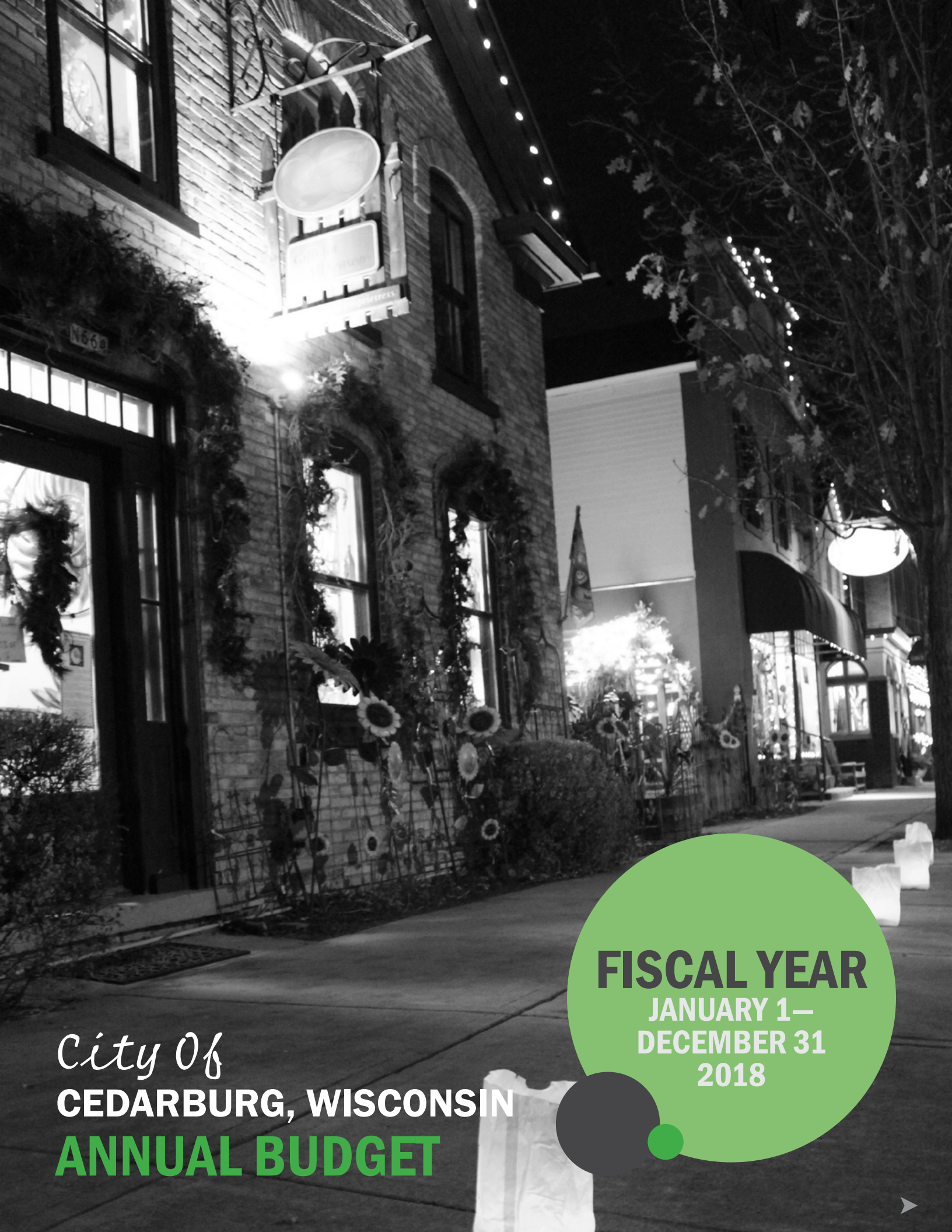


City Of

CEDARBURG, WISCONSIN

ANNUAL BUDGET

FISCAL YEAR

JANUARY 1—
DECEMBER 31
2018

CITY OF CEDARBURG

Principal Officials

TITLE	NAME	TERM OF OFFICE
Mayor	Kip Kinzel	4/2018
Alderman—*District 1*	John Czarnecki	4/2018
Alderman—*District 2*	Jack Arnett	4/2019
Alderman—*District 3*	Richard A. Dieffenbach	4/2018
Alderman—*District 4*	Rick Verhaalen	4/2019
Alderman—*District 5*	Mitch Regenfuss	4/2018
Alderman—*District 6*	Patricia Thome	4/2019
Alderman—*District 7*	Michael O'Keefe	4/2018
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	

TABLE OF CONTENTS

Table of Contents

EXECUTIVE SUMMARY

City of Cedarburg Overview and Map 20
Demographics 26
Mission Statement and Strategic Workplan 43
Tax Levies Graphs and Schedules 50

GENERAL FUND

General Fund Balance Summary 55
General Fund Revenue Sources 56
- Mayor & Common Council 67
- City Administrator 68
- Legal Services 70
- City Clerk 73
- City Assessor 78
- City Treasurer 81
- Insurance 84
- City Hall Complex 87
- Police—Station & Administration 89
- Police—Patrol & Investigations 91
- Fire 96
- Building Inspection 100
- Auxiliary Police & 102
- Emergency Management 102
- Engineering & Public Works—Administration 106
- Health & Sanitation 115
- Senior Center 118
- Parks, Recreation & Forestry 122
- Conservation & Development 127
- Other 130

CAPITAL IMPROVEMENT FUND

Policy and Practices 132
Project Expenditures and Revenue Graphs 135
Budget/Five-Year Plan Summary 136
Annual Road Improvement Program 155
Storm Water Capital Projects 158
Equipment Replacement Schedule 160
Parks Capital Improvement Budget 164

WATER RECYCLING CENTER

Sewer Use Charges and Description of Fund 167
Sewer Service Charges—Historical Trend 169
Expenditures and Revenues Graphs 170
Budget Discussion, Summary Tables for Operating 171
Line Item Budget and Retained Earning Analysis 177
Capital Improvement Seven-Year Plan Summary and by Funding Source 179

TABLE OF CONTENTS

Table of Contents

DEBT SERVICE FUND

Description of Fund and Debt Policy 182
Fund Budget 186
Maturity Schedules, including all current and future planned debt 187

SPECIAL REVENUE FUND

Description of Funds 190
Cemetery Fund 191
Room Tax 194
Recreation Fund 195
Swimming Pool Fund 200
Park Subdivider Deposit Fund 203
Library Fund 204

INTERNAL SERVICES FUND

Description of Fund 210
Budget 211

APPENDICES

Personnel Information 214
Complete 2018 General Fund Expenditure Budget 216
Glossary of Budget Terms 231
Acronyms 237

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

BUDGET MESSAGE

Budget Message

December 2017

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 2018 budget for the City of Cedarburg. This annual document includes information on the City's General, Capital, Water Recycling Center, Debt Service, Special Revenue and Internal Service Funds. The total 2018 budget is $18.8 million.

As in previous years, the budget was difficult to balance due to previous years' low rate increases. All of the City's reserve funds were depleted, requiring borrowing or the purchasing of equipment and projects to be delayed. The State of Wisconsin continues to put restrictions on the ability of municipalities to raise revenues and increase expenditures. State revenues had declined dramatically over the years and now are holding steady. 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 growth of the City in 2017 would allow for a tax levy increase of $611,842.

Besides the levy limit which only allows an increase equal to the CPI and the City's growth, the expenditure restraint program has been changed. All taxes levied by the City are included in the calculation to meet the requirements of this program, making the expenditure increase limit even more difficult to achieve. The City did not qualify for the expenditure restraint revenues in 2018 due to this change.

The seven year refuse and recycling contract is increasing for 2018 by $12,358 for the built-in 2% increase and new residences. The Library budget operating expenditures are increasing 12.4% from 2017. The Library levy is increasing $14,888 to cover a portion of the personnel increase.

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 and 2017. Because of the diminished reserves, borrowing is necessary to fund the street projects.

The City's adopted assessed tax rate is $7.48/$1,000 of assessed value; an increase of $0.02 or $5.52 on a home assessed at $276,000.

MAJOR YEAR GOALS

This budget was completed 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. An increase in funding in the near future is necessary. The level of service continues with the funding proposed in this budget. The City will put a high priority on reviewing cost sharing options with neighboring communities for equipment and services, service levels and costs for efficiency and monetary savings. There may be additional opportunities with the new public works building.

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 2018, the City anticipates approximately $1 million more in expenditures from 2017. Of this amount $365,000 is for the funding of the contingency reserve account in General Fund which will only be spent if there is an unforeseen emergency. And cannot be spent without the Common Council's approval.

The City's health and dental insurance increased 8% for 2018. The quoted increase for health insurance was 12.5% and the insurance consultant was able to reduce the increase to 8%. No changes were made to either plan for 2018, but options need to be reviewed by the Personnel Committee in 2018 for 2019 benefits.

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 2.3% in 2018. State Computer Aids and the recycling grant are budgeted to remain the same as 2017. State Transportation Aids are budgeted to increase $77,967. In 2017 the Forestry Department qualified for a grant of $19,822 to help with EAB remediation and tree maintenance, for 2018 there is none. In total the State grants

budget is decreasing 11%.

The 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 2018 limit. The expenditure restraint program allows for an increase in expenditures equal to the current CPI at September 30 and the percentage of net new construction in the City. Staying within the State levy limit and expenditure restraint programs continues to be an issue. The percentage the City is held to for 2018 was 3.5%. The City's budgeted expenditures are only increasing 3.4% which qualify the City for this revenue source in 2019.

The City's growth would only allow for a levy increase of $611,842; 6.7%. The Common Council requested a zero percent rate increase for 2017; however that was not possible with the increasing costs, depleted reserves and outstanding debt service.

The 2018 budget process continued to be very challenging. The use of fund balance was budgeted to allow for continued service to our citizens as they expect. 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 expenditures
- Use of General or Capital Fund fund balances to support re-occurring expenses.
- Use of debt to fund capital expenses that either have a short life expectancy or will occur annually

2017 IN REVIEW

For 2017, revenues are expected to exceed expenditures resulting in an increase in the fund balance. The revenues and expenditures are expected to be over budget for the year. There were new accounting procedures followed in 2017 that created additional revenues; included were Senior Center van receipts, donations and tours and donations to the Police Department. Other items not previously recorded were fuel system revenues used for the maintenance of the equipment and software at the Public Works garage and the Police Department direct alarm fees. Because of these accounting changes both revenues and expenditures were over 2016. The new Public Works facility utilities did not come in as expected and the budget requests for 2018 were adjusted accordingly.

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. The budget includes a $487,100 use of fund balance. One time purchases for Police handguns, park improvements, transfers to Capital Improvements for a sand area shower and the Senior van, the branding initiative and to fund the contingency reserve account. Further in the Transmittal Letter, the financial challenges of the City are discussed in detail.

STRATEGIC WORKPLAN AND OTHER ACCOMPLISHMENTS IN 2017

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.

- Hired and trained two new dispatchers
- Hired full time fire inspector
- Hired and trained two new police officers
- Promoted and trained two new patrol sergeants

BUDGET MESSAGE

Budget Message

Financial (SWP Goal #2)

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

- Updated fund balance policy
- Library became a part of a new four county library system; Monarch Library System
- Cedarburg Friends of the Library provided funding for all educational and recreational programming at the library
- Library revenue from Ozaukee County was increased due to more service provided to non-libraried non-residents

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.

- Completed Prairie View subdivision phase 2
- Sandhill Trails subdivision underway
- Completed The Glen at Cedar Creek subdivision
- Created TID #4 for the remediation and redevelopment of the Amcast site
- Participation in a Cedarburg branding initiative with four other entities
- Updated land use plan

Infrastructure (SWP Goal #4)

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

- Completed Public Works Facility
- Began construction of communications monopole
- Completed Sheboygan Road regional lift station
- Acquired site for new Highland Road lift station
- Replaced boiler in Community Center Gym
- Replaced retaining wall behind Fire Department
- Opened new yard waste drop off site with the addition of cardboard drop off
- Created plan for Adlai Horn Park
- Completed Comprehensive Park & Open Space plan

Leisure Services (SWP Goal #5)

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

- Conducted ten week Aging Mastery Program at the Senior Center using a grant received in 2016
- Over 7,000 youth attended programs and over 6,000 youth participated in the summer reading programs at the library

Public Safety (SWP Goal #6)

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

- Updated the City fire code
- Added a new first response fire vehicle (UTV) to provide protection during the festivals
- Replaced the outdated electric ambulance cart with a new gas ambulance cart
- Updated dispatcher console to new County system
- Upgraded officers body cameras
- Equipped three patrol vehicles with liquefied petroleum for fuel
- Replaced fourth of six emergency sirens
- Participated in a county-wide radio user group needs study to develop the new county radio system
- Ongoing research for central or combined dispatch and shared services

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.

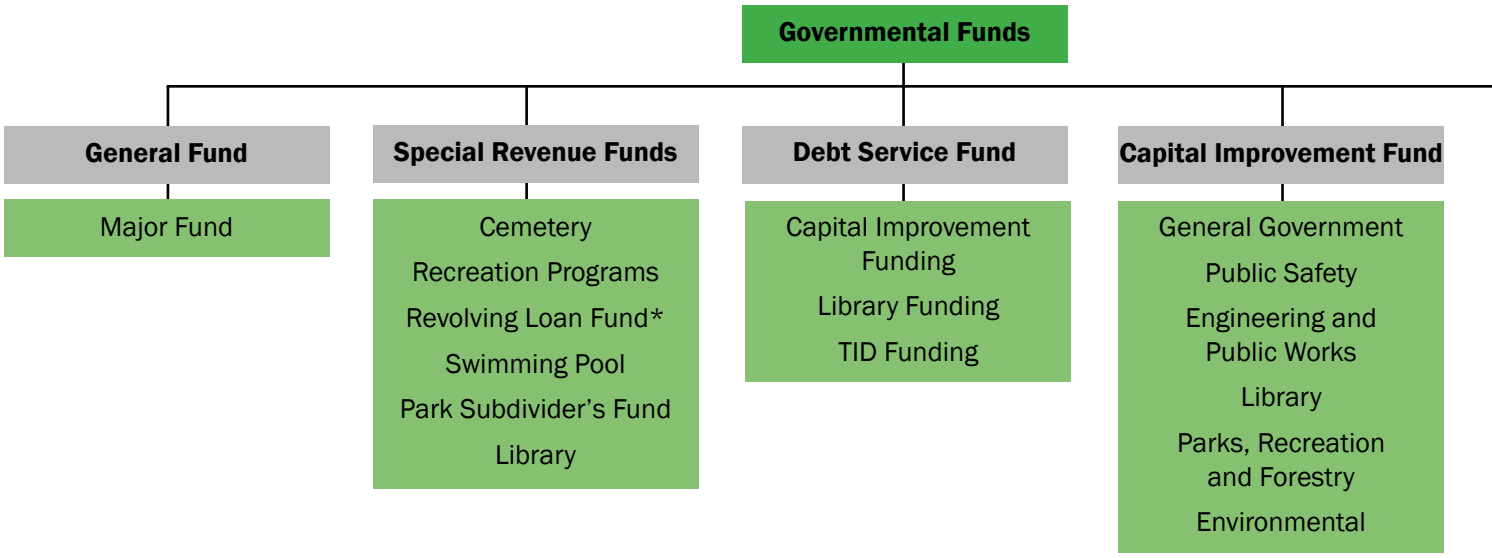
- Changed property insurance carrier to save on premium
- Conducted onsite employee training on forklift operation and safety

Technology (SWP Goal #8)

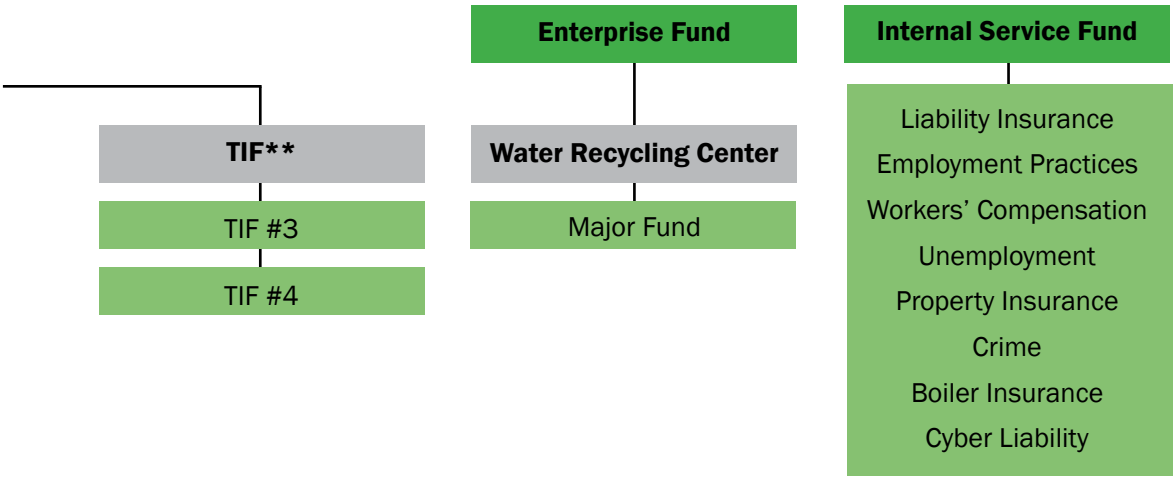
Improve efficiency and productivity between City departments, residents and businesses through technology.

- Began replacement of City Hall workstations to update operating systems
- Added online scheduling software at the Police Department
- The library received $13,000 in technology grants to purchase resources and equipment for residents. The updates in technology were in response to a technology user survey of the community and was a collaboration of the School District, resident volunteers, Chamber of Commerce and local organizations.

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)

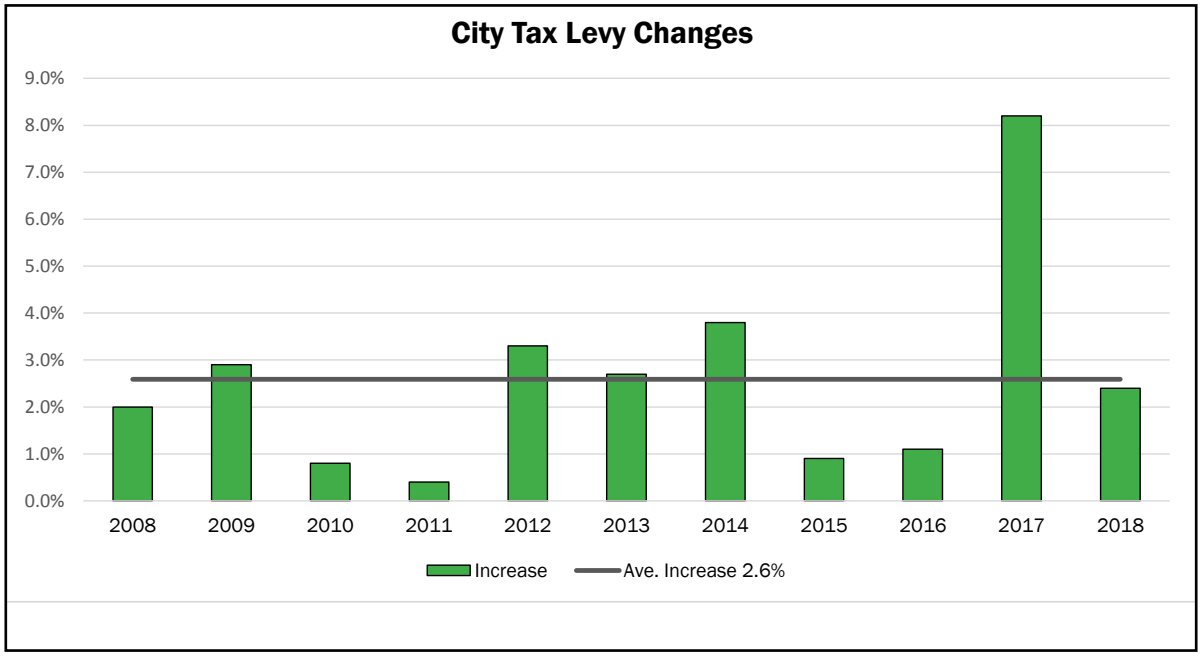

TIF**
TIF #3
TIF #4
Enterprise Fund
Water Recycling Center
Major Fund
Internal Service Fund
Liability Insurance
Employment Practices
Workers' Compensation
Unemployment
Property Insurance
Crime
Boiler Insurance
Cyber Liability

Department/Fund Relationship

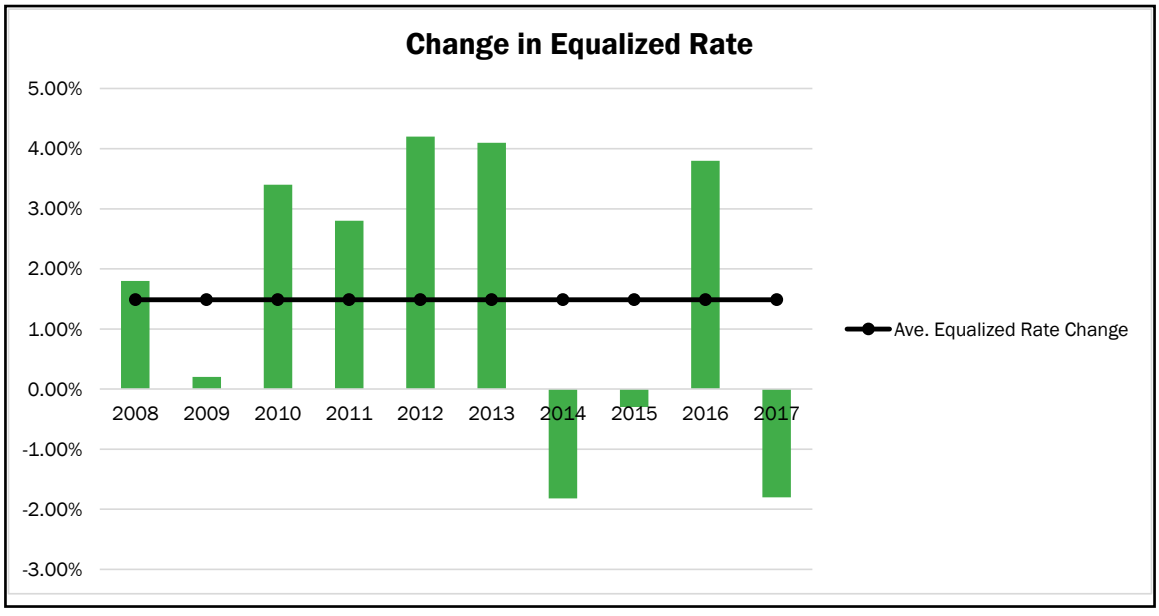
	Governmental Funds			Proprietary Funds	
	General Fund	Capital Fund	Other Governmental	Sewer Utility	Internal Service
Common Council	x				
Mayor	x				
City Administrator	x				
City Clerk	x				
Elections	x				
Technology	x				
Assessor's Office	x				
Treasurer's Office	x				
Independent Audit	x				
City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

2018 BUDGET OVERVIEW BY FUND

The 2016 tax levy equaled $9,118,922; 8.2% levy increase over the previous year. The goal of no tax levy increase was very challenging due to the increase in the debt service levy. 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, TIF #3 and Debt Service Fund the 2017 total levy is $9,342,213, 2.4% higher than last year. The increase is within the maximum allowable amount by the State tax levy limit due to our adjustment for the 2018 Debt Service.



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 2017 total equalized value is $1,309,132,400; 4.4% higher than last year. Based on the proposed tax levy, the equalized tax rate is $7.14/$1,000 equalized value, or 1.8% lower than last year. Since 2002, the average annual municipal equalized rate increase has been 1.49%.



BUDGET MESSAGE

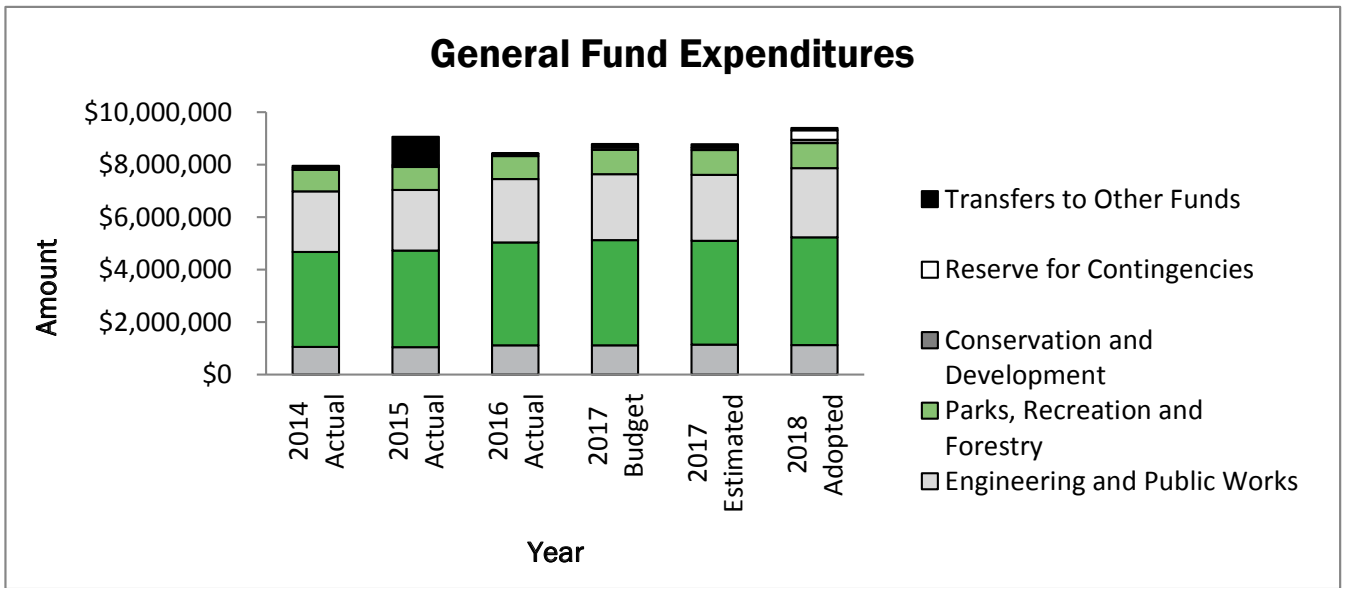
Budget Message

The assessed value of City property for 2017 is 95.4% of equalized value, or $1,248,857,140 and is 2.2% over last year's value. This yields an assessed rate, based on the aforementioned levy, of $7.48 per $1,000 of value; 0.3% over 2016.

