City Of

CEDARBURG, WISCONSIN

ANNUAL BUDGET

FISCAL YEAR

JANUARY 1—
DECEMBER 31
2016

CITY OF CEDARBURG

Principal Officials

TITLE	NAME	TERM OF OFFICE
Mayor	Kip Kinzel	4/2018
Alderman—*District 1*	John Czarnecki	4/2016
Alderman—*District 2*	Jack Arnett	4/2017
Alderman—*District 3*	Arthur E. Filter	4/2016
Alderman—*District 4*	Rick Verhaalen	4/2017
Alderman—*District 5*	Mitch Regenfuss	4/2017
Alderman—*District 6*	Patricia Thome	4/2017
Alderman—*District 7*	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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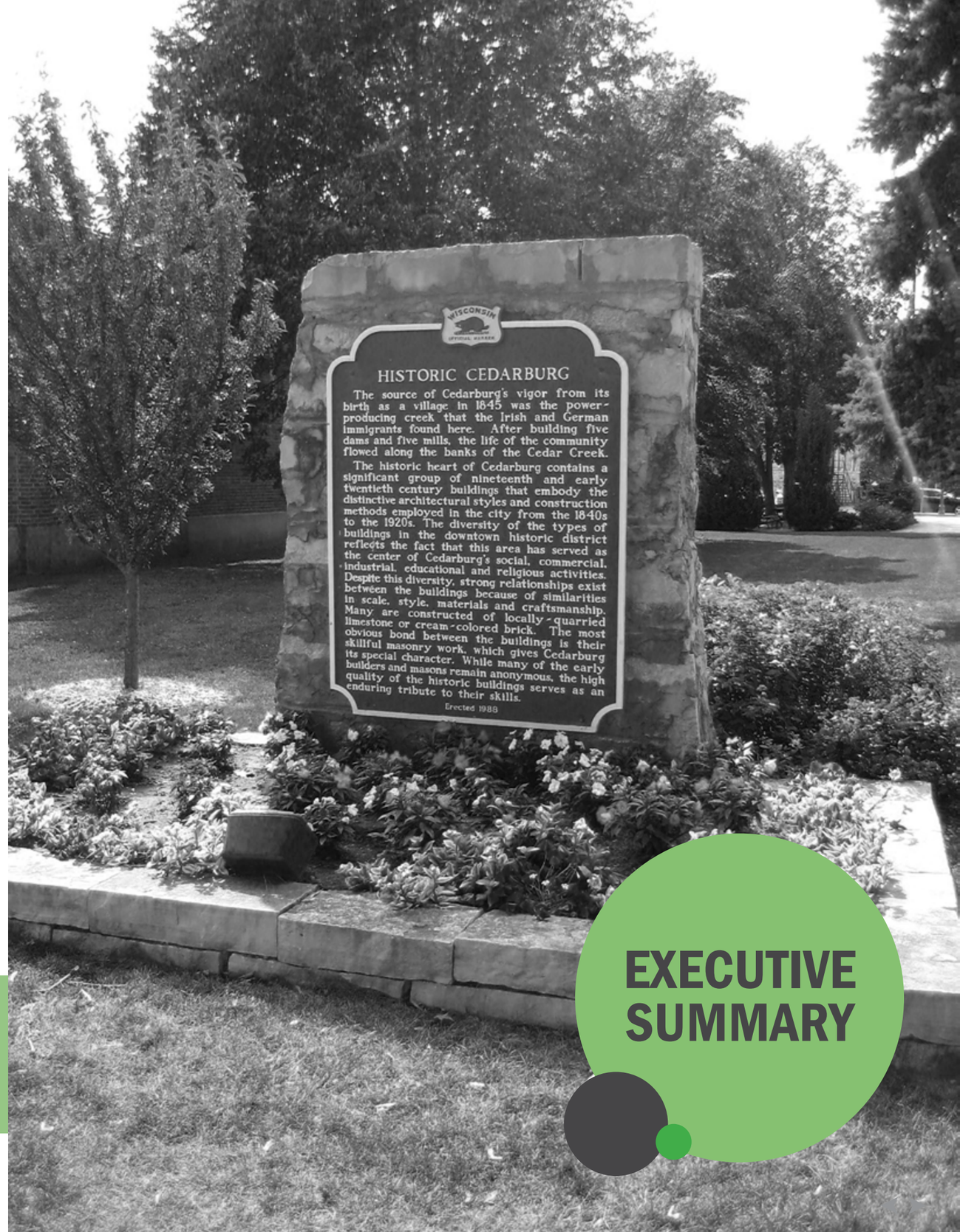
The City of Cedarburg

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.



EXECUTIVE SUMMARY

December 2015

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 2016 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 2016 budget is $24.8 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 the ability of 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 seems to be on the rebound with new subdivisions starting in 2013, 2014 and 2015. The growth of the City in 2015 would allow for a tax levy increase of $57,426. In 2015 the 2014 internal borrowing was refinanced along with borrowing for the 2015 and 2016 projects.

The Federal government Affordable Care Act also created additional expense for the City in 2015 and 2016. In order to comply with the Act, the City had to contract with their payroll provider to help complete new forms to be filed for all employees regarding their health insurance benefit. In 2016, the Federal mandate is adding $8,404 to the budget for an additional module to the payroll program. This will allow the forms to be completed electronically in 2017.

The State of WI passed legislation restricting municipalities from completing home inspections at the time of sale of a property. Due to this change the City has lost $6,000 in revenues for 2016.

As retirements occur in the City, staff is diligent in reviewing the positions and reorganizing when possible. Due to a retirement in the Treasurer's Office in 2015, the Administrative Assistant in the Clerk's and Administrator's Offices became full time filling in the vacancy in the Treasurer's Office. The Treasurer's Office position had been 0.75 FTE and is now 0.50 FTE. Other staff in the office have taken on added responsibilities and duties were moved around to accommodate the change.

With the changes in technology, the City is trying to stay current with our computer hardware and software. Replacing a file server at City Hall is budgeted for 2016 and is scheduled for replacement every five years. Security updates were made in 2015 and will be reviewed again in 2016.

With the increase in construction the City is seeing, the budget includes added hours for the contracted planner position. At least one new subdivision should begin development in 2016 and we may also see a few new commercial developments. On the revenue side, the building permits are budgeted to increase due to the new construction expected in 2016.

The seven year refuse and recycling contract is increasing for 2016 by $13,474. There is a slight decrease in the fuel surcharge budgeted due to the lower gasoline prices we have seen. The new library building has caused an increase in operating expenditures due to the added technology for the energy efficiency of the building. The budgeted increase for 2015 was 17.25% and in 2016 an additional 10% is proposed in the budget. Besides the additional maintenance required, staffing was increased to accommodate the two-story building.

Expenditures have been cut since 2009 to keep the City's tax rate level, funds have become very tight. Revenues have been declining from the State along with new mandates on taxes and fees.

The City was prefunding equipment purchases along with street and stormwater projects. The reserve accounts to fund these purchases were no longer sufficient to fund projects for 2016. The 2015 budget included 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. A request for a proposed investment advisor is being considered in 2016.

The City's proposed assessed tax rate is remaining $6.97/$1,000 of assessed value.

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, service levels and costs 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 2016, the City anticipates $7.6 million more in expenditures from 2015 due to the Department of Public Works building construction project. 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, but 2016 includes a CPI increase. The City's health insurance increase was 5% and dental insurance increase of 7% for 2016.

Every year the City has to struggle with declining State aids such as shared revenues, the expenditure restraint program and the recycling grant program. The State has also increased tax exempt property. Since 1985, shared revenues have fallen from 29% of General Fund revenues to 4.3% in 2016. State Computer Aids are budgeted to increase $5,000, the Recycling Grant revenues are expected to decrease $9,500 from 2015 and Transportation Aids are decreasing $34,887; 6.1%. In total, State grants and financial aids are decreasing by 8%.

The State levy limit is still in place from the 2011-2013 State budget. The law allows a municipality to carry forward from the previous year a percentage of unused levy capacity when calculating its 2016 limit. An adjustment is still allowed for debt authorized prior to July 1, 2005 and for debt authorized after July 1, 2005. The levy limit is the current CPI at September 30 and the percentage of net new construction in the City. Staying within the State levy limit is an issue and will continue to be in the future unless we see growth. The 2016 limit was 0.9%

The growth in the City's assessed value in 2015 would only allow for an increase of $57,426; 0.69%. The Common Council requested no increase in the tax levy for 2016 which would result in a rate decrease for the second year in a row. The adopted budget includes a 1.1% levy increase and no increase in the assessed tax rate.

The City's unfunded list of budget requests includes for General Fund; banners for Washington avenue; $3,500, updating City signs; $5,000, recodification ; $15,000, a camera with locating wire and monitor; $15,800, replacement or refinishing of downtown garbage cans; $16,515-$25,000, street tree pruning catchup; $9,350, preconstruction pruning; $12,240, Hamilton Road boring for water and sewer lines; $3,328, an irrigation system for City Hall ($7,000) and the swimming pool ($18,000), a water reel irrigation system for Behling Field; $7,000 and a rate increase for dispatchers to bring them closer to the wages of their comparables. None of these items were included in the budget. The Library fund balance deficit was funded for 2014 and 2015 through the 2016 levy.

With the tight budget restrictions, declining revenues, and increasing benefits and utilities, the 2016 budgeting process was very challenging compared to prior years. The General Fund had to make the final payments of the TID #2 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

2015 IN REVIEW

For 2015, expenditures are expected to exceed revenues resulting in a decrease in the fund balance. The decrease in Fund Balance was due to the encumbrances carried over from 2014. Some of the Public Works purchases were postponed during the transition from the retirement of the Superintendent of Public Works. Sign and equipment purchases and repairs were postponed from 2014 to 2015. The Clerk's Office encumbered funds for voting equipment which will not be used and the City Hall Complex had encumbered funds for the painting in City Hall. The work was started in December 2014 and not completed until January 2015.

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.

STRATEGIC WORKPLAN AND OTHER ACCOMPLISHMENTS IN 2015

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.

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 one dispatcher
- Contracted with health insurance consultant into 2016
- Administrative Assistant position in Clerk's Office 0.50 FTE is also working 0.50 FTE in the Treasurer's Office; replacing a 0.75 FTE position
- Three officers attended Community Intervention Team (CIT) training to better serve the needs of citizens with mental illness or developmental disabilities; five officers are now trained and will train all non-administrative staff
- One officer attended the Northwestern University Police School of Staff and Command for leadership development
- Researched and purchased the Use of Force Simulator to enhance the proper decision making skills of officers
- Created a County-wide Search and Rescue Team for missing persons
- Reclassified Recreation staff—Recreation Superintendent and Recreation Supervisor positions

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.

- Repaid internal borrowing in full and borrowed for 2015 and 2016 projects to save on issuance costs and interest
- Created recreation and pool sponsorship program

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 a Community Development Authority
- Presented the Mayor's Community Enhancements Awards to eleven property owners
- Completed all improvements for Pine Ridge and Park Ridge Subdivisions

Infrastructure (SWP Goal #4)

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

- Completed construction of Prairie View Park playground and athletic field; this added one additional playground to our parks
- Replaced Georgetown Park playground equipment
- Received donation for in ceiling sound system for the Boy Scout house
- Replaced explosion proof sump pump at the pool
- Received donation of oversized chess set which was placed in front of the Community Center Gym
- Zeunert parking lot repaved
- Replacement of a tornado siren at Zeunert Park
- Rebuild of a boiler at the police station
- Replacement of vinyl flooring at police station
- Completed phase two of four phases of Prairie View Park
- Completed second phase of creek walk south of Columbia Road

Leisure Services (SWP Goal #5)

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

- Created a Public Art Commission
- Had three youth theatre shows in the gym and one theatre camp

Public Safety (SWP Goal #6)

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

- Hired one dispatcher
- Added a WiFi security camera at Cedar Creek park

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.

- Departments entered all safety data sheets into online system, trained one member of the department to train department on use of the program to comply with the new regulations on January 1, 2016
- Provided anti-harassment training for all full and part time employees

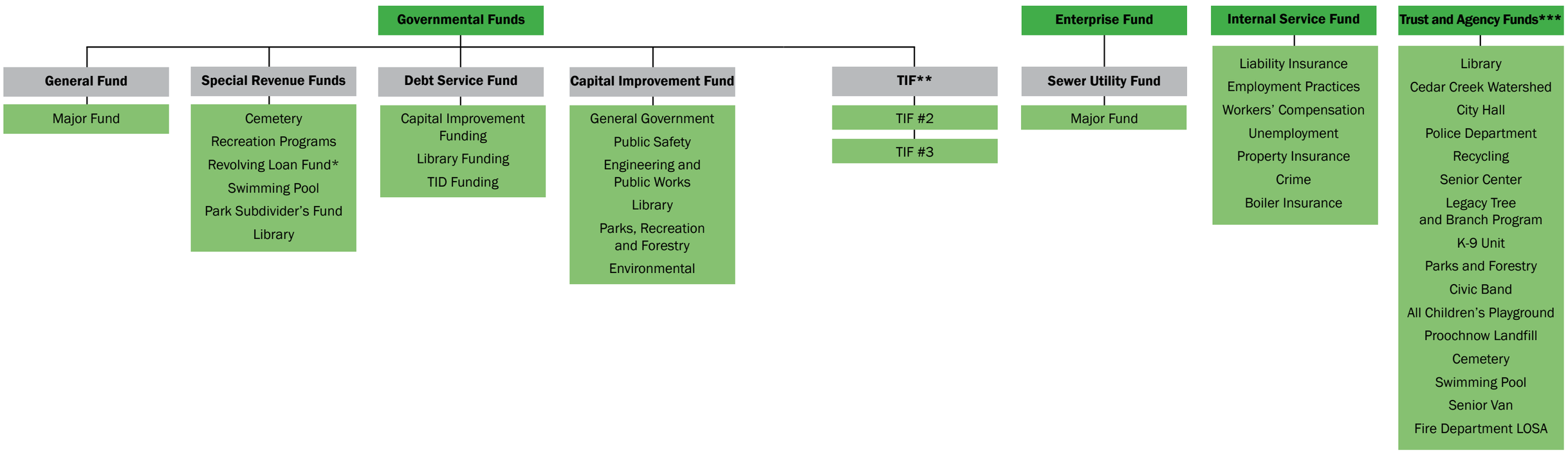
Technology (SWP Goal #8)

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

- Implemented new security on City Hall server and workstations
- Implemented new accessible voting equipment
- Added public WiFi at the pool during summer months
- Upgraded internet service at DPW garage

BUDGET MESSAGE
Budget Message

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)

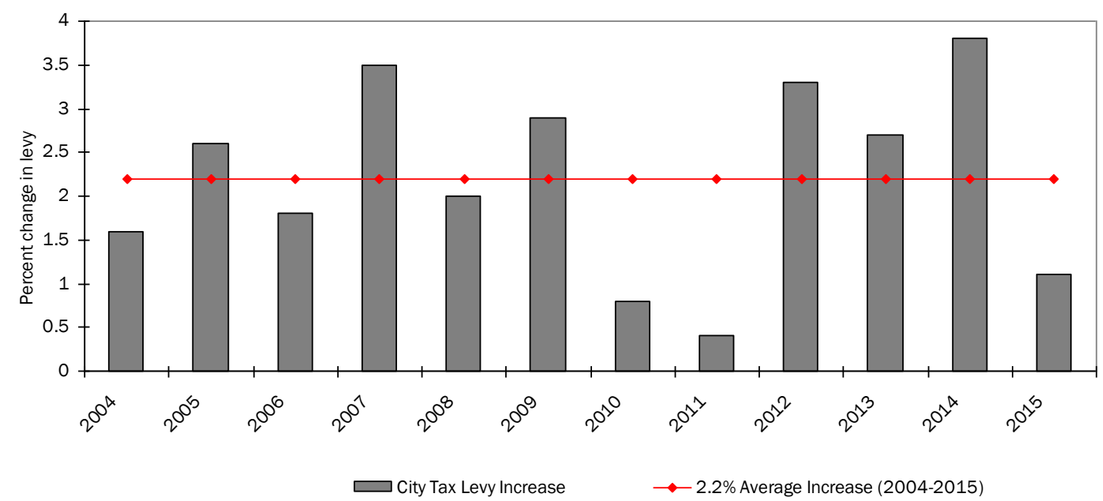
Department/Fund Relationship

	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				
Technology	x				
Assesssor'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		
Sewer				x	
Internal Service					x

2016 BUDGET OVERVIEW BY FUND

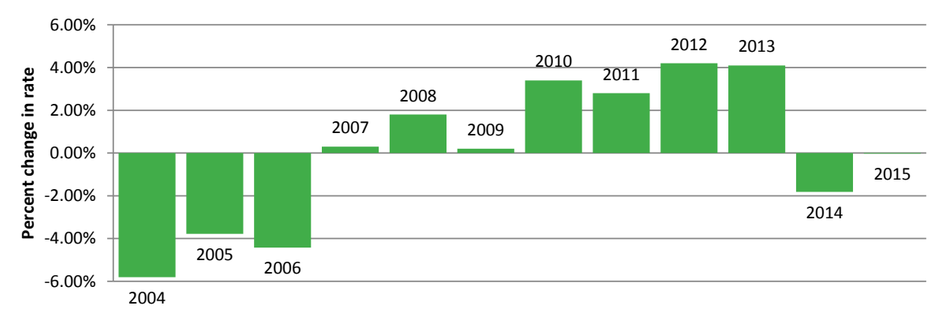
The 2014 tax levy equaled $8,338,892; an 8.8% levy increase above the previous year. The goal of no tax levy increase was very challenging. Through this budget process, trying to keep the tax levy increase to zero , there were new budget requests that could not be funded. Combining the property tax funding of the General Fund, Capital Improvement Fund, Special Revenue Fund and Debt Service Fund the 2015 total levy is $8,430,459, 1.1% higher than last year. The increase in the levy is less than the twelve-year average. The increase is within the maximum allowable amount by the State tax levy limit.

City Tax Levy Changes



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 2015 total equalized value is $1,204,323,800; 1.4% higher than last year. Based on the adopted tax levy, the equalized tax rate is $7.00/$1,000 equalized value, or 0.03% below last year. Since 2004, the average annual municipal equalized rate increase has been 0.05%.

City Equalized Rate Change

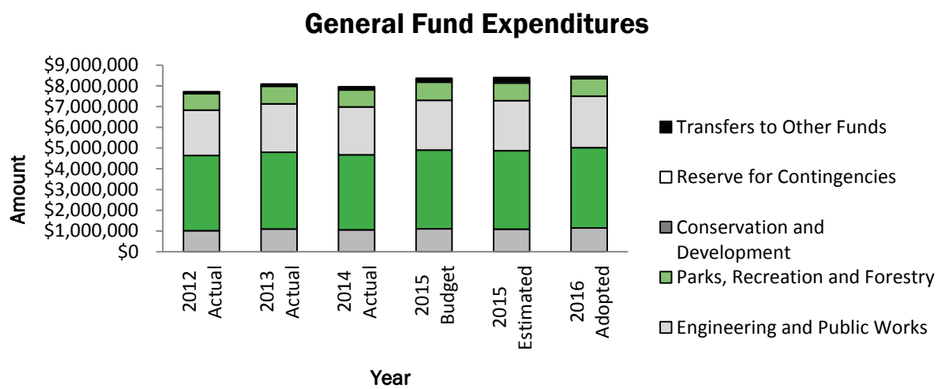


The assessed value of City property for 2015 is 100.36% of equalized value, or $1,208,692,140 and is 1.0% over last year's value. This yields an assessed rate, based on the aforementioned levy, of $6.97 per $1,000 of value; the same as 2014.

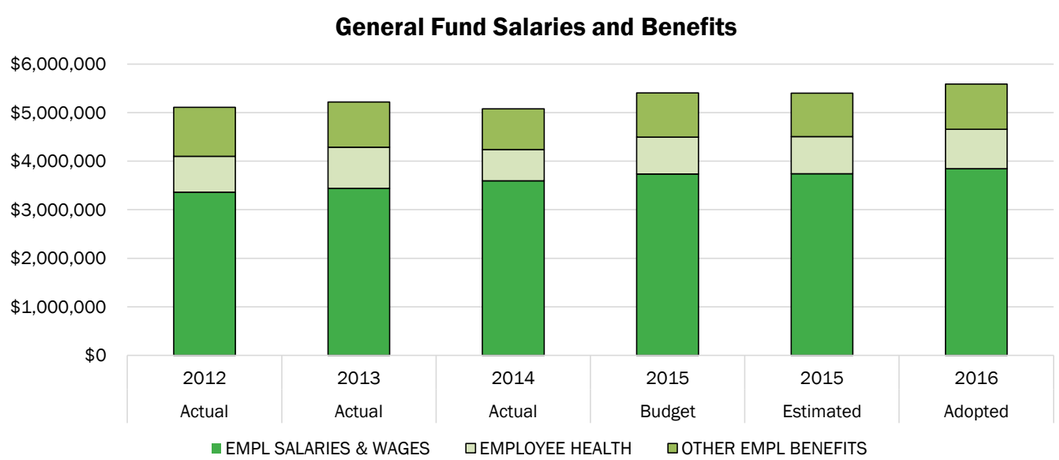
GENERAL FUND

Expenditures

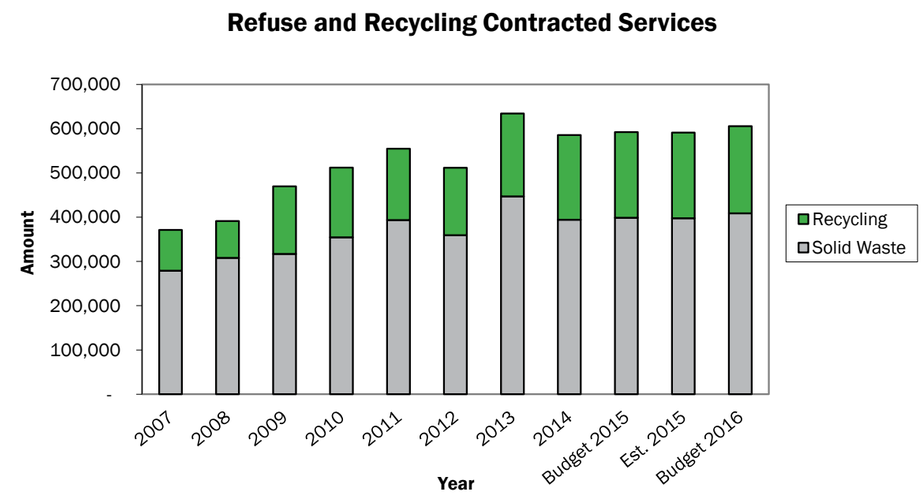
The 2016 total General Fund Budget equals $8,446,494, which is a 0.90% increase from last year. The Operating Budget equals the total General Fund budget minus budget transfers to other funds. With this increase in expenditures the City qualifies for State Expenditure Restraint funding. The State program allows a percentage increase in expenditures based on a formula using the CPI; to qualify for the 2017 program revenue the expenditures cannot increase more than 0.90%.



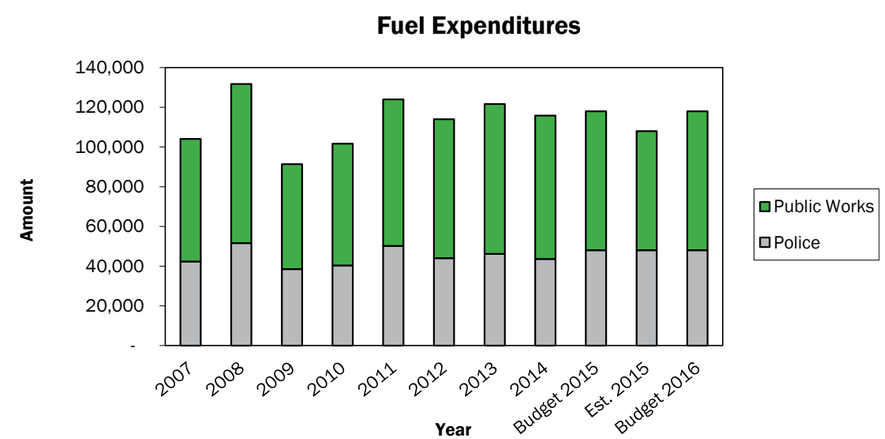
Salaries are budgeted with a 2% increase for employees on January 1; except for the Protective employees which will receive a 3.2% increase. Dental insurance premiums increased 7% and health insurance premiums increased 5% for 2016. The budget for health and dental insurance is increasing 6.5%; due to the increase in health insurance and some changes in coverage for employees from single to family. Workers' compensation premiums increased City-wide due to the change in the experience modification factor. In 2015 the factor was 0.88 and is 1.04 for 2016.



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.

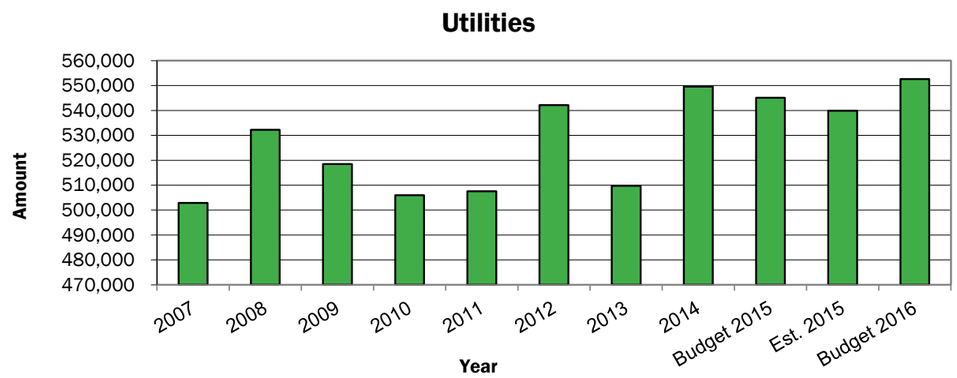


The following graph shows the departments with the largest fleets of vehicles and their increasing fuel budgets:



Utilities were budgeted to increase for 2016 as follows:

- Electric rates are projected to increase 2.25%;
- Water rates are projected to remain the same for 2016;
- Telephone expenditures were budgeted slightly lower for 2016 since we are seeing the decrease due to the changeover to a voice over IP solution and moved services to another company.

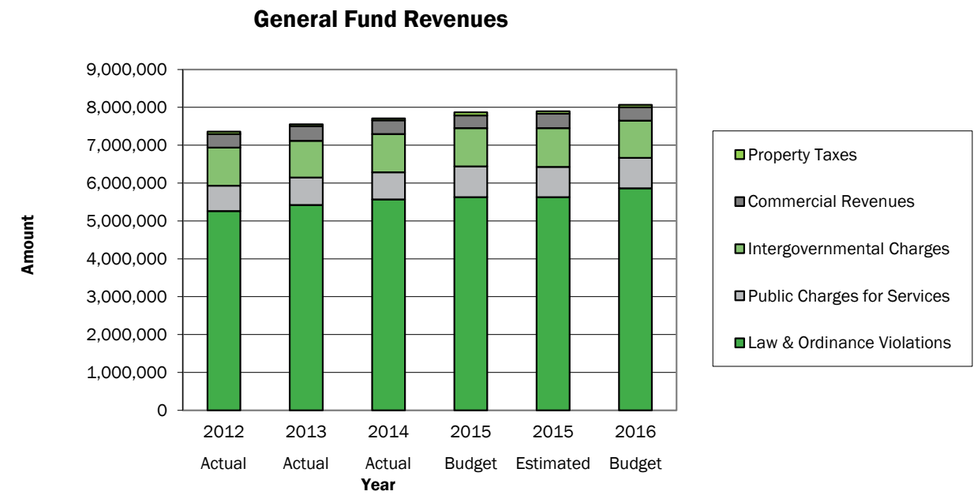


The following are some of the significant changes in the General Fund budget:

- **City Attorney—**A reduction in legal fees is budgeted for 2016 due to actual costs for 2015
- **Elections—**There is an increase in elections this year due to the number going from two in 2015 to four in 2016; Equipment expenditures are being purchased by the County
- **Clerk's Office—**Postage was increased due to projected absentee ballots to be mailed for four elections which includes the presidential
- **Treasurer's Office—**Salaries are decreasing due to the Account Clerk/Receptionist position changing from 0.75 FTE to 0.50 FTE. Professional services are increasing $11,210; $8,410 for another payroll software module to comply with the Affordable Care Act reporting requirements and $2,800 for the annual disclosure reporting of outstanding debt by our financial advisor
- **Technology—**There is an increase of $15,000 for equipment due to the replacement of the City Hall file server
- **Fire Department—**Building maintenance expenditures are increasing $30,000 of which $20,000 is for emergency medical dispatch software; $4,000 was added for the dive team and also to the fire inspection fees which are contracted out. The Fire Department also contracted out the testing and certification of fire hoses
- **Building Inspection—** Salaries and benefits are decreasing 15% due to the payout for the retirement in 2015
- **Auxiliary Police & Emergency Management—**Clothing and uniforms account is decreasing $5,000 for a one time purchase of new uniforms for the volunteers made in 2015
- **Refuse & Recycling—**The contract for collection increased for 2016 by $13,474
- **Celebrations—**There is a reduction in operating supplies due to the coir basket liners being replaced in 2015 and only flowers will be purchased in 2016
- **Planning—**The Economic Development contracted position will no longer be supported by the Chamber of Commerce or Tourism, Promotion and Development. This is adding a cost of $3,333 to the City. In 2016 an increase in the pay and hours for the contracted planner are included
- **Transfer to Other Funds—**The transfer to the Swimming Pool was removed and a separate levy was added for the Special Revenue Fund.

Revenues

The General Fund budget includes revenues of $8,420,090, an increase of 1.23% from 2015, to support General Fund operations. The most significant revenue source is the Tax Levy, which makes up approximately 69% of General Fund revenue. General Fund Tax Levy support for 2016 is increasing 3.12% compared to last year. Revenues are less than expenditures by $26,404 to fund the contingency reserve account, the City Hall file server ($15,000) and the software for ACA compliance ($8,404). The funds can only be expended with the approval of the Common Council from the contingency account.



Building Inspection related revenues will exceed budget expectations for 2015 due to new construction. For 2016, revenues are budgeted to increase slightly. The housing market has picked up in the last few years and the City is seeing a couple new developments. Permit fees were reviewed to ensure they are line with surrounding communities. Clearwater compliance revenues were eliminated by the State budget bill.

Court penalties and costs were reduced by $15,500 to better reflect the actual revenues earned.

CAPITAL IMPROVEMENT FUND

The 2016-2022 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.

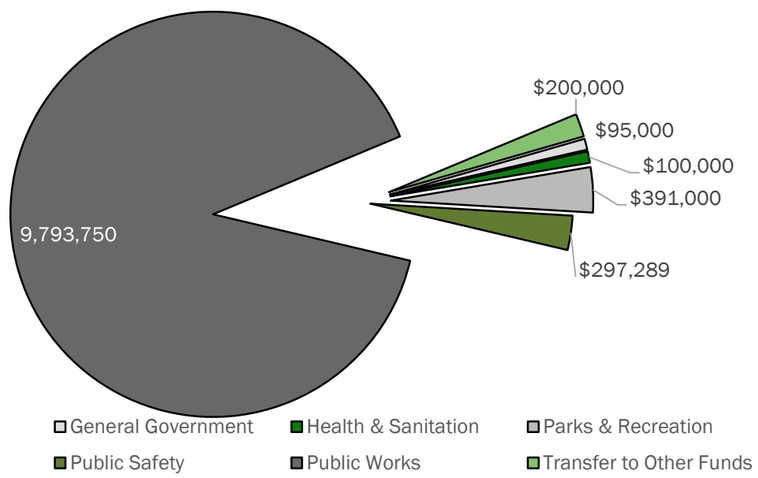
Expenditures

The $10,877,039 total 2016 Capital Improvement Plan represents an increase of $8,029,339 from last year's amount. The reason for the increase is the construction of the Public Works garage in 2016.

Major Capital Projects Planned for 2016

- A total of $790,000 is budgeted for **street improvements** in 2016. Projects include Jackson St., Hanover Avenue, and Bridge Road.
- **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, $462,750 of expenditures are expected for engineering services for 2016 projects; Jackson Street and the Susan Lane storm water pond.
- **Environmental expenditures**, including potential dam and landfill expenses, total anticipated spending is $100,000. Prochnow Landfill remediation is expected to continue into 2016. No funding was included for DNR mandated improvements/compliance to regulations of City-owned dams due to the engineering study requested. The dam repairs are budgeted in 2017.
- **Equipment purchases** funded from the equipment replacement reserve account total $882,000 for 2016. Major purchases include two squad car replacements for the Police Department ($80,000); a street sweeper ($240,000), 10 yard dump truck ($195,000), and two pickup trucks ($106,000) for Public Works and an aerial lift truck ($170,000) one-ton 4x4 dump truck ($50,000) and mower/snow blower ($41,000) for Parks, Recreation and Forestry.
- **Park improvements** funded through impact fees and the tax levy total $130,000. The projects included are Cedar Creek Park net climber and Zeunert Park path resurfacing.

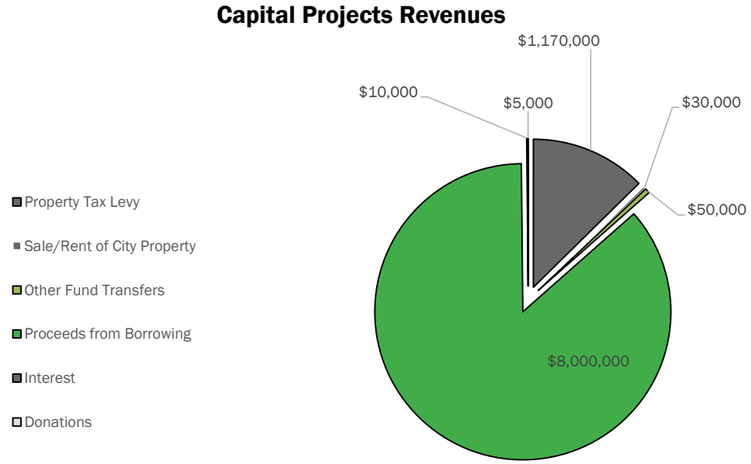
Capital Projects Expenditures



REVENUES

The Capital Improvement Fund's primary funding source is **the property tax levy set at $1,117,000; $265,000 less than last year.** The tax levy funds the following accounts: the Equipment Replacement Account at $250,000 based on the depreciation schedule in the Capital budget; the Street Improvements Reserve at $505,000, the Stormwater Program at $375,000, and General Projects at $20,000. A transfer in the amount of $50,000 from Park Equipment Impact Fees is funding the net climber at Cedar Creek Park. A borrowing is also budgeted for the construction of a new Public Works garage.

Capital Projects Revenues



SEWER FUND

In the City's major proprietary fund, the Sewer Fund 2016 volume charge of $5.22/1,000 gallons is an increase from 2015 of $0.06. The fixed charge of $12/month/connection remains the same. The holding tank hauler's fee per 1,000 gallons increased the same percentage as the volume charge to $8.70/1,000 gallons. Operating expenses will increase 2.28%. This equates to an estimated net loss for the Sewer Fund of $365,752. The Sewer Fund continues aggressive collection system repair and maintenance activities, as shown in the Sewer Capital Plan. 2016 Capital expenditures total $2,615,000.

DEBT SERVICE FUND

The tax levy support for general City debt is budgeted to increase from $619,532 to $705,776; 14%. The actual debt support needed in 2016 is $926,282 which has been lowered by $220,506 from fund balance, an IRS interest reimbursement from the Build America Bonds program and unspent funds from the library building project. 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 $871,565; 7.08% increase from 2015 due to the new larger library building needing additional staff and maintenance. With the automated systems at the Library, maintenance agreements are necessary for the upkeep of the building. The second largest account is the Community Pool Fund with $330,712 of activity, up 1.2%.

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 2016-2019 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 2016 include the funding of the Public Works garage building and environmental issues.

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 EPA. and DNR of the Cedar Creek cleanup, and the potential rehabilitation, reconstruction or removal of the Ruck, Woolen Mills, and Columbia Mills Dams.

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 City is hoping to finalize options in 2016.

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 2016, $790,000 is budgeted for the 2016 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.

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. Due to the economy and decline in the housing market the project was reviewed in 2015 and closed.

In 2015, into 2016, efforts are being made to bring sewer and water to the north side of the City for future development of the area.

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 2016 and holding steady.

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.

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 was the last year for this program.

Impact Fees 2015 Activity

	Beginning Balance	Receipts	Disbursements	Ending Balance
Park Impact Fees	83,326.18	49,112.30	(72,591.00)	59,847.48
Library Impact Fees	0.00	16,085.59	(16,085.59)	0.00
Sewer Impact Fees				
Biosolids	2,264.50			2,264.50
Equipment Replacement	13,923.56	12,395.66		26,319.22
Police Impact Fees	0.00	19,295.33	(19,295.33)	0.00
Pool Impact Fees	0.00	19,295.33	(19,295.33)	0.00
Total Impact Fees	99,514.24	116,184.21	(127,267.25)	88,431.20

2016 BUDGET CHALLENGES

The City strives to maintain the high level of services its citizens have come to expect and was able to accomplish even with the tax rate remaining the same. In prior years maintenance or replacements of aging infrastructure, buildings and equipment were postponed and now are 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, building inspection revenues, impact fees, and the timing of the business park on Hwy 60 will continue to have a significant impact on the City's tax base. The City has been able to maintain an adequate fund balance to alleviate revenue reductions beyond the City's control.

The Common Council needs to continue to look towards the future, not just the current budget year. The City's workforce is aging and there are many retirements expected in the next five years. Succession planning and investment in our current staff will be very important to the City.

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 2015 budget document for the eighteenth year. The award is valid for a period of one year. The City will be applying for the award for its 2016 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, 2015

Executive Director

CITY OF CEDARBURG *Overview*

GOVERNMENT 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.

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.

The Department of Administration's estimated population for the City of Cedarburg in 2015 was 11,500. 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 $1,204,323,800 with the average equalized value on a single-family home being $280,000.

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 2015 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 comprised our second Tax Incremental Financing District. The TID No. 2 plan was adopted on January 29, 2007. The TID No. 2 was located on the north end of the City and abuts Highway 60, giving easy access to I-43. TID No. 2 was a mixed-use district to develop a business park and related areas to stimulate economic development. The TID No. 2 was closed in 2015 due to inactivity and a decrease in value.

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.

In 2015, the Mayor and Common Council created a Community Development Authority

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. 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 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.

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 volunteer department responds to approximately 1,100 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 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 is a parochial school: First Immanuel Lutheran 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.

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

SUMMARY

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."

CITY OF CEDARBURG
Demographics

Population

2015*	11,500
2014*	11,479
2013*	11,475
2012*	11,425
2011*	11,427
2010	11,412
2009	11,440
2008	11,445

* 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

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%)

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

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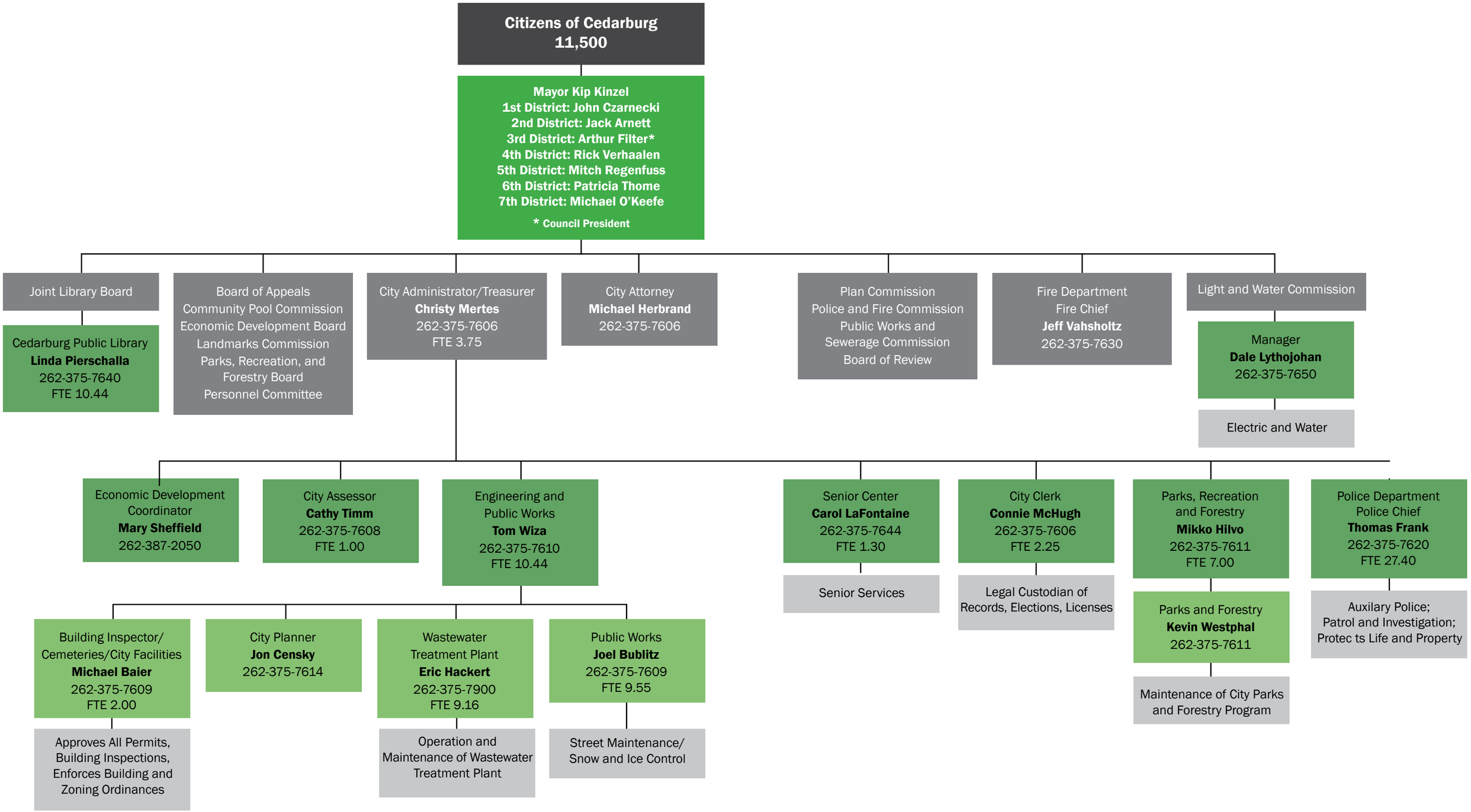
ORGANIZATIONAL CHART

Organizational Chart

ORGANIZATIONAL CHART

Organizational Chart



BUDGET PROCESS

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 2016 budget process, there were twelve items that were on the unfunded list—items not included in the budget are south Washington Avenue banners, updating of City welcome/entrance signs, recodification, a locating camera for DPW, downtown garbage can replacements, street tree pruning and irrigation systems.

BUDGET PROCESS

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.

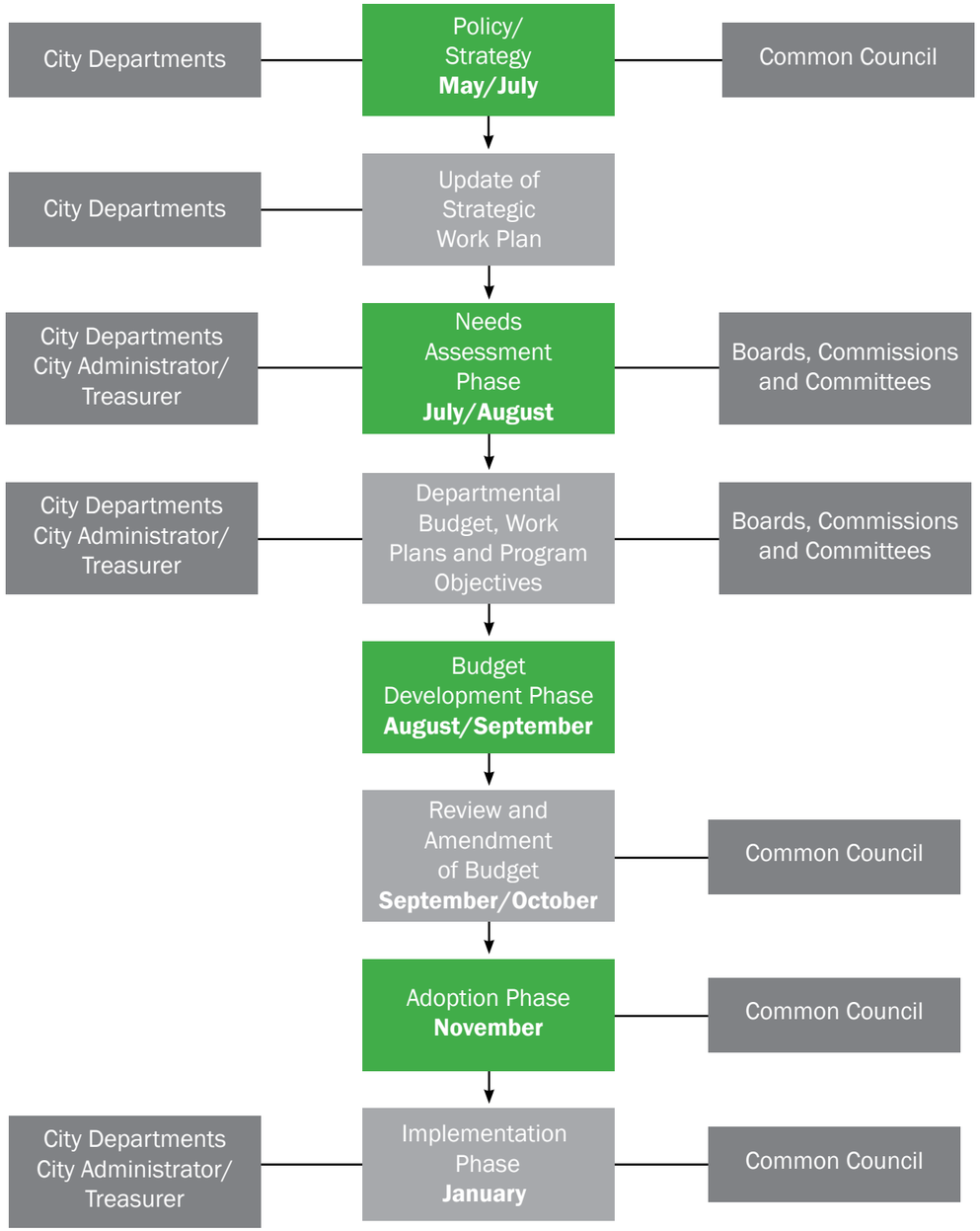
The City adopts annual budgets for the General Fund, Cemetery, Room Tax, Recreation Programs, Parks & Playgrounds, Library, and Swimming Pool Special Revenue Funds, Debt Service Fund, Capital Improvement, Internal Service and Sewer Enterprise Funds. A budget has not been adopted for the Community Development 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 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



2016 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 10	Staff Review of Strategic Work Plan
June 29	Council set budget parameters Common Council to review and approve 2015 Budget Process Calendar
July 6	Department Heads/Supervisors issued departmental request forms for operational budget needs, review and updating of department descriptions and narratives
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 11	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 14–18	Department Heads meet with City Administrator/Treasurer
October 5	E-mail budget summary to News Graphic (by 10:00 a.m.)
October 8	Budget published in News Graphic Proposed budget distributed to Common Council and available for public review
October 12	Consider proposed budget. Department presentations
October 19	Possible budget meeting. Department presentations
October 26	Consider proposed budget, official public budget hearing for citizen comments (citizens are free to comment throughout budget deliberations)
November 16	Possible Budget discussion/Council
November 9	Consider proposed budget
November 30	Budget adopted by Common Council
December 3	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.

