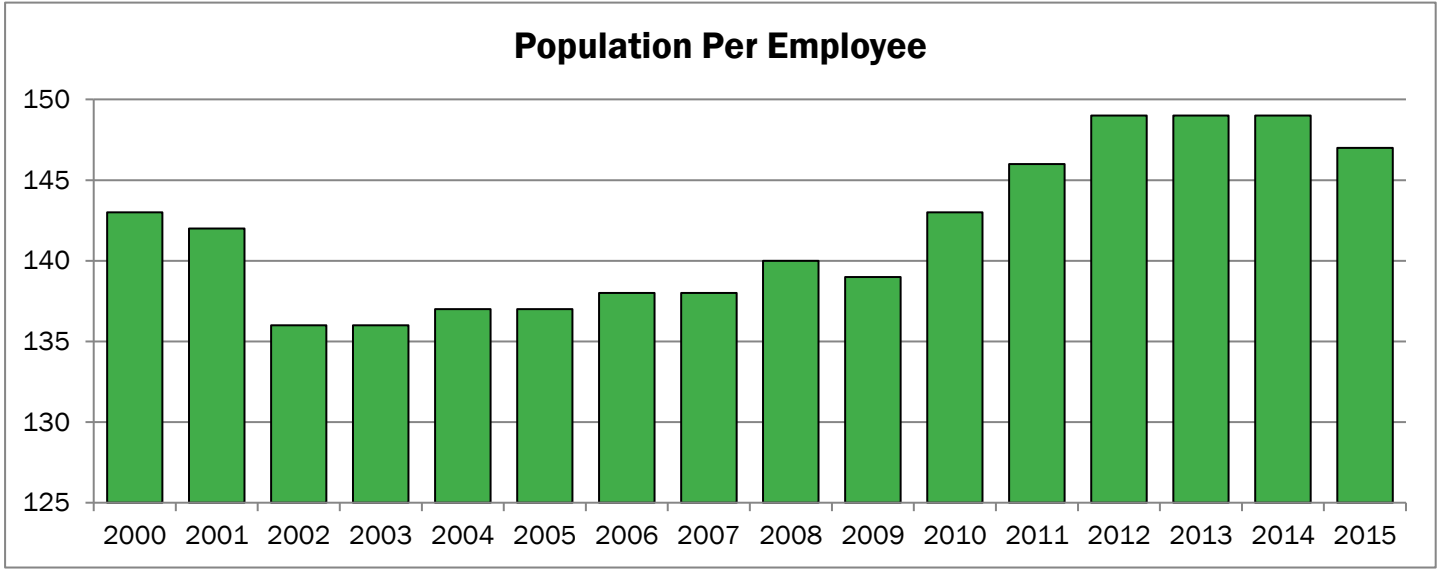
The budgeted expenses and revenues for this fund are in full compliance with GASB 10. This fund reflects all the above noted costs in a single fund to better account for and monitor the City’s insurance costs (previously, insurance costs were accounted for in several different departments and funds). The Internal Service Fund includes Cedarburg Light & Water’s liability and workers’ compensation claims expense per the recommendation of the City’s auditors.

Internal Service—Risk Management Fund 700								
519400					2014	2014	2015	% Change
Operating Expenditures		2011	2012	2013	Budget	Estimated	Adopted 2015/2014	
165	Workers’ Compensation Insurance	154,508	167,002	149,909	149,318	156,943	155,377	4.06%
393	Unemployment Compensation	9,516	3,027	229	1,000	639	0	-100.00%
510	Property—Auto Insurance	38,199	43,058	47,361	46,781	54,148	64,453	37.78%
512	General Liability Insurance	58,604	59,525	59,525	59,714	60,981	59,081	-1.06%
513	Employment Practices Insurance	8,021	7,990	9,554	12,926	11,202	15,156	17.25%
515	Boiler Insurance	694	665	682	716	1,367	1,507	110.47%
546	2010 Liability Claims Paid	2,879	0	0	0	0	0	0.00%
547	2011 Liability Claims Paid	28,511	3,758	0	0	0	0	0.00%
548	2012 Liability Claims Paid	0	11,079	105	2,500	0	0	-100.00%
549	2013 Liability Claims Paid	0	0	10,814	5,000	13,292	2,500	-50.00%
550	2014 Liability Claims Paid	0	0	0	10,000	36,422	5,000	0.00%
551	2015 Liability Claims Paid	0	0	0	0	0	0	100.00%
Total Expenditures		300,932	296,104	278,179	287,955	334,994	303,074	5.25%
Revenues		2011	2012	2013	2014	2014	2015	% Change
		Budget	Estimated	Adopted 2015/2014				
481100	Interest Income	4,243	2,664	2,433	2,500	1,700	1,700	-32.00%
481195	Dividend Income/WC Dividend	13,670	44,751	66,145	19,000	19,701	20,057	5.56%
484000	Insurance Recoveries	17,193	10,643	3,030	0	45,856	0	0.00%
482000	Workers’ Compensation-Wage Recovery	3,202	2,475	9,761	0	1,635	0	0.00%
491100	Charges to General Fund	212,150	210,666	228,231	223,578	222,536	231,749	3.65%
491200	Charges to Cemetery Fund	1,167	1,144	1,237	1,003	1,164	1,080	7.67%
491220	Charges to Recreation Programs Fund	4,552	3,811	3,712	1,164	3,598	3,184	173.56%
491240	Charges to Swimming Pool Fund	9,261	9,804	10,481	9,942	9,942	8,396	-15.55%
491260	Charges to Library	5,828	4,746	4,976	4,785	4,785	5,193	8.52%
491601	Transfer from Sewer Fund	32,811	32,006	36,217	33,442	33,442	33,942	1.50%
491800	Transfer from Trust & Agency Fund	205	210	204	204	204	180	-11.53%
Total Revenues		304,282	322,920	366,427	295,618	344,563	305,482	3.34%
Net Cost of Program		2010	2011	2013	2014	2014	2015	% Change
		Budget	Estimated	Adopted 2015/2014				
		3,350	26,816	88,248	7,663	9,569	2,408	-68.58%
Fund Balance—January 1		711,049	714,399	741,215	829,463	829,463	839,032	
Fund Balance—December 31		714,399	741,215	829,463	837,126	839,032	841,440	





CITY OF CEDARBURG  
APPENDICES



Year	Population	FTE* Employees	Pop. Per Employee
2004	11,367	82.73	137
2005	11,331	82.73	137
2006	11,425	82.93	138
2007	11,425	82.93	138
2008	11,440	81.77	140
2009	11,435	82.48	139
2010	11,440	79.83	143
2011	11,419	77.71	146
2012	11,419	76.88	149
2013	11,445	76.61	149
2014	11,451	77.14	148
2015	11,479	77.99	147
Avg.			143

\*Light & Water, volunteer (Fire & Emergency Gov't), seasonal or contractual personnel not reflected.

Year	Population	FTE Employees	Pop. Per Employee
1989	9,734	73.25	133
2013	11,445	76.61	149