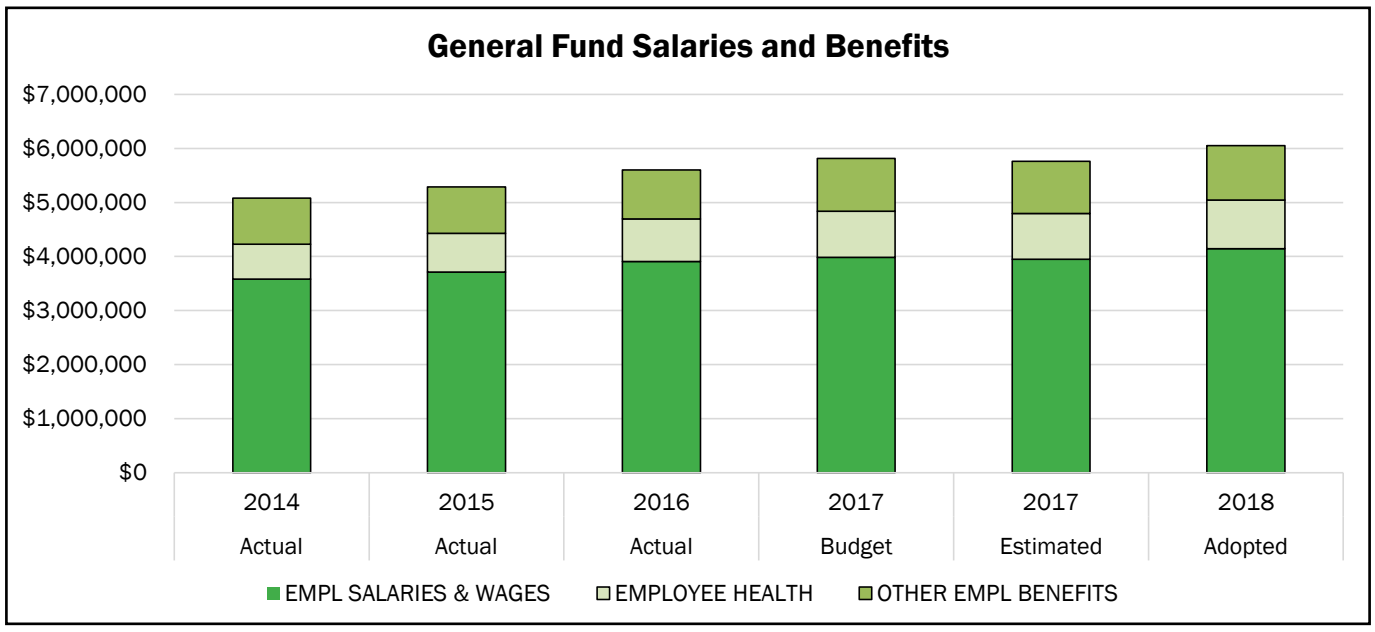
GENERAL FUND

Expenditures

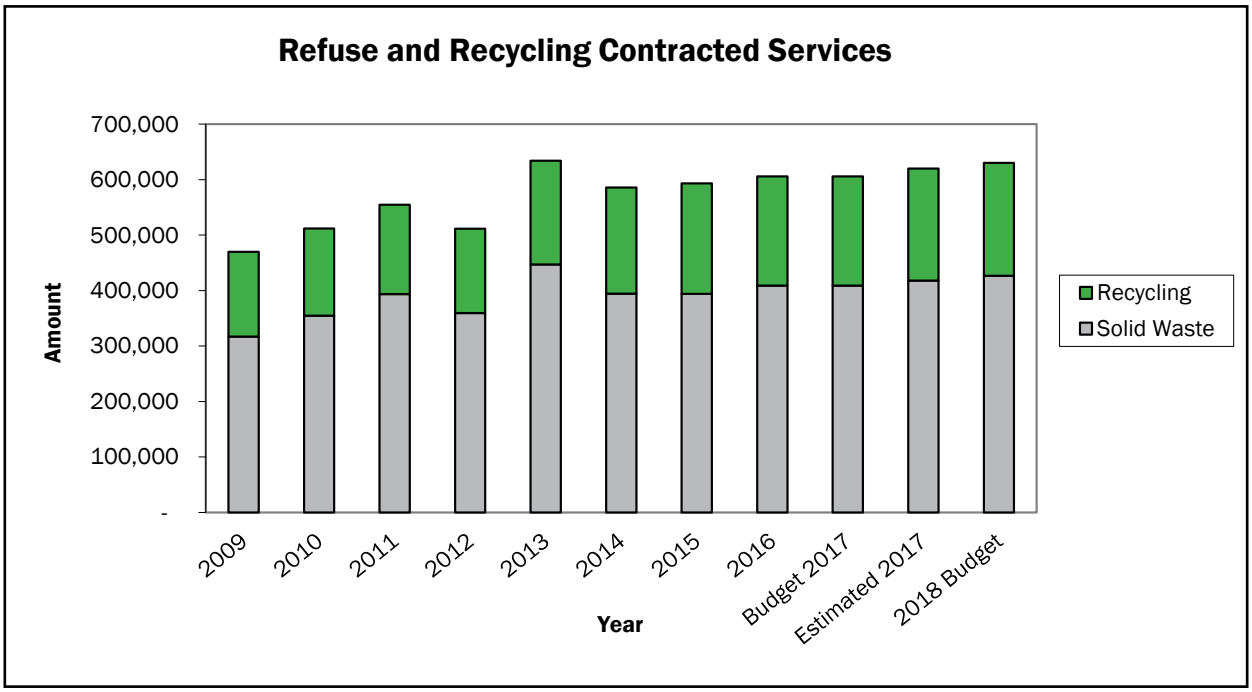
The 2018 total General Fund Budget equals $9,397,301, which is a 6.88% increase from last year. The Operating Budget equals the total General Fund budget minus budget transfers to other funds. With this increase in expenditures the City qualifies for the 2019 State Expenditure Restraint funding. The State program allows a percentage increase in expenditures based on a formula using the CPI; to qualify for the 2019 program revenue the expenditures cannot increase more than 3.39%.



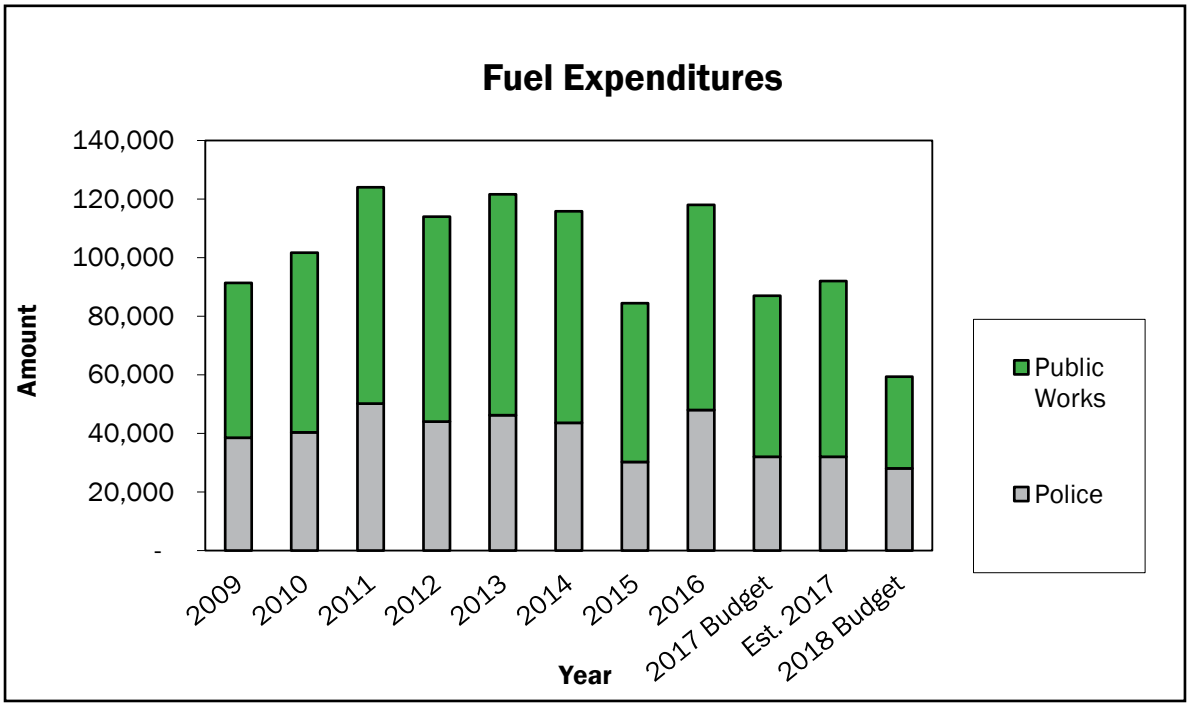
Salaries are budgeted with a 2% increase for employees on January 1; except for the Protective employees which are budgeted at a 2.50% increase. Dental and health insurance premiums are budgeted for an increase of 8.0%. The total budget for health and dental is increasing 5.7% due to the increase in health insurance. Workers' compensation premiums increased City-wide due to the change in the experience modification factor. In 2017 the factor was 1.01 and is 1.09 for 2018.



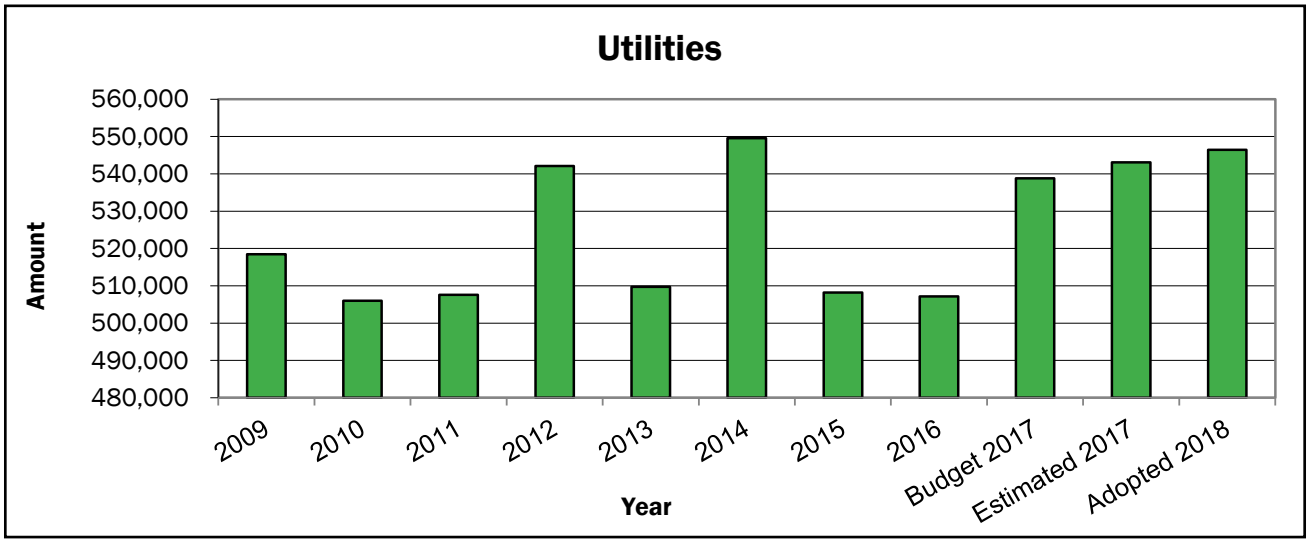
The City contract for refuse and recycling collection is increasing 2.0%. Part of the increase is due to the new construction of single family homes



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



Utilities were budgeted the same as 2017 and adjusted to actual use for an increase of 1.4%.



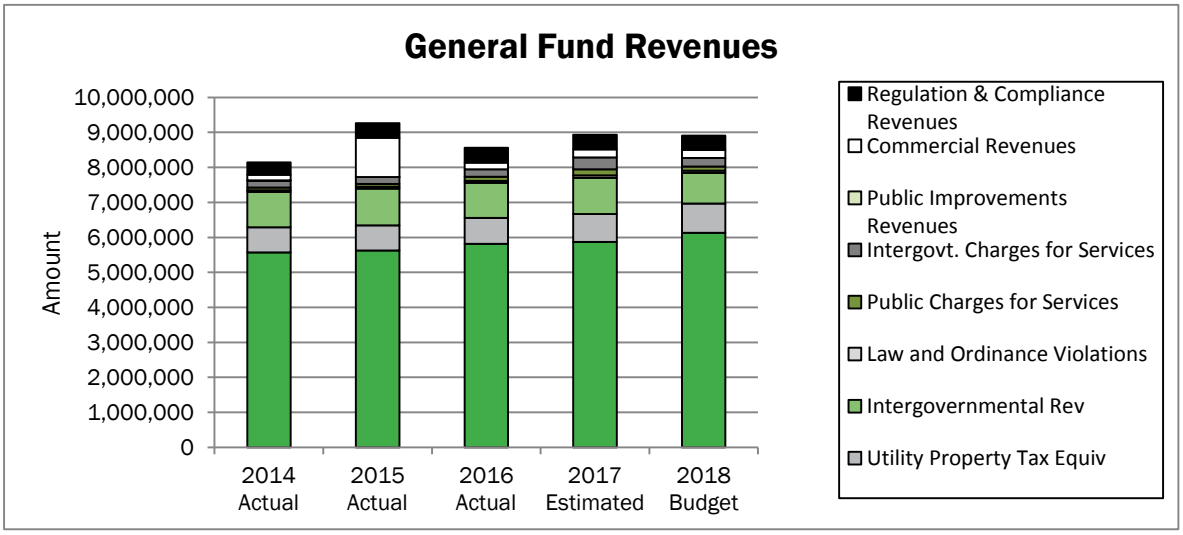
The following are some of the significant changes in the General Fund budget:

- **Elections—**An increase in election expenditures this year due to the number of elections increasing from 2017.
- **Technology—**An increase due to the replacement of computers for the upgrading of the operating systems to Windows 10.
- **City Hall Complex—**Decrease in personnel expenditures due to the new hire in 2017.
- **Police Administration—**Increase of $3,000 in equipment outlay for the purchase of a surveillance camera in downtown.
- **Patrol—**Decrease in fuel due to the addition of propane fueled vehicles to the fleet. There is a $10,000 increase in equipment outlay for the purchase of replacement handguns for the officers.
- **Fire Department—**Increase in salaries for a part time fire chief and a full time fire inspector/EMT/Firefighter plus benefits which began July 1, 2017. 2018 is the first full year of salaries and benefits; a total increase of $78,100. To offset this expenditure increase, the Fire Department cut operating accounts by $40,263.
- **Engineering—**Increase of $7,000 for GIS data and mapping.
- **Public Works Crew—**Decrease in salaries and benefits due to reallocation of staff. Reduction of fuel and oil expense due to current prices; $10,000. Utilities increased for new facility.
- **Street Maintenance—**Increase in salaries and benefits due to reallocation of staff. Reduction in signs due to end of three year replacement for State retro reflectivity requirement.
- **Refuse & Recycling—**The contract for collection increased for 2018 by $12,358.
- **Senior Center—**Addition of a budgeted line item, other expenses, due to the reporting of senior trip costs. Senior van expenditures are also new from 2017; previously recorded in Trust & Agency Fund.
- **Celebrations—**Increase in cost of supplies for flower baskets. Liners need to be replaced.
- **Parks, Recreation and Forestry—**Increase in repair and maintenance account for improvements to bathroom facilities at three different parks.
- **Planning—**In 2018 an increase in the contract for the planner and economic development coordinator is included at 2%, along with four more hours per week for the planner.
- **Transfer to Other Funds—**The transfer to the Capital Improvements is for the Senior Center van and Fire Department pavement project. Swimming Pool transfer is for the sand area shower and $1,000 to Recreation Programs for the Civic Band.

Revenues

The General Fund budget includes revenues of $8,910,201, an increase of 3.16% from 2017, 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 2018 is increasing 4.5% compared to last year. Revenues are less than expenditures by $487,100 to fund one time expenditures for the Police Department ($10,000), park bathroom repairs of ($10,600), City branding ($15,000), the contingency reserve account ($365,000). the swimming pool sand area shower ($11,500) and a transfer to Capital Improvements for the senior van ($25,000) and a Fire Department project ($50,000). For 2018, revenues are budgeted to increase again due to the tax levy. Expenditure restraint revenues of approximately $166,000 were lost for 2018 but will be available again in 2019. Building permits are budgeted lower than 2017 due to the year falling short of the estimated new construction permits.

Interest earnings are budgeted higher than 2017 due to the continued increase in interest rates.



CAPITAL IMPROVEMENT FUND

The 2018-2024 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

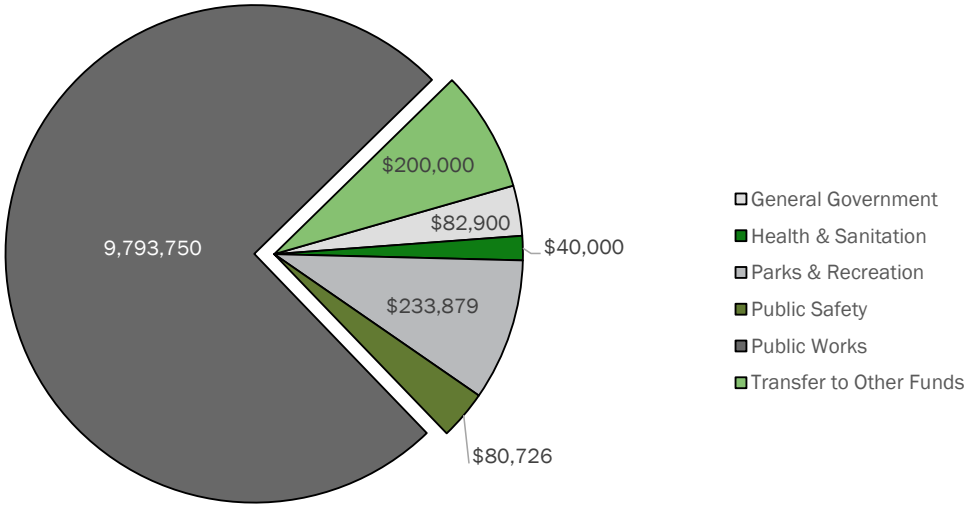
The $3,076,017 total 2018 Capital Improvement Plan represents an increase of $576,293 from last year's amount. The reason for the increase is the monopole construction budgeted at $300,000 and street improvements increasing $247,000. There were other planned expenditures in the Capital Fund that were postponed until 2019 to lower the tax rate.

Major Capital Projects Planned for 2018

- A total of $1,123,000 is budgeted for street improvements in 2018. Projects include Balfour Street, Hampton Avenue and Court, Drury Lane, Kingston Court, Coventry Court, Harrison Avenue, Poplar Avenue, Montgomery Avenue, Chatham Street, St. James Court and Tower Avenue.
- **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, $267,276 of expenditures are expected for engineering services for 2018 projects; Tower Ave., Montgomery/Poplar catch basins, Balfour, Hampton, Drury, Kingston Ct., Harrison Ave., and Evergreen Blvd.
- **Environmental expenditures**, including potential dam and landfill expenses, total anticipated spending is $510,000. Prochnow Landfill remediation is expected to continue into 2018. Of the funding $500,000 was included for DNR mandated improvements/compliance to regulations of City-owned dams due to the engineering study required.
- **Equipment purchases** funded from the equipment replacement reserve account total $402,000 for 2018. Major purchases include a mini excavator with trailer ($155,000) and a one ton dump truck for Public Works and a lawn mower/snow blower ($62,000) for Parks, Recreation and Forestry

- **Park improvements** projects included are repairs to the Behling Field storage shed, Adlai Horn Park hydrant and water service, Willowbrooke Park playground platforms and Prairie View shelter/restroom facility.

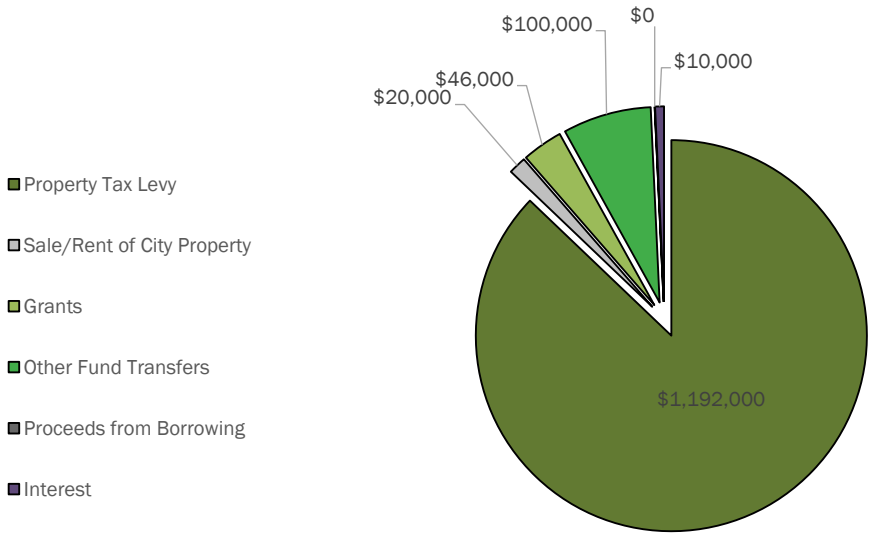
Capital Projects Expenditures



REVENUES

The Capital Improvement Fund's primary funding source is **the property tax levy set at $915,000; $277,000 less than last year.** The tax levy funds the following accounts: the Equipment Replacement Account at $450,000 based on the current year's needs; the Street Improvements Reserve at $200,000, the Stormwater Program at $225,000, and General Projects at $40,000. A transfer in the amount of $75,000 from General Fund is funding for the Fire Department project and the Senior Center van purchase. The allocation for street improvements should be more due to the depletion of the reserve funds but instead funds will be borrowed to continue the program.

Capital Projects Revenues



WATER RECYCLING CENTER FUND

In the City's major proprietary fund, the Water Recycling Center (WRC) Fund 2018 volume charge of $5.30/1,000 gallons is a 1.5% increase from 2017. The fixed charge of $14/month/connection will remain the same as 2017. The holding and septic tank hauler's fee per 1,000 gallons will remain at $8.70 and $44.91 respectively.

Operating expenses are decreasing 0.95%. This equates to an estimated net loss for the WRC Fund of $331,456. The WRC Fund continues aggressive collection system repair and maintenance activities, as shown in the WRC Capital Plan. 2018 Capital expenditures total $1,545,000.

The outstanding debt is due to the construction of a lift station on Sheboygan Road to service City property from Highway 60 west to Washington Avenue. $1,005,000 was borrowed for the project in 2016 with annual principal and interest payments of $82,809.

DEBT SERVICE FUND

The tax levy support for general City debt is budgeted to increase from $1,284,280 to $1,502,211; 17%. The actual debt support needed in 2018 is $1,595,924, which has been lowered by $85,272 from fund balance, an IRS interest reimbursement from the Build America Bonds program and impact fees. 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 $952,419; 5.6% increase from 2017 due to an increase in contracted services, publications and subscriptions and computer replacements. The second largest account is the Community Pool Fund with $340,615 of activity, down 5.9% due to the replacement of the pool heater in 2017. The tax levy for the pool increased $3,994 or 6%.

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 2018-2022 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 2018 include dam repairs, monopole construction, and street and stormwater repairs.

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 Cedar Creek cleanup will be completed by Mercury Marine in 2018.

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 hired an engineer at the end of 2016 to begin work on the maintenance needed on the Woolen Mills and Columbia Mills Dams.

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 and the reserved funds were depleted. For 2018, $1,123,000 is budgeted for the 2018 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. The levy is not enough to fund this year's projects so a borrowing is planned in the amount of $800,000.

Business Development

In 2014, the Joint Review Board (JRB) 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.

In 2016, the Community Development Authority was created. The Board has been working on a project to remediate and redevelop an old manufacturing site that is blighted and on the EPA's National Priorities List. This developer's agreement was approved by the Common Council and Community Development Authority and the TID #4 project plan was approved by the JRB on November 16, 2017.

At the end of 2017, the City began marketing the property on State Highway 60. This property was previously part of a tax incremental district but was dissolved because of the slow economy and no utilities were available. Since the extension of utilities across the creek for development on Sheboygan Road, the potential for development of the business park is expected in a year or two.

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.

The DNR has developed the new Total Mass Daily Loadings (TMDL) requirement for both the wastewater treatment plant effluent as well as municipal storm water discharges entering Cedar Creek. Very strict phosphorus limits have been established, and all Wisconsin municipalities are struggling with how to comply. The regulations are still unfolding and new permits are coming out. The ultimate cost of compliance could be very high, but it appears municipalities will have multiple permit terms, perhaps 10 to 15 years, to fully comply with the new regulations.

The City applied for and was awarded a $33,000 grant from DNR in 2016 to update our storm water model and redraft the Erosion Control and Storm Water Management ordinances. Another $19,500 grant to evaluate TMDL storm water compliance options was applied for in 2017.

As new permits are finalized, the plan of action and cost to comply will become clearer.

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

Impact Fees 2017 Activity				
	Beginning Balance	Receipts	Disbursements	Ending Balance
Park Impact Fees	33,477.06	47,603.79		81,080.85
Library Impact Fees	0.00	9,081.05	(7,474.00)	1,607.05
Sewer Impact Fees				
Biosolids	2,275.82			2,275.82
Equipment Replacement	39,281.62	5,089.28		44,370.90
Police Impact Fees	0.00	10,388.62	(10,388.62)	0.00
Total Impact Fees	75,034.50	72,162.74	(17,862.62)	129,334.62

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 were replaced with signs meeting the new retro reflective standards. 2015 was the last year for this program.

In 2015 the City was required to comply with GASB 68, Accounting and Financial Reporting for Pensions. An adjustment is made annually to the total net position of the City for the guideline.

The State of Wisconsin clarified the expenditure restraint program making it more difficult to qualify for the program and lthe City ost $166,000 in revenues for 2018. The City will qualify again for the revenues in 2019 with the 2018 budget.

2018 BUDGET CHALLENGES

The City strives to maintain the high level of services its citizens have come to expect and was able to accomplish this with only a $0.02/$1,000 of assessed value increase in the rate. 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 should have been re-instated to necessary amounts for proper project funding. Equipment purchases and park projects were postponed to keep the tax rate down. 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 2017 budget document for the twentieth year. The award is valid for a period of one year. The City will be applying for the award for its 2018 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 and Deputy Treasurer/Payroll Officer Kelly Livingston were instrumental and invaluable in the preparation of this budget document.

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, 2017

Christopher P. Morrill

Executive Director

CITY OF CEDARBURG *Overview*

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 55.68 miles of streets located in a 4.86 square mile area, has 3 bridges and 55.4 miles of sanitary sewer. Interstate Highway 43 is located about three miles to the east of the City. State Highways 60 and 181, as well as County Highways C, I, N, NN and T, also provide ingress and egress to the City.

GOVERNMENT

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

HISTORY

In 1842, Ludwig Groth began a new life along Cedar Creek's banks and entered the history books as the first settler of Cedarburg. In 1844, Frederick Hilgen and William Schroeder purchased land from Groth and built a grist mill. Much of the prosperity of Cedarburg came from its presence on Cedar Creek. Because of the significant drop in grade as Cedar Creek flows towards the Milwaukee River and the resulting construction of dams, important industries including a grist

mill, saw mill, planing mill and woolen mill emerged. In 1864, taking advantage of the water power from Cedar Creek, the Wittenberg Mill was built, which was the only woolen mill west of Philadelphia to produce worsted yarns. This mill made wool cloth for Union uniforms and blankets. By the 1890s, it was the largest woolen mill in the Midwest. Today, that historic building houses the Cedar Creek Settlement, a complex of shops, restaurants, artists' studios and winery. Cedarburg was incorporated as a village in 1874. After Cedarburg's population had grown to 1,500 in 1885, it was incorporated as a city. Careful preservation and restoration of many of Cedarburg's original structures has assisted in maintaining the look of "yesteryear" despite being in the new millennium. The downtown area looks much as it did a century ago. Cedarburg's downtown Washington Avenue area is listed in the National Register of Historic Places, with over 100 buildings considered historically significant. Columbia Road Historic District is listed on the National and State Registers of Historic Places including almost 130 structures.

ECONOMIC PROFILE

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

The Department of Administration's population for the City of Cedarburg in 2017 was 11,537. According to the 2017 Census, 24.8% of the population is made up of children less than 18 years of age. There are currently 4,901 housing units in the City, of which 3,764 are single family. The total equalized value of the City is $1,309,132,400 with the average equalized value on a single-family home being $289,000.

CITY OF CEDARBURG

Overview

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 2017 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 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. The City began marketing the park at the end of 2017 due to the availability of utilities on Sheboygan Road.

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 (CDA) to work on redevelopment opportunities with owners of blighted property in the City. The CDA completed a developer's agreement and with the Joint Review Board created a tax incremental district as of January 1, 2018 for the clean-up and redevelopment of the Amcast, Hamilton Road property, which is on the EPA's National Priorities List.

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 27 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

CITY OF CEDARBURG *Overview*

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. In 2017 the Town pulled out of the shared services agreement and the pool is fully operated and funded by the City.

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 6,200 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 $780,000 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 42 departments in Wisconsin to demonstrate a level of competency to obtain accreditation by the State, for its' policies, training and practices.

CITY OF CEDARBURG

Overview

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 1,000 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 2016, approximately 5,900 training hours were logged to improve fire and EMS skills. The Cedarburg Fire Department's 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 two 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 was a member of the Eastern Shores Library System until the end of 2016 when the system merged with Dodge and Washington Counties to form the Monarch Library System. This system will provide residents access to all the public libraries in Ozaukee, Sheboygan, Dodge and Washington 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 133,000 visits were made to the library in 2017 along with 13,000 people attending programs/events and 320,000 library items checked out. 8,787 residents are registered library card holders. The library receives supplemental support from the Friends of the Cedarburg Public Library, a 501(c)3 organization.

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

EDUCATION

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.

New to the City in 2017 was the Cedarburg History Museum. The museum came to be through the partnership of the Cedarburg Landmarks Preservation Society Inc., local benefactors and the Cedarburg Cultural Center. It is located in the old Hilgen & Schroeder Mill Store at the corner of Portland and Columbia Roads.

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. In 2016 the Cedarburg – Grafton Rotary donated to the City a band shell at the park that hosts these concerts.

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

SUMMARY

The Cedarburg area is truly a treasure trove of history overflowing with exceptional charm. Cedarburg's location, the availability of transportation, the history and rich heritage of the area, the wide array of unique shops combined with a positive business and industrial climate, recreational opportunities, arts and entertainment diversity, a strong commitment to education and schools, available healthcare services and facilities, diverse worship options and strong leadership within city government have and continue to contribute toward making Cedarburg the "best of small-towns." From the many attributes offered, Cedarburg has become a very popular tourist and visitor destination. Cedarburg was voted Wisconsin's Best Shopping Town and Wisconsin's Most Distinctive Architecture by 2008 Wonders of Wisconsin. M Magazine and Milwaukee's Lifestyle Magazine, named the City of Cedarburg as one of Metro Milwaukee's BEST neighborhoods in their August 2011 edition. The City of Cedarburg is now home to the Milwaukee Curling Club, and the historic downtown area in Cedarburg was featured in Midwest Living Magazine's Holiday October 2012 issue. The City was named 2014 eCity of Wisconsin by Google for our strong online business community. 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."