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:

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

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 and closed out in 2015 due to the losses seen and no development to date. Included in this plan is the project budget; therefore, an annual budget is not necessary.

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.

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.

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 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.

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

- 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 and 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 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.

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 Treasurer's Office. The office will make a recommendation to the City Administrator/Treasurer for review and possible approval.
- 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.

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.

STRATEGIC WORKPLAN 2016-2020

Common Council Review June 2015
Each goal and objective is noted in the corresponding Department under each program's "2015 Significant Accomplishments" and "2016 Objectives to be Accomplished"

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 Objective	Projected Completion Date	Status as of September 2015	Responsible Party	Cost Projection	Classification
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.					
Recodify portions of the City Code, possibly outsource	2017	Ongoing	City Attorney, Department Heads	$20,000	Priority
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.					
City-wide revaluation	2018	Ongoing analysis of annual statistical reports	City Assessor	$50,000	Mandatory
Borrowing for DPW garage building project	2016	Working on bid specifications	Director of Engineering and Public Works	$8,000,000	
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.					
Develop TID Plan for Hwy 60	2018		City Administrator/ Treasurer, Director of Engineering & Public Works, City Planner, Economic Development Board, Cedarburg Light & Water	$100,000?	Future Goal
Amcast	2018	Working with DNR and EPA for funding of cleanup. Site on EPA's National Priorities List, Developer interest in acquiring.	City Attorney, Mayor, Common Council, City Administrator/Treasurer, Director of Engineering & Public Works		Priority
Update of Zoning Code	2016	Ongoing	City Planner, Plan Commission, Common Council	$20,000	Priority
Promote development/ redevelopment of Smart Growth area #19 along Pioneer Road	2017	Ongoing	City Planner, Economic Development Board		Future Goal

STRATEGIC WORKPLAN 2016-2020

Goal Objective	Projected Completion Date	Status as of September 2015	Responsible Party	Cost Projection	Classification
Goal #4 Infrastructure					
Proactively maintain public facilities while planning and improving infrastructure compatible with growth.					
DPW Garage Construction	2016	Space needs analysis completed. Construction management and architect contracts awarded.	Director of Engineering & Public Works, Superintendent of Public Works	$8,000,000	Priority
Dams-Compliance with WI DNR NR333	2017	Grouting completed—other repairs yet to be completed. Engineering contract awarded. Study to be completed for NR 333 compliance.	Director of Engineering & Public Works	$1,000,000	Mandated
Phosphorus Regulations	Unknown	To be determined by DNR Regulations	Wastewater Treatment Superintendent	Part of new Wastewater Treatment Plant cost	Mandated
Garfield Lift Station—Replacing valves and piping	2020	Received cost from J.F. Ahern Co.	Wastewater Treatment Superintendent	$200,000	Priority
Replace and move Highland Lift Station	2020	To be initiated	Wastewater Treatment Superintendent, Director of Engineering & Public Works	$1,300,000	Priority
New Regional Lift Station	2016	To be initiated	Wastewater Treatment Superintendent, Director of Engineering & Public Works	$1,300,000	Priority
Goal #5 Leisure Services					
Preserve and enhance quality of life by providing cultural, educational, leisure, and recreational activities for all generations to enjoy.					
Develop Parkland at Prairie View Subdivision—Shelter and Restroom	2016	Phase II—graded and seeded over; Phase III playground install (2015)	Parks, Recreation & Forestry Board, Director of Parks, Recreation & Forestry	$500,000	Future Goal
Build outdoor Sports Complex	2020	To be initiated	Director of Parks, Recreation & Forestry	TBD	Future Goal
Indoor Multipurpose Gymnasium	2020	To be initiated, working with local sports organizations on needs analysis (2015	Director of Parks, Recreation & Forestry	TBD	Future Goal

STRATEGIC WORKPLAN
2016-2020

Goal #5 Leisure Services (contd.)

Goal Objective	Projected Comple-tion Date	Status as of September 2015	Responsible Party	Cost Projection	Classifica-tion
Enhance Cedar Creek Park and Adlai Horn Park after creek cleanup	2017	To be initiated	Director of Parks, Recreation & Forestry	$250,000–$500,000	Future Goal
One year Library user survey	2016	To be initiated	Library Director	Staff time	Future Goal

Goal #6 Public Safety

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

Investigate upgrade of severe weather siren system	2018	Ongoing upgrade One replaced in 2015, second budgeted in 2016	Police Chief	$72,000	Priority
Develop a County-wide Search and Rescue Team	2016	Under development and the group is working on the policy and assigning duties to its members	Police Chief	$2,000 for training and equipment	Priority
Police Department State Accreditation	2016	Ongoing work on standards and documentation	Police Chief	$1,000 for training and equipment	Priority

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.

Improve CVMIC Risk Assessment score	2016	Reviewing policies with Safety Committee	Department Heads/ Supervisors, City Administrator/Treasurer	Staff time	Future Goal
Request Property Insurance Quotes	2015	Requesting quotes	City Administrator/ Treasurer	Staff time	Priority

Goal #7 Technology

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

Cooperative Purchase of new electronic voting equipment in conjunction with Ozaukee County	2015 or 2016	Voting machines will be purchased as soon as certified by Federal and State Governments. Machines will be reviewed by Municipal Clerk and County Clerk in June. Decision to be made later in year.	City Clerk	$3,000-$26,000; Ozaukee County to pay majority of costs	Mandated

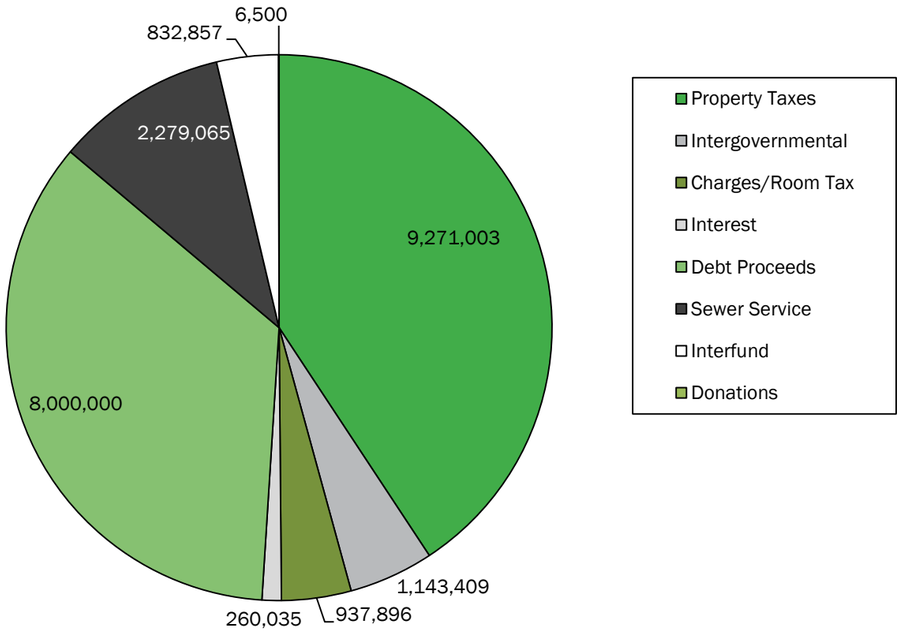
CITY OF CEDARBURG 2016 BUDGET
(By Category)

All Funds

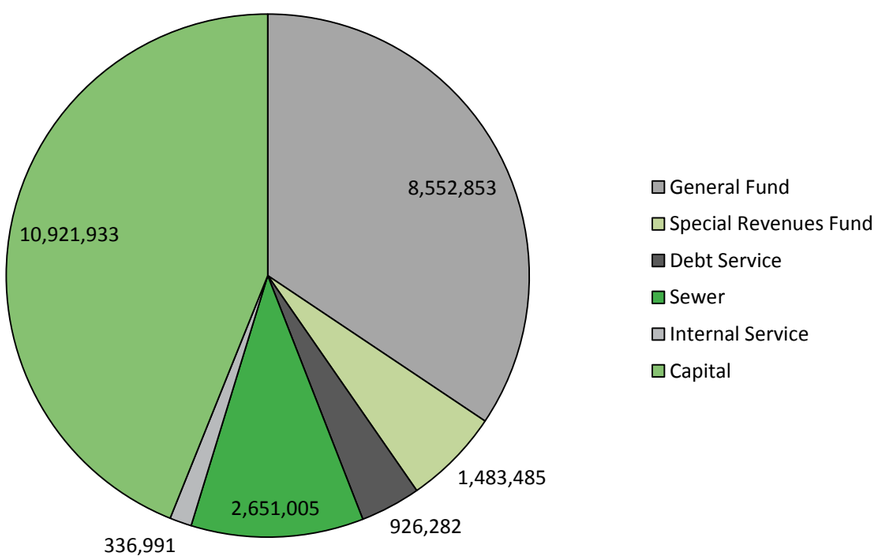
Revenues	General Fund	Cemetery	Room Tax	Recreation Programs	Swimming Pool	Subdividers Deposits	Library	Debt Service	Capital Improvements	Sewer Utility
Public Improvement Revenues	0									
Intergovernmental Revenues	927,284						154,619	6,506		
Regulation & Compliance	357,575		62,000							
Law & Ordinance Violations	67,500									
Public Charges for Services	74,720	30,440		111,700	(10,300)	0	27,700			2,285,253
Intergovernmental Charges	210,992			1,000	5,300			200,000	50,000	
Commercial Revenues	176,548	1,100				200		50	40,000	13,500
Donations				1,500	5,000		0		5,000	
Proceeds from Borrowing									8,000,000	
Property Taxes	6,605,471						707,306	705,776	1,170,000	
Total	8,420,090	31,540	62,000	114,200	0	200	889,625	912,332	9,265,000	2,298,753

Expenditures	General Fund	Cemetery	Room Tax	Recreation Programs	Swimming Pool	Subdividers Deposits	Library	Debt Service	Capital Improvements	Sewer Utility
General Government	1,145,435								95,000	
Public Safety	3,875,384								297,289	
Engineering & Public Works	2,478,329								9,893,750	
Parks, Recreation & Forestry	855,666	45,911		119,706	0		871,565		391,000	
Debt Service								926,282		
Insurance										
Conservation & Development	87,680		58,900							
Sewer Utility										2,651,005
Other	3,000									
Transfers to Other Funds	1,000		3,100			50,000			200,000	
Total	8,446,494	45,911	62,000	119,706	0	50,000	871,565	926,282	10,877,039	2,651,005
Revenues - Expenditures	(26,404)	(14,371)	0	(5,506)	0	(49,800)	18,060	(13,950)	(1,612,039)	(352,252)

2016 All Funds—By Revenue Category



2016 All Funds—Expenditures by Fund



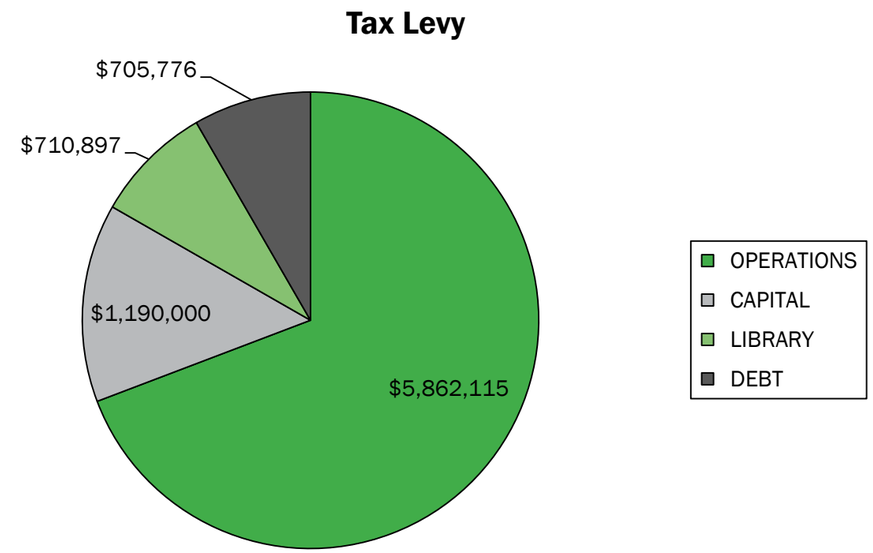
BUDGET SUMMARY *All Funds*

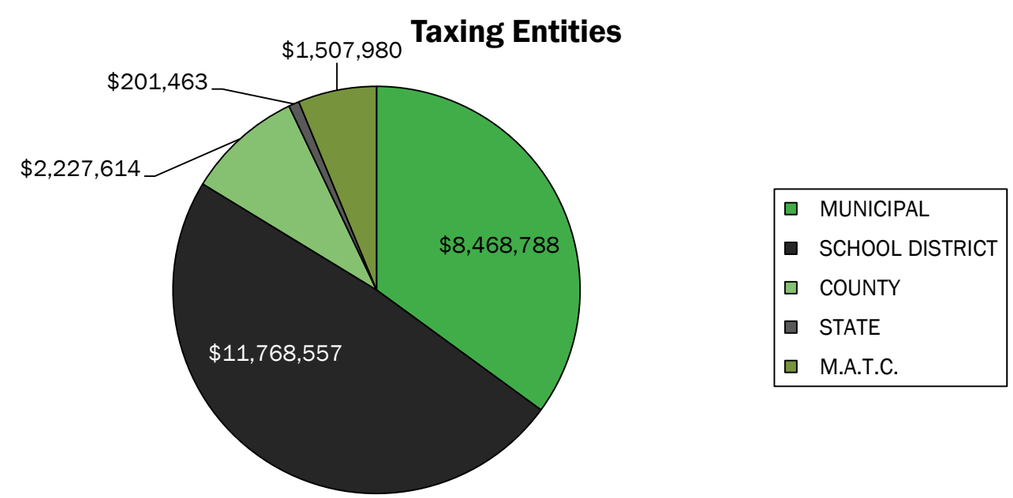
BY FUND

All Funds				
Revenues	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
General Fund	8,147,315	8,317,454	8,347,406	8,420,090
Cemetery	41,853	31,540	33,840	31,540
Room Tax	67,749	60,000	60,000	62,000
Recreation Programs	121,762	121,670	114,332	114,200
Swimming Pool	315,119	61,361	53,645	0
Subdividers Deposits	3,450	125	49,313	200
Library	632,064	813,929	812,588	889,625
Debt Service	1,086,401	1,806,444	1,623,545	912,332
Capital Improvements	1,922,819	2,352,755	4,624,086	9,265,000
Sewer Utility	2,327,945	2,291,665	2,342,788	2,298,753
Internal Service	360,268	303,074	353,701	336,991
Total	15,026,745	16,160,017	18,415,244	22,330,731
Expenditures	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
General Fund	7,958,830	8,371,454	8,401,771	8,446,494
Cemetery	41,627	53,797	47,303	45,911
Room Tax	67,749	60,000	60,000	62,000
Recreation Programs	124,845	121,312	112,380	119,706
Swimming Pool	333,720	0	0	0
Subdividers Deposits	40,000	75,000	72,591	50,000
Library	742,587	813,929	819,185	871,565
Debt Service	1,129,550	1,806,444	1,646,942	926,282
Capital Improvements	4,417,779	2,847,700	3,178,373	10,877,039
Sewer Utility	2,446,861	2,591,901	2,423,316	2,651,005
Internal Service	344,448	305,481	365,163	345,351
Total	17,647,996	17,047,017	17,127,024	24,395,353
Revenues-Expenditures	(2,621,251)	(887,000)	1,288,220	(2,064,621)

FUND BALANCE

2015 Budget Summary by Fund					
Fund	Description	Estimated Beginning Fund Balance	Adopted Budgeted Revenues	Adopted Budgeted Expenditures	Estimated Ending Fund Balance
100	General	2,267,894	8,420,090	8,446,494	2,241,490
200	Cemetery	303,108	31,540	45,911	288,737
210	Room Taxes	462	62,000	62,000	462
220	Recreation Programs	63,667	114,200	119,706	58,161
240	Swimming Pool	53,645	0	0	53,645
250	Parks & Playgrounds—Subdividers Deposits	60,048	200	50,000	10,248
260	Library	(18,060)	889,625	871,565	0
300	Debt Service Fund	14,558	912,332	926,282	608
400	Capital Improvements	2,235,483	9,265,000	10,877,039	623,444
601	Sewerage	16,793,665	2,298,753	2,651,005	16,441,413
700	Risk Management	833,822	345,351	336,991	842,181
	Total Funds	22,608,292	22,339,091	24,386,993	20,560,389

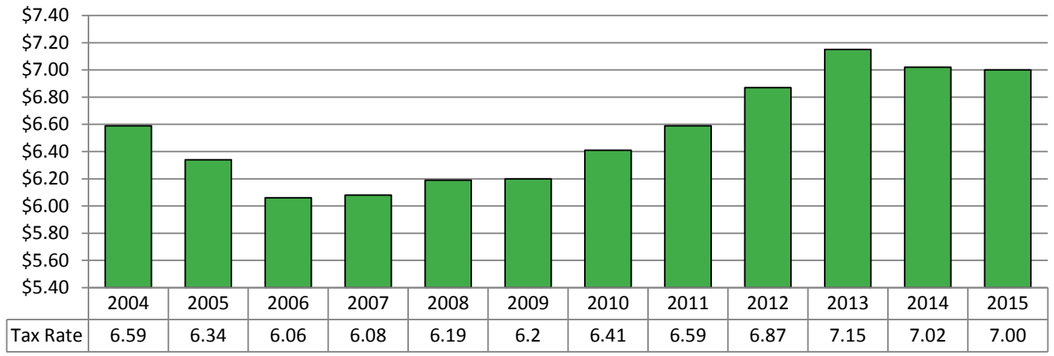




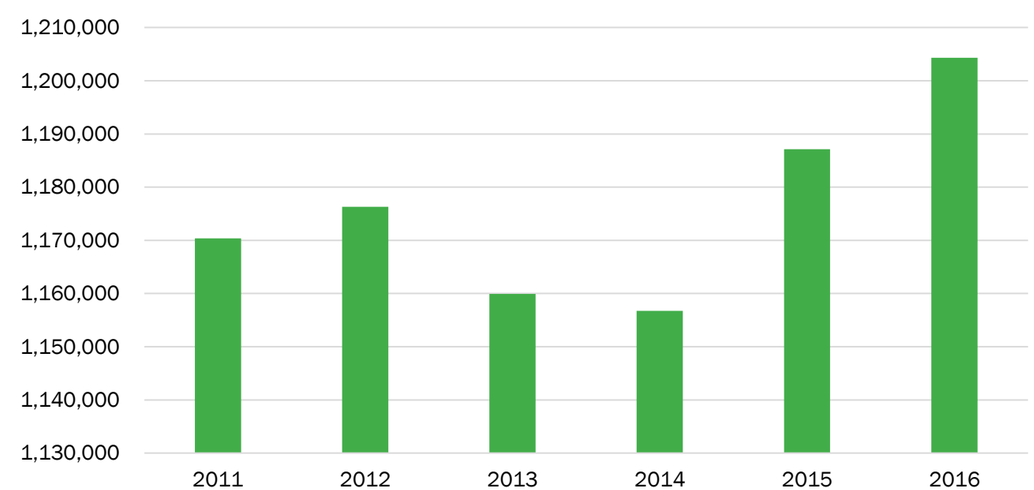
City of Cedarburg							
	2011	2012	2013	2014	2015	2016	% CHANGE
City Tax Levies	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	2016/2015
General Fund Levy	5,123,465	5,259,335	5,410,911	5,568,212	5,626,518	5,803,256	3.1%
Capital Improvement Levy	1,073,980	1,090,000	1,106,500	1,235,000	1,435,000	1,170,000	-18.5%
Special Revenue Fund Levy—Library	428,454	490,000	490,000	490,000	657,842	707,306	7.5%
Special Revenue Fund Levy—Pool						44,121	0.0%
Debt Service Levy	880,000	914,042	956,118	972,917	619,532	705,776	13.9%
Total City Levy	7,505,899	7,753,377	7,963,529	8,266,129	8,338,892	8,430,459	1.1%
Other Taxing Bodies							
Cedarburg Schools	12,161,771	11,208,647	11,052,752	11,689,535	11,768,557	11,817,277	0.4%
Ozaukee County—Operating	2,039,075	2,081,789	2,143,072	2,243,675	2,227,614	2,211,000	-0.7%
State of Wisconsin	198,621	199,629	196,847	196,308	201,463	204,381	1.4%
M.A.T.C.—Operating	2,245,896	2,289,003	2,456,955	2,460,817	1,507,980	1,514,199	0.4%
Total Tax Levy (Gross)	24,151,262	23,532,445	23,813,155	24,856,464	24,044,506	24,177,316	0.6%
- State School Credit	(1,941,694)	(1,942,291)	(1,899,259)	(1,838,119)	(1,812,945)	(2,087,023)	15.1%
Total Tax Levy (Net)	22,209,568	21,590,154	21,913,896	23,018,345	22,231,561	22,090,293	-0.6%
Equalized Valuation	1,170,383,900	1,176,320,900	1,159,925,700	1,156,752,200	1,187,131,800	1,204,323,800	1.4%
City Equalized Tax Rate	6.41	6.59	6.87	7.15	7.02	7.00	-0.3%
School District Equalized Tax Rate	10.42	9.55	9.55	10.13	9.94	9.84	-1.0%
Total Equalized Tax Rate	18.99	18.37	18.92	19.93	18.77	18.36	-2.2%
Assessed Valuation	1,155,644,680	1,160,817,740	1,165,210,300	1,183,410,760	1,196,486,770	1,208,692,140	1.0%
Assessment Ratio	98.74%	98.68%	100.46%	102.30%	100.91%	100.36%	
Tax Rates (Per $1,000 A.V.)							
City of Cedarburg	6.49	6.68	6.83	6.99	6.97	6.97	0.0%
Cedarburg School District	10.55	9.68	9.51	9.90	9.86	9.80	-0.6%
Ozaukee County	1.76	1.79	1.84	1.90	1.86	1.83	-1.6%
State of Wisconsin	0.17	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	1.25	-0.8%
Total Tax Rate (Gross)	20.91	20.29	20.46	21.04	20.12	20.02	-0.5%
- State School Credit	(1.68)	(1.67)	(1.63)	(1.55)	(1.52)	(1.73)	14.0%

BUDGET SUMMARY
Budget Summary

Municipal Equalized Tax Rate

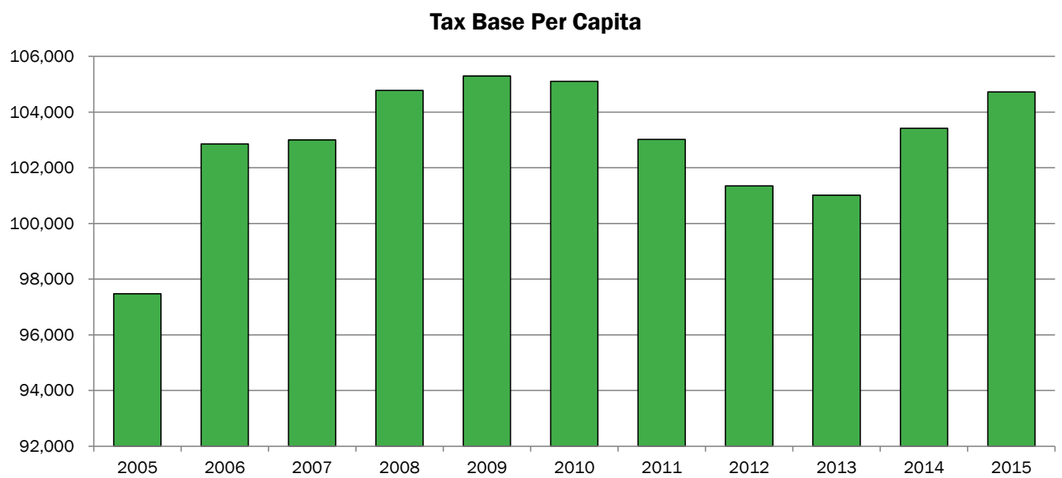


Equalized Value History



BUDGET SUMMARY

Budget Summary

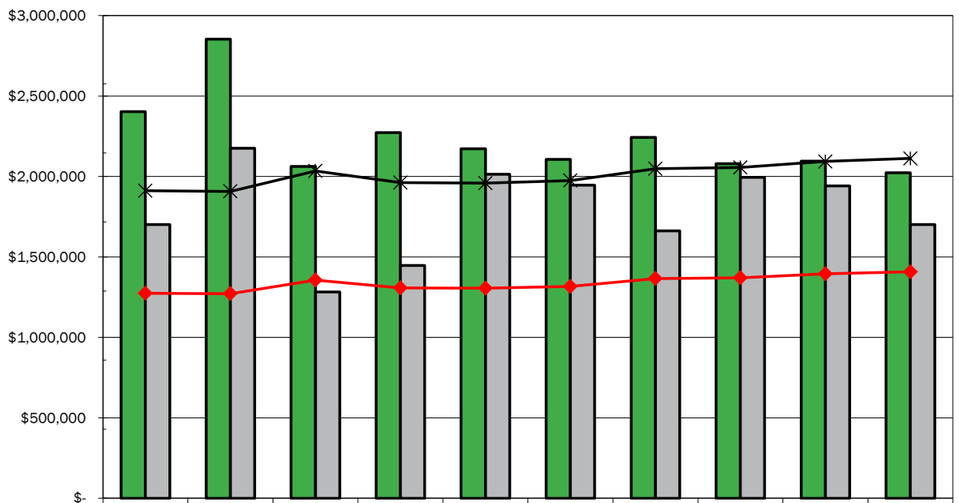


GENERAL FUND

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 $1.43 million to $2. 14 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 2016 budget includes use of fund balance in the amount of $26,404 to fund the purchase of a file server for City Hall, additional software module for payroll software provider, and $3,000 to fund the contingency reserve account.

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.



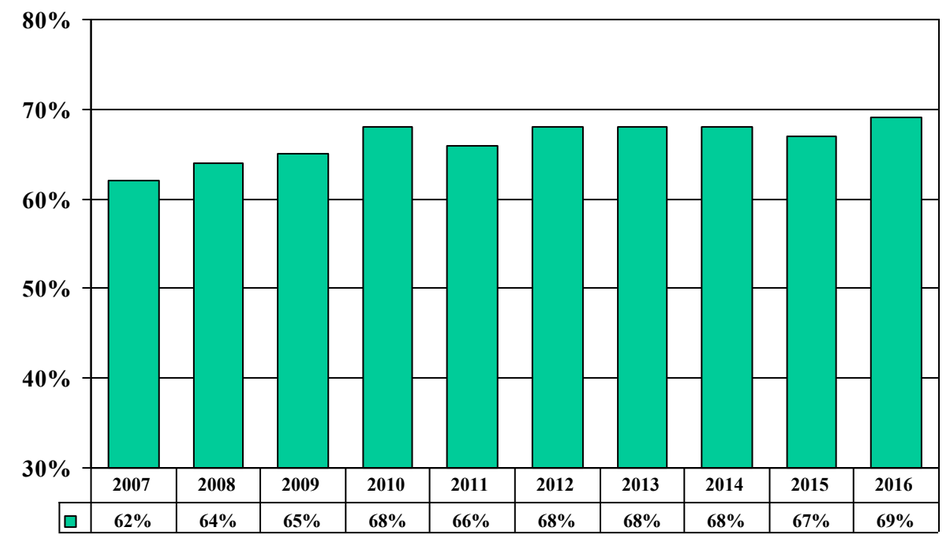
	2007	2008	2009	2010	2011	2012	2013	2014	2015 Est.	2016 Budget
Total	2,402,433	2,852,857	2,062,134	2,272,489	2,172,487	2,106,481	2,242,319	2,078,588	2,095,156	2,023,074
Unassigned	1,701,381	2,175,623	1,281,239	1,447,175	2,014,031	1,945,344	1,662,149	1,994,835	1,940,835	1,701,526
Minimum	1,273,788	1,271,546	1,356,060	1,307,570	1,305,358	1,316,459	1,365,442	1,370,056	1,395,242	1,407,749
Maximum	1,910,683	1,907,319	2,034,090	1,961,354	1,958,037	1,974,689	2,048,163	2,055,085	2,092,863	2,111,624

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:



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	62%	64%	65%	68%	66%	68%	68%	68%	67%	69%

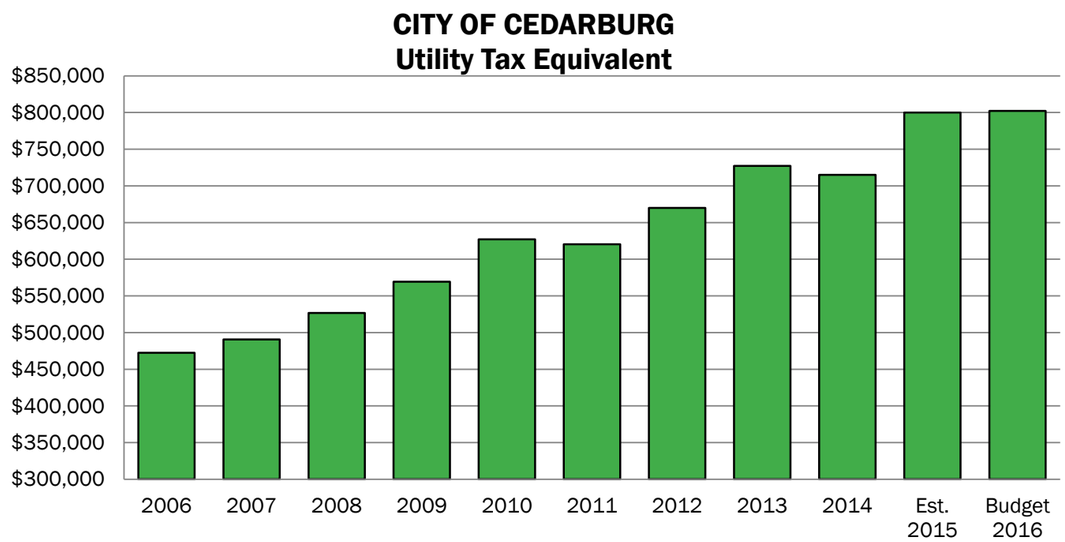
The increase in property taxes as a percentage of total General Fund revenues reflects the loss of State aids; particularly State Shared Revenues and the reduction in the Recycling Grant. The State cut the City's shared revenues by 2.6% for 2016 and the recycling grant by 25%. There is little expected growth in other revenue sources to pay for increased operating costs. The building inspection revenues are expected to increase slightly over 2015 due to the new subdivisions starting up in the City.

The 2016 adopted budget assessed tax rate remains the same as the previous year at $6.97.

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 9.4% of General Fund operating revenues in 2016.

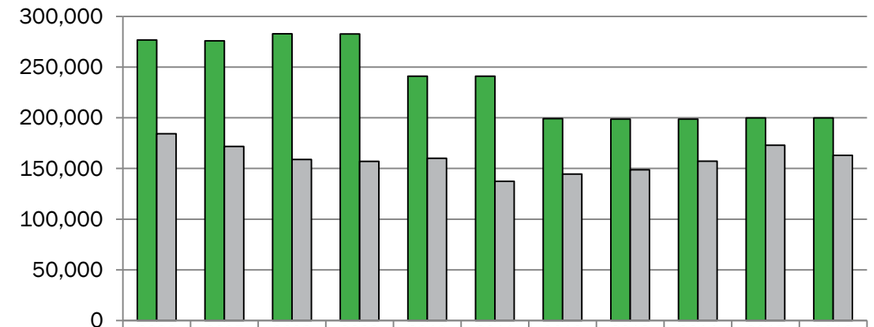
The assumption for 2016 revenues was based on the value estimate completed by Cedarburg Light & Water and a 99.67% assessment ratio for 2015.



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.

State Shared Revenue and Expenditure Restraint



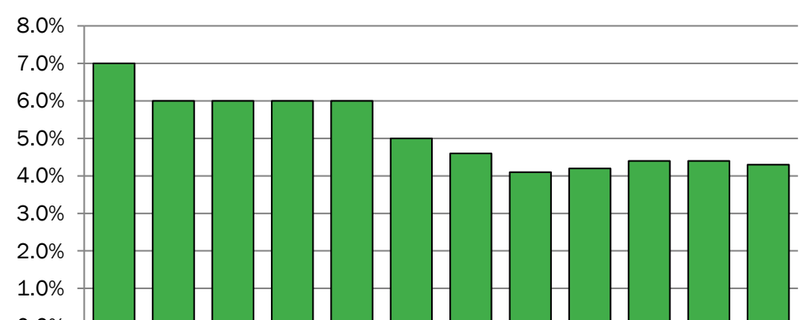
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
State Shared Revenue	276,715	275,929	282,842	282,597	241,050	241,068	199,118	198,620	198,720	199,926	199,926
Expenditure Restraint	184,199	171,752	158,880	156,980	160,058	137,397	144,414	148,731	157,190	172,926	162,960

Typically, the City receives 95% of the prior year's payment under the State formula. State Shared Revenue for 2016 is decreasing 2.6% or $5,274 from the 2015 budget.

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 2016, the revenue is declining from the actual amount for 2015 and the City will qualify for the program in 2017 by capping the expenditure increase at 0.90%.

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 decreased to 4.3% of total revenues, down from 4.4% since 2013.

Total State Shared & Expenditure Restraint Revenues as % of Total General Fund Revenues



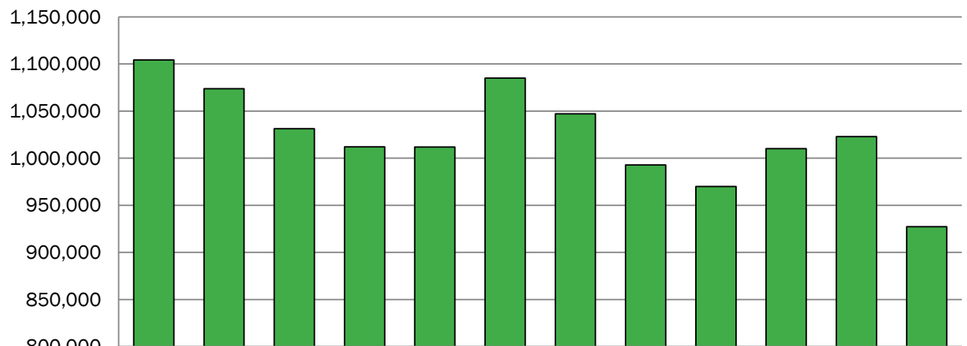
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
% of Total Revenues	7.0%	6.0%	6.0%	6.0%	6.0%	5.0%	4.6%	4.1%	4.2%	4.4%	4.4%	4.3%

The second largest intergovernmental revenue consists of State transportation aids. State transportation aids are $510,210, approximately 6.0% 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 2016 amount is a 6.4% decrease from 2015.

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 2016 amount is budgeted at $28,488, 25% less than 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 increase by 100% for 2016 due to the added exemptions for property.

Total State Revenues



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total State Revenues	1,104,225	1,073,771	1,031,373	1,012,100	1,011,907	1,085,086	1,047,079	992,801	969,979	1,010,251	1,022,943	927,284

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 4.2% of General Fund operating revenues. Many of the license fees and the cable television franchise fee are limited by State Statute and cannot be expected to increase to any significant degree in the near future. 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. In 2015 there were three subdivisions with lots available for homes. A new subdivision is under consideration currently with the Plan Commission and would create an additional 70 lots available for construction. 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 less than 1% of general fund operating revenues. Revenues are budgeted to decline $15,500 to better reflect actual collection in previous years.

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 0.9% 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 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 crossing guard expenditure and revenue are decreasing for 2016 due to a parochial school moving out of the City. 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. For the 2016 budget the line item was added to the engineering fees under Public Charges for Services.

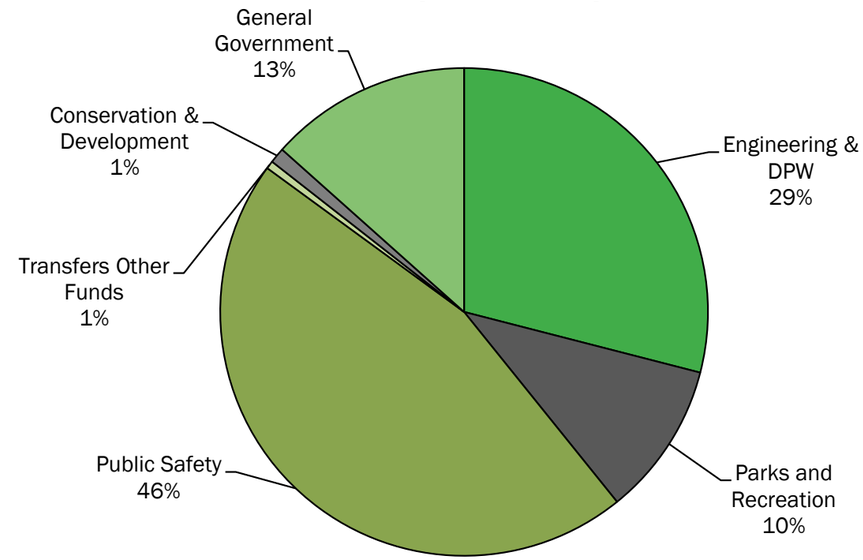
Commercial Revenues

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 2.1% 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 rates continue to remain low through 2015. As investable funds have increased, the City has implemented the investment strategies recommended by the ad hoc Debt/ Investment Advisory Committee and more actively managed its investments.

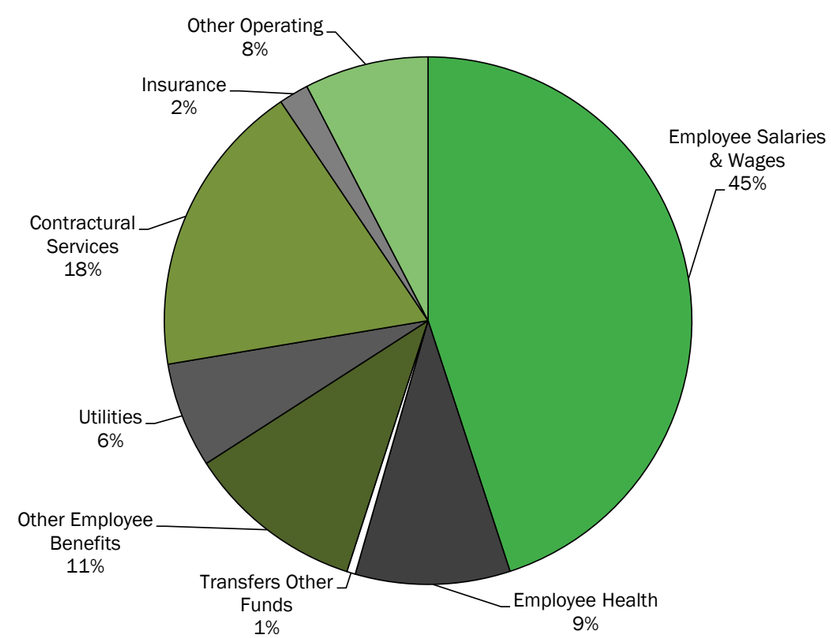
GENERAL FUND
Revenue Sources

General Fund Fund 100							
Revenues	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Public Improvement Revenues	2,533	7,031	1,410	2,800	3,000	0	-100.00%
Intergovernmental Revenues	1,007,343	969,979	1,010,251	1,008,588	1,022,943	927,284	-8.06%
Regulation & Compliance	334,158	358,956	361,940	336,590	384,278	357,575	6.23%
Law & Ordinance Violations	72,912	62,479	51,399	83,000	61,000	67,500	-18.67%
Public Charges for Services	52,125	68,801	76,059	66,619	76,083	74,720	12.16%
Intergovernmental Charges	202,684	192,605	202,855	206,333	204,733	210,992	2.26%
Commercial Revenues	178,225	178,722	158,655	173,034	168,851	176,548	2.03%
Property Taxes	5,743,936	5,929,290	6,284,746	6,440,490	6,426,518	6,605,471	2.56%
Total	7,593,916	7,767,863	8,147,315	8,317,454	8,347,406	8,420,090	1.23%
Expenditures	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	%Change 2016/2015
General Government	1,010,764	1,094,827	1,057,401	1,100,925	1,089,003	1,145,435	4.04%
Public Safety	3,630,311	3,700,384	3,617,236	3,803,127	3,783,461	3,875,384	1.90%
Engineering & Public Works	2,191,333	2,335,053	2,308,939	2,404,063	2,419,856	2,478,329	3.09%
Parks, Recreation & Forestry	791,127	858,224	824,273	873,323	852,703	855,666	-2.02%
Conservation & Development	63,570	49,038	70,419	73,655	77,080	87,680	19.04%
Other	0	0	0	54,000	0	3,000	0.00%
Transfers to Other Funds	40,842	57,311	80,559	62,361	179,668	1,000	-98.40%
Total	7,727,947	8,094,837	7,958,827	8,371,454	8,401,771	8,446,494	0.90%
Revenues - Expenditures	(134,031)	(326,974)	188,488	(54,000)	(54,365)	(26,404)	-51.10%
Fund Balance	2,242,329	1,915,355	2,103,843	2,049,843	2,049,478	2,023,074	

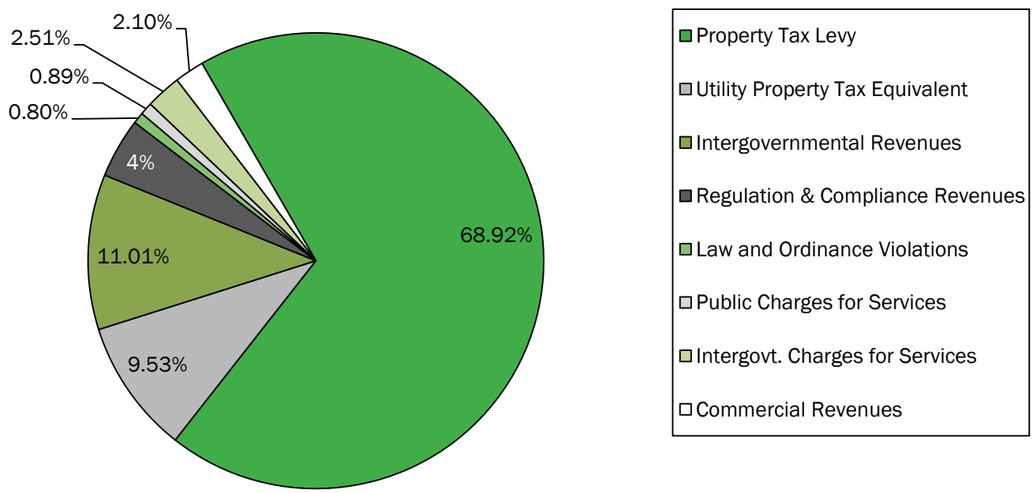
General Fund Department Expenditures



Operating Expense by Object



General Fund Revenues



Property Tax Levy	**$5,803,256**
Utility Property Tax Equivalent	**802,215**
Intergovernmental Revenues	**927,284**
Regulation & Compliance Revenues	**357,575**
Law and Ordinance Violations	**67,500**
Public Charges for Services	**74,720**
Intergovt. Charges for Services	**210,992**
Commercial Revenues	**176,548**
TOTAL	**8,420,090**

General Fund Revenues
Fund 100

Public Improvements	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Engineering & Administration	2,533	7,031	1,410	2,800	3,000	0	-100.00%
Total Public Improvement Revenues	2,533	7,031	1,410	2,800	3,000	0	-100.00%

Intergovernmental Revenues	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
State Shared Revenues	199,118	198,620	198,720	205,200	199,926	199,926	-2.57%
Fire Insurance Dues	39,859	40,187	45,625	45,600	43,027	0	-100.00%
Expenditure Restraint Program	144,414	148,731	157,190	157,200	172,926	162,960	3.66%
State Grant, Police Training	3,040	2,560	2,880	2,700	3,040	2,700	0.00%
State Transportation Aids	513,912	525,448	547,997	545,097	545,097	510,210	-6.40%
State Computer Aids	16,629	16,304	15,848	11,500	17,022	23,000	100.00%
State Recycling Grant	37,983	38,034	37,991	37,991	37,984	28,488	-25.01%
State Forestry Grant	21,622	0	0	3,300	0	0	-100.00%
Federal Grant—COPS/Police	26,919	95	0	0	0	0	0.00%
State Grants—DOT/Police	3,847	0	4,000	0	3,921	0	0.00%
Total Intergovernmental Revenues	1,007,343	969,979	1,010,251	1,008,588	1,022,943	927,284	-8.06%

Regulation and Compliance	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change Adopted
Liquor & Beer Licenses	15,063	20,375	21,536	21,480	21,165	22,080	2.79%
Electric Contr. Licenses	8,760	1,505	0	0	0	0	0.00%
Direct Seller Licenses	865	940	645	1,190	1,190	1,190	0.00%
Cigarette Licenses	500	900	800	800	800	700	-12.50%
Operator Licenses	13,920	10,565	12,400	11,700	12,000	13,750	17.52%
Bicycle Licenses	120	120	110	100	100	100	0.00%
Dog and Cat Licenses	1,371	1,478	1,531	1,300	1,300	1,300	0.00%
Cable TV Franchise Fee	161,124	159,215	156,207	155,000	160,000	160,000	3.23%
Transient Permit Fee	250	250	250	250	250	250	0.00%
Weights & Measures Licenses	1,065	1,142	1,020	1,195	995	995	-16.74%
Fire Inspection Fee	15,340	15,140	15,115	15,325	15,320	15,325	0.00%
Building Permits	58,753	74,879	65,459	60,000	92,132	71,000	18.33%
Electrical Permits	16,996	20,017	18,014	15,000	15,500	16,000	6.67%
Plumbing Permits	16,600	19,481	18,975	14,000	18,365	15,550	11.07%
Clearwater Compliance Permits	7,650	8,350	8,650	6,000	5,650	0	-100.00%
Heating/Air Conditioning Permits	13,237	20,343	14,858	13,000	14,957	15,000	15.38%
Drive Opening Permits	575	880	790	800	900	900	12.50%
Erosion Control Permits	2,850	3,400	2,550	2,100	2,550	2,200	4.76%
Occupancy Permits	6,085	3,935	5,650	4,000	5,180	4,750	18.75%
Sign Permits	2,180	2,545	2,425	1,800	1,800	1,800	0.00%
Street Opening Permits	3,600	3,900	4,950	3,200	3,600	3,600	12.50%
Miscellaneous Permits—Clerk	1,170	1,946	1,375	1,600	1,695	1,910	19.38%
Building Inspection Plan Review	3,365	4,485	3,165	2,450	2,450	2,975	21.43%

General Fund Revenues
Fund 100 (contd.)