High Point

Low Point



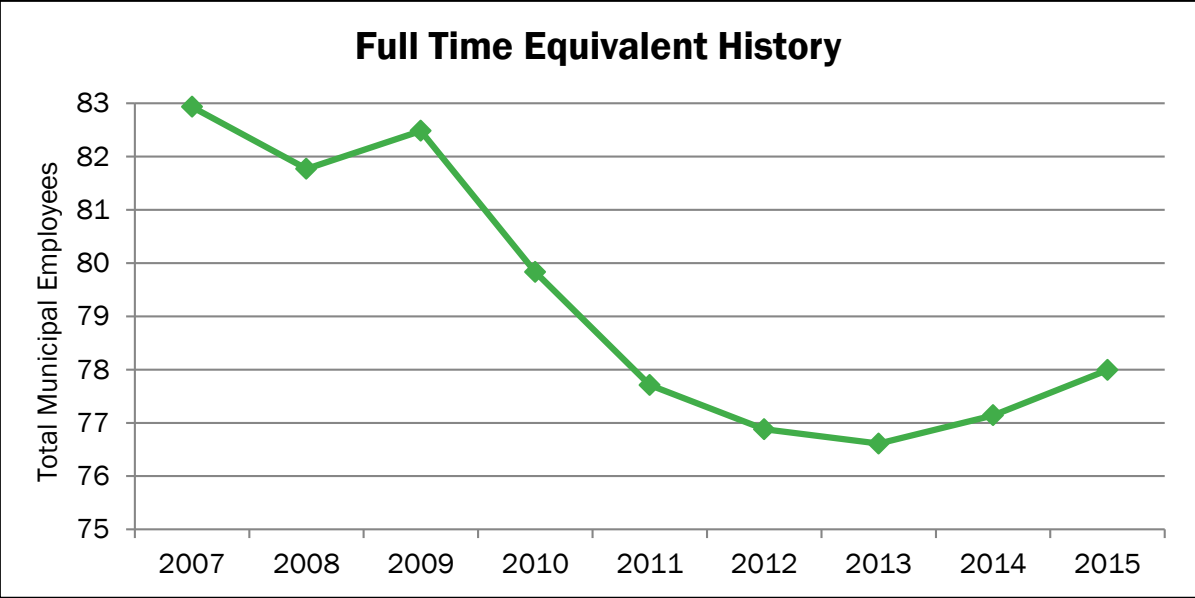
2015 Personnel Summary by Program					
General Fund Employees		Adopted 2015	Regular	Regular	Total
Fund 100		Salaries*	Full-Time	Part-time	FTE**
511100	Common Council	\$16,800			
513100	Mayor	6,000			
513200	Administrator	69,423	0.79		0.79
514100	City Clerk	137,194	2.00	0.50	2.50
515400	City Assessor	69,355	1.00		1.00
515600	City Treasurer	93,061	1.45	0.60	2.05
518100	City Hall Complex	77,994	1.43		1.43
522100	Police Station	18,738	0.40		0.40
522110	Police Administration	560,769	10.00		10.00
522120	Police Patrol***	1,244,080	15.00		15.00
522130	Police Investigation	161,372	2.00		2.00
522310	Building Inspection	115,304	2.00		2.00
533110	Engineering & Administration	110,382	1.50		1.50
533210	Garage	110,340	1.75		1.75
533311	Street Maintenance	263,362	3.95		3.95
533440	Storm Sewers	96,369	1.35		1.35
533730	Recycling	85,875	1.50		1.50
555140	Senior Center	51,075		1.30	1.30
555510	Parks & Forestry***	392,229	7.00		7.00
Total General Fund Employees		\$3,679,722	53.12	2.40	55.52
Special Revenue Fund Employees		Adopted 2015	Regular	Regular	Total
Funds 200, 220, 221, 222, 240, 260		Salaries*	Full-Time	Part-time	FTE**
544210	Cemetery***	10,217	0.17		0.17
555390	Recreation-Self supporting***	69,150	0.25		0.25
555320	Swimming Pool***	172,944	0.90		0.90
555110	Library	468,856	7.00	3.56	10.56
Total Special Revenue Fund Employees		\$721,167	8.32	3.41	11.88
Special Revenue Fund Employees		Adopted 2015	Regular	Regular	Total
Fund 601		Salaries*	Full-Time	Part-time	FTE**
573805	Sewerage Administration	218,264	3.41		3.41
573810	Sewerage General Labor	195,930	4.00		4.00
573815	Sewerage Collection System	98,824	1.75		1.75
Total Sewerage Fund Employees		\$513,018	9.16		9.16
Total Municipal Employees		\$4,913,907	70.60	5.81	76.56

\*\*FTE = Full-Time Equivalent—does not include seasonal and temporary employees

\*\*\* Includes seasonal staff salaries

Full-Time by Department Equivalent History						
	2010	2011	2012	2013	2014	2015
City Administrator	0.895	0.895	0.895	0.79	0.79	0.79
City Clerk	3.1	2.5	2.5	2.5	2.5	2.5
City Treasurer	2.445	2.445	2.445	2.05	2.05	2.05
Assessor	1.0	1.0	1.0	1.0	1.0	1.0
Parks, Recreation and Forestry	7.25	7.25	6.45	8.17	7.0	7.0
Senior Center	1.3	1.3	1.3	1.3	1.3	1.3
Police	28.95	27.9	27.9	27.4	27.4	28.4
Engineering and Public Works	24.06	24.01	23.56	23.34	24.79	24.39
Library	10.83	10.41	10.83	10.06	10.31	10.56
Total Municipal Employees	79.83	77.71	76.88	76.61	77.14	77.99

\*Above figures do not include seasonal employees



General Government Fund 100				2014	2014	2015	% Change
Common Council 511100				Budget	Estimated	Adopted	2015/2014
	2011	2012	2013				
Salaries	16,477	16,800	16,800	16,800	16,800	16,800	0.00%
Social Security	1,260	1,285	1,285	1,285	1,285	1,285	-0.02%
Workers’ Comp. Insurance	46	49	51	42	42	34	-19.05%
Total	17,783	18,134	18,136	18,127	18,127	18,119	-0.05%
511100 Common Council				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Printing	259	1,606	0	500	500	500	0.00%
Subscriptions and Dues	6,132	6,241	6,012	6,235	6,220	6,265	0.48%
Travel & Meeting Expenses	119	99	191	150	253	225	50.00%
Operating Expenses	75	112	(85)	120	463	375	212.50%
Total	6,585	8,058	6,118	7,005	7,436	7,365	5.14%
Total Expenditures	24,368	26,192	24,254	25,132	25,563	25,484	1.40%
513100 Mayor				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salary	5,885	6,000	6,000	6,000	6,000	6,000	0.00%
Social Security	450	459	459	459	459	459	0.00%
Retirement	656	138	8	0	8	0	0.00%
Workers’ Comp. Insurance	18	19	18	15	15	12	-20.00%
Total	7,009	6,616	6,485	6,474	6,482	6,471	-0.05%
513100 Mayor				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Telephone	892	556	9	20	20	20	0.00%
Printing	5,790	5,450	7,100	7,250	7,250	7,500	3.45%
Travel & Meeting Expenses	21	41	20	140	162	150	7.14%
Awards & Supplies	355	187	115	600	200	600	0.00%
Other Expenses	0	0	0	160	250	250	56.25%
Total	7,058	6,234	7,244	8,170	7,882	8,520	4.28%
Total Expenditures	14,067	12,850	13,729	14,644	14,364	14,991	2.37%
513200 City Administrator				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	42,853	31,163	68,521	68,065	68,065	69,423	2.00%
Sick Payout	6,069	491	387	866	866	961	10.97%
Social Security	3,694	2,298	5,035	5,365	5,365	5,480	2.14%
Retirement	5,745	1,987	4,565	4,909	4,909	5,021	2.28%
Health Insurance	8,904	7,097	14,093	13,676	12,044	13,912	1.73%
Life Insurance	45	29	23	26	30	36	38.46%
Longevity	825	547	1,145	1,194	1,194	1,244	4.19%
Workers’ Comp Insurance	163	146	222	186	186	154	-17.20%
Total	68,298	43,758	93,991	94,287	92,659	96,231	2.06%

513200 City Administrator				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Telephone	182	192	205	210	353	210	0.00%
Operating Supplies	69	286	82	150	0	150	0.00%
Publications & Dues	161	323	342	325	404	360	10.77%
Conferences & Travel	136	126	174	300	632	500	66.67%
Total	548	927	803	985	1,389	1,220	23.86%
Total Expenditures	68,846	44,685	94,794	95,272	94,048	97,451	2.29%
519200 Employee Relations				2014	2014	2015	% Change
	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Performance Bonuses	16,290	28,935	1,000	0	0	0	0.00%
EAP/125	1,759	1,738	1,722	2,000	2,000	2,000	0.00%
Professional Services	710	635	487	1,000	1,000	1,000	0.00%
Leadership Development	177	31	8	300	300	300	0.00%
Awards and Supplies	1,561	1,951	2,721	1,300	1,300	1,125	-13.46%
Total	20,497	33,290	5,938	4,600	4,600	4,425	-3.80%
Legal Services				2014	2014	2015	% Change
516100 City Attorney	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
General Services	57,600	57,600	57,600	57,600	19,200	0	-100.00%
Extraordinary Services	30,587	6,757	26,318	30,000	60,000	84,000	180.00%
Total	88,187	64,357	83,918	87,600	79,200	84,000	-4.11%
516400 Labor Relations				2014	2014	2015	% Change
	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	4,438	0	0	0	0	0	0.00%
Total Legal Services	92,625	64,357	83,918	87,600	79,200	84,000	-4.11%
514100 City Clerk				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	127,362	114,994	116,239	118,131	118,131	120,486	1.99%
Salaries—Part-Time	2,326	15,797	15,991	16,209	14,000	16,708	3.08%
Sick Payout	6,258	685	375	517	517	566	9.48%
Social Security	10,584	10,654	10,685	10,447	10,278	10,678	2.21%
Retirement	12,057	7,085	8,003	8,424	8,424	8,613	2.24%
Health Insurance	22,718	22,832	25,247	17,844	17,844	22,410	25.59%
Life Insurance	40	47	46	48	48	63	31.25%
Longevity	1,625	1,449	1,575	1,701	1,701	1,827	7.41%
Workers’ Comp. Insurance	389	398	428	359	359	297	-17.27%
Total	183,359	173,941	178,589	173,680	171,302	181,648	4.59%