< Back to Table of Contents

CITY OF CEDARBURG
Demographics

Population

2017*	11,537
2016*	11,530
2015*	11,500
2014*	11,479
2013*	11,475
2012*	11,425
2011*	11,427
2010	11,412
2009	11,440

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

Population by Sex/Age**

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

Population by Ethnicity**

Hispanic or Latino	230
Non Hispanic or Latino	11,195

Population by Race**

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

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%)

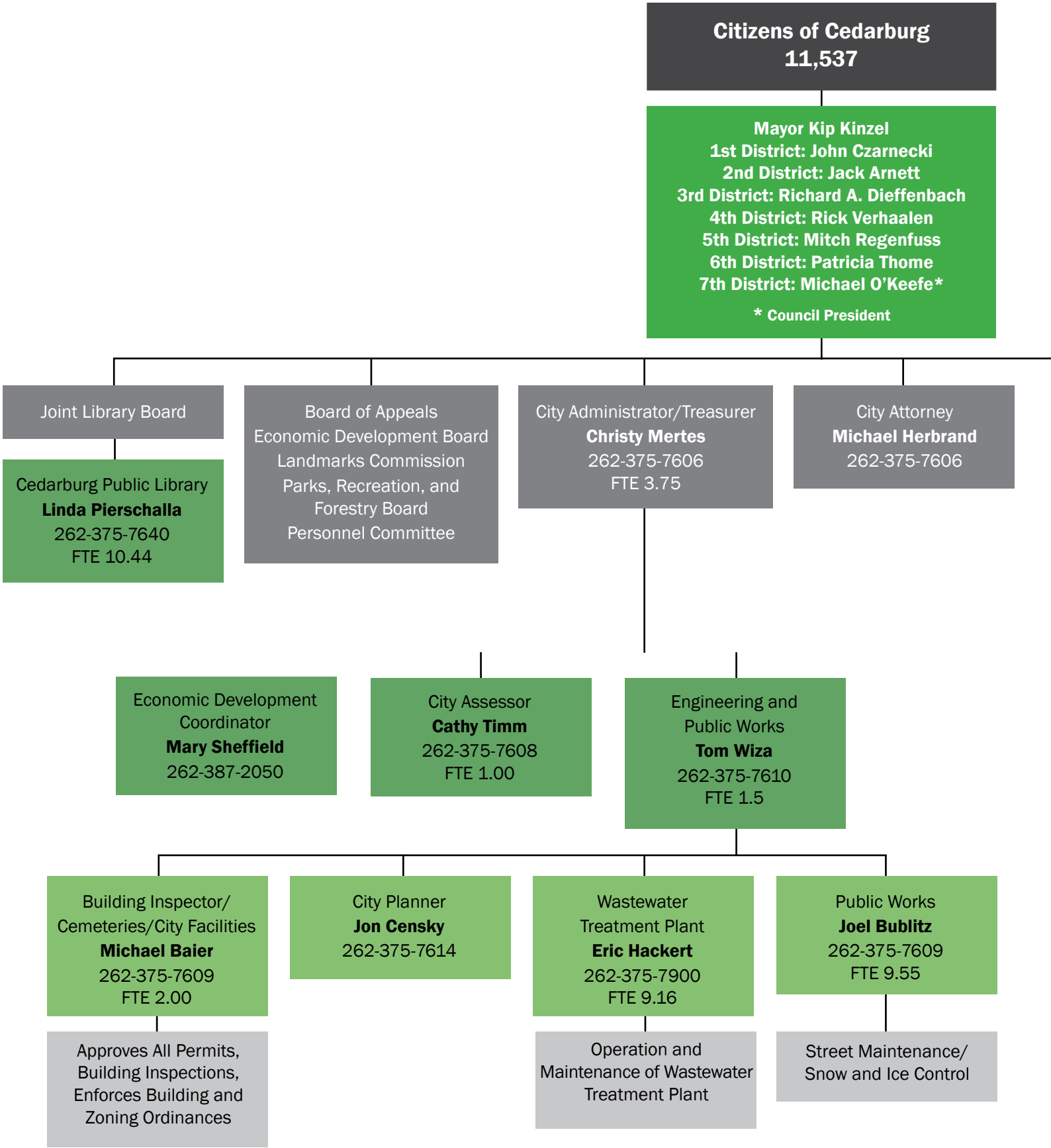
Industry

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

ORGANIZATIONAL CHART

Organizational Chart



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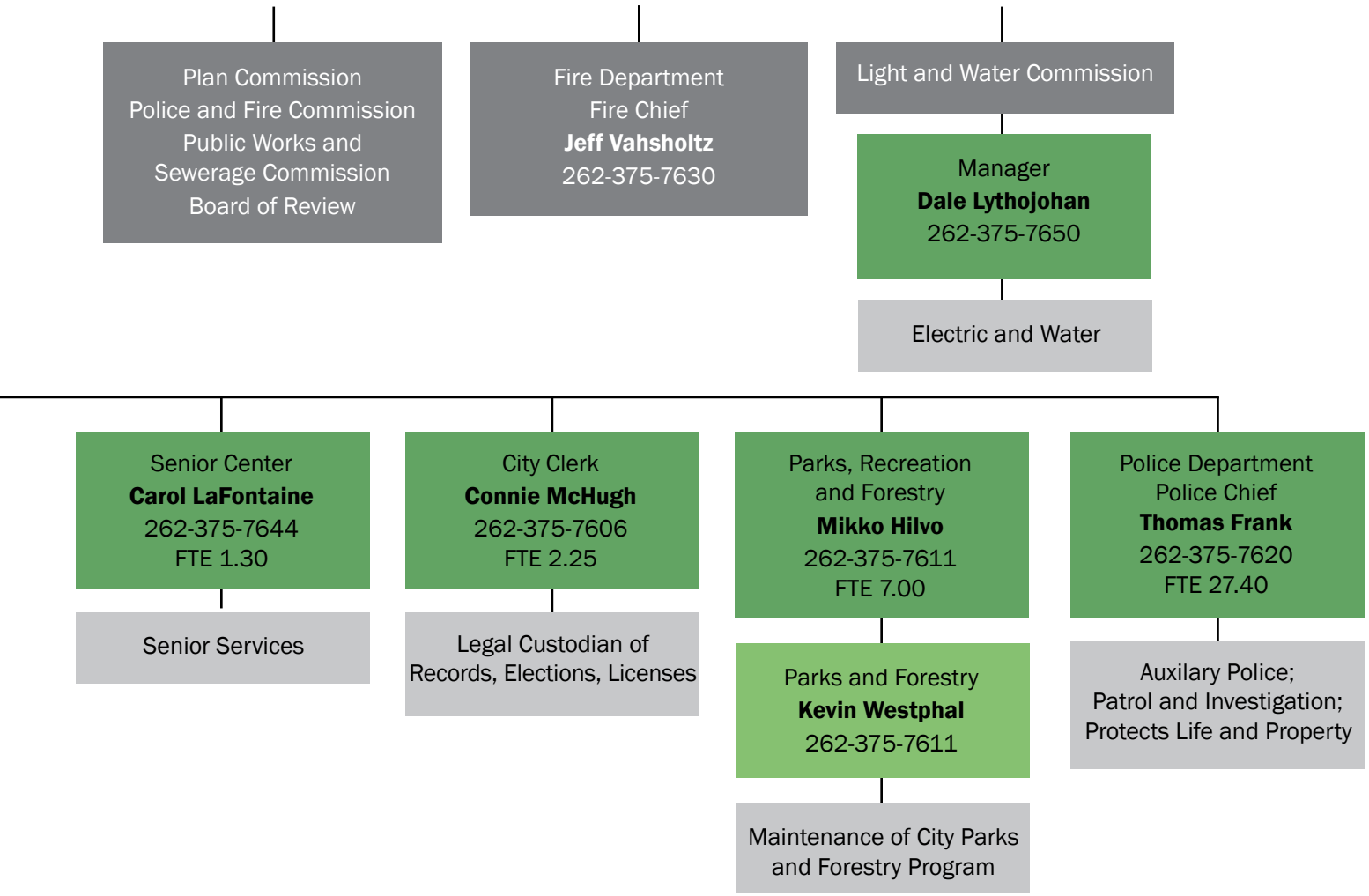


BUDGET PROCESS

Budget Process

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 from the boards and commissions 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 2018 budget process, there was not an unfunded list. Some items discussed but not included were a storm water education program, multiple downtown security cameras, electronic data storage and recodification.

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 late 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.

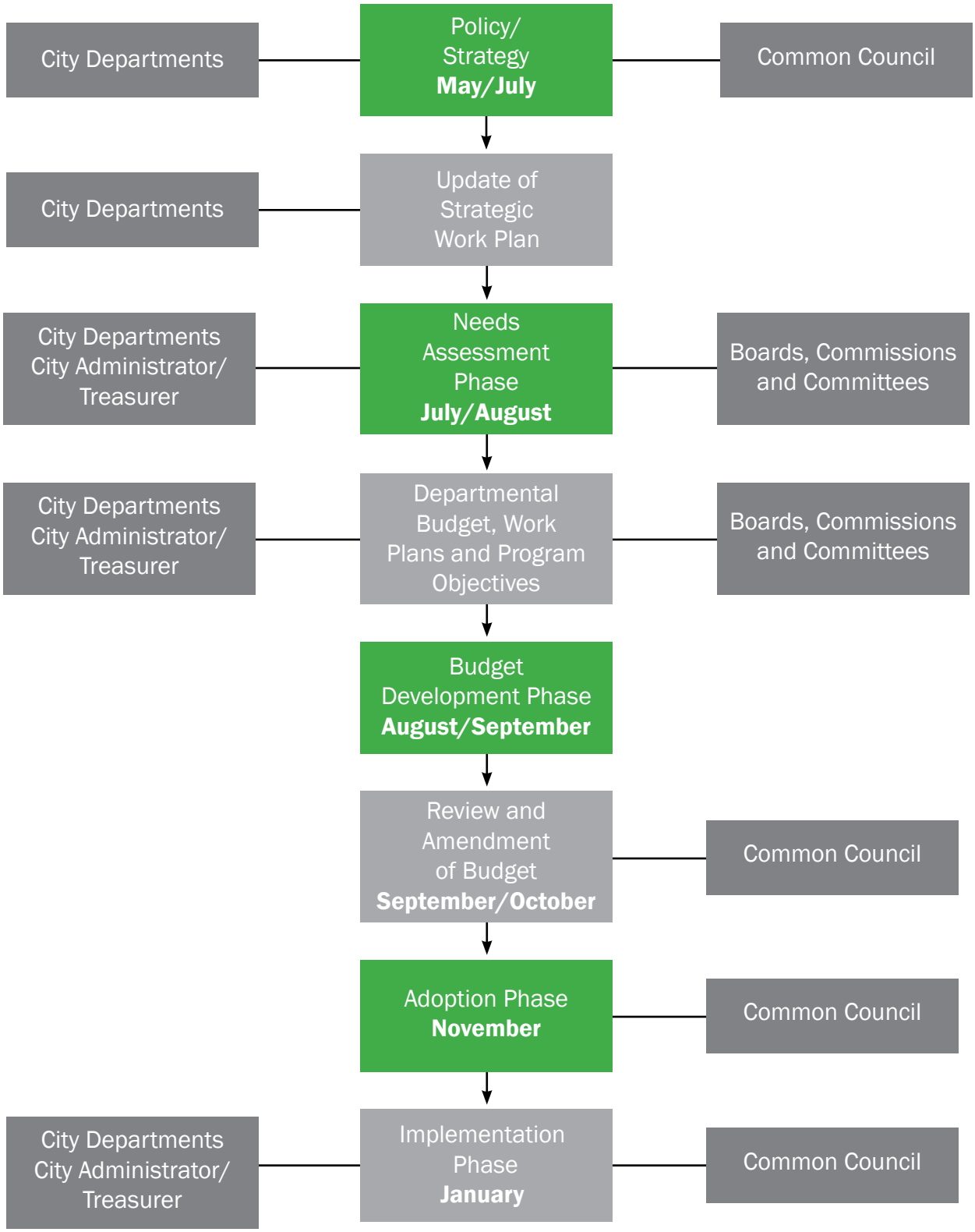
BUDGET ADOPTION AND AMENDMENTS

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



2018 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 19	Staff Review of Strategic Work Plan
Mid-June	Capital planning meeting
June 26	Council set budget parameters Common Council to review and approve 2018 Budget Process Calendar
June 30	Department Heads/Supervisors issued departmental request forms for operational budget needs, review and updating of department descriptions and narratives including unfunded items
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 8	Department proposed budget requests with comments from boards, committees and commissions due to City Administrator/Treasurer
September 11–15	Department Heads meet with City Administrator/Treasurer
October 2	E-mail budget summary to News Graphic (by 10:00 a.m.)
October 5	Budget published in News Graphic Proposed budget distributed to Common Council and available for public review
October 9	Consider proposed budget. Department presentations
October 16 or 23	Possible budget meeting. Department presentations
October 30	Consider proposed budget, official public budget hearing for citizen comments (citizens are free to comment throughout budget deliberations)
November 13	Consider proposed budget
November 27	Budget adopted by Common Council Budget ordinance published

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

BASIS OF BUDGETING

Basis of Budgeting

DESCRIPTION OF CITY FUNDS AND ACCOUNTING STRUCTURE

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

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

GOVERNMENTAL FUND TYPES

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

General Fund

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

Special Revenue Funds

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

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. The low interest rate 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. There currently is one outstanding TIF, TIF No. 3 was created in 2015 for two properties located on Washington Avenue and Mill St. 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 Water Recycling Center Enterprise Fund is included herein. Operations of the electric and water utility of the City are governed by a separate Light & Water Commission which has been given such oversight responsibility by the Common Council. The budget for the electric and water utility is separately published.

Internal Service Funds

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

FINANCIAL POLICIES

Financial Policies

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

FINANCIAL GOAL STATEMENT

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

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

Led by this statement, the City has been cautious about issuing debt and has developed reserves for future potential liabilities and re-occurring capital expenditures. Moreover, the City has joint ventures with the Town of Cedarburg (fire department) and joint purchases with other municipalities (insurance, electrical power, and equipment). 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), received radio equipment and support from the County, fitness officer specialists and training officers, shares the cost of equipment for Tactical Team in Ozaukee County and contributes manpower to the County Tactical Team and the County Drug Unit.

The Fire Department participates in the MABAS system which allows the Department to request assistance or assist another community outside the county for a large event. The dive team and hazardous materials team share their services with all fire departments in the County. The Fire Department also trains with other departments and the County to save on costs. Ladder and hose testing is also coordinated with other departments to keep costs down. The Department also shares a face piece testing machine with nine other departments in the County that is only used once a year by each department. The Fire Department shares a mass casualty trailer filled with medical supplies with all the fire departments in Ozaukee County. The trailer was bought with a grant through the Ozaukee County Association of Fire Departments.

The Senior Center coordinates trips with the neighboring senior centers, the Library is part of a multiple county system; Monarch and our recreation department coordinates events with neighboring recreation departments for large events. 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 $5,000 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 $5,000, 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 $35 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 2018-2022

Common Council Review June 2017
Each goal and objective is noted in the corresponding Department under each program's "2017 Significant Accomplishments" and "2018 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 2017	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	2018	Ongoing	City Attorney, Department Heads	$20,000	Priority
Continue to recruit citizens to maintain Fire Department volunteer status and maintain low budget impact to the City of Cedarburg	Unknown/ Ongoing	Ongoing	Fire Department	$0	Future Goal
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	2021	Ongoing analysis of annual statistical reports	City Assessor	$50,000	Mandatory
Pre-funding Capital Improvements	2019	Need to start in 2018 during budget process	City Administrator/ Treasurer	$0	Priority
Research revenue generating shared uses of the DPW garage	2018	Ongoing	Director of Engineering & Public Works, Superintendent of Public Works		Future Goal
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 Business Park	2018	Sheboygan Road Lift Station has been completed	City Administrator/ Treasurer, Director of Engineering & Public Works, City Planner, Economic Development Board, Cedarburg Light & Water	$15,000	Future Goal

STRATEGIC WORKPLAN 2018-2022

Goal Objective	Projected Completion Date	Status as of September 2017	Responsible Party	Cost Projection	Classification
City Branding	2018	Committee representatives selected, funding committed	Common Council	$15,000	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, Community Development Authority (CDA)		Priority
Update of Zoning Code	2018	Ongoing	City Planner, Plan Commission, Common Council	$20,000	Priority
Promote development/ redevelopment of Smart Growth area #19 along Pioneer Road	2018	Ongoing	City Planner, Economic Development Board, Common Council, CDA		Future Goal
Goal #4 Infrastructure					
Proactively maintain public facilities while planning and improving infrastructure compatible with growth.					
Dams-Compliance with WI DNR NR333	2018	Grouting completed—other repairs yet to be completed. Engineering contract awarded. Study to be completed for NR 333 compliance.	Director of Engineering & Public Works	$500,000	Mandated
Phosphorus Regulations	Unknown	To be determined by DNR Regulations; hired attorney	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	2018	Land acquisition is being initiated	Wastewater Treatment Superintendent, Director of Engineering & Public Works	$1,000,000	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	2018	Phase III—Restroom/ shelter	Parks, Recreation & Forestry Board, Director of Parks, Recreation & Forestry	$200,000	Future Goal

STRATEGIC WORKPLAN 2018-2022

Goal Objective	Projected Completion Date	Status as of September 2017	Responsible Party	Cost Projection	Classification
Explore 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 (2017)	Director of Parks, Recreation & Forestry	TBD	Future Goal
Planning and construction of Cedar Creek Park and Adlai Horn Park after creek cleanup	2018	To be initiated	Director of Parks, Recreation & Forestry	$250,000–$500,000	Future Goal
Goal #6 Public Safety					
Protect life and property by establishing an atmosphere of safety, trust and well-being.					
Upgrade of severe weather siren system	2018	Ongoing upgrade Third one was replaced in 2016, and fourth one in 2017 (fourth of five)	Police Chief	$44,000	Priority
Develop a County-wide Search and Rescue Team	2017	Completed	Police Chief	$2,000 for training and equipment	Priority
Continue replacement of Fire Department vehicles and safety equipment along with providing exceptional public education about fire safety	Unknown/ Ongoing	Ongoing	Fire Department		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	2018	Reviewing policies with Safety Committee	Department Heads/ Supervisors, City Administrator/Treasurer	Staff time	Future Goal
Goal #8 Technology					
Improve efficiency and productivity between City departments, residents and businesses through technology					
Improve website to be ADA compliant	2018	Researching software options, updating links to documents	City Administrator/ Treasurer	$5,000	Mandated
Improve paperless environment and record retention efforts	2018	Received quote for electronic records system	City Administrator/ Treasurer, City Clerk	$20,000	Future Goal

CITY OF CEDARBURG 2017 BUDGET

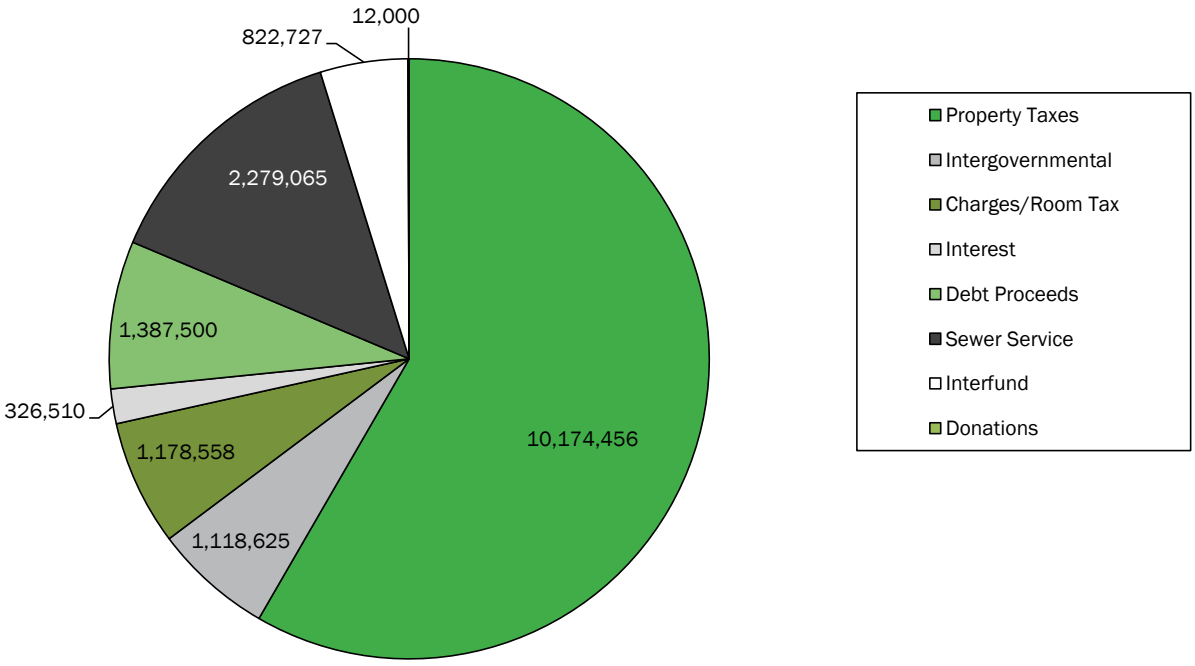
(By Category)

All Funds

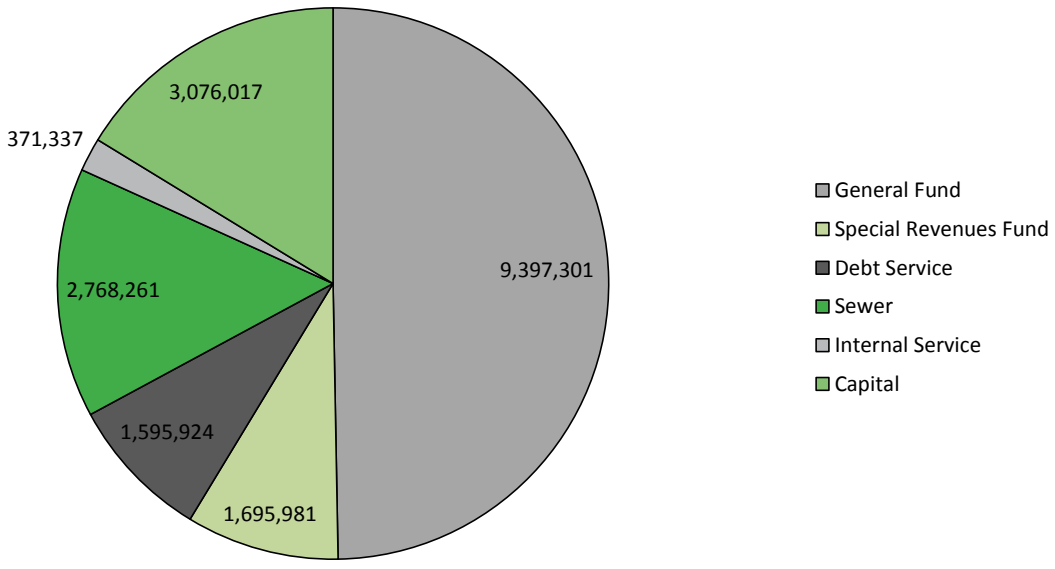
Revenues	General Fund	Cemetery	Room Tax	Recreation Programs	Swimming Pool	Subdividers Deposits	Library	Debt Service	Capital Improv.	Sewer Utility	Internal Service
Public Improvement Revnues	0										
Intergovernmental Revenues	876,083						205,719	3,823	33,000		
Regulation & Compliance	411,820		65,000								
Law & Ordinance Violations	67,500										
Public Charges for Services	117,545	24,440		207,890	259,463		24,900			2,416,804	
Intergovernmental Charges	243,643			1,000	11,500			58,741	152,000		355,843
Commercial Revenues	228,211	1,200				225	700	800	40,200	20,001	35,173
Donations				4,000			8,000		0		
Proceeds from Borrowing									1,387,500		
Property Taxes	6,965,399				69,652		722,194	1,502,211	915,000		
Total	8,910,201	25,640	65,000	212,890	340,615	225	961,513	1,565,575	2,527,700	2,436,805	391,016

Expenditures	General Fund	Cemetery	Room Tax	Recreation Programs	Swimming Pool	Subdividers Deposits	Library	Debt Service	Capital Improve-ments	Sewer Utility	Internal Service
General Government	1,130,334								307,000		
Public Safety	4,105,528								274,000		
Engineering & Public Works	2,631,573								2,130,276		
Parks, Recreation & Forestry	957,719	41,874		226,072	340,615		952,419		306,000		
Debt Service								1,595,924		82,809	
Insurance											371,337
Conservation & Development	119,647		61,750								
Sewer Utility										2,685,452	
Other	365,000										
Transfers to Other Funds	87,500		3,250			70,000			58,741		
Total	9,397,301	41,874	65,000	226,072	340,615	70,000	952,419	1,595,924	3,076,017	2,768,261	371,337
Revenues - Expenditures	(487,100)	(16,234)	0	(13,182)	(0)	(69,775)	9,094	(30,349)	(548,317)	(331,456)	19,679

2018 All Funds—By Revenue Category



2018 All Funds—Expenditures by Fund



BUDGET SUMMARY
All Funds

BY FUND

All Funds				
Revenues	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
General Fund	8,629,586	8,636,935	8,930,217	8,910,201
Cemetery	24,365	27,940	29,193	25,640
Room Tax	79,061	65,000	63,000	65,000
Recreation Programs	217,928	181,065	224,419	212,890
Swimming Pool	344,764	362,058	360,192	340,615
Subdividers Deposits	19,290	200	42,014	225
Library	898,800	927,744	950,979	961,513
Debt Service	1,161,946	1,489,325	1,522,612	1,565,575
Capital Improvements	10,023,341	1,712,500	1,483,543	2,527,700
Sewer Utility	2,315,843	2,462,992	2,246,989	2,436,805
Internal Service	482,714	357,025	358,069	391,016
Total	24,197,638	16,222,784	16,211,227	17,437,180

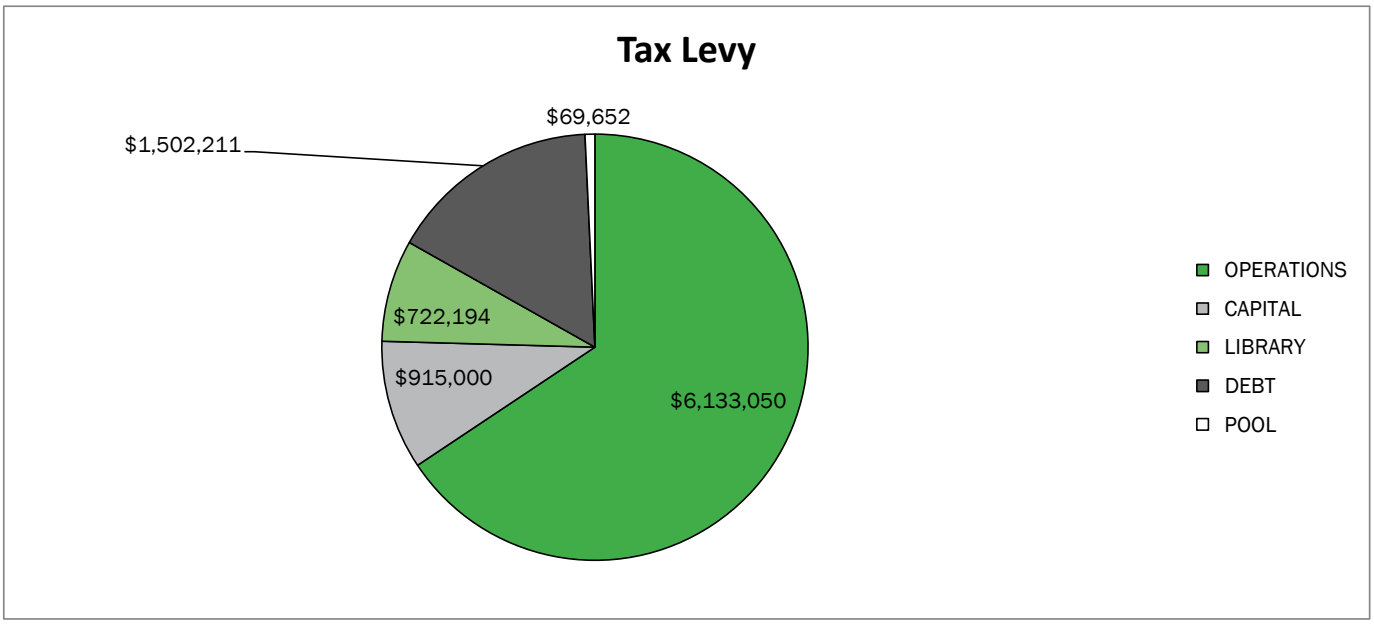
Expenditures	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
General Fund	8,432,178	8,818,357	8,781,846	9,397,301
Cemetery	50,707	46,463	44,734	41,874
Room Tax	79,061	65,000	63,000	65,000
Recreation Programs	202,791	199,627	262,247	226,072
Swimming Pool	344,764	362,058	360,192	340,615
Subdividers Deposits	47,934	0	0	70,000
Library	880,741	899,264	910,870	952,419
Debt Service	996,831	1,689,275	1,689,274	1,595,924
Capital Improvements	10,712,681	2,698,725	2,544,079	3,076,017
Sewer Utility	2,567,729	2,794,826	2,542,588	2,768,261
Internal Service	46,468	315,219	348,858	371,337
Total	24,361,885	17,888,814	17,547,688	18,904,821
Revenues-Expenditures	(164,247)	(1,666,030)	(1,336,461)	(1,467,641)