Regulation and Compliance (contd.)	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Stormwater Management Permit	3,535	601	244	600	1,053	800	33.33%
Plan Review	2,317	6,088	4,621	3,100	5,026	5,000	61.29%
Zoning Permits	1,665	277	600	600	300	400	-33.33%
Total Regulation & Compliance	358,956	382,757	361,940	336,590	384,278	357,575	6.23%

Law & Ordinance Violations	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Court Penalties & Costs	41,446	37,788	33,672	60,000	38,000	44,500	-25.83%
Parking Violations	21,033	14,188	17,727	23,000	23,000	23,000	0.00%
Total Law & Ordinance Violations	62,479	51,976	51,399	83,000	61,000	67,500	-18.67%

Public Charges for Services	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Treasurer's Office Fees	639	1,015	851	600	600	600	0.00%
License Publication Fees	615	720	720	690	735	720	4.35%
Assessor's Office Fees	2,700	4,865	4,708	4,200	4,500	4,300	2.38%
General Government Misc. Fees	52	45	57	200	0	0	-100.00%
Engineering Fees	375	200	0	350	100	3,100	785.71%
Building Inspection House Nos.	479	452	490	300	646	400	33.33%
State Tag Fee	665	735	595	700	800	1,000	42.86%
Tax Exemption Fees	150	0	175	0	0	175	0.00%
Central Duplicating Fees	40	118	206	100	212	175	75.00%
Police Department Fees	13,171	13,177	11,627	10,500	11,500	11,500	9.52%
Alarm Permit Fees	275	275	375	200	250	250	25.00%
False Alarm Fees	1,645	2,050	2,485	1,500	1,935	1,500	0.00%
Public Works Department Fees	17,071	1,631	3,518	10,000	5,000	5,000	-50.00%
Celebrations	0	16,601	16,729	11,454	20,000	18,000	57.15%
Recycling—Plastic/Glass/Oil	328	595	395	325	215	0	-100.00%
Recycling—Aluminum/Tin	1,267	876	920	800	0	0	-100.00%
Recycling Cart Upgrade	1,538	1,541	1,688	0	1,714	1,500	0.00%
Weed Mowing Fees	679	728	794	500	800	1,000	100.00%
Park Rental Fees	5,045	5,443	5,540	5,000	7,576	6,000	20.00%
Safety Training	150	190	0	0	0	0	0.00%
Senior Center Fees	19,821	17,135	24,186	18,200	18,500	18,500	1.65%
Public Charges for Services	2,096	1,175	0	1,000	1,000	1,000	0.00%
Total Public Charges for Services	68,801	69,567	76,059	66,619	76,083	74,720	12.16%

Intergovernmental Charges	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Sanitation—Town	3,350	3,350	3,632	3,350	3,350	3,350	0.00%
Fire— Operating—Town	119,289	126,226	129,142	125,213	125,213	133,580	6.68%
Fire/EMS Dispatching—Town	3,549	3,600	3,280	3,600	2,500	3,600	0.00%

General Fund Revenues
Fund 100 (contd.)

Intergovernmental Charges (contd.)	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Emergency Management—Town	773	462	375	775	775	775	0.00%
Crossing Guards—School District	47,007	47,651	47,430	55,245	55,245	51,437	-6.89%
Sewer Administrative Services	10,250	10,250	10,250	10,250	10,250	10,250	0.00%
Transfer from Room Tax Fund	3,431	3,457	3,219	3,000	3,000	3,100	3.33%
Transfer from CDBG—Admin.	1,788	1,498	980	1,500	1,500	1,500	0.00%
Transfer from TIF—Admin.	406	709	1,769	1,000	500	1,000	0.00%
City of Mequon—Reimbursement	2,762	2,858	2,778	2,400	2,400	2,400	0.00%
Total Intergovernmental Charges	192,605	200,061	202,855	206,333	204,733	210,992	2.26%

Commercial Revenues	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Interest—Delinquent Property Taxes	131	275	289	200	429	200	0.00%
Interest— Investments	17,295	13,602	9,513	20,000	15,000	20,000	0.00%
Interest—Special Assessments	3,831	86	174	0	49	48	0.00%
Rent—City Property	37,645	17,500	14,828	13,740	13,740	13,740	0.00%
Rent—City Property, Water Tower	112,917	118,348	124,376	130,594	130,594	137,393	5.21%
Sale of City Property	635	708	162	0	0	0	0.00%
Refund of Prior Years Expense	(32)	479	3,313	0	39	0	0.00%
Donations	6,300	6,000	6,000	8,500	9,000	5,167	-39.21%
Total Commercial Revenues	178,722	156,998	158,655	173,034	168,851	176,548	2.03%
Total Non-Tax Revenues	1,871,439	1,838,369	1,862,569	1,876,964	1,920,888	1,814,619	-3.32%

Tax Revenues	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Property Taxes	5,259,337	5,420,675	5,569,576	5,626,518	5,626,518	5,803,256	3.14%
Property Tax Equivalent	669,953	727,247	715,170	813,972	800,000	802,215	-1.44%
Total Property Taxes	5,929,290	6,147,922	6,284,746	6,440,490	6,426,518	6,605,471	2.56%

Total General Fund Revenues	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	7,800,729	7,986,291	8,147,315	8,317,454	8,347,406	8,420,090	1.23%

Mayor & Common Council

513100, 511100

Department and 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	2014	2015	2016
Mayor (part-time elected)	1.00	1.00	1.00
Council Members (7 part-time elected)	7.00	7.00	7.00
Total	**8.00**	**8.00**	**8.00**

2015 Significant Accomplishments:

1. Reviewed status of TID #2 and dissolved
2. Created a CDA

Long Term Goals:

1. Promote economic development

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:** Increase due to higher modification factor

513100—Mayor

225 **Telephone:** Increase for actual costs

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	2014 FTE	2015 FTE	2016 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:	2013	2014	2015	2016 Projected
Bond Ratings	Aa2	Aa2	Aa2	Aa2
Distinguished Budget Presentation Award	yes	yes	yes	yes

City Administrator

513200, 519200

Performance Measures:

Service Area	Objective	Efficiency Measure	Actual 2013/2014	Actual 2014/2015	Target 2015/2016
Administrator's Office	Cost per capita	Operating costs	$8.64	$8.55	8.64

2015 Significant Accomplishments:

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

2016 Objectives to Be Accomplished:

1. Continue work on successions planning
2. Implement GFOA budget reviewer comments
3. Prepare and distribute RFP for investment advisor
4. Continue review on safety policies with safety committee

Long Term Goals:

1. Continue improvement of CVMIC risk assessment score (SP#7)
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/County 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:** Increase due to modification factor increase for 2016

320 **Publication and Dues:** Increase in WCMA dues

519200—Employee Relations

343 **Awards Supplies:** Increase due to actual awards expected

Legal Services

516100, 516200, 516400

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), , Sewerage Administrative Services (601-573850-211), Library (260-555110-211) and the Internal Service Fund (700-519400).

2015 Significant Accomplishments:

1. Opinion on columbaria
2. Gave opinion on future of City-owned dams
3. Settled vacation rental home suit
4. Numerous code updates and changes

2016 Objectives to Be Accomplished:

1. Prochnow remediation

Long Term Objectives:

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

Account Detail:

516100—City Attorney

210 Annual retainer

211 Prosecution of ordinance violations, legal services

Budget Variances:

516100—City Attorney

211 **Extraordinary Services:** Decrease to better reflect actual

Common Council, Mayor & City Attorney

511100 Common Council Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries	16,800	16,800	16,477	16,800	16,800	16,800	0.00%
151	Social Security	1,285	1,285	1,260	1,285	1,285	1,285	0.00%
165	Workers' Comp. Insurance	49	51	42	34	34	38	11.76%
	Total	18,134	18,136	17,779	18,119	18,119	18,123	0.02%

511100 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
313	Printing	1,606	0	67	500	500	500	0.00%
320	Publications and Dues	6,241	6,012	6,220	6,265	6,265	6,300	0.56%
330	Training & Travel	99	191	315	225	225	225	0.00%
390	Operating Expenses	112	(85)	463	375	375	375	0.00%
	Total	8,058	6,118	7,065	7,365	7,365	7,400	0.48%
	Total Expenditures	26,192	24,254	24,844	25,484	25,484	25,523	0.15%

513100 Mayor Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
151	Social Security	459	459	459	459	459	459	0.00%
152	Retirement	138	8	8	0	0	0	0.00%
165	Workers' Comp. Insurance	19	18	15	12	12	14	16.67%
	Total	6,616	6,485	6,482	6,471	6,471	6,473	0.03%

513100 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
225	Telephone	556	9	32	20	75	75	275.00%
313	Printing	5,450	7,100	6,813	7,500	7,500	3,750	-50.00%
330	Training & Travel	41	20	162	150	50	150	0.00%
343	Awards, Supplies	187	115	0	600	600	600	0.00%
390	Operating Expenses	0	0	250	250	545	250	0.00%
	Total	6,234	7,244	7,257	8,520	8,770	4,825	-43.37%
	Total Expenditures	12,850	13,729	13,739	14,991	15,241	11,298	-24.63%

516100 City Attorney Professional Services		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210	General Services—Retainer	57,600	57,600	19,200	0	0	0	0.00%
211	Extraordinary Services	6,757	26,318	43,541	84,000	50,000	70,000	-16.67%
	Total	64,357	83,918	62,741	84,000	50,000	70,000	-16.67%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
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%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	98,786	117,288	96,711	119,862	86,112	102,208	-14.73%

Administrator & Employee Relations

513200 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries	31,163	68,521	68,323	69,423	69,423	70,814	2.00%
135	Sick Payout	491	387	844	961	961	866	-9.89%
151	Social Security	2,398	5,035	5,148	5,480	5,480	5,583	1.88%
152	Retirement	1,987	4,565	4,923	5,021	4,871	4,816	-4.08%
154	Health Insurance	7,097	14,093	9,673	13,912	13,912	14,620	5.09%
155	Life Insurance	29	23	33	36	36	37	2.78%
159	Longevity	547	1,145	1,194	1,244	1,244	1,294	4.02%
165	Workers' Comp. Insurance	146	222	186	154	154	176	14.29%
	Total Personnel	43,858	93,991	90,324	96,231	96,081	98,206	2.05%

513200 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
225	Telephone	192	205	587	210	210	210	0.00%
310	Office Supplies	285	82	8	150	280	150	0.00%
320	Publications & Dues	323	342	404	360	355	375	4.17%
330	Training & Travel	126	174	727	500	500	500	0.00%
	Total Operating	926	803	1,726	1,220	1,345	1,235	1.23%
	Total Administrator	44,784	94,794	92,050	97,451	97,426	99,441	2.04%

519200 Employee Relations		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
124	Performance Bonuses	28,935	1,000	0	0	0	8,000	0.00%
161	EAP/125 Administration	1,738	1,722	1,759	2,000	2,000	2,100	5.00%
210	Professional Services	635	487	471	1,000	1,000	1,000	0.00%
335	Leadership & Development	31	8	549	300	300	300	0.00%
343	Awards, Supplies	1,951	2,721	1,330	1,125	2,000	1,200	6.67%
	Total Employee Relations	33,290	5,938	4,109	4,425	5,300	12,600	184.75%
	Total Expenditures	78,074	100,732	96,159	101,876	102,726	112,041	9.98%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	Total	0	0	0	0	0	0	0.00%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	78,074	100,732	96,159	101,876	102,726	112,041	9.98%

City Clerk
514100, 514200

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, provides legal notifications to the public, issues licenses and permits, and prepares 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, committees, and commissions
- Administer elections in compliance with the Help America Vote Act and all federal and state laws; including providing information to candidates and the general public, registering voters, verification and updating of voter records, administering absentee voting, using the State of Wisconsin election management software (WisVote), publishing election notices, hiring of election officials, providing election official training, and maintaining voting equipment
- Administer oaths of office to staff, Mayor, Council and members of boards, committees, and commissions
- Certify official documents
- Publish summary of Council meeting minutes, ordinances, and resolutions as required
- 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 meeting(s); serve as Secretary to the Board of Review
- Coordinate Board of Appeals meetings; serve as Secretary to the Board of Appeals
- Maintain custody of City's official records, providing access to and responding to open records requests and Freedom of Information Act (FOIA) requests, continually evaluate old files, categorize for offsite storage and mark for destruction
- Provide assistance with 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 update the City's website
- Provide information to the public via City's website, cable television, telephone, and in-person contact
- Coordinate, prepare and distribute budget document, City-wide newsletter (two per year),City directory, and monthly calendar
- Update Employee Personnel 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
- Prepare and update City's official policies and maintain Policy Manual
- Provide notary service

City Clerk
514100, 514200

City Clerk Staffing Levels:

Personnel Schedule Summary Position	2014 FTE	2015 FTE	2016 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:	2013	2014	2015 Estimated	2016 Projected
Ordinances Approved by Common Council	30	30	25	25
Resolutions Approved by Common Council	15	20	20	20
Proclamations	12	12	12	12
Distribution of Minutes and Agendas	156	145	150	150
Indexes Council Minutes—Meetings	20	23	23	22
Public Hearings	19	17	15	15
Courtesy Notices	1	1	1	1
Property Owners Notices	845	284	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	40	30	30	30
Annexations	0	1	0	0
Annexation Acres	0	5	0	0
Total Population	11,451	11,479	11,500	11,520 est.
Number of Registered Voters	7,900	8,100	7,800	8,100
Number of Elections	2	4	2	4
Total Number of Voters	3,854	9,763	3,918	12,000
New Registrants	75	1,000	150	1,200
Percent of Voters Who Were New Registrants	2%	8%	3.8%	10%
Number of Absentee Ballots Cast	571	1,765	541	3,000
Percent of Votes Cast by Absentee Ballot	15%	18%	14%	25%

City Clerk

514100, 514200

2015 Significant Accomplishments:

1. Evaluated new voting equipment in conjunction with Ozaukee County, resulting in the purchase of new equipment by Ozaukee County
2. Entered into a new contract with Pitney Bowes for the lease of a new postage meter and related equipment
3. Began to examine ways to streamline alcohol and bartender's license renewal process

2016 Objectives to Be Accomplished:

1. Seamlessly transition to the Government Accountability Board's (GAB) new election management system/software, formerly known as SVRS and now known as WisVote, including staff training
2. City Clerk, Deputy Clerk and election workers to receive training on new voting equipment
3. Implement Photo ID law, including training of staff and election workers and outreach efforts
4. Implement various election law changes approved by the Legislature in 2015
5. Successfully administer four elections, including the Presidential Election in 2016
6. Update various license and permit application forms

Long-Term Objectives:

1. Obtain necessary training for Administrative Assistant to use WisVote
2. Provide training to Administrative Assistant on use of voting equipment and continue training in all aspects of elections to further participation in the administration of elections

Account Detail:

210 **Professional Services:** License Manager software maintenance, records retention on CD, notary bond, sellers permit
225 **Telephone:** Time Warner
240 **Repair and Maintenance:** Pitney Bowes postage equipment
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 Program, and printer cartridges, etc.
311 **Recording Fees:** Annexations, Certified Survey Maps (CSMs), Conditional Use Grants (CUGs), Land Covenants and Developer Agreements
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:** Publication of public hearing notices, land use amendments, Council minutes, ordinances, certain resolutions, requests for bids, employment ads, alcohol license applications and the cost of publication affidavits
380 **Equipment:** Fund for purchase and replacement of necessary office equipment

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:** Publication of election notices

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

City Clerk

514100, 514200

Budget Variances:

514100—City Clerk

240 **Repair and Maintenance:** Decrease due to a small reduction in the lease amount of the postage equipment and maintenance contract for Microfilm reader to be eliminated
315 **Postage:** Increase due to a larger number of absentee ballots and other election related materials to be mailed out
320 **Publications and Dues:** Slight increase due to an increase in publications

514200—Elections

111 **Salaries:** Increase due to four elections in 2016
112 **Overtime:** Increase due to four elections in 2016
125 **Part Time Salaries:** Increase due to four elections in 2016
310 **Election Office Supplies:** Increase due to four elections in 2016
380 **Electronic Voting Equipment:** Purchased by County

Clerk's Office

514100 Personnel		2012	2013	8556	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
111	Salaries	114,994	116,239	118,557	120,486	120,486	122,692	1.83%
125	Part Time/Temporary	15,797	15,991	14,293	16,708	16,708	17,047	2.03%
135	Sick Payout	685	375	515	566	566	445	-21.38%
151	Social Security	10,654	10,685	10,564	10,678	10,678	10,869	1.79%
152	Retirement	7,085	8,003	8,556	8,613	9,492	9,377	8.87%
154	Health Insurance	22,832	25,247	17,963	22,410	26,092	32,560	45.29%
155	Life Insurance	47	46	56	63	63	83	31.75%
159	Longevity	1,449	1,575	1,701	1,827	1,827	1,890	3.45%
165	Workers' Comp. Insurance	398	428	359	297	297	342	15.15%
	Total	173,941	178,589	172,564	181,648	186,209	195,305	7.52%

514100 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
210	Professional Services	483	985	829	1,475	750	1,000	-32.20%
225	Telephone	598	670	1,458	600	600	600	0.00%
240	Repair & Maintenance Services	2,047	2,061	1,958	2,104	2,104	1,415	-32.75%
310	Office Supplies & Expenses	1,891	1,520	3,012	3,100	3,100	3,100	0.00%
311	Recording Fees	300	270	240	400	400	400	0.00%
312	Copier Supplies	2,035	1,603	0	2,500	2,500	2,500	0.00%
315	Postage	8,150	9,279	9,929	11,518	7,000	13,500	17.21%
320	Publications & Dues	562	378	548	560	560	575	2.68%
325	Legal Notice Publication	3,147	4,378	3,027	5,500	4,500	5,500	0.00%
330	Training & Travel	40	479	665	1,375	500	1,375	0.00%
380	Office Equipment	0	3,317	0	900	800	900	0.00%
	Total	19,253	24,940	21,666	30,032	22,814	30,865	2.77%
	Total Expenditures	193,194	203,529	194,230	211,680	209,023	226,170	6.85%

City Clerk

514100, 514200

Clerk's Office (contd.)								
514200 Elections					**2015**	**2015**	**2016**	**% CHANGE**
Personnel		**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
111	Salaries	27,551	8,297	19,884	12,712	10,000	29,672	133.42%
112	Overtime	240	0	792	0	87	1,004	0.00%
125	Part Time Salaries	769	0	45	0	0	680	0.00%
151	Social Security	122	24	111	0	82	129	0.00%
165	Workers' Comp. Insurance	63	29	24	26	26	71	173.08%
	Total	28,745	8,350	20,856	12,738	10,195	31,556	147.73%
514200 Elections					**2015**	**2015**	**2016**	**% CHANGE**
Operating		**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
310	Supplies	6,915	3,333	4,375	6,095	2,989	9,700	59.15%
321	Legal Notices	35	130	179	200	200	200	0.00%
380	Electronic Voting Equipment	0	0	0	3,000	2,000	0	-100.00%
	Total	6,950	3,463	4,554	9,295	5,189	9,900	6.51%
	Total Expenditures	35,695	11,813	25,410	22,033	15,384	41,456	88.15%
					2015	**2015**	**2016**	**% CHANGE**
Revenues		**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
441110	Liquor & Beer Licenses	15,063	20,375	21,536	21,480	21,165	22,080	2.79%
441122	Direct Seller Licenses	865	940	645	1,190	1,190	1,190	0.00%
441123	Cigarette Licenses	500	900	800	800	800	700	-12.50%
441124	Operator Licenses	13,920	10,565	12,400	11,700	12,000	13,750	17.52%
441128	Transient Permit Fees	250	250	250	250	250	250	0.00%
461152	License Publication Fees	615	720	720	690	735	720	4.35%
443511	Miscellaneous Permit Fees	1,170	1,946	1,375	1,600	1,695	1,910	19.38%
461158	Tax Exemption Report Fees	150	0	175	0	0	175	0.00%
461160	Central Duplicating	40	118	206	100	212	175	75.00%
474110	Sewer Administrative Services	5,637	5,637	5,637	5,637	5,637	5,637	0.00%
	Total	38,210	41,451	43,744	43,447	43,684	46,587	7.23%
					2015	**2015**	**2016**	**% CHANGE**
Net Cost of Program		**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
		190,679	173,891	175,896	190,266	180,723	221,038	16.17%

City Assessor

515400

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
- Prepare and complete a detailed Annual Assessment Report detailing all assessment information on all properties
- 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 review Wisconsin Realty Transfer Returns and listings
- Enter assessment information into the eRETR system and electronically submit assessment information to the Department of Revenue regarding all sales
- 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
- 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	2014 FTE	2015 FTE	2016 FTE
City Assessor	1.00	1.00	1.00

Department Services Indicators	2013	2014	2015 Estimated	2016 Projected
Provide Real Estate Sales List on Monthly Basis	13	14	15	14
Provide Assessment Information	1,170	1,170	1,170	1,170
Listing of Property Owners for Public Hearings and Detour Routes	845	267	276	400
Special Assessment Letters	177	180	190	180
Complete Wisconsin Realty Transfer Returns from the Department of Revenue	322	275	379	330
Field Inspections	430	400	452	420
Number of Board of Review Assessment Challenges	0	1	0	2
Number of Personal Property Accounts	529	529	515	515
Number of Assessable Parcels	4,218	4,220	4,214	4,239
Sketches Drawn—New Construction/Additions	173	150	84	105
Photos Taken—New Construction/Changes	356	50	58	65
Number of Open Book Cases	45	35	30	30

City Assessor

515400

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016
City Assessor's Office	Efficient Municipal Government	Cost of Assessment Per Parcel	$24.40	$24.22	$25.79 Estimated
City Assessor's Office	Efficient Municipal Government	Equalized Property Value Per Capita	$101,294	$103,418	$104,915 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.

2015 Significant Accomplishments:

1. City Assessor became 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. Finalized a PowerPoint presentation for public officials at the request of the Department of Revenue
3. Was part of the planning committee for NCRAAD (North Central Regional Association of Assessing Officers) Conference held in Wisconsin in 2015—Set-up, organized, moderated and found moderators for 19 classes held during the Conference
4. Reorganization of Property Record Files

2016 Objectives to Be Accomplished:

1. City Assessor will become Chairman of the Municipal Assessor's Section—Municipal Assessor's Institute—League of Municipalities
2. Scan Commercial Property Improvement drawings—Attach them to each property record card

Long-Term Objectives:

1. Complete City-wide revaluation as needed (SP#2)
2. Complete CVMIC Certificate in Supervision classes
3. Complete work on IAAO Professional Designation
4. Draw Commercial Property Improvements on computer

Account Detail:

515400—City Assessor

210 **Professional Services:** Assessments
219 **Professional Services:** Revaluations
310 **Office Supplies:** Envelopes, letterhead, binders, 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

219 **Professional Service-Revaluation:** Decreased for one year to zero
225 **Telephone:** Decrease $100 to reflect actual
312 **Computer Supplies:** Increase $150—Marshall & Swift Maintenance Increase
323 **State Fees:** Decrease $50

Revenues

461153 **City Assessor:** Increase due to market increase, $100

Assessor's Office

515400 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries	65,270	66,920	68,257	69,355	69,355	70,798	2.08%
135	Sick Payout	943	740	588	700	700	700	0.00%
151	Social Security	5,155	5,115	5,195	5,480	5,480	5,595	2.10%
152	Retirement	4,021	4,627	4,953	5,021	4,871	4,827	-3.86%
154	Health Insurance	17,377	19,155	14,760	17,287	17,287	18,161	5.06%
155	Life Insurance	36	36	53	65	65	65	0.68%
159	Longevity	1,386	1,449	1,512	1,575	1,575	1,638	4.00%
165	Workers' Comp. Insurance	2,650	2,839	2,729	2,468	2,468	3,450	39.79%
	Total	96,838	100,881	98,047	101,951	101,801	105,234	3.22%

515400 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210	Professional Services—Assessments	10,100	10,100	10,100	13,500	13,500	13,500	0.00%
219	Professional Services—Revaluation	10,000	8,360	0	10,000	10,000	0	-100.00%
225	Telephone	303	335	729	400	300	300	-25.00%
310	Office Supplies	202	762	350	355	355	355	0.00%
312	Computer Supplies	5,136	3,725	3,887	4,350	4,350	4,500	3.45%
320	Publications and Dues	265	255	255	320	320	320	0.00%
323	State of Wisconsin Fees	1,745	1,682	1,447	1,650	1,315	1,600	-3.03%
330	Training & Travel	1,886	1,159	1,163	1,300	1,300	1,300	0.00%
	Total	29,637	26,378	17,931	31,875	31,440	21,875	-31.37%
	Total Expenditures	126,475	127,259	115,978	133,826	133,241	127,109	-5.02%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
461153	Assessor's Office Fees	2,700	4,865	4,708	4,200	4,500	4,300	2.38%
	Total	2,700	4,865	4,708	4,200	4,500	4,300	2.38%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	123,775	122,394	111,270	129,626	128,741	122,809	-5.26%

City Treasurer

515600, 515900, 514700, 519100

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 two and a half 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	2014 FTE	2015 FTE	2016 FTE
Deputy Treasurer/Payroll	0.65	0.65	.65
Accountant II/Accounts Receivable	0.80	0.80	.80
Account Clerk/Receptionist	0.60	0.60	.50
Total	**2.05**	**2.05**	**1.95**

*Remainder .75 FTE of Treasurer's Office is budgeted in Sewerage Enterprise Fund.

City Treasurer

515600, 515900, 514700, 519100

Department Services Indicators:	2013	2014	2015	2016 Projected
Administration of Liability Claims	13	6	5	5
Administration of Workers' Compensation Claims	14	10	5	10
Issuance of Dog and Cat Licenses	539	550	456	460
Purchase Orders	151	160	175	175
Cash Receipts	3,663	3,700	3,700	3700
Accounts Receivable Invoices	667	600	650	650
Donations	121	110	100	100
Accounts Payable Checks	3,257	3,500	3,500	3,500
Charges Contingent Upon Annexation	34	34	34	34
Record and Collect All Current and Deferred Special Assessments	5	5	5	5
Rate of Return on Investments	0.17%	0.25%	0.22%	0.27%
Payroll Checks Issued	3	0	0	0
Payroll Direct Deposits Issued	3,718	3,650	5,200	5,200
W-2s Issued	344	325	330	330
1099s Issued	31	35	40	40
Real Estate and Personal Property Taxes Collected	76%	62%	78%	75%

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016
City Treasurer's Office	Cost per capita	Operating Costs	$2.02	$2.50	$3.84

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%.

City Treasurer

515600, 515900, 514700, 519100

2015 Significant Accomplishments:

1. Updated computer replacement schedule
2. Banking RFP
3. Enhanced quarterly report
4. Change credit card company to save on transaction costs
5. Hired new Account Clerk

2016 Objectives to Be Accomplished:

1. Purchase and train on ACA reporting module

Long-Term Objectives:

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

Account Detail:

515600—City Treasurer

210 **Professional Services:** Payroll provider, insurance consultant and financial advisor annual disclosure reporting
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

220 **Internet Service**
312 **Computer Supplies:** Printer toner and maintenance
380 **Capital Outlay:** Desktops, Microsoft Office Licenses, antivirus software, monitors, backup system and licensing

Budget Variances:

514700—Information Technology

380 **Equipment:** Increase for purchase of City Hall file server

515600—Treasurer

121 **Part Time Salaries:** Moved to 111 Salaries
135 **Sick Payout:** Decrease due to the policy change in the annual accrual of sick days from 15 to 12
151 **Social Security:** Account Clerk reduced from .75 to .50
152 **Retirement:** Account Clerk reduced from .75 to .50
210 **Professional Services:** Increase in payroll processing fees for ACA compliance and increase in annual disclosure reporting fee
225 **Telephone:** Reduced to better reflect actual cost

515900—Audit

210 **Professional Services:** Increase for outside audit (3%); Final year of agreement

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:	2013	2014	2015	2016 Projected
Total General Liability Incident Reports	13	6	5	5
Incurred Liability Claims Paid/Reserve	5	5	4	5
Number of Vehicle Incident Reports	3	1	1	2
Total Vehicle Claims Paid	$6,346	$120.05	$80,000	$0
Number of Property Claims Filed—Public	3	5	2	3
Total Vehicle Claims Filed—City	2	3	1	2
Number of Property Claims Filed—City	5	5	3	2
Number of Workers' Compensation Incident Reports	22	20	15	15
Total Workers' Compensation Incident Claims	14	10	5	10
Workers' Compensation Modification Factor	1.18	1.03	.88	1.04

Budget Variances:

519400—Insurance

510 **Property Insurance:** Premium and value increases
512 **General Auto Liability:** Premium increase
520 **Surety Bond:** Crime insurance coverage combined for all employees

Insurance Program Summary

Account/Fund Budgeted	Property/Auto Insurance	Worker's Comp.*	General Liability	Surety Bond	Total
519400					
General Fund	$3,648		$4,664	$865	$9,177
Other Depts.					
General Fund	74,495	138,586	34,450		247,531
Sewer	10,367	23,105	5,047		38,519
Cemetery	221	920	179		1,319
Swimming Pool	1,689	7,670	1,492		10,850
Library		1,179	4,494		5,672
Trust & Agency	195				195
Recreation Programs		2,887	562		3,448
Total 2016	$90,615	$174,346	$50,887	$865	$316,714
Total 2015	$92,222	$141,203	$49,435	$865	$283,725

Treasurer's Office

515600 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries	95,585	66,620	66,919	67,449	67,449	79,032	17.17%
121	Part Time Salaries	23,702	24,797	25,496	25,612	50,000	0	-100.00%
135	Sick Payout	1,186	475	670	974	1,000	515	-47.13%
151	Social Security	9,330	7,107	7,224	7,397	9,256	6,203	-16.14%
152	Retirement	10,741	6,597	6,887	6,777	8,430	5,554	-18.05%
154	Health Insurance	21,732	16,767	12,942	16,901	16,901	23,314	37.94%
155	Life Insurance	80	89	112	98	75	75	-23.47%
159	Longevity	2,853	2,422	2,539	2,655	2,550	1,537	-42.11%
165	Workers' Comp. Insurance	382	298	250	207	207	196	-5.31%
	Total Personnel	165,591	125,172	123,039	128,070	155,868	116,426	-9.09%

515600 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210	Professional Services	19,015	25,864	39,575	38,400	39,000	49,610	29.19%
225	Telephone	598	670	1,458	840	350	300	-64.29%
310	Office Supplies	5,163	3,799	6,567	4,200	4,200	4,200	0.00%
320	Publications and Dues	400	350	415	500	500	500	0.00%
330	Training & Travel	579	20	139	400	400	400	0.00%
380	Office Equipment	114	398	0	100	40	100	0.00%
390	Other Expenses	1,081	2,912	2,471	2,900	3,400	2,900	0.00%
	Total	26,950	34,013	50,625	47,340	47,890	58,010	22.54%
	Total Expenditures	192,541	159,185	173,664	175,410	203,758	174,436	-0.56%

515900 Independent Audit		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210	Professional Services	28,357	28,992	29,042	30,000	33,112	30,900	3.00%
	Total	28,357	28,992	29,042	30,000	33,112	30,900	3.00%

514700 Technology		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210	Professional Services	7,720	29,815	17,620	15,000	15,000	15,000	0.00%
220	Internet Service	262	12,892	10,098	12,500	13,329	13,500	8.00%
312	Computer Supplies	3,745	2,441	2,419	3,000	3,000	3,000	0.00%
380	Equipment Outlay	11,265	41,422	12,466	9,000	9,000	24,000	166.67%
385	Multi Use Equipment	5,930	5,746	7,151	6,408	9,459	6,500	1.44%
	Total	28,922	92,316	49,754	45,908	49,788	62,000	35.05%

519400 Insurance		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
510	Property	2,328	3,700	3,280	3,481	3,481	3,648	4.80%
512	General & Auto Liability	4,824	4,619	4,629	4,390	4,390	4,664	6.24%
520	Surety Bonds	1,410	(415)	862	865	531	584	-32.49%
	Total	8,562	7,904	8,771	8,736	8,402	8,896	1.83%

Treasurer's Office (contd.)

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
411800	Interest—Delinquent Property Tax	131	275	289	200	421	200	0.00%
441126	Dog & Cat License	1,371	1,478	1,531	1,300	1,300	1,300	0.00%
461151	Treasurer's Office fees	639	1,015	851	600	600	600	0.00%
481100	Interest Income	17,295	13,602	9,513	20,000	15,000	20,000	0.00%
481110	Interest—Spec. Assess.	3,831	86	174	0	49	48	0.00%
474210	Transfer from Room Tax	3,431	3,457	3,219	3,000	3,000	3,100	3.33%
474230	Transfer from CDBG	1,788	1,498	980	1,500	1,500	1,500	0.00%
474510	Transfer from TIF	0	709	1,769	1,000	500	1,000	0.00%
	Total	28,486	22,120	18,326	27,600	22,370	27,748	0.54%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	229,896	266,277	242,905	232,454	272,690	248,484	6.90%

City Hall Complex
518100

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	2014 FTE	2015 FTE	2016 FTE
Building Maintenance Engineer	0.83	0.83	0.83
Custodian	0.60	0.60	0.60
Total	**1.43**	**1.43**	**1.43**

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

2015 Significant Accomplishments:

1. Completed City Hall Complex parking lot (Capital Improvement Plan 2015)
2. Removed and replaced retaining wall at Girl Scout house (Capital Improvement Plan 2015)
3. New storm windows (including painting) at Lincoln Building (Capital Improvement Plan 2015)
4. ADA access to Lincoln Building (sidewalk)
5. Oversaw installation of Fire Department HVAC system

2016 Objectives to Be Accomplished:

1. Finish second half of City Hall parking lot (CIP 2016)
2. Paint exterior of Complex buildings (CIP 2016)
3. Fire Department remaining HVAC replacement (CIP 2016)
4. Replace retaining wall behind the Fire Department (CIP 2016)

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

112 **Overtime:** Reduced due to part time hours increased
125 **Part Time Salaries:** Increase for Recreation programs clean up
165 **Worker's Comp:** Increase in experience modification factor
222 **Electric:** Projected increase of 2.25%

City Hall Complex

518100 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries	70,099	79,055	77,868	77,994	77,994	79,557	2.00%
112	Overtime	4,011	2,558	3,691	3,000	3,000	2,000	-33.33%
125	Part Time Salaries	1,986	2,136	1,735	2,000	2,000	7,330	266.50%
135	Sick Payout	1,131	686	831	979	979	950	-2.96%
151	Social Security	6,177	6,733	6,678	6,607	6,607	7,063	6.90%
152	Retirement	9,078	5,722	6,053	5,914	5,737	5,610	-5.14%
154	Health Insurance	18,332	18,973	14,017	17,515	17,515	18,260	4.25%
155	Life Insurance	129	123	112	87	87	89	2.30%
159	Longevity	2,127	2,217	2,307	2,397	2,397	2,487	3.75%
165	Workers' Comp. Insurance	3,204	3,432	3,300	2,972	2,972	4,151	39.67%
	Total	116,274	121,635	116,592	119,465	119,288	127,497	6.72%

518100 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
222	Electric	24,588	23,750	22,563	25,046	25,046	25,609	2.25%
224	Natural Gas	23,645	27,958	37,028	30,000	30,000	30,300	1.00%
225	Telephone	2,041	1,204	882	1,200	1,200	1,200	0.00%
226	Water Service	3,975	3,432	4,038	4,270	4,000	4,000	-6.32%
240	Repair & Maintenance Services	22,529	34,470	28,971	30,000	30,000	30,000	0.00%
350	Operating Supplies	14,465	9,869	20,026	15,000	15,000	15,000	0.00%
385	Capital Equipment Outlay	22,148	18,877	32,969	22,000	18,467	22,000	0.00%
	Total	113,391	119,560	146,477	127,516	123,713	128,109	0.46%
	Total Expenditures	229,665	241,195	263,069	246,981	243,001	255,606	3.49%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
469000	Public Charges for Services	2,096	1,175	0	1,000	1,000	1,000	0.00%
482215	Rent—City Property Hanover	37,645	17,500	14,828	0	0	0	0.00%
	Total	39,741	18,675	14,828	1,000	1,000	1,000	0.00%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	189,924	222,520	248,241	245,981	242,001	254,606	3.51%

Police—Station & 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 transmits 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 Position	2014 FTE	2015 FTE	2016 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 & Administration

522100, 522110

Department Services Indicators	2013	2014 Estimated	2015 Estimated	2016 Projected
Number of Telephone Calls Received by Dispatch	14,326	20,744	10,660	10,196
911 Calls	1,018	928	2,530*	2,480
False 911 Calls	239	230	302	302
Individuals Receiving Assistance at Station	6,968	7,734	5,742	6,360
Citizens Requests for Open Records	506	526	426	466
Mental Commitment Complaints	17	20	22	30
Violent Crimes	1	5	6	2
Property Crimes	203	210	160	118
Value of Property Stolen	$106,065	$70,404	$95,648	88,234
Recovery of Property Stolen	$28,695	$19,862	$28,694	24,278
Municipal Warrants Processed	47	64	56	72

*Due to more accurate reporting from *Intrado*

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016
Police Department	Safe Community	Violent Crime Rate	0.25%	.20%	.20%
Police Department	Safe Community	Property Crime Rate	10.00%	10.00%	10.00%
Police Department	Safe Community	Youth Crime Rate	6.80%	1.00%	1.00%

2015 Significant Accomplishments:

1. Purchased Use of Force Simulator
2. Upgraded in-house video recording system
3. Hired a dispatcher
4. UPS Updated

2016 Objectives to Be Accomplished:

1. Research upgrading all equipment
2. Repair/resurface parking lot (CIP 2016)
3. Work with Police and Fire Commission on updating rules and regulations

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, internet, time system connection

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

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

Police—Patrol & 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	2014 FTE	2015 FTE	2016 FTE
Patrol Sergeants	4.00	4.00	4.00
Patrol Officers	11.00	12.00	12.00
Detective/Juvenile Officer	1.00	1.00	1.00
Detective/Sergeant	1.00	1.00	1.00
Total	**17.00**	**18.00**	**18.00**

Police—Patrol & Investigations

522120, 522130

Department Services Indicators:	2013	2014	2015 Estimated	2016 Projected
Calls for Service and Incidents Received	21,324	20,744	18,902	20,898
Assistance to Motorists/Pedestrians	3,856	4,360	2,526	2,016
Fire/Rescue Responses	1,010	1,036	1,024	908
Burglar/Fire Alarms	176	168	186	186
Homes Checked While Residents on Vacation	2,380	3,660	1,836	1,948
Lockouts of Vehicles	193	184	166	170
Issued Warnings	3,908	4,240	2,972	3,876
Arrests	1,677	2,000	1,956	1,788
Safety Town Attendees and Volunteers	150	142	150	150
Safety Camp Attendees and Volunteers	150	150	150	150
Hand Checked Doors	105,850	104,890	104,980	104,980
Hours on Bicycle Patrol	63	100	100	100
Citations Issued, Includes Parking Cites	1,618	1,838	1,858	1,660
Criminal Complaints	150	228	124	100
Accidents Investigated	231	190	180	170
K-9 Deployments	60	56	64	58

2015 Significant Accomplishments:

1. New K9 squad
2. Year two of county-wide active shooter training
3. 2014/2015 Patrol TraCs implementation of electronic citations
4. Added body cameras for patrol officers
5. Trained officers as crisis intervention officers (CIT)
6. One officer attended Northwestern University Police School of Staff and Command
7. Officer trained as a humane officer to respond to animal-related calls for service
8. Trained officers on Use of Force Simulator

2016 Objectives to Be Accomplished:

1. Deploy County-wide Search and Rescue Team
2. Continue to train CIT officers
3. Replace squad cars #4 and 8
4. Purchase additional high-risk equipment (CIP 2016)
5. Purchase and implement license plate reader (CIP 2016)
6. Present and host law enforcement training

Long-Term Objectives:

1. Train new ICAC Officer
2. 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:

3522130—Investigations

210 **Professional Services:** Cost of investigations

310 **Investigative Office Supplies:** Increased

Police Department

522100 Police Station					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
111	Salaries	18,940	18,583	18,260	18,738	18,738	19,111	1.99%
112	Overtime	0	0	0	443	450	400	-9.71%
135	Sick Payout	211	73	162	223	223	172	-22.87%
151	Social Security	1,650	1,645	1,734	1,513	1,514	1,535	1.43%
152	Retirement	2,302	1,294	1,494	1,371	1,330	1,313	-4.23%
154	Health Insurance	1,922	2,642	1,973	2,240	2,240	2,263	1.03%
155	Life Insurance	1	0	10	18	18	18	0.00%
159	Longevity	303	328	353	378	378	378	0.00%
165	Workers' Comp. Insurance	723	776	746	677	677	964	42.39%
	Total	26,052	25,341	24,732	25,601	25,568	26,154	2.16%

522100 Police Station					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
222	Electric	27,593	26,761	26,923	27,962	27,962	28,591	2.25%
224	Natural Gas	10,016	10,711	16,443	13,000	13,000	13,130	1.00%
226	Water Service	954	746	895	1,270	1,270	1,270	0.00%
240	Repair & Maintenance Services	23,122	27,328	16,591	15,700	19,831	15,700	0.00%
340	Maintenance Supplies	4,719	4,437	2,519	4,500	4,500	4,500	0.00%
510	Property/Auto Insurance	1,496	2,651	2,269	2,077	2,077	2,038	-1.88%
	Total	67,900	72,634	65,640	64,509	68,640	65,229	1.12%
	Total Expenditures	93,952	97,975	90,372	90,110	94,208	91,383	1.41%

522110 Administration					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
111	Salaries	159,448	174,849	180,967	186,042	186,042	191,987	3.20%
112	Overtime	129	0	4,878	3,760	9,000	3,835	1.99%
122	Office/Dispatchers	382,079	354,786	339,468	362,774	348,692	376,585	3.81%
134	Holiday	10,357	8,960	8,960	11,953	11,953	12,192	2.00%
135	Sick Payout	5,686	4,793	5,002	5,458	5,458	5,248	-3.85%
151	Social Security	42,966	42,438	41,133	44,577	43,900	46,139	3.50%
152	Retirement	61,188	59,916	48,938	46,385	43,823	45,181	-2.60%
154	Health Insurance	114,089	132,122	92,885	119,801	119,801	125,306	4.60%
155	Life Insurance	218	180	204	213	213	222	4.23%
159	Longevity	12,857	13,654	12,148	12,715	12,715	13,282	4.46%
165	Workers' Comp. Insurance	7,846	9,030	9,015	6,573	6,573	8,316	26.52%
	Total	796,863	800,728	743,598	800,251	788,170	828,293	3.50%

522110					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
212	Attorney/Consultant—Legal	20,037	14,692	14,574	15,000	15,000	15,000	0.00%
213	Animal Pound	1,230	595	490	1,500	1,500	1,500	0.00%
225	Telephone/Communications	23,819	26,521	30,449	27,000	28,000	28,000	3.70%
240	Repair & Maintenance Services	40,795	40,520	43,976	40,000	45,491	40,000	0.00%

Police Department (contd.)

522110					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
310	Office Supplies	6,447	5,442	6,136	6,500	6,500	6,500	0.00%
313	Printing	3,183	2,294	1,973	3,500	3,500	3,500	0.00%
320	Publications & Dues	697	840	1,639	1,250	1,250	1,250	0.00%
330	Employee Training, Travel	5,088	5,537	5,987	4,500	4,500	4,500	0.00%
346	Clothing & Uniforms	3,285	3,101	2,098	3,700	3,700	3,700	0.00%
347	Supplies and Expenses—Hunter Safety	393	397	338	300	300	300	0.00%
380	Equipment Outlay	3,420	4,614	12,006	5,500	5,500	5,500	0.00%
390	Other Expenses (Photo.)	1,469	1,630	2,426	2,000	2,000	2,000	0.00%
512	Liability Insurance	18,721	18,242	18,282	19,269	19,269	19,840	2.96%
	Total	128,584	124,425	140,374	130,019	136,510	131,590	1.21%
	Total Expenditures	925,447	925,153	883,972	930,270	924,680	959,883	3.18%

522120 Patrol					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
111	Salaries	984,742	1,013,973	1,089,876	1,136,661	1,136,661	1,199,229	5.50%
112	Overtime	26,903	26,172	28,983	43,211	43,211	45,371	5.00%
123	Crossing Guards	47,756	48,631	48,634	55,245	55,245	51,744	-6.34%
129	Wages/Billable	(8,204)	(5,450)	(8,813)	(10,000)	(10,000)	(10,000)	0.00%
134	Holiday	27,251	28,116	36,973	52,174	52,174	55,043	5.50%
135	Sick Payout	19,511	4,435	4,277	6,395	6,395	6,566	2.67%
151	Social Security	85,513	86,655	92,619	99,393	99,393	104,437	5.07%
152	Retirement	207,590	184,775	110,287	127,147	123,265	126,157	-0.78%
154	Health Insurance	214,692	257,886	220,985	222,225	222,225	233,162	4.92%
155	Life Insurance	259	106	199	202	202	219	8.42%
159	Longevity	15,698	15,829	14,706	15,571	15,571	17,236	10.69%
165	Workers' Comp. Insurance	43,413	43,223	44,228	45,469	45,469	51,066	12.31%
	Total	1,665,124	1,704,351	1,682,954	1,793,693	1,789,811	1,880,230	4.82%

522120 Patrol					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
240	Repair & Maintenance Services	13,143	18,820	17,307	20,000	10,000	20,000	0.00%
330	Employee Training, Travel	18,696	15,169	17,770	16,000	16,000	16,000	0.00%
346	Clothing & Uniforms	18,583	14,506	22,096	12,200	12,200	12,200	0.00%
347	Supplies and Expenses	8,953	6,748	10,005	5,500	10,000	5,500	0.00%
351	Gasoline, Motor Oil	46,735	46,198	43,615	48,000	48,000	48,000	0.00%
380	Equipment Outlay	40,938	13,761	22,235	15,000	19,790	16,000	6.67%
390	Other Expenses	44	67	870	500	500	500	0.00%
510	Property/Auto Insurance	3,538	3,574	3,579	3,319	3,319	3,440	3.65%
	Total	150,630	118,843	137,477	120,519	119,809	121,640	0.93%
	Total Expenditures	1,815,754	1,823,194	1,820,431	1,914,212	1,909,620	2,001,870	4.58%

Police Department (contd.)