514100 City Clerk				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	842	483	985	1,475	950	1,475	0.00%
Telephone	606	598	670	600	918	600	0.00%
Repair & Maintenance Services	1,852	2,047	2,061	2,064	2,064	2,104	1.94%
Office Supplies & Expenses	2,391	1,891	1,520	3,750	3,000	3,100	-17.33%
Recording Fees	210	300	270	400	400	400	0.00%
Computer/Copier Supplies	1,924	2,035	1,603	3,000	2,500	2,500	-16.67%
Postage	7,297	8,150	9,279	13,470	13,000	11,518	-14.49%
Publication & Dues	406	562	378	560	560	560	0.00%
Legal Notice Publications	3,686	3,147	4,378	5,500	5,000	5,500	0.00%
Employee Training, Travel	424	40	479	1,825	1,000	1,375	-24.66%
Equipment	201	0	3,317	900	900	900	0.00%
Total	19,839	19,253	24,940	33,544	30,292	30,032	-10.47%
Total Expenditures	203,198	193,194	203,529	207,224	201,594	211,680	2.15%
514200 Elections				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	9,765	27,551	8,297	26,154	20,000	12,712	-51.40%
Overtime	696	240	0	936	900	0	-100.00%
Salaries—Part Time	40	769	0	680	680	0	0.00%
Social Security	3	122	24	124	121	0	-100.00%
Workers' Comp. Insurance	30	63	29	24	24	26	8.33%
Total	10,534	28,745	8,350	27,918	21,725	12,738	-54.37%
514200 Elections				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Supplies	3,845	6,915	3,333	9,260	8,500	6,095	-34.18%
Legal Notice Publications	37	35	130	200	200	200	0.00%
Electronic Voting Equipment	18,916	0	0	0	0	3,000	0.00%
Total	22,798	6,950	3,463	9,460	8,700	9,295	-1.74%
Total Expenditures	33,332	35,695	11,813	37,378	30,425	22,033	-41.05%
515400 City Assessor				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	64,308	65,270	66,920	67,997	67,997	69,355	2.00%
Sick Payout	691	943	740	750	600	700	-6.67%
Social Security	5,172	5,155	5,115	5,375	5,363	5,480	1.96%
Retirement	6,486	4,021	4,627	4,918	4,908	5,021	2.09%
Health Insurance	12,005	17,377	19,155	17,312	16,009	17,287	-0.14%
Life Insurance	36	36	36	36	36	65	80.56%
Longevity	1,323	1,386	1,449	1,512	1,512	1,575	4.17%
Workers' Comp. Insurance	2,467	2,650	2,839	2,729	2,729	2,468	-9.56%
Total	92,488	96,838	100,881	100,629	99,154	101,951	1.31%

515400 City Assessor				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	13,500	10,100	10,100	10,100	10,100	13,500	33.66%
Revaluation	0	0	8,360	10,000	10,000	10,000	0.00%
Telephone	302	303	335	310	400	400	29.03%
Office Supplies	415	202	762	400	355	355	-11.25%
Computer Supplies	3,948	5,136	3,725	4,400	4,200	4,350	-1.14%
Publication & Dues	265	265	255	320	320	320	0.00%
State Fees—Mfg. Assessment	1,855	1,745	1,682	1,800	1,447	1,650	-8.33%
Employee Training, Travel	1,370	1,886	1,159	1,300	1,300	1,300	0.00%
Total	21,655	19,637	26,378	28,630	28,122	31,875	11.33%
Total Expenditures	114,143	116,475	127,259	129,259	127,276	133,826	3.53%
515600 City Treasurer				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	93,944	95,585	66,620	66,129	66,129	67,449	2.00%
Salaries—Part Time	21,525	23,702	24,797	25,116	25,116	25,612	1.97%
Sick Payout	615	1,186	475	661	661	974	47.35%
Social Security	9,148	9,330	7,107	7,225	7,225	7,397	2.38%
Retirement	12,007	10,741	6,597	6,565	6,565	6,777	3.23%
Health Insurance	15,866	21,732	16,767	16,007	13,584	16,901	5.59%
Life Insurance	95	80	89	88	96	98	11.36%
Longevity	2,712	2,853	2,422	2,539	2,539	2,655	4.57%
Workers' Comp. Insurance	346	382	298	250	250	207	-17.20%
Total	156,258	165,591	125,172	124,580	122,165	128,070	2.80%
515600 City Treasurer				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	16,772	19,015	25,864	39,000	39,000	38,400	-1.54%
Telephone	606	598	670	600	864	840	40.00%
Office Supplies	5,434	5,163	3,799	4,200	4,200	4,200	0.00%
Publication & Dues	375	400	350	500	500	500	0.00%
Employee Training, Travel	670	579	20	400	400	400	0.00%
Office Equipment	57	114	398	100	100	100	0.00%
Other Expenses	522	1,081	2,912	2,600	2,900	2,900	11.54%
Total	24,436	26,950	34,013	47,400	47,964	47,340	-0.13%
Total Expenditures	180,694	192,541	159,185	171,980	170,129	175,410	1.99%
515900 Independent Auditing				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	27,647	28,357	28,992	29,300	29,042	30,000	2.39%

514700 Technology				2014	2014	2015	% Change
	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	13,999	7,720	29,815	13,000	17,047	15,000	15.38%
Internet Service	0	262	12,892	12,500	11,412	12,500	0.00%
Computer Supplies	1,262	3,745	2,441	3,000	3,000	3,000	0.00%
Equipment Outlay	2,608	11,265	41,422	7,500	11,209	9,000	20.00%
Multi Use Equipment	5,801	5,930	5,746	6,408	6,408	6,408	0.00%
Total	23,670	28,922	92,316	42,408	49,076	45,908	8.25%
519100 Uncollectible Taxes				2014	2014	2015	% Change
	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Uncollectible Taxes	1,183	0	0	0	0	0	0.00%
519400 Insurance				2014	2014	2015	% Change
	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Property/Auto Insurance	2,373	2,328	3,700	3,280	3,280	3,481	6.13%
General Liability Insurance	6,478	4,824	4,619	4,629	4,629	4,390	-5.16%
Surety Bonds	1,378	1,410	(415)	466	862	865	85.62%
Total	10,229	8,562	7,904	8,375	8,771	8,736	4.31%
518100 City Hall Complex				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	69,744	70,099	79,055	76,460	76,460	77,994	2.01%
Overtime	4,298	4,011	2,558	3,000	3,000	3,000	0.00%
Salaries—Part-Time	2,199	1,986	2,136	2,000	2,000	2,000	0.00%
Sick Payout	1,147	1,131	687	759	759	979	28.99%
Social Security	6,246	6,177	6,733	6,466	6,466	6,607	2.18%
Retirement	10,898	9,078	5,722	5,777	5,777	5,914	2.37%
Health Insurance	16,959	18,332	18,973	17,844	15,928	17,515	-1.84%
Life Insurance	100	129	123	88	88	87	-1.14%
Longevity	2,036	2,127	2,217	2,307	2,307	2,397	3.90%
Workers' Comp. Insurance	3,006	3,204	3,432	3,300	3,300	2,972	-9.94%
Total	116,633	116,274	121,636	118,001	116,085	119,465	1.24%
518100 City Hall Complex				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Electric	24,104	24,588	23,750	24,555	24,555	25,046	2.00%
Natural Gas	30,005	23,645	27,958	30,000	30,000	30,000	0.00%
Telephone	1,368	2,041	1,204	1,200	1,200	1,200	0.00%
Water Service	4,353	3,975	3,432	3,720	3,720	4,270	14.78%
Repair & Maintenance Services	35,672	22,529	34,470	30,000	30,000	30,000	0.00%
Operating Supplies	16,553	14,465	9,869	20,000	18,000	15,000	-25.00%
Equipment	800	0	0	0	0	0	0.00%
Capital Equipment Outlay	31,368	22,148	18,877	33,000	22,000	22,000	-33.33%
Total	144,223	113,391	119,560	142,475	129,475	127,516	-10.50%
Total Expenditures	260,856	229,665	241,196	260,476	245,560	246,981	-5.18%
Total General Government	1,075,355	1,014,785	1,094,827	1,113,648	1,079,648	1,100,925	-1.14%