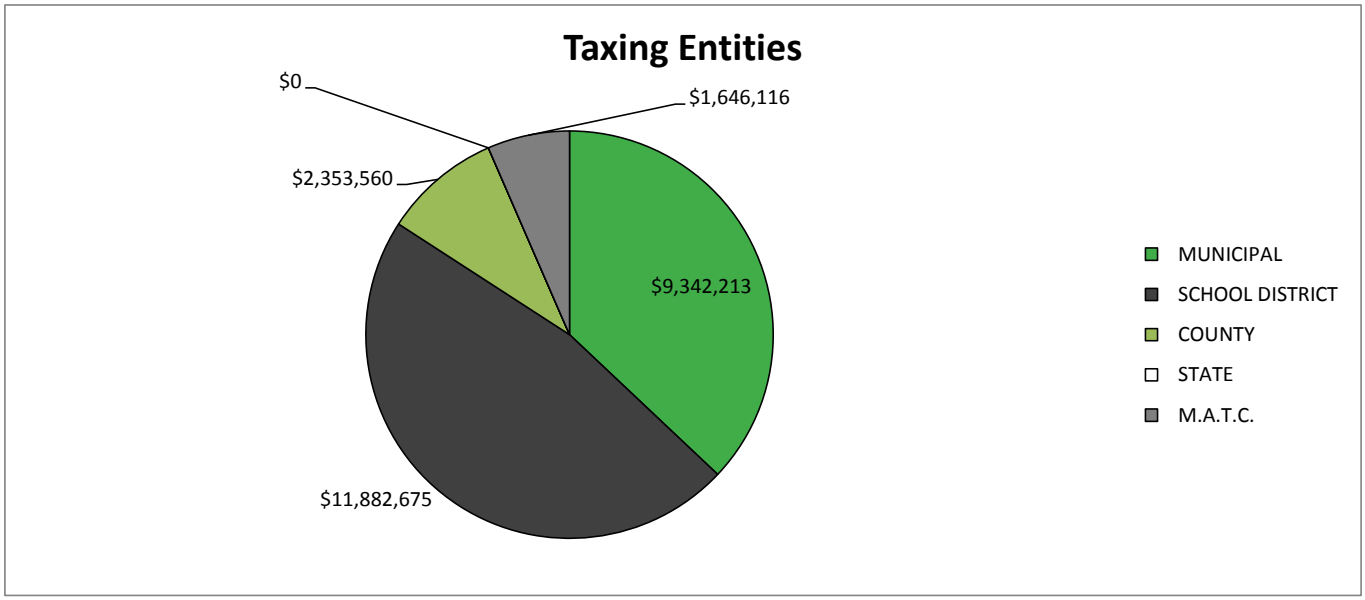
BUDGET SUMMARY

Budget Summary

FUND BALANCE

2018 Budget Summary by Fund					
Fund	Description	Estimated Beginning Fund Balance	Adopted Budgeted Revenues	Adopted Budgeted Expenditures	Estimated Ending Fund Balance
100	General	2,594,352	8,910,201	9,397,301	2,107,252
200	Cemetery	261,032	25,640	41,874	244,798
210	Room Taxes	462	65,000	65,000	462
220	Recreation Programs	55,656	212,890	226,072	42,474
240	Swimming Pool	0	340,615	340,615	(0)
250	Parks & Playgrounds—Subdividers Deposits	75,491	225	70,000	5,716
260	Library	7,814	961,513	952,419	16,908
300	Debt Service Fund	31,048	1,565,575	1,595,924	699
400	Capital Improvements	781,690	2,527,700	3,076,017	233,373
601	Sewerage	16,443,607	2,436,805	2,768,261	16,112,151
700	Risk Management	937,366	391,016	371,337	957,045
	Total Funds	21,188,518	17,437,180	18,904,821	19,720,877

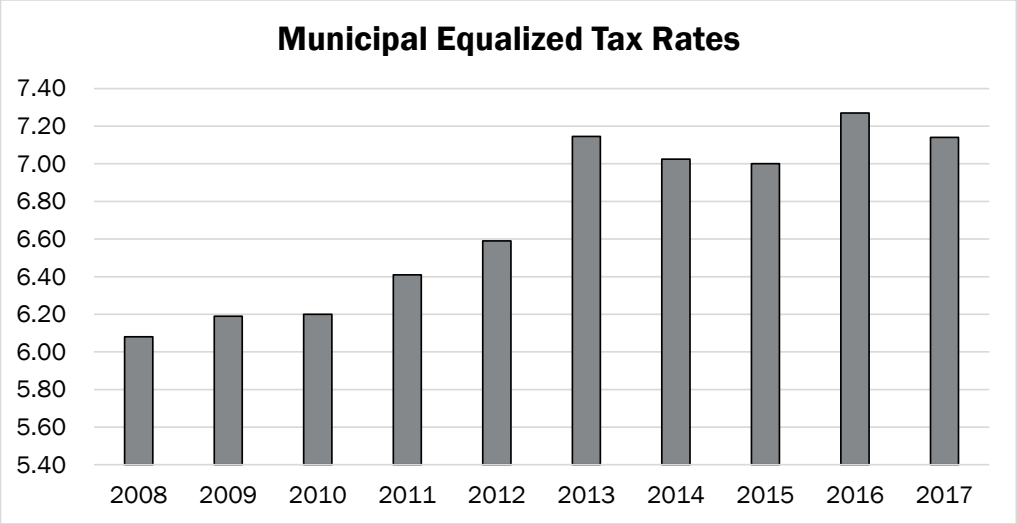

Tax Levy
$69,652
$1,502,211
$722,194
$915,000
$6,133,050
OPERATIONS
CAPITAL
LIBRARY
DEBT
POOL

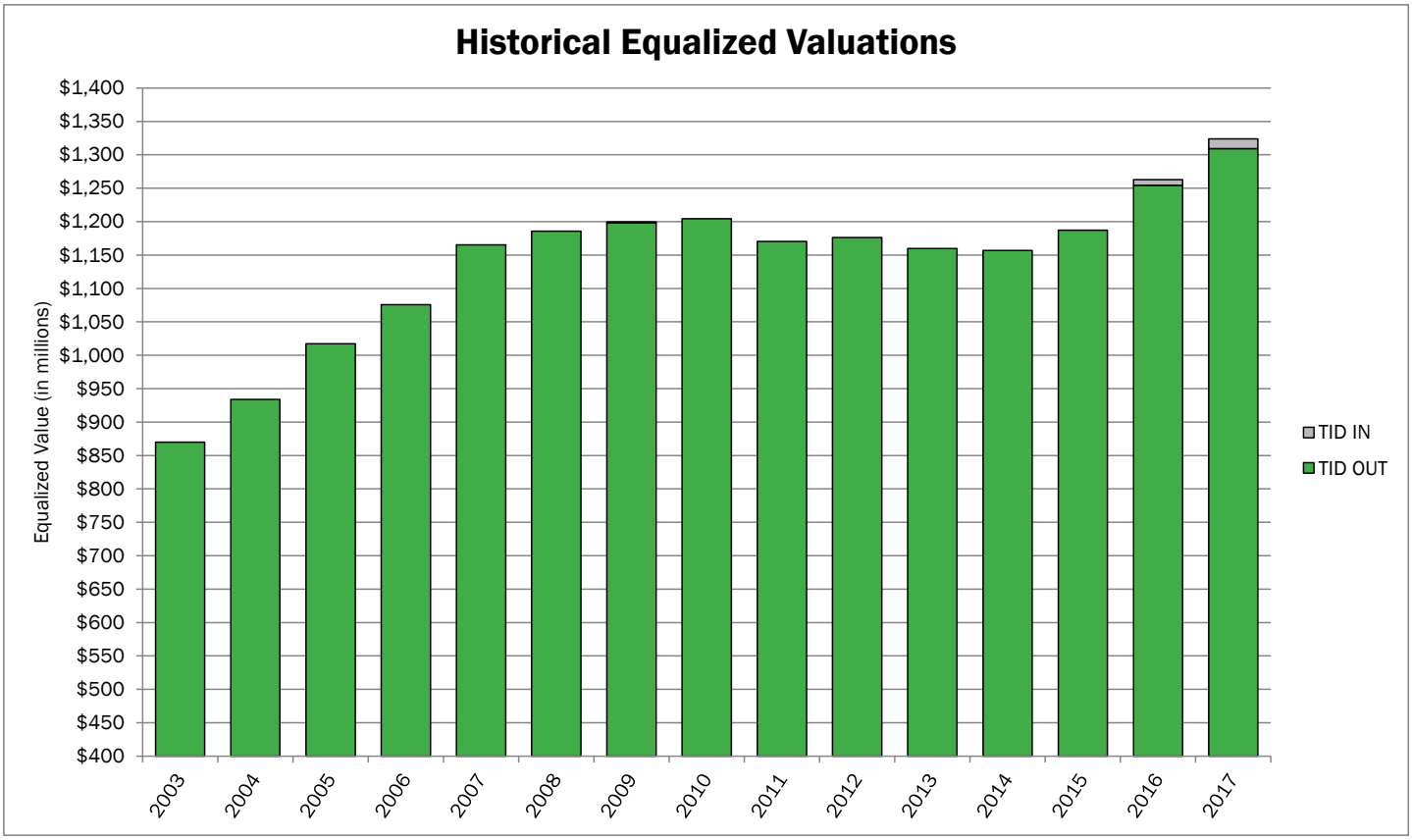

Taxing Entities
$0
$1,646,116
$2,353,560
$9,342,213
$11,882,675
MUNICIPAL
SCHOOL DISTRICT
COUNTY
STATE
M.A.T.C.

BUDGET SUMMARY

Budget Summary

City of Cedarburg						
City Tax Levies	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	% Change 2018/2017
General Fund Levy	5,568,212	5,626,518	5,803,256	5,869,616	6,133,050	4.5%
Capital Improvement Levy	1,235,000	1,435,000	1,170,000	1,192,000	915,000	-23.2%
Special Revenue Fund Levy—Library	490,000	657,842	707,306	707,306	722,194	2.1%
TIF District - City Portion				62	106	71.0%
Special Revenue Fund Levy—Pool			44,121	65,658	69,652	6.1%
Debt Service Levy	972,917	619,532	705,776	1,284,280	1,502,211	17.0%
Total City Levy	8,266,129	8,338,892	8,430,459	9,118,922	9,342,213	2.4%
Other Taxing Bodies						
Cedarburg Schools	11,689,535	11,768,557	11,817,277	11,937,297	11,882,675	-0.5%
Cedarburg Schools—TIF 3				81	136	67.9%
Ozaukee County—Operating	2,243,675	2,227,614	2,211,000	2,262,791	2,353,560	4.0%
Ozaukee County—TIF 3				15	27	80.0%
State of Wisconsin	196,308	201,463	204,381	212,892		-100.0%
M.A.T.C.—Operating	2,460,817	1,507,980	1,514,199	1,580,353	1,646,116	4.2%
M.A.T.C.—TIF 3				11	19	72.7%
Total Tax Levy (Gross)	24,856,464	24,044,506	24,177,316	25,112,362	25,224,746	0.4%
- State School Credit	(1,838,119)	(1,812,945)	(2,087,023)	(2,103,864)	(2,307,992)	9.7%
Total Tax Levy (Net)	23,018,345	22,231,561	22,090,293	23,008,498	22,916,754	-0.4%
Equalized Valuation	1,156,752,200	1,187,131,800	1,204,323,800	1,254,478,000	1,309,132,400	4.4%
City Equalized Tax Rate	7.15	7.02	7.00	7.27	7.14	-1.8%
School District Equalized Tax Rate	10.13	9.94	9.84	9.54	9.08	-4.8%
Total Equalized Tax Rate	19.93	18.77	18.36	18.35	17.53	-4.5%
Assessed Valuation	1,183,410,760	1,196,486,770	1,208,692,140	1,221,899,680	1,248,857,140	2.2%
Assessment Ratio	102.30%	100.91%	100.36%	97.39%	95.40%	
Tax Rates (Per $1,000 A.V.)						
City of Cedarburg	6.99	6.97	6.97	7.46	7.48	0.3%
Cedarburg School District	9.90	9.86	9.80	9.79	9.54	-2.6%
Ozaukee County	1.90	1.86	1.83	1.85	1.88	1.6%
State of Wisconsin	0.17	0.17	0.17	0.17	0.00	-100.0%
M.A.T.C.	2.08	1.26	1.25	1.29	1.32	2.3%
Total Tax Rate (Gross)	21.04	20.12	20.02	20.56	20.22	-1.7%
- State School Credit	(1.55)	(1.52)	(1.73)	(1.72)	(1.85)	7.3%
Total Tax Rate (Net)	19.49	18.60	18.29	18.84	18.37	-2.5%


Municipal Equalized Tax Rates
7.40
7.20
7.00
6.80
6.60
6.40
6.20
6.00
5.80
5.60
5.40
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017


Historical Equalized Valuations
Equalized Value (in millions)
$1,400
$1,350
$1,300
$1,250
$1,200
$1,150
$1,100
$1,050
$1,000
$950
$900
$850
$800
$750
$700
$650
$600
$550
$500
$450
$400
2003
2004
2005
2006
2007
2008
2009
2010
2011
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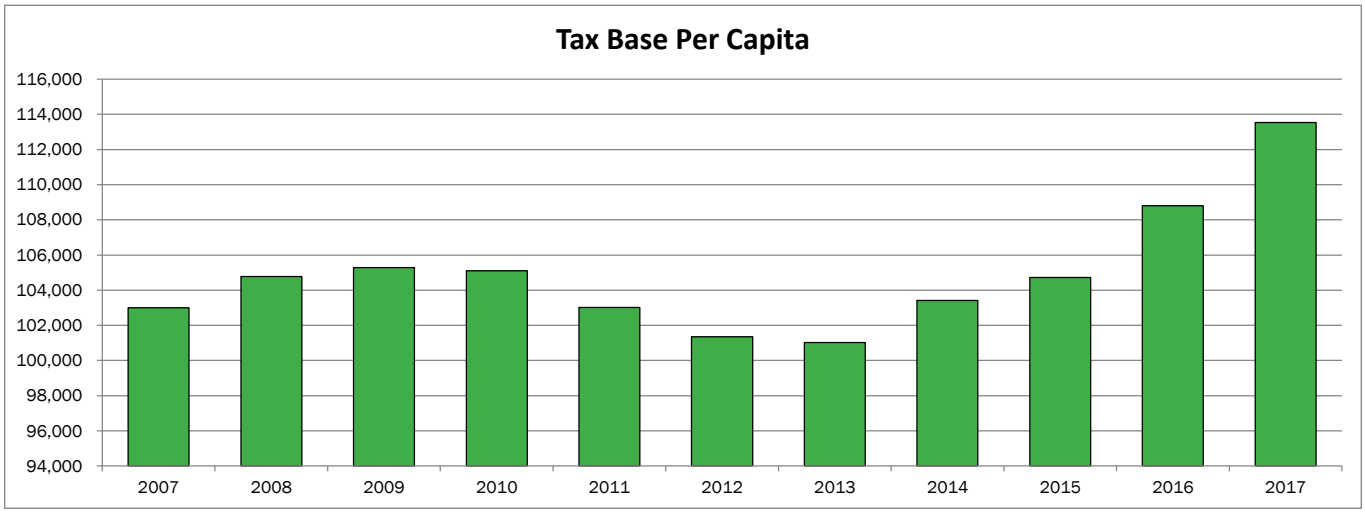
2013
2014
2015
2016
2017
TID IN
TID OUT


Tax Base Per Capita
116,000
114,000
112,000
110,000
108,000
106,000
104,000
102,000
100,000
98,000
96,000
94,000
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017

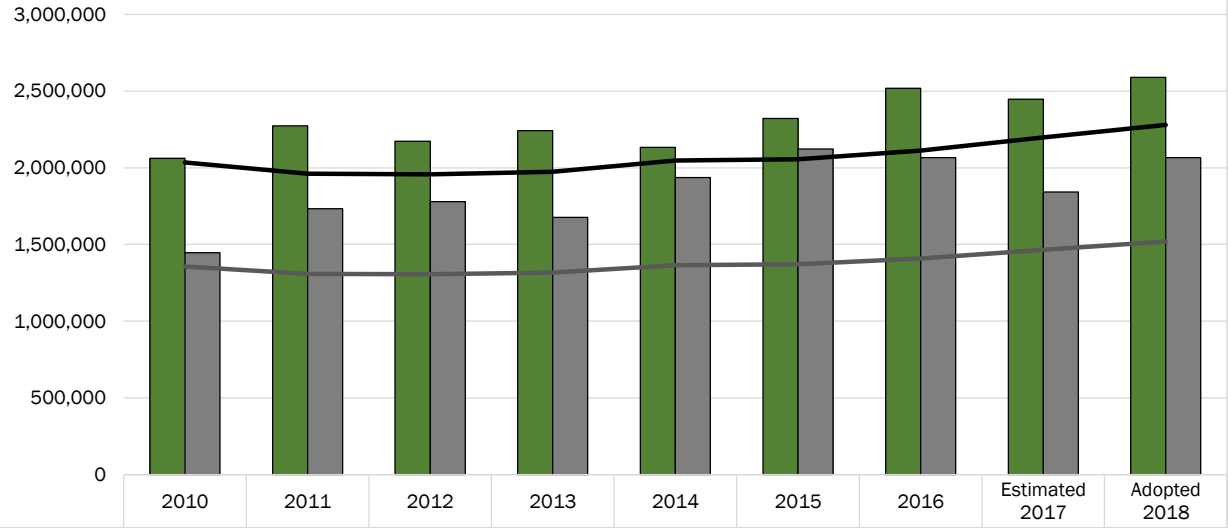
GENERAL FUND

GENERAL FUND

Fund Balance Summary

The graph below represents the trend in the General Fund Balance for the past nine years. City policy states that undesignated General Fund–Fund Balance should be between two and three months of general fund expenditures, or approximately $1.57 million to $2.3 million. The fund balance occasionally is used for planned reductions of one-time expenses while still keeping the City within the adopted policy. The 2018 budget includes use of fund balance in the amount of $487,100 to fund the purchase of handguns for the Police Department, bathroom facility upgrades at two park facilities, branding initiative, funding for the contingency reserve account, a transfer to Capital Improvements for a Fire Department project and senior van and a transfer to the swimming pool fund for a sand area shower.

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



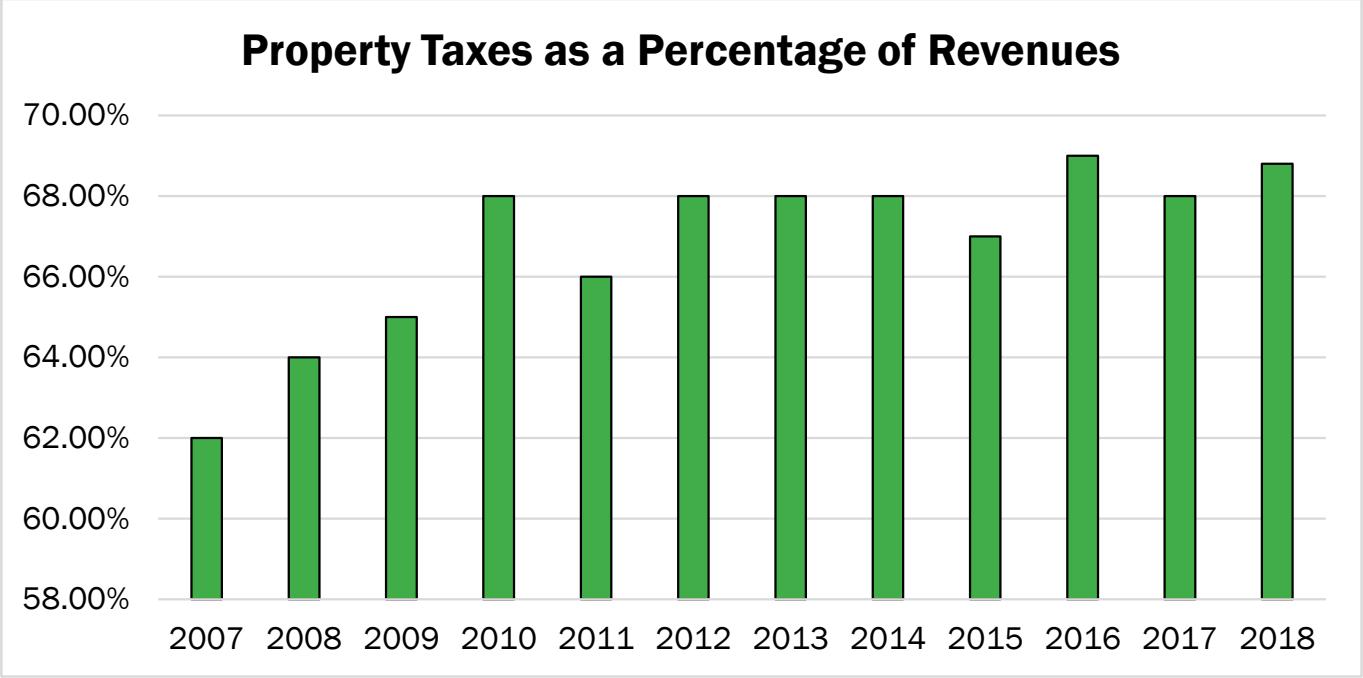
	2010	2011	2012	2013	2014	2015	2016	Estimated 2017	Adopted 2018
Total	2,062,134	2,272,489	2,172,487	2,242,319	2,133,774	2,322,259	2,518,758	2,445,981	2,590,238
Unassigned	1,447,175	1,732,437	1,779,941	1,677,464	1,935,755	2,121,850	2,065,568	1,841,569	2,066,766
Minimum	1,356,060	1,307,570	1,305,358	1,316,459	1,365,442	1,370,056	1,407,749	1,465,446	1,520,298
Maximum	2,034,090	1,961,354	1,958,037	1,974,689	2,048,163	2,055,085	2,111,623	2,198,169	2,280,446

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:



Property taxes as a percentage of total General Fund revenues have held steady since 2010. With construction picking up, the percentage may continue to decline in the City in the future. The building inspection revenues for 2017 were budgeted to increase $71,000 over 2016 due to the increase expected in construction; however, the actual is estimated to be under budget for 2017. For 2018 the budgeted building inspection revenues are continuing to decline by 4.4%. In the future the City needs to explore other revenues sources to help lower the share of the burden on the taxpayers.

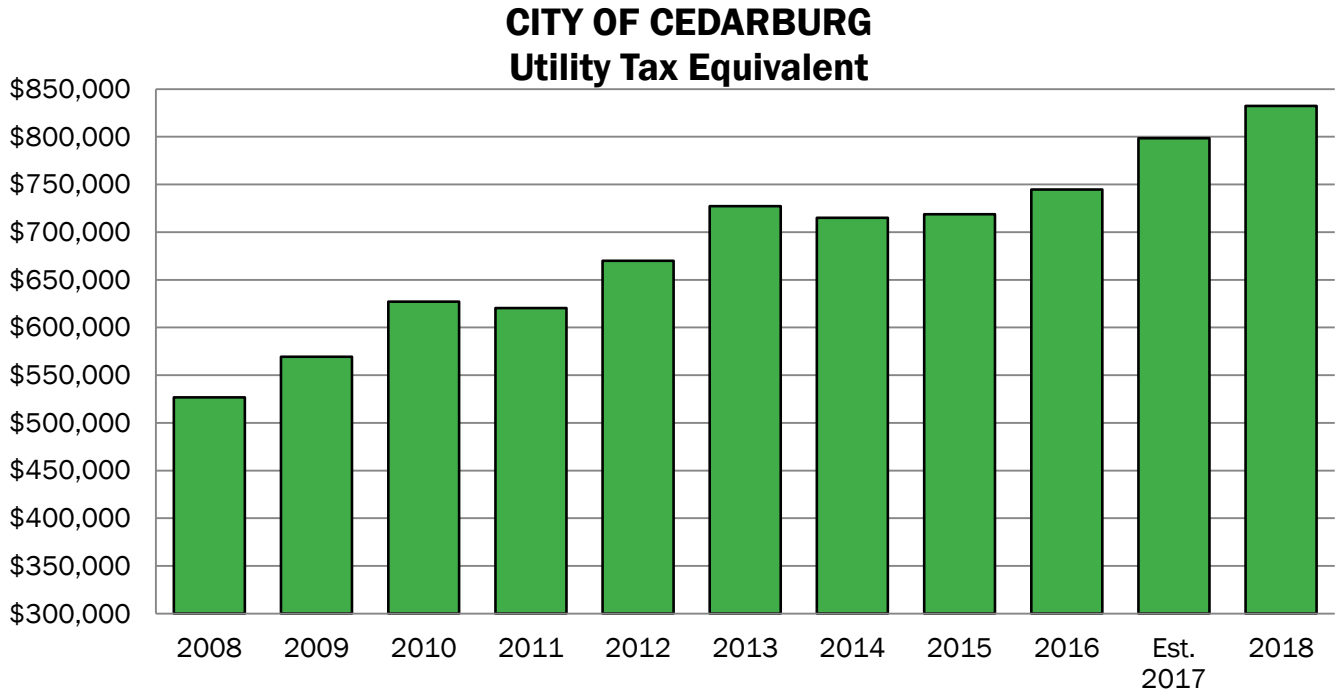
The 2018 adopted budget assessed tax rate increased from $7.46 to $7.48/$1,000.

GENERAL FUND
Revenue Sources

Utility Tax Equivalent

The Cedarburg Light & Water Utility makes a payment in lieu of property taxes (PILOT), calculated by applying the local municipal and school tax rates against the total value of the utility plant in service. The calculation includes the assessment ratio; therefore, as the assessment ratio declines, so does the PILOT. This source provides 9.3% of General Fund operating revenues in 2018.

The assumption for 2018 revenues was based on the value estimate completed by Cedarburg Light & Water and a 95.4% assessment ratio for 2017.



Intergovernmental Revenues

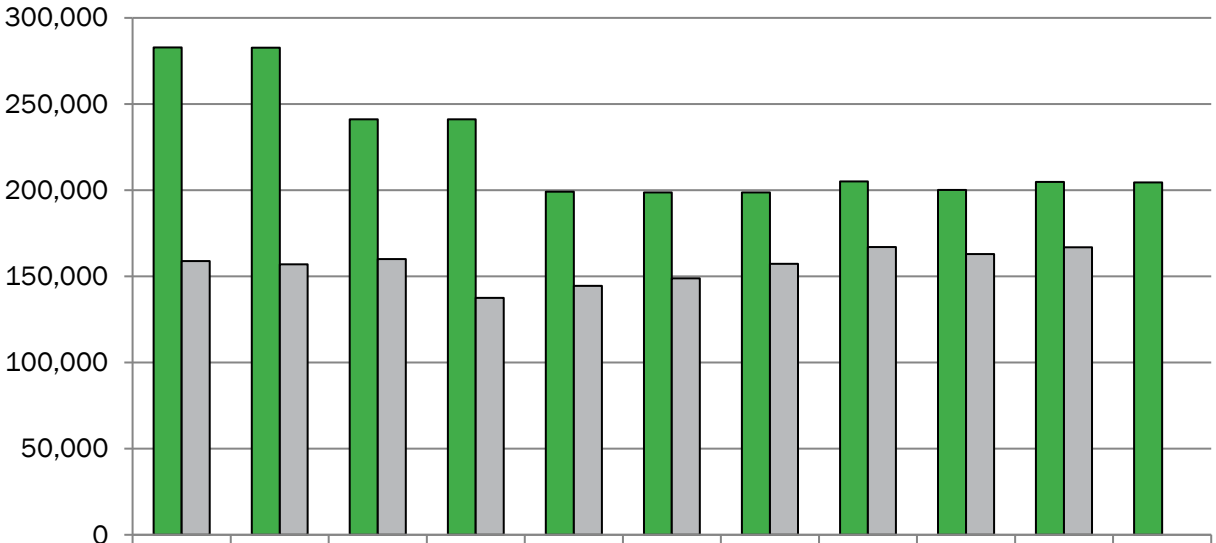
The assumptions used for State revenues were based on the estimated payment notice received from the Departments of Transportation and Revenue. The highest portion of this category consists of payments per the State's revenue sharing formula, as well as supplemental aids available under the Expenditure 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.