522130 Investigative Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111 Salaries	147,168	146,590	151,818	154,982	154,982	159,940	3.20%
112 Overtime	3,174	8,724	7,756	10,200	10,200	10,200	0.00%
129 Wages/Billable	(277)	(236)	(101)	(900)	(900)	(900)	0.00%
134 Holiday	5,406	5,583	5,777	6,390	6,390	6,594	3.19%
135 Sick Payout	476	1,091	1,164	1,173	1,173	840	-28.39%
151 Social Security	11,299	12,272	12,520	13,384	13,384	13,763	2.83%
152 Retirement	30,752	31,710	19,131	17,806	17,259	17,241	-3.17%
154 Health Insurance	35,940	38,408	31,327	35,220	35,220	37,013	5.09%
155 Life Insurance	63	63	57	58	58	95	63.79%
159 Longevity	3,195	4,986	3,754	3,113	3,113	3,239	4.05%
165 Workers' Comp. Insurance	6,023	7,205	7,373	6,059	6,059	6,627	9.37%
Total	243,219	256,396	240,576	247,485	246,938	254,652	2.90%

522130 Investigative Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210 Professional Services	997	7,628	5,158	2,500	2,500	2,500	0.00%
310 Investigative Office Supplies	1,871	3,133	2,635	3,000	3,000	3,000	0.00%
330 Employee Training, Travel	315	1,070	3,133	2,000	2,000	2,000	0.00%
346 Clothing & Uniforms	878	1,911	1,924	1,250	2,500	1,250	0.00%
Total	4,061	13,742	12,850	8,750	10,000	8,750	0.00%
Total Expenditures	247,280	270,138	253,426	256,235	256,938	263,402	2.80%
Grand Total for Department	3,082,433	3,116,460	3,048,201	3,190,827	3,185,446	3,316,538	3.94%

Revenues	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
435200 Police Training Grants	3,040	2,560	2,880	2,700	3,040	2,700	0.00%
435429 Federal COPS Grant	26,919	95	0	0	0	0	0.00%
435431 State Grant—DOT Police	3,847	2,560	4,000	0	3,921	0	0.00%
441125 Bicycle Licenses	120	120	110	100	100	100	0.00%
451101 Court Penalties and Costs	41,446	37,788	33,672	60,000	38,000	44,500	-25.83%
451301 Parking Violations	21,033	14,188	17,727	23,000	23,000	23,000	0.00%
462140 Police Department Fees	13,171	13,177	11,627	10,500	11,500	11,500	9.52%
462141 Alarm Permit Fees	275	275	375	200	250	250	25.00%
462145 False Alarm Fees	1,645	2,050	2,485	1,500	1,935	1,500	0.00%
467318 Safety Training	150	190	0	0	0	0	0.00%
473500 School District—Crossing Guards	47,007	47,651	47,430	55,245	55,245	56,394	2.08%
475100 City of Mequon—Reimbursement	2,762	2,858	2,778	2,400	2,400	2,400	0.00%
Total	161,415	123,512	123,084	155,645	139,391	142,344	-8.55%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	2,921,018	2,992,948	2,925,117	3,035,182	3,046,055	3,174,194	4.58%

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 and 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:

Personnel Schedule Summary Position	2014 FTE	2015 FTE	2016 FTE
Fire Inspector	1.00	1.00	1.0
Volunteers	0.77	0.77	0.77

Department Services Indicators:	2013	2014	2015 Estimated	2016 Projected
Total Number of Training Hours	8,302	7,300	8,300	8,300
Structural Fires	3	6	4	4
Total Losses Due to Fire	$2,00,643	$350,000	--	--
Response to Incidents in City	839	800	850	800
Response to Incidents in Town	199	300	220	200
Accident Responses	29	30	34	30
Total Responses	1,067	1,100	1,104	1,030
Other Mutual Aid Locations	49	45	50	45
Fire Inspections	1,620	1,620	1,620	1,620
Number of Citizens Receiving Fire Safety Education	1,000+	1,000+	1,000+	1,000+
Number of Hours of Public Contact		600		

2015 Significant Accomplishments:

1. Replaced self-contained breathing apparatus
2. Actively promoted CFD through membership drive and recruitment campaign
3. Continued active fundraising to support purchase of Capital Equipment

2016 Objectives to Be Accomplished:

1. Remaining HVAC replacement (CIP 2016)
2. Replace retaining wall behind the Fire Department (CIP 2016)

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

235 **Operating Expense:**

Administration	$82,000	Fuel	$7,500
Communication	$16,000	Hose	$2,500
Dive Team	$8,000	Truck Maintenance	$63,000
Explorers	$2,000	Meeting Expenses	$25,000
Fire Inspection	$52,000	Non-fire Fighting Uniforms	$5,000
Fire Prevention/ Public Education	$10,000	Auto Extrication	$3,600
Fire Fighting Equipment	$42,500	Self-contained Breathing Apparatus	$2,500
Training	$15,000		

Public Safety/Fire Department

522230 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
152	Retirement	21,372	24,038	9,399	27,000	22,393	25,200	-6.67%
165	Workers' Comp. Insurance	8,829	9,187	8,699	6,915	6,915	9,297	34.45%
	Total	30,201	33,225	18,098	33,915	29,308	34,497	1.72%

522230 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
222	Electric	15,685	16,268	15,639	17,200	16,000	16,360	-4.88%
224	Natural Gas	9,879	11,534	15,392	13,000	13,000	13,130	1.00%
225	Telephone	1,339	1,436	1,393	1,600	800	800	-50.00%
226	Water Service	3,805	3,406	2,602	4,020	3,000	3,000	-25.37%
235	Operating Expense	230,478	238,100	238,100	238,100	238,100	268,100	12.60%
240	Building Maintenance	4,523	10,014	15,339	11,000	11,000	11,000	0.00%
510	Property/Auto Insurance	28,597	29,508	29,217	36,435	36,435	30,610	-15.99%
512	Liability Insurance	3,032	2,956	2,854	2,421	2,421	2,708	11.85%
519	State Fire Insurance Dues	39,859	40,187	45,625	45,600	43,027	0	-100.00%
	Total Operating	337,197	353,409	366,161	369,376	363,783	345,708	-6.41%
	Total Expenditures	367,398	386,634	384,259	403,291	393,091	380,205	-5.72%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
435101	Fire Insurance Dues	39,859	40,187	45,625	45,600	43,027	0	-100.00%
441130	Fire Inspection Fee	15,340	15,140	15,115	15,325	15,320	15,325	0.00%
473407	Fire—Operating Exp. (Town)	119,289	126,226	129,142	125,213	125,213	134,324	7.28%
473408	Fire/EMS Dispatching	3,549	3,600	3,280	3,600	2,500	3,600	0.00%
	Total Revenues	178,037	185,153	193,162	189,738	186,060	153,249	-19.23%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	189,361	201,481	191,097	213,553	207,031	226,956	6.28%

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 and 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	2014 FTE	2015 FTE	2016 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:	2013	2014	2015	2016 Projected
Inspections Made by Building Inspector	1,938	1,800	1,397	1,800
Inspections Made by Contracted Inspectors	38	25	40	25
Total Inspections Made	1,976	1,825	1,437	1,825
Total permits issued:				
Residential New Construction	21	14	24	22
Residential Building	147	140	146	140
Commercial New Construction	2	2	2	2
Commercial Building	31	20	10	20
Electrical	362	300	258	300
Plumbing	310	280	306	280
HVAC	212	180	163	180
Certificate of Compliance	167	180	116	0
Value of Improvements Inspected	$18,587,289 (Includes Library)	$11,000,000 (Includes Commerce Bank)	$22,000,000	21,683,299

Building Inspection

522310

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016
Building Inspection	Efficient Municipal Government	Operating Costs	$1.33 per person	$1.38 per person	$1.33 per person

2015 Significant Accomplishments:

1. Hired new secretary for department
2. Oversaw installation of HVAC system at the Fire Department
3. Replaced concrete for ADA at Senior Center
4. Replaced employee parking lot at City Hall

2016 Objectives to Be Accomplished:

1. Oversee construction and inspections of Aster Retirement Community
2. Oversee construction and inspections of Cedarburg Development Project
3. Oversee construction and inspections of Fairfield II Project

Long-Term Objectives:

1. Improve availability of information 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:

522310—Inspection

111 **Salaries:** 2015 included retirement payout

- Staff is estimating 22 new single family residential starts in 2016

Revenues

443504 **Clearwater** has been eliminated due to change in State law

Public Safety—Building Inspector

522310 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries	84,881	97,886	104,420	115,304	115,304	102,675	-10.95%
151	Social Security	6,173	7,125	7,545	9,014	9,014	7,908	-12.27%
152	Retirement	7,186	6,807	7,719	8,258	8,258	6,822	-17.39%
154	Health Insurance	31,032	38,311	26,277	34,816	34,816	25,327	-27.25%
155	Life Insurance	49	52	53	35	35	56	60.00%
159	Longevity	1,764	2,331	2,457	2,531	2,531	693	-72.62%
165	Workers' Comp. Insurance	2,189	2,386	2,276	2,345	2,345	3,202	36.55%
	Total	133,274	154,898	150,747	172,303	172,303	146,683	-14.87%

522310 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210	Professional Services	1,270	1,042	1,860	1,600	2,000	2,000	25.00%
225	Telephone	746	773	1,051	600	600	600	0.00%
310	Office Supplies	986	2,033	2,132	1,800	1,800	1,800	0.00%
320	Publications and Dues	0	40	0	0	0	0	0.00%
330	Training & Travel	427	363	601	650	650	650	0.00%
351	Gas and Oil Expense	2,570	2,438	2,445	2,600	1,300	2,200	-15.38%
512	Liability Insurance	839	967	969	1,043	1,043	949	-9.01%
	Total	6,838	7,656	9,058	8,293	7,393	8,199	-1.13%
	Total Expenditures	140,112	162,554	159,805	180,596	179,696	154,882	-14.24%

522360 Weights and Measures		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
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%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
441120	Electrical Contractor Licenses	8,760	1,505	0	0	0	0	0.00%
441129	Weights & Measures Licenses	1,065	1,142	1,020	1,195	995	995	-16.74%
443500	Building Permits	58,753	74,879	65,549	60,000	92,132	71,000	18.33%
443501	Electrical Permits	16,996	20,017	18,014	15,000	15,500	16,000	6.67%
443502	Plumbing Permits	16,600	19,481	18,975	14,000	18,365	15,550	11.07%
443504	Clearwater Compliance Permits	7,650	8,350	8,650	6,000	5,650	0	-100.00%
443505	Heating/Air Conditioning Permits	13,237	20,343	14,858	13,000	14,957	15,000	15.38%
443507	Erosion Control Permits	2,850	3,400	2,550	2,100	2,550	2,200	4.76%
443508	Occupancy Permits	6,085	3,935	5,650	4,000	5,180	4,750	18.75%
443509	Sign Permits	2,180	2,545	2,425	1,800	1,800	1,800	0.00%
443512	Building Inspection Plan Review	3,365	4,485	3,165	2,450	2,450	2,975	21.43%
461156	House Numbers	479	452	490	300	646	400	33.33%
461157	State Tag Fee	665	735	595	700	800	1,000	42.86%
	Total	138,685	161,269	141,941	120,545	161,025	131,670	9.23%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	3,427	3,285	19,864	62,051	20,671	25,212	-59.37%

Auxiliary Police & 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 and 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	2014	2015	2016
Auxiliary Police Volunteers	21 Active, 5 Honorary	21 Active, 5 Honorary	16 Active
Emergency Management	1 Director, 1 Deputy	1 Director, 1 Deputy	1 Director, 1 Deputy

Department Services Indicators:	2013	2014	2015 Estimated	1002016 Projected
Storm and Tornado Support Call Outs (Em. Mgmt.)	5	6	6	6
Crowd Control/Searches Call Outs (Aux. Police)	2	4	4	4
Assists Fire Department Call Outs (Aux. Police)	1	12	10	8
Assists County Sheriff Department (Aux. Police)	7	10	10	8
Provides Emergency Power/Communication Call Outs (Em. Mgmt.)	0	2	2	2
Mutual Aid Call Outs—Events (Aux. Police)	15	10	10	12
Mutual Aid Call Ins—Events (Aux. Police)	5	7	10	7
Local Community Emergency Call Outs (Aux. Police)	10	5	5	7
Volunteer Hours (Aux. Police and Em. Mgmt.)	1,890	2,800	2,600	2,200
Training Meeting Hours (In House) (Aux. Police and Em. Mgmt.)	442	750	500	450
Seminars and Special courses (Hours) (Aux. Police and Em. Mgmt.)	320	350	350	300

Auxiliary Police & Emergency Management

522410

Department Services Indicators (contd.):	2013	2014	2015 Estimated	2016 Projected
Number of Emergency Siren Activations (Em. Mgmt.)	2	2	2	2
5K Runs and Bike Race Call Outs (Aux. Police) 5K Run Hours	6 100	9 160	10 175	10 180
Parades—Local Call Outs (Aux. Police) Parades—Hours	4 100	4 250	4 300	5 325
Vehicle Maintenance Hours (Aux. Police and Em. Mgmt.)	69	100	100	100

2015 Significant Accomplishments:

1. Continued to upgrade siren system
2. Presented Cedarburg Emergency Management Plan

2016 Objectives to Be Accomplished:

1. Implement "I Am Responding" software

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

316 **Radio Equipment:** Purchase 20 new portable radio batteries
346 **Clothing and Uniforms:** New uniforms—addition of polo shirts, reduced from 2015 full replacement

Auxiliary Police & Emergency Management

522410

Public Safety Emergency Management/Auxiliary Police								
522410					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
165	Workers' Comp. Insurance	0	0	341	393	250	263	-33.08%
222	Electric	6,709	3,566	2,433	1,020	800	1,020	0.00%
224	Natural Gas	6,752	4,353	2,394	1,500	1,200	1,500	0.00%
225	Telephone	1,629	1,722	1,895	1,340	1,200	1,200	-10.45%
226	Water Service	785	481	343	420	400	420	0.00%
239	Siren Maintenance	2,238	13,647	1,973	1,000	1,000	1,000	0.00%
240	Repair & Maintenance	1,719	951	954	2,000	1,800	2,000	0.00%
290	Contracted Maintenance	5,991	203	0	500	500	500	0.00%
316	Radio Equipment Maintenance	1,144	499	1,413	1,500	1,300	2,000	33.33%
330	Training & Travel	1,177	252	1,608	1,500	800	1,500	0.00%
340	Repair & Maintenance Supplies	286	475	309	500	500	500	0.00%
343	Awards	388	370	683	800	400	800	0.00%
346	Clothing & Uniforms	610	459	829	6,200	6,200	1,200	-80.65%
350	Operating Supplies—Vehicles	2,698	1,063	2,158	2,000	1,500	2,000	0.00%
351	Fuel/Vehicles	1,883	1,193	1,445	1,500	800	1,500	0.00%
380	Equipment	2,423	777	2,491	3,000	3,000	3,000	0.00%
510	Property Insurance	1,935	2,729	1,702	1,240	1,240	1,356	9.35%
	Total	38,367	32,740	22,971	26,413	22,890	21,759	-17.62%
					2015	2015	2016	% Change
Revenues		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
473409	Emergency Management—Town	773	462	375	775	775	775	0.00%
	Total	773	462	375	775	775	775	0.00%
					2015	2015	2016	% Change
Net Cost of Program		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
		37,594	32,278	22,596	25,638	22,115	20,984	-18.15%

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 and 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	2014 FTE	2015 FTE	2016 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	2013	2014	2015 Estimated	2016 Projected
Installation of new sidewalk slabs	309	311	300	300
Lineal Feet of Streets Repaved	--	--	9,000	8,000

2015 Significant Accomplishments:

1. Reconstructed Sheboygan Rd. from Washington to Oxford
2. Reconstructed McKinley and Lincoln Blvds. from Pioneer to Washington
3. Added left turn arrow for eastbound Pioneer Rd. traffic at Washington Ave.
4. Completed study to evaluate dam spillway options
5. Completed planning and design for Department of Public Works garage facility (SP#4a)
6. Replaced all City street signs in compliance with mandatory FHWA Retro-Reflectivity Standards; complete City-wide street sign inventory

2016 Objectives to Be Accomplished:

1. Reconstruct Bridge Rd. from Mequon Rd. to Highland Rd.
2. Reconstruct Jackson St. from Kennedy Ave. to Hanover Ave.
3. Reconstruct Hanover Ave. from Lincoln Blvd. to Jackson St.
4. Resurface Johnson St. from Lincoln Blvd. to Wurthmann Ave.
5. Complete construction of the new Public Works garage facility
6. Construct the Sheboygan Rd. Regional Lift Station

Long-Term Objectives:

1. Evaluate alternatives available to comply with DNR stormwater discharge limits
2. Maintain and reconstruct Cedarburg dams to comply with NR333 requirements

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

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

225 **Telephone:** Reduced to better reflect actual costs and savings realized through new service provider

Revenues

423204 **Engineering and Admin Fees** moved to 461155 Engineering Fees

Engineering

533110 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries	114,181	106,498	108,636	110,382	110,382	112,434	1.86%
135	Sick Payout	1,223	1,025	911	1,000	1,100	1,100	10.00%
151	Social Security	8,762	7,973	7,882	8,680	8,687	8,852	1.98%
152	Retirement	9,642	7,396	7,915	7,952	7,722	7,564	-4.88%
154	Health Insurance	20,275	18,555	11,891	18,321	18,321	19,255	5.10%
155	Life Insurance	122	118	134	110	110	112	1.82%
159	Longevity	2,237	1,890	1,985	2,079	2,079	2,174	4.57%
165	Workers' Comp. Insurance	3,032	3,205	3,068	2,760	2,760	3,837	39.02%
	Total	159,474	146,660	142,422	151,284	151,162	155,328	2.67%

533110 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210	Professional Services	3,017	1,557	919	2,000	3,700	2,000	0.00%
225	Telephone	705	661	848	725	500	500	-31.03%
310	Office Supplies	480	325	403	400	400	400	0.00%
318	GIS mapping	75	0	0	3,000	3,000	3,000	0.00%
320	Publications & Dues	935	951	922	800	800	800	0.00%
330	Training & Travel	710	563	795	900	900	900	0.00%
350	Operating supplies	1,177	935	811	1,150	1,150	1,150	0.00%
351	Gas and Oil Expense	1,465	1,358	1,434	1,250	1,250	1,250	0.00%
380	Equipment Outlay	800	551	485	800	800	800	0.00%
512	Liability Insurance	6,356	6,748	6,763	6,776	6,776	6,914	2.04%
	Total	15,720	13,649	13,380	17,801	19,276	17,714	-0.49%
	Total Expenditures	175,194	160,309	155,802	169,085	170,438	173,042	2.34%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
423204	Engineering and Admin. fees	2,533	7,031	1,410	2,800	3,000	0	-100.00%
443506	Drive Opening Permits	575	880	790	800	900	900	12.50%
443510	Street Opening Permits	3,600	3,900	4,950	3,200	3,600	3,600	12.50%
443513	Stormwater Mgmt. Permit	3,535	601	244	600	1,053	800	33.33%
461155	Engineering Fees	375	200	0	350	100	3,100	785.71%
	Total Revenues	10,618	12,612	7,394	7,750	8,653	8,400	8.39%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	164,576	147,697	148,408	161,335	161,785	164,642	2.05%

Public Works

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

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

Products and 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)

Public Works

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

Non-Supervisory Labor Pool:

Activity	2015 Actual	2016 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	1.5	1.5
Celebrations	0	0
Total Per Year	**8.55**	**8.55**

Supervisory Labor Pool:

Activity	2015 Actual	2016 Adopted
Garage-Public Works Crew	0.15	0.15
Street Maintenance	0.55	0.55
Storm Sewers	0.30	0.30
Total Per Year	**1.00**	**1.00**

Public Works Staffing Levels:

Personnel Schedule Summary Position	2014 FTE	2015 FTE	2016 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:	2013	2014	2015 Estimated	2016 Projected
Catch Basin Replacements	35	35	35	38
Catch Basins Cleaned	1,000	1,000	1,000	1,500
Storm Sewer Manholes and Pipes Replacements	3	3	3	8
Asphalt Placed by City Crew (Tons)	60	60	60	80
Number of Street Lights	1,400	1,400	1,400	1,420
Number of New Signs	4	5	7	10
Signs Replaced	219	285	239	215
Line Miles Swept	950	950	955	1,290
Brush and Small Quantities of Yard Waste (Tons)	1,400	1,400	1,400	1,650
Tonnage of Debris Collected from Sweeping	320	320	320	480
Snow Plowing Events	8	8	8	15
Tons of Salt Used Per Event	20	20	20	25
Number of Vehicles (Vehicle Inventory)	65	65	65	65
Appliance/Furniture Pickup	268	260	260	320

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016
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%

2015 Significant Accomplishments:

1. Completed retro reflectivity standards sign replacement throughout the City.
2. Replaced vehicle #81—one ton dump truck (Capital Improvement Plan 2015)
3. Replaced vehicle #91—five-yard dump truck with plow, wing, salter and underbody blade (CIP 2015)
4. Replaced 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)
5. Continued process to replace public works facility (Strategic Plan #4A)

2016 Objectives to Be Accomplished:

1. Help organize construction of the new Public Works facility and smooth operations of Public Works crews during construction on-site and off-site locations
2. Spec out and replace regenerative air sweeper #6
3. Spec out and replace 10-yard dump truck with plow, wing and salter replacing #99
4. Spec out and replace 3/4 ton pickup truck #71 with plow and lift gate
5. Spec out and replace 3/4 ton pickup truck #77 with plow
6. Provide bins for residents to purchase for small amounts of brush to make small brush pick up more efficient

Long-Term Objectives:

1. Continue vehicle replacement plan as specified in Capital Improvement Plan
2. Review utility and fuel saving methods
3. Continue to monitor for the most cost-effective brush pickup/disposal policy
4. Find ways for City to expand weekend recycling drop off as well as items residents are allowed to drop off

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
330 **Travel and Training:** Includes $400 increase to cover travel and training
350 **Garage/Maintenance Supplies:** Includes $3,000 increase to maintain machinery equipment and fabricating
353 **Machine Equipment/Maintenance:** Includes $1,000 increase in cost of maintenance
385 **Capital Outlay:** Tire machine/balancer

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
240 **Repair and Maintenance Services:** Crack sealing and materials
363 **Signs, Supplies and Parts:** Decrease $6,200 due to less signage needing to be updated
125 **Part Time Salaries/Seasonal:** Decrease from 2 part time to 1 part time

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:** Includes increase of $1,200 to maintain plow
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					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
111	Salaries (1.90 FTE)	71,855	77,130	86,828	110,340	110,340	112,604	2.05%
112	Overtime	154	161	488	700	1,750	1,050	50.00%
151	Social Security	5,299	5,689	6,331	8,543	8,623	8,748	2.40%
152	Retirement	8,881	5,461	6,583	7,828	7,665	7,547	-3.59%
154	Health Insurance	31,954	16,380	10,824	17,287	17,287	18,161	5.06%
155	Life Insurance	2	28	3	0	0	0	0.00%
159	Longevity	441	504	567	630	630	693	10.00%
165	Workers' Comp. Insurance	8,180	4,451	4,279	4,096	4,096	5,391	31.62%
	Total	126,766	109,804	115,903	149,424	150,391	154,194	3.19%

533210					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
210	Contracted Services	0	0	165	700	700	700	0.00%
222	Electric	7,528	7,766	8,250	8,635	8,635	8,829	2.24%
224	Natural Gas	4,999	7,610	10,585	10,000	10,000	10,100	1.00%
225	Telephone	2,563	2,254	2,223	2,400	2,400	2,400	0.00%
226	Water Service	3,278	2,905	2,622	3,445	3,445	3,445	0.00%
330	Travel & Training	0	1,206	0	800	800	1,200	50.00%
350	Garage/Maint. Supplies	24,739	22,977	24,757	23,000	23,000	26,350	14.57%
351	Gasoline/Diesel Fuel, Oil	71,611	75,437	72,199	70,000	60,000	70,000	0.00%
353	Mach.—Equip Maint./Parts	47,015	62,224	51,842	50,000	50,000	51,000	2.00%
385	Equipment Outlay	0	0	3,700	5,000	5,000	5,000	0.00%
510	Property/Auto Insurance	21,199	22,526	21,679	25,124	25,124	28,515	13.50%
	Total	182,932	204,905	198,022	199,104	189,104	207,539	4.24%
	Total Expenditures	309,698	314,709	313,925	348,528	339,495	361,733	3.79%

533311—Street Maintenance					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
111	Salaries (4.50 FTE)	256,972	295,772	303,489	263,362	252,362	268,828	2.08%
112	Overtime	11,837	29,419	31,711	45,500	45,500	45,500	0.00%
125	Part Time Temporary	0	119	36	1,000	12,000	6,000	500.00%
135	Sick Payout	1,201	1,627	1,785	2,379	2,379	2,293	-3.61%
151	Social Security	20,715	24,815	25,254	24,768	24,768	25,596	3.34%
152	Retirement	29,445	23,673	24,646	22,458	21,039	21,536	-4.10%
154	Health Insurance	85,698	141,151	111,496	134,720	134,720	154,530	14.70%
155	Life Insurance	229	130	163	163	163	163	0.00%
159	Longevity	9,828	10,395	10,962	11,529	11,529	11,970	3.83%
165	Workers' Comp. Insurance	6,354	12,471	11,990	11,709	11,709	15,747	34.49%
	Total	422,279	539,572	521,532	517,588	516,169	552,163	6.68%

533311					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
210	Professional Services	763	1,116	395	750	750	750	0.00%
240	Repair & Maint. Services	76,208	45,500	54,013	45,500	64,392	45,500	0.00%

Public Works (contd.)

533311					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
242	Sidewalk Replacement	44,942	(901)	0	0	0	0	0.00%
350	Operating Supplies	2,419	2,764	851	3,000	3,000	3,000	0.00%
363	Sign, Supplies & Parts	19,883	20,000	20,993	20,000	21,573		0.00%
	Total	144,215	68,479	76,252	69,250	89,715	49,250	-28.88%
	Total Expenditures	566,494	608,051	597,784	586,838	605,884	601,413	2.48%

533410–Streets Ineligible					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
530	Lease Expenses	3,926	3,970	4,340	4,400	4,133	4,400	0.00%
	Total Expenditures	3,926	3,970	4,340	4,400	4,133	4,400	0.00%

533420—Street Lighting					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
222	Electric	288,376	289,723	296,538	301,834	301,834	307,666	1.93%
	Total	288,376	289,723	296,538	301,834	301,834	307,666	1.93%

533421—Traffic Control Signals					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
222	Electric	2,460	2,536	2,707	2,571	2,571	2,629	2.26%
240	Repair & Maintenance Services	15,605	3,883	8,608	5,000	5,000	5,000	0.00%
	Total	18,065	6,419	11,315	7,571	7,571	7,629	0.77%
	Total Expenditures - Lighting/Signals	306,441	296,142	307,853	309,405	309,405	315,295	1.90%

533440—Storm Sewers					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
111	Salaries (1.65 FTE)	38,175	39,361	52,131	96,369	96,369	98,530	2.24%
112	Overtime	413	1,814	665	1,000	1,000	1,000	0.00%
125	Part Time/Temporary	99	0	0	0	0	0	0.00%
151	Social Security	2,940	3,127	3,999	7,449	7,449	7,614	2.22%
152	Retirement	4,723	2,689	3,853	6,825	6,621	6,569	-3.75%
154	Health Insurance	17,053	125	140	0	0	0	0.00%
155	Life Insurance	5	2	2	0	0	0	0.00%
165	Workers' Comp. Insurance	3,199	3,788	3,642	3,511	3,511	4,684	33.41%
	Total	66,607	50,906	64,432	115,154	114,950	118,397	2.82%

533440					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Proposed	2016/2015
240	Repair & Maintenance Services	29,373	19,926	20,201	30,000	30,000	30,000	0.00%
295	Street Sweepings	9,191	13,730	15,589	15,000	15,000	15,000	0.00%
323	DNR Fees	2,000	2,000	2,000	2,000	1,500	2,000	0.00%
	Total	40,564	35,656	37,790	47,000	46,500	47,000	0.00%
	Total Expenditures	107,171	86,562	102,222	162,154	161,450	165,397	2.00%

Public Works (contd.)

533450–Snow and Ice Control Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Proposed	% Change 2016/2015
209	Professional Services—Seasonal	0	0	1,166	4,000	4,000	4,000	0.00%
210	Contracted Services	0	9,113	1,365	12,000	12,000	12,000	0.00%
340	Maintenance Supplies	6,209	5,057	8,037	6,000	12,000	7,200	20.00%
380	Equipment	0	3,924	3,900	4,000	4,235	4,000	0.00%
450	Ice Control Materials	76,668	126,188	112,083	90,000	90,000	90,000	0.00%
	Total Expenditures	82,877	144,282	126,551	116,000	122,235	117,200	1.03%
	Total Public Works	1,376,607	1,453,716	1,452,675	1,527,325	1,542,602	1,565,438	2.50%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Proposed	% Change 2016/2015
435300	State Transportation Aids	513,912	525,448	547,997	545,097	545,097	510,210	-6.40%
463101	Public Works Dept. Fees	17,071	1,631	3,518	10,000	5,000	5,000	-50.00%
	Total	530,983	527,079	551,515	555,097	550,097	515,210	-7.19%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Proposed	% Change 2016/2015
	845,624	926,637	901,160	972,228	992,505	1,050,228	8.02%

Health & 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 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 (2015 estimates):	
Single family, duplex, condo	3,890
Commercial	70
Apartment	20
Total:	**3,980**

Refuse—3,980 units at $8.54/unit = $33,989/mo = $407,868/yr	$407,868
Recycling—3,980 units at $4.08/unit = $16,238/mo = $194,860/yr	$194,860
Additional recycling carts purchased—50 units at $4.08/unit=$204/mo=$2,448/yr	$2,448
Fuel Surcharge*	$1,000
Compost employee—(35 weeks/$10.75 per hour/6 hours per week)	$2,258
Grand Total	**$608,434**

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

Health & Sanitation

533710, 533720, 533730, 533740

Products and 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	2014 FTE	2015 FTE	2016 FTE
Equipment Operator/Crewperson	1.5	1.5	1.5

Department Services Indicators:	2013	2014	2015 Estimated	2016 Projected
Refuse Collection (Tons)	2,005	2,000	2,000	2,050
Recycled Collection (Tons)	1,141	1,200	1,200	1,230
Recyclables to Refuse	36%	36%	36%	38%

2015 Significant Accomplishments:

1. Reviewed options for recycling of extra cardboard
2. Worked with other government agencies as they take over electronic/appliance and shredding events
3. Began battery recycling drop-off program

2016 Objectives to Be Accomplished:

1. Cardboard recycling/dropoff
2. Provide bins for brush pick-up

Long-Term Objectives:

1. Provide different options for hazardous waste disposal
2. Provide additional recycling options
3. Continue review of brush and compost drop-off while limiting staff time
4. Continue review of utility and fuel saving methods
5. 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: $10.75/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 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
290	Contracted Services	299,349	365,811	393,400	395,734	396,744	407,868	3.07%
297	Fuel Surcharge and/or Disposal Fees	59,998	81,178	972	3,000	1,000	1,000	-66.67%
	Total	359,347	446,989	394,372	398,734	397,744	408,868	2.54%

533720—Landfill-Groundwater Monitoring Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
290	Contracted Services	10,050	10,050	10,898	10,050	10,050	10,050	0.00%
	Total	10,050	10,050	10,898	10,050	10,050	10,050	0.00%

533730—Recycling Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries (1.5 FTE)	81,931	79,579	82,205	85,875	85,875	87,601	2.01%
112	Overtime	215	117	1,532	700	731	700	0.00%
125	Part-Time/Temporary	2,322	2,155	2,813	2,153	2,153	2,200	2.18%
151	Social Security	6,427	6,256	6,558	6,788	6,790	6,923	1.99%
152	Retirement	9,828	5,438	6,073	6,068	5,889	6,004	-1.05%
154	Health Insurance	11,881	2,901	524	0	0	0	0.00%
155	Life Insurance	2	1	3	0	0	0	0.00%
165	Workers' Comp. Insurance	3,176	3,548	3,411	3,265	3,265	4,270	30.78%
	Total	115,782	99,995	103,119	104,849	104,703	107,698	2.72%

533730 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
290	Maintenance/Contracted Services	152,246	187,123	190,332	191,520	191,520	194,860	1.74%
344	Recycling Expenses	1,018	1,374	947	2,000	2,000	2,000	0.00%
	Total	153,264	188,497	191,279	193,520	193,520	196,860	1.73%
	Total Recycling Expenditures	269,046	288,492	294,398	298,369	298,223	304,558	2.07%
	Total Health and Sanitation	638,443	745,531	699,668	707,153	706,017	723,476	2.31%

Non-Tax Revenues Supporting this Program		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
435420	Recycling State Grant	37,983	38,034	37,991	37,991	37,984	28,488	-25.01%
464101	Recycling—Plastic/Glass/Oil	328	595	395	325	215	0	-100.00%
464103	Recycling—Aluminum/Tin	1,267	876	920	800	0	0	-100.00%
464105	Recycling Cart Upgrade	1,539	1,541	1,688	0	1,714	1,500	0.00%
473405	Landfill Monitoring—Town Contribution	3,350	3,350	3,632	3,350	3,350	3,350	0.00%
	Total Revenues	44,467	44,396	44,626	42,466	43,263	33,338	-21.49%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	593,976	701,135	655,042	664,687	662,754	690,138	3.83%

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 and 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 Position	2014 FTE	2015 FTE	2016 FTE
Senior Center Director	0.70	0.70	0.70
Assistant Senior Center Director	0.60	0.60	0.60
Total	**1.30**	**1.30**	**1.30**

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2012/2013	Target 2013/2014	Target 2014/2015	Target 2015/2016
Senior Center Programming	Operating Costs	Revenue 100% of Program Expenses	100%	100%	100%	100%

Senior Center
555140

Department Services Indicators:	2013	2014	2015 Estimated	2016 Projected
Days of Operation	254	253	250	250
Total Attendance	16,500	16,500	16,500	16,518
Average Daily Attendance	65	65	65	66
City Participants	53	53	54	54
Non-Resident Participants	12	12	11	12
One Day and Extended Trips	450	500	500	506
Special Events	1,300	1,500	1,500	1,306
Attendance at Weekly Programs	14,750	14,500	14,500	14,706
Van Ridership	3,500	4,000	4,100	4,060

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

2015 Significant Accomplishments:

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

2016 Objectives to Be Accomplished:

1. Increase number of volunteer van drivers from 12 to 14
2. Increase number of office volunteers from five to eight
3. Increase distribution sites of Senior Center newsletter throughout the Cedarburg area
4. Continue to promote van ridership to City of Cedarburg older adults
5. Continue to encourage participants of the Senior Center to make a yearly contribution to the Center as an investor to support the Center and programming

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

Senior Center

555140

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.

Senior Center								
555140					2015	2015	2016	% CHANGE
Personnel		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
121	Part Time Salaries (1.30 FTE)	48,396	50,146	51,014	51,075	51,075	52,152	2.11%
135	Sick Pay Out	682	675	946	710	710	725	2.11%
151	Social Security	3,564	3,503	3,564	4,082	4,082	4,170	2.16%
152	Retirement	3,001	3,489	3,727	3,690	3,580	3,550	-3.80%
154	Health Insurance	3,088	4,149	2,072	3,794	3,794	3,550	-6.43%
159	Longevity	1,386	1,449	1,512	1,575	1,575	1,638	4.00%
165	Workers' Comp. Insurance	153	165	139	114	114	131	14.91%
	Total	60,270	63,576	62,974	65,040	64,930	65,917	1.35%
555140					2015	2015	2016	% CHANGE
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
210	Professional Services	6,764	6,445	7,303	6,800	6,800	6,800	0.00%
225	Telephone	1,511	1,600	1,016	900	325	325	-63.89%
310	Supplies & Expenses	1,012	2,783	1,995	2,000	2,000	2,000	0.00%
313	Printing	654	654	1,007	1,450	1,000	1,000	-31.03%
330	Employee Training, Travel	1,091	975	1,271	1,250	1,250	1,250	0.00%
390	Other Expenses	0	0	2,270	0	0	0	0.00%
510	Property/Auto Insurance	309	544	468	475	475	479	0.84%
512	Liability Insurance	489	497	498	470	470	500	6.38%
	Total	11,830	13,498	15,828	13,345	12,320	12,354	-7.43%
	Total Expenditures	72,100	77,074	78,802	78,385	77,250	78,271	-0.15%
					2015	2015	2016	% CHANGE
Revenues		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
467435	Senior Center Fees	19,821	17,135	24,186	18,200	18,500	18,500	1.65%
	Total	19,821	17,135	24,186	18,200	18,500	18,500	1.65%
					2015	2015	2016	% CHANGE
Net Cost of Program		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
		52,279	59,939	54,616	60,185	58,750	59,771	-0.69%

Parks, Recreation & Forestry

555510, 555220

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 159 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 and 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 90 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
- Aphid spraying at City Hall

Parks, Recreation and Forestry Staffing Levels:

Personnel Schedule Summary Position	2014 FTE	2015 FTE	2016 FTE
Director of Parks, Recreation & Forestry	1.00	1.00	1.00
Recreation Supervisor/Office Manager	1.00	1.00	1.00
Superintendent of Parks & Forestry	1.00	1.00	1.00
Crewperson	3.05	3.05	3.05
Recreation Superintendent	0.25	0.25	0.25
Total	**6.30**	**6.30**	**6.30**

Parks, Recreation & Forestry

555510, 555220

Department Services Indicators:	2013	2014	2015 Estimated	2016 Projected
Total Number of Parks Maintained	35	34	35	35
Total Number of Picnic Shelters Maintained	4	4	4	5
Total Number of Playgrounds Maintained	10	10	11	11
Total designated Parkland Acreage	155	149	159	159
Number of Mowed Acres	69	64	69	69
Natural Area Acres	50	50	50	50
Street Trees Planted	150	169	160	160
Park Trees Planted	15	7	8	10
Trimmed/Pruned Trees	700	600	1,240	1,000
Emergency Tree Service	40	30	65	50
Trees Removed	135	138	82	80
Stumps Ground (*Projected)	135	138	97	100
Issuance of Park Permits/Reservations	110	70	75	80
Weed Complaints and Notices Issued	15	6	11	10
Tree/Shrub Encroachment (Trimming Letters Sent)	5	3	2	3
Hazardous Trees Letter Sent	2	2	2	2
Tree City USA Certification	yes	yes	yes	yes
Total acres of Public Right-of-Way and Facility Grounds Mowed/ Maintained	15	15	15	15

2015 Significant Accomplishments:

1. Park tree inventory—no funding
2. Installed new playground equipment at Prarie View
3. Installed new playground equipment at George Town
4. Maintenance plan for all buildings
5. Worked with Rotary on new bandshell project
6. Recreated public art commission
7. Provided community with a public chess set

2016 Objectives to Be Accomplished:

1. Install park shelter and bathrooms at Prairie View
2. Continue to develop Prairie View athletic fields
3. Fundraise for All Children's Playground
4. Revise park and open space plan
5. Develop plan for Cedar Creek/Adlai Horn Park after Mercury Marine creek clean-up is complete
6. Recodify Tree and Shrub Ordinance

Long-Term Objectives:

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

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

Parks, Recreation & Forestry

555510, 555220

Account Detail (contd.):

555220—Celebrations (Hanging Baskets and Summer Sounds)

224 **Natural Gas:** Boy Scout House and Girl Scout House
350 **Operating Supplies:** Water soluble fertilizer, irrigation equipment, replacement hardware

Budget Variances:

555510—Parks and Forestry

320 **Publications & Dues:** Required certification renewals
330 **Training:** Addition of staff Horticulturist; required certification renewals

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 ($1,620), NS Soccer ($820), Solar Rec ($820), Baseball ($620), Misc. Rentals ($500) for a total of $13,920
485550 $6,000 moved to conservation and development, $2,000 added from TP&D Donation towards flower baskets

Culture and Recreation

555510 Parks, Recreation & Forestry					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
111	Salaries (6.25 FTE)	328,055	315,789	358,640	339,216	330,216	342,495	0.97%
112	Overtime	9,517	7,756	8,848	7,600	7,600	8,000	5.26%
125	Part-Time Salaries/Temporary	30,248	31,980	15,322	0	3,000	0	0.00%
128	DPW Seasonal	23,132	21,053	13,742	31,950	24,000	25,350	-20.66%
151	Social Security	29,403	28,008	29,818	29,303	28,236	29,017	-0.98%
152	Retirement	38,289	24,501	25,371	24,610	23,263	23,361	-5.08%
154	Health Insurance	84,418	101,717	66,058	86,536	85,000	87,439	1.04%
155	Life Insurance	126	131	86	84	84	101	20.50%
159	Longevity	4,883	5,166	4,032	4,284	4,284	3,465	-19.12%
165	Workers' Comp. Insurance	11,534	14,508	13,936	13,496	13,496	16,617	23.13%
	Total	559,605	550,609	535,853	537,079	519,179	535,845	-0.23%

555510 Parks, Recreation & Forestry					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
210	Professional Services	2,774	2,585	2,277	2,500	2,355	2,500	0.00%
222	Electric	16,717	17,840	17,902	18,360	18,000	18,400	0.22%
224	Natural Gas	1,237	2,025	2,818	2,100	2,100	2,120	0.95%
225	Telephone	2,362	2,268	1,575	2,964	2,300	2,580	-12.96%
226	Water Service	6,263	5,724	5,178	5,800	5,200	5,800	0.00%
240	Repair & Maintenance Services	39,777	59,912	50,877	48,825	48,000	48,825	0.00%
241	Vandalism Repairs	97	0	31	1,500	1,000	1,500	0.00%
290	Contracted Services	15,796	54,014	45,808	72,645	73,570	72,645	0.00%
310	Office Supplies	427	952	736	1,800	1,000	1,800	0.00%
320	Publications & Dues	0	539	258	665	350	1,090	63.91%
330	Employee Training, Travel	908	1,275	1,848	1,730	1,730	3,110	79.77%
341	Trees and Supplies—Contracted	30,742	36,524	29,727	35,237	32,105	23,000	-34.73%
350	Operating Supplies	224	1,090	1,043	1,050	1,360	1,360	29.52%
363	Sign Supplies	1,012	0	1,317	1,000	750	1,000	0.00%
380	Equipment	2,044	5,066	6,737	5,000	3,935	5,000	0.00%
390	Other Expenses	0	1,000	3,042	4,100	3,864	1,560	-61.95%
510	Property/Auto Insurance	2,073	3,644	2,618	3,952	3,952	4,216	6.68%
512	Liability Insurance	3,150	3,692	3,700	3,453	3,453	3,541	2.55%
	Total	125,603	198,150	177,492	212,681	205,024	200,047	-5.94%
	Total Expenditures	685,208	748,759	713,345	749,760	724,203	735,892	-1.85%

533740 Weed Control					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
290	Maintenance/Contracted Services	1,088	962	794	500	800	1,000	100.00%

555220 Celebrations					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
111	Salaries (0.40 FTE)	20,439	18,834	14,506	21,063	21,063	21,063	0.00%
112	Overtime	2,313	3,371	6,399	2,918	4,500	2,918	0.00%
121	Part-Time Salaries	11	1,130	0	0	2,475	0	0.00%
151	Social Security	1,242	1,772	1,845	1,835	2,145	1,835	-0.02%

Culture and Recreation (contd.)

555220 Celebrations					2015	2015	2016	% Change
Personnel		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
152	Retirement	2,031	1,420	1,615	1,656	1,738	1,583	-4.42%
	Total	26,036	26,527	24,365	27,472	31,921	27,398	-0.27%

555220 Celebrations					2015	2015	2016	% Change
Operating		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
210	Professional Services	0	0	0	1,000	500	1,000	0.00%
347	Supplies & Expenses (Hanging Baskets)	0	384	764	6,066	8,329	6,150	1.38%
350	Operating Supplies	783	0	0	3,640	3,500	0	-100.00%
390	Other Expenses	7,000	7,225	7,000	7,000	7,000	7,000	0.00%
	Total	7,783	7,609	7,764	17,706	19,329	14,150	-20.08%
	Total Expenditures	33,819	34,136	32,129	45,178	51,250	41,548	-8.03%
	Grand Total for Department	720,115	783,857	746,268	795,438	776,253	778,441	-2.14%

					2015	2015	2016	% Change
Revenues		2012	2013	2014	Budget	Estimated	Adopted	2016/2015
435424	State Grant—Forestry	21,622	0	0	3,300	0	0	-100.00%
463103	Celebrations Revenue	0	0	16,729	11,454	20,000	18,000	57.15%
464125	Weed Mowing Fees	679	728	794	500	800	1,000	100.00%
467200	Park Rental Fees	5,045	5,443	5,540	5,000	7,576	6,000	20.00%
482215	Rent—City Property-Gym & Lincoln Bldg.	37,645	17,500	0	13,740	13,740	13,740	0.00%
485550	Donations	0	0		2,500	3,000	2,500	0.00%
	Total	64,991	23,671	23,063	36,494	45,116	41,240	13.00%

				2015	2015	2016	% Change
Net Cost of Program	2012	2013	2014	Budget	Estimated	Adopted	2016/2015
	655,124	760,186	723,205	758,944	731,137	737,201	-2.86%

Conservation & Development

566310

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:

Personnel Schedule Summary Position	2014 PT	2015 PT	2016 PT
City Planner	Contracted	Contracted	Contracted
Economic Development Coordinator	Contracted	Contracted	Contracted

Conservation & Development

566310

DEPARTMENT SERVICES INDICATORS:	2013	2014	2015 Estimated	2016 Projected
Number of Single Family Lots Approved	10	51	21	100
Multi-family Units Approved	--	0	126	--
Certified Survey Maps Processed	6	3	3	3
Re-zonings Processed	--	2	2	2
Development Reviews	--	3	3	3
Site and Architectural Plan Approvals/Amendments	17	5	7	5
Certificates of Appropriateness	7	5	5	5
Zoning Text Amendments	8	2	2	2
Conditional Uses	5	5	5	5
Land Use Plan Amendments	--	2	2	2
Outdoor Alcohol Beverage Licenses	1	2	2	2
Temporary Uses	1	10	10	10
InfillHome	4	2	2	2
Miscellaneous Plan Commission Reviews	11	10	10	10
Promotional Marketing Materials Mailed	--	35	--	--
Distribution of Commercial Space Available List	--	45	--	--
Annexation Requests Processed	--	2	1	1
Extension of Time for Approvals (Due to Economy)	4	1	1	1
Extraterritorial Reviews	--	2	1	1
Zoning Map Amendments	1	2	3	3

2015 Significant Accomplishments:

1. Updated Smart Growth Plan "SGA" list
2. Updated sign code
3. Coordinated recodification of zoning code
4. Drafted revised Planned Unit Development Ordinance

2016 Objectives to Be Accomplished:

1. Commence update of Comprehensive plan
2. Continue recodification of Zoning Ordinance
3. Coordinate development and/or redevelopment efforts with the CDA

Long-Term Objectives:

1. Update the Land Division and Subdivision Ordinance for consistency with the Smart Growth Plan
2. Provide technical assistance for land use discussions with the Town of Cedarburg
3. Coordinate development activity and rezonings as needed for Sheboygan Road Corridor
4. Provide technical assistance for development proposals within Sheboygan Road Corridor
5. Monitor future development and land divisions within Town of Cedarburg
6. Coordinate redevelopment activities for Amcast, Weil Pump and Mercury Marine sites
7. Coordinate the Cardinal Avenue project
8. Provide technical assistance related to extending sewer and water service to Sheboygan Road Corridor
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

Conservation & Development

566310

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:** Contract increase of 4% (2% per year) for City Planner; increase City Planner hours from 16 hours/week to 20 hours/week

City Planning							
566310				2015	2015	2016	% Change
Operating	2012	2013	2014	Budget	Estimated	Adopted	2016/2015
210 Professional Services	44,766	48,377	68,310	71,500	75,000	85,600	19.72%
225 Telephone	279	310	592	325	250	250	-23.08%
310 Office Supplies & Expenses	277	50	256	200	200	200	0.00%
320 Publications & Dues	143	151	105	430	430	430	0.00%
330 Conference & Travel	0	25	52	200	200	200	0.00%
380 Equipment Outlay	18,106	125	1,104	1,000	1,000	1,000	0.00%
Total Expenditures	63,571	49,038	70,419	73,655	77,080	87,680	19.04%
				2015	2015	2016	% Change
Revenues	2012	2013	2014	Budget	Estimated	Adopted	2016/2015
443514 Plan Review	2,318	6,088	4,621	3,100	5,026	5,000	61.29%
444400 Zoning Permits	1,665	278	600	600	300	400	-33.33%
485550 Donations	6,300	6,000	6,000	6,000	6,000	2,667	-55.55%
Total	10,283	12,366	11,221	9,700	11,326	8,067	-16.84%
				2015	2015	2016	% Change
Net Cost of Program	2012	2013	2014	Budget	Estimated	Adopted	2016/2015
	53,288	36,672	59,198	63,955	65,754	79,613	24.48%

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 consists of a $1,000 transfer to Recreation Programs to support the Civic Band.