Public Safety							
522100 Police Station				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	21,224	18,940	18,584	18,373	18,373	18,738	1.99%
Overtime	0	0	0	443	443	443	0.00%
Sick Payout	0	211	73	121	121	223	84.30%
Social Security	1,938	1,650	1,645	1,476	1,476	1,513	2.51%
Retirement	2,604	2,301	1,294	1,311	1,311	1,371	4.58%
Health Insurance	3,390	1,922	2,642	2,317	1,973	2,240	-3.32%
Life Insurance	1	1	0	18	18	18	0.00%
Longevity	278	302	328	353	353	378	7.08%
Workers' Comp. Insurance	672	723	776	746	746	677	-9.25%
Total	30,107	26,050	25,341	25,158	24,814	25,601	1.76%
522100 Police Station				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Electric	26,504	27,593	26,761	27,414	27,414	27,962	2.00%
Natural Gas	12,528	10,016	10,711	13,000	13,000	13,000	0.00%
Water Service	929	954	746	1,105	1,105	1,270	14.93%
Repair & Maintenance Services	15,929	23,122	27,328	15,700	15,700	15,700	0.00%
Maintenance Supplies	4,706	4,719	4,437	4,500	4,500	4,500	0.00%
Property/Auto Insurance	1,465	1,496	2,651	2,269	2,269	2,077	-8.46%
Total	62,061	67,900	72,632	63,988	63,988	64,509	0.81%
Total Expenditures	92,168	93,950	97,974	89,146	88,802	90,110	1.08%
522110 Police Administration				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	167,974	159,448	174,849	180,275	180,275	186,042	3.20%
Overtime	2,780	129	0	3,760	3,760	3,760	0.00%
Office/Dispatchers	363,308	382,079	354,786	360,184	355,184	362,774	0.72%
Holiday	8,026	10,357	8,960	11,719	11,719	11,953	2.00%
Sick Payout	5,258	5,686	4,793	5,017	5,017	5,458	8.79%
Social Security	41,858	42,966	42,438	43,864	43,482	44,577	1.62%
Retirement	77,156	61,188	59,916	58,254	58,140	46,385	-20.37%
Health Insurance	104,074	114,089	132,122	108,700	97,118	119,801	10.21%
Life Insurance	185	215	180	193	193	213	10.36%
Longevity	12,248	12,857	13,654	12,437	12,437	12,715	2.24%
Workers' Comp. Insurance	6,554	7,846	9,030	9,015	9,015	6,573	-27.09%
Total	789,421	796,860	800,728	793,418	776,340	800,251	0.86%

522110 Police Administration				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Legal Services	27,714	20,037	14,692	25,000	15,000	15,000	-40.00%
Animal Pound	1,394	1,230	595	1,500	1,500	1,500	0.00%
Telephone/Communications	23,439	23,819	26,521	27,000	27,000	27,000	0.00%
Repair & Maintenance Services	44,881	40,795	40,520	40,000	40,000	40,000	0.00%
Office Supplies	7,207	6,447	5,442	6,500	6,500	6,500	0.00%
Printing	1,920	3,183	2,294	3,500	3,500	3,500	0.00%
Publications & Dues	1,007	697	840	1,000	1,250	1,250	25.00%
Employee Training, Travel	4,803	5,088	5,538	4,500	5,499	4,500	0.00%
Clothing & Uniforms	2,934	3,285	3,101	3,700	3,700	3,700	0.00%
Supplies & Expenses—Hunter Safety	416	393	397	300	300	300	0.00%
Equipment Outlay	6,688	3,420	4,614	5,500	5,500	5,500	0.00%
Other Expenses (Photo)	1,933	1,469	1,630	2,000	2,000	2,000	0.00%
Liability Insurance	25,181	18,721	18,242	18,282	18,282	19,269	5.40%
Total	149,517	128,584	124,426	138,782	130,031	130,019	-6.31%
Total Expenditures	938,938	925,444	925,154	932,200	906,371	930,270	-0.21%
522120 Patrol				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	986,598	984,742	1,013,973	1,076,491	1,072,200	1,136,661	5.59%
Overtime	30,524	26,903	26,172	42,364	42,364	43,211	2.00%
Crossing Guards	45,790	47,756	48,631	54,936	54,936	55,245	0.56%
Wages/Billable	(18,064)	(8,204)	(5,450)	(12,500)	(10,000)	(10,000)	-20.00%
Holiday	27,734	27,251	28,116	51,151	51,151	52,174	2.00%
Sick Payout	3,091	19,511	4,435	5,872	5,872	6,395	8.91%
Social Security	85,647	85,513	86,655	94,334	94,197	99,393	5.36%
Retirement	240,344	207,590	184,775	189,318	189,318	127,147	-32.84%
Health Insurance	191,237	214,692	257,886	238,416	233,544	222,225	-6.79%
Life Insurance	256	259	106	172	172	202	17.44%
Longevity	15,304	15,698	15,829	14,816	14,816	15,571	5.10%
Workers’ Comp. Insurance	36,038	43,413	43,223	44,228	44,228	45,469	2.81%
Total	1,644,499	1,665,124	1,704,350	1,799,598	1,792,798	1,793,693	-0.33%
522120 Patrol				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Repair & Maintenance Services	19,721	13,143	18,820	20,000	20,000	20,000	0.00%
Employee Training, Travel	9,128	18,696	15,169	15,000	15,000	16,000	6.67%
Clothing & Uniforms	13,322	18,583	14,506	11,600	19,874	12,200	5.17%
Supplies & Expenses	5,417	8,953	6,748	5,500	9,266	5,500	0.00%
Gasoline, Motor Oil	50,172	46,735	46,198	48,000	48,000	48,000	0.00%
Equipment Outlay	14,347	40,938	13,761	14,000	20,008	15,000	7.14%
Other Expenses	4	44	67	500	500	500	0.00%
Property/Automobile Insurance	3,889	3,538	3,574	3,579	3,579	3,319	-7.26%
Total	116,000	150,630	118,844	118,179	136,227	120,519	1.98%
Total Expenditures	1,760,499	1,815,754	1,823,194	1,917,777	1,929,025	1,914,212	-0.19%

522130 Investigative Division				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	139,289	147,168	146,590	150,176	150,176	154,982	3.20%
Overtime	2,988	3,174	8,724	10,000	10,000	10,200	2.00%
Wages/Billable	(852)	(277)	(236)	(500)	(900)	(900)	80.00%
Holiday	4,758	5,406	5,583	6,265	6,265	6,390	2.00%
Sick Payout	831	476	1,091	1,259	1,259	1,173	-6.83%
Social Security	11,087	11,299	12,272	13,019	12,989	13,384	2.80%
Retirement	32,897	30,752	31,710	26,731	26,731	17,806	-33.39%
Health Insurance	31,689	35,940	38,408	37,627	33,493	35,220	-6.40%
Life Insurance	70	63	63	55	55	58	5.45%
Longevity	3,069	3,195	4,986	2,987	2,987	3,113	4.22%
Workers’ Comp. Insurance	4,933	6,023	7,205	7,373	7,373	6,059	-17.82%
Total	230,759	243,219	256,397	254,993	250,428	247,485	-2.94%
522130 Investigative Division				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	2,314	997	7,628	2,000	3,729	2,500	25.00%
Investigative Supplies	2,113	1,871	3,133	2,500	2,500	3,000	20.00%
Employee Training, Travel	782	315	1,070	2,000	2,891	2,000	0.00%
Clothing & Uniforms	1,586	878	1,911	1,250	1,250	1,250	0.00%
Total	6,795	4,061	13,741	7,750	10,370	8,750	12.90%
Total Expenditures	237,554	247,280	270,138	262,743	260,798	256,235	-2.48%
522230 Fire Station				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Retirement	22,612	21,372	24,031	25,160	23,614	27,000	7.31%
Workers’ Comp. Insurance	8,305	8,829	9,187	8,699	8,699	6,915	-20.51%
Total	30,917	30,201	33,218	33,859	32,313	33,915	0.17%
522230 Fire Station				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Electric	16,002	15,685	16,268	16,860	16,860	17,200	2.02%
Natural Gas	11,915	9,879	11,534	13,000	13,000	13,000	0.00%
Telephone	1,512	1,339	1,436	1,500	1,600	1,600	6.67%
Water Service	3,758	3,805	3,406	3,940	3,500	4,020	2.03%
Operating Expense	222,443	230,478	238,100	238,100	238,100	238,100	0.00%
Building Maintenance	10,870	4,523	10,014	9,000	15,304	11,000	22.22%
Property/Auto Insurance	28,104	28,597	29,508	29,217	29,217	36,435	24.70%
Liability Insurance	4,250	3,032	2,956	2,854	2,854	2,421	-15.17%
State Fire Insurance Dues	35,495	39,859	40,187	40,000	45,625	45,600	14.00%
Total	334,349	337,197	353,410	354,471	366,060	369,376	4.20%
Total Expenditures	365,266	367,398	386,627	388,330	398,373	403,291	3.85%