Typically, the City receives 95% of the prior year's payment under the State formula. State Shared Revenue for 2018 is remaining the same as the 2017 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 2017, the revenue is increased from the 2016 budget by $3,813. The City did not qualify for the program in 2018 due to the change in the calculation of the total expenditures and the cap on expenditures limited the City to an increase of 1.7%. The 2018 increase in expenditures for all funds is 3.22% which qualifies the City for the program revenues in 2019. The WI DOR cap percentage of expenditures increasing was 3.39%, which was easier to achieve. The higher percentage was due to the increase in net new construction and the CPI increase for the year.

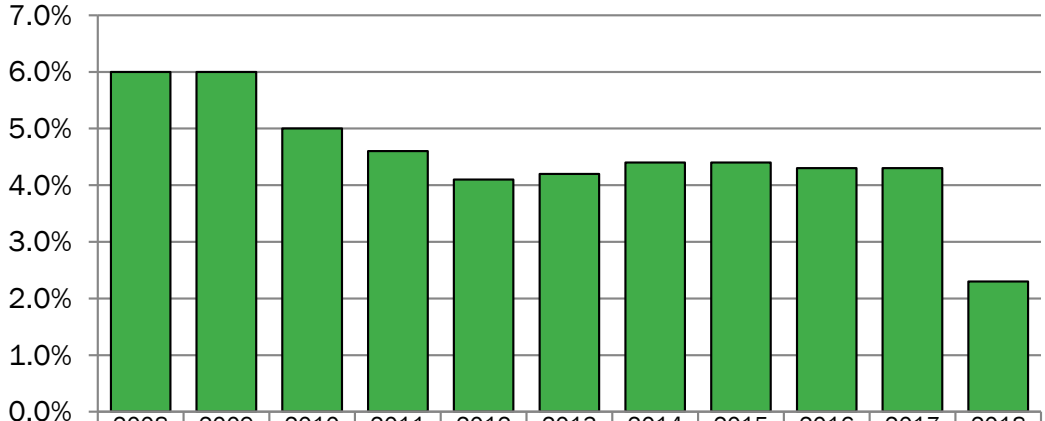
State Shared Revenue and Expenditure Restraint



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Budget 2018
State Shared Revenue	282,842	282,597	241,050	241,068	199,118	198,620	198,720	205,083	200,137	204,686	204,518
Expenditure Restraint	158,880	156,980	160,058	137,397	144,414	148,731	157,190	166,957	162,961	166,773	0

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 from 4.3% to 2.3% of total revenues.

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



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
% of Total Revenues	6.0%	6.0%	5.0%	4.6%	4.1%	4.2%	4.4%	4.4%	4.3%	4.3%	2.3%

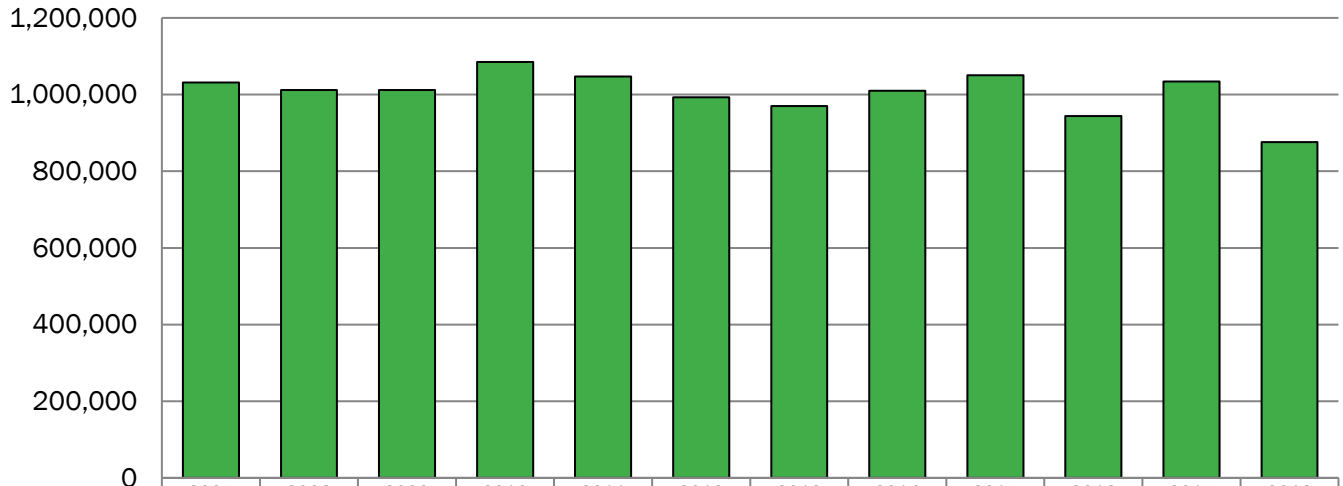
GENERAL FUND
Revenue Sources

The second largest intergovernmental revenue consists of State transportation aids. State transportation aids are $606,514, approximately 6.8% 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 2018 amount is a 14.75% increase from 2017.

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 2018 amount is budgeted at $37,800, 5% higher than 2017. Like other forms of State aid, the future of this source of revenue is uncertain.

Since 2000, the City has received computer aid revenue from the State. This payment stems from their decision to exempt all computers from inclusion as personal property. This revenue is budgeted to decrease by 2.14% for 2018 due to the added exemptions by the State.

Total State Revenues



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total State Revenues	1,031,373	1,012,100	1,011,907	1,085,086	1,047,079	992,801	969,979	1,010,251	1,050,139	943,985	1,034,166	876,083

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 4.6% 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. Construction has picked up in 2017 but not to the revenue expectations. 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. In 2018 new construction is estimated to continue at the same rate as seen in 2017 which is a reduction of 4% from 2017.

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 remain the same as 2017.

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. Some of these fees were previously in the Trust & Agency Fund that was dissolved in 2016 and are first being budgeted for 2018. Examples include the fuel system maintenance charge, alarm fees and senior van fees. Public charges for services are 1.3% of total revenues and budgeted to increase 53.5%.

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.

The intergovernmental charges revenue category provides approximately 2.7% of General Fund Revenues.

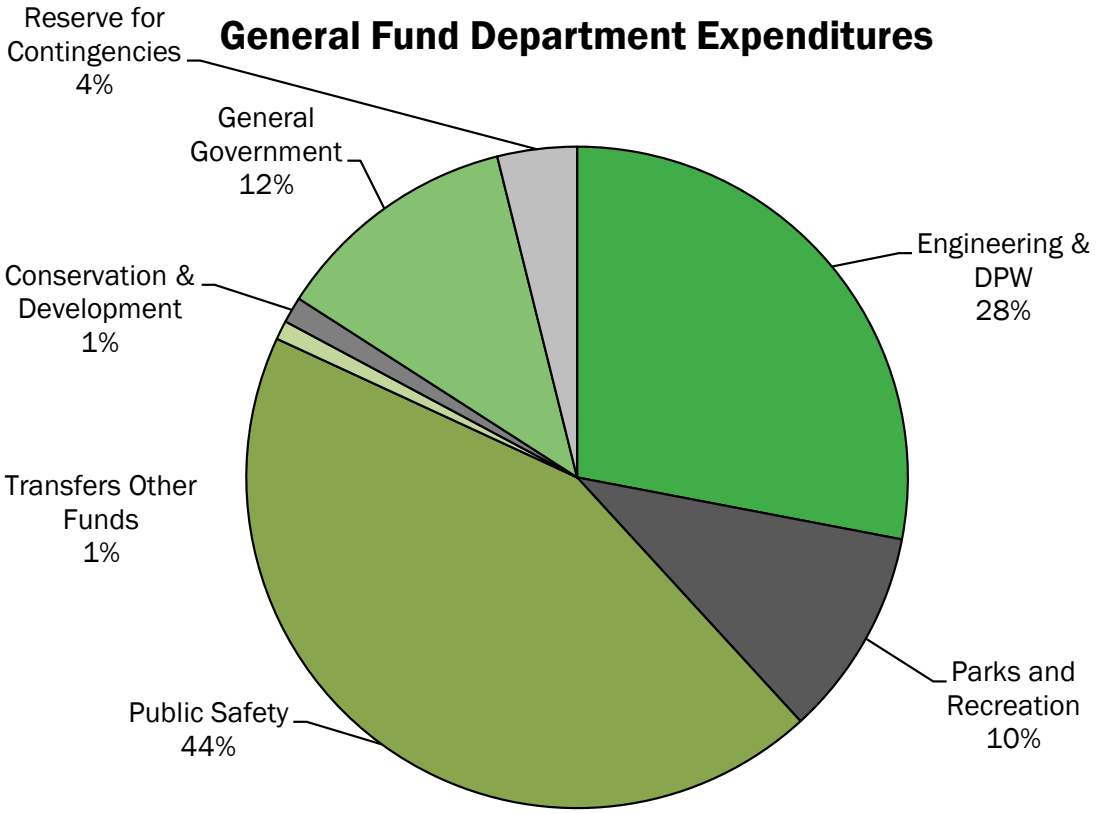
Commercial Revenues

This source primarily consists of interest earnings on invested funds and sales/rental of City property including rental income from the lease of space on the water tower to cellular telephone companies. As a percentage of General Fund operating revenues, such revenues fund approximately 2.6% 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 began to increase in 2016 along with the State of WI Investment Pool rates. 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 by hiring an investment advisor for long term investments. The commercial revenues are budgeted to increase 17.4% from 2017.

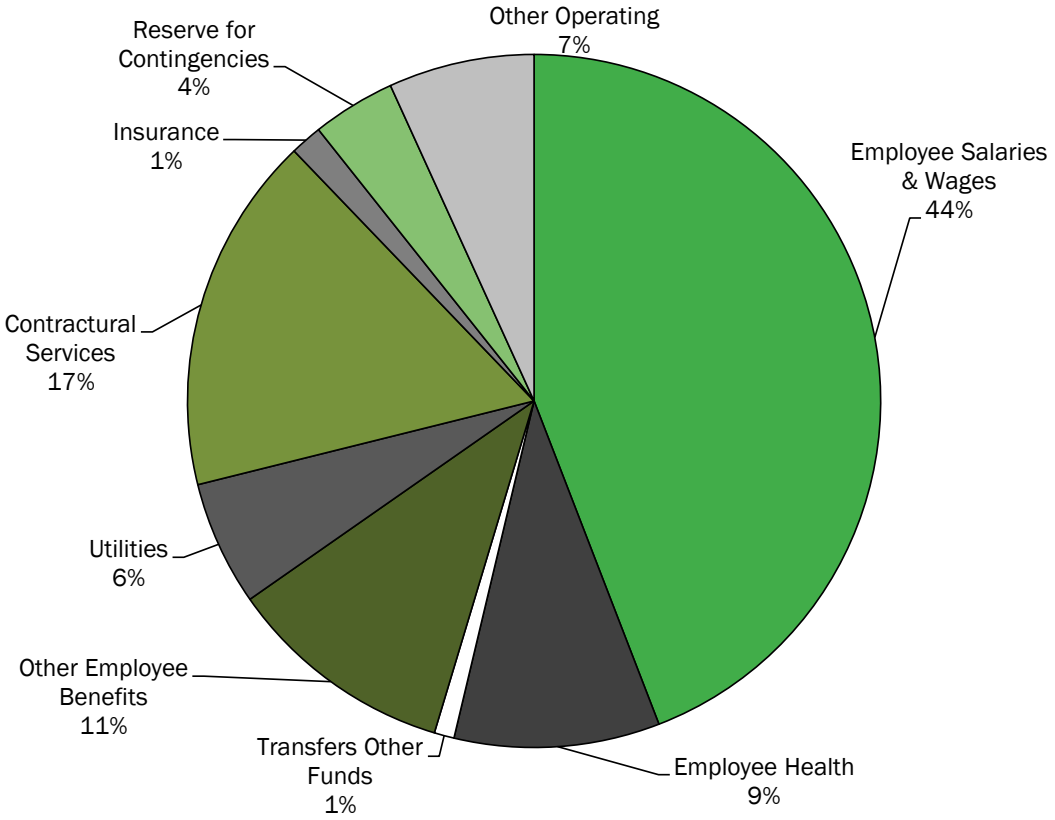
GENERAL FUND
Revenue Sources

General Fund Fund 100							
Revenues	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Public Improvement Revenues	1,410	2,918	0	0	0	0	0.00%
Intergovernmental Revenues	1,010,251	1,050,139	1,003,161	983,469	1,034,166	876,083	-10.92%
Regulation & Compliance	361,940	417,195	428,454	429,335	418,985	411,820	-4.08%
Law & Ordinance Violations	51,399	49,444	57,688	67,500	69,500	67,500	0.00%
Public Charges for Services	76,059	79,436	115,541	76,565	175,953	117,545	53.52%
Intergovernmental Charges	202,855	196,482	215,020	217,614	340,273	243,643	11.96%
Commercial Revenues	158,655	1,120,416	184,102	194,372	223,260	228,211	17.41%
Property Taxes	6,284,746	6,346,910	6,557,403	6,668,080	6,668,080	6,965,399	4.46%
Total	8,147,315	9,262,940	8,561,369	8,636,935	8,930,217	8,910,201	3.16%
Expenditures	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	%Change 2018/2017
General Government	1,057,401	1,042,523	1,118,844	1,116,049	1,144,587	1,130,334	1.28%
Public Safety	3,617,236	3,687,680	3,919,317	4,007,743	3,957,682	4,105,528	2.44%
Engineering & Public Works	2,308,939	2,308,639	2,412,208	2,515,804	2,512,698	2,631,573	4.60%
Parks, Recreation & Forestry	824,276	875,295	874,382	924,502	939,854	957,719	3.59%
Conservation & Development	70,419	72,621	92,920	88,880	88,850	119,647	34.62%
Other	0	0	0	0	0	365,000	0.00%
Transfers to Other Funds	80,559	1,079,875	14,503	139,700	138,175	87,500	-37.37%
Total	7,958,830	9,066,633	8,432,174	8,792,678	8,781,846	9,397,301	6.88%
Revenues - Expenditures	188,485	196,307	129,195	(155,743)	148,371	(487,100)	212.76%
Audit Adjustment			(201,780)				
Fund Balance	2,322,259	2,518,566	2,445,981	2,290,238	2,594,352	2,107,252	

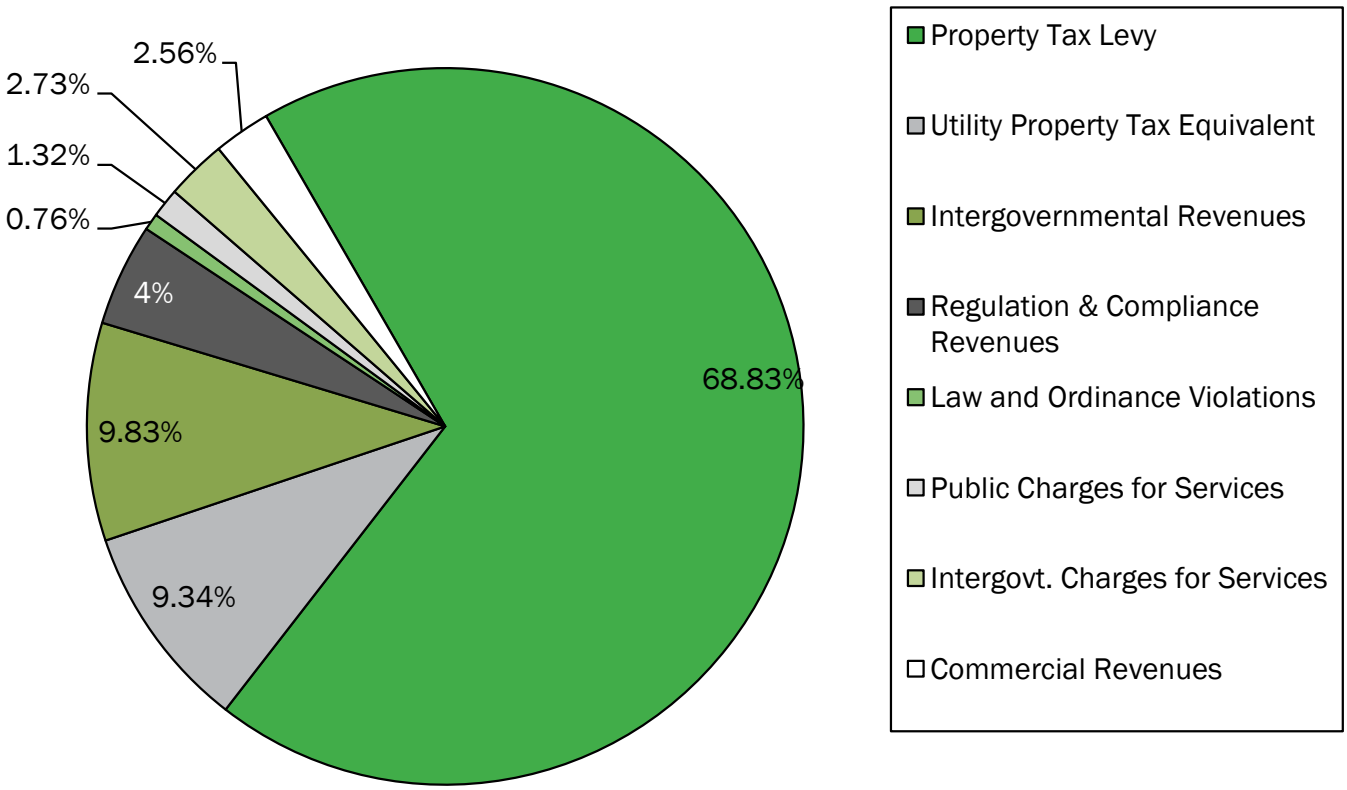
General Fund Department Expenditures



Operating Expense by Object



General Fund Revenues



Property Tax Levy	**6,133,050**
Utility Property Tax Equivalent	**832,349**
Intergovernmental Revenues	**876,083**
Regulation & Compliance Revenues	**411,820**
Law and Ordinance Violations	**67,500**
Public Charges for Services	**117,545**
Intergovt. Charges for Services	**243,643**
Commercial Revenues	**228,211**
TOTAL	**8,910,201**

General Fund Revenues
Fund 100

Public Improvements	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Engineering & Administration	1,410	2,918	0	0	0	0	0.00%
Total Public Improvement Revenues	1,410	2,918	0	0	0	0	0.00%

Intergovernmental Revenues	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
State Shared Revenues	198,720	205,083	200,137	204,686	204,686	204,518	-0.08%
Fire Insurance Dues	45,625	71,150	46,134	0	50,491	0	0.00%
Expenditure Restraint Program	157,190	166,957	162,961	166,773	166,773	0	-100.00%
State Grant, Police Training	2,880	3,040	3,200	2,700	2,880	2,700	0.00%
State Transportation Aids	547,997	544,042	509,960	528,547	527,404	606,514	14.75%
State Computer Aids	15,848	17,022	23,040	21,000	20,253	20,551	-2.14%
State Recycling Grant	37,991	37,984	35,941	35,941	37,857	37,800	5.17%
Federal Grant—COPS/Police	0	940	0	0	0	0	0.00%
State Grants—DOT/Police	4,000	3,921	20,958	4,000	4,000	4,000	0.00%
State Grant - Façade Study			830				
State Grant - Forestry	0	0		19,822	19,822	0	-100.00%
Total Intergovernmental Revenues	1,010,251	1,050,139	1,003,161	983,469	1,034,166	876,083	-10.92%

Regulation and Compliance	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2017/2016
Liquor & Beer Licenses	21,536	21,795	22,123	21,480	21,465	21,480	0.00%
Direct Seller Licenses	645	960	1,705	1,800	1,800	1,800	0.00%
Cigarette Licenses	800	600	400	700	600	600	-14.29%
Operator Licenses	12,400	11,018	14,350	14,000	14,350	14,350	2.50%
Bicycle Licenses	110	60	136	100	100	100	0.00%
Dog and Cat Licenses	1,531	695	1,357	1,300	1,300	1,300	0.00%
Cable TV Franchise Fee	156,207	159,092	155,956	160,000	150,000	150,000	-6.25%
Transient Permit Fee	250	250	250	250	250	250	0.00%
Weights & Measures Licenses	1,020	1,060	1,035	995	960	995	0.00%
Fire Inspection Fee	15,115	8,893	15,473	15,325	15,325	15,325	0.00%
Building Permits	65,459	108,798	111,871	111,800	111,800	104,860	-6.21%
Electrical Permits	18,014	21,042	21,303	22,400	22,400	22,400	0.00%
Plumbing Permits	18,975	27,070	25,440	24,750	24,750	24,750	0.00%
Clearwater Compliance Permits	8,650	5,650	0	0	0	0	0.00%
Heating/Air Conditioning Permits	14,858	19,836	20,279	20,000	20,000	20,000	0.00%
Drive Opening Permits	790	940	1,260	1,000	1,100	1,100	10.00%
Erosion Control Permits	2,550	3,900	5,750	5,550	5,550	5,550	0.00%
Occupancy Permits	5,650	6,430	6,170	5,950	5,950	5,950	0.00%
Sign Permits	2,425	2,265	1,590	1,800	1,800	1,800	0.00%
Street Opening Permits	4,950	3,800	4,300	3,600	3,800	3,800	5.56%
Miscellaneous Permits—Clerk	1,375	1,905	1,950	1,910	1,985	1,910	0.00%
Building Inspection Plan Review	3,165	4,025	6,927	8,025	7,000	6,400	-20.25%

General Fund Revenues
Fund 100 (contd.)

Regulation and Compliance (contd.)	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Stormwater Management Permit	244	1,053	2,360	1,200	800	1,200	0.00%
Plan Review	4,621	6,058	6,469	5,000	5,500	5,500	10.00%
Zoning Permits	600	0	0	400	400	400	0.00%
Total Regulation & Compliance	361,940	417,195	428,454	429,335	418,985	411,820	-4.08%

Law & Ordinance Violations	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Court Penalties & Costs	33,672	32,228	41,757	44,500	44,500	44,500	0.00%
Parking Violations	17,727	17,216	15,931	23,000	25,000	23,000	0.00%
Total Law & Ordinance Violations	51,399	49,444	57,688	67,500	69,500	67,500	0.00%

Public Charges for Services	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Treasurer's Office Fees	851	1,018	1,338	700	3,548	1,300	85.71%
License Publication Fees	720	750	765	920	1,040	920	0.00%
Assessor's Office Fees	4,708	5,510	6,230	5,000	5,000	5,000	0.00%
General Government Misc. Fees	57	0	4	0	25	0	0.00%
Engineering Fees	0	0	8,606	3,100	2,000	3,000	-3.23%
Building Inspection House Nos.	490	973	861	920	920	920	0.00%
State Tag Fee	595	1,150	1,850	2,300	1,800	1,800	-21.74%
Tax Exemption Fees	175	0	175	0	0	175	0.00%
Central Duplicating Fees	206	244	120	175	350	250	42.86%
Police Department Fees	11,627	15,293	18,285	11,500	11,500	11,500	0.00%
Alarm Permit Fees	375	275	325	250	6,705	6,680	2572.00%
False Alarm Fees	2,485	3,470	1,090	2,000	2,000	2,000	0.00%
Public Works Department Fees	3,518	3,774	11,335	3,500	66,091	13,500	285.71%
Celebrations	16,729	17,149	23,496	18,000	22,649	20,000	11.11%
Recycling—Plastic/Glass/Oil	395	215	0	0	0	0	0.00%
Recycling—Aluminum/Tin	920	0	0	0	51	0	0.00%
Recycling Cart Upgrade	1,688	1,847	2,073	1,800	554	400	0.00%
Weed Mowing Fees	794	920	920	800	800	800	0.00%
Park Rental Fees	5,540	7,929	7,002	6,500	7,120	7,000	7.69%
Senior Center Fees	24,186	18,919	24,009	18,500	36,500	35,000	89.19%
Senior Van Receipts			6,739		6,700	6,700	0.00%
Public Charges for Services	0	0	318	600	600	600	0.00%
Total Public Charges for Services	76,059	79,436	115,541	76,565	175,953	117,545	53.52%

Intergovernmental Charges	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Sanitation—Town	3,632	3,350	3,350	3,350	3,350	3,350	0.00%
Fire— Operating—Town	129,142	126,779	148,655	141,364	264,109	167,229	18.30%
Fire/EMS Dispatching—Town	3,280	3,570	2,365	3,500	3,500	3,500	0.00%

General Fund Revenues
Fund 100 (contd.)

Intergovernmental Charges (contd.)	2014	2015	2015	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Emergency Management—Town	375	229	330	600	600	600	0.00%
Crossing Guards—School District	47,430	44,567	42,005	50,000	50,000	50,000	0.00%
Sewer Administrative Services	10,250	10,250	10,250	10,250	10,250	10,250	0.00%
Transfer from Room Tax Fund	3,219	4,038	3,953	3,250	3,000	3,250	0.00%
Transfer from CDBG—Admin.	980	973	931	1,500	1,500	1,500	0.00%
Transfer from TIF—Admin.	1,769	0	455	1,000	1,000	1,000	0.00%
City of Mequon—Reimbursement	2,778	2,726	2,726	2,800	2,964	2,964	5.86%
Total Intergovernmental Charges	202,855	196,482	215,020	217,614	340,273	243,643	11.96%

Commercial Revenues	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Interest—Delinquent Property Taxes	289	429	605	400	443	300	-25.00%
Interest— Investments	9,513	15,634	21,149	31,000	45,000	46,254	49.21%
Interest—Special Assessments	174	105	154	0	264	0	0.00%
Change in Market Value	0	0	(36,989)	0	8,000	5,000	0.00%
Rent—City Property	14,828	14,111	16,904	14,100	14,100	14,100	0.00%
Rent—City Property, Water Tower	124,376	130,594	137,251	143,705	143,853	150,890	5.00%
Sale of City Property	162	6,444	3,424	0	825	0	0.00%
Refund of Prior Years Expense	3,313	33	(2,712)	0	0	0	0.00%
Donations	6,000	15,415	30,835	5,167	10,775	11,667	125.80%
Contribution of Fire Dept. Assets	0	537,651	0	0	0	0	0.00%
Miscellaneous Revenue	0	0	13,481	0	0	0	0.00%
Transfer from Trust & Agency	0	0	0	0	0	0	0.00%
Transfer from EMS	0	400,000	0	0	0	0	0.00%
Total Commercial Revenues	158,655	1,120,416	184,102	194,372	223,260	228,211	17.41%
Total Non-Tax Revenues	1,862,569	2,916,030	2,003,966	1,968,855	2,262,137	1,944,802	-1.22%

Tax Revenues	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Property Taxes	5,569,576	5,628,178	5,812,613	5,869,616	5,869,616	6,133,050	4.49%
Property Tax Equivalent	715,170	718,732	744,790	798,464	798,464	832,349	4.24%
Total Property Taxes	6,284,746	6,346,910	6,557,403	6,668,080	6,668,080	6,965,399	4.46%

Total General Fund Revenues	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	8,147,315	9,262,940	8,561,369	8,636,935	8,930,217	8,910,201	3.16%

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, committees and commissions properly discharge their duties. The Mayor nominates to Council the appointment of the City Administrator, statutory employees, board, committee 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	2016	2017	2018
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**

2017 Significant Accomplishments:

1. TID #4 creation
2. SandHills Trail plat review
3. Approved St. Francis Borgia School redevelopment
4. Participated in branding initiative
5. Adopted revised fund balance policy
6. Adopted policy on contacting City Attorney

2018 Objectives to Be Accomplished:

1. Plan for Hwy 60 business park

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 ($195), Ozaukee County Tourism Council ($75), OED ($1,500), VALUE ($35)

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:

513100—Mayor

225 **Phone:** Reflects 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 operation 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 Treasurer responsible for preparation of annual budget, capital improvement plan 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, Committee 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	2016 FTE	2017 FTE	2018 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:	2015	2016	2017	2018 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 2015/2016	Actual 2016/2017	Target 2017/2018
Administrator's Office	Cost per capita	Operating costs	$8.64	$9.00	$9.19

2017 Significant Accomplishments:

1. Implemented GFOA budget reviewer comments
2. TID No. 4
3. Updated Fund Balance Policy
4. Created policy on contacting the City Attorney
5. Completed first year with new auditing firm

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 **Conferences 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

225 **Telephone:** Decrease to actual

330 **Training and Travel:** Increase to reflect actual

519200—Employee Relations

125 **Performance Bonuses:** Merit pay increases removed due to budget constraints

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

335 **Leadership and Development:** Increase to reflect actual cost for Employee Meetings (providing healthier food options)

Legal Services
516100, 516200, 516400

Department: City Attorney

Program Manager: Mayor/City Administrator

Program Description: The City Attorney is responsible for conducting a majority of the legal business in which the City is involved in; 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 in the Internal Service Fund.