Culture and Recreation							
Other and Transfers							
591000				2015	2015	2016	% Change
Other	2012	2013	2014	Budget	Estimated	Adopted	2016/2015
990 Contingency Reserve	0	0	0	54,000	0	3,000	0.00%
Total Contingency Reserves	0	0	0	54,000	0	3,000	0.00%
592000				2015	2015	2016	% Change
Transfers to Other Funds	2012	2013	2014	Budget	Estimated	Adopted	2016/2015
704 Transfer to Debt Service Fund	0	0	0	0	117,633	0	0.00%
710 Transfer to Spec. Rev. Fund—Pool	40,842	56,321	79,559	61,361	56,354	0	-100.00%
712 Transfer to Spec. Rev. Fund—Rec. Prog.	0	1,000	1,000	1,000	1,000	1,000	0.00%
Total Transfers to Other Funds	40,842	57,321	80,559	62,361	174,987	1,000	-98.40%
Total Expenditures	40,842	57,321	80,559	116,361	174,987	4,000	-96.56%
				2015	2015	2016	% Change
Net Cost of Program	2012	2013	2014	Budget	Estimated	Adopted	2016/2015
	40,842	57,321	80,559	170,361	174,987	7,000	-95.89%
				2015	2015	2016	% Change
Tax and other revenues not specific to programs	2012	2013	2014	Budget	Estimated	Adopted	2016/2015
411111 Property Taxes	5,259,337	5,420,675	5,569,576	5,626,518	5,626,518	5,794,756	2.99%
411310 Property Tax Equivalent—Light/Water	669,953	727,247	715,170	813,972	800,000	802,215	-1.44%
435100 State Shared Revenues	199,118	198,620	198,720	205,200	199,926	199,926	-2.57%
435102 Expenditure Restraint Program	144,414	148,731	157,190	157,173	172,926	162,960	3.68%
435302 State Computer Aids	16,629	16,304	15,848	11,500	17,022	23,000	100.00%
441127 Cable TV Franchise Fees	161,124	159,215	156,207	155,000	160,000	160,000	3.23%
461154 General Govt Misc. Fees	52	45	57	200	0	0	-100.00%
482220 Rent—City Property (Water Towers)	112,917	118,348	124,376	130,594	130,594	137,393	5.21%
483315 Sale of City Property	635	708	162	0	0	0	0.00%
484210 Refund of Prior Years Expense	(32)	479	3,313	0	39	0	0.00%
Total	6,564,147	6,790,372	6,940,619	7,100,157	7,107,025	7,280,250	2.54%

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 2016 capital amount of $1,170,000. 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 2016 Capital Plan anticipates expenditures for a variety of projects and assets. The street improvements total $790,000 (excluding water, storm and sanitary sewer improvements) for the **road reconstruction** projects on portions of Jackson Street from Kennedy to Hanover, Hanover Avenue from Jackson to Lincoln, Johnson Avenue from Lincoln to Wurthmann, Bridge Road from Mequon to Columbia and Hilbert from Portland to Spring. The projects are funded by the Street Improvement Reserve Fund and $950,000 from the 2015 borrowing. The 2016 levy funding for the Street Improvement Reserve Fund is $505,000.

The **storm water** capital reserve, funded by $375,000 of property taxes, will support improvements to Jackson Street, consulting and engineering fees, and the Susan Lane storm water pond.

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. $100,000 is budgeted for environmental expenditures and for the City owned dams. There is a possibility the Prochnow Landfill may come to closure in 2016. The timing is dependent upon the actions of the PRP group and the DNR. These expenditures are funded by the Environmental Reserve Account.

Equipment purchases are funded by $250,000 in property taxes through the Equipment Replacement Reserve program. The purchases for 2016 include two squad cars for the Police Department, a street sweeper, 10 yard dump truck and two pickup trucks for Public Works. Parks, Recreation and Forestry is replacing a an aerial lift truck, John Deere mower/snow blower and adding a one-ton dump truck.

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). Included in 2016 is the second half of the paving of the parking lot and painting of the exterior of all three buildings.

FUTURE YEARS EXPENDITURES

The Capital Plan for 2016 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 $6.5 million are anticipated in the seven-year plan. This will address street condition deficiencies for 50 streets.

The Prochnow Landfill and Blank Landfill remediation could commence in 2016. The cost is still unknown; however, the City may be able to better estimate their share by early 2016 due to the work of the PRP Group. 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. In 2015 the PRP Group approved an appraisal, wetland delineation be completed along with the creation of an interim action plan for submittal to the DNR.

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 has continued through 2015 and will continue into 2016. 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 study will give the Common Council the options and costs for compliance.

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 $2.6 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.

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

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: $950,000
b. Equipment replacement: $750,000
c. Storm water pond: $100,000

These funds were borrowed in 2015 to save on issuance costs.

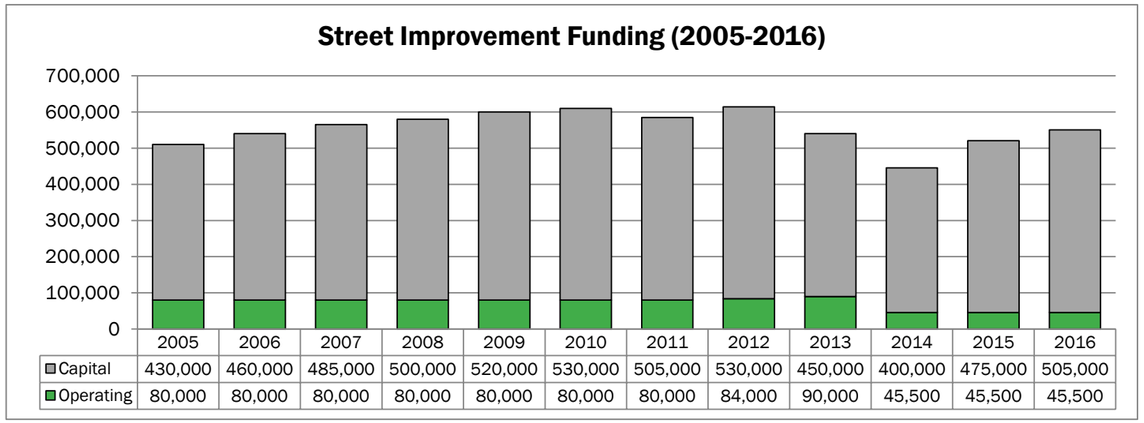
The Debt Service Fund quantifies the impact of the above scheduled debt on the tax level and statutory debt level of the City.

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 $825,000 are funded by this revenue source in the 2016-2020 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 were budgeted for 2015.

Property Tax—Prior to 1993, this funding source was not used for Capital items. Total 2016 budgeted tax levy support for the Capital Fund is $1,345,000. This represents a 6% decrease from the 2015 level.

$505,000 of property tax is being used to fund street projects; specifically for road improvements. Environmental costs expected to be incurred in 2016 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 2016 is $265,000; $35,000 less than the 2015 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.

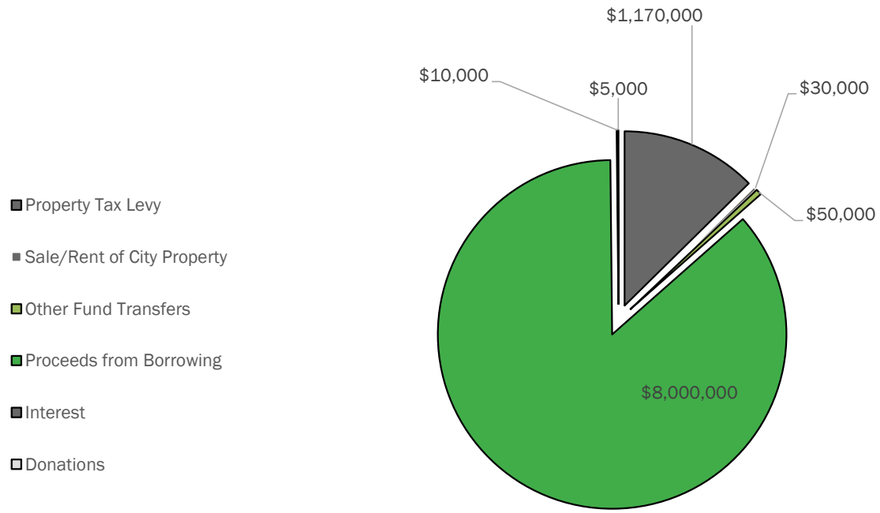


	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Capital	430,000	460,000	485,000	500,000	520,000	530,000	505,000	530,000	450,000	400,000	475,000	505,000
Operating	80,000	80,000	80,000	80,000	80,000	80,000	80,000	84,000	90,000	45,500	45,500	45,500

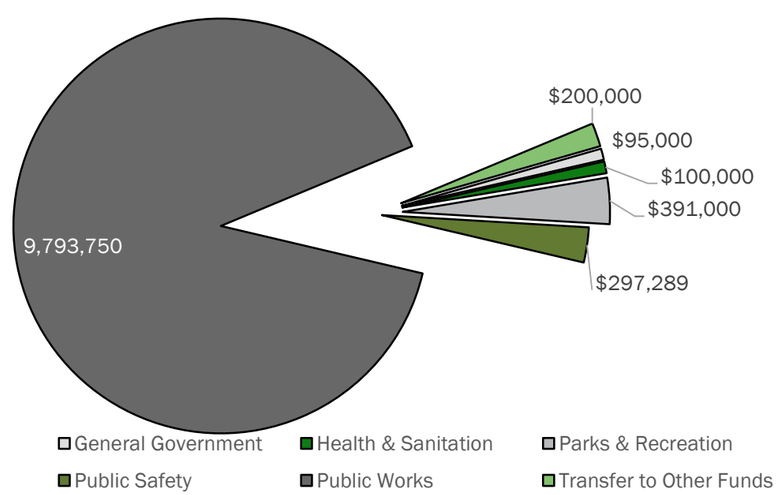
FUND BALANCE

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 Projects Revenues



Capital Projects Expenditures



Capital Improvements
Fund 400

	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Beginning Fund Balance	2,235,483	623,444	282,194	165,944	557,444
Revenues					
Property Tax Levy:					
General Projects	20,000	320,000	470,000	200,000	200,000
Street Improvements	505,000	925,000	975,000	900,000	950,000
Equipment Replacements	250,000	505,000	490,000	500,000	550,000
Storm Water Improvements	375,000	305,000	350,000	350,000	350,000
Environmental Reserve	20,000	10,000	10,000	10,000	10,000
General Fund Transfer					
Trust & Agency Transfer		25,000			
Swimming Pool Transfer					
Parks & Playground Transfer	50,000	150,000	75,000	500,000	50,000
Library Impact Fees					
Local Road Improvements Grant				42,000	
Proceeds from Borrowing	8,000,000	1,000,000			
HUD Grant					
DNR Urban Storm Water Mgt. Grant		46,000			
Special Assessments					
DNR Stewardship—Creekwalk					
Donations	5,000	400,000			
Interest Income	10,000	5,000	6,000	6,000	6,000
Miscellaneous Revenue					
Sale/Rent of Property	30,000	30,000	30,000	30,000	30,000
Total Revenues	9,265,000	3,721,000	2,406,000	2,538,000	2,146,000
Expenditures	2016	2017	2018	2019	2020
General Government	Adopted	Projected	Projected	Projected	Projected
Complex Improvements	95,000	50,000			
City Hall Improvements					
City Hall Vehicles					
Lincoln Center Improvements					
Total	95,000	50,000	0	0	0
Public Safety	2016	2017	2018	2019	2020
Police Department	Adopted	Projected	Projected	Projected	Projected
Squad Cars	80,000	120,000	40,000	80,000	120,000
Computers/Use of Force Simulator	40,251				
Station Improvements	5,000	100,000	145,000		
Officer Equipment	46,196	25,000	120,000		
Total	171,447	245,000	305,000	80,000	120,000

Capital Improvements
Fund 400 (contd.)

Fire Department	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Station Improvements	105,000	142,000		75,000	

Auxiliary Police/ Emergency Management	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Vehicles		50,000	50,000		75,000
Siren Upgrade	20,842	20,000	20,000		
Total	20,842	70,000	70,000	0	75,000
Total Public Safety	297,289	457,000	375,000	155,000	195,000

Public Works	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Equipment Replacement	541,000	425,000	365,000	325,000	380,000
Street Improvements	790,000	1,066,000	956,000	767,000	945,000
Stormwater Improvements	462,750	284,750	411,250	338,500	293,500
Public Works Garage Building Project	8,000,000				
Total	9,793,750	1,775,750	1,732,250	1,430,500	1,618,500

Library	2016 Proposed	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Building Project					

Parks, Recreation & Forestry	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Equipment Replacement	261,000	77,000	60,000	51,000	70,000
Park Improvements	130,000	150,000	245,000	500,000	100,000
Park Equipment		417,500			
Creek Walk					
Senior Van Replacement		25,000			
Total	391,000	669,500	305,000	551,000	170,000

Health and Sanitation	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Environmental Expenses	100,000	10,000	10,000	10,000	10,000
Dams—Engineering/Repairs		1,000,000			
Total	100,000	1,010,000	10,000	10,000	10,000

Transfer to Other Funds	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Transfer to Debt Service	200,000	100,000	100,000		
Total Expenditures	10,877,039	4,062,250	2,522,250	2,146,500	1,993,500
Revenues - Expenditures	(1,612,039)	(341,250)	(116,250)	391,500	152,500
Ending Fund Balance	623,444	282,194	165,944	557,444	709,944

Capital Improvements
Fund 400 (contd.)

Fund Balance	2016 Adopted	2017 Projected	2018 Projected	2019 Projected	2020 Projected
Uncommitted	$100,965	$46,465	$6,512	$137,512	$293,512
Economic Development	12,086	12,086	12,086	12,086	12,086
Environmental	73,148	73,148	73,148	73,148	73,148
Equipment Replacement	177,486	40,486	45,486	119,486	54,486
Street Improvements	143,348	2,348	21,348	196,348	201,348
Storm Water Improvements	2,364	68,614	7,364	18,864	75,364
Library	114,047	39,047	0	0	0
Encumbrances					
Total Fund Balance	$623,444	$282,194	$165,944	$557,444	$709,944

CAPITAL IMPROVEMENT PLAN 2016

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	Cost Modified	**$100,000**—Property Tax; Environmental Reserve	Negligible
BUILDING INSPECTION			
City Hall Complex Painting exterior of complex buildings	New Project	**$15,000—**Property Tax	Positive
City Hall Complex Paving of half of parking lot	Cost Modified	**$80,000—**Property Tax	Positive
EMERGENCY MANAGEMENT			
Siren Replacement	New Project	**$20,842**—Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Public Works Facility New Building for vehicle storage & maintenance facility. New Outbuildings	Cost Modified	**$8,000,000**—Debt Proceeds	Positive
Equipment Replacement Replace regenerative Air Street Sweeper #6, 2001 Elgin	No Change	**$240,000**—Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement 10 yard dump truck with plow, wing and salter; replacing #99, 1990 dump truck	Cost Modified	**$195,000**—Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement Replace pickup truck #71, 2003 full-size truck with plow and lift gate	Cost Modified	**$53,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement One full-size pickup truck with plow and lift gate; replaces #77, 2003 pickup	Cost Modified	**$53,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	No Change	**$40,000**—Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Engineering Services—2017 projects	Cost Modified	**$12,750—**Property Tax Stormwater Improvement Reserve	Positive
Stormwater Improvements Bridge Rd.: Mequon Ave. to Columbia Rd.	No Change	**$40,000—**Property Tax Stormwater Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2016

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Stormwater Improvements Susan Lane Storm Water Pond	Moved from 2018 Cost Modified	**$340,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Jackson St.: Kennedy Ave. to Hanover Ave.	No Change	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Bridge Rd.: Mequon Ave. to Columbia Rd.	No Change	**$300,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Reconstruct Hanover Ave.: Jackson St. to Lincoln Blvd.	Cost Modified	**$140,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Reconstruct Johnson Ave.: Lincoln Blvd. to Wurthmann St.	No Change	**$95,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Jackson St.: Kennedy Ave. to Hanover Ave.	Cost Modified	**$130,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Hilbert Ave.: Portland Rd. to Spring St.	New Project	**$35,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
Station Improvements HVAC replacement	New Project	**$35,000**—Property Tax	Positive
Station Improvements Remove and replace concrete retaining wall by Creek	New Project	**$70,000**—Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Zuenert path resurface	Moved from 2015	**$80,000**—Property Tax	Positive
Equipment Replacement Aerial Lift Truck; replaces #8, 1996 55 ft. bucket truck	No Change	**$170,000**—Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2016

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
PARKS, RECREATION & FORESTRY (contd.)			
Equipment Replacement John Deere mower/snowblower 1445, #42	Moved from 2019	**$41,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Cedar Creek Net Climber	New Project	**$50,000**—Park Impact Fees	Slight
Equipment Replacement One-ton 4x4 dump truck	New Project	**$50,000**—Property Tax	Slight
POLICE DEPARTMENT			
License Plate Reader	New Project	**$17,930**—Property Tax	Positive
Building Maintenance Asphalt Repair—Police Department and Cedar Pointe Park	New Project	**$5,000**—Property Tax	Positive
Call Recorder for 911 Calls	New Project	**$22,321**—Property Tax	Positive
Squad Replacement Replace #4 and #8	New Project	**$80,000**—Property Tax; Equipment Replacement Reserve	Positive
Officer Equipment High-risk incident equipment	New Project	**$46,196**—Property Tax	Positive

CAPITAL IMPROVEMENT PLAN 2017

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	**$10,000**—Property Tax; Environmental Reserve	Negligible
BUILDING INSPECTION			
Community Center Gym Flat roof replacement	New Project	**$50,000—**Property Tax	Positive
EMERGENCY MANAGEMENT			
Equipment Replacement 2005 Dodge Ram pickup; replaces #4	Moved from 2016 Cost Modified	**$50,000**—Property Tax; Equipment Replacement Reserve	Positive
Siren Replacement	New Project	**$20,000**—Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 4x4 One-ton dump truck with plow and salter; replaces #83, 2000 dump truck	No Change	**$70,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Used fork lift; replaces #20, 1986 fork lift	No Change	**$30,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Replace #66 Jetter–Vac	No Change	**$100,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Front end loader with plow and wing; replaces #1 2003 front end loader	No Change	**$225,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	Cost Modified	**$40,000**—Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Engineering Services—2018 projects	Cost Modified	**$19,750—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Spruce Ave., Oak St. and Beech St. catch basins	No Change	**$50,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Reconstruct/install catch basins: Hickory St.	Cost Modified	**$20,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Reconstruct Linden St.: Locust Ave. to Harrison Ave. (SS)	Cost Modified	**$42,000**—Property Tax; Street Improvement Reserve	Positive
Stormwater Improvements Hillcrest Ave.: Jackson St. to Lincoln Blvd.	No Change	**$30,000—**Property Tax Stormwater Improvement Reserve	Positive
Stormwater Improvements Relay Pine St. Stormwater at Harrison Ave..	Moved from 2019	**$105,000—**Property Tax; Stormwater Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2017

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Stormwater Improvements Tower Ave. Catch Basins	Moved from 2021	**$20,000**—Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Reconstruct Locust Ave.: Bridge Rd. to Linden St. (SS)	Cost Modified	**$74,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Oak St.: Chestnut St. to Harrison Ave.	New Project	**$80,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Hickory St.: Harrison Ave. to Tower Ave.	Change of Scope Cost Modified	**$110,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Tower Ave., Chestnut St., Spruce Ave. and Beech St.	Change in Scope Cost Modified	**$420,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Hillcrest Ave.: Jackson St. to Lincoln Blvd.	Cost Modified	**$140,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Pine St.: Harrison Ave. to Tower Ave.	Moved from 2019 Change in Scope Cost Modified	**$110,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	Cost Modified	**$45,000**—Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Positive
Dam Upgrades and Repairs Woolen Mills, Columbia Mills and Ruck Dams	New Project	**$1,000,000**—Proceeds from Borrowing	Positive
FIRE DEPARTMENT			
Station Improvements Replace station concrete apron at Station No. 1	New Project	**$42,000**—Property Tax	Positive
Station Improvements Remove and replace pavement around Fire Department building	New Project	**$100,000**—Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement Replace 1998 Toro Grounds Master 223-D, bagging mower	No Change	**$30,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Snowblower/mower #45	Moved from 2020	**$42,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements All Children's Playground equipment replacement	No Change	**$400,000**—Property Tax; Donations	Slight
Park Improvements Centennial Park path repairs	Moved from 2016	**$10,000**—Property Tax	Positive

CAPITAL IMPROVEMENT PLAN 2017

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
PARKS, RECREATION & FORESTRY (contd.)			
Park Improvements Cedar Pointe basketball court resurfacing	New Project	**$5,000**—Property Tax	Positive
Park Improvements Cedar Pointe park path resealing	New Project	**$2,500**—Property Tax	Positive
Park Improvements Prairie View shelter/restroom facility	Moved from 2016	**$150,000**—Property Tax	Positive
Equipment Replacement King trailer	New Project	**$5,000**—Property Tax; Equipment Replacement Reserve	Positive
POLICE DEPARTMENT			
Squad Replacement #2, #5 and #6 to be replaced	Change in Scope	**$120,000**—Property Tax; Equipment Replacement Reserve	Positive
Upgrade 911 System	New Project	**$70,000**—Property Tax	Positive
Building Maintenance Asphalt Repair and Resurfacing—Police Department and Cedar Pointe Park	New Project	**$50,000**—Property Tax	Positive
SENIOR CENTER			
Senior Van Replacement	No Change	**$25,000**—Donation; Rider Fees	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	**$10,000**—Property Tax; Environmental Reserve	Negligible
EMERGENCY MANAGEMENT			
Equipment Replacement 2007 GMC Canyon pickup; replaces #5	Cost Modified	**$50,000**—Property Tax; Equipment Replacement Reserve	Positive
Siren Replacement	New Project	**$20,000**—Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 5-yard dump truck with plow, wing and salter, replaces #90, 2002 truck	No Change	**$225,000**—Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement One-ton 4x4 dump truck with plow and salter; replaces #82, 2007 dump truck	No Change	**$70,000**—Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement One-ton 4x4 dump truck with plow and salter; replaces #84, 2007 dump truck	No Change	**$70,000**—Property Tax; Equipment Replacement Fund	Positive
Stormwater System Planning Consulting services for State NR216 Compliance	Cost Modified	**$20,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2019 projects	No Change	**$16,250—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Balfour St., Hampton Ave., Drury Ln., Kingston Ct..	No Change	**$45,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Montgomery/Poplar Catch Basins	Moved from 2021	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Harrison Ave.: Bridge St. to Washington Ave.	No Change	**$50,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Willshire Pond Dredging	Moved from 2017 Cost Modified	**$250,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Balfour St.	No Change	**$48,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Chatham St.: Wauwatosa to Poplar	Moved from 2021	**$80,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Sommerset Ave.: Pioneer Rd. to Wirth St.	Moved from 2016	**$70,000—**Property Tax; Street Improvement Reserve	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Wirth St.: Sommerset Ave. to McKinley Ct.	Moved from 2016	**$65,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Hampton Ave. and Ct.	No Change	**$140,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Drury Ln.	No Change	**$75,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Kingston Ct.	No Change	**$40,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Poplar Ave.: Drury Ln. to Washington Ave. (SS)	Moved from 2021 Cost Modified	**$100,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Montgomery Ave.: Balfour St. to South Terminus (SS)	Moved from 2021	**$128,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements St. James Ct.	Moved from 2021	**$30,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Harrison Ave.: Coventry to Washington Ave.	New Project	**$90,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement Replace 2011 Toro Grounds Master 4000-D	No Change	**$50,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #49 Wright stander mower model GWS-3218	Moved from 2019	**$10,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Behling Field concession stand replacement	No Change	**$120,000**—Property Tax	Positive
Park Improvements Behling Field bleacher replacement	No Change	**$20,000**—Property Tax	Positive
Park Improvements Behling Field asphalt repairs	New Project	**$10,000**—Property Tax	Positive
Park Improvements Behling Field storage shed	New Project	**$20,000**—Property Tax	Positive

CAPITAL IMPROVEMENT PLAN 2018

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
PARKS, RECREATION & FORESTRY (contd.)			
Park Improvements Adlai Horn Park playground	New Project	**$75,000**—Property Tax; Park Impact Fees	Positive
POLICE DEPARTMENT			
Equipment Replacement Radio system upgrade; base, mobile, portables	New Project	**$90,000**—Property Tax; Equipment Replacement Reserve	Positive
Squad Replacement #7 to be replaced	Change in Scope	**$40,000**—Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2019

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	**$10,000**—Property Tax; Environmental Reserve	Negligible
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 10-yard dump truck with plow, wing and salter; replaces #96, 2005 dump truck	No Change (Joint purchase with Cedarburg Light & Water)	**$100,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 10-yard dump truck with plow, wing and salter; replaces #98, tandem dump truck	No Change	**$225,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater System Planning Consulting services for State NR216 Compliance	Cost Modified	**$20,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2020 projects	Cost Modified	**$13,500—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Install stormwater in Highland Dr.: Cedar Creek to Portland Rd.	Cost Modified	**$150,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Relay Highland Dr. Stormwater to Columbia Rd.	No Change	**$90,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Moved from 2017	**$65,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Moved from 2017	**$90,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Highland Dr.: Cedar Creek to Portland Rd.	Cost Modified	**$380,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Birch St.: Edgewater Dr. to Sunnyside Ln.	New Project	**$42,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Edgewater Dr.: Sunnyside Ln. to Highland Dr.	New Project	**$155,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2019

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
FIRE DEPARTMENT			
Station Improvements Main building roof replacement	New Project	**$75,000—**Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement #41 Kubota Utility Vehicle	Moved from 2021	**$25,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Replace 2009 Toyota Tacoma 4x4	New Project	**$26,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Outdoor Athletic Complex	New Project	**$500,000**—Park Impact fees	Slight
POLICE DEPARTMENT			
Squad Replacement #4 and #8 to be replaced	Moved from 2018	**$80,000**—Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2020

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	**$10,000**—Property Tax; Environmental Reserve	Negligible
EMERGENCY MANAGEMENT			
Equipment Replacement Replace Unit #1, 2006 Ford Road Rescue	New Project	**$75,000—**Property Tax; Equipment Replacement Reserve	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 10 yard dump truck with plow, wing and salter; replaces #97, 2007 dump truck	No Change	**$240,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 4x4 half ton pick-up truck with plow; replaces #79, 2008 pick-up truck	No Change	**$60,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 4x4 one-ton service pick-up truck with lift gate; replaces #75, 2008 service pick-up	No Change	**$80,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	Cost Modified	**$20,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2021 projects	Cost Modified	**$23,500—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Arbor Drive Catch Basins	Cost Modified	**$25,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Lexington St.: Cambridge Ave. to Fieldcrest St.	New Project	**$25,000—**Property Tax; Stormwater Improvement Reserve	Positive
Regional Stormwater Quality BMP	No Change	**$200,000**—Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Glenwood Dr.: Bristol Ln. to Arbor Dr.	Cost Modified	**$100,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Aspen St.: Cambridge Ave. to Aspen Ct.	No Change	**$88,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Lynwood Ln.: Tamarack Dr. to Arbor Dr.	New Project	**$84,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Willowbrooke Dr.: Lynwood Ln. to Arbor Dr.	New Project	**$85,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Lexington St.: Cambridge Ave. to Fieldcrest St.	New Project	**$130,000**—Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2020

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Cambridge Ave.: Fieldcrest St. to Susan Ln.	New Project	**$120,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Arbor Dr.: Tamarack Dr. to Willowbrooke Dr.	New Project	**$138,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Crescent Dr.: Arbor Dr. to Sheboygan Rd.	Moved from 2019 Cost Modified	**$105,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	Cost Modified	**$50,000**—Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement Replace #3 2005 Brush Bandit Chipper	Cost Modified	**$30,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Replace #47 John Deere mower/ snowblower	New Project	**$40,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Extension of Cedar Hedge Trail (North)	No Change	**$50,000**—Property Tax; Park Impact Fees	Positive
Park Improvements Boardwalk Cedar Pointe Park Conservancy	No Change	**$50,000**—Property Tax	Positive
POLICE DEPARTMENT			
Squad Replacement #2, #5 and #6 to be replaced	Change in Scope	**$120,000**—Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2021

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	**$10,000**—Property Tax; Environmental Reserve	Negligible
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 4x4 3/4 ton pickup truck with plow and lift gate; replaces #78, 2008 service pickup	No Change	**$55,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 4x4 half ton pickup truck with plow; replaces #70, 2008 pickup truck	No Change	**$40,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	Cost Modified	**$20,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2022 projects	Cost Modified	**$14,750—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Woodland Rd. Storm Sewer	No Change	**$50,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Meadow Ln. Storm Sewer	No Change	**$25,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Georgetown Dr. and Cts. Catch Basins	New Project	**$25,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Willowbrooke Pond Dredging	New Project	**$350,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Jefferson Ave.: Bridge to N. Terminus	Cost Modified	**$105,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Park Cir. (W)	Moved from 2020	**$100,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Jackson St./Hilgen Ave.: Washington Ave. to Hamilton Rd.	New Project	**$80,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Georgetown Dr.: Cedar Ridge Dr. to Windsor Dr. and Ct.	New Project	**$190,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Windsor Dr.: Georgetown Dr. to Bywater Ln. to Windsor Ct.	New Project	**$80,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Cedar Ridge Dr.: Bridge Rd. to Orchard St.	New Project	**$200,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Highwood Dr.: Bywater to Woodland	No Change	**$36,000**—Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2021

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Woodland Dr.: Highwood Dr. to Cedar Ridge (SS)	No Change	**$120,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Meadow Ln.: Appletree to Meadow Ct. (SS)	Cost Modified	**$175,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	**$50,000**—Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	**$45,000**—Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Playground equipment replacement at Zeunert Park	No Change	**$40,000**—Property Tax	Positive
Equipment Replacement Falcon Utility Trailer	No Change	**$5,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Outdoor Sports Complex Playground	New Project	$75,000—Property Tax; Park Impact Fees	Slight
POLICE DEPARTMENT			
Squad Replacement #1 to be replaced	New Project	**$40,000**—Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2022

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	New Project	**$10,000**—Property Tax; Environmental Reserve	Negligible
ENGINEERING & PUBLIC WORKS			
Equipment Replacement #74, 2012 GMC Sierra 1600	New Project	**$50,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #2, 2008 Caterpillar 430E Backhoe Loader	New Project	**$200,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #92, 2006 Sterling 7500 Dump Truck	New Project	**$200,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	New Project	**$20,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2023 projects	New Project	**$15,000—**Property Tax; Stormwater Improvement Reserve	Positive
Regional Stormwater Quality BMP	New Project	**$200,000**—Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Monroe Ave.: Walnut St. to Bridge Rd.	New Project	**$45,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Harrison Ave.: Bridge Rd. to Pine St. Catch Basins	New Project	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Harrison Ave.: Bridge St. to Pine St. (SS,W)	Moved from 2018 Change in Scope Cost Modified	**$180,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Monroe Ave.: Linden St. to Bridge Rd.	Moved from 2020	**$81,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Linden St.: Pine St. to Harrison Ave.	Moved from 2020	**$134,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Oak St.: Harrison Ave. to Pine St.	New Project	**$100,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Hickory St.: Harrison Ave. to Pine St.	New Project	**$75,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Pine St.: Harrison Ave. to Evergreen Blvd.	New Project	**$175,000**—Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN
2022

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Asphalt repairs	New Project	**$50,000**—Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	New Project	**$45,000**—Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements New Subdivision playground	New Project	$75,000—Property Tax; Park Impact Fees	Negligible
POLICE DEPARTMENT			
Squad Replacement #4 and #8 to be replaced	New Project	**$80,000**—Property Tax; Equipment Replacement Reserve	Positive

Annual Road Improvement Program

Revenues	2016	2017	2018	2019	2020	2021	2022
Beginning Balance	428,348	143,348	2,348	21,348	196,348	201,348	20,348
Property Tax	505,000	925,000	975,000	900,000	950,000	1,000,000	1,000,000
State/Federal Grant							
Debt Proceeds							
Local Road Improvement Program (LRIP)				42,000			
Total	933,348	1,068,348	977,348	963,348	1,146,348	1,201,348	1,020,348

Expenditures	2016	2017	2018	2019	2020	2021	2022
Asphalt Repairs—Miscellaneous	45,000	45,000	45,000	45,000	50,000	50,000	50,000
Sidewalk Program—Replacements	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Traffic Signals—Pioneer & Washington							
Jackson St.—Kennedy to Hanover (S,SS,W)	130,000						
Hillcrest Ave.—Jackson to Lincoln (S,SS,W)		140,000					
Madison—Walnut to Fair (S,SS,W)							
Hanover Ave.—Jackson to Lincoln (S,W)	140,000						
St. John Ave.—Cleveland to Western (S,SS,W)							
Johnson Ave.—Lincoln to Wurthmann (S)	95,000						
Highland—Cedar Creek to Portland (S, SS, W)				380,000			
Sheboygan—Washington to Oxford (SS,W)							
Hickory St.—Harrison to Tower(SS)		110,000					
Pine St.—Harrison to Tower (SS)		110,000					
Oak St.—Chestnut to Harrison		80,000					
McKinley/Lincoln Blvd.—Pioneer to Washington(SS)							
Sunnyside Ln.—Edgewater to Highland(S,SS,W)				100,000			
Birch St.—Edgewater to Sunnyside(S,W)				42,000			
Edgewater Dr.—Sunnyside to Highland(S,W)				155,000			
Jackson/Hilgen—Washington to Hamilton(S,W)						80,000	
Bridge Rd.—Mequon to Columbia(S,SS)	300,000						
Hilbert Ave.—Portland to Spring	35,000						
Portland Rd.—Hilbert to Highland(S,W)							
Linden St.—Locust to Harrison (SS)		42,000					
Tower, Chestnut, Spruce, Beech (SS)		420,000					
Locust—Bridge to Linden (SS)		74,000					
Glenwood—Bristol to Arbor (W)					100,000		
Crescent Dr.—Arbor to Sheboygan(W)					105,000		
Arbor Dr.—Tamarack to Willowbrooke(SS)					138,000		
Lynnwood Ln.—Tamarack to Arbor					84,000		
Willowbrooke Dr.—Lynnwood to Arbor					85,000		
Aspen St.—Cambridge to Aspen Ct.					88,000		
Lexington St.—Cambridge to Fieldcrest(SS)					130,000		

Annual Road Improvement Program (contd.)

Expenditures (contd.)	2016	2017	2018	2019	2020	2021	2022
Cambridge Ave.—Fieldcrest to Susan					120,000		
Balfour Street			48,000				
Hampton Ave. and Ct.(SS)			140,000				
Drury Ln.			75,000				
Kingston Ct.			40,000				
Harrison Ave.—Coventry to Washington(SS)			90,000				
Sommerset Ave.—Pioneer to Wirth(S)			70,000				
Wirth St.—Sommerset to McKinley(W)			65,000				
St. John Ave.—Bridge to Washington(S,W)							
Franklin Ave.—Bridge to Walnut(S,W)							
Franklin Ave.—Pine to Fair							
Fair St.—Evergreen to Washington(S,W)							
Poplar Ave.—Drury to Washington(SS)			100,000				
Montgomery Ave.—Balfour to south terminus(SS)			128,000				
Monroe Ave.—Linden to Bridge(SS)							81,000
Linden St.—Pine to Harrison(W)							134,000
Harrison Ave.—Bridge to Pine(SS,W)							180,000
Oak St.—Harrison to Pine(W)							100,000
Hickory St.—Harrison to Pine(W)							75,000
Pine St.—Harrison to Evergreen(SS)							175,000
Chatham St.—Wauwatosa to Poplar			80,000				
St. James Ct.			30,000				
Georgetown Dr.—Cedar Ridge to Windsor and Courts(SS)						190,000	
Windsor Dr.—Georgetown to Bywater and Court						80,000	
Cedar Ridge Dr.—Bridge to Orchard						200,000	
Jefferson Ave.—Bridge to N. terminus						105,000	
Highwood Dr.—Bywater to Woodland						36,000	
Woodland Dr.—Highwood to Cedar Ridge(SS)						120,000	
Meadow Ln.—Appletree to Meadow Ct.(SS)						175,000	
Park Cir. (W)						100,000	
Total	790,000	1,066,000	956,000	767,000	945,000	1,181,000	840,000
Balance	143,348	2,348	21,348	196,348	201,348	20,348	180,348

(S) = Sanitary sewer work. (SS) = Storm Sewer work

Stormwater Capital Projects

Revenues	2016	2017	2018	2019	2020	2021	2022
Beginning Balance	90,114	2,364	138,614	77,364	88,864	145,364	(339,386)
Property Tax Support	375,000	375,000	350,000	350,000	350,000		450,000
Capital Fund Balance							
DNR Stormwater Grant		46,000					
Debt Proceeds							
Total	465,114	423,364	488,614	427,364	438,864	145,364	110,614

Capital Expenditures	2016	2017	2018	2019	2020	2021	2022
Stormwater Consulting	40,000	40,000	20,000	20,000	20,000	20,000	20,000
Regional Stormwater Quality BMP					200,000		200,000
Arbor Dr. Catch Basins					25,000		
Lexington St.—Cambridge to Fieldcrest					25,000		
Dredge Willowbrooke Pond						350,000	
Woodland Dr. Storm Sewer						50,000	
Meadow Ln. Storm Sewer						25,000	
Georgetown Drive and Courts catch basins						25,000	
Tower Ave. Catch Basins		20,000					
Montgomery/Poplar Catch Basins			30,000				
Meadow Ln. Catch Basins							
Madison—Pine to Fair							
Johnson Ave.							
Wilshire Pond Dredging			250,000				
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				150,000			
Pine St. Storm Sewer Relay at Harrison Ave.		105,000					
Spring St.—Washington to Hilbert							
Hilgen Ave.—Hamilton to Spring							
Hickory St. Catch Basins		20,000					
St. John Storm Sewer Cleveland to Western							
Sheboygan—Washington to Oxford							
Hillcrest—Jackson to Lincoln		30,000					
Sunnyside—Edgewater to Highland				65,000			
McKinley/Lincoln Blvd.—Pioneer to Washington							
Pierce Ave.—Hamilton to Fillmore							
Susan Ln. Storm Water Pond	340,000						
Spruce, Oak, Beech Catch Basins		50,000					
Bridge Rd.—Mequon to Columbia	40,000						

Stormwater Capital Projects (contd.)

Capital Expenditures (contd.)	2016	2017	2018	2019	2020	2021	2022
Balfour, Hampton, Drury, Kingston Ct.			45,000				
Harrison Ave.—Coventry to Washington			50,000				
Monroe Ave.—Walnut to Bridge							45,000
Harrison Ave.—Bridge to Pine Catch Basins							30,000
Mill Street Box Culvert Replacement							
Bywater Catch Basins							
Covington Square Catch Basins							
Engineering (5% of Following Year Construction Total)	12,750	19,750	16,250	13,500	23,500	14,750	
Total	462,750	284,750	411,250	338,500	293,500	484,750	295,000
Balance	2,364	138,614	77,364	88,864	145,364	(339,386)	(184,386)

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	0	60,000(U)	5,000
3	2012	Ford Escape		27,788	10	6	29,000	2,900
4	2005	Dodge Ram Pickup		30,432	10	0	30,432	0
5	2007	GMC -T15653 Pickup		24,480	10	1	27,955	2,795
		Total Emergency Government		$130,921			$147,387	$10,695

Administration

51	2006	Ford Expedition		38,574	5	3	25,000(U)	5,000
52	2011	Ford Ranger pickup		12,911	5	3	13,000(U)	2,600
53	1999	Jeep Cherokee		22,845	5	3	15,000(U)	3,000
54	1996	GMC Van—Recreation/Pool		2,500	3	0	0	0
50	2005	Grand Caravan		23,175	6	3	5,000(U)	833
		Total Administration		$100,005			$58,000	$11,433

Police Department

1	2011	Ford Expedition—Sgt Patrol (M)		52,299	4	0	53,000	13,250
2	2014	Ford Explorer—Sgt Patrol (M)		41,230	7	5	50,000	7,143
3	2013	Chevrolet Impala—Chief		25,205	9	6	30,000	3,333
4	2013	Ford Taurus Interceptor (M)		55,704	4	1	56,000	14,000
5	2014	Ford Explorer (M)		32,063	4	2	50,000	12,500
6	2014	Ford Explorer (M)		31,615	4	2	50,000	12,500
7	2008	Dodge Charger Sedan—Det/Juv		30,238	7	0	30,000	4,286
8	2013	Ford Taurus Interceptor (M)		55,704	4	1	56,000	14,000
9	2012	Chevy Tahoe K150 (Detective/ Sergeant)		37,236	8	4	40,000	5,000
10	2015	Ford Explorer (Canine)		40,151	8	7	60,000	7,500
		Total Police Department		$401,445			$475,000	$93,512

Senior Center

59	2012	Dodge Caravan		$23,429	6	2	$28,000	4,667
		Equipment Replacement Subtotal		$655,800			$708,387	$120,307

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	2	130,000	8,667
2	2008	Caterpillar 430E Backhoe Loader		83,663	15	7	90,000	6,000
3	2011	International Garbage Packer		114,335	20	15	120,000	6,000
4	1973	Galion Grader (S)		30,000	10	0	0*	0

Equipment Replacement Charges (contd.)

Public Works (contd.)

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
5	2009	Freightliner M2 106 Garbage Truck		119,693	20	13	180,000	9,000
6	2001	Elgin Crosswind Dual Street Sweeper		125,594	20	5	200,000	10,000
7	2009	Elgin Pelican Dual Street Sweeper		149,520	20	13	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	10	205,000	13,667
14	2015	Crafco Crack sealing machine	SS125D	30,000	10	8	30,000	3,000
16	2015	2000 Crafco Infrared trailer	Crafco	30,000	15	13	30,000	2,000
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	2	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	3	5,000	333
30	2015	Spaulding 2 Ton patch trailer	RMV	3,000	15	14	30,000	2,000
31	2006	Sno-Go Snowblower		73,238	15	5	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	6	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	6	35,000	3,500
75	2008	GMC Pickup Truck, 1 Ton		51,947	10	2	55,000	5,500
76	2015	GMC Sierra 2500 Pickup		39,117	10	9	52,000	5,200
77	2003	GMC Pickup		23,620	10	0	65,000	0
78	2009	GMC Sierra 1/2-Ton 4x4,		38,500	10	3	30,000	3,000
79	2008	GMC Sierra 1/2-Ton 4x4,		23,335	10	2	25,000	2,500
81	2015	GMC Sierra 3500 Truck		62,437	10	10	65,000	6,500
82	2007	GMC, SIERRA		39,983	10	1	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	1	50,000	5,000
90	2002	Sterling 7500 Dump Truck		98,000	10	0	120,000	0
91	2016	Western Star 4700SF Truck		283,138	10	10	175,000	17,500
92	2006	Sterling Acctera Dump Truck		105,000	10	0	125,000	12,500

Equipment Replacement Charges (contd.)

Public Works (contd.)