522310 Building Inspection				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	84,661	84,881	97,886	103,461	103,461	115,304	11.45%
Social Security	6,195	6,173	7,125	8,103	8,103	9,014	11.25%
Retirement	8,588	7,186	6,807	7,414	7,414	8,258	11.38%
Health Insurance	20,826	31,032	38,311	34,624	28,772	34,816	0.55%
Life Insurance	42	49	52	52	52	35	-32.69%
Longevity	1,654	1,764	2,331	2,457	2,457	2,531	3.01%
Workers' Comp. Insurance	2,032	2,189	2,386	2,276	2,276	2,345	3.03%
Total	123,998	133,274	154,896	158,387	152,535	172,303	8.79%
522310 Building Inspection				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	390	1,270	1,042	1,600	1,600	1,600	0.00%
Telephone	760	746	773	600	740	600	0.00%
Office Supplies & Expenses	1,739	986	2,033	1,800	2,010	1,800	0.00%
Publications & Dues	0	0	40	0	0	0	0.00%
Employee Training, Travel	384	427	363	650	650	650	0.00%
Vehicle Maintenance—Gasoline	2,271	2,570	2,438	2,600	2,600	2,600	0.00%
Liability Insurance	1,106	845	967	969	969	1,043	7.64%
Total	6,650	6,844	7,656	8,219	8,569	8,293	0.90%
Total Expenditures	130,648	140,118	162,551	166,606	161,104	180,596	8.40%
522360 Weights & Measures				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
522410 Emergency Management				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Workers' Comp. Insurance	0	0	0	393	341	393	0.00%
Electric	6,356	6,709	3,566	3,000	1,000	1,020	-66.00%
Natural Gas	8,494	6,752	4,353	3,000	1,500	1,500	-50.00%
Telephone	1,496	1,629	1,722	1,340	2,270	1,340	0.00%
Water Service	739	785	481	500	360	420	-16.00%
Sirens Maintenance	5,119	2,238	13,647	400	1,493	1,000	150.00%
Repair & Maintenance	2,039	1,719	951	2,500	2,000	2,000	-20.00%
Maintenance—Contracted	8,497	5,991	204	0	500	500	0.00%
Radio Equipment Maintenance	1,303	1,144	499	1,000	1,200	1,500	50.00%
Training & Travel	1,270	1,177	252	1,500	1,000	1,500	0.00%
Repair & Maintenance—Supplies	716	286	475	500	400	500	0.00%
Awards	433	388	370	500	700	800	60.00%
Clothing & Uniforms	414	610	459	1,200	1,200	6,200	416.67%
Operating Supplies—Vehicles	2,595	2,698	1,063	2,000	1,000	2,000	0.00%
Fuel—Vehicles	2,058	1,883	1,193	2,000	1,000	1,500	-25.00%
Equipment	0	2,423	777	2,400	2,000	3,000	25.00%
Property Insurance	1,923	1,935	2,729	1,702	1,702	1,240	-27.14%
Total	43,452	38,367	32,739	23,935	19,666	26,413	10.35%
Total Public Safety	3,570,525	3,630,311	3,700,377	3,782,738	3,766,139	3,803,127	0.54%

533110 Engineering				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	111,069	114,181	106,498	108,218	108,218	110,382	2.00%
Sick Pay Out	1,207	1,223	1,025	1,025	911	1,000	-2.44%
Social Security	8,447	8,762	7,973	8,509	8,500	8,680	2.01%
Retirement	12,195	9,642	7,396	7,786	7,778	7,952	2.13%
Health Insurance	20,282	20,275	18,555	18,045	13,534	18,321	1.53%
Life Insurance	136	123	118	108	108	110	1.85%
Longevity	2,126	2,237	1,890	1,985	1,985	2,079	4.74%
Workers' Comp. Insurance	2,816	3,032	3,205	3,068	3,068	2,760	-10.04%
Total	158,278	159,475	146,661	148,744	144,102	151,284	1.71%
533110 Engineering				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	3,016	3,017	1,557	5,000	3,000	2,000	-60.00%
Telephone	768	705	661	725	725	725	0.00%
Office Supplies	409	480	325	400	400	400	0.00%
Maps & Plats	78	75	0	100	100	3,000	2900.00%
Publications & Dues	661	935	951	760	800	800	5.26%
Employee Training, Travel	325	710	563	900	900	900	0.00%
Operating Supplies	683	1,177	935	1,100	1,100	1,150	4.55%
Gas & Oil Expense	1,147	1,465	1,358	1,250	1,300	1,250	0.00%
Equipment Outlay	545	800	551	800	800	800	0.00%
Liability Insurance	8,828	6,356	6,748	6,763	6,763	6,776	0.19%
Total	16,460	15,720	13,649	17,798	15,888	17,801	0.02%
Total Expenditures	174,738	175,195	160,310	166,542	159,990	169,085	1.53%
533210 Public Works Crew				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	70,698	71,855	77,130	108,023	108,023	110,340	2.14%
Overtime	114	154	161	700	700	700	0.00%
Social Security	5,170	5,299	5,689	8,361	8,361	8,543	2.18%
Retirement	8,603	8,881	5,461	7,650	7,650	7,828	2.32%
Health Insurance	16,902	31,954	16,380	17,312	13,724	17,287	-0.14%
Life Insurance	8	2	28	0	0	0	0.00%
Longevity	378	441	504	567	567	630	11.11%
Workers' Comp. Insurance	3,743	8,180	4,451	4,279	4,279	4,096	-4.28%
Total	105,616	126,766	109,803	146,892	143,304	149,424	1.72%
533210 Public Works Crew				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Contracted Services	0	0	0	700	700	700	0.00%
Electric	7,521	7,528	7,766	8,466	8,466	8,635	2.00%
Natural Gas	6,546	4,999	7,610	9,600	11,000	10,000	4.17%
Telephone	2,320	2,563	2,254	2,400	2,400	2,400	0.00%
Water Service	3,743	3,278	2,905	5,000	3,000	3,445	-31.10%
Employee Training, Travel	0	0	1,206	800	800	800	0.00%
Garage/Maintenance Supplies	15,869	24,739	22,977	23,000	23,000	23,000	0.00%
Gas/Diesel Fuel & Oil Expense	73,847	71,611	75,437	70,000	70,000	70,000	0.00%

533210 Public Works Crew				2014	2014	2015	% Change
Operating (contd.)	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
M&E Maintenance/Parts	49,011	47,015	62,225	45,000	50,000	50,000	11.11%
Capital Outlay	1,365	0	0	4,000	4,000	5,000	0.00%
Property/Auto Insurance	21,964	21,199	22,526	21,679	21,679	25,124	15.89%
Total	182,186	182,932	204,906	190,645	195,045	199,104	4.44%
Total Expenditures	287,802	309,698	314,710	337,537	338,349	348,528	3.26%
533311 Street Maintenance				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	225,708	256,972	295,772	257,850	257,850	263,362	2.14%
Overtime	419	11,837	29,419	45,500	45,500	45,500	0.00%
Part Time Salaries/Temporary	17	0	119	0	1,000	1,000	0.00%
Sick Pay Out	1,673	1,201	1,627	2,124	2,124	2,379	12.01%
Social Security	18,563	20,715	24,815	24,207	24,284	24,768	2.32%
Retirement	25,724	29,445	23,673	22,002	22,002	22,458	2.07%
Health Insurance	46,575	85,698	141,151	124,872	116,809	134,720	7.89%
Life Insurance	203	229	130	161	161	163	1.24%
Longevity	9,261	9,828	10,395	10,962	10,962	11,529	5.17%
Workers' Comp. Insurance	6,215	6,354	12,471	11,990	11,990	11,709	-2.34%
Total	334,358	422,279	539,571	499,668	492,682	517,588	3.59%
533311 Street Maintenance				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	402	763	1,116	750	750	750	0.00%
Water Service	183	0	0	0	0	0	0.00%
Repair & Maintenance Services	103,225	76,208	26,608	64,392	45,500	45,500	-29.34%
Sidewalk Replacement	44,567	44,942	(901)	0	0	0	0.00%
Uniforms/Safety Equipment	8,352	0	0	0	0	0	0.00%
Operating Supplies	2,942	2,419	2,764	3,000	3,000	3,000	0.00%
Signs, Supplies & Parts	19,257	19,883	18,428	21,573	20,000	20,000	-7.29%
Total	178,928	144,215	48,014	89,715	69,250	69,250	-22.81%
Total Expenditures	513,286	566,494	587,586	589,383	561,932	586,838	-0.43%
533410 Street Ineligible				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	898	0	0	0	0	0	0.00%
Salaries—Festivals	2,074	0	0	0	0	0	0.00%
Overtime—Festivals	2,756	0	0	0	0	0	0.00%
Social Security	818	0	0	0	0	0	0.00%
Retirement	1,317	0	0	0	0	0	0.00%
Health Insurance	73	0	0	0	0	0	0.00%
Life Insurance	1	0	0	0	0	0	0.00%
Workers' Comp. Insurance	189	0	0	0	0	0	0.00%
Total	8,126	0	0	0	0	0	0.00%