Products and Services:

- Consult with staff and elected officials on legal matters
- Attend all Common Council and Plan Commission meetings
- Draft and/or 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).

2017 Significant Accomplishments:

1. Prochnow remediation
2. Amcast Developer's Agreement
3. Assist staff with revising and developing policies for Council approval

Long Term Objectives:

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

Account Detail:

516100—City Attorney

210 Annual retainer—No longer applied

211 Prosecution of ordinance violations, legal services, meeting attendance

Common Council, Mayor & City Attorney

511100 Common Council					2017	2017	2018	% Change
Personnel	2014	2015	2016	Budget	Estimated	Adopted	2018/2017
111 Salaries	16,477	16,800	17,707	16,800	16,800	16,800	0.00%
151 Social Security	1,260	1,243	1,335	1,285	1,285	1,285	0.00%
165 Workers' Comp. Insurance	42	34	38	37	37	35	-5.41%
Total	17,779	18,077	19,080	18,122	18,122	18,120	-0.01%

511100				2016	2017	2018	% Change
Operating	2014	2015	2016	Budget	Estimated	Adopted	2018/2017
313 Printing	67	0	0	100	0	100	0.00%
320 Publications and Dues	6,220	6,322	6,102	6,350	6,032	6,350	0.00%
330 Training & Travel	315	233	154	225	225	225	0.00%
390 Operating Expenses	463	386	183	375	375	375	0.00%
Total	7,065	6,941	6,439	7,050	6,632	7,050	0.00%
Total Expenditures	24,844	25,018	25,519	25,172	24,754	25,170	-0.01%

513100 Mayor				2016	2017	2018	% Change
Personnel	2014	2015	2016	Budget	Estimated	Adopted	2018/2017
111 Salaries	6,000	6,000	6,231	6,000	6,000	6,000	0.00%
151 Social Security	459	459	477	459	459	459	0.00%
152 Retirement	8	0	0	0	0	0	0.00%
165 Workers' Comp. Insurance	15	12	14	13	13	12	-7.69%
Total	6,482	6,471	6,722	6,472	6,472	6,471	-0.02%

513100				2016	2017	2018	% Change
Operating	2014	2015	2016	Budget	Estimated	Adopted	2018/2017
225 Telephone	32	67	88	85	100	100	17.65%
313 Printing	6,813	7,103	3,564	0	0	0	0.00%
330 Training & Travel	162	0	553	600	600	600	0.00%
343 Awards, Supplies	0	561	0	600	600	600	0.00%
390 Operating Expenses	250	515	107	250	250	250	0.00%
Total	7,257	8,246	4,312	1,535	1,550	1,550	0.98%
Total Expenditures	13,739	14,717	11,034	8,007	8,022	8,021	0.17%

516100 City Attorney				2016	2017	2018	% Change
Professional Services	2014	2015	2016	Budget	Estimated	Adopted	2018/2017
210 General Services—Retainer	19,200	0	0	0	0	0	0.00%
211 Extraordinary Services	43,541	51,305	102,153	80,000	100,000	80,000	0.00%
Total	62,741	51,305	102,153	80,000	100,000	80,000	0.00%

				2016	2017	2018	% Change
Revenues	2014	2015	2016	Budget	Estimated	Adopted	2018/2017
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%

				2016	2017	2018	% Change
Net Cost of Program	2014	2015	2016	Budget	Estimated	Adopted	2018/2017
	96,711	86,427	134,093	108,566	128,163	108,578	0.01%

Administrator & Employee Relations

513200 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	68,323	69,693	71,490	72,641	72,641	74,099	2.01%
135	Sick Payout	844	706	987	986	986	1,006	2.03%
151	Social Security	5,148	5,258	5,416	5,735	5,735	5,852	2.04%
152	Retirement	4,923	4,954	4,945	5,098	5,098	5,125	0.53%
154	Health Insurance	9,673	13,271	13,347	15,491	15,548	16,712	7.88%
155	Life Insurance	33	46	47	38	48	50	31.58%
159	Longevity	1,194	1,244	1,294	1,344	1,344	1,394	3.72%
165	Workers' Comp. Insurance	186	154	176	177	177	169	-4.52%
	Total Personnel	90,324	95,326	97,702	101,510	101,577	104,407	2.85%

513200 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
225	Telephone	587	129	88	130	110	110	-15.38%
310	Office Supplies	8	359	46	150	150	150	0.00%
320	Publications & Dues	404	550	357	375	333	375	0.00%
330	Training & Travel	727	68	880	600	600	600	0.00%
	Total Operating	1,726	1,106	1,371	1,255	1,193	1,235	-1.59%
	Total Administrator	92,050	96,432	99,073	102,765	102,770	105,642	2.80%

519200 Employee Relations		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
161	EAP Administration	1,759	1,904	1,811	2,100	2,100	2,100	0.00%
210	Professional Services	471	140	1,229	1,000	1,000	1,000	0.00%
335	Leadership & Development	549	344	230	300	550	550	83.33%
343	Awards, Supplies	1,330	2,164	1,479	1,550	2,484	2,000	29.03%
	Total Employee Relations	4,109	4,552	4,749	4,950	6,134	5,650	14.14%
	Total Expenditures	96,159	100,984	103,822	107,715	108,904	111,292	3.32%

Revenues	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Total	0	0	0	0	0	0	0.00%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	96,159	100,984	103,822	107,715	108,904	111,292	3.32%

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, mobile vendor permits, mobile food vendor 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 public 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
- Maintain City website

City Clerk

514100, 514200

City Clerk Staffing Levels:

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 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:	2015	2016	2017 Estimated	2018 Projected
Ordinances Approved by Common Council	29	23	25	25
Resolutions Approved by Common Council	23	26	20	22
Proclamations	12	12	12	12
Distribution of Minutes and Agendas	150	157	150	150
Indexes Council Minutes—Meetings	23	27	24	22
Public Hearings	11	13	12	12
Courtesy Notices	1	1	1	1
Property Owners Notices	310	382	400	400
Issuance of Permits and Licenses	450	450	450	450
Employment Ads and Request for Bids to News Media	10	10	10	10
Number of Trainings Taken Regarding Licensing, Elections, and Records Management	30	30	30	30
Annexations	0	0	0	0
Annexation Acres	0	0	0	0
Total Population	11,500	11,530 est.	11,560	11,570
Number of Registered Voters	7,800	8,227	8,000	7,900
Number of Elections	2	4	2	4
Total Number of Voters	3,918	15,773	2,595	13,000
New Registrants	150	1,894	100	1,000
Percent of Voters Who Were New Registrants	3.8%	23%	1.0%	12.6%
Number of Absentee Ballots Cast	541	3,307	310	2,800
Percent of Votes Cast by Absentee Ballot	14%	21%	12%	21.5%

City Clerk

514100, 514200

2017 Significant Accomplishments:

1. Completed Wisconsin Election Commission (WEC) Four-Year Voter Maintenance Program
2. Continued updating license and permit application forms
3. New filing system for Voter Registration established
4. Processed several extensive open record requests
5. Continued to implement the Photo ID law, including training of staff and election workers and outreach efforts
6. Began to explore options for future electronic document management system

2018 Objectives to Be Accomplished:

1. Continue to update license and permit application forms
2. Successfully administer four elections, including the Gubernatorial Election in November
3. Select vendor and begin to implement electronic document management system if funded

Long-Term Objectives:

1. Provide training to Administrative Assistant on use of voting equipment and continue training in all aspects of elections to further participate 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 Inspectors, 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

Budget Variances:

514200—Elections

111 **Salaries:** Increase due to four elections in 2018

112 **Overtime:** Increase due to four elections in 2018

125 **Part Time Salaries:** Increase due to four elections in 2018

310 **Election Office Supplies:** Increase due to four elections in 2018 and due to small increase in hourly wage rate for election officials

City Clerk
514100, 514200

Clerk's Office								
514100					**2017**	**2017**	**2018**	**% CHANGE**
Personnel		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
111	Salaries	118,557	120,749	123,600	125,832	125,832	128,357	2.01%
125	Part Time/Temporary	14,293	16,252	17,258	17,535	17,535	18,236	4.00%
135	Sick Payout	515	340	1,526	1,646	1,646	1,650	0.24%
151	Social Security	10,564	10,716	11,061	11,253	11,253	11,509	2.28%
152	Retirement	8,556	9,120	9,685	10,002	10,002	10,080	0.78%
154	Health Insurance	17,963	22,004	31,967	34,768	34,768	36,725	5.63%
155	Life Insurance	56	77	84	84	84	87	3.57%
159	Longevity	1,701	1,827	1,953	2,079	2,079	2,205	6.06%
165	Workers' Comp. Insurance	359	297	342	348	348	331	-4.89%
	Total	172,564	181,382	197,476	203,547	203,547	209,180	2.77%
514100					**2017**	**2017**	**2018**	**% CHANGE**
Operating		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
210	Professional Services	829	703	374	1,000	960	1,000	0.00%
225	Telephone	1,458	458	441	600	600	600	0.00%
240	Repair & Maintenance Services	1,958	1,996	1,350	1,415	1,415	1,415	0.00%
310	Office Supplies & Expenses	3,012	2,665	1,675	3,100	3,000	3,100	0.00%
311	Recording Fees	240	130	170	400	350	400	0.00%
312	Copier Supplies	0	1,393	1,863	2,500	2,000	2,500	0.00%
315	Postage	9,929	7,856	8,163	10,500	9,000	10,500	0.00%
320	Publications & Dues	548	380	178	575	575	575	0.00%
325	Legal Notice Publication	3,027	2,473	3,303	4,500	4,000	4,500	0.00%
330	Training & Travel	665	185	114	1,000	800	1,000	0.00%
380	Office Equipment	0	424	0	900	900	900	0.00%
	Total	21,666	18,663	17,631	26,490	23,600	26,490	0.00%
	Total Expenditures	194,230	200,045	215,107	230,037	227,147	235,670	2.45%
514200 Elections					**2017**	**2017**	**2018**	**% CHANGE**
Personnel		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
111	Salaries	19,884	9,981	27,277	13,985	10,000	32,462	132.12%
112	Overtime	792	87	44	200	0	1,053	426.50%
125	Part Time Salaries	45	0	113	0	0	720	0.00%
151	Social Security	111	0	107	15	54	136	786.50%
165	Workers' Comp. Insurance	24	26	71	31	31	71	129.03%
	Total	20,856	10,094	27,612	14,231	10,085	34,442	142.01%

City Clerk

514100, 514200

Clerk's Office (contd.)								
514200 Elections					**2017**	**2017**	**2018**	**% CHANGE**
Operating		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
310	Supplies	4,375	4,209	5,784	7,106	5,500	9,406	32.37%
321	Legal Notices	179	69	66	200	200	200	0.00%
380	Electronic Voting Equipment	0	3,160	0	0	0	0	0.00%
	Total	4,554	7,438	5,850	7,306	5,700	9,606	31.48%
	Total Expenditures	25,410	17,532	33,462	21,537	15,785	44,048	104.52%
					2017	**2017**	**2018**	**% CHANGE**
Revenues		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
441110	Liquor & Beer Licenses	21,536	21,795	22,123	21,480	21,465	21,480	0.00%
441122	Direct Seller Licenses	645	960	1,705	1,800	1,800	1,800	0.00%
441123	Cigarette Licenses	800	600	400	700	600	600	-14.29%
441124	Operator Licenses	12,400	11,018	14,350	14,000	14,350	14,350	2.50%
441128	Transient Permit Fees	250	250	250	250	250	250	0.00%
461152	License Publication Fees	720	750	765	920	1,040	920	0.00%
443511	Miscellaneous Permit Fees	1,375	1,905	1,950	1,910	1,985	1,910	0.00%
461158	Tax Exemption Report Fees	175	0	175	0	0	175	0.00%
461160	Central Duplicating	206	244	120	175	350	250	42.86%
474110	Sewer Administrative Services	5,637	5,637	5,637	5,637	5,637	5,637	0.00%
	Total	43,744	43,159	47,475	46,872	47,477	47,372	1.07%
					2017	**2017**	**2018**	**% CHANGE**
Net Cost of Program		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
		175,896	174,418	201,094	204,702	195,455	232,346	13.50%

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, state, technical college 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), TIF Assessment Reports (TAR) and Exempt Computer Report (ECR) 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
- Assessment of all property in the city; 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, annexations, 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	2016 FTE	2017 FTE	2018 FTE
City Assessor	1.00	1.00	1.00

Department Services Indicators	2015	2016	2017 Estimated	2018 Projected
Provide Real Estate Sales List on Monthly Basis	15	19	20	20
Listing of Property Owners for Public Hearings and Detour Routes	310	382	375	390
Special Assessment Letters	190	223	210	210
Complete Wisconsin Realty Transfer Returns from the Department of Revenue	308	330	363	360
Field Inspections	430	495	575	500
Number of Board of Review Assessment Challenges	0	1	1	3
Number of Personal Property Accounts	515	508	506	506
Number of Assessable Parcels	4,214	4,230	4,303	4,346
Sketches Drawn—New Construction/Additions	89	120	100	100
Photos Taken—New Construction/Changes	73	65	120	120
Number of Open Book Cases	30	24	22	25

City Assessor

515400

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2015/2016	Target 2016/2017	Target 2017/2018
City Assessor's Office	Efficient Municipal Government	Cost of Assessment Per Parcel	$25.40	$25.89	$24.63 Estimated
City Assessor's Office	Efficient Municipal Government	Equalized Property Value Per Capita	$104,723	$109,085	$113,543 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.

2017 Significant Accomplishments:

1. Completed duties as Past Chairman of the Municipal Assessor's Section—League of Municipalities—Municipal Assessor's Institute
2. As Chairman of the Public Relations Committee Assessor was asked by the Education Committee to put on a PR Class at the December 2017 Quarterly Meeting

2018 Objectives to Be Accomplished:

1. Complete scanning of Commercial Property drawings and 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, WAAO, IAAO
323 **State Fees** Manufacturing Assessment (Mandated)
330 **Employee Training & Travel:** Assessor's Annual Conference, WAAO meetings and classes, IAAO classes, gas

Budget Variances:

515400—City Assessor

Expenditures

219 **Professional Service-Revaluation:** Decreased for one year to zero (2017) and continued for 2018
310 **Office Supplies:** Decrease from $325 to $300
312 **Computer Supplies:** Decrease from $4,500 to $4,450

Assessor's Office

515400 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	68,257	69,677	71,472	72,622	72,622	74,065	1.99%
135	Sick Payout	588	340	760	700	754	750	7.14%
151	Social Security	5,195	5,104	5,179	5,739	5,743	5,858	2.07%
152	Retirement	4,953	4,976	4,966	5,102	5,105	5,131	0.57%
154	Health Insurance	14,760	17,571	18,161	19,609	19,609	21,155	7.88%
155	Life Insurance	53	65	66	66	66	68	3.03%
159	Longevity	1,512	1,575	1,638	1,701	1,701	1,764	3.70%
165	Workers' Comp. Insurance	2,729	2,468	3,450	3,408	3,408	3,414	0.18%
	Total	98,047	101,776	105,692	108,947	109,008	112,205	2.99%

515400 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services—Assessments	10,100	13,500	13,500	13,500	13,500	13,500	0.00%
219	Revaluation	0	10,000	10,000	0	0	0	0.00%
225	Telephone	729	196	177	200	180	200	0.00%
310	Office Supplies	350	269	268	325	300	300	-7.69%
312	Computer Supplies	3,887	4,333	3,969	4,500	4,250	4,450	-1.11%
320	Publications and Dues	255	255	255	305	305	305	0.00%
323	State of Wisconsin Fees	1,447	1,315	1,505	1,685	1,592	1,685	0.00%
330	Training & Travel	1,163	1,285	886	1,200	1,126	1,200	0.00%
	Total	17,931	31,153	30,560	21,715	21,253	21,640	-0.35%
	Total Expenditures	115,978	132,929	136,252	130,662	130,261	133,845	2.44%

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
461153	Assessor's Office Fees	4,708	5,510	6,230	5,000	5,000	5,000	0.00%
	Total	4,708	5,510	6,230	5,000	5,000	5,000	0.00%

Net Cost of Program	2014	2015	2016 Budget	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	111,270	127,419	130,022	125,662	125,261	128,845	2.53%

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
- Room tax collection and monitoring
- TID maintenance and reporting

City Treasurer Staffing Levels:

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 FTE
Deputy Treasurer/Payroll	.65	.65	.65
Accountant II/Accounts Receivable	.80	.80	.80
Account Clerk/Receptionist	.50	.30	.30
Total	**1.95**	**1.75**	**1.75**

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

City Treasurer

515600, 515900, 514700, 519100

Department Services Indicators:	2015	2016	2017	2018 Projected
Administration of Liability Claims	5	5	4	5
Administration of Workers' Compensation Claims	8	5	8	5
Issuance of Dog and Cat Licenses	494	451	413	420
Purchase Orders	175	168	100	100
Cash Receipts	3,488	3,586	5,200	3,700
Accounts Receivable Invoices	693	697	500	510
Accounts Payable Checks	3,184	3,435	3,400	3,500
Charges Contingent Upon Annexation	34	27	27	27
Record and Collect All Current and Deferred Special Assessments	5	5	5	5
Rate of Return on Investments	0.22%	0.27%	0.70%	1.30%
Payroll Direct Deposits Issued	3,920	4,023	4,000	4,000
W-2s Issued	347	371	385	385
1099s Issued	31	33	35	35
Real Estate and Personal Property Taxes Collected	78%	75%	80%	81%

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2015/2016	Target 2016/2017	Target 2017/2018
City Treasurer's Office	Cost per capita	Operating Costs	$3.84	$4.00	$4.00

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

2017 Significant Accomplishments:

1. Purchased and trained on ACA reporting module
2. Closed Trust & Agency accounts
3. Started recording of fixed assets
4. Replaced six Windows 7 work stations

2018 Objectives to Be Accomplished:

1. Streamline accounts payable
2. Replace Windows 7 work stations
3. Research accounting software

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 to replace City Hall workstations with Windows 10 operating system

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:	2015	2016	2017	2018 Projected
Total General Liability Incident Reports	5	5	4	5
Incurred Liability Claims Paid/Reserve	4	5	2	5
Number of Vehicle Incident Reports	1	2	1	2
Total Vehicle Claims Paid	$74,359	$34,495	$703	0
Number of Property Claims Filed—Public	2	3	2	3
Total Vehicle Claims Filed—City	1	2	2	2
Number of Property Claims Filed—City	3	2	2	2
Number of Workers' Compensation Incident Reports	15	9	15	15
Total Workers' Compensation Incident Claims	5	5	10	8
Workers' Compensation Modification Factor	.88	1.04	1.01	1.04

Budget Variances:

519400—Insurance

165 **Worker's Compensation:** Modification factor increase
510 **Property Insurance:** Premium and value increases
512 **General Auto Liability:** Premium and value increases
523 **Liability Claims:** Increase due to prior years' history

Insurance Program Summary

Account/Fund Budgeted	Property/Auto Insurance	Worker's Comp.*	General Liability	Surety Bond	Total
519400 General Fund	$2,720		$4,339	$605	$7,664
Other Depts. General Fund	94,890	144,375	33,725		272,990
Sewer	10,585	23,363	4,927		38,875
Cemetery	114	546	103		763
Swimming Pool	1,061	7,539	1,418		10,019
Library	2,221	1,143	4,354		7,718
Recreation Programs		4,298	809		5,107
Total 2018	$111,591	$181,265	$49,674	$605	$343,136
Total 2017	$106,282	$165,704	$50,050	$520	$322,556

*Net dividend

Treasurer's Office

515600 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	66,919	73,579	80,830	81,343	81,343	83,189	2.27%
121	Part Time Salaries	25,496	29,297		0	0	0	0.00%
135	Sick Payout	670	354	452	474	474	373	-21.31%
151	Social Security	7,224	7,533	5,852	6,384	6,384	6,524	2.19%
152	Retirement	6,887	6,239	5,625	5,674	5,674	5,714	0.70%
154	Health Insurance	12,942	16,631	22,032	25,168	23,898	27,133	7.81%
155	Life Insurance	112	99	81	61	41	84	37.70%
159	Longevity	2,539	1,446	1,537	1,629	1,629	1,720	5.59%
165	Workers' Comp. Insurance	250	207	196	197	197	187	-5.08%
	Total Personnel	123,039	135,385	116,605	120,930	119,640	124,924	3.30%

515600 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	39,575	43,762	52,368	49,125	50,000	50,000	1.78%
225	Telephone	1,458	325	265	300	300	315	5.00%
310	Office Supplies	6,567	6,121	6,794	4,200	4,200	4,200	0.00%
320	Publications and Dues	415	464	464	500	500	500	0.00%
330	Training & Travel	139	151	170	400	600	400	0.00%
380	Office Equipment	0	0	1,014	100	50	100	0.00%
390	Other Expenses	2,471	4,146	2,289	2,500	2,500	2,500	0.00%
	Total	50,625	54,969	63,364	57,125	58,150	58,015	1.56%
	Total Expenditures	173,664	190,354	179,969	178,055	177,790	182,939	2.74%

515900 Independent Audit		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	29,042	33,112	32,400	28,000	33,000	28,000	0.00%
	Total	29,042	33,112	32,400	28,000	33,000	28,000	0.00%

514700 Technology		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	17,620	15,603	9,505	15,000	15,000	15,000	0.00%
220	Internet Service	10,098	13,254	13,365	13,500	13,500	13,500	0.00%
312	Computer Supplies	2,419	88	74	500	100	500	0.00%
380	Equipment Outlay	12,466	5,986	18,820	6,000	7,610	9,500	58.33%
385	Multi Use Equipment	7,151	9,245	7,059	7,000	7,100	7,100	1.43%
	Total	49,754	44,176	48,823	42,000	43,310	45,600	8.57%

519100 Illegal/Uncollectible Taxes		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
591	Uncollectible Taxes	0	0	0	0	2,113	0	0.00%
	Total	0	0	0	0	2,113	0	0.00%

Treasurer's Office (contd.)

519400 Insurance		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
510	Property	3,280	3,480	3,648	3,702	3,702	4,222	14.05%
512	General & Auto Liability	4,629	4,390	4,664	4,639	4,555	4,344	-6.36%
520	Surety Bonds	862	531	520	520	605	605	16.35%
	Total	8,771	8,401	8,832	8,861	8,862	9,171	3.50%

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
411800	Interest—Delinquent Property Tax	289	429	605	400	443	300	-25.00%
441126	Dog & Cat License	1,531	695	1,357	1,300	1,300	1,300	0.00%
461151	Treasurer's Office fees	851	1,018	1,338	700	3,548	1,300	85.71%
481100	Interest Income	9,513	14,186	20,662	31,000	45,000	45,000	45.16%
481110	Interest—Spec. Assess.	174	105	154	0	264	0	0.00%
474210	Transfer from Room Tax	3,219	4,038	3,953	3,250	3,000	3,250	0.00%
474230	Transfer from CDBG	980	973	931	1,500	1,500	1,500	0.00%
474510	Transfer from TIF	1,769	0	455	1,000	1,000	1,000	0.00%
487000	Change in Market Value	0	0	(36,989)	0	8,000	5,000	0.00%
	Total	18,326	21,444	(7,534)	39,150	64,055	58,650	49.81%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	242,905	254,599	277,558	217,766	201,020	207,060	-4.92%

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 Station
- Maintain City grounds and buildings

City Hall Complex Staffing Levels:

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 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.

2017 Significant Accomplishments:

1. Replaced steam boiler in gym
2. Replaced retaining wall behind Fire Department

2018 Objectives to Be Accomplished:

1. Remove and replace asphalt pavement around Fire Department
2. Exterior painting of Complex Buildings
3. Remove and replace concrete driveway at Station 1
4. Repairs to mausoleum

Long-Term Objectives:

1. New roof on Fire Department (Capital Improvement Plan 2019)
2. Replace roof on cemetery house

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

Budget Variances:

518100—City Hall Complex

111-165 **Salary and Benefits:** Decrease due to new employee hired

City Hall Complex
518100

City Hall Complex								
518100 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	77,868	80,979	82,495	81,152	96,000	70,814	-12.74%
112	Overtime	3,691	1,542	3,598	2,000	2,000	2,000	0.00%
125	Part Time Salaries	1,735	2,027	1,996	7,330	2,000	2,000	-72.71%
135	Sick Payout	831	988	972	997	285	285	-71.41%
151	Social Security	6,678	6,835	6,881	7,195	7,724	5,797	-19.43%
152	Retirement	6,053	5,942	6,118	5,897	6,730	4,943	-16.18%
154	Health Insurance	14,017	16,394	19,345	21,232	21,232	13,002	-38.76%
155	Life Insurance	112	124	143	107	107	50	-53.27%
159	Longevity	2,307	2,397	2,487	2,577	680	680	-73.61%
165	Workers' Comp. Insurance	3,300	2,972	4,151	4,247	4,247	3,373	-20.58%
	Total	116,592	120,200	128,186	132,734	141,005	102,944	-22.44%
518100 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2017 Adopted	% Change 2018/2017
222	Electric	22,563	20,753	23,578	25,609	25,609	25,609	0.00%
224	Natural Gas	37,028	22,172	21,155	25,000	25,000	25,000	0.00%
225	Telephone	882	1,653	1,971	1,660	2,025	2,025	21.99%
226	Water Service	4,038	3,514	3,350	4,000	4,000	4,000	0.00%
240	Repair & Maintenance Services	28,971	29,537	32,181	30,000	30,000	30,000	0.00%
350	Operating Supplies	20,026	13,978	15,166	15,000	15,000	15,000	0.00%
385	Capital Equipment Outlay	32,969	22,147	5,883	22,000	22,000	22,000	0.00%
	Total	146,477	113,754	103,284	123,269	123,634	123,634	0.30%
	Total Expenditures	263,069	233,954	231,470	256,003	264,639	226,578	-11.49%
Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2017 Adopted	% Change 2018/2017
469000	Public Charges for Services	0	0	318	600	600	600	0.00%
482215	Rent—City Property	14,828	14,111	0	0	0	0	0.00%
	Total	14,828	14,111	318	600	600	600	0.00%
Net Cost of Program		2014	2015	2016	2017 Budget	2017 Estimated	2017 Adopted	% Change 2018/2017
		248,241	219,843	231,152	255,403	264,039	225,978	-11.52%

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	2016 FTE	2017 FTE	2018 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	2015	2016	2017 Estimated	2018 Projected
Number of Telephone Calls Received by Dispatch	10,660	10,196	11,138	10,160
911 Calls	2,530*	2,480	2,638	2,848
False 911 Calls	302	302	248	240
Individuals Receiving Assistance at Station	5,742	6,360	7,182	6,114
Citizens Requests for Open Records	426	466	612	470
Mental Commitment Complaints	22	30	20	20
Violent Crimes	6	2	4	2
Property Crimes	160	118	100	84
Value of Property Stolen	$95,648	$88,234	$96,921	$26,258
Recovery of Property Stolen	$28,694	$24,278	$27,137	$6,565
Municipal Warrants Processed	56	72	46	62

*Due to more accurate reporting from *Intrado*

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2015/2016	Target 2016/2017	Target 2017/2018
Police Department	Safe Community	Violent Crime Rate	.20%	.20%	.20%
Police Department	Safe Community	Property Crime Rate	10.00%	10.00%	10.00%
Police Department	Safe Community	Youth Crime Rate	1.00%	1.00%	1.00%

2017 Significant Accomplishments:

1. Upgraded radio console to new County system
2. Reevaluated safety and security for special events
3. Researched combined 911 system
4. Hired and trained two new dispatchers
5. Added online scheduling software
6. Upgraded body cameras for officers

2018 Objectives to Be Accomplished:

1. Hire and train two officers
2. Evaluate shared services with other county law enforcement agencies
3. Outfit three more patrol vehicles to propane fuel
4. Purchase two replacement vehicles for Patrol
5. Add security camera system downtown

Long Term Objectives:

1. Advanced leadership training for supervisors

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, 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	2016 FTE	2017 FTE	2018 FTE
Patrol Sergeants	4.00	4.00	4.00
Patrol Officers	12.00	12.00	12.00
Detective/Juvenile Officer	1.00	1.00	1.00
Detective/Sergeant	1.00	1.00	1.00
Total	**18.00**	**18.00**	**18.00**

Police—Patrol & Investigations

522120, 522130

Department Services Indicators:	2015	2016	2017 Estimated	2018 Projected
Calls for Service and Incidents Received	18,902	20,898	20,580	23,640
Assistance to Motorists/Pedestrians	2,526	2,016	2,212	2,056
Fire/Rescue Responses	1,024	908	1,104	1,124
Burglar/Fire Alarms	186	186	122	126
Homes Checked While Residents on Vacation	1,836	1,948	1,768	3,366
Lockouts of Vehicles	166	170	112	152
Issued Warnings	2,972	3,876	4,700	4,278
Arrests	1,956	1,788	2,192	2,270
Safety Town Attendees and Volunteers	150	150	150	150
Safety Camp Attendees and Volunteers	150	150	150	150
Hand Checked Doors	104,980	104,980	104,980	104,980
Hours on Bicycle Patrol	100	100	100	100
Citations Issued, Includes Parking Cites	1,858	1,660	2,086	2,262
Criminal Complaints	124	100	75	110
Accidents Investigated	180	170	156	114
K-9 Deployments	64	58	28	58

2017 Significant Accomplishments:

1. Researched de-escalation techniques and trained officers
2. Hired and trained two new patrol officers
3. Promoted and trained two new patrol sergeants
4. Three patrol vehicles equipped to use Liquefied Petroleum for fuel
5. Promoted Detective Sergeant and Detective/Juvenile Officer
6. Selected and trained drug recognition expert
7. Selected and trained new Drug Force Officer
8. Selected and trained new Crime Prevention Officer

2018 Objectives to Be Accomplished:

1. Train two evidence technicians

Long-Term Objectives:

1. Train new Internet Crimes Against Children Officer

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

Police Department

522100 Police Station Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	18,260	19,098	17,812	19,493	19,493	19,884	2.01%
112	Overtime	0	66	389	400	400	400	0.00%
135	Sick Payout	162	0	203	219	219	190	-13.24%
151	Social Security	1,734	1,642	1,535	1,571	1,571	1,601	1.88%
152	Retirement	1,494	1,363	1,356	1,382	1,382	1,389	0.51%
154	Health Insurance	1,973	1,920	3,348	3,304	3,304	3,554	7.57%
155	Life Insurance	10	0	(1)	18	18	23	27.78%
159	Longevity	353	378	403	428	428	453	5.84%
165	Workers' Comp. Insurance	746	677	964	932	932	932	0.00%
	Total	24,732	25,144	26,009	27,747	27,747	28,426	2.45%

522100 Police Station Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
222	Electric	26,923	25,120	26,000	28,591	28,591	28,591	0.00%
224	Natural Gas	16,443	7,864	6,769	12,000	12,000	12,000	0.00%
226	Water Service	895	915	1,068	1,270	1,270	1,270	0.00%
240	Repair & Maintenance Services	16,591	29,751	28,228	22,000	22,000	20,000	-9.09%
340	Maintenance Supplies	2,519	2,794	2,068	4,500	4,500	4,500	0.00%
510	Property/Auto Insurance	2,269	2,077	2,038	2,038	2,038	1,996	-2.06%
	Total	65,640	68,521	66,171	70,399	70,399	68,357	-2.90%
	Total Expenditures	90,372	93,665	92,180	98,146	98,146	96,783	-1.39%

522110 Administration Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	180,967	187,501	193,472	196,304	197,285	201,688	2.74%
112	Overtime	4,878	9,408	2,487	3,950	12,000	4,029	2.00%
122	Office/Dispatchers	339,468	350,337	382,637	391,551	380,551	385,451	-1.56%
134	Holiday	8,960	9,796	8,637	12,716	12,716	12,970	2.00%
135	Sick Payout	5,002	5,016	4,576	4,815	4,815	6,107	26.83%
151	Social Security	41,133	42,822	45,119	47,674	47,523	47,632	-0.09%
152	Retirement	48,938	45,540	46,754	50,293	50,201	51,191	1.79%
154	Health Insurance	92,885	112,504	125,309	134,896	134,896	158,666	17.62%
155	Life Insurance	204	218	226	228	228	221	-3.07%
159	Longevity	12,148	12,715	13,282	13,849	13,849	12,400	-10.46%
165	Workers' Comp. Insurance	9,015	6,573	8,316	7,983	7,983	7,881	-1.28%
	Total	743,598	782,430	830,815	864,259	862,047	888,236	2.77%

522110 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
212	Attorney/Consultant—Legal	14,574	15,813	18,449	15,000	15,000	15,000	0.00%
213	Animal Pound	490	790	1,089	1,500	1,500	1,500	0.00%
225	Telephone/Communications	30,449	34,527	29,998	28,000	28,000	29,000	3.57%
240	Repair & Maintenance Services	43,976	47,438	73,757	42,000	42,000	42,000	0.00%

Police Department (contd.)