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
93	2014	Western State Dump Truck		180,082	10	8	170,000	17,000
94	2015	Western Star Chassis		185,000	15	14	100,000	6,667
95	2009	Peterbilt 5 Yd Dump Truck, P (S)		199,197	15	8	160,000	10,667
96	2005	7400 International Dump Truck		127,000	15	4	145,000	9,667
97	2007	7400 International Dump Truck		116,000	15	6	145,000	9,667
98	2003	7400 International Dump Truck		103,000	10	0	220,000	0
99	1999	International 4900 Garbage Truck		241,632	20	3	60,000	3,000
		Total Public Works		$3,430,391			$3,544,740	$214,536

Parks and Forestry

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
8	1996	Ford F800 Bucket Truck		49,500	20	0	150,000	0
11	2015	Dodge 5500 Lift Truck		125,000	20	18	150,000	7,500
13	2005	Bandit Chipper		27,895	15	4	28,000	1,867
15	2014	Vermeer Stumper		26,886	15	13	40,000	2,667
23	2010	Chilton Utility Trailer	UT60308R	1,329	20	14	2,000	100
24	2006	Chilton Utility Trailer	UT60308R	1,161	20	10	2,000	100
25	1997	King Trailer		3,000	20	1	5,000	250
29	2005	Falcon Utility Trailer		2,420	20	4	5,000	250
40	2005	Kubota L3430 Tractor with Loader & Backhoe		27,200	20	9	27,200	1,360
41	2012	Kubota RTV 1100 Utility Vehicle		19,550	7	3	23,500	3,357
42	2007	John Deere Mower/ Snowblower 1445		6,775	7	0	38,000	5,429
43	2011	John Deere 4520		58,500	20	15	58,500	2,925
44	2011	Toro Groundmaster 4000-D		43,324	7	2	43,324	6,189
45	2008	John Deere Mower 4/WD 1445 31 HP Diesel W/Cab & Snow Blower		14,950	9	1	26,850	2,983
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	7	4	31,750	4,536
49	2011	Wright Stander Mower Model GWS-3218		7,836	7	2	7,836	1,119
73	2009	Toyota Tacoma 4x4		24,454	10	3	26,000	2,600
		Total Parks and Forestry		$314,030			$394,960	$35,732
		Equipment Replacement Total		$3,744,421			$3,939,700	$250,267

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	1	24,720	2,472
61	2015	GMC Sierra 2500		34,571	8	7	33,620	4,203
62	2009	GMC Sierra 2500HD		34,024	10	3	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	8	67,540	6,754
	2008	Godwin Portable 6" Pump		28,769	12	4	41,220	4,122
	2009	Simplicity Riding Mower		9,189	15	8	14,400	1,440
	2000	Caravan Trailer		1,200	20	4	2,180	218
	2001	Pace Trailer		2,100	20	5	3,820	382
		Total Sewer Utility		$213,920			$281,690	$22,953

Fire Department

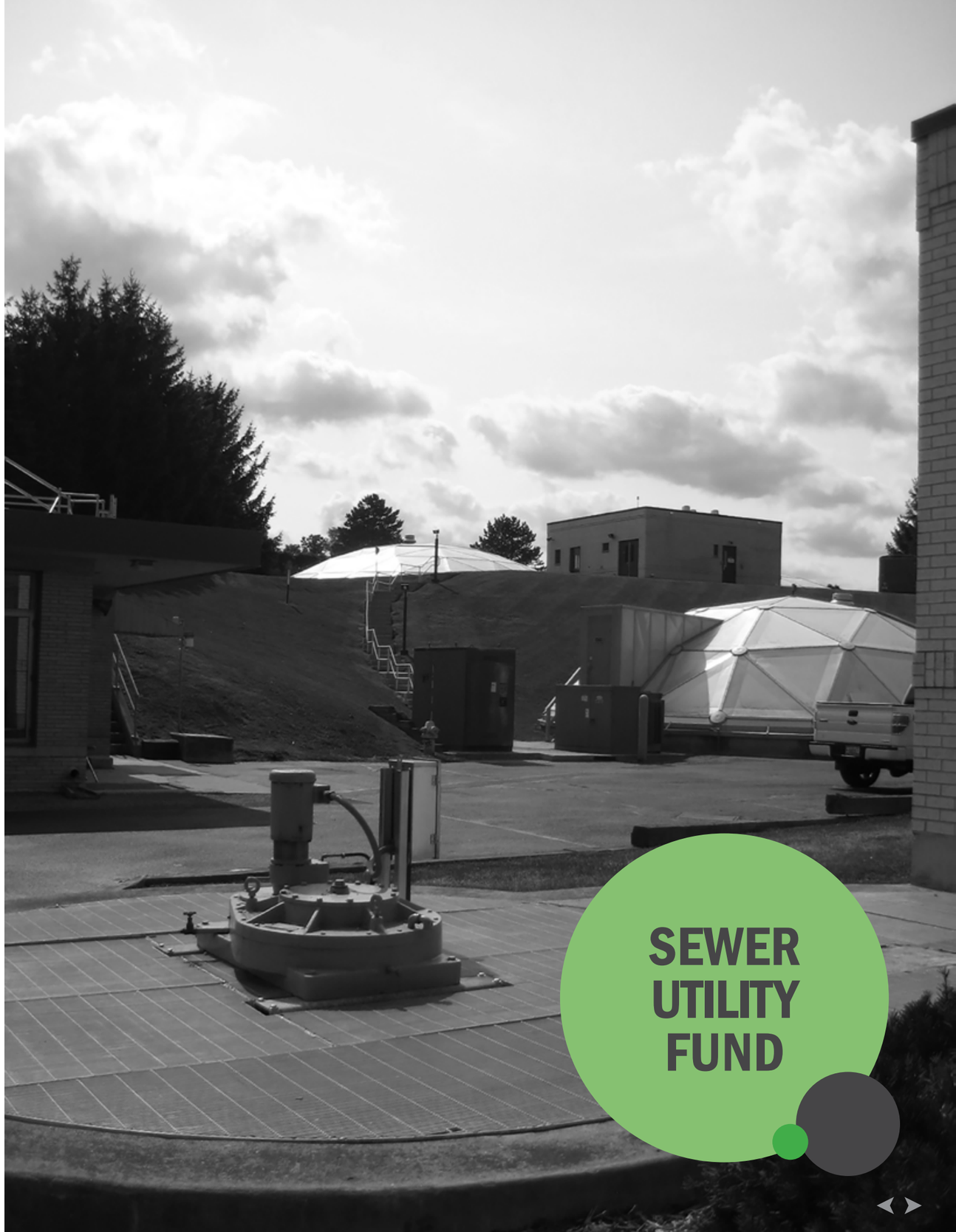
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
14	1924	Dodge Pumper Truck		25,000				
15	1928	Pirsch Pumper Truck		15,000				
16	1957	FWD-Aerial Ladder Truck		5,000				
150	1998	Interstate Dive Trailer		10,000				
151	2012	Kenworth T270 Rescue Squad		250,000				
152	2012	Kenworth T270 Rescue Squad		250,000				
153	2007	Quantum Heavy Rescue		501,644				
154	2015	Chevrolet Tahoe		55,000				
155	2004	Chevrolet Silverado		43,000				
156	2013	Chevrolet 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		$3,316,933				

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

Parks Capital Improvement Budget

Capital Expenditures	2016	2017	2018	2019	2020	2021	2022
Prairie View Playground							
Zeunert Park Parking lot resurfacing							
School District Tennis Court Repair?							
Playground Equipment Georgetown Park							
Equipment Replacement—Zero Turn Mower #48							
Prairie View Shelter with Restrooms	$150,000	Impact/Tax					
Cedar Creek Park Net Climber	$45,000	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					
#42 John Deer Mower/Snowblower	$41,000	Equipment					
All Children's Playground Replacement		$400,000	Tax				
Centennial Park Path Seal Coating		$5,000	Tax				
Cedar pointe park Bball Court and path resurfacing		$7,500	Tax				
#45 Snowblower/Mower		$42,000	Equipment				
King Trailer		$5,000	Equipment				
1998 Toro Grounds Master 223-D Bagging Mower		$30,000	Equipment				
Behling Field Concessions Stand Update			$120,000	Tax			
Behling Field Bleacher Replacement			$20,000	Tax			
Behling Field Asphalt Repairs			$10,000	Tax			
Behling Field Storage Shed			$20,000	Tax			
Adlai Horn Park Playground			$75,000	Impact Fees			
#49 Wright Stander Mower Model GWS-3218			$10,000	Equipment			
2011 Toro Grounds Master 4000-D			$50,000	Equipment			
Develop Outdoor Athletic Complex				$500,000	Debt		
#41 Kubota Tractor with loader & Backhoe				$25,000	Equipment		
2009 Toyota Tacoma 4x4				$26,000	Equipment		

Parks Capital Improvement Budget (contd.)							
Board Walk at Cedar Pointe Conservancy					$50,000	Tax	
Extension of Cedar Hedge Trail (North)					$50,000	Tax	
#13 2005 Brush Bandit Chipper					$42,000	Equipment	
#47 John Deere 1445 Mower/ Snowblower					$40,000	Equipment	
Zeunert Park Playground Replacement						$40,000	Tax
Kubota Utility Vehicle						$20,000	Equipment
Falcon Utility Trailer						$5,000	Equipment
Outdoor Sports Complex Playground						$75,000	Impact Fees
New Subdivision Playground						Impact Fees	$75,000
Total	$536,000	$489,500	$305,000	$551,000	$182,000	$140,000	$75,000



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 54 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 Sheboygan WWTP.

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 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.

SEWER USER CHARGES

The City of Cedarburg currently has approximately 11,500 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:	**2013/2014**	**2014/2015**
Residential	3,513	3,531
Commercial	380	386
Industrial	27	27
Public	34	35
Total	**3,954**	**3,979**

The 2014/2015 influent wastewater characteristics for the Cedarburg WWTP are as follows:

	MGD	**mg/1**	**lbs/day**	**lbs/yr.**
Ave. Daily Flow	1.595			
Ave. Daily BOD		233.00	3,099.00	1,097,168
Ave. Daily TSS		227.00	3,020.00	1,076,360
Ave. Daily TKN		29.50	392.40	140,818
Ave. Daily P		3.80	50.50	17,959

The flow used in computing 2016 rates (308,416,900 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 decrease 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

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 2016, which are effective January 1, 2016. The flow rate stayed the same and the monthly connection fee remains the same.

	Flow Rate ($/1,000 gal.)	**Monthly Connection Fee ($/month)**
2015 Rate	$5.16	$12/month
2016 Rate	**$5.22**	**$12/month**

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	$5.22/1,000 gallons
BOD > 200 mg/l	$0.223/lb.
TSS > 225 mg/l	$0.315/lb.
TKN > 30 mg/l	$0.781/lb.
Phosphorus > 10 mg/l	$6.519/lb.
Fixed Charge	$12.00/month/connection

SEPTAGE HAULERS

These rates are also remaining at the 2015 amounts.

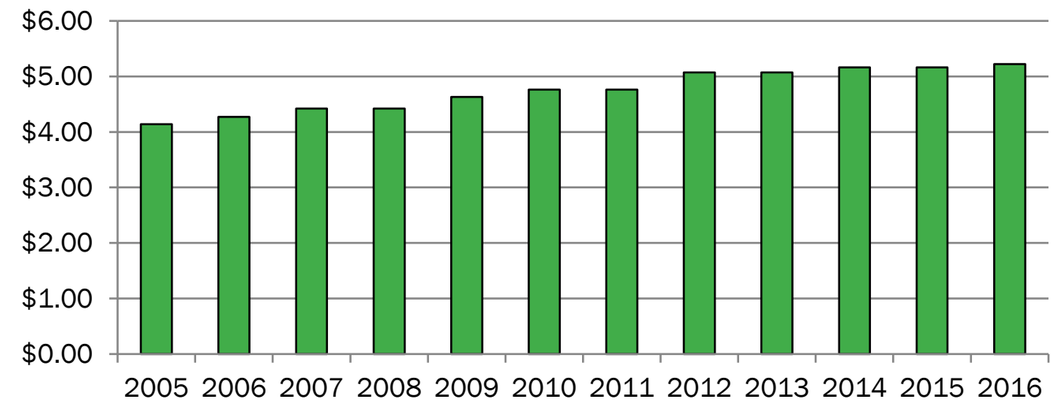
COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS

	2015 RATE	**2016 RATE**
Holding Tank	$8.60/1,000 gallons	$8.70/1,000 gallons
Septic Tank	$41.58/1,000 gallons	$44.91/1,000 gallons

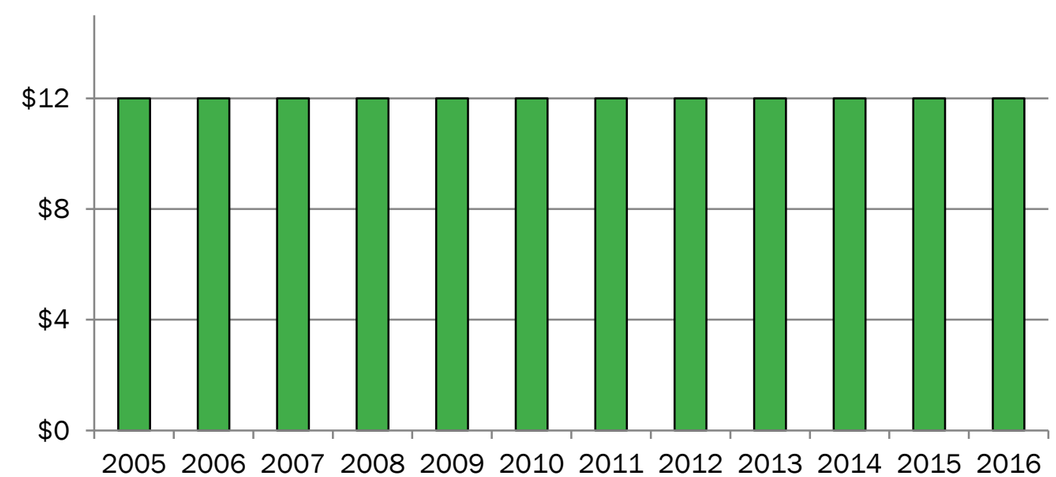
In addition to the above charges, a $10 administrative fee is charged for each septage truckload received. This increased in 2016 from $5 in 2015.

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.

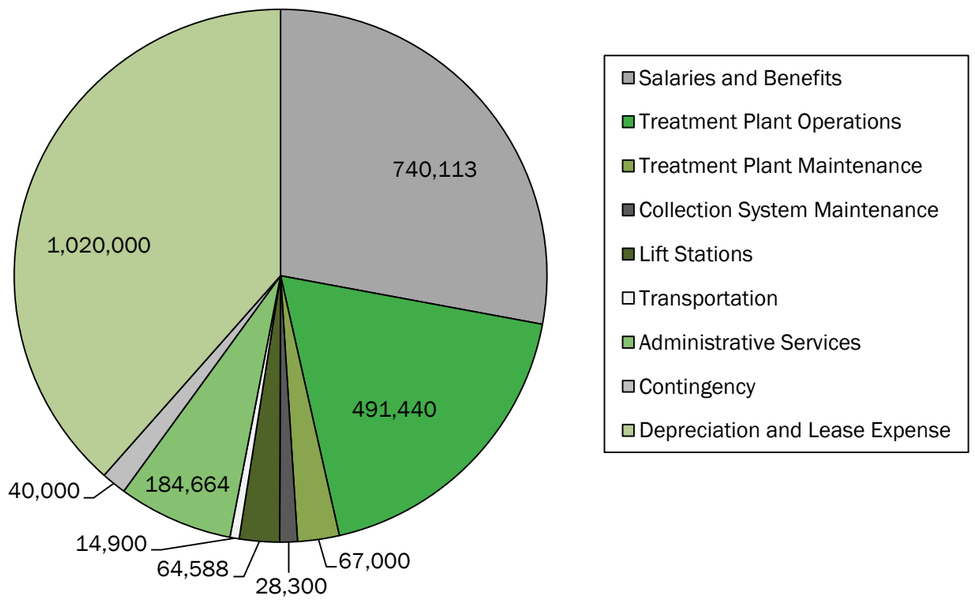
Sewer User Charge—Historical Trend
Volume Charge
Per 1,000 gallons of water used



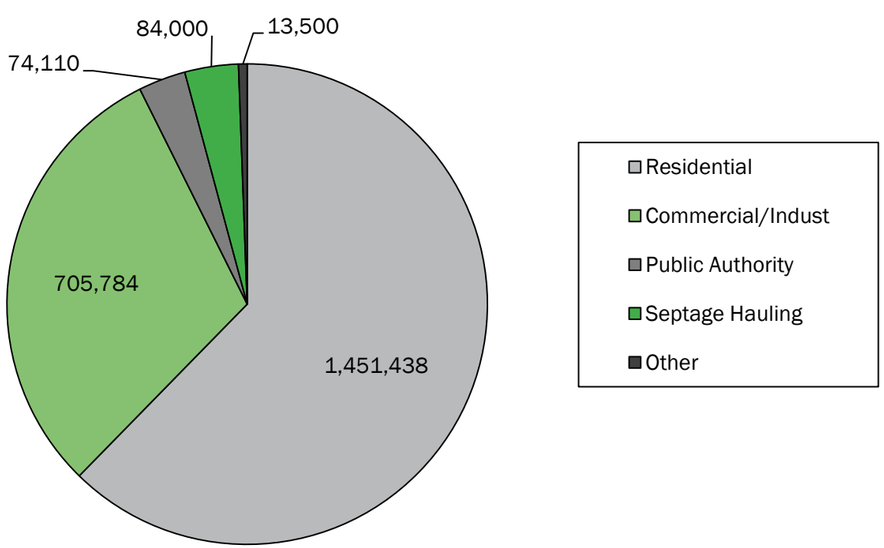
Fixed Monthly Charge



2016 Sewer Expenditures



2016 Sewer Revenues



SEWER UTILITY FUND

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	2014 FTE	2015 FTE	2016 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	5.75
Collection System Technician	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	9.16	9.16	9.16

*0.25 in Engineering & Public Works **Remainder in City Treasurer

DEPARTMENT SERVICES INDICATORS:	2013	2014	2015 Estimated	2016 Projected
Sanitary Sewers Cleaned (feet)	120,000	140,000	140,000	145,000
Sanitary Sewers Televised (feet)	20,000	20,000	26,930	25,000
Storm Sewers Cleaned (feet)	1,200	200	100	110
Customer Service Calls	14	18	18	18
Basement Backups: Total/Problem in the Main	17/0	18/0	18/0	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

Sewer Utility Fund

Performance Measurements Budget	2013	2014	2015 Estimated	2016 Projected
Annual O&M Budget	2,626,460	2,612,513	2,591,901	2,651,005
Amount Spent	2,494,758	2,591,901	2,423,316	--
Sewerage Treated, in 1000 gallons	751,713	626,282	582,546	600,000
Sewer Flow Rate, $/1,000 gallons	5.07	5.16	5.16	5.22

WASTEWATER TREATMENT PLANT

Compliance Maintenance Annual Report, (0-4)	2013	2014	2015 Estimated	2016 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**

2015 Significant Accomplishments:

1. Replaced truck #61
2. Replaced six more outer shaft bearing sets and couplings on aeration basin
3. Cross-trained all employees in all plant operation areas
4. Hosted WWOA meeting
5. Three operators became Wisconsin Advanced Licensed Operators

2016 Objectives To Be Accomplished:

1. Replace digester blowers
2. Add D.O. meters and level detectors in digesters
3. Rebuild raw sewage pumps
4. Replace Johnson St. lift station

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:** Employee salaries increased due to becoming advanced operators

573825—WWTP Operations

225 **Telephone:** Increase due to adding a tablet for GIS mapping usage and lift station cell phones

294 **Sludge Hauling:** Decrease due to improved plant operations

372 **Safety Equipment:** Increase in training for newer employees

573815—Collection System

111 **Salaries:** Employee salaries increased due to becoming advanced operators

573835—Operating

293 **Root Control:** Increasing cost of root cleaning

Sewer Utility Fund—601

573805—Administrative Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
111	Salaries (3.41 FTE)	205,189	198,059	227,786	218,264	206,000	221,427	1.45%
135	Sick Pay Out	842	563	1,474	1,559	1,559	1,408	-9.69%
151	Social Security	15,929	15,031	17,475	17,096	16,158	17,315	1.28%
152	Retirement	10,770	9,213	13,298	15,091	14,257	14,845	-1.63%
154	Health Insurance	44,843	52,801	34,330	41,761	41,761	34,739	-16.81%
155	Life Insurance	53	53	51	118	118	112	-5.17%
159	Longevity	2,206	2,040	3,512	3,660	3,660	3,500	-4.38%
161	EAP/125 Admin.	117	392	603	500	500	500	0.00%
165	Workers' Comp. Insurance	190	197	165	135	135	153	13.33%
	Total	280,139	278,349	298,694	298,185	284,148	293,999	-1.40%

573810—General Labor Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
111	Salaries (4.0 FTE)	229,595	210,251	192,700	195,930	196,408	201,792	2.99%
112	Overtime	8,359	6,751	5,370	7,854	5,000	8,000	1.86%
135	Sick Payout	776	716	0	0	0	0	0.00%
151	Social Security	18,185	15,883	14,766	15,623	15,441	16,088	2.97%
152	Retirement	25,217	14,887	13,954	13,887	13,726	13,880	-0.05%
154	Health Insurance	57,500	62,297	37,813	37,742	37,742	39,659	5.08%
155	Life Insurance	102	12	34	14	20	21	52.17%
159	Longevity	5,313	2,079	378	441	441	504	14.29%
165	Workers' Comp. Insurance	19,221	18,714	17,992	18,240	18,240	23,105	26.67%
	Total	364,268	331,590	283,007	289,731	287,018	303,049	4.60%

573815—Collection System Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
111	Salaries (1.75 FTE)	63,361	95,311	95,619	98,824	98,000	100,205	1.40%
112	Overtime	2,518	3,579	2,662	4,506	2,000	4,500	-0.13%
135	Sick Pay Out	625	594	366	417	417	505	21.16%
151	Social Security	5,227	7,731	7,523	7,500	7,812	8,184	9.12%
152	Retirement	7,848	6,867	7,136	6,856	6,916	7,027	2.50%
154	Health Insurance	6,745	14,288	13,941	19,784	19,784	20,787	5.07%
155	Life Insurance	34	39	(16)	60	70	93	55.00%
159	Longevity	1,512	1,575	1,638	1,701	1,701	1,764	3.70%
	Total	87,870	129,984	128,869	139,648	136,700	143,065	2.45%

573835 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
226	Sewer Cleaning Water	263	2,299	336	400	400	400	0.00%
293	Root Control	4,180	3,439	4,099	4,200	4,200	4,500	7.14%
296	Televising	1,061	7,577	842	7,800	7,800	7,800	0.00%
298	Cleaning	3,952	2,614	5,414	7,500	7,500	7,500	0.00%
347	Supplies	3,050	875	2,433	3,000	3,000	3,000	0.00%

Sewer Utility Fund—601 (contd.)

573835 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
359	Repair	5,422	2,486	4,122	4,500	4,500	4,500	0.00%
360	Manhole Adjustment	0	0	0	600	600	600	0.00%
	Total	17,928	19,290	17,246	28,000	28,000	28,300	1.07%
	Total Expenditures	105,798	149,274	146,115	167,648	164,700	171,365	2.22%

573825—WWTP Operations Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
217	Outside Lab Testing	12,361	7,775	15,967	16,000	16,000	16,000	0.00%
222	Electric	100,112	105,094	103,040	112,200	100,000	114,725	2.25%
224	Natural Gas	5,599	6,342	6,997	12,500	7,000	12,625	1.00%
225	Telephone	3,958	3,777	5,030	4,200	4,000	5,500	30.95%
226	Water Service	5,994	7,262	7,699	5,390	4,860	5,390	0.00%
294	Sludge Hauling	367,190	281,622	254,340	300,000	220,000	293,000	-2.33%
312	Computer Supplies	5,594	4,470	7,220	10,000	10,000	10,000	0.00%
370	Lab Supplies	3,768	6,789	5,415	6,000	6,000	6,000	0.00%
371	Coagulants	12,148	9,320	10,037	18,000	5,000	18,000	0.00%
372	Safety Equipment	2,809	4,349	5,900	7,000	7,000	8,000	14.29%
373	Chlorine/SO 2	0	0	0	1,000	0	1,000	0.00%
374	Diesel Fuel	0	0	770	1,200	0	1,200	0.00%
	Total	519,533	436,800	422,415	493,490	379,860	491,440	-0.42%

573830—WWTP Maintenance Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
297	Refuse Collection	17,600	18,200	18,300	20,000	15,000	20,000	0.00%
340	Maintenance Supplies	27,718	50,262	42,156	40,000	40,000	40,000	0.00%
342	Janitorial Supplies	1,236	1,252	1,568	2,500	1,800	2,500	0.00%
350	Operating Supplies	245	245	2,636	3,500	2,500	3,500	0.00%
362	Tools	0	342	399	1,000	1,000	1,000	0.00%
	Total	46,799	70,301	65,059	67,000	60,300	67,000	0.00%

573840—Lift Station Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
222	Electric	31,917	32,666	31,509	37,680	28,000	35,000	-7.11%
224	Natural Gas	1,019	765	1,120	3,800	1,000	3,838	1.00%
226	Water Service	731	453	478	2,750	600	2,750	0.00%
299	Odor Control	31	0	0	3,000	2,000	3,000	0.00%
340	Maintenance Supplies	14,908	40,350	18,120	20,000	20,000	20,000	0.00%
	Total	48,606	74,234	51,227	67,230	51,600	64,588	-3.93%

573845—Transportation Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
240	Repair and Maintenance	1,571	1,960	3,390	5,000	2,500	5,000	0.00%
351	Fuel/Oil	9,762	9,461	9,035	9,900	5,000	9,900	0.00%
	Total	11,333	11,421	12,425	14,900	7,500	14,900	0.00%

Sewer Utility Fund—601 (contd.)

573850—Administrative Services Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
210	Administrative Services	10,250	10,250	11,879	10,250	10,250	10,250	0.00%
211	Legal	0	0	1,513	5,000	5,000	5,000	0.00%
215	Engineering	1,585	1,120	4,643	20,000	11,000	20,000	0.00%
216	Light & Water Billing	94,495	98,335	100,804	108,800	109,021	109,900	1.01%
218	Audit	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
310	Office Supplies	974	1,128	408	1,500	500	1,500	0.00%
320	Publications/Dues	0	0	274	600	400	600	0.00%
323	DNR Fees	9,168	8,530	8,509	11,000	8,452	11,000	0.00%
330	Travel/Training	1,269	2,702	1,833	5,000	2,000	5,000	0.00%
390	Other Expenses	233	118	683	500	500	500	0.00%
510	Property—Liability Insurance	12,596	17,305	15,284	15,567	15,567	15,414	-0.98%
	Total	136,070	144,988	151,330	183,717	168,190	184,664	0.52%

573855-990 Sewer Contingency Account		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
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 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
530	Lease Expense & Maintenance	459	2,152	0	0	0	0	0.00%
	Total	459	2,152	0	0	0	0	0.00%

573870-540 Depreciation Expense Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
540	Depreciation Expense	978,987	995,649	1,016,589	970,000	1,020,000	1,020,000	5.15%
	Total	978,987	995,649	1,016,589	970,000	1,020,000	1,020,000	5.15%
	Total Sewer Expenses	2,491,992	2,494,758	2,446,861	2,591,901	2,423,316	2,651,005	2.28%

Revenues—Operating Public Charges for Services		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
464111	Residential	1,448,783	1,419,844	1,410,435	1,432,871	1,400,000	1,409,440	-1.64%
464112	Commercial	432,134	428,676	432,128	447,644	436,000	435,594	-2.69%
464113	Industrial	258,765	268,923	279,172	276,331	277,000	266,500	-3.56%
464114	Public Authority	84,109	77,167	73,852	79,214	73,000	73,719	-6.94%
464116	Water Remediation	283	28	113	5	120	0	-100.00%
464200	Miscellaneous	4,147	2,861	3,426	0	3,229	0	0.00%
464210	Biosolids Impact Fee	965	0	0	0	0	0	0.00%
464215	Sewer Connection Fee	15,458	1,226	2,518	0	26,618	0	0.00%

Sewer Utility Fund—601 (contd.)

Revenues—Operating Public Charges for Services	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
464220 Reserve Capacity Fee	6,710	0	1,759	0	12,396	0	0.00%
464310 Septage Hauler Revenues	105,649	83,249	80,800	43,000	100,000	100,000	132.56%
Total Operating Revenues	2,357,003	2,281,974	2,284,203	2,279,065	2,328,363	2,285,253	0.27%
Sewer Fund Operating Income	(134,989)	(212,784)	(162,658)	(312,836)	(94,953)	(365,752)	
Revenues—Non-Operating Revenues/ Expenses **Miscellaneous Revenues—Interest**	**2012**	**2013**	**2014**	**2015 Budget**	**2015 Estimated**	**2016 Adopted**	**% CHANGE 2016/2015**
473900 Capital Contributions from Developer	0	254,303	29,925	0	0	0	0.00%
481100 Unrestricted Funds	2,115	1,494	2,094	1,500	2,900	2,000	33.33%
481121 WWTF Replacement Fund	11,317	6,472	6,715	7,000	6,500	6,500	-7.14%
481122 Collection System Recon-struction	6,449	4,169	4,996	4,100	5,000	5,000	21.95%
481127/9 Impact Fees	17	14	11	0	24	0	0.00%
482215 Rent—City Property	1	1	1	0	1	0	0.00%
Total Miscellaneous Revenues	19,899	266,453	43,742	12,600	14,425	13,500	7.14%
Net Cost of Program	**2012**	**2013**	**2014**	**2015 Budget**	**2015 Estimated**	**2016 Adopted**	**% CHANGE 2016/2015**
	(115,090)	53,669	(118,916)	(300,236)	(80,528)	(352,252)	17.33%

Sewer Capital Projects

Collection System Fund	2016	2017	2018	2019	2020	2021	2022
Sommerset Ave.			165,000				
Highland —Cedar Creek to Portland Rd				370,000			
Portland Rd.—Hilbert to Highland					45,000		
Bridge Rd.—Mequon to Columbia	310,000						
Johnson Ave.—Lincoln Blvd. to Wurthmann and lift station	225,000						
Edgewater Dr. - Sunnyside Lane to Highland Dr.				190,000			
Birch St.—Sunnyside Lane to Edgewater Dr.				100,000			
Engineering	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Sheboygan—Washington to Willowbrooke Lateral							
Tower, Hickory, Chestnut, Oak, Beech, Spruce, Locust, Linden, Pine		25,000					
Jackson St.—Kennedy to Hanover	105,000						
Sunnyside—Edgewater to Highland				163,000			
Madison—Walnut to Fair				95,000			
Hillcrest Ave.—Jackson to Lincoln		232,150					
Highland Lift Station					1,300,000		
Hanover—Jackson to Lincoln	210,000						
Balfour-Hampton-Poplar,Drury			50,000				
Willowbrooke-Lexington-Crescent-Cambridge					50,000		
Sheboygan - Regional Lift Station	1,500,000						
Meadow-Woodland-Georgetown-Highwood						60,000	60,000
Subtotal Collection System	2,380,000	287,150	245,000	948,000	1,425,000	90,000	90,000
Waste Water Treatment Plant Equipment Replacement Fund	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2021**
Vehicle Replacement #61							
Vehicle Replacement #63			80,000				
Vehicle Replacement #62							
Vehicle Replacement #60				20,000			
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 Raw Sewage Pumps #1, 2 & 3	80,000						
Replace Digestor Blowers and controls	100,000						
Subtotal Treatment Plant	235,000	355,000	120,000	60,000	40,000	40,000	40,000
Unrestricted Fund	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Subtotal Unrestricted	0	0	0	0	0	0	0

Sewer Utility Fund
2016 Budget—Retained Earnings Analysis

	Equipment Replacement	Collection Reconstruction	Impact Fees	Unrestricted	Total
Balance	$1,841,857	$1,773,721	$236,642	$5,723,869	$9,576,089
2015					
Interest Earnings	6,500	5,000	24	(11,524)	
Yearly Allocations	195,000	400,000		(595,000)	
Impact Fees			12,396	(12,396)	
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)				(80,528)	
Projected Balance, December 31, 201	$1,871,357	$1,908,721	$249,062	$5,024,421	$9,053,561
2016					
Interest Earnings	6,500	5,000	0	(11,500)	
Yearly Allocations	152,770	470,000		(622,770)	
Impact Fees			0	0	
Proceeds from borrowing		1,250,000			
Disbursements:					
Miscellaneous Equipment	(40,000)				
Replace UV Bulbs (Bank B)	(15,000)				
Replace Digester Blowers and Controls	(100,000)				
Bridge Road—Mequon Ave. to Columbia Rd.		(310,000)			
Rebuild Raw Sewage Pumps #1, 2 & 3	(80,000)				
Engineering		(30,000)			
Johnson Ave—Lincoln Blvd. to Wurthmann and lift station		(225,000)			
Hanover Avenue—Jackson to Lincoln Blvd.		(210,000)			

CAPITAL IMPROVEMENT PLAN

Wastewater Treatment Plant 2016-2022

Capital Project	Status	Funding Source
2016		
Engineering for 2017 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Bridge Road: Mequon Ave. to Columbia Rd.	Cost Modified	**$310,000** Collection System Reconstruction Fund
Johnson Avenue: Lincoln Blvd. to Wurthmann and lift station	Change in scope	**$225,000** Collection System Reconstruction Fund
Hanover Avenue: Jackson to Lincoln Blvd.	Cost Modified	**$210,000** Collection System Reconstruction Fund
Jackson Street: Kennedy Ave. to Hanover Ave.	Cost Modified	**$105,000** Collection System Reconstruction Fund
Sheboygan Rd.: Regional lift station	New Project	**$1,500,000** Borrowing Proceeds, Fund Balance
Replace UV Bulbs (Bank B)	No Change	**$15,000** Equipment Replacement Fund
Rebuild 3 Raw Pumps and Check Valves	Moved from 2015	**$80,000** Equipment Replacement Fund
Replace Digester Blowers and Controls	New Project	**$100,000** Equipment Replacement Fund
2017		
Engineering for 2018 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Hillcrest Avenue: Jackson St. to Lincoln Blvd.	Moved from 2016 Cost Modified	**$232,150** Collection System Reconstruction Fund
Tower Ave., Hickory St., Chestnut St., Oak St., Beech St., Spruce Ave., Locust Ave., Linden St., Pine St.	New Project	**$25,000** Collection System Reconstruction Fund
UV Bulbs (Bank A)	No Change	**$15,000** Equipment Replacement Fund
Jetter-Vac #66	No Change	**$300,000** Equipment Replacement Fund

CAPITAL IMPROVEMENT PLAN

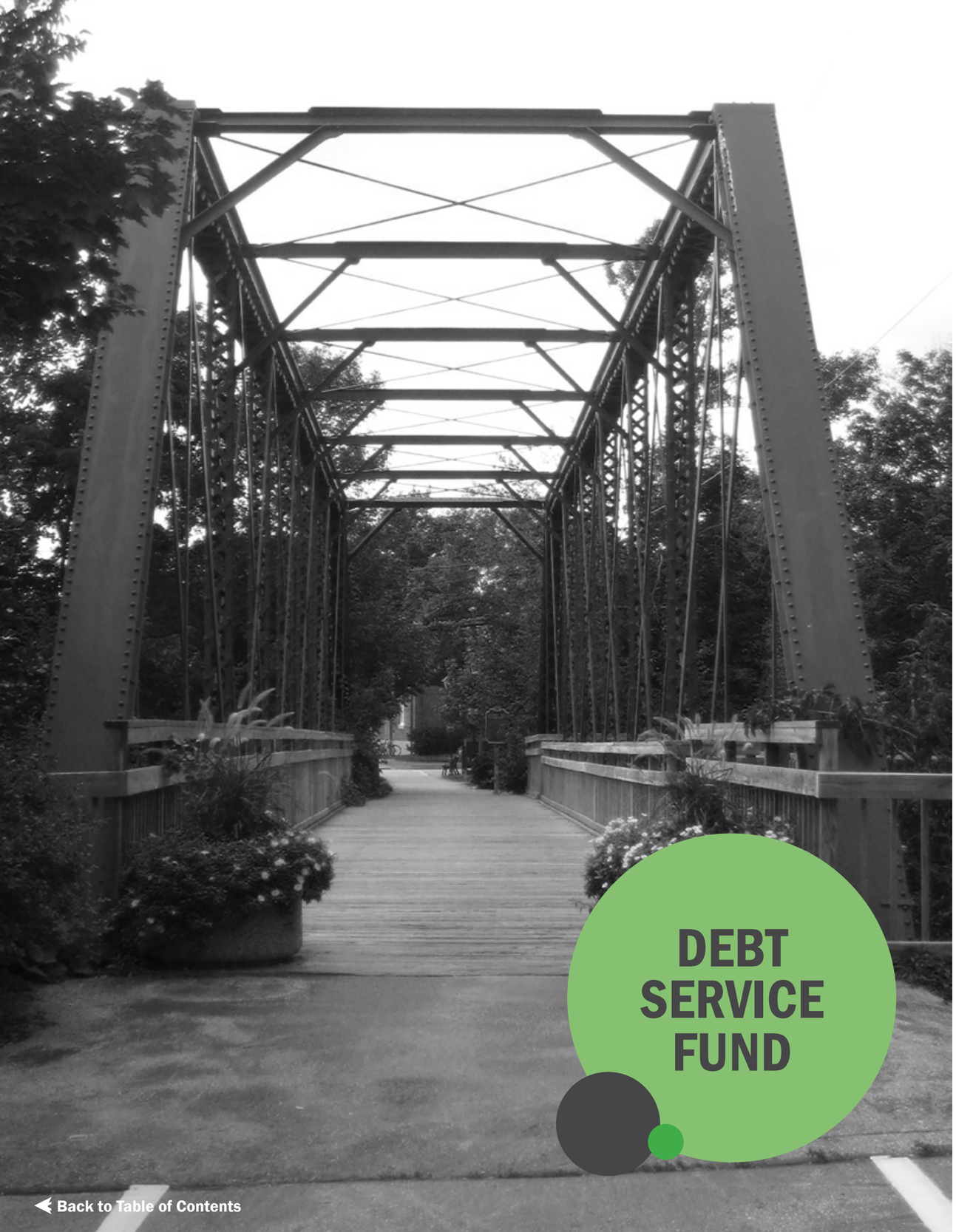
Wastewater Treatment Plant 2016-2022

Capital Project	Status	Funding Source
2018		
Engineering for 2019 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Sommerset Ave. and Wirth St.:	Moved from 2016/ New Project	**$165,000** Collection System Reconstruction Fund
Balfour St., Chatham St., Hampton Ave., Poplar Ave., Drury Ln., St. James Ct., Kingston Ct., Harrison Ave.	New Project	**$50,000** Collection System Reconstruction Fund
Replace Truck #63 with New Crane	Moved from 2016	**$80,000** Equipment Replacement Fund
2019		
Engineering for 2020 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Madison Avenue: Walnut St. to Fair St.	Cost Modified	**$95,000** Collection System Reconstruction Fund
Highland Street: Cedar Creek to Portland Rd.	No Change	**$370,000** Collection System Reconstruction Fund
Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Moved from 2016 Cost Modified	**$163,000** Collection System Reconstruction Fund
Edgewater Dr.: Sunnyside Ln. to Highland Dr.	New Project	**$190,000** Collection System Reconstruction Fund
Birch St.: Sunnyside Ln. to Edgewater Dr.	New Project	**$100,000** Collection System Reconstruction Fund
Replace Prius #60	New Project	**$20,000** Equipment Replacement Fund

CAPITAL IMPROVEMENT PLAN

Wastewater Treatment Plant 2016-2022

Capital Project	Status	Funding Source
2020		
Engineering for 2021 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Portland Road: Hilbert Ave. to Highland Dr.	No Change	**$45,000** Collection System Reconstruction Fund
Highland Lift Station: Upgrade	No Change	**$1,300,000** Equipment Replacement Fund
Cambridge Ave., Lexington St., Aspen Ct., Arbor Dr., Crescent Dr., Glenwood Dr., Lynwood Ln., Willowbrooke Dr.	New Project	**$50,000** Collection System Reconstruction Fund
2021		
Engineering for 2022 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Meadow Ln., Woodland Rd., Jefferson Ave., Georgetown Dr., Cedar Ridge Dr., Windsor Dr., Highwood Dr.	New Project	**$60,000** Collection System Reconstruction Fund
2022		
Engineering for 2023 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Harrison Ave., Hickory St., Oak St., Linden St, Monroe Ave.	New Project	**$60,000** Collection System Reconstruction Fund



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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. If the Sheboygan Road lift station moves forward, a borrowing is possible to fund the project. 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 $50 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, 2012, and 2015 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 increased due to the Library borrowing, as shown in the graph on the next page.

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.

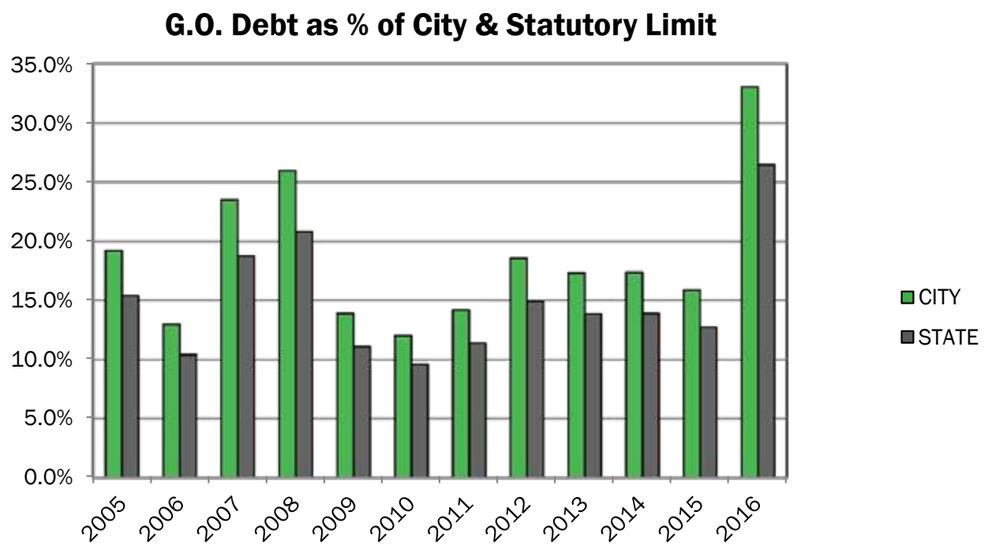
The 2012 budgeted borrowing for the south section of the Creek Walk was postponed until 2014 along with the project. In 2014 there was a borrowing of $245,000 for the south section of the Creek Walk, $250,000 for engineering services for the building of a new Department of Public Works garage, $200,000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

In the 2016 budget borrowing was completed in 2015 for the 2016 projects. The borrowing for the DPW garage was moved back, along with the project, to 2016.

Debt Level

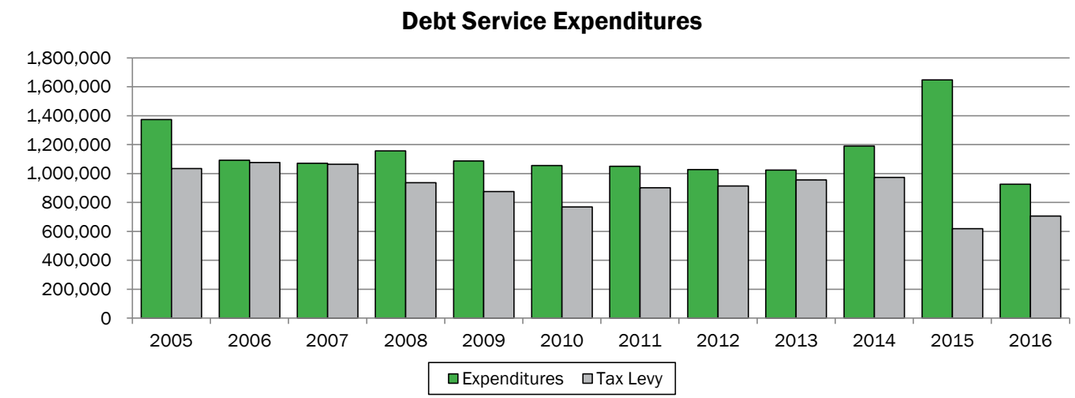
As shown on the accompanying schedule of debt maturities, the City has total general obligation debt outstanding as of December 31, 2015 of $9,021,200. This represents 14.98% of the City's legal debt limit as per Wisconsin Statutes (5% of the equalized valuation of taxable property within the City). 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.

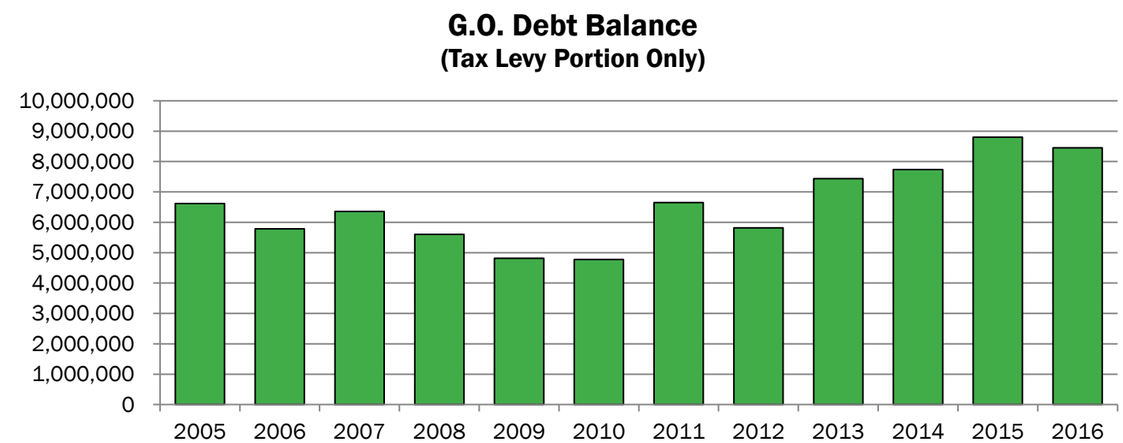
Equalized Value	$1,204,323,800
Statutory Limit	5%
Legal Debt Limit	$60,216,190
Outstanding Debt	$16,451,109
Debt Capacity	$43,765,081



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
Debt Service Fund





PERFORMANCE MEASUREMENTS:	2011	2012	2013	2014	2015 Estimated	2016 Projected
Percent of statutory debt capacity	9.9%	14.9%	13.9%	12.2%	13.2%	26.5%
Principal debt per capita (as of 1/1)	$508	$765	$701	$719	$718	$1,413
Moody's Investors Service Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
Debt Service Tax Rate (Equalized)	$0.75	$0.78	$0.81	$0.84	$0.50	$0.39

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 2016 and beyond.

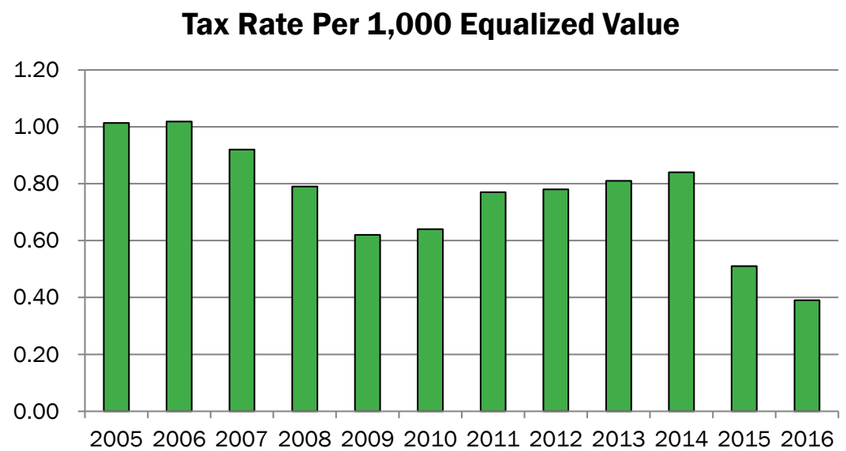
2016 (borrowing completed in 2015)		**2016**		**2017**
$350,000	Street Reconstruction	$8,000,000	DPW Garage	$1,000,000 dams
$750,000	Heavy Equipment			

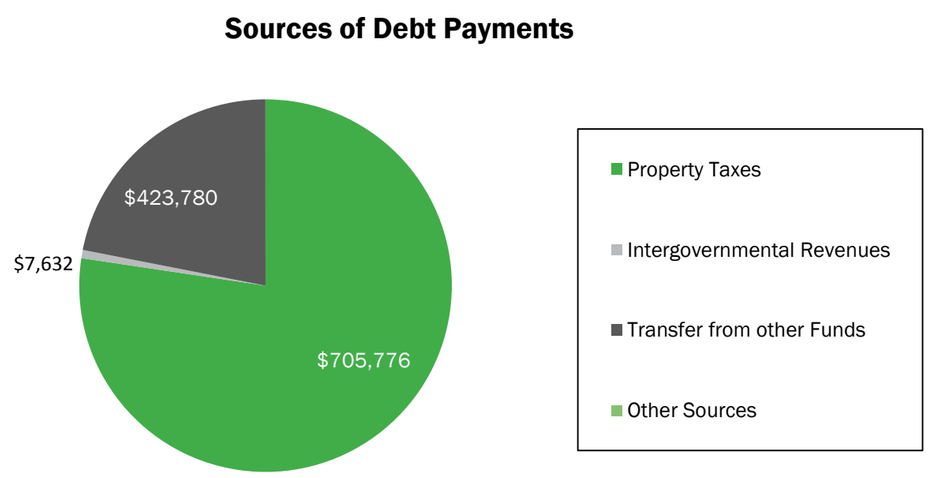
DEBT SERVICE FUND

Debt Service Fund

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 2005 through 2016:





DEBT SERVICE FUND

Debt Service Fund

Debt Service Fund—Fund 300

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
411111	Property Taxes	914,042	956,118	972,917	619,532	619,532	705,776	13.92%
423500	Swimming Pool Impact Fees			3,536				
467530	Police Impact Fee	12,020	3,389	3,481		19,295		
456305	Build America Bond Reimburse-ment	10,819	9,781	8,101	7,632	7,075	6,506	-14.75%
481100	Interest Revenue	99	104	461	500	24	50	-90.00%
491000	Proceeds from Borrowing				755,000	737,619		-100.00%
491100	Transfer from General Fund					100,000		
491350	Transfer from TIF	1,802,625	96,118	97,905	283,780			-100.00%
491400	Transfer from Capital Improve-ments	40,000			140,000	140,000	200,000	42.86%
	Total Revenues	2,779,605	1,065,510	1,086,401	1,806,444	1,623,545	912,332	-49.50%

Expenditures		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
581566	2004 G.O. Capital Improvement Notes	135,975	131,850	137,363				0.00%
581567	2007 G.O. Capital Improvement Notes	127,014	128,776	154,891	150,452	898,415		-100.00%
581568	2008 G.O. Capital Improvement Notes	593,685	591,678	568,960				0.00%
581580	2007 TIF #2 Notes	1,802,625	93,973	97,905	112,035	115,233		-100.00%
581582	2010 Capital improvement Notes	98,686	98,686	98,686	98,686	98,686	98,687	0.00%
581565	2012 G.O. Capital Improvement Notes		70,948	71,745	351,045	351,045	339,535	-3.28%
581520	2014 Internal Borrowing				910,663			-100.00%
581521	2015 G.O. Capital Improvement Notes				11,818	11,818	267,400	2162.65%
581570	2012 G.O. TIF #2 Refunding		2,146		171,745	171,745	220,660	28.48%
	Total Expenditures	2,757,985	1,118,057	1,129,550	1,806,444	1,646,942	926,282	-48.72%
	Revenues over/(under) Expenditures	21,620	(52,547)	(43,149)	0	(23,397)	(13,950)	

Fund Balance	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted
Beginning	112,029	133,649	81,102	37,953	37,953	14,556
Ending	133,649	81,102	37,953	37,953	14,556	606

Debt Obligations Payment Schedule

Capital Improvements—Streets

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2015		Payment Dates	2016	2017	2018	2019	2020
6/1/2010	State Trust Fund Loan	$436,206	P	3/15	80,097	83,552	87,102	90,804	94,652
	$800,000 4.25%		I	3/15	18,590	15,135	11,584	7,882	4,034
	Term: 10 years								
Total					98,687	98,687	98,686	98,686	98,686

Library—Municipal Building

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2015		Payment Dates	2016	2017	2018	2019	2020
9/3/2012	G.O. Promissory Notes	$4,895,000	P	3/1	270,000	500,000	500,000	500,000	500,000
	$5,175,000 1.667%		I	3/1, 9/1	69,535	66,725	62,225	56,850	50,725
	Term: 15 years								
Total					339,535	566,725	562,225	556,850	550,725

2015 and 2016 Capital Projects; 2007 Refinancing

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2015		Payment Dates	2016	2017	2018	2019	2020
6/25/2015	G.O. Promissory Notes	$3,470,000	P	3/1	200,000	250,000	335,000	405,000	410,000
	$3,470,000 .35%-2.0%		I	9/1	67,400	62,900	57,050	49,650	41,500
	Term: 10 years								
Total					267,400	312,900	392,050	454,650	451,500

Public Works - Municipal Building

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2015		Payment Dates	2016	2017	2018	2019	2020
4/1/2016	G.O. Promissory Notes		P	6/1			345,000	350,000	355,000
	$8,000,000 1.35%-3.95%		I	12/1		338,909	236,901	231,860	226,130
	Term: 10 years								
Total					0	338,909	581,901	581,860	581,130

Total Debt Principal and Interest Payments for the Year	705,622	1,317,221	1,634,862	1,692,046	1,682,041

Less Other Sources for Payments:	2016	2017	2018	2019	2020
Debt Service Fund Balance	(14,000)				
Transfer from Capital Improv.—reimbursement & unused funds 2014	(200,000)	(100,000)	(100,000)		
Build America Bonds Refund	(6,506)				

Debt Obligations Payment Schedule (contd.)