533410				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Lease Expenses	4,032	3,926	3,970	4,200	4,340	4,400	4.76%
Total	4,032	3,926	3,970	4,200	4,340	4,400	4.76%
Total Expenditures	12,158	3,926	3,970	4,200	4,340	4,400	4.76%
533420 Street Lighting				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Electric	280,103	288,376	289,723	294,862	294,862	301,834	2.36%
Total	280,103	288,376	289,723	294,862	294,862	301,834	2.36%
533421 Traffic Control Signals				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Electric	2,547	2,460	2,536	2,571	2,571	2,571	0.00%
Repair & Maintenance Services	3,964	15,605	3,883	5,000	6,176	5,000	0.00%
Total	6,511	18,065	6,420	7,571	8,747	7,571	0.00%
Total Lighting and Signals	286,614	306,441	296,143	302,433	303,609	309,405	2.31%
533440 Storm Sewers				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	27,638	38,175	39,361	91,938	91,938	96,369	4.82%
Overtime	227	413	1,814	1,000	1,000	1,000	0.00%
Other Salaries	7,455	0	0	0	0	0	0.00%
Part Time Salaries/Temporary	205	99	0	0	0	0	0.00%
Social Security	2,718	2,940	3,127	7,110	7,110	7,449	4.77%
Retirement	4,317	4,723	2,689	6,506	6,506	6,825	4.91%
Health Insurance	23,141	17,053	125	0	0	0	0.00%
Life Insurance	5	5	2	0	0	0	0.00%
Workers' Comp. Insurance	4,370	3,199	3,788	3,642	3,642	3,511	-3.60%
Total	70,076	66,607	50,906	110,195	110,196	115,154	4.50%
533440 Storm Sewers				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Repair & Maintenance Services	31,616	29,373	19,926	30,000	30,000	30,000	0.00%
Contracted Services (street sweep-ings)	8,425	9,191	13,730	15,000	15,000	15,000	0.00%
State Fees—DNR Stormwater Permit	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Total	42,041	40,564	35,656	47,000	47,000	47,000	0.00%
Total Expenditures	112,117	107,171	86,562	157,195	157,196	162,154	3.15%
533450 Snow and Ice Control				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	46,622	0	0	0	0	0	0.00%
Overtime	41,567	0	0	0	0	0	0.00%
Social Security	6,659	0	0	0	0	0	0.00%
Retirement	10,339	0	0	0	0	0	0.00%
Health Insurance	14,165	0	0	0	0	0	0.00%
Life Insurance	1	0	0	0	0	0	0.00%
Workers' Comp. Insurance	3,337	0	0	0	0	0	0.00%
Total	122,690	0	0	0	0	0	0.00%

533450 Snow and Ice Control				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Contracted Services—Seasonal	0	0	0	4,000	1,094	4,000	0.00%
Contracted Services	11,000	0	4,113	13,000	17,000	12,000	-7.69%
Maintenance Supplies	5,801	6,209	5,057	6,000	6,753	6,000	0.00%
Equipment	0	0	3,924	4,000	4,000	4,000	0.00%
Ice Control Materials	77,500	76,668	126,188	90,000	90,000	90,000	0.00%
Total	94,301	82,877	139,281	117,000	118,847	116,000	-0.85%
Total Expenditures	216,991	82,877	139,281	117,000	118,847	116,000	-0.85%
533730 Recycling				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	75,023	81,931	79,579	84,061	84,061	85,875	2.16%
Overtime	0	215	117	700	700	700	0.00%
Part Time Salaries/Temporary	1,839	2,322	2,155	2,153	2,153	2,153	0.00%
Social Security	5,860	6,427	6,256	6,649	6,649	6,788	2.09%
Retirement	8,317	9,828	5,438	5,933	5,933	6,068	2.27%
Health Insurance	17,168	11,881	2,901	0	0	0	0.00%
Life Insurance	1	2	1	0	0	0	0.00%
Workers' Comp. Insurance	3,023	3,176	3,548	3,411	3,411	3,265	-4.28%
Total	111,231	115,782	99,994	102,907	102,907	104,849	1.89%
533730 Recycling				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Contracted Services	161,258	152,246	187,123	189,600	190,080	191,520	1.01%
Recycling Expenses	1,577	1,018	1,374	2,000	2,000	2,000	0.00%
Total	162,835	153,264	188,497	191,600	192,080	193,520	1.00%
Total Expenditures	274,066	269,046	288,491	294,507	294,987	298,369	1.31%
533710 Solid Waste Collection				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Contracted Services	317,508	299,349	365,811	396,744	392,291	395,734	-0.25%
Fuel Surcharge	76,064	59,998	81,178	11,727	3,000	3,000	-74.42%
Total	393,572	359,347	446,989	408,471	395,291	398,734	-2.38%
533720 Landfill-Groundwater Monitoring				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Contracted Services	10,050	10,050	10,050	10,050	10,050	10,050	0.00%
533740 Weed Control				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Maintenance Services	1,521	1,088	962	500	1,530	500	0.00%
Total Health and Sanitation	405,143	370,485	458,001	419,021	406,871	409,284	-2.32%
Total Engineering & Public Works	2,282,915	2,191,333	2,335,053	2,387,819	2,346,121	2,404,063	0.68%

555140 Senior Services				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Part Time Salaries	47,021	48,396	50,146	50,074	50,074	51,075	2.00%
Sick Pay Out	678	682	675	675	675	710	5.16%
Social Security	3,696	3,564	3,503	3,998	3,998	4,082	2.10%
Retirement	4,668	3,001	3,489	3,658	3,658	3,690	0.87%
Health Insurance	161	3,088	4,149	3,833	2,554	3,794	-1.01%
Longevity	1,323	1,386	1,449	1,512	1,512	1,575	4.17%
Workers' Comp. Insurance	140	153	165	139	139	114	-17.99%
Total	57,687	60,270	63,577	63,889	62,610	65,040	1.80%
555140 Senior Services				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	6,612	6,764	6,445	6,800	6,800	6,800	0.00%
Telephone	1,544	1,511	1,600	1,536	900	900	-41.41%
Supplies & Expenses	1,125	1,012	2,783	1,500	3,544	2,000	33.33%
Printing	654	654	654	1,400	1,400	1,450	3.57%
Employee Training, Travel	1,079	1,091	975	1,250	1,250	1,250	0.00%
Other Expenses	0	0	0	0	1,980	0	0.00%
Property Insurance	319	309	544	468	468	475	1.50%
Liability Insurance	644	489	497	498	498	470	-5.62%
Total	11,977	11,830	13,497	13,452	16,840	13,345	-0.80%
Total Expenditures	69,664	72,100	77,074	77,341	79,450	78,385	1.35%
555210 Recreation Administration				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	84,550	0	0	0	0	0	0.00%
Social Security	5,884	0	0	0	0	0	0.00%
Retirement	9,245	0	0	0	0	0	0.00%
Health Insurance	24,074	0	0	0	0	0	0.00%
Life Insurance	47	0	0	0	0	0	0.00%
Longevity	1,638	0	0	0	0	0	0.00%
Workers' Comp. Insurance	2,274	0	0	0	0	0	0.00%
Total	127,712	0	0	0	0	0	0.00%
555210 Recreation Administration				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Telephone	588	0	0	0	0	0	0.00%
Office Supplies	913	0	0	0	0	0	0.00%
Publications & Dues	382	0	0	0	0	0	0.00%
Employee Training, Travel	1,195	0	0	0	0	0	0.00%
Operating Supplies	1,877	0	0	0	0	0	0.00%
Equipment Outlay	382	0	0	0	0	0	0.00%
Other Expenses	1,220	0	0	0	0	0	0.00%
Property Insurance	857	0	0	0	0	0	0.00%
Total	7,414	0	0	0	0	0	0.00%
Total Expenditures	135,126	0	0	0	0	0	0.00%



555220 Celebrations				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	1,486	20,439	18,834	6,528	8,227	21,063	222.66%
Overtime	235	2,313	3,371	2,918	4,241	2,918	0.00%
Part Time Salaries	1,784	11	1,130	0	0	0	0.00%
Social Security	268	1,242	1,772	723	1,046	1,835	153.94%
Retirement	142	2,031	1,420	661	883	1,656	150.45%
Total	3,915	26,036	26,526	10,830	14,397	27,472	153.67%
555220 Celebrations				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	550	0	0	0	0	1,000	0.00%
Supplies & Expenses	506	0	384	750	750	6,066	708.80%
Operating Supplies (Hanging baskets)	0	783	0	0	0	3,640	0.00%
Other Expenses	7,136	7,000	7,225	7,000	7,000	7,000	0.00%
Total	8,192	7,783	7,609	7,750	7,750	17,706	128.46%
Total Expenditures	12,107	33,819	34,135	18,580	22,147	45,178	143.16%
555510 Parks, Recreation & Forestry				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	63,476	328,055	315,789	325,308	325,308	339,216	4.28%
Overtime	7,627	9,517	7,756	7,600	7,600	7,600	0.00%
Part Time Salaries/Temporary	10,158	30,248	31,980	1,208	15,322	0	-100.00%
DPW Seasonal	165,377	23,132	21,053	24,420	21,000	31,950	30.84%
Social Security	19,461	29,403	28,008	27,845	28,552	29,303	5.24%
Retirement	28,297	38,289	24,501	23,685	23,584	24,610	3.91%
Health Insurance	61,819	84,418	101,717	92,302	76,929	86,536	-6.25%
Life Insurance	73	126	131	87	80	84	-3.45%
Longevity	2,961	4,883	5,166	5,450	4,000	4,284	-21.39%
Workers' Comp. Insurance	9,271	11,534	14,508	13,936	13,936	13,496	-3.16%
Total	368,520	559,605	550,610	521,841	516,311	537,079	2.92%
555510 Parks, Recreation & Forestry				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	2,409	2,774	2,585	2,500	2,500	2,500	0.00%
Electric	16,694	16,717	17,840	19,000	18,000	18,360	-3.37%
Natural Gas	1,870	1,237	2,025	2,500	2,100	2,100	-16.00%
Telephone	1,709	2,362	2,268	2,964	2,400	2,964	0.00%
Water Service	5,204	6,263	5,724	5,050	5,050	5,800	14.85%
Repair & Maintenance Services	34,193	39,777	58,168	48,525	48,000	48,825	0.62%
Vandalism Repair	358	97	0	750	750	1,500	100.00%
Contracted Services	61,119	15,796	54,014	49,840	49,840	72,645	45.76%
Office Supplies	0	427	952	1,800	1,200	1,800	0.00%
Publications & Dues	0	0	539	665	586	665	0.00%
Employee Training; Travel	250	908	1,275	1,710	1,710	1,730	1.17%
Trees and Supplies—Contracted	10,515	30,742	36,524	30,000	30,000	35,237	17.46%
Operating Supplies	0	224	1,090	1,050	1,050	1,050	0.00%