522110 Operating (contd.)		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
310	Office Supplies	6,136	5,169	7,499	6,500	6,500	6,500	0.00%
313	Printing	1,973	2,509	3,270	3,500	3,500	3,500	0.00%
320	Publications & Dues	1,639	1,360	233	1,250	1,250	1,250	0.00%
330	Employee Training, Travel	5,987	5,546	4,997	4,500	4,500	4,500	0.00%
346	Clothing & Uniforms	2,098	3,624	3,204	3,700	3,700	3,700	0.00%
347	Supplies and Expenses—Hunter Safety	338	267	60	300	300	300	0.00%
380	Equipment Outlay	12,006	1,607	623	5,500	5,500	8,500	54.55%
390	Other Expenses (Photo.)	2,426	1,399	2,035	2,000	2,000	2,000	0.00%
512	Liability Insurance	18,282	19,269	19,840	19,880	19,880	19,175	-3.55%
	Total	140,374	139,318	165,054	133,630	133,630	136,925	2.47%
	Total Expenditures	883,972	921,748	995,869	997,889	995,677	1,025,161	2.73%

522120 Patrol Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	1,089,876	1,138,365	1,252,269	1,214,992	1,200,992	1,239,751	2.04%
112	Overtime	28,983	32,994	50,588	46,371	46,371	47,530	2.50%
123	Crossing Guards	48,634	44,221	39,600	53,296	33,548	36,553	-31.42%
129	Wages/Billable	(8,813)	(8,032)	(10,606)	(10,000)	(10,000)	(10,000)	0.00%
134	Holiday	36,973	36,754	33,549	56,694	56,694	58,111	2.50%
135	Sick Payout	4,277	4,109	4,192	4,593	4,593	4,805	4.62%
151	Social Security	92,619	96,300	105,518	105,590	103,008	106,404	0.77%
152	Retirement	110,287	124,115	129,841	146,561	145,021	151,725	3.52%
154	Health Insurance	220,985	211,628	224,231	233,540	233,540	233,959	0.18%
155	Life Insurance	199	225	171	204	204	204	0.00%
159	Longevity	14,706	16,217	17,162	14,316	14,316	14,149	-1.17%
165	Workers' Comp. Insurance	44,228	45,469	51,066	49,543	49,543	47,792	-3.53%
	Total	1,682,954	1,742,365	1,897,581	1,915,700	1,877,830	1,930,983	0.80%

522120 Patrol Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
240	Repair & Maintenance Services	17,307	8,767	16,397	20,000	20,000	20,000	0.00%
330	Employee Training, Travel	17,770	20,535	19,162	16,000	16,000	16,000	0.00%
346	Clothing & Uniforms	22,096	16,621	18,990	12,200	12,200	12,200	0.00%
347	Supplies and Expenses	10,005	15,704	7,564	5,500	5,500	5,500	0.00%
351	Gasoline, Motor Oil	43,615	30,250	26,522	32,000	26,000	28,000	-12.50%
380	Equipment Outlay	22,235	20,292	27,188	21,000	21,000	31,000	47.62%
390	Other Expenses	870	17	1,016	500	500	500	0.00%
510	Property/Auto Insurance	3,579	3,319	3,440	3,922	3,922	4,064	3.62%
	Total	137,477	115,505	120,279	111,122	105,122	117,264	5.53%

	Total Expenditures	1,820,431	1,857,870	2,017,860	2,026,822	1,982,952	2,048,247	1.06%

Police Department (contd.)

522130 Investigative Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	151,818	157,379	161,067	163,551	170,000	167,606	2.48%
112	Overtime	7,756	9,003	17,353	10,506	10,506	10,769	2.50%
129	Wages/Billable	(101)	(215)	(314)	(927)	(927)	(1,500)	61.81%
134	Holiday	5,777	5,962	6,154	6,792	6,792	6,962	2.50%
135	Sick Payout	1,164	927	758	1,174	1,174	0	-100.00%
151	Social Security	12,520	12,915	13,859	14,105	14,598	14,216	0.79%
152	Retirement	19,131	17,756	18,795	20,254	20,963	20,906	3.22%
154	Health Insurance	31,327	33,791	37,013	39,957	39,957	43,078	7.81%
155	Life Insurance	57	83	96	96	96	30	-68.75%
159	Longevity	3,754	3,113	3,239	3,277	3,277	1,995	-39.12%
165	Workers' Comp. Insurance	7,373	6,059	6,627	6,476	6,476	6,469	-0.11%
	Total	240,576	246,773	264,647	265,261	272,912	270,531	1.99%

522130 Investigative Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	5,158	1,678	8,226	2,500	2,500	2,500	0.00%
310	Investigative Office Supplies	2,635	1,765	1,700	3,000	3,000	3,000	0.00%
330	Employee Training, Travel	3,133	1,615	1,878	2,000	2,000	2,000	0.00%
346	Clothing & Uniforms	1,924	2,436	1,907	1,250	1,250	1,250	0.00%
	Total	12,850	7,494	13,711	8,750	8,750	8,750	0.00%
	Total Expenditures	253,426	254,267	278,358	274,011	281,662	279,281	1.92%
	Grand Total for Department	3,048,201	3,127,550	3,384,267	3,396,868	3,358,437	3,449,472	1.55%

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
435200	Police Training Grants	2,880	3,040	3,200	2,700	2,880	2,700	0.00%
435429	Federal COPS Grant	0	940	0	0	0	0	0.00%
435431	State Grant—DOT Police	4,000	3,921	20,958	4,000	4,000	4,000	0.00%
441125	Bicycle Licenses	110	60	136	100	100	100	0.00%
451101	Court Penalties and Costs	33,672	32,228	41,757	44,500	44,500	44,500	0.00%
451301	Parking Violations	17,727	17,216	15,931	23,000	25,000	23,000	0.00%
462140	Police Department Fees	11,627	15,293	18,285	11,500	11,500	11,500	0.00%
462141	Alarm Permit Fees	375	275	325	250	6,705	250	0.00%
462145	False Alarm Fees	2,485	3,470	1,090	2,000	2,000	2,000	0.00%
473500	School District—Crossing Guards	47,430	44,567	42,005	50,000	50,000	50,000	0.00%
475100	City of Mequon—Reimbursement	2,778	2,726	2,726	2,800	2,964	2,964	5.86%
485550	Donations						3,000	0.00%
	Total	123,084	123,736	146,413	140,850	149,649	144,014	2.25%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	2,925,117	3,003,814	3,237,854	3,256,018	3,208,788	3,305,458	1.52%

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 events 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 and 2 and Public Education/Museum Facility

Fire Department Staffing Levels:

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 FTE
Fire Chief	–	.50	.50
Fire Inspector	1.00	1.00	1.00
Volunteers	0.77	0.77	0.77

Department Services Indicators:	2015	2016	2017 Estimated	2018 Projected
Total Number of Training Hours	8,300	8,300	8,300	8,300
Structural Fires	4	4	4	4
Total Losses Due to Fire	--	--	--	--
Response to Incidents in City	850	800	875	875
Response to Incidents in Town	220	200	225	225
Accident Responses	34	30	40	40
Total Responses	1,104	1,030	1,100	1,100
Other Mutual Aid Locations	50	45	60	60
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				

2017 Significant Accomplishments:

1. Replaced concrete apron at Station 1
2. Hired a full time Fire Inspector

2018 Objectives to Be Accomplished:

1. Recruit more Fire/EMS volunteers

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	$42,000	Fuel	$7,500
Communication	$5,000	Hose	$2,500
Dive Team	$2,500	Truck Maintenance	$48,000
Explorers	$1,000	Meeting Expenses	$25,000
Fire Inspection	$25,000	Non-fire Fighting Uniforms	$2,500
Fire Prevention/ Public Education	$3,000	Auto Extrication	$3,000
Fire Fighting Equipment	$20,000	Self-contained Breathing Apparatus	$1,500
Training	$10,000	Fire Inspector	$6,000

Budget Variances:

522230—Fire Station

111 & 121 **Salary and Part Time Salaries:** Increase due to hiring full time Fire Inspector and part time Fire Chief

152 & 154 **Retirement and Health Insurance:** Increase due to hiring of Fire Chief and Fire Inspector

235 **Operating Expenses:** Decreasing to offset personnel cost increase

510 **Property and Auto Insurance:** Increase due to value increase in vehicles

Public Safety/Fire Department

522230 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries				25,000	25,000	51,003	0.00%
121	Part Time Salaries	(13,207)	13,207		25,000	25,000	53,040	0.00%
151	FICA	(1,008)	1,050		3,825	3,825	7,959	0.00%
152	Retirement/LOSA	23,614	23,393	21,197	25,788	20,921	27,505	6.66%
154	Health Insurance				9,535	9,535	21,155	0.00%
165	Workers' Comp. Insurance	8,699	6,915	9,297	9,409	9,409	15,995	70.00%
	Total	18,098	44,565	30,494	98,557	93,690	176,657	79.24%

522230 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
222	Electric	15,639	14,816	17,193	16,360	16,360	16,360	0.00%
224	Natural Gas	15,392	9,161	9,732	13,130	12,000	12,000	-8.61%
225	Telephone	1,393	575	578	800	860	900	12.50%
226	Water Service	2,602	2,515	2,806	3,000	3,000	3,000	0.00%
235	Operating Expense	238,100	247,773	262,435	244,763	244,763	204,500	-16.45%
240	Building Maintenance	15,339	7,791	5,339	11,000	11,000	11,000	0.00%
290	Maint/Contracted Services	0	0	0	2,300	2,240	2,300	0.00%
510	Property/Auto Insurance	29,217	36,435	30,610	34,563	34,563	41,333	19.59%
512	Liability Insurance	2,854	2,421	2,708	2,895	2,834	2,868	-0.93%
519	State Fire Insurance Dues	45,625	0	0	0	0	0	0.00%
	Total Operating	366,161	321,487	331,401	328,811	327,620	294,261	-10.51%
	Total Expenditures	384,259	366,052	361,895	427,368	421,310	470,918	10.19%

Fire

522230, 522240

Revenues	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
435101 Fire Insurance Dues	45,625	71,150	46,134				0.00%
435430 State Grant - Façade			830				
441130 Fire Inspection Fee	15,115	8,893	15,473	15,325	15,325	15,325	0.00%
473407 Fire—Operating Exp. (Town)	129,142	154,902	128,655	141,364	141,364	167,229	18.30%
473408 Fire/EMS Dispatching	3,280	3,570	2,365	3,500	3,500	3,500	0.00%
481120 Fire Dept. Interest		1,448	451				0.00%
483320 Fire Dept. Equip. Sales		6,294	3,324				0.00%
485600 Contribution of FD Assets		537,651	20,000				0.00%
491270 Transfer from EMS		400,000	0				0.00%
Total Revenues	193,162	1,183,908	217,232	160,189	160,189	186,054	16.15%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	191,097	(817,856)	144,663	267,179	261,121	284,864	6.62%

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	2016 FTE	2017 FTE	2018 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:	2015	2016	2017	2018 Projected
Inspections Made by Building Inspector	1,397	1,800	1,718	1,718
Inspections Made by Contracted Inspectors	40	25	56	65
Total Inspections Made	1,437	1,825	1,774	1,783
Total permits issued:				
Residential New Construction	24	22	31	32
Residential Building	146	140	140	140
Commercial New Construction	2	2	2	2
Commercial Building	10	20	25	20
Electrical	258	300	300	300
Plumbing	306	280	280	280
HVAC	163	180	180	180
Certificate of Compliance	116	0	0	0
Value of Improvements Inspected	$21,730,000	21,683,299	22,000,000	22,000,000

Building Inspection
522310

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2015/2016	Target 2016/2017	Target 2017/2018
Building Inspection	Efficient Municipal Government	Operating Costs	$1.33 per person	$0.75 per person	$2.81 per household

2017 Significant Accomplishments:

1. Began permit process for The Glen at Cedar Creek
2. Oversaw construction of 42,000 SF storage facility for Cedarburg Storage

2018 Objectives to Be Accomplished:

1. Permits and oversight of Hamilton House Care Facility
2. Permits and oversight of Arrabelle Development
3. Continue permit process for The Glen at Cedar Creek
4. Permits and oversight of 192 Unit Development on Sheboygan Rd.
5. Oversee development of Washington and Jackson site
6. Oversee construction of 7,000 SF Concord Development building

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

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

- Staff is estimating 32 new single family residential starts in 2018
- Staff is including fee of $6,030.00 for start of Arrabelle Building C
- Staff is including fee of $17,430.00 for start of Sheboygan Rd. Apartments

Revenues:

443500 **Building Permits:** Decrease in Building Permits based on 32 single family starts estimated

443512 **Building Inspection Plan Review:** Decrease based on 32 single family starts estimated

Public Safety—Building Inspector

522310 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	104,420	113,682	99,055	105,396	101,396	103,428	-1.87%
151	Social Security	7,545	8,362	7,315	8,121	7,815	7,975	-1.80%
152	Retirement	7,719	7,134	6,814	7,218	6,946	6,985	-3.23%
154	Health Insurance	26,277	27,729	24,727	27,344	27,344	29,493	7.86%
155	Life Insurance	53	49	57	59	59	58	-1.69%
159	Longevity	2,457	630	693	756	756	819	8.33%
165	Workers' Comp. Insurance	2,276	2,345	3,202	3,145	3,145	2,967	-5.66%
	Total	150,747	159,931	141,863	152,039	147,461	151,725	-0.21%

522310 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	1,860	2,250	2,935	2,250	2,250	3,000	33.33%
225	Telephone	1,051	521	504	600	425	425	-29.17%
310	Office Supplies	2,132	2,347	3,377	2,347	2,347	2,347	0.00%
330	Training & Travel	601	0	375	650	500	500	-23.08%
351	Gas and Oil Expense	2,445	1,863	1,972	1,900	1,700	1,700	-10.53%
512	Liability Insurance	969	1,043	948	962	962	875	-9.04%
	Total	9,058	8,024	10,111	8,709	8,184	8,847	1.58%
	Total Expenditures	159,805	167,955	151,974	160,748	155,645	160,572	-0.11%

522360 Weights and Measures		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
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		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
441129	Weights & Measures Licenses	1,020	1,060	1,035	995	960	995	0.00%
443500	Building Permits	65,549	108,798	111,871	111,800	111,800	104,860	-6.21%
443501	Electrical Permits	18,014	21,042	21,303	22,400	22,400	22,400	0.00%
443502	Plumbing Permits	18,975	27,070	25,440	24,750	24,750	24,750	0.00%
443504	Clearwater Compliance Permits	8,650	5,650	0	0	0	0	0.00%
443505	Heating/Air Conditioning Permits	14,858	19,836	20,279	20,000	20,000	20,000	0.00%
443507	Erosion Control Permits	2,550	3,900	5,750	5,550	5,550	5,550	0.00%
443508	Occupancy Permits	5,650	6,430	6,170	5,950	5,950	5,950	0.00%
443509	Sign Permits	2,425	2,265	1,590	1,800	1,800	1,800	0.00%
443512	Building Inspection Plan Review	3,165	4,025	6,928	8,025	7,000	6,400	-20.25%
461156	House Numbers	490	973	861	920	920	920	0.00%
461157	State Tag Fee	595	1,150	1,850	2,300	1,800	1,800	-21.74%
	Total	141,941	202,199	203,077	204,490	202,930	195,425	-4.43%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	19,864	(32,244)	(49,103)	(41,742)	(45,285)	(32,853)	-21.30%

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
- Provides trained spotters for severe weather
- 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	2016	2017	2018
Auxiliary Police Volunteers	16 Active	16 Active	16 Active
Emergency Management	1 Director, 1 Deputy	1 Director, 1 Deputy	1 Director, 1 Deputy

Department Services Indicators:	2015	2016	2017 Estimated	2018 Projected
Storm and Tornado Support Call Outs (Em. Mgmt.)	6	6	6	6
Crowd Control/Searches Call Outs (Aux. Police)	4	4	4	4
Assists Fire Department Call Outs (Aux. Police)	10	8	8	8
Assists County Sheriff Department (Aux. Police)	10	8	8	6
Provides Emergency Power/Communication Call Outs (Em. Mgmt.)	2	2	2	2
Mutual Aid Call Outs—Events (Aux. Police)	10	12	12	12
Mutual Aid Call Ins—Events (Aux. Police)	10	7	7	6
Local Community Emergency Call Outs (Aux. Police)	5	7	7	7
Volunteer Hours (Aux. Police and Em. Mgmt.)	2,600	2,200	2,200	2,200
Training Meeting Hours (In House) (Aux. Police and Em. Mgmt.)	500	450	450	450
Seminars and Special courses (Hours) (Aux. Police and Em. Mgmt.)	350	300	300	200

Auxiliary Police & Emergency Management

522410

Department Services Indicators (contd.):	2015	2016	2017 Estimated	2018 Projected
Number of Emergency Siren Activations (Em. Mgmt.)	2	2	2	2
5K Runs and Bike Race Call Outs (Aux. Police) 5K Run Hours	10 175	10 180	10 180	12 200
Parades—Local Call Outs (Aux. Police) Parades—Hours	4 300	5 325	5 325	5 375
Vehicle Maintenance Hours (Aux. Police and Em. Mgmt.)	100	100	100	100

2017 Significant Accomplishments:

1. Replaced fourth of six sirens
2. Added one new member
3. Increased the number events worked

2018 Objectives to Be Accomplished:

1. Re-evaluate siren placement for new development of outlying City property
2. Replace an old siren—fifth replaced of six
3. Recruit more members
4. Continue Crisis Intervention Training
5. Continue improvement of garage and facility
6. Community outreach and education
7. Replace 2005 Dodge Ram 2500 pickup
8. Update traffic control signage for runs/walks

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
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:

522230—Fire Station

239 **Siren Maintenance:** Increase for remaining old sirens and increased software maintenance for new sirens

Auxiliary Police & Emergency Management

522410

Public Safety Emergency Management/Auxiliary Police								
522410					2017	2017	2018	% Change
Operating		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
165	Workers' Comp. Insurance	341	250	250	263	75	250	-4.94%
222	Electric	2,433	711	667	1,020	1,020	900	-11.76%
224	Natural Gas	2,394	760	784	1,250	1,250	1,250	0.00%
225	Telephone	1,895	973	1,225	1,200	1,600	1,600	33.33%
226	Water Service	343	335	371	420	420	420	0.00%
239	Siren Maintenance	1,973	1,320	1,440	1,000	2,340	2,000	100.00%
240	Repair & Maintenance	954	2,392	1,038	2,000	500	2,500	25.00%
290	Contracted Maintenance	0	177	24	500	0	500	0.00%
316	Radio Equipment Maintenance	1,413	2,175	789	2,000	2,000	2,000	0.00%
330	Training & Travel	1,608	649	1,719	1,500	1,500	1,500	0.00%
340	Repair & Maintenance Supplies	309	441	54	500	500	500	0.00%
343	Awards	683	394	350	800	800	800	0.00%
346	Clothing & Uniforms	829	8,030	4,443	1,200	1,200	1,200	0.00%
350	Operating Supplies—Vehicles	2,158	1,026	654	2,000	2,000	2,000	0.00%
351	Fuel/Vehicles	1,445	916	479	750	750	750	0.00%
380	Equipment	2,491	2,334	3,537	3,000	3,000	3,000	0.00%
510	Property Insurance	1,702	1,240	1,356	1,356	1,335	1,396	2.95%
	Total	22,971	24,123	19,180	20,759	20,290	22,566	8.70%
					2017	2017	2018	% Change
Revenues		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
473409	Emergency Management—Town	375	229	330	600	600	600	0.00%
	Total	375	229	330	600	600	600	0.00%
					2017	2017	2018	% Change
Net Cost of Program		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
		22,596	23,894	18,850	20,159	19,690	21,966	8.96%

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 and storm sewer
- 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	2016 FTE	2017 FTE	2018 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	2015	2016	2017 Estimated	2018 Projected
Installation of new sidewalk slabs	300	300	N/A	275
Lineal Feet of Streets Repaved	9,000	8,000	7,100	9,600

2017 Significant Accomplishments:

1. Reconstructed Pine St. from Harrison Ave. to Tower Ave.
2. Reconstructed Hickory St. from Harrison Ave. to Tower Ave.
3. Reconstructed Oak St. from Harrison Ave. to Chestnut St.
4. Reconstructed Spruce Ave. from Chestnut St. to Beech St.
5. Reconstructed Linden St. and Locust Ave. from Harrison Ave. to Bridge Rd.
6. Reconstructed Beech St. from Tower Ave. to Locust Ave.
7. Reconstructed Chestnut St. from Spruce Ave. to Tower Ave.
8. Reconstructed Hillcrest Ave. from Lincoln Blvd. to Jackson St.
9. Coordinated the design and construction of a City owned communications tower
10. Coordinated resolution of Cedar Creek clean up issues with Mercury Marine
11. Pursued land acquisition for lift station

2018 Objectives to Be Accomplished:

1. Reconstruct Tower Ave.
2. Reconstruct Chatham St.
3. Reconstruct Montgomery Ave.
4. Reconstruct St. James Ct.
5. Reconstruct Balfour St.
6. Reconstruct Hampton Ave. and Ct.
7. Reconstruct Drury Ln.
8. Reconstruct Harrison Ave. from Coventry to Washington
9. Reconstruct Poplar Ave. from Drury to Washington
10. Reconstruct Kingston and Coventry Courts
11. Complete maintenance and structural repairs to Woolen Mills and Columbia Mills Dams per DNR mandate
12. Construct new Highland Lift Station

Engineering & Public Works—Administration

533110

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

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

318 **GIS Mapping:** Increased $4,500 total to address consultant maintenance and support costs

330 **Training & Travel:** Increase $200 to help address state mandated continuing education requirements for P.E. Certification

Engineering

533110 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries	108,636	110,381	113,396	115,219	115,219	117,526	2.00%
135	Sick Payout	911	1,018	1,082	1,130	1,000	1,000	-11.50%
151	Social Security	7,882	8,001	8,144	9,074	9,064	9,248	1.92%
152	Retirement	7,915	7,873	7,851	7,989	7,989	8,033	0.55%
154	Health Insurance	11,891	16,469	16,845	20,786	20,786	22,408	7.80%
155	Life Insurance	134	149	168	132	132	137	3.79%
159	Longevity	1,985	2,079	2,173	2,268	2,268	2,363	4.19%
165	Workers' Comp. Insurance	3,068	2,760	3,837	3,710	3,710	3,791	2.18%
	Total	142,422	148,730	153,496	160,308	160,168	164,506	2.62%

533110 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	919	3,700	1,863	1,500	1,500	1,500	0.00%
225	Telephone	848	326	424	500	500	500	0.00%
310	Office Supplies	403	260	558	400	400	400	0.00%
318	GIS mapping	0	1,679	3,977	4,500	4,500	11,500	155.56%
320	Publications & Dues	922	770	197	900	900	900	0.00%
330	Training & Travel	795	989	685	1,000	1,000	1,200	20.00%
350	Operating supplies	811	659	586	1,100	1,000	1,100	0.00%
351	Gas and Oil Expense	1,434	878	1,051	1,000	1,000	1,000	0.00%
380	Equipment Outlay	485	854	770	800	800	800	0.00%
512	Liability Insurance	6,763	6,776	6,914	6,858	6,858	6,838	-0.29%
	Total	13,380	16,891	17,025	18,558	18,458	25,738	38.69%
	Total Expenditures	155,802	165,621	170,521	178,866	178,626	190,244	6.36%

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
423204	Engineering and Admin. fees	1,410	2,918	0	0	0	0	0.00%
443506	Drive Opening Permits	790	940	1,260	1,000	1,100	1,100	10.00%
443510	Street Opening Permits	4,950	3,800	4,300	3,600	3,800	3,800	5.56%
443513	Stormwater Mgmt. Permit	244	1,053	2,360	1,200	800	1,200	0.00%
461155	Engineering Fees	0	0	8,606	3,100	2,000	3,000	-3.23%
	Total Revenues	7,394	8,711	16,526	8,900	7,700	9,100	2.25%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	148,408	156,910	153,995	169,966	170,926	181,144	6.58%

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 buildings and yard 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	2017 Actual	2018 Projected
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	2017 Actual	2018 Projected
Garage-Public Works Crew	.15	.15
Street Maintenance	.55	.55
Storm Sewers	.30	.30
Total Per Year	**1.00**	**1.00**

Public Works Staffing Levels:

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 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:	2015	2016	2017 Estimated	2018 Projected
Catch Basin Replacements	35	38	33	36
Catch Basins Cleaned	1,000	1,500	1,500	1,500
Storm Sewer Manholes and Pipes Replacements	3	8	10	15
Asphalt Placed by City Crew (Tons)	60	80	70	100
Number of Street Lights	1,400	1,420	1,420	1,420
Number of New Signs	7	10	7	15
Signs Replaced	239	215	200	100
Line Miles Swept	955	1,290	1,360	1,560
Brush and Small Quantities of Yard Waste (Tons)	1,400	1,650	1,720	2,000
Tonnage of Debris Collected from Sweeping	320	480	490	540
Snow Plowing Events	8	15	20	20
Tons of Salt Used Per Event	20	25	26	30
Number of Vehicles (Vehicle Inventory)	65	65	65	66
Appliance/Furniture Pickup	260	320	300	340

Public Works

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

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2015/2016	Target 2016/2017	Target 2017/2018
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%

2017 Significant Accomplishments:

1. Organized a smooth move in and set up of the new Public Works facility
2. Spec'd and replaced 1 ton dump truck with plow and salter
3. Spec'd out and replaced front end loader with plow and salter
4. Helped spec out and worked with Wastewater on a shared Jetter Vac truck
5. New recycling center at Public Works open 6 days a week with longer hours and resident remote access
6. Revised brush pick-up policy

2018 Objectives to Be Accomplished:

1. Continue with set up of new facility
2. Spec out and replace 5-yard dump truck with plow, wing and salter
3. Spec out new 20,000 lb. mini excavator and trailer
4. Making projects and job sites as efficient as possible and continue evaluating how to improve operations

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 the most cost-effective brush pickup/disposal policy

Budget Description and Variances:

533210—Garage—Public Works

111 **Salaries:** Public Works crew and 0.25 WWTP employee
210 **Contracted Services:** Required hearing testing
222 **Electric:** $4,000 increase for usage
225 **Telephone:** Increase for employee phone plan reimbursement
226 **Water Service:** $4,000 decrease
326 **Fuel System Maintenance:** New account for system upgrades and annual maintenance
330 **Travel and Training:** $1,000 increase for in and out of state training
350 **Garage/Maintenance Supplies:** $5,000 increase for services
351 **Gas and Oil Expense:** $5,000 decrease due to fuel pricing
353 **Machine Equipment/Maintenance:** Maintenance of DPW and City Hall trucks and equpiment

533311—Street Maintenance—Public Works Crew

112 **Overtime:** Includes snow and ice removal
125 **Part Time Salaries/Seasonal:** Seasonal employee for DPW
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 materials, street painting and street patching
363 **Signs, Supplies and Parts:** Decrease $1,000 due to less signage needing to be updated

Public Works

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

Budget Description and Variances (contd.)