Annual Tax Levy Support Needed	485,116	1,217,221	1,534,862	1,692,046	1,682,041
Change from Prior Year	(134,416)				
Tax Rate (Equalized)	0.39	0.97	1.20	1.30	1.27

Tax Incremental Fund No. 2

Purpose of Borrowing,	Balance	Payment

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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, youth basketball, youth football, volleyball, and gymnastics.

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 and 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 and 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	2014 FTE	2015 FTE	2016 FTE
Building Maintenance Engineer and Custodian	0.17	0.17	0.17

DEPARTMENT SERVICES INDICATORS:	2013	2014	2015 Estimated	2016 Projected
Cemetery lots sold	29	30	39	32
Number of burials (casket & cremains)	78	70	61	70
Number of cemetery monument permits	38	40	31	37

2015 SIGNIFICANT ACCOMPLISHMENTS:

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

2016 OBJECTIVES TO BE ACCOMPLISHED:

1. 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. Install section markers at both cemeteries if appropriate and cost effective

Account Detail And Budget Variances:

544210—Cemetery Fund

Expenditures

125 **Part-time/Seasonal:** no change

Special Revenue—Cemetery

Fund 200

		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	Beginning Fund Balance	$349,464	$332,013	$316,344	$316,570	$316,570	$303,107	
Revenues		**2012**	**2013**	**2014**	**2015 Budget**	**2015 Estimated**	**2016 Adopted**	**% CHANGE 2016/2015**
465500	Property Sales	19,325	11,250	24,300	13,500	15,800	13,500	0.00%
465550	Monuments & Markers	1,000	2,750	875	1,000	1,000	1,000	0.00%
481100	Interest Income	2,901	1,384	1,138	1,100	1,100	1,100	0.00%
482170	Rental Income	11,940	11,940	11,940	11,940	11,940	11,940	0.00%
486000	Cemetery—Misc. Revenue	3,500	2,880	3,600	4,000	4,000	4,000	0.00%
	Total Revenues	38,666	30,204	41,853	31,540	33,840	31,540	0.00%
544210 Personnel		**2012**	**2013**	**2014**	**2015 Budget**	**2015 Estimated**	**2016 Adopted**	**% Change 2016/2015**
111	Salaries (.17 FTE)	12,800	10,417	11,328	10,217	10,217	10,423	2.02%
112	Overtime	40	42	0	500	250	250	-50.00%
125	Part time/Seasonal (.53 FTE)	8,206	8,968	8,100	10,475	5,000	9,000	-14.08%
151	Social Security	1,620	1,503	1,514	1,650	1,212	1,534	-7.02%
152	Retirement	1,755	1,007	1,010	754	737	730	-3.21%
154	Health Insurance	3,672	4,305	2,724	2,939	2,939	3,087	5.04%
155	Life Insurance	3	0	4	12	12	13	8.33%
159	Longevity	343	353	364	374	374	385	2.94%
165	Workers' Comp. Insurance	824	838	806	720	720	920	27.78%
	Total	29,263	27,433	25,850	27,641	21,461	26,342	-4.70%
544210 Operating		**2012**	**2013**	**2014**	**2015 Budget**	**2015 Estimated**	**2016 Adopted**	**% Change 2016/2015**
210	Professional Services	8,257	9,689	9,508	11,680	11,680	11,680	0.00%
222	Electric	312	308	308	342	342	349	2.14%
225	Telephone	128	138	195	140	10	0	-100.00%
226	Water Service	730	608	443	634	634	640	0.95%
230	Grounds Maintenance	2,387	2,837	2,356	2,800	2,800	2,800	0.00%
240	Repair & Maintenance	2,036	694	940	2,000	2,000	2,000	0.00%
245	House Maintenance	630	1,881	696	1,000	1,000	1,000	0.00%
350	Operating Supplies	971	683	973	700	819	700	0.00%
380	Equipment	11,083	1,203	0	6,500	6,197	0	-100.00%
510	Property/Liability Insurance	320	399	358	360	360	400	11.11%
	Total	26,854	18,440	15,777	26,156	25,842	19,569	-25.18%
	Total Expenditures	56,117	45,873	41,627	53,797	47,303	45,911	-14.66%
	Revenue - Expenditures	(17,451)	(15,669)	226	(22,257)	(13,463)	(14,371)	
	Ending Fund Balance	332,013	316,344	316,570	294,313	303,107	288,736	

Special Revenue—Cemetery
Fund 200 (contd.)

Fund Balance	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted
Designated Cemetery Fund Balance	$249,511	$222,294	$216,295	$191,788	$200,199	$183,578
Designated for Perpetual Care	82,502	94,050	100,275	102,525	102,908	105,158
Total Fund Balance	332,013	316,344	316,570	294,313	303,107	288,736

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

Revenues	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
411500 Room Taxes	68,614	69,138	67,749	60,000	60,000	62,000	3.33%
Total Revenues	68,614	69,138	67,749	60,000	60,000	62,000	3.33%

566700 Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
721 Chamber Tourism & Development	65,183	65,681	64,362	57,000	57,000	58,900	3.33%
Total	65,183	65,681	64,362	57,000	57,000	58,900	3.33%

592000 Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% CHANGE 2016/2015
701 Transfer to General Fund	3,431	3,457	3,387	3,000	3,000	3,100	3.33%
Total	3,431	3,457	3,387	3,000	3,000	3,100	3.33%
Total Expenditures	68,614	69,138	67,749	60,000	60,000	62,000	3.33%
Revenue - Expenditures	0	0	0	0	0	0	
Beginning Fund Balance	$462	$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 and 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
- Coordinate with Concordia University on Lacrosse program and Mandarin Chinese

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

Personnel Schedule Summary Position	2014 FTE	2015 FTE	2016 FTE
Recreation Superintendent	0.25	0.25	0.20

Special Revenue Fund—Recreation

220-555390

DEPARTMENT SERVICES INDICATORS:	2013	2014	2015 Estimated	2016 Projected
Youth Basketball League Participants	214	178	160	175
Youth Basketball Instruction Participants	216	117	115	120
Fall/Spring Tennis	114	54	56	60
Adult Volleyball Participants	105	100	94	100
Adult Volleyball Teams	11	10	10	10
Adult Softball Participants	525	462	475	480
Adult Softball Teams	33	30	30	30
Exercise and Fitness Participants	223	230	240	250
Triathlon	56	35	30	50
Youth Football	110	117	90	100
Summer Volleyball Camp	38	31	23	30
Archery	35	25	13	20
T-Ball/U8 Ball Participants	130	0	40	60
Adult Basketball Participants	98	79	80	80
Supervised Playground Participants	101	100	108	120
Tennis Lessons—Youth and Adult Summer	126	117	60	90
Youth Tennis Team	31	20	14	20
Yoga	--	54	60	60

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016
Recreation Programs	Recreation Programs Serve Needs of Residents	Total Classes Offered Per Person	.008	.010	.010
Recreation Programs	Operation of Recreation Program	Operating Costs for Recreation Programs Per Person	$0 Self-Supporting	$0 Self-Supporting	$0 Self-Supporting

2015 Significant Accomplishments:

1. Added teen volleyball
2. Added Lacrosse programming
3. Added soccer programming
4. Added youth theater
5. Staff certified in babysitting training instruction to replace contracted services
6. Secured sponsorships for various programs
7. Implemented Junior Bucks program

2016 Objectives to Be Accomplished:

1. Create a youth theater non-profit organization
2. Restructure supervised playground program
3. Create cultural awareness and language programs
4. Increase awareness of all of our programs
5. Develop a marketing plan
6. Find sponsors for programs

Long-Term Objectives:

1. Research options for an indoor/outdoor athletic complex

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
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

Budget Variances:

220-555390—Self Supporting Recreation Programs

380 **Equipment Outlay/Lease:** Chip timing system for races (combined purchase with Port Washington); ($3,000)
347 **Supplies and Expenses:** Office furniture ($2,000)

Special Revenue Fund—Recreation Programs (Self Supporting)
Fund 220

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
435434	Recreation Programs Grants	400	0	0	0	0	0	0.00%
467201	Gym Rentals	0	760	1,549	240	240	240	0.00%
467202	Athletic Field Rentals	0	0	300	300	300	300	0.00%
467310	Summer/Winter Recreation Fees	45,171	45,068	44,425	45,520	39,000	40,620	-10.76%
467316	WPRA Ticket Sales Revenue	381	270	267	300	300	300	0.00%
467317	Youth Football Registration	5,805	6,445	5,375	5,760	4,500	5,760	0.00%
467318	Safety Training	3,300	2,770	1,850	3,200	5,000	3,420	6.88%
467319	Basketball Fees	17,810	17,535	11,880	15,000	15,000	15,000	0.00%
467320	Softball Fees	14,918	14,309	10,322	14,500	13,000	13,000	-10.34%
467322	Gymnastics Fees	224	140	0	250	200	250	0.00%
467323	Volleyball Fees	3,604	3,067	2,034	2,750	2,750	2,750	0.00%
467324	Aquatics Fees	3,640	4,720	4,318	4,000	4,500	4,000	0.00%
467325	Concession Revenue	800	800	650	800	800	800	0.00%
467326	Special Rec Programs	0	0	1,435	0	0	0	0.00%
467327	Solar Recreation	10,933	5,574	8,156	6,000	2,500	3,000	-50.00%
467328	Summer Sand Volleyball	2,000	1,900	1,500	1,800	1,150	1,800	0.00%
467329	Summer Soccer	215	0	270	300	130	100	-66.67%
467331	Banner Advertising	1,050	350	350	700	350	700	0.00%
467335	Low Impact Fitness-Swing and Easy Fitness	7,060	7,605	8,837	7,000	8,277	7,500	7.14%
467336	Civic Band Revenue	2,270	3,680	2,745	2,250	3,000	3,000	33.33%
467431	Gym Vending Machine Receipts	0	353	0	0	0	0	0.00%
484410	Youth Center Receipts	172	609	0	250	675	500	100.00%
485550	Donations	1,100	1,780	2,094	1,000	1,850	1,500	50.00%
467352	Recreation Brochure Sponsorships	4,100	5,700	5,300	5,500	6,810	5,500	0.00%
486000	Miscellaneous Revenue	2,532	3,306	7,105	3,250	3,000	3,160	-2.77%
491100	General Fund Transfer—CIVIC Band	0	1,000	1,000	1,000	1,000	1,000	0.00%
	Total Revenues	127,485	127,741	121,762	121,670	114,332	114,200	-6.14%

555390 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries/Rec. Supervisor (.20 FTE)	14,593	15,613	9,709	9,945	9,945	8,117	-18.38%
125	Part time/Seasonal	50,563	52,503	44,650	53,205	46,000	49,705	-6.58%
128	Maint/Public Works Salaries	5,276	0	0	0	0	0	0.00%
127	Exercise/Fitness Salaries	5,166	5,670	5,622	6,000	6,500	6,000	0.00%
151	Social Security	5,835	5,610	4,584	5,290	4,777	4,882	-7.71%
152	Retirement	1,412	1,487	720	677	676	536	-20.83%
154	Health Insurance	2,324	2,627	1,678	1,705	1,705	1,433	-15.95%
155	Life Insurance	0	2	1	2	2	1	-50.00%
161	EAP/125 Administration	0	0	0	60	0	60	0.00%
165	Workers' Comp. Insurance	3,053	3,006	2,891	2,536	2,536	2,887	13.84%
	Total	88,222	86,518	69,855	79,420	72,141	73,621	-7.30%

Special Revenue Fund—Recreation Programs (Self Supporting)
Fund 220 (contd.)

555390 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
225	Telephone	1,114	991	1,640	1,080	1,080	1,080	0.00%
290	Contracted Services	3,325	7,663	17,453	6,550	6,200	6,800	3.82%
309	Recreation Brochure Expenses	4,539	5,086	5,194	5,200	6,810	5,200	0.00%
310	Office Supplies	492	263	210	600	500	600	0.00%
320	Publications & Dues	606	125	190	185	150	185	0.00%
330	Travel & Training	706	676	833	1,650	1,650	2,750	66.67%
336	Transportation	355	1,106	1,245	1,090	1,090	1,090	0.00%
340	PW/Field Maintenance Supplies	4,174	0	0	0	0	0	0.00%
347	Supplies and Expenses	10,891	20,182	20,577	18,028	15,000	19,908	10.43%
350	Operating supplies	6,481	1,112	1,523	1,060	1,360	1,360	28.30%
372	Safety equipment	165	880	294	1,050	750	1,050	0.00%
380	Equipment Outlay/Lease	17,337	0	834	1,500	1,000	1,500	0.00%
386	Civic Band Expenses	2,400	4,671	4,290	3,250	4,000	4,000	23.08%
510	Insurance Charges	758	706	707	649	649	562	-13.41%
	Total	53,343	43,461	54,990	41,892	40,239	46,085	10.01%
	Total Expenditures	141,565	129,979	124,845	121,312	112,380	119,706	-1.32%
Revenue - Expenditures		(14,080)	(2,238)	(3,083)	358	1,952	(5,506)	
Beginning Fund Balance		$81,116	$67,036	$64,798	$61,715	$61,715	$63,667	
	Total Fund Balance	$67,036	$64,798	$61,715	$62,073	$63,667	$58,161	

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 and 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

Swimming Pool Staffing Levels (Full-Time Equivalent Employees—FTE):

Personnel Schedule Summary Position	2014 FTE	2015 FTE	2016 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:		2013	2014	2015	2016 Projected
Number of days open	Full Days	72	80	80	80
	Partial Days	14	16	13	12
Attendance		40,000	38,550	48,000	50,000
Average daily attendance		500	476	490	600
Total paid admissions (including group admissions)		12,000	13,268	13,500	14,000
Seasonal swim passes		695	616	580	650
Youth group swim instruction		575	587	530	600
Number of pool rentals		15	15	16	18
Number of facility jumps/saves		10	12	5	10
Superpasses sold		--	--	100	120
	Superpass Grafton Visits	--	--	1,600	2,000
	Superpass Port Washington Visits	--	--	300	350
	Superpass Mequon Visits	--	--	1,500	1,800

Special Revenue Fund—Swimming Pool

240-555320

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016
Community Pool	Operation of the Pool	Operating Cost Per Person	$31	$28	$28

2015 Significant Accomplishments:

1. Designed new play structures for the sand play area
2. Found alternative revenue sources to help support pool
3. Developed sponsorship levels for pool
4. Developed chair program sponsorship
5. Changed acid feed system to cut costs
6. Added movie nights
7. Created Ozaukee County Superpass
8. Implemented Back to School Bash event
9. Painted deep end of the pool

2016 Objectives To Be Accomplished:

1. Increase Superpass sales
2. Continue fundraising and sponsorship efforts
3. Purchase new chemical controller that is more efficient
4. Add a movie night

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

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
411111	Real Estate Taxes						44,121	0.00%
467340	Daily Pool Admissions	97,054	77,974	64,926	81,589	82,722	104,524	28.11%
467341	Passes	87,460	70,496	62,864	72,655	61,807	86,005	18.37%
467342	Lessons	33,023	24,621	23,420	27,266	19,920	25,791	-5.41%
467343	Water Aerobics	5,000	4,654	3,462	4,200	4,189	4,329	3.07%
467344	Uniforms/Miscellaneous	1,230	3,554	2,913	1,200	2,601	2,400	100.00%
467345	Concessions	50,618	39,593	33,803	43,579	44,818	42,212	-3.14%
467346	Swim Team	5,590	6,115	6,020	5,300	4,544	5,000	-5.66%
467351	Swimming Pool Banner Program	3,050	4,319	2,700	3,050	2,100	2,800	-8.20%
473118	Town Pool Contribution*	16,196	22,981	33,316	23,863	20,862	11,030	-53.78%
482215	Facility Rentals	3,585	1,510	2,136	2,680	2,120	2,500	-6.72%
491100	City Pool Contribution	40,852	56,311	79,559	61,361	53,645	0	-100.00%
	Total Revenues	343,658	312,128	315,119	326,743	299,328	330,712	1.21%

555320 Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111	Salaries/Rec. Supervisor (.50 FTE)	18,312	19,388	21,653	21,879	21,879	22,322	2.02%
125	Part-Time Salaries/Seasonal	136,865	118,736	116,358	121,065	105,059	123,256	1.81%
128	Salaries/City DPW (.35 FTE)	19,593	16,838	19,744	19,000	18,000	19,000	0.00%
132	Part-Time/Maintenance Salaries	2,996	2,603	2,016	3,600	358	3,000	-16.67%
151	Social Security	13,556	12,076	12,216	12,664	11,115	12,820	1.23%
152	Retirement	3,799	2,652	3,350	2,780	2,712	2,727	-1.91%
154	Health Insurance	5,852	4,810	3,729	3,750	3,750	3,941	5.09%
155	Life Insurance	0	0	1	3	3	3	0.00%
165	Workers' Comp. Insurance	7,079	6,985	6,716	5,397	5,397	7,670	42.12%
	Total	208,052	184,088	185,783	190,138	168,273	194,739	2.42%

555320 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210	Professional Services	1,926	3,644	2,824	2,450	2,338	2,970	21.22%
222	Electric	16,509	16,324	16,967	16,830	16,830	17,200	2.20%
224	Natural Gas	10,654	10,679	19,010	11,000	12,500	12,000	9.09%
225	Telephone	500	610	313	440	440	440	-0.00%
226	Water Service	10,464	7,628	9,070	9,760	9,760	9,760	0.00%
290	Contracted Services	995	1,167	2,414	6,000	5,400	3,000	-50.00%
324	Permits & Licenses	325	325	400	400	400	400	0.00%
330	Travel & Training	1,344	144	300	600	600	600	0.00%
340	Repair & Maintenance Supplies	11,671	12,919	17,793	14,000	13,000	14,000	0.00%
346	Uniforms	1,836	1,559	1,648	1,200	1,369	1,500	25.00%
350	Operating Supplies/Chemicals	23,016	16,908	20,844	20,000	18,352	20,000	0.00%
380	Equipment	11,716	17,719	14,574	14,004	13,919	14,000	-0.03%
390	Other Expenses	1,845	834	15,800	1,000	1,035	1,000	0.00%
510	Property/Liability Insurance	2,725	3,496	3,226	3,000	3,000	3,181	6.03%
	Total	95,526	93,956	125,183	100,684	98,943	100,051	-0.63%

Special Revenue Fund—Swimming Pool Fund 240 (contd.)

555321—Concessions Personnel		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
125	Part Time Salaries/Seasonal	12,452	10,747	8,853	11,000	10,959	11,000	0.00%
151	Social Security	945	822	677	842	823	842	0.06%
	Total	13,397	11,569	9,530	11,842	11,782	11,842	0.00%

555321—Concessions Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
324	Permits & Licenses	330	330	330	330	330	330	0.00%
350	Operating Supplies	25,053	21,926	12,893	23,000	20,000	23,000	0.00%
380	Equipment	841	716	0	750	0	750	0.00%
	Total	26,224	22,972	13,223	24,080	20,330	24,080	0.00%
Total Swimming Pool Expenses		343,199	312,585	333,719	326,744	299,328	330,712	1.21%
Revenue - Expenditures		459	(457)	(18,600)	(1)	0	0	
Beginning Fund Balance		18,598	19,057	18,600	0	0	0	
	Total Fund Balance	19,057	18,600	0	(1)	0	0	

Special Revenue Fund—Park Subdivider Deposits Fund 250

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
467500	Subdivider Park Fees	2,217	751	0	0	27,145	0	0.00%
467510	Park Equipment Impact Fee	4,980	8,023	3,117	0	21,968	0	0.00%
481100	Interest Income	317	204	133	125	200	200	60.00%
	Total Revenues	7,514	8,978	3,250	125	49,313	200	60.00%

592000 Operating		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
706	Transfer to Capital Improvements	18,357	76,570	40,000	75,000	72,591	50,000	-33.33%
	Total Expenditures	18,357	76,570	40,000	75,000	72,591	50,000	-33.33%
Revenue - Expenditures		(10,843)	(67,592)	(36,750)	(74,875)	(23,278)	(49,800)	
Beginning Fund Balance		$198,511	$187,668	$120,076	$83,326	$83,326	$60,048	
Total Fund Balance		$187,668	$120,076	$83,326	$8,451	$60,048	$10,248	

Special Revenue Fund—Library

260-555110

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's governance is determined by Wisconsin State Statute Chapter 43. The Library is primarily funded by local property taxes and also receives revenue from the non-libraried non-resident County tax.

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:**
  - Reference and research assistance
  - Reader's Advisory—includes interlibrary loan from other libraries throughout the county, state and country
  - Librarian consultations—assistance with electronic devices/tech related issues/research on particular topics
  - 11 public internet computer stations
  - Wifi and wireless printing
  - Modern microfilm reader/scanner and access to the News Graphic back to the 1880's
  - Private study rooms and MediaScape room with technology for collaborative group work
  - Test proctoring for college and high school students
  - Community Room available for public use; 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 Zone with a young adult book collection and programs/events for teens

Library—Staffing Levels (Full-time Equivalent Employees—FTE)

Personnel Schedule Summary Position	2014 FTE	2015 FTE	2016 FTE
Library Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Adult Services Librarian	2.00	3.00	3.00
Youth Services Librarian	1.00	1.00	1.00
Youth Services Assistant	1.50	1.50	1.50
Library Associate	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00
Library Aides	1.74	2.13	2.35
Library Page/Shelvers	0.55	0.75	0.75
Custodian	0.33	0.50	0.50
TOTAL	**11.12**	**12.88**	**13.1**

Special Revenue Fund—Library

260-555110

Department Services Indicators:	2014	2015 Estimated	2016 Projected
Citizen Library Use			
Number of Visits Made to the Library (counter purchased in 2015)	150,821	125,218	128,000
Average Number of Visits Per Day	--	358	372
Customer With Active Library Cards			
Residents	8,957	9,357	10,000
Non-Residents	4,517	4,899	5,000
New Library Cards Issued	--	1,000	800
Staff Services			
Reference/Research Questions Answered	22,854	23,000	23,000
Number of Youth Programs Offered	186	200	200
Attendance at Youth Programs	5,151	6,000	6,200
Number of Adult Programs Offered	59	100	100
Attendance at Adult Programs	1,124	2,000	2,000
Summer Reading Program Registration	608	800	850
Summer Reading Program Attendance	3,863	4,000	4,500
Checkout of Library Materials			
Total Materials Handled by Staff	544,832	596,000	630,000
Materials Requested from Other Libraries	45,459	50,000	55,000
Cedarburg Materials Sent to Other Libraries	30,183	33,000	35,000
Cedarburg Resident Check Out	119,961	125,000	130,000
Non-Resident Check Out	76,813	90,000	95,000
Materials Checked In	272,416	298,000	315,000
Average Number of Materials Handled by Staff Per Day (Total Divided by 344 Days)	1,583	1,732	1,831
Collection			
Books Added	2,741	3,500	3,400
Books Owned	60,233	63,733	67,133
Audio Materials Owned	3,113	3,300	3,400
Video Materials Owned	4,175	4,500	4,750
Periodical Subscriptions	146	146	146
Technology			
Public Computer Users	8,084	9,000	9,250
Public Downloads of E-Books	9,674	10,000	10,250
Public Downloads of E-Audio	3,502	4,000	4,250
Subscription Research Databases	10	10	10
Downloadable Ebooks and Audios	10,000	13,330	15,000
FTE Staff Per 1,000 Population	1	1	1
Local Appropriations Per Capita	42.81	$57.33	$75.79

Special Revenue Fund—Library

260-555110

2015 Significant Accomplishments:

1. Winner of the Wisconsin Masonry Alliance merit award for the best use of natural stone; stone was used from local quarries
2. Created new performance appraisal system for staff with intent and direction from Library Board to focus on positive customer service
3. Created and delivered Library User Satisfaction Survey to use in short and long-term planning
4. Increased community awareness and networked with other local organizations to share what is happening at the library as well as to avoid duplicate efforts
5. Increased teambuilding opportunities for staff and held staff in-service training along with a tour of the Cedarburg Art Museum and other in-house activities including a staff summer reading program
6. Created a new website to match our modern facility, www.cedarburglibrary.org
7. Year-to-date usage has increased nearly one-third in comparison to usage in the old building

2016 Objectives To Be Accomplished:

1. Examine results of Library User Satisfaction Survey to guide our service going forward
2. Address recurring building maintenance and figure the most cost effective way of taking care of the building
3. Plan for future technology; both replacement and new technology trends at public libraries
4. Work with Library Board personnel committee in the creation of career development for professional staff

Long-Term Objectives:

1. Develop a short and long range plan for library services
2. Develop a library employee handbook; connected to City Employee Handbook with library-specific description

Account Detail:

555110—Library

Operating:

111 **Salaries:** Wages for full-time staff; retirement payouts are budgeted

125 **Part-time Salaries:** Part-time staff work a varied schedule since we are open evenings and weekends; they also cover for one another for vacation and sick time when needed—total number of hours worked will vary year to year

128 **Maintenance/Public Works Salaries:** Wages for part-time custodian

210 **Professional Services:** Legal help if needed

240 **Maintenance and Repair:** Items not covered under maintenance agreements; plumbing, lighting, repairs for mechanics that are not part of contracts

290 **Maintenance/Contracted Services:** Preventative maintenance agreements have been purchased and include Clean Source weekend cleaning, LaRosa snow removal and spring/summer bed maintenance, J&H Heating and Cooling, UniFirst mats/mops, 3M equipment maintenance, annual window cleaning, annual carpet cleaning, annual tile cleaning, annual pest control, Otis Elevator, elevator inspection, DataComm phone/intercom/announcement software, Ross Imaging four copiers, sprinkler system and backflow inspection, fire alarm/smoke detectors inspection, Kaiser water softener, Auto Entrances handicapped entrance

320 **Publications and Dues:** Six professional librarians; American Library Association, WI Library Association, Cedarburg Woman's Club, Chamber, Cedarburg-Grafton Rotary

330 **Travel and Training:** Transportation consolidated into this account; Wisconsin Library Association Conferences, Wisconsin Association of Public Libraries conference, various workshops, training and Eastern Shores Library System meetings

Budget Variances:

555110—Library

History:

No increase in operational for 2014 when moving into new building in July 2014. Budget request for additional $70,000 was denied; told to use up fund balance instead. The fund balance was $99,060. The amount was used for the move and operations into new building in July 2014. There was also an unbudgeted retirement during 2014 that was partially covered with the fund balance but attributed to $11,000 deficit going into 2015

Special Revenue Fund—Library
260-555110

Budget Variances (contd.):

555110—Library

Revenue:

411111 **City Property Taxes:** Increase to cover 2014 and 2015 deficit and 2016 full year of operation of new building

467110 **Revenues County:** 22.27% increase due to higher usage from non-residents from non-libraried areas; this is based on 2014 usage; should increase further into the future as the County has authorized non-libraried areas to increase reimbursement from 86% to 100% the cost of service over the next 5 years

467150 **Revenues Copies:** 28.57% decrease due to library patrons not printing as much as anticipated

482215 **Rent of City Property:** 80% decrease—room is primarily used by library staff for programs/events and does not have a lot of availability for rental

Operating:

222 **Electric:** Stabilizing, minor increase from old library

223 **Marketing:** Decrease

224 **Natural Gas:** Decrease

225 **Telephone:** Decrease

226 **Water:** Decrease

240 **Repair and Maintenance:** Decrease

290 **Maintenance/Contracted Services:** Increase due to no maintenance in old library; we do not have a building maintenance manager so the responsibility falls on Director and Assistant Director

320 **Publications and Dues:** Increase to allow for staff development opportunities for new staff

Personnel:

135 **Sick Leave Payout:** 8510.71% increase—staff member retirement in 2016

154 **Health Insurance:** 23.41% increase—rate increase and staff member going from individual to family coverage

Special Revenue Fund—Library
Fund 260

Revenues	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
411111 City Property Taxes	490,000	490,000	490,000	657,842	657,842	707,306	7.52%
435432 Grants	715	762	707	715	730	715	0.00%
467100 Library Fines and Fees	21,351	19,606	16,840	25,000	25,400	25,000	0.00%
467110 Library Other Revenues—County	105,475	119,106	118,863	125,872	125,872	153,904	22.27%
467150 Library Other Revenues—Copies	3,043	3,013	2,319	3,500	2,544	2,500	-28.57%
473200 Library Donations	0	0	2,828	0	0	0	0.00%
482215 Rent of City Property	0	0	507	1,000	200	200	-80.00%
Total Revenues	620,584	632,487	632,064	813,929	812,588	889,625	9.30%

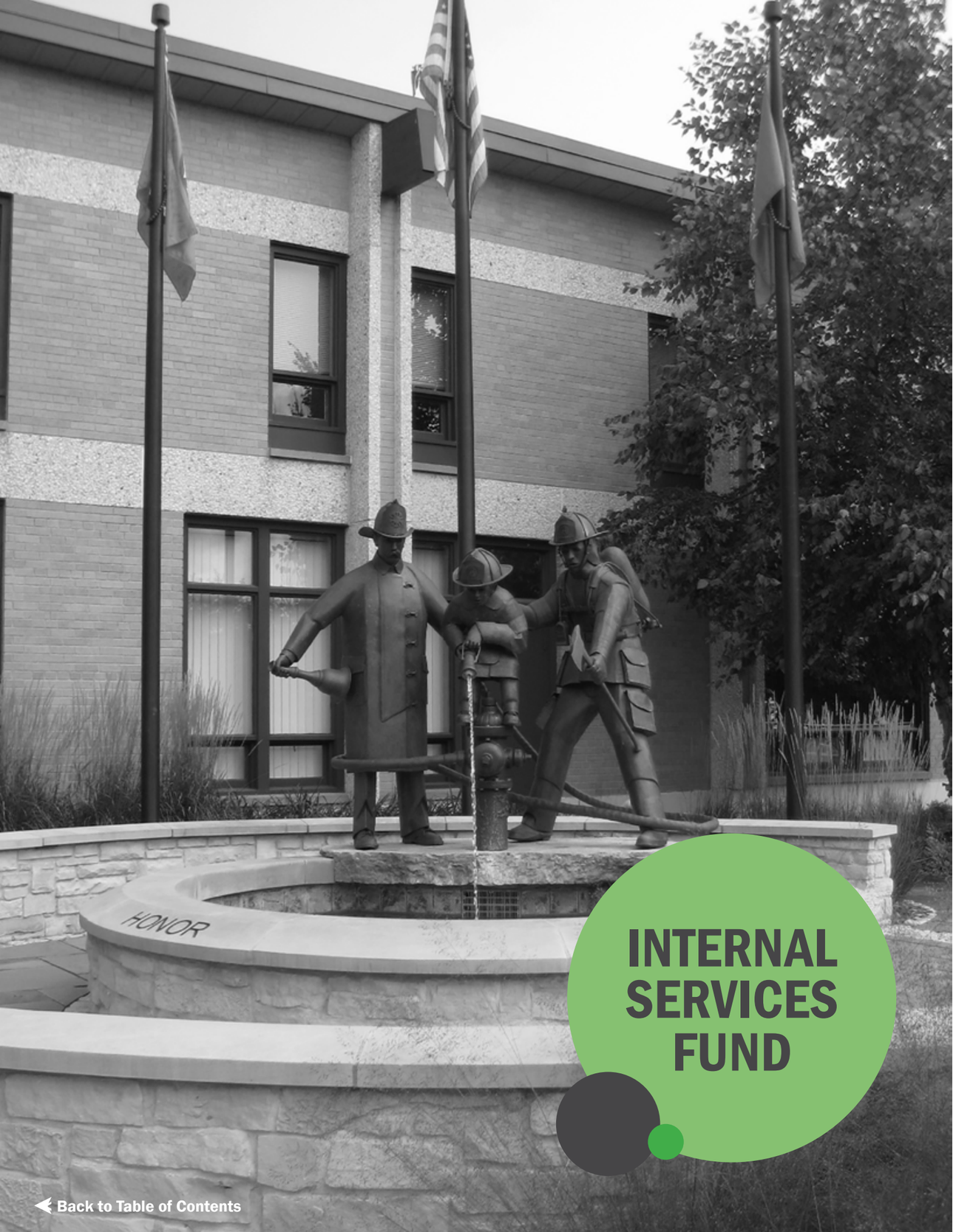
555110 Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
111 Salaries (8.0 FTE)	278,600	315,916	317,753	344,576	344,000	354,101	2.76%
124 Bonus	0	0	0	2,000	0	0	-100.00%
125 Part Time Salaries (4.61 PTE)	67,235	69,436	109,516	107,186	113,500	114,635	6.95%
128 Maint/PW Salaries (.50 PTE)	7,622	7,703	12,711	15,094	14,204	15,241	0.97%
135 Sick Leave Payout	1,240	75	157	84	84	7,233	8510.71%
151 Social Security	27,329	29,966	33,288	36,325	36,542	38,055	4.76%
152 Retirement	28,329	24,129	26,150	32,289	32,482	32,832	1.68%

Special Revenue Fund—Library
260-555110

Special Revenue Fund—Library
Fund 260 (contd.)

154 Health Insurance	80,566	88,381	67,025	88,744	88,744	109,522	23.41%
155 Life Insurance	177	183	119	107	121	121	13.08%
159 Longevity	7,592	7,371	5,512	5,891	5,891	6,237	5.87%
161 EAP/125 Admin.	48	0	96	100	100	100	0.00%
165 Workers' Comp. Insurance	1,133	1,240	1,041	1,016	1,016	1,179	16.04%
Total	499,871	544,400	573,368	633,412	636,684	679,256	7.24%

555110 Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
210 Professional Services	0	0	263	0	0	275	0.00%
222 Electric	15,249	15,372	19,037	14,280	16,000	16,000	12.04%
223 Marketing	0	172	500	500	300	200	-60.00%
224 Natural Gas	3,695	5,063	8,209	7,830	6,910	7,000	-10.60%
225 Telephone	1,317	1,541	2,951	2,640	2,000	2,000	-24.24%
226 Water Service	1,383	1,339	1,413	2,770	1,600	1,900	-31.41%
240 Repair and Maintenance	13,740	4,998	5,349	5,000	1,000	2,000	-60.00%
290 Maint./Contracted Services	818	1,322	4,094	27,202	37,162	39,629	45.68%
308 Program Supplies	0	0	0	500	500	500	0.00%
310 Office supplies	3,437	4,971	15,160	4,000	4,200	5,000	25.00%
312 Computer Supplies	1,736	5,644	3,415	3,000	2,065	3,000	0.00%
313 Printing—Newsletters, Etc.	684	1,182	1,416	1,500	1,500	1,500	0.00%
315 Postage	1,424	1,489	185	500	500	500	0.00%
319 Publications and Subscriptions	80,652	82,935	73,280	80,000	80,000	80,000	0.00%
320 Prof. Publications and Dues	524	309	1,145	550	1,000	1,600	190.91%
330 Travel & Training	1,143	1,515	4,119	5,000	6,000	6,000	20.00%
350 Operating Supplies	1,698	1,182	2,140	1,000	1,887	1,000	0.00%
380 Equipment/Capital Outlay	1,682	648	0	0	0	0	0.00%
381 Shared System Services	9,602	10,708	15,003	14,096	14,000	14,000	-0.68%
382 Library Technology	1,684	3,374	5,654	2,000	1,500	2,000	0.00%
395 Employment Expenses	110	63	495	500	200	200	-60.00%
510 Liability/Property Insurance	5,973	5,125	5,391	7,649	4,177	8,005	4.65%
Total	146,551	148,952	169,219	180,517	182,501	192,309	6.53%
Total Expenditures	646,422	693,352	742,587	813,929	819,185	871,565	7.08%
Revenues - Expenditures	(25,838)	(60,865)	(110,523)	0	(6,597)	18,060	
Beginning Fund Balance	185,763	159,925	99,060	(11,463)	(11,463)	(18,060)	
Total Fund Balance	159,925	99,060	(11,463)	(11,463)	(18,060)	0	



INTERNAL SERVICES FUND

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City of Cedarburg

INTERNAL SERVICE/RISK MANAGEMENT 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. Through 2015 property insurance was obtained through the State of Wisconsin Local Government Property Insurance Fund (LGPIF). The new provider for 2016 is Municipal Property Insurance Company (MPIC).

Deductibles and Self-Insured Retentions

The Employment Practices and Excess Liability programs have no deductible. For the MPIC 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, 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.

City of Cedarburg

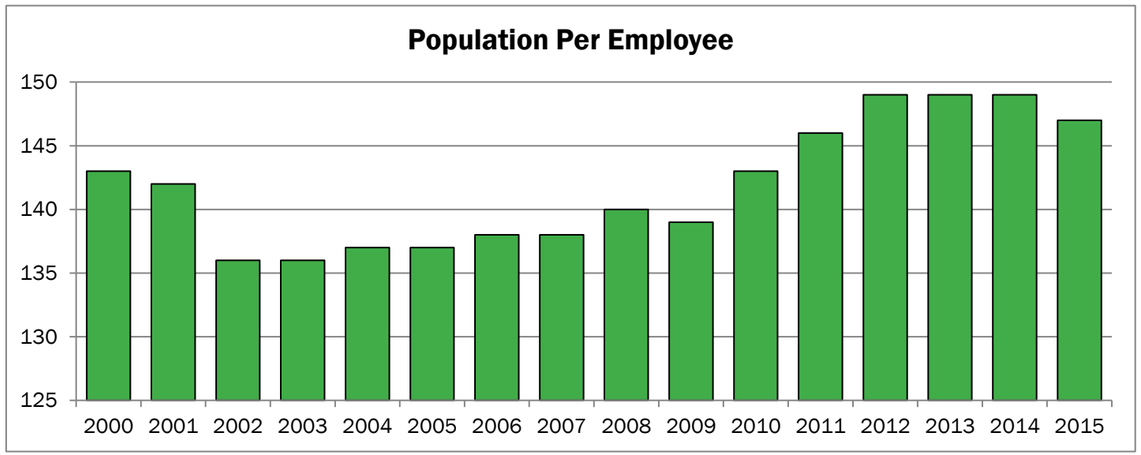
INTERNAL SERVICE/RISK MANAGEMENT FUND

Internal Service—Risk Management
Fund 700

519400 Operating Expenditures		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
165	Workers' Compensation Insurance	167,002	149,909	156,419	155,377	137,163	192,857	24.12%
393	Unemployment Compensation	3,027	229	927	0	105	0	0.00%
510	Property—Auto Insurance	43,058	47,361	54,148	64,453	56,351	61,647	-4.35%
512	General Liability Insurance	59,525	59,525	60,981	59,081	60,354	51,108	-13.50%
513	Employment Practices Insurance	7,990	9,554	11,202	15,156	15,893	19,866	31.08%
515	Boiler Insurance	665	682	1,367	1,507	1,367	1,513	0.40%
547	2011 Liability Claims Paid	3,758	0	0	0	0	0	0.00%
548	2012 Liability Claims Paid	11,079	105	0	0	0	0	0.00%
549	2013 Liability Claims Paid	0	10,814	13,292	2,500	0	0	-100.00%
550	2014 Liability Claims Paid	0	0	46,111	5,000	1,342	2,500	-50.00%
551	2015 Liability Claims Paid	0	0	0	0	81,126	2,500	0.00%
552	2016 Liability Claims Paid	0	0	0	0		5,000	100.00%
	Total Expenditures	296,104	278,179	344,447	303,074	353,701	336,991	11.19%

Revenues		2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
481100	Interest Income	2,664	2,433	2,111	1,700	1,800	1,800	5.88%
481195	Dividend Income/WC Dividend	44,751	66,145	33,370	20,057	23,613	26,837	33.80%
484000	Insurance Recoveries	10,643	3,030	47,481	0	60,247	0	0.00%
482000	Workers' Compensation-Wage Recovery	2,475	9,761	1,635	0	116	0	0.00%
491100	Charges to General Fund	210,666	228,231	222,536	231,749	227,412	256,709	10.77%
491200	Charges to Cemetery Fund	1,144	1,237	1,164	1,080	1,080	1,319	22.17%
491220	Charges to Recreation Programs Fund	3,811	3,712	3,598	3,184	3,184	3,448	8.30%
491240	Charges to Swimming Pool Fund	9,804	10,481	9,942	8,396	8,396	10,850	29.23%
491260	Charges to Library	4,746	4,976	4,785	5,193	5,193	5,672	9.23%
491601	Transfer from Sewer Fund	32,006	36,217	33,442	33,942	33,942	38,519	13.49%
491800	Transfer from Trust & Agency Fund	210	204	205	180	180	195	8.56%
	Total Revenues	322,920	366,427	360,269	305,481	365,163	345,351	13.05%

Net Cost of Program	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
	26,816	88,248	15,822	2,407	11,462	8,359	247.29%
Fund Balance—January 1	714,399	741,215	829,463	845,285	845,285	856,747	
Fund Balance—December 31	741,215	829,463	845,285	847,692	856,747	865,106	



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	High Point
2013	11,445	76.61	149	Low Point

2016 Personnel Summary by Program

General Fund Employees Fund 100	Adopted 2016 Salaries*	Regular Full-Time	Regular Part-time	Total FTE**
511100 Common Council				
513100 Mayor				
513200 Administrator		1.04		1.04
514100 City Clerk		2.25		2.25
515400 City Assessor		1.00		1.00
515600 City Treasurer		1.95		1.95
518100 City Hall Complex		1.43		1.43
522100 Police Station		0.40		0.40
522110 Police Administration		10.00		10.00
522120 Police Patrol***		15.00		15.00
522130 Police Investigation		2.00		2.00
522310 Building Inspection		2.00		2.00
533110 Engineering & Administration		1.50		1.50
533210 Garage		1.75		1.75
533311 Street Maintenance		3.95		3.95
533440 Storm Sewers		1.35		1.35
533730 Recycling		1.50		1.50
555140 Senior Center			1.30	1.30
555510 Parks & Forestry***		7.00		7.00
Total General Fund Employees	$0	53.12	2.40	55.52

Special Revenue Fund Employees Funds 200, 220, 221, 222, 240, 260	Adopted 2016 Salaries*	Regular Full-Time	Regular Part-time	Total FTE**
544210 Cemetery***		0.17		0.17
555390 Recreation-Self supporting***		0.20		0.20
555320 Swimming Pool***		0.90		0.90
555110 Library		7.00	3.56	10.56
Total Special Revenue Fund Employees	$0	8.27	3.41	11.83

Special Revenue Fund Employees Fund 601	Adopted 2016 Salaries*	Regular Full-Time	Regular Part-time	Total FTE**
573805 Sewerage Administration		3.41		3.41
573810 Sewerage General Labor		4.00		4.00
573815 Sewerage Collection System		1.75		1.75
Total Sewerage Fund Employees	$0	9.16		9.16
Total Municipal Employees	$0	70.55	5.81	76.51

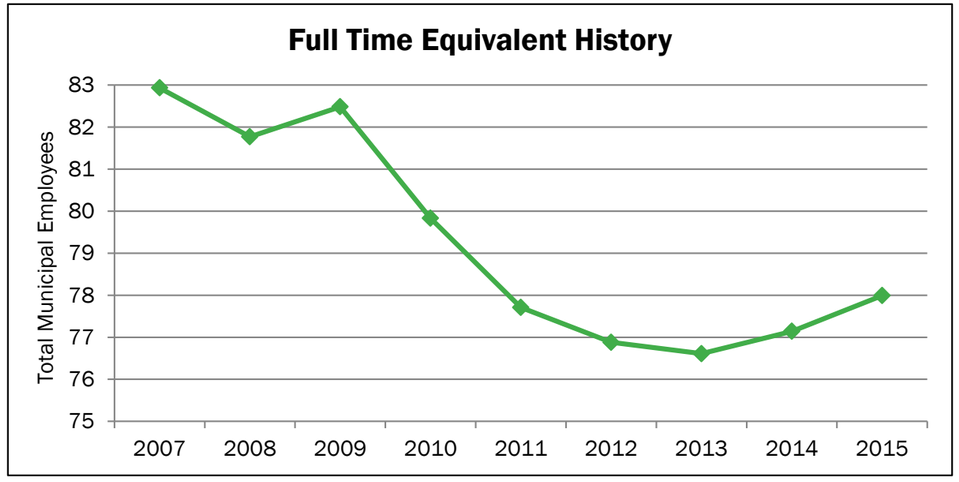
**FTE = Full-Time Equivalent—does not include seasonal and temporary employees