555510 Parks, Recreation & Forestry				2014	2014	2015	% Change
Operating (contd.)	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Sign Supplies	306	1,012	0	1,650	1,650	1,000	-39.39%
Equipment	4,187	2,044	5,066	12,000	12,000	5,000	-58.33%
Other Expenses	0	0	1,000	2,500	2,500	4,100	64.00%
Property/Auto Insurance	939	2,073	3,644	1,364	2,619	3,952	189.74%
Liability Insurance	3,244	3,150	3,692	3,700	3,700	3,453	-6.68%
Total	142,997	125,603	196,405	187,568	185,655	212,681	13.39%
Total Expenditures	511,517	685,208	747,015	709,409	701,966	749,760	5.69%
Total Parks, Recreation & Forestry	728,414	791,127	858,224	805,330	803,563	873,323	8.44%
566310 City Planning				2014	2014	2015	% Change
Personnel	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Salaries	15,624	0	0	0	0	0	0.00%
Social Security	1,195	0	0	0	0	0	0.00%
Retirement	175	0	0	0	0	0	0.00%
Health Insurance	0	0	0	0	0	0	0.00%
Longevity	0	0	0	0	0	0	0.00%
Workers' Comp. Insurance	0	0	0	0	0	0	0.00%
Total	16,994	0	0	0	0	0	0.00%
566310 Planning				2014	2014	2015	% Change
Operating	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Professional Services	35,120	44,766	48,377	70,000	70,000	71,500	2.14%
Telephone	281	279	310	300	338	325	8.33%
Supplies & Expenses	99	277	50	200	200	200	0.00%
Publications & Dues	45	143	151	430	105	430	0.00%
Employee Training, Travel	50	0	25	200	200	200	0.00%
Equipment Outlay	1,290	18,106	125	1,000	1,000	1,000	0.00%
Total	36,885	63,571	49,038	72,130	71,843	73,655	2.11%
Total Expenditures	53,879	63,571	49,038	72,130	71,843	73,655	2.11%
591000				2014	2014	2015	% Change
Other	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Contingency Reserve	0	0	0	0	0	54,000	0.00%
Total Operating Expenditures	7,711,088	7,691,127	8,037,519	8,161,664	8,067,314	8,309,093	1.81%
592000				2014	2014	2015	% Change
Transfers to Other Funds	2011	2012	2013	Budget	Estimated	Adopted	2015/2014
Special Revenue Fund—Pool	41,606	40,842	56,311	57,675	80,024	61,361	6.39%
Special Revenue Fund—Rec Programs	0	0	1,000	1,000	1,000	1,000	0.00%
Total Transfers to Other Funds	41,606	40,842	57,311	58,675	81,024	62,361	6.28%
Total Expenditures and Transfers	7,752,694	7,731,969	8,094,831	8,220,339	8,148,338	8,371,454	1.84%

# Glossary of Budget Terms

## Accomplishments

Goals and objectives that are completed by a Department/Division within a particular budget year.

## Accrual Basis of Accounting

A system of accounting in which revenues are recorded when earned and outlays are recorded when goods are received or services performed, even though the actual receipt of revenues and payment for goods or services may occur, in whole or in part, at a different time.

## Adopted Budget

Refers to the budget amounts as originally approved by the Common Council at the beginning of the year along with any amendments that have been approved throughout the year.

## Appraised Value

To make an estimate of value for the purpose of taxation.

## Appropriated Fund Balance

The amount of fund balance to be used as a revenue for a given fiscal year to offset operating expenses that exceed current revenue.

## Appropriations

An act or ordinance of the City Council allowing agencies and departments to incur obligations and to make payments out of a specific budget for specified purposes.

## Assessed Valuation

A value established for real estate and certain personal property as a basis for levying property taxes.

## Assets

Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

## Audit

An examination of the City's financial statements—prepared by an independent certified public accountant—which determines if those statements fairly represent the City's financial position and results of operations in conformity with generally accepted accounting principles.

## Balanced Budget

Budget is balanced when planned funds or total revenues equal planned expenditures or total disbursements for a fiscal year.

## Benchmarking Process

The process used to identify (performance measurements), learn, adapt, and measure outstanding practices and processes to improve performance.

## Bond Anticipation Notes

Short-term financing mechanism with a term generally three to five years in length.

## Bonds

A form of borrowing (debt financing) which reflects a written promise from the City to repay a specified sum of money at a specified future due date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over ten years) and requires greater legal formality.

## Budget

A financial plan for a specified period of time that matches projected revenues and planned expenditures to municipal services, goals and objects.

# Glossary of Budget Terms

## Budget Message

The opening section of the budget document which provides the Common Council and the public with a general summary of the principal aspects of the budget against the background of financial experience in recent years, notes significant changes from the current and previous fiscal years and the views and recommendations of the City Administrator/Treasurer.

## Budget Preparation Calendar

The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

## Capital

Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. Capital assets also are called fixed assets. A fixed asset is a tangible object of a long-term character which will continue to be held or used, such as land, buildings, machinery, furniture and other equipment. A capital asset usually exceeds \$1,000 in cost and has an expected useful life expectancy of 12 months.

## Capital Budgets

Identify the infrastructure or fixed assets that are to be constructed, renovated, and repaired, match funding sources to specific infrastructure and other physical assets of a government entity and present to the citizens a statement of expectations about the build environment.

## Capital Improvement Plan

The Plan identifies priorities and a timeframe for undertaking capital projects and provides a financing plan for those projects.

## Capital Improvement Program

A capital investment strategy focusing on the current budget year and the five years thereafter. The CIP depicts a comprehensive picture of the City's capital needs and aids in budget planning—identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures. Capital projects often extend beyond the fiscal year in which they are approved. The City either appropriates the entire project cost in the initial fiscal year or identifies annual phases which may be approved in future years should funding be available.

## Capital Project

The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment.

## Cities & Villages Mutual Insurance Company

An insurance pool formed in 1987 primarily to provide liability insurance and risk services on a more cost-effective basis compared to traditional insurance. The City is a charter member of this 45-city organization. The pool has branched out to provide workers' compensation, auto, boiler and machinery insurance (see Internal Service Fund).

## Citizen Action and Response Ensured

An automated service request tracking system providing contact communications, comprehensive action tracking and valuable management reporting.

## Contingency Account

A portion of the General Fund set aside for emergencies or expenditures not foreseen in the budget.

## Current Assets

Assets that are expected to be realized in cash, sold, or consumed within one year.

## Current Liabilities

Obligations to creditors, suppliers, tax authorities, and others, payable within one year.

## Debt Service

The payment of interest and principal on borrowed funds such as bonds.

# Glossary of Budget Terms

## Department

An organizational unit of the City that manages an operation of related operations within a functional area.

## Depreciation

The allocation of the cost of an asset over a period of time (life of the asset).

## Distinguished Budget Presentation Awards Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

## Encumbrance

The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

## Enterprise Funds

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business enterprise, i.e., user charges.

## Equalized Value

Equalized Value is the estimated value of all taxable real and personal property in each taxation district, by class of property, as of January 1, and certified by the Department of Revenue on August 15 of each year..

## Estimated Revenue

The amount of projected incoming funds to be collected during the fiscal year.

## Expenditures

The cost of goods received or services rendered whether payment for such goods and services has been made or not.

## Fees, Licenses, and Permits

Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits, and other miscellaneous permits.

## Full-Time Equivalent Position

A unit for measuring staffing levels equal to one position working 40 hours per week for an entire year.

## Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and for other financial resources, together with all related liabilities and residual or equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

## Fund Balance

The cumulative excess of revenues over expenditures in a fund at the end of a fiscal year.

## Fund Equity

The excess of fund assets and resources over fund liabilities. A portion of the equity may be reserved or designated; the remainder is referred to as Fund Balance.

## General Fund

The primarily operating fund used to account for revenues and expenditures for regular day-to-day operations of the City.

## General Obligation Notes Bonds

Bonds that finance a variety of public projects, such as streets, sewers, buildings and improvements, which pledge the full faith and credit of the City.

## Goal

A long-term statement of broad direction, purpose, or intent.

# Glossary of Budget Terms

## Governmental Accounting Standards Board

Board which establishes and improves standards for state and local governmental accounting and finances reporting resulting in useful information for users of financial reports and guide and educate the public, including issuers, auditors and users of those financial reports.

## Governmental Funds

Used to account for tax-supported (governmental) activities. Included are General Fund, Special Revenue Funds, Capital Improvements, Debt Service and Trust & Agency.

## Grant

A contribution by a government or other organization to financially support a particular function or purpose.

## Infrastructure Assets

Physical assets including roads, bridges, curbs and gutters, sidewalks, drainage systems, and lighting systems installed for the common good.

## Intergovernmental Revenues

Funds received from another government source (State, Federal and Local) which can be in the form of grants or shared revenues.

## Internal Service Funds

Funds established to account for the financing of goods or services provided by one department or other departments within the City. Goods and services are furnished and billed at cost plus a fixed factor which is designed to cover all expenses of the funds.

## Levy

To impose taxes, special assessments, or service charges for the support of City activities.

## Mission Statement

A broad statement which sets out the goals and activities that improve the quality of life of City of Cedarburg residents.

## Modified Accrual Basis of Accounting

The time period for recording financial transactions when (1) revenues are recognized in the accounting period in which they become available and measurable; and (2) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

## Objective

Specific targets for achievement which represent an interim step or progress toward a goal within a specified time span.

## Operating Budget

A financial plan that presents proposed expenditures for a fiscal year and estimates of revenue to finance those expenditures.

## Operating Budget Impacts

Provide the projected operating costs for each year of a capital project. Operating costs could include new staff salaries, debt service payments, maintenance expenses, and utilities.

## Operating Expenditures

The costs which provide a financial plan for the operation of government and the provision of services for the year.

## Other (General Fund)

A category for expenditures itemizing costs related to banking fees and other financial transactions.

## Pavement Surface Evaluation and Rating

A State approved standard for rating streets.



# Glossary of Budget Terms

## Performance Measurements

A quantitative means of assessing the efficiency and effectiveness of services performed by departments.

## Policy

Plan, course of action or guiding principle, designed to set parameters for decisions and actions.

## Products and Services

Measures of effort and accomplishment that illustrate the performance of the City of Cedarburg in terms of service provisions.

## Property Taxes

Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property’s valuation and tax rate.

## Proprietary Funds

Used to account for the City’s business-type activities. Included are Enterprise Funds and Internal Service Funds, Sewer Utility Fund and Internal Service Fund.

## Revenue Bonds

Bonds sold to construct a project that will produce revenues pledged for the payment of related principal and interest.

## Risk Management

An organized attempt to protect a government’s assets against accidental loss in the most economic method.

## Shared Revenue

Income that is levied by one governmental unit but shared usually on a predetermined basis, with another unit of government or class of governments.

## Special Assessment

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

## Special Revenue Funds

This fund is used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

## Target Based Budgeting

Common Council sets parameters and percentage of increase or decrease by which Department Heads must develop a budget using the targeted number. Additional budget requests over and above parameters are unfunded and approved line by line by the Common Council.

## Tax Incremental District

A district created by local governments under State of Wisconsin Statutes whereby public improvement expenditures within the district are financed by the tax levy on the incremental increase in property values.

## Tax Levy

The total dollar amount of taxes, special assessments, or service charges imposed by a governmental unit.

## Tax Rate

The rate, usually expressed in terms of dollars per one thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the City. Due to changes in the total assessed valuation of the City from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

## Trial Balance

A balance of debits and credits in double-entry bookkeeping; drawn up to test their equality.

# Glossary of Budget Terms

## Trust and Agency Funds

A fund used to account for assets held by the City in a trustee capacity for individuals, other governments, or other funds.

## Visioning

A planning process which attempts to maximize public participation in a Forum that leads to a consensus on as many issues as possible.

## WI DNR N333 of the WI Administrative Code

Section of the Code dealing with dams, e.g., safety, construction and regulations the DNR has on them.

## Wisconsin Public Power

Cedarburg’s power supplier is owned by Cedarburg and 50 other Wisconsin communities that operate municipal utilities. These communities supply electricity to more than 100,000 homes and businesses throughout the state. Based in Sun Prairie, WPPI was formed in 1980 to provide its member-owners with reliable, low-cost electricity, power supply expertise and industry related business services.

## Working Capital

Current assets minus current liabilities, also called net assets.

## Zero-Levy Growth Target

Set by the Common Council for management to reach in developing the budget. Tax levy has to equal prior years, thus reflecting a “zero-levy growth.”

Acronyms

A	ADA	Americans with Disabilities Act
	APA	American Planning Association
	APWA	American Public Works Association
	ASCAP	American Society of Composers, Authors and Performers
	ASCE	American Society of Civil Engineers
B	BAN	Bond Anticipation Notes
C	CAFR	Comprehensive Annual Financial Report
	CARE	Citizen Action and Response Ensured
	CDBG	Community Development Block Grant
	CIP	Capital Improvement Program
	CSM	Certified Survey Maps
	CUG	Conditional Use Grants
	CVMIC	Cities & Villages Mutual Insurance Company
D	DARE	Drug Abuse Resistance Education
	DAAT	Defense and Arrest Tactics
	DMV	Department of Motor Vehicles
	DNR	Department of Natural Resources
	DTC	Depository Trust Company
	DPW	Department of Public Works
E	EAB	Emerald Ash Borer
	EASICAT	Eastern Shores Information Catalog
	EMS	Emergency Medical Services
	EPA	Environmental Protection Agency
	eRETR	Electronic Real Estate Transfer Return
F	FTE	Full-Time Equivalent
	FHWA	Federal Highway Administration
G	GAAFR	Governmental Accounting, Auditing and Financial Reporting
	GAAP	Generally Accepted Accounting Principles
	GASB	Governmental Accounting Standards Board
	GFOA	Government Finance Officers Association
	GIS	Geographical Information Systems
	GRATE	Governmental Reporting Awards Through Evaluation
H	HAVA	Help America Vote Act
I	IAAO	International Association of Assessing Officers
	ICAC	Internet Crimes Against Children
	IIMC	International Institute of Municipal Clerks
J	JETZCO	Joint Extraterritorial Zoning Committee
L	LRIP	Local Road Improvement Program
	LUCA	Local Update of Census Addresses
	LUP	Land Use Plan
	LUST	Leaking Underground Storage Tank

Acronyms

M	MAMEA	Milwaukee Area Municipal Employer Association
	MATC	Milwaukee Area Technical College
	MMC	Master Municipal Clerk
	MMMEA	Mid-Moraine Municipal Engineers Association
	MMSD	Milwaukee Metropolitan Sewerage District
N	MTAW	Municipal Treasurer's Association of Wisconsin
	NIMS	National Incident Management System
P	PASER	Pavement Surface Evaluation and Rating
	PLC	Programmable Logic Controller
	PRP	Primarily Responsible Party
R	RFP	Request for Proposal
S	SCADA	Supervisory Control and Data Acquisition
	SEWAA	Southeastern Wisconsin Assessor's Association
	SGA	
	SMART	Speed Monitoring Awareness Radar Trailer
	SRT	Special Response Team
	SS	Sanitary Sewer
	SVRS	Statewide Voter Registration System
T	SWP	Strategic Work Plan
	TID	Tax Incremental District
	TIF	Tax Incremental Financing District
U	UWGB	University of Wisconsin Green Bay
V	VFD	Variable Frequency Drive
	VGB	Virginia Graeme Baker
W	WAAO	Wisconsin Association of Assessing Officers
	WAME	Wisconsin Award for Municipal Excellence
	WAPA	Wisconsin Chapter of American Planning Association
	WASC	Wisconsin Association of Senior Centers
	WCMA	Wisconsin City Management Association
	WCMC	Wisconsin Certified Municipal Clerk
	WCPC	Wisconsin Certified Professional Clerk
	WDMV	Wisconsin Department of Motor Vehicles
	WDNR	Wisconsin Department of Natural Resources
	WDOT	Wisconsin Department of Transportation
	WMCA	Wisconsin Municipal Clerks Association
	WPDES	Wisconsin Pollution Discharge Elimination System
	WPPI	Wisconsin Public Power Incorporated
	WRS	Wisconsin Retirement System
	WWTP	Wastewater Treatment Plant