*** Includes seasonal staff salaries

Full-Time by Department Equivalent History

	2011	2012	2013	2014	2015	2016
City Administrator	0.895	0.895	0.79	0.79	0.79	0.79
City Clerk	2.5	2.5	2.5	2.5	2.5	2.25
City Treasurer	2.445	2.445	2.05	2.05	2.05	1.95
Assessor	1.0	1.0	1.0	1.0	1.0	1.0
Parks, Recreation and Forestry	7.25	6.45	8.17	7.0	7.0	7.0
Senior Center	1.3	1.3	1.3	1.3	1.3	1.3
Police	27.9	27.9	27.4	27.4	28.4	28.4
Engineering and Public Works	24.01	23.56	23.34	24.79	24.39	24.39
Library	10.41	10.83	10.06	10.31	10.56	13.1
Total Municipal Employees	**77.71**	**76.88**	**76.61**	**77.14**	**77.99**	**80.18**

***Above figures do not include seasonal employees**



General Government Fund 100 Common Council 511100	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	16,800	16,800	16,477	16,800	16,800	16,800	0.00%
Social Security	1,285	1,285	1,260	1,285	1,285	1,285	-0.02%
Workers' Comp. Insurance	49	51	42	34	34	38	11.76%
Total	18,134	18,136	17,779	18,119	18,119	18,123	0.02%

511100 Common Council Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Printing	1,606	0	67	500	500	500	0.00%
Subscriptions and Dues	6,241	6,012	6,220	6,265	6,222	6,300	0.56%
Travel & Meeting Expenses	99	191	315	225	225	225	0.00%
Operating Expenses	112	(85)	463	375	375	375	0.00%
Total	8,058	6,118	7,065	7,365	7,322	7,400	0.48%
Total Expenditures	26,192	24,254	24,844	25,484	25,441	25,523	0.15%

513100 Mayor Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salary	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Social Security	459	459	459	459	459	459	0.00%
Retirement	138	8	8	0	0	0	0.00%
Workers' Comp. Insurance	19	18	15	12	12	14	16.67%
Total	6,616	6,485	6,482	6,471	6,471	6,473	0.03%

513100 Mayor Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Telephone	556	9	32	20	75	75	275.00%
Printing	5,450	7,100	6,813	7,500	7,500	3,750	-50.00%
Travel & Meeting Expenses	41	20	162	150	50	150	0.00%
Awards & Supplies	187	115	0	600	600	600	0.00%
Other Expenses	0	0	250	250	515	250	0.00%
Total	6,234	7,244	7,257	8,520	8,740	4,825	-43.37%
Total Expenditures	12,850	13,729	13,739	14,991	15,211	11,298	-24.63%

513200 City Administrator Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	31,163	68,521	68,323	69,423	69,423	70,814	2.00%
Sick Payout	491	387	844	961	961	866	-9.89%
Social Security	2,298	5,035	5,148	5,480	5,480	5,583	1.88%
Retirement	1,987	4,565	4,923	5,021	4,871	4,816	-4.08%
Health Insurance	7,097	14,093	9,673	13,912	13,912	14,620	5.09%
Life Insurance	29	23	33	36	36	37	2.78%
Longevity	547	1,145	1,194	1,244	1,244	1,294	4.02%
Workers' Comp Insurance	146	222	186	154	154	176	14.29%
Total	43,758	93,991	90,324	96,231	96,081	98,206	2.05%

513200 City Administrator Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Telephone	192	205	587	210	210	210	0.00%
Operating Supplies	286	82	8	150	280	150	0.00%
Publications & Dues	323	342	404	360	355	375	4.17%
Conferences & Travel	126	174	727	500	500	500	0.00%
Total	927	803	1,726	1,220	1,345	1,235	1.23%
Total Expenditures	44,685	94,794	92,050	97,451	97,426	99,441	2.04%

519200 Employee Relations	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Performance Bonuses	28,935	1,000	0	0	0	8,000	0.00%
EAP/125	1,738	1,722	1,759	2,000	2,000	2,100	5.00%
Professional Services	635	487	471	1,000	1,000	1,000	0.00%
Leadership Development	31	8	549	300	300	300	0.00%
Awards and Supplies	1,951	2,721	1,330	1,125	2,000	1,200	6.67%
Total	33,290	5,938	4,109	4,425	5,300	12,600	184.75%

Legal Services 516100 City Attorney	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
General Services	57,600	57,600	19,200	0	0	0	0.00%
Extraordinary Services	6,757	26,318	43,541	84,000	50,000	70,000	-16.67%
Total Legal Services	64,357	83,918	62,741	84,000	50,000	70,000	-16.67%

514100 City Clerk Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	114,994	116,239	118,557	120,486	120,486	122,692	1.83%
Salaries—Part-Time	15,797	15,991	14,293	16,708	16,708	17,047	2.03%
Sick Payout	685	375	515	566	566	445	-21.38%
Social Security	10,654	10,685	10,564	10,678	10,678	10,869	1.79%
Retirement	7,085	8,003	8,556	8,613	9,492	9,377	8.87%
Health Insurance	22,832	25,247	17,963	22,410	26,092	32,560	45.29%
Life Insurance	47	46	56	63	63	83	31.75%
Longevity	1,449	1,575	1,701	1,827	1,827	1,890	3.45%
Workers' Comp. Insurance	398	428	359	297	297	342	15.15%
Total	173,941	178,589	172,564	181,648	186,209	195,305	7.52%

514100 City Clerk Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	483	985	829	1,475	750	1,000	-32.20%
Telephone	598	670	1,458	600	600	600	0.00%
Repair & Maintenance Services	2,047	2,061	1,958	2,104	2,104	1,415	-32.75%
Office Supplies & Expenses	1,891	1,520	3,012	3,100	3,100	3,100	0.00%
Recording Fees	300	270	240	400	400	400	0.00%
Computer/Copier Supplies	2,035	0	0	2,500	2,500	2,500	0.00%
Postage	8,150	9,279	9,929	11,518	7,000	13,500	17.21%
Publication & Dues	562	378	548	560	560	575	2.68%
Legal Notice Publications	3,147	4,378	3,027	5,500	4,500	5,500	0.00%

514100 City Clerk Operating (contd.)	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Employee Training, Travel	40	479	665	1,375	500	1,375	0.00%
Equipment	0	3,317	0	900	800	900	0.00%
Total	19,253	23,337	21,666	30,032	22,814	30,865	2.77%
Total Expenditures	193,194	201,926	194,230	211,680	209,023	226,170	6.85%

514200 Elections Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	27,551	8,297	19,884	12,712	9,883	29,672	133.42%
Overtime	240	0	792	0	87	1,004	0.00%
Salaries—Part Time	769	0	45	0	0	680	0.00%
Social Security	122	24	111	0	82	129	0.00%
Workers' Comp. Insurance	63	29	24	26	26	71	173.08%
Total	28,745	8,350	20,856	12,738	10,078	31,556	147.73%

514200 Elections Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Supplies	6,915	3,333	4,375	6,095	3,153	9,700	59.15%
Legal Notice Publications	35	130	179	200	69	200	0.00%
Electronic Voting Equipment	0	0	0	3,000	2,000	0	-100.00%
Total	6,950	3,463	4,554	9,295	5,222	9,900	6.51%
Total Expenditures	35,695	11,813	25,410	22,033	15,300	41,456	88.15%

515400 City Assessor Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	65,270	66,920	68,257	69,355	69,355	70,798	2.08%
Sick Payout	943	740	588	700	700	700	0.00%
Social Security	5,155	5,115	5,195	5,480	5,480	5,595	2.10%
Retirement	0	4,627	4,953	5,021	4,871	4,827	-3.86%
Health Insurance	17,377	19,155	14,760	17,287	17,287	18,161	5.06%
Life Insurance	36	36	53	65	65	65	0.00%
Longevity	1,386	1,449	1,512	1,575	1,575	1,638	4.00%
Workers' Comp. Insurance	2,650	2,839	2,729	2,468	2,468	3,450	39.79%
Total	92,817	100,881	98,047	101,951	101,801	105,234	3.22%

515400 City Assessor Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	10,100	10,100	10,100	13,500	13,500	13,500	0.00%
Revaluation	0	8,360	0	10,000	10,000	0	-100.00%
Telephone	303	335	729	400	300	300	-25.00%
Office Supplies	202	762	350	355	355	355	0.00%
Computer Supplies	5,136	3,725	3,887	4,350	4,350	4,500	3.45%
Publication & Dues	265	255	255	320	320	320	0.00%
State Fees—Mfg. Assessment	1,745	1,682	1,447	1,650	1,315	1,600	-3.03%
Employee Training, Travel	1,886	1,159	1,163	1,300	1,300	1,300	0.00%
Total	19,637	26,378	17,931	31,875	31,440	21,875	-31.37%
Total Expenditures	112,454	127,259	115,978	133,826	133,241	127,109	-5.02%

515600 City Treasurer Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	95,585	66,620	66,919	67,449	67,449	79,032	17.17%
Salaries—Part Time	23,702	24,797	25,496	25,612	50,000	0	-100.00%
Sick Payout	1,186	475	670	974	1,000	515	-47.13%
Social Security	9,330	7,107	7,224	7,397	9,256	6,203	-16.14%
Retirement	10,741	6,597	6,887	6,777	8,430	5,554	-18.05%
Health Insurance	21,732	16,767	12,942	16,901	16,901	23,314	37.94%
Life Insurance	80	89	112	98	75	75	-23.47%
Longevity	2,853	2,422	2,539	2,655	2,550	1,537	-42.11%
Workers' Comp. Insurance	382	298	250	207	207	196	-5.31%
Total	165,591	125,172	123,039	128,070	155,868	116,426	-9.09%

515600 City Treasurer Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	19,015	25,864	39,575	38,400	39,000	49,610	29.19%
Telephone	598	670	1,458	840	350	300	-64.29%
Office Supplies	5,163	3,799	6,567	4,200	4,200	4,200	0.00%
Publication & Dues	400	350	415	500	500	500	0.00%
Employee Training, Travel	579	20	139	400	400	400	0.00%
Office Equipment	114	398	0	100	40	100	0.00%
Other Expenses	1,081	2,912	2,471	2,900	3,400	2,900	0.00%
Total	26,950	34,013	50,625	47,340	47,890	58,010	22.54%
Total Expenditures	192,541	159,185	173,664	175,410	203,758	174,436	-0.56%

515900 Independent Auditing	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	28,357	28,992	29,042	30,000	33,112	30,900	3.00%

514700 Technology	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	7,720	29,815	17,620	15,000	15,000	15,000	0.00%
Internet Service	262	12,892	10,098	12,500	13,329	13,500	8.00%
Computer Supplies	3,745	2,441	2,419	3,000	3,000	3,000	0.00%
Equipment Outlay	11,265	41,422	12,466	9,000	9,000	24,000	166.67%
Multi Use Equipment	5,930	7,349	7,151	6,408	9,459	6,500	1.44%
Total	28,922	93,919	49,754	45,908	49,788	62,000	35.05%

519400 Insurance	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Property/Auto Insurance	2,328	3,700	3,280	3,481	3,481	3,648	4.80%
General Liability Insurance	4,824	4,619	4,629	4,390	4,390	4,664	6.24%
Surety Bonds	1,410	(415)	862	865	531	584	-32.49%
Total	8,562	7,904	8,771	8,736	8,402	8,896	1.83%

518100 City Hall Complex Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	70,099	79,055	77,868	77,994	77,994	79,557	2.00%
Overtime	4,011	2,558	3,691	3,000	3,000	2,000	-33.33%

518100 City Hall Complex Personnel (contd.)	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries—Part-Time	1,986	2,136	1,735	2,000	2,000	7,330	266.50%
Sick Payout	1,131	687	831	979	979	950	-2.96%
Social Security	6,177	6,733	6,678	6,607	6,607	7,063	6.90%
Retirement	9,078	5,722	6,053	5,914	5,737	5,610	-5.14%
Health Insurance	18,332	18,973	14,017	17,515	17,515	18,260	4.25%
Life Insurance	129	123	112	87	87	89	2.30%
Longevity	2,127	2,217	2,307	2,397	2,397	2,487	3.75%
Workers' Comp. Insurance	3,204	3,432	3,300	2,972	2,972	4,151	39.67%
Total	116,274	121,636	116,592	119,465	119,288	127,497	6.72%

518100 City Hall Complex Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Electric	24,588	23,750	22,563	25,046	25,046	25,609	2.25%
Natural Gas	23,645	27,958	37,028	30,000	30,000	30,300	1.00%
Telephone	2,041	1,204	882	1,200	1,200	1,200	0.00%
Water Service	3,975	3,432	4,038	4,270	4,000	4,000	-6.32%
Repair & Maintenance Services	22,529	34,470	28,971	30,000	30,000	30,000	0.00%
Operating Supplies	14,465	9,869	20,026	15,000	15,000	15,000	0.00%
Capital Equipment Outlay	22,148	18,877	32,969	22,000	18,467	22,000	0.00%
Total	113,391	119,560	146,477	127,516	123,713	128,109	0.47%
Total Expenditures	229,665	241,196	263,069	246,981	243,001	255,606	3.49%
Total General Government	1,010,764	1,094,827	1,057,401	1,100,925	1,089,003	1,145,435	4.04%

Public Safety

522100 Police Station Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	18,940	18,584	18,260	18,738	18,738	19,111	1.99%
Overtime	0	0	0	443	450	400	-9.71%
Sick Payout	211	73	162	223	223	172	-22.87%
Social Security	1,650	1,645	1,734	1,513	1,514	1,535	1.45%
Retirement	2,301	1,294	1,494	1,371	1,330	1,313	-4.23%
Health Insurance	1,922	2,642	1,973	2,240	2,240	2,263	1.03%
Life Insurance	1	0	10	18	18	18	0.00%
Longevity	302	328	353	378	378	378	0.00%
Workers' Comp. Insurance	723	776	746	677	677	964	42.39%
Total	26,050	25,341	24,732	25,601	25,568	26,154	2.16%

522100 Police Station Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Electric	27,593	26,761	26,923	27,962	27,962	28,591	2.25%
Natural Gas	10,016	10,711	16,443	13,000	13,000	13,130	1.00%
Water Service	954	746	895	1,270	1,270	1,270	0.00%
Repair & Maintenance Services	23,122	27,328	16,591	15,700	19,831	15,700	0.00%
Maintenance Supplies	4,719	4,437	2,519	4,500	4,500	4,500	0.00%
Property/Auto Insurance	1,496	2,651	2,269	2,077	2,077	2,038	-1.88%
Total	67,900	72,632	65,640	64,509	68,640	65,229	1.12%
Total Expenditures	93,950	97,974	90,372	90,110	94,208	91,383	1.41%

522110 Police Administration				2015	2015	2016	% Change
Personnel	**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
Salaries	159,448	174,849	180,967	186,042	186,042	191,987	3.20%
Overtime	129	0	4,878	3,760	9,000	3,835	1.99%
Office/Dispatchers	382,079	354,786	339,468	362,774	348,692	376,585	3.81%
Holiday	10,357	8,960	8,960	11,953	11,953	12,192	2.00%
Sick Payout	5,686	4,793	5,002	5,458	5,458	5,248	-3.85%
Social Security	42,966	42,438	41,133	44,577	43,900	46,139	3.50%
Retirement	61,188	59,916	48,938	46,385	43,823	45,181	-2.60%
Health Insurance	114,089	132,122	92,885	119,801	119,801	125,306	4.60%
Life Insurance	215	180	204	213	213	222	4.23%
Longevity	12,857	13,654	12,148	12,715	12,715	13,282	4.46%
Workers' Comp. Insurance	7,846	9,030	9,015	6,573	6,573	8,316	26.52%
Total	796,860	800,728	743,598	800,251	788,170	828,293	3.50%

522110 Police Administration				2015	2015	2016	% Change
Operating	**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
Legal Services	20,037	14,692	14,574	15,000	15,000	15,000	0.00%
Animal Pound	1,230	595	490	1,500	1,500	1,500	0.00%
Telephone/Communications	23,819	26,521	30,449	27,000	28,000	28,000	3.70%
Repair & Maintenance Services	40,795	40,520	43,976	40,000	45,491	40,000	0.00%
Office Supplies	6,447	5,442	6,136	6,500	6,500	6,500	0.00%
Printing	3,183	2,294	1,973	3,500	3,500	3,500	0.00%
Publications & Dues	697	840	1,639	1,250	1,250	1,250	0.00%
Employee Training, Travel	5,088	5,538	5,987	4,500	4,500	4,500	0.00%
Clothing & Uniforms	3,285	3,101	2,098	3,700	3,700	3,700	0.00%
Supplies & Expenses—Hunter Safety	393	397	338	300	300	300	0.00%
Equipment Outlay	3,420	4,614	12,006	5,500	5,500	5,500	0.00%
Other Expenses (Photo)	1,469	1,630	2,426	2,000	2,000	2,000	0.00%
Liability Insurance	18,721	18,242	18,282	19,269	19,269	19,840	2.96%
Total	128,584	124,426	140,374	130,019	136,510	131,590	1.21%
Total Expenditures	925,444	925,154	883,972	930,270	924,680	959,883	3.18%

522120 Patrol				2015	2015	2016	% Change
Personnel	**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
Salaries	984,742	1,013,973	1,089,876	1,136,661	1,136,661	1,199,229	5.50%
Overtime	26,903	26,172	28,983	43,211	43,211	45,371	5.00%
Crossing Guards	47,756	48,631	48,634	55,245	55,245	51,744	-6.34%
Wages/Billable	(8,204)	(5,450)	(8,813)	(10,000)	(10,000)	(10,000)	0.00%
Holiday	27,251	28,116	36,973	52,174	52,174	55,043	5.50%
Sick Payout	19,511	4,435	4,277	6,395	6,395	6,566	2.67%
Social Security	85,513	86,655	92,619	99,393	99,393	104,437	5.07%
Retirement	207,590	184,775	110,287	127,147	123,265	126,157	-0.78%
Health Insurance	214,692	257,886	220,985	222,225	222,225	233,162	4.92%
Life Insurance	259	106	199	202	202	219	8.42%
Longevity	15,698	15,829	14,706	15,571	15,571	17,236	10.69%
Workers' Comp. Insurance	43,413	43,223	44,228	45,469	45,469	51,066	12.31%
Total	1,665,124	1,704,350	1,682,954	1,793,693	1,789,811	1,880,230	4.82%

522120 Patrol				2015	2015	2016	% Change
Operating	**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
Repair & Maintenance Services	13,143	18,820	17,307	20,000	10,000	20,000	0.00%
Employee Training, Travel	18,696	15,169	17,770	16,000	16,000	16,000	0.00%
Clothing & Uniforms	18,583	14,506	22,096	12,200	12,200	12,200	0.00%
Supplies & Expenses	8,953	6,748	10,005	5,500	10,000	5,500	0.00%
Gasoline, Motor Oil	46,735	46,198	43,615	48,000	48,000	48,000	0.00%
Equipment Outlay	40,938	13,761	22,235	15,000	19,790	16,000	6.67%
Other Expenses	44	67	870	500	500	500	0.00%
Property/Automobile Insurance	3,538	3,574	3,579	3,319	3,319	3,440	3.65%
Total	150,630	118,844	137,477	120,519	119,809	121,640	0.93%
Total Expenditures	1,815,754	1,823,194	1,820,431	1,914,212	1,909,620	2,001,870	4.58%

522130 Investigative Division				2015	2015	2016	% Change
Personnel	**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
Salaries	147,168	146,590	151,818	154,982	154,982	159,940	3.20%
Overtime	3,174	8,724	7,756	10,200	10,200	10,200	0.00%
Wages/Billable	(277)	(236)	(101)	(900)	(900)	(900)	0.00%
Holiday	5,406	5,583	5,777	6,390	6,390	6,594	3.19%
Sick Payout	476	1,091	1,164	1,173	1,173	840	-28.39%
Social Security	11,299	12,272	12,520	13,384	13,384	13,763	2.83%
Retirement	30,752	31,710	19,131	17,806	17,259	17,241	-3.17%
Health Insurance	35,940	38,408	31,327	35,220	35,220	37,013	5.09%
Life Insurance	63	63	57	58	58	95	63.79%
Longevity	3,195	4,986	3,754	3,113	3,113	3,239	4.05%
Workers' Comp. Insurance	6,023	7,205	7,373	6,059	6,059	6,627	9.37%
Total	243,219	256,397	240,576	247,485	246,938	254,652	2.90%

522130 Investigative Division				2015	2015	2016	% Change
Operating	**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
Professional Services	997	7,628	5,158	2,500	2,500	2,500	0.00%
Investigative Supplies	1,871	3,133	2,635	3,000	3,000	3,000	0.00%
Employee Training, Travel	315	1,070	3,133	2,000	2,000	2,000	0.00%
Clothing & Uniforms	878	1,911	1,924	1,250	2,500	1,250	0.00%
Total	4,061	13,741	12,850	8,750	10,000	8,750	0.00%
Total Expenditures	247,280	270,138	253,426	256,235	256,938	263,402	2.80%

522230 Fire Station				2015	2015	2016	% Change
Personnel	**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
Retirement	21,372	24,038	9,399	27,000	22,393	25,200	-6.67%
Workers' Comp. Insurance	8,829	9,187	8,699	6,915	6,915	9,297	34.45%
Total	30,201	33,225	18,098	33,915	29,308	34,497	1.72%

522230 Fire Station				2015	2015	2016	% Change
Operating	**2012**	**2013**	**2014**	**Budget**	**Estimated**	**Adopted**	**2016/2015**
Electric	15,685	16,268	15,639	17,200	16,000	16,360	-4.88%
Natural Gas	9,879	11,534	15,392	13,000	13,000	13,130	1.00%
Telephone	1,339	1,436	1,393	1,600	800	800	-50.00%
Water Service	3,805	3,406	2,602	4,020	3,000	3,000	-25.37%
Operating Expense	230,478	238,100	238,100	238,100	238,100	268,100	12.60%

Building Maintenance	4,523	10,014	15,339	11,000	11,000	11,000	0.00%
Property/Auto Insurance	28,597	29,508	29,217	36,435	36,435	30,610	-15.99%
Liability Insurance	3,032	2,956	2,854	2,421	2,421	2,708	11.85%
State Fire Insurance Dues	39,859	40,187	45,625	45,600	43,027	0	-100.00%
Total	337,197	353,410	366,161	369,376	363,783	345,708	-6.41%
Total Expenditures	367,398	386,634	384,259	403,291	393,091	380,205	-5.72%

522310 Building Inspection Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	84,881	97,886	104,420	115,304	115,304	102,675	-10.95%
Social Security	6,173	7,125	7,545	9,014	9,014	7,908	-12.27%
Retirement	7,186	6,807	7,719	8,258	8,258	6,822	-17.39%
Health Insurance	31,032	38,311	26,277	34,816	34,816	25,327	-27.25%
Life Insurance	49	52	53	35	35	56	60.00%
Longevity	1,764	2,331	2,457	2,531	2,531	693	-72.62%
Workers' Comp. Insurance	2,189	2,386	2,276	2,345	2,345	3,202	36.55%
Total	133,274	154,896	150,747	172,303	172,303	146,683	-14.87%

522310 Building Inspection Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	1,270	1,042	1,860	1,600	2,000	2,000	25.00%
Telephone	746	773	1,051	600	600	600	0.00%
Office Supplies & Expenses	986	2,033	2,132	1,800	1,800	1,800	0.00%
Publications & Dues	0	40	0	0	0	0	0.00%
Employee Training, Travel	427	363	601	650	650	650	0.00%
Vehicle Maintenance—Gasoline	2,570	2,438	2,445	2,600	1,300	2,200	-15.38%
Liability Insurance	845	967	969	1,043	1,043	949	-9.01%
Total	6,844	7,656	9,058	8,293	7,393	8,199	-1.13%
Total Expenditures	140,118	162,551	159,805	180,596	179,696	154,882	-14.24%

522360 Weights & Measures	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%

522410 Emergency Management Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Workers' Comp. Insurance	0	0	341	393	250	263	-33.08%
Electric	6,709	3,566	2,433	1,020	800	1,020	0.00%
Natural Gas	6,752	4,353	2,394	1,500	1,200	1,500	0.00%
Telephone	1,629	1,722	1,895	1,340	1,200	1,200	-10.45%
Water Service	785	481	343	420	400	420	0.00%
Sirens Maintenance	2,238	13,647	1,973	1,000	1,000	1,000	0.00%
Repair & Maintenance	1,719	951	954	2,000	1,800	2,000	0.00%
Maintenance—Contracted	5,991	204	0	500	500	500	0.00%
Radio Equipment Maintenance	1,144	499	1,413	1,500	1,638	2,000	33.33%
Training & Travel	1,177	252	1,608	1,500	800	1,500	0.00%
Repair & Maintenance—Supplies	286	475	309	500	500	500	0.00%
Awards	388	370	683	800	400	800	0.00%

522410 Emergency Management Operating (contd.)	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Clothing & Uniforms	610	459	829	6,200	6,200	1,200	-80.65%
Operating Supplies—Vehicles	2,698	1,063	2,158	2,000	1,500	2,000	0.00%
Fuel—Vehicles	1,883	1,193	1,445	1,500	800	1,500	0.00%
Equipment	2,423	777	2,491	3,000	3,000	3,000	0.00%
Property Insurance	1,935	2,729	1,702	1,240	1,240	1,356	9.35%
Total	38,367	32,739	22,971	26,413	23,228	21,759	-17.62%
Total Public Safety	3,630,311	3,700,384	3,617,236	3,803,127	3,783,461	3,875,384	1.90%

533110 Engineering Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	114,181	106,498	108,636	110,382	110,382	112,434	1.86%
Sick Pay Out	1,223	1,025	911	1,000	1,100	1,100	10.00%
Social Security	8,762	7,973	7,882	8,680	8,687	8,852	1.98%
Retirement	9,642	7,396	7,915	7,952	7,722	7,564	-4.88%
Health Insurance	20,275	18,555	11,891	18,321	18,321	19,255	5.10%
Life Insurance	123	118	134	110	110	112	1.82%
Longevity	2,237	1,890	1,985	2,079	2,079	2,174	4.57%
Workers' Comp. Insurance	3,032	3,205	3,068	2,760	2,760	3,837	39.02%
Total	159,475	146,661	142,422	151,284	151,161	155,328	2.67%

533110 Engineering Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	3,017	1,557	919	2,000	3,700	2,000	0.00%
Telephone	705	661	848	725	500	500	-31.03%
Office Supplies	480	325	403	400	400	400	0.00%
Maps & Plats	75	0	0	3,000	3,000	3,000	0.00%
Publications & Dues	935	951	922	800	800	800	0.00%
Employee Training, Travel	710	563	795	900	900	900	0.00%
Operating Supplies	1,177	935	811	1,150	1,150	1,150	0.00%
Gas & Oil Expense	1,465	1,358	1,434	1,250	1,250	1,250	0.00%
Equipment Outlay	800	551	485	800	800	800	0.00%
Liability Insurance	6,356	6,748	6,763	6,776	6,776	6,914	2.04%
Total	15,720	13,649	13,380	17,801	19,276	17,714	-0.49%
Total Expenditures	175,195	160,310	155,802	169,085	170,437	173,042	2.34%

533210 Public Works Crew Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	71,855	77,130	86,828	110,340	110,340	112,604	2.05%
Overtime	154	161	488	700	1,750	1,050	50.00%
Social Security	5,299	5,689	6,331	8,543	8,623	8,748	2.40%
Retirement	8,881	5,461	6,583	7,828	7,665	7,547	-3.59%
Health Insurance	31,954	16,380	10,824	17,287	17,287	18,161	5.06%
Life Insurance	2	28	3	0	0	0	0.00%
Longevity	441	504	567	630	630	693	10.00%
Workers' Comp. Insurance	8,180	4,451	4,279	4,096	4,096	5,391	31.62%
Total	126,766	109,803	115,903	149,424	150,391	154,194	3.19%

533210 Public Works Crew Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Contracted Services	0	0	165	700	700	700	0.00%
Electric	7,528	7,766	8,250	8,635	8,635	8,829	2.25%
Natural Gas	4,999	7,610	10,585	10,000	10,000	10,100	1.00%
Telephone	2,563	2,254	2,223	2,400	2,400	2,400	0.00%
Water Service	3,278	2,905	2,622	3,445	3,445	3,445	0.00%
Employee Training, Travel	0	1,206	0	800	800	1,200	50.00%
Garage/Maintenance Supplies	24,739	22,977	24,757	23,000	23,000	26,350	14.57%
Gas/Diesel Fuel & Oil Expense	71,611	75,437	72,199	70,000	60,000	70,000	0.00%
M&E Maintenance/Parts	47,015	62,225	51,842	50,000	50,000	51,000	2.00%
Equipment Outlay	0	0	3,700	5,000	5,000	5,000	0.00%
Property/Auto Insurance	21,199	22,526	21,679	25,124	25,124	28,515	13.50%
Total	182,932	204,906	198,022	199,104	189,104	207,539	4.24%
Total Expenditures	309,698	314,710	313,925	348,528	339,495	361,733	3.79%

533311 Street Maintenance Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	256,972	295,772	303,489	263,362	252,362	268,828	2.08%
Overtime	11,837	29,419	31,711	45,500	45,500	45,500	0.00%
Part Time Salaries/Temporary	0	119	36	1,000	12,000	6,000	500.00%
Sick Pay Out	1,201	1,627	1,785	2,379	2,379	2,293	-3.61%
Social Security	20,715	24,815	25,254	24,768	24,768	25,596	3.34%
Retirement	29,445	23,673	24,646	22,458	21,039	21,536	-4.11%
Health Insurance	85,698	141,151	111,496	134,720	134,720	154,530	14.70%
Life Insurance	229	130	163	163	163	163	0.00%
Longevity	9,828	10,395	10,962	11,529	11,529	11,970	3.83%
Workers' Comp. Insurance	6,354	12,471	11,990	11,709	11,709	15,747	34.49%
Total	422,279	539,571	521,532	517,588	516,169	552,163	6.68%

533311 Street Maintenance Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	763	1,116	395	750	750	750	0.00%
Repair & Maintenance Services	76,208	26,608	54,013	45,500	64,392	45,500	0.00%
Sidewalk Replacement	44,942	(901)	0	0	0	0	0.00%
Operating Supplies	2,419	2,764	851	3,000	3,000	3,000	0.00%
Signs, Supplies & Parts	19,883	18,428	20,993	20,000	21,573	15,373	-23.14%
Total	144,215	48,014	76,252	69,250	89,715	64,623	-6.68%
Total Expenditures	566,494	587,586	597,784	586,838	605,884	616,786	5.10%

533410 Streets Ineligible Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Lease Expenses	3,926	3,970	4,340	4,400	4,133	4,400	0.00%
Total Expenditures	3,926	3,970	4,340	4,400	4,133	4,400	0.00%

533420 Street Lighting	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Electric	288,376	289,723	296,538	301,834	301,834	307,666	1.93%
Total	288,376	289,723	296,538	301,834	301,834	307,666	1.93%

533421 Traffic Control Signals	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Electric	2,460	2,536	2,707	2,571	2,571	2,629	2.26%
Repair & Maintenance Services	15,605	3,883	8,608	5,000	5,000	5,000	0.00%
Total	18,065	6,420	11,315	7,571	7,571	7,629	0.77%
Total Lighting and Signals	306,441	296,143	307,853	309,405	309,405	315,295	1.90%

533440 Storm Sewers Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	38,175	39,361	52,131	96,369	96,369	98,530	2.24%
Overtime	413	1,814	665	1,000	1,000	1,000	0.00%
Part Time Salaries/Temporary	99	0	0	0	0	0	0.00%
Social Security	2,940	3,127	3,999	7,449	7,449	7,614	2.22%
Retirement	4,723	2,689	3,853	6,825	6,621	6,569	-3.75%
Health Insurance	17,053	125	140	0	0	0	0.00%
Life Insurance	5	2	2	0	0	0	0.00%
Workers' Comp. Insurance	3,199	3,788	3,642	3,511	3,511	4,684	33.41%
Total	66,607	50,906	64,432	115,154	114,950	118,397	2.82%

533440 Storm Sewers Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Repair & Maintenance Services	29,373	19,926	20,201	30,000	30,000	30,000	0.00%
Contracted Services (street sweepings)	9,191	13,730	15,589	15,000	15,000	15,000	0.00%
State Fees—DNR Stormwater Permit	2,000	2,000	2,000	2,000	1,500	2,000	0.00%
Total	40,564	35,656	37,790	47,000	46,500	47,000	0.00%
Total Expenditures	107,171	86,562	102,222	162,154	161,450	165,397	2.00%

533450 Snow and Ice Control Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Contracted Services—Seasonal	0	0	1,166	4,000	4,000	4,000	0.00%
Contracted Services	0	4,113	1,365	12,000	12,000	12,000	0.00%
Maintenance Supplies	6,209	5,057	8,037	6,000	12,000	7,200	20.00%
Equipment	0	3,924	3,900	4,000	4,235	4,000	0.00%
Ice Control Materials	76,668	126,188	112,083	90,000	90,000	90,000	0.00%
Total Expenditures	82,877	139,281	126,551	116,000	122,235	117,200	1.03%

533730 Recycling Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	81,931	79,579	82,205	85,875	85,875	87,601	2.01%
Overtime	215	117	1,532	700	731	700	0.00%

533730 Recycling Personnel (contd.)	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Part Time Salaries/Temporary	2,322	2,155	2,813	2,153	2,153	2,200	2.18%
Social Security	6,427	6,256	6,558	6,788	6,790	6,923	1.99%
Retirement	9,828	5,438	6,073	6,068	5,889	6,004	-1.05%
Health Insurance	11,881	2,901	524	0	0	0	0.00%
Life Insurance	2	1	3	0	0	0	0.00%
Workers' Comp. Insurance	3,176	3,548	3,411	3,265	3,265	4,270	30.78%
Total	115,782	99,994	103,119	104,849	104,703	107,698	2.72%

533730 Recycling Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Contracted Services	152,246	187,123	190,332	191,520	191,520	194,860	1.74%
Recycling Expenses	1,018	1,374	947	2,000	2,000	2,000	0.00%
Total	153,264	188,497	191,279	193,520	193,520	196,860	1.73%
Total Expenditures	269,046	288,491	294,398	298,369	298,223	304,558	2.07%

533710 Solid Waste Collection	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Contracted Services	299,349	365,811	393,400	395,734	396,744	407,868	3.07%
Fuel Surcharge	59,998	81,178	972	3,000	1,000	1,000	-66.67%
Total	359,347	446,989	394,372	398,734	397,744	408,868	2.54%

533720 Landfill-Groundwater Monitoring	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Contracted Services	10,050	10,050	10,898	10,050	10,050	10,050	0.00%

533740 Weed Control	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Maintenance Services	1,088	962	794	500	800	1,000	100.00%
Total Health and Sanitation	370,485	458,001	406,064	409,284	408,594	419,918	2.60%
Total Engineering & Public Works	2,191,333	2,335,053	2,308,939	2,404,063	2,419,856	2,478,329	3.09%

555140 Senior Services Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Part Time Salaries	48,396	50,146	51,014	51,075	51,075	52,152	2.11%
Sick Pay Out	682	675	946	710	710	725	2.11%
Social Security	3,564	3,503	3,564	4,082	4,082	4,170	2.16%
Retirement	3,001	3,489	3,727	3,690	3,580	3,550	-3.79%
Health Insurance	3,088	4,149	2,072	3,794	3,794	3,550	-6.43%
Longevity	1,386	1,449	1,512	1,575	1,575	1,638	4.00%
Workers' Comp. Insurance	153	165	139	114	114	131	14.91%
Total	60,270	63,577	62,974	65,040	64,930	65,916	1.35%

555140 Senior Services Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	6,764	6,445	7,303	6,800	6,800	6,800	0.00%
Telephone	1,511	1,600	1,016	900	325	325	-63.89%
Supplies & Expenses	1,012	2,783	1,995	2,000	2,000	2,000	0.00%
Printing	654	654	1,007	1,450	1,000	1,000	-31.03%
Employee Training, Travel	1,091	975	1,271	1,250	1,250	1,250	0.00%
Other Expenses	0	0	2,270	0	0	0	0.00%
Property Insurance	309	544	468	475	475	479	0.84%
Liability Insurance	489	497	498	470	470	500	6.38%
Total	11,830	13,497	15,828	13,345	12,320	12,354	-7.43%
Total Expenditures	72,100	77,074	78,802	78,385	77,250	78,270	-0.15%

555220 Celebrations Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	20,439	18,834	14,506	21,063	21,063	21,063	0.00%
Overtime	2,313	3,371	6,399	2,918	4,500	2,918	0.00%
Part Time Salaries	11	1,130	0	0	2,475	0	0.00%
Social Security	1,242	1,772	1,845	1,835	2,145	1,835	0.00%
Retirement	2,031	1,420	1,615	1,656	1,738	1,583	-4.41%
Total	26,036	26,526	24,365	27,472	31,921	27,399	-0.27%

555220 Celebrations Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	0	0	0	1,000	500	1,000	0.00%
Supplies & Expenses	0	384	764	6,066	8,329	6,150	1.38%
Operating Supplies (Hanging baskets)	783	0	0	3,640	3,500	0	-100.00%
Other Expenses	7,000	7,225	7,000	7,000	7,000	7,000	0.00%
Total	7,783	7,609	7,764	17,706	19,329	14,150	-20.08%
Total Expenditures	33,819	34,135	32,129	45,178	51,250	41,549	-8.03%

555510 Parks, Recreation & Forestry Personnel	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Salaries	328,055	315,789	358,640	339,216	330,216	342,495	0.97%
Overtime	9,517	7,756	8,848	7,600	7,600	8,000	5.26%
Part Time Salaries/Temporary	30,248	31,980	15,322	0	3,000	0	0.00%
DPW Seasonal	23,132	21,053	13,742	31,950	24,000	25,350	-20.66%
Social Security	29,403	28,008	29,818	29,303	28,236	29,017	-0.98%
Retirement	38,289	24,501	25,371	24,610	23,263	23,316	-5.26%
Health Insurance	84,418	101,717	66,058	86,536	85,000	87,439	1.04%
Life Insurance	126	131	86	84	84	101	20.24%
Longevity	4,883	5,166	4,032	4,284	4,284	3,465	-19.12%
Workers' Comp. Insurance	11,534	14,508	13,936	13,496	13,496	16,617	23.13%
Total	559,605	550,610	535,853	537,079	519,179	535,800	-0.24%

555510 Parks, Recreation & Forestry Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	2,774	2,585	2,277	2,500	2,355	2,500	0.00%
Electric	16,717	17,840	17,902	18,360	18,000	18,400	0.22%
Natural Gas	1,237	2,025	2,818	2,100	2,100	2,120	0.95%
Telephone	2,362	2,268	1,575	2,964	2,300	2,580	-12.96%
Water Service	6,263	5,724	5,178	5,800	5,200	5,800	0.00%
Repair & Maintenance Services	39,777	58,168	50,877	48,825	48,000	48,825	0.00%
Vandalism Repair	97	0	31	1,500	1,000	1,500	0.00%
Contracted Services	15,796	54,014	45,808	72,645	73,570	72,645	0.00%
Office Supplies	427	952	736	1,800	1,000	1,800	0.00%
Publications & Dues	0	539	258	665	350	1,090	63.91%
Employee Training; Travel	908	1,275	1,848	1,730	1,730	3,110	79.77%
Trees and Supplies—Contracted	30,742	36,524	29,727	35,237	32,105	23,000	-34.73%
Operating Supplies	224	1,090	1,043	1,050	1,360	1,360	29.52%
Sign Supplies	1,012	0	1,317	1,000	750	1,000	0.00%
Equipment	2,044	5,066	6,737	5,000	3,935	5,000	0.00%
Other Expenses	0	1,000	3,042	4,100	3,864	1,560	-61.95%
Property/Auto Insurance	2,073	3,644	2,618	3,952	3,952	4,216	6.68%
Liability Insurance	3,150	3,692	3,700	3,453	3,453	3,541	2.55%
Total	125,603	196,405	177,492	212,681	205,024	200,047	-5.94%
Total Expenditures	685,208	747,015	713,345	749,760	724,203	735,847	-1.86%
Total Parks, Recreation & Forestry	791,127	858,224	824,276	873,323	852,703	855,666	-2.02%

566310 City Planning Operating	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Professional Services	44,766	48,377	68,310	71,500	75,000	85,600	19.72%
Telephone	279	310	592	325	250	250	-23.08%
Supplies & Expenses	277	50	256	200	200	200	0.00%
Publications & Dues	143	151	105	430	430	430	0.00%
Employee Training, Travel	0	25	52	200	200	200	0.00%
Equipment/Capital Outlay	18,105	125	1,104	1,000	1,000	1,000	0.00%
Total Expenditures	63,570	49,038	70,419	73,655	77,080	87,680	19.04%

591000 Other	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Contingency Reserve	0	0	0	54,000	0	3,000	-94.44%
Total Operating Expenditures	7,687,105	8,037,526	7,878,271	8,309,093	8,222,103	8,445,494	1.64%

592000 Transfers to Other Funds	2012	2013	2014	2015 Budget	2015 Estimated	2016 Adopted	% Change 2016/2015
Debt Service	0	0	0	0	117,633	0	0.00%
Special Revenue Fund—Pool	40,842	56,311	79,559	61,361	61,035	0	-100.00%
Special Revenue Fund—Rec Programs	0	1,000	1,000	1,000	1,000	1,000	0.00%
Total Transfers to Other Funds	40,842	57,311	80,559	62,361	179,668	1,000	-98.40%
Total Expenditures and Transfers	7,727,947	8,094,838	7,958,830	8,371,454	8,401,771	8,446,494	0.90%

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
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 forseen 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.

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.

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.

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.

GLOSSARY OF BUDGET TERMS
Glossary of Budget Terms

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.

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
Acronyms

A	**ADA**	**A**mericans with **D**isabilities **A**ct
	APA	**A**merican **P**lanning Association
	APWA	**A**merican **P**ublic **W**orks **A**ssociation
	ASCAP	**A**merican **S**ociety of **C**omposers, **A**uthors and **P**erformers
	ASCE	**A**merican **S**ociety of **C**ivil **E**ngineers
B	**BAN**	**B**ond **A**nticipation **N**otes
C	**CAFR**	**C**omprehensive **A**nnual **F**inancial **R**eport
	CARE	**C**itizen **A**ction and **R**esponse **E**nsured
	CDA	**C**ommunity **D**evelopment **A**uthority
	CDBG	**C**ommunity **D**evelopment **B**lock **G**rant
	CIP	**C**apital **I**mprovement **P**rogram
	CSM	**C**ertified **S**urvey **M**aps
	CUG	**C**onditional **U**se **G**rants
	CVMIC	**C**ities & **V**illages **M**utual **I**nsurance **C**ompany
D	**DARE**	**D**rug **A**buse **R**esistance **E**ducation
	DAAT	**D**efense **a**nd **A**rrest **T**actics
	DMV	**D**epartment of **M**otor **V**ehicles
	DNR	**D**epartment of **N**atural **R**esources
	DTC	**D**epository **T**rust **C**ompany
	DPW	**D**epartment of **P**ublic **W**orks
E	**EAB**	**E**merald **A**sh **B**orer
	EASICAT	**E**astern **S**hores **I**nformation **Cat**alog
	EMS	**E**mergency **M**edical **S**ervices
	EPA	**E**nvironmental **P**rotection **A**gency
	eRETR	**E**lectronic **R**eal **E**state **T**ransfer **R**eturn
F	**FTE**	**F**ull-**T**ime **E**quivalent
	FHWA	**F**ederal **H**ighway **A**dministration
G	**GAAFR**	**G**overnmental **A**ccounting, **A**uditing and **F**inancial **R**eporting
	GAAP	**G**enerally **A**ccepted **A**ccounting **P**rinciples
	GASB	**G**overnmental **A**ccounting **S**tandards **B**oard
	GFOA	**G**overnment **F**inance **O**fficers **A**ssociation
	GIS	**G**eographical **I**nformation **S**ystems
	GRATE	**G**overnmental **R**eporting **A**wards **T**hrough **E**valuation
H	**HAVA**	**H**elp **A**merica **V**ote **A**ct
I	**IAAO**	**I**nternational **A**ssociation of **A**ssessing **O**fficers
	ICAC	**I**nternet **C**rimes **A**gainst **C**hildren
	IIMC	**I**nternational **I**nstitute of **M**unicipal **C**lerks
J	**JETZCO**	**J**oint **E**xtra**t**erritorial **Z**oning **Co**mmittee
L	**LRIP**	**L**ocal **R**oad **I**mprovement **P**rogram
	LUCA	**L**ocal **U**pdate of **C**ensus **A**ddresses
	LUP	**L**and **U**se **P**lan
	LUST	**L**eaking **U**nderground **S**torage **T**ank

ACRONYMS
Acronyms

M	**MAMEA**	**M**ilwaukee **A**rea **M**unicipal **E**mployer **A**ssociation
	MATC	**M**ilwaukee **A**rea **T**echnical **C**ollege
	MMC	**M**aster **M**unicipal **C**lerk
	MMMEA	**M**id-**M**oraine **M**unicipal **E**ngineers **A**ssociation
	MMSD	**M**ilwaukee **M**etropolitan **S**ewerage **D**istrict
	MTAW	**M**unicipal **T**reasurer's **A**ssociation of **W**isconsin
N	**NIMS**	**N**ational **I**ncident **M**anagement **S**ystem
P	**PASER**	**P**avement **S**urface **E**valuation and **R**ating
	PLC	**P**rogrammable **L**ogic **C**ontroller
	PRP	**P**rimarily **R**esponsible **P**arty
R	**RFP**	**R**equest **f**or **P**roposal
S	**SCADA**	**S**upervisory **C**ontrol **a**nd **D**ata **A**cquisition
	SEWAA	**S**outheastern **W**isconsin **A**ssessor's **A**ssociation
	SGA	
	SMART	**S**peed **M**onitoring **A**wareness **R**adar **T**railer
	SRT	**S**pecial **R**esponse **T**eam
	SS	**S**anitary **S**ewer
	SVRS	**S**tatewide **V**oter **R**egistration **S**ystem
	SWP	**S**trategic **W**ork **P**lan
T	**TID**	**T**ax **I**ncremental **D**istrict
	TIF	**T**ax **I**ncremental **F**inancing **D**istrict
U	**UWGB**	**U**niversity of **W**isconsin **G**reen **B**ay
	UPS	**U**ninterrupted **P**ower **S**upply
V	**VFD**	**V**ariable **F**requency **D**rive
	VGB	**V**irginia **G**raeme **B**aker
W	**WAAO**	**W**isconsin **A**ssociation of **A**ssessing **O**fficers
	WAME	**W**isconsin **A**ward for **M**unicipal **E**xcellence
	WAPA	**W**isconsin **C**hapter of **A**merican **P**lanning **A**ssociation
	WASC	**W**isconsin **A**ssociation of **S**enior **C**enters
	WCMA	**W**isconsin **C**ity **M**anagement **A**ssociation
	WCMC	**W**isconsin **C**ertified **M**unicipal **C**lerk
	WCPC	**W**isconsin **C**ertified **P**rofessional **C**lerk
	WDMV	**W**isconsin **D**epartment of **M**otor **V**ehicles
	WDNR	**W**isconsin **D**epartment of **N**atural **R**esources
	WDOT	**W**isconsin **D**epartment **o**f **T**ransportation
	WMCA	**W**isconsin **M**unicipal **C**lerks **A**ssociation
	WPDES	**W**isconsin **P**ollution **D**ischarge **E**limination **S**ystem
	WPPI	**W**isconsin **P**ublic **P**ower **I**ncorporated
	WRS	**W**isconsin **R**etirement **S**ystem
	WWTP	**W**astewater **T**reatment **P**lant