533410—Street Ineligible

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

533420—Street Lighting

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

533421—Traffic Control Signals

240 **Repair and Maintenance Service:** $4,500 increase for traffic signal improvements at Pioneer Rd. pedestrian signals

533450—Snow and Ice

380 **Equipment:** Maintain snow plows and wings, cutting edges

450 **Ice Control Materials:** Cost of road salt materials and anti-icing liquids

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 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries (1.15 FTE)	86,828	98,181	112,279	115,097	115,097	73,836	-35.85%
112	Overtime	488	1,414	1,137	1,050	1,050	1,050	0.00%
151	Social Security	6,331	7,199	8,260	8,943	8,943	5,791	-35.25%
152	Retirement	6,583	6,946	7,721	7,949	7,949	5,072	-36.19%
154	Health Insurance	10,824	12,414	13,951	19,609	19,609	21,155	7.88%
155	Life Insurance	3	10	6	0	0	0	0.00%
159	Longevity	567	630	693	756	756	819	8.33%
165	Workers' Comp. Insurance	4,279	4,096	5,391	5,269	5,269	3,218	-38.93%
	Total	115,903	130,890	149,438	158,673	158,673	110,941	-30.08%

533210 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Contracted Services	165	679	699	700	700	700	0.00%
222	Electric	8,250	7,348	8,521	13,000	22,000	22,000	69.23%
224	Natural Gas	10,585	7,283	9,284	15,000	11,500	11,500	-23.33%
225	Telephone	2,223	2,613	1,990	5,400	7,050	7,100	31.48%
226	Water Service	2,622	3,061	2,095	14,000	10,000	10,000	-28.57%
326	Fuel System Maintenance						5,000	0.00%
330	Travel & Training	0	800	250	1,200	1,200	2,200	83.33%
350	Garage/Maint. Supplies	24,757	27,558	34,777	26,350	27,350	31,350	18.98%
351	Gasoline/Diesel Fuel, Oil	72,199	54,191	58,699	60,000	55,000	50,000	-16.67%
353	Mach.—Equip Maint./Parts	51,842	57,566	50,425	51,000	51,000	51,000	0.00%
385	Equipment Outlay	3,700	7,345	23,704	5,000	5,000	5,000	0.00%
510	Property/Auto Insurance	21,679	25,124	28,515	34,724	34,724	40,298	16.05%
	Total	198,022	193,568	218,959	226,374	225,524	236,148	4.32%
	Total Expenditures	313,925	324,458	368,397	385,047	384,197	347,089	-9.86%

533311—Street Maintenance Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries (5.55 FTE)	303,489	291,149	319,438	275,077	275,077	342,199	24.40%
112	Overtime	31,711	17,124	22,557	45,500	45,500	45,500	0.00%
125	Part Time Temporary	36	10,295	5,852	6,900	6,900	6,900	0.00%
135	Sick Payout	1,785	1,722	2,794	2,884	2,884	3,776	30.93%
151	Social Security	25,254	23,462	25,089	26,150	26,150	31,208	19.34%
152	Retirement	24,646	20,466	23,906	22,579	22,579	26,617	17.88%
154	Health Insurance	111,496	121,140	139,053	166,454	166,454	179,883	8.07%
155	Life Insurance	163	88	107	118	118	49	-58.47%
159	Longevity	10,962	10,710	11,277	11,466	11,466	9,576	-16.48%
165	Workers' Comp. Insurance	11,990	11,709	15,747	14,830	14,830	17,929	20.90%
	Total	521,532	507,865	565,820	571,958	571,958	663,637	16.03%

Public Works (contd.)

533311 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	395	809	584	750	750	750	0.00%
240	Repair & Maint. Services	54,013	56,498	47,545	45,500	45,500	45,500	0.00%
350	Operating Supplies	851	3,036	4,000	3,000	3,000	3,000	0.00%
363	Sign, Supplies & Parts	20,993	22,371	15,459	11,473	10,473	10,473	-8.72%
	Total	76,252	82,714	67,588	60,723	59,723	59,723	-1.65%
	Total Expenditures	597,784	590,579	633,408	632,681	631,681	723,360	14.33%

533410–Streets Ineligible Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
530	Lease Expenses	4,340	4,133	5,381	5,450	5,450	5,450	0.00%
	Total Expenditures	4,340	4,133	5,381	5,450	5,450	5,450	0.00%

533420—Street Lighting Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
222	Electric	296,538	297,507	288,811	280,000	282,000	282,000	0.71%
	Total	296,538	297,507	288,811	280,000	282,000	282,000	0.71%

533421—Traffic Control Signals Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
222	Electric	2,707	2,300	2,708	2,700	3,000	3,000	11.11%
240	Repair & Maintenance Services	8,608	3,023	6,715	5,000	5,000	9,500	90.00%
	Total	11,315	5,323	9,423	7,700	8,000	12,500	62.34%
Total Expenditures - Lighting/Signals		307,853	302,830	298,234	287,700	290,000	294,500	2.36%

533440—Storm Sewers Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries (2.05 FTE)	52,131	71,502	59,141	100,974	100,974	128,863	27.62%
112	Overtime	665	545	461	1,000	800	1,000	0.00%
151	Social Security	3,999	5,492	4,544	7,801	7,786	9,935	27.36%
152	Retirement	3,853	5,048	4,085	6,934	6,921	8,701	25.48%
154	Health Insurance	140	1,821	1,471	0	0	0	0.00%
155	Life Insurance	2	5	0	0	0	0	0.00%
165	Workers' Comp. Insurance	3,642	3,511	4,684	4,611	4,611	5,721	24.07%
	Total	64,432	87,924	74,386	121,320	121,092	154,220	27.12%

533440 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
240	Repair & Maintenance Services	20,201	26,745	31,142	30,000	30,000	30,000	0.00%
295	Street Sweepings	15,589	15,131	10,101	15,000	15,000	15,000	0.00%
323	DNR Fees	2,000	1,500	1,651	2,000	1,500	1,500	-25.00%

	Total	37,790	43,376	42,894	47,000	46,500	46,500	-1.06%
	Total Expenditures	102,222	131,300	117,280	168,320	167,592	200,720	19.25%
Public Works (contd.)								
533450--Snow and Ice Control								
Operating		**2014**	**2015**	**2016**	**2017 Budget**	**2017 Estimated**	**2018 Adopted**	**% Change 2018/2017**
209	Professional Services—Seasonal	1,166	868	291	4,000	4,000	4,000	0.00%
210	Contracted Services	1,365	4,543	5,184	12,000	12,000	12,000	0.00%
340	Maintenance Supplies	8,037	11,750	5,748	7,200	7,200	7,200	0.00%
380	Equipment	3,900	4,235	0	4,000	4,000	4,000	0.00%
450	Ice Control Materials	112,083	61,523	90,000	90,000	90,000	90,000	0.00%
	Total Expenditures	126,551	82,919	101,223	117,200	117,200	117,200	0.00%
	Total Public Works	1,452,675	1,436,219	1,523,923	1,596,398	1,596,120	1,688,319	5.76%
Revenues		**2014**	**2015**	**2016**	**2017 Budget**	**2017 Estimated**	**2018 Adopted**	**% Change 2018/2017**
435300	State Transportation Aids	547,997	544,042	509,960	528,547	527,404	525,000	-0.67%
463101	Public Works Dept. Fees	3,518	3,774	11,264	3,500	66,091	13,500	285.71%
	Total	551,515	547,816	521,224	532,047	593,495	538,500	1.21%
Net Cost of Program		**2014**	**2015**	**2016**	**2017 Budget**	**2017 Estimated**	**2018 Adopted**	**% Change 2018/2017**
		901,160	888,403	1,002,699	1,064,351	1,002,625	1,149,819	8.03%

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 (2018 estimates):	
Single family, duplex, condo	4,010
Commercial	70
Apartment	20
Total:	**4,100**

Refuse—4,100 units at $8.88/unit = $36,408/mo = $436,896/yr	$436,896
Recycling—4,100 units at $4.24/unit = $17,384/mo = $208,608/yr	$208,608
Additional recycling carts purchased—50 units at $4.24/unit=$212/mo=$2,544/yr	$2,544
Fuel Surcharge	$0
Compost employee—(35 weeks/$11.25 per hour/6 hours per week)	$0
Grand Total	**$648,048**

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 six days a week from 7:00 a.m. to 7:00 p.m.
- Curb side leaf pickup service provided in fall

Health and Sanitation Staffing Levels

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 FTE
Equipment Operator/Crewperson	1.5	1.5	1.5

Department Services Indicators:	2015	2016	2017 Estimated	2018 Projected
Refuse Collection (Tons)	2,000	2,050	3,100	3,255
Recycled Collection (Tons)	1,200	1,230	2,160	2,200
Recyclables to Refuse	36%	38%	38%	48%

2017 Significant Accomplishments:

1. Added cardboard dropoff/recycling
2. Provided 6 day per week drop off at yard waste site
3. Worked with Waste Management to increase service due to increase of single family residences/homes—a day was added

2018 Objectives to Be Accomplished:

1. Research paint collection at yard waste site
2. Research battery collection at yard waste site

Long-Term Objectives:

1. Provide different options for hazardous waste disposal
2. Provide additional yard waste site services
3. Continue review of utility and fuel saving methods
4. Review working with different communities on recycling opportunities
5. Start to look at automated garbage collection options

Budget Variances:

533710—Solid Waste Collection

290 **Contracted Services:** Per 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:** No longer necessary with new drop off site

290 **Contracted Services**: Per 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					2017	2017	2018	% Change
Operating		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
290	Contracted Services	393,400	393,929	401,929	418,080	418,080	426,444	2.00%
297	Fuel Surcharge and/or Disposal Fees	972	0	0	0	0	0	0.00%
	Total	394,372	393,929	401,929	418,080	418,080	426,444	2.00%

533720—Landfill-Groundwater Monitoring					2016	2017	2018	% Change
Operating		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
290	Contracted Services	10,898	10,050	10,050	10,050	10,050	10,050	0.00%
	Total	10,898	10,050	10,050	10,050	10,050	10,050	0.00%

533730—Recycling					2016	2017	2018	% Change
Personnel		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
111	Salaries (1.5 FTE)	82,205	82,948	80,836	89,358	89,358	90,730	1.54%
112	Overtime	1,532	865	2,688	700	700	1,700	142.86%
125	Part-Time/Temporary	2,813	1,941	4,175	2,295	77	0	-100.00%
151	Social Security	6,558	6,494	6,687	7,065	6,895	7,071	0.08%
152	Retirement	6,073	5,841	5,663	6,124	6,124	6,285	2.63%
154	Health Insurance	524	0	1,501	0	0	0	0.00%
155	Life Insurance	3	4	2	0	0	0	0.00%
165	Workers' Comp. Insurance	3,411	3,265	4,270	4,188	4,188	4,056	-3.15%
	Total	103,119	101,358	105,822	109,730	107,342	109,842	0.10%

533730					2016	2017	2018	% Change
Operating		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
290	Maintenance/Contracted Services	190,332	190,646	198,096	199,680	199,680	203,674	2.00%
344	Recycling Expenses	947	8,685	901	2,000	2,000	2,000	0.00%
	Total	191,279	199,331	198,997	201,680	201,680	205,674	1.98%
	Total Recycling Expenditures	294,398	300,689	304,819	311,410	309,022	315,516	1.32%
	Total Health and Sanitation	699,668	704,668	716,798	739,540	737,152	752,010	1.69%

					2016	2017	2018	% Change
Non-Tax Revenues Supporting this Program		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
435420	Recycling State Grant	37,991	37,984	35,941	35,941	37,857	37,800	5.17%
464101	Recycling—Plastic/Glass/Oil	395	215	0	0	0	0	0.00%
464103	Recycling—Aluminum/Tin	920	0	0	0	51	0	0.00%
464105	Recycling Cart Upgrade	1,688	1,847	2,073	1,800	500	400	-77.78%
473405	Landfill Monitoring—Town Contribution	3,632	3,350	3,350	3,350	3,350	3,350	0.00%
	Total Revenues	44,626	43,396	41,364	41,091	41,758	41,550	1.12%

					2016	2017	2018	% Change
Net Cost of Program		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
		655,042	661,272	675,434	698,449	695,394	710,460	1.72%

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 25 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 14 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 Games, 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 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	2016 FTE	2017 FTE	2018 FTE
Senior Center Director	0.70	0.70	0.70
Senior Center Supervisor	0.60	0.60	0.50
Total	**1.30**	**1.30**	**1.20**

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2015/2016	Target 2016/2017	Target 2017/2018
Senior Center Programming	Operating Costs	Revenue 100% of Program Expenses	100%	100%	100%

Senior Center

555140

Department Services Indicators:	2015	2016	2017 Estimated	2018 Projected
Days of Operation	250	250	250	253
Total Attendance	16,500	17,608	18,498	18,750
Average Daily Attendance	65	71	74	75
City Participants	54	47	48	49
Non-Resident Participants	11	24	26	26
One Day and Extended Trips	500	484	414	450
Special Events	1,500	909	1,316	1,390
Attendance at Weekly Programs	14,500	11,333	12,098	12,110
Van Ridership	4,100	4,882	4,670	4,800

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

2017 Significant Accomplishments:

1. Formed team to participate in community Walk to End Alzheimer's Disease
2. Trained newly hired Senior Center Supervisor in all working aspects of the Senior Center
3. Conducted the ten week Aging Mastery Program at the Senior Center using grant received in 2016

2018 Objectives to Be Accomplished:

1. Develop Excel attendance tracking tool to improve accuracy and time efficiency
2. Develop a policy and procedure for allowing area businesses to promote their business and support the Cedarburg Senior Center
3. Improve Senior Center use of website
4. Encourage citizens to sign up for email alerts
5. Refresh and update display areas in Senior Center for promotion of programs, tours and special events

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
6. Continue to encourage participants of the Senior Center to make a yearly contribution to the Center as an investor to maintain revenue return
7. Continue to promote van ridership to the City of Cedarburg older adults increasing ridership

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

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

Budget Variances:

555140—Senior Services

210 **Professional Services/Special Events:** Increase from $6,800 to $7,500 due to increased class offerings and class sizes

390 **Other:** For trip expenditures

Senior Center								
555140					**2017**	**2017**	**2018**	**% CHANGE**
Personnel		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
121	Part Time Salaries (1.30 FTE)	51,014	50,024	59,057	55,596	55,000	56,701	1.99%
135	Sick Pay Out	946	725	400	400	400	408	2.00%
151	Social Security	3,564	3,497	4,315	4,358	4,358	4,358	0.00%
152	Retirement	3,727	3,605	3,186	2,480	2,440	2,495	0.60%
154	Health Insurance	2,072	2,730	2,671	273	273	284	4.03%
159	Longevity	1,512	1,575	945	977	977	1,039	6.35%
165	Workers' Comp. Insurance	139	114	131	127	127	125	-1.57%
	Total	62,974	62,270	70,705	64,211	63,575	65,410	1.87%
555140					**2017**	**2017**	**2018**	**% CHANGE**
Operating		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
210	Professional Services	7,303	5,561	6,399	6,800	8,200	7,500	10.29%
225	Telephone	1,016	235	177	325	325	325	0.00%
310	Supplies & Expenses	1,995	2,196	1,224	2,000	1,500	2,000	0.00%
313	Printing	1,007	874	162	1,000	1,000	1,000	0.00%
330	Employee Training, Travel	1,271	983	1,250	1,250	1,250	1,250	0.00%
390	Other Expenses	2,270	0	0	0	18,000	16,000	0.00%
510	Property/Auto Insurance	468	475	479	479	479	469	-2.09%
512	Liability Insurance	498	470	500	491	491	477	-2.85%
	Total	15,828	10,794	10,191	12,345	31,245	29,021	135.08%
	Total Expenditures	78,802	73,064	80,896	76,556	94,820	94,431	23.35%
555145 Senior Van					**2017**	**2017**	**2018**	**% CHANGE**
Operating		**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
225	Telephone			47		50	50	0.00%
240	Repair & Maintenance			1,084		500	500	0.00%
351	Gas & Oil			2,071		2,100	2,100	0.00%
510	Property Insurance			195		223	235	0.00%
	Total	0	0	3,397	0	2,873	2,885	0.00%
	Total Expenditures	78,802	73,064	84,293	76,556	97,693	97,316	27.12%

Senior Center

555140

Senior Center (contd.)							
Revenues	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
467435 Senior Center Fees	24,186	18,919	24,009	18,500	36,500	35,000	89.19%
481145 Senior Van Interest			36		20	20	0.00%
485550 Donations						3,000	0.00%
488800 Senior Van Receipts			6,739		6,700	6,700	0.00%
Total	24,186	18,919	30,784	18,500	43,220	44,720	141.73%
Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
	54,616	54,145	53,509	58,056	54,473	52,596	-9.41%

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 fields, parks, restroom facilities, buildings and shelters)
- Urban forestry planning, planting, maintenance and removal of over 7,800 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
- Maintenance of three miles of boulevards

Parks, Recreation and Forestry Staffing Levels:

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 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	3.00	3.00	3.00
Recreation Superintendent	0.25	0.45	0.45
Total	**6.30**	**6.45**	**6.45**

Parks, Recreation & Forestry

555510, 555220

Department Services Indicators:	2015	2016	2017 Estimated	2018 Projected
Total Number of Parks Maintained	34	34	34	34
Total Number of Picnic Shelters Maintained	4	5	5	5
Total Number of Playgrounds Maintained	11	11	11	11
Total designated Parkland Acreage	159	159	159	159
Number of Mowed Acres	69	69	69	69
Natural Area Acres	50	50	50	50
Street Trees Planted	160	160	110	110
Park Trees Planted	8	10	10	10
Trimmed/Pruned Trees	1,240	700	400	600
Emergency Tree Service	65	58	75	60
Trees Removed	82	70	150	100
Stumps Ground (*Projected)	97	70	70	70
Issuance of Park Permits/Reservations	75	83	85	80
Weed Complaints and Notices Issued	11	13	10	10
Tree/Shrub Encroachment (Trimming Letters Sent)	2	4	8	6
Hazardous Trees Letter Sent	2	4	10	15
Tree City USA Certification	yes	yes	yes	yes
Total acres of Public Right-of-Way and Facility Grounds Mowed/ Maintained	15	15	15	15

2017 Significant Accomplishments:

1. Developed a plan for Adlai Horn Park
2. Received DNR grant for Ash tree management
3. Completed Comprehensive Park and Open Space Plan in house (savings of $15,000-$20,000)
4. Negotiated planting of sod at Behling Field
5. Negotiated a $10,000 donation to Cedarburg fireworks

2018 Objectives to Be Accomplished:

1. Oversee restoration of Adlai Horn Park
2. Train one staff member as a playground inspector
3. Develop web based playground inspection program

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, Recreation staff

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

Parks, Recreation & Forestry

555510, 555220

Account Detail (contd.):

555510—Parks and Forestry (contd.)

363 **Sign Supplies:** Park I.D. signs, miscellaneous park signage

380 **Equipment:** Mowers, chain saws, string trimmers, grills, picnic tables, benches

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

310 **Office Supplies:** Moved Recreation office supplies to this account

320 **Publications & Dues:** Required certification renewals

330 **Training:** Increase due to addition of staff requiring CEU's for professional certifications and renewals. Addition of playground inspector certification

341 **Trees Contracted:** Reduced due to work being completed by staff

350 **Operating:** Cost of copy machine has increased since 2016. Entire copy machine rental moved to this account

390 **Other Expenses:** Addition of playground inspection software

555220—Celebrations (Hanging Baskets and Summer Sounds)

112 **Overtime:** Increase due to more overtime hours for Summer Sounds, Festivals, 4th of July, and flower baskets

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, $3,500 added from TP&D Donation towards flower baskets

Culture and Recreation

555510 Parks, Recreation & Forestry Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries (6.45 FTE)	358,640	357,299	354,217	358,967	358,967	371,042	3.36%
112	Overtime	8,848	10,057	8,095	14,211	12,000	14,211	0.00%
125	Part-Time Salaries/Temporary	15,322	2,722	11	0	0	0	0.00%
128	DPW Seasonal	13,742	17,406	23,872	33,150	30,000	50,000	50.83%
151	Social Security	29,818	29,389	29,848	31,364	30,954	33,422	6.56%
152	Retirement	25,371	26,238	24,813	25,625	25,474	25,922	1.16%
154	Health Insurance	66,058	85,637	94,281	80,201	80,201	72,143	-10.05%
155	Life Insurance	86	103	112	108	108	41	-61.78%
159	Longevity	4,032	3,276	3,465	3,654	3,654	1,638	-55.17%
165	Workers' Comp. Insurance	13,936	13,496	16,617	15,894	15,894	19,908	25.25%
	Total	535,853	545,623	555,331	563,174	557,252	588,327	4.47%

555510 Parks, Recreation & Forestry Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	2,277	2,499	2,520	2,500	3,000	2,500	0.00%
222	Electric	17,902	16,988	19,254	18,400	17,000	18,000	-2.17%
224	Natural Gas	2,818	1,570	1,856	2,120	2,120	2,000	-5.66%
225	Telephone	1,575	1,534	2,134	2,580	3,317	4,740	83.72%
226	Water Service	5,178	5,935	7,478	5,800	5,800	5,800	0.00%
240	Repair & Maintenance Services	50,877	49,218	43,603	49,525	49,525	62,075	25.34%
241	Vandalism Repairs	31	953	0	1,500	1,000	1,000	-33.33%
243	Field Maintenance Supplies	0	0	0	6,000	6,500	6,000	0.00%
290	Contracted Services	45,808	73,685	65,115	72,645	72,645	72,645	0.00%
310	Office Supplies	736	1,073	1,933	1,800	1,500	2,000	11.11%
320	Publications & Dues	258	428	1,226	1,345	1,300	1,620	20.45%
330	Employee Training, Travel	1,848	2,196	3,052	3,800	3,800	5,500	44.74%
341	Trees and Supplies—Contracted	29,727	32,996	23,422	54,615	54,615	16,000	-70.70%
350	Operating Supplies	1,043	1,274	1,685	2,080	3,000	4,200	101.92%
363	Sign Supplies	1,317	0	272	1,000	700	1,000	0.00%
380	Equipment	6,737	3,935	3,378	6,000	6,000	7,500	25.00%
390	Other Expenses	3,042	3,864	1,246	1,560	2,000	3,060	96.15%
510	Property/Auto Insurance	2,618	3,952	4,215	5,287	5,287	7,101	34.31%
512	Liability Insurance	3,700	3,453	3,540	3,179	3,179	3,750	17.96%
	Total	177,492	205,553	185,929	241,736	242,288	226,491	-6.31%
	Total Expenditures	713,345	751,176	741,260	804,910	799,540	814,818	1.23%

533740 Weed Control Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
290	Maintenance/Contracted Services	794	2,131	967	1,000	800	1,000	0.00%

Culture and Recreation (contd.)

555220 Celebrations Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries (0.40 FTE)	14,506	19,244	20,718	18,100	18,000	18,000	-0.55%
112	Overtime	6,399	5,562	6,864	6,451	6,000	6,000	-6.99%
121	Part-Time Salaries	0	2,555	3,800	3,000	2,000	2,500	0.00%
151	Social Security	1,845	2,093	2,401	2,108	1,989	2,027	-3.81%
152	Retirement	1,615	1,645	1,893	1,669	1,632	1,608	-3.68%
	Total	24,365	31,099	35,676	31,328	29,621	30,135	-3.81%

555220 Celebrations Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	0	0	1,203	1,000	500	500	-50.00%
347	Supplies & Expenses	764	9,732	4,949	4,000	5,500	7,950	98.75%
350	Operating Supplies	0	3,225	0	0	0	0	0.00%
390	Other Expenses	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
	Total	7,764	19,957	13,152	12,000	13,000	15,450	28.75%
	Total Expenditures	32,129	51,056	48,828	43,328	42,621	45,585	5.21%
	Grand Total for Department	746,268	804,363	791,055	849,238	842,961	861,404	1.43%

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
435424	State Grant - Forestry	0	0	0	19,822	22,649	0	0.00%
463103	Celebrations Revenue	16,729	17,149	23,567	18,000	18,000	20,000	11.11%
464125	Weed Mowing Fees	794	920	920	800	800	800	0.00%
467200	Park Rental Fees	5,540	7,929	7,002	6,500	7,120	7,000	7.69%
482215	Rent—City Property-Gym & Lincoln Bldg.	0	14,111	16,903	14,100	14,100	14,100	0.00%
485550	Donations		9,415	26,500	2,500	3,000	3,000	20.00%
	Total	23,063	49,524	74,892	41,900	43,020	44,900	7.16%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	723,205	754,839	716,163	807,338	799,941	816,504	1.14%

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	2016 PT	2017 PT	2018 PT
City Planner	Contracted	Contracted	Contracted
Economic Development Coordinator	Contracted	Contracted	Contracted

Conservation & Development

566310

DEPARTMENT SERVICES INDICATORS:	2015	2016	2017 Estimated	2018 Projected
Number of Single Family Lots Approved	21	100	20	20
Multi-family Units Approved	126	--	125	192
Certified Survey Maps Processed	3	3	3	3
Re-zonings Processed	2	2	2	2
Development Reviews	3	3	3	5
Site and Architectural Plan Approvals/Amendments	7	5	5	5
Certificates of Appropriateness	5	5	5	5
Zoning Text Amendments	2	2	2	3
Conditional Uses	5	5	5	5
Land Use Plan Amendments	2	2	2	3
Outdoor Alcohol Beverage Licenses	2	2	1	3
Temporary Uses	10	10	15	15
InfillHome	2	2	--	2
Miscellaneous Plan Commission Reviews	10	10	12	15
Promotional Marketing Materials Mailed	--	--	--	--
Distribution of Commercial Space Available List	--	--	--	--
Annexation Requests Processed	1	1	--	--
Extension of Time for Approvals (Due to Economy)	1	1	--	--
Extraterritorial Reviews	1	1	1	2
Zoning Map Amendments	3	3	3	2

2017 Significant Accomplishments:

1. Land use plan updated
2. Coordinated redevelopment of St. Francis Borgia site
3. Coordinated redevelopment of Jackson Ct. property
4. Coordinated redevelopment efforts for Amcast
5. Coordinated redevelopment of the Formart Site

2018 Objectives to Be Accomplished:

1. Continue approval process for Arrabelle
2. Coordinate Stroebel multi-family development
3. Develop ordinance for Pocket Neighborhood development
4. Begin update of Land Use Plan
5. Zoning Code recodification
6. Provide technical assistance related to extending sewer and water service to Sheboygan Road Corridor

Long-Term Objectives:

1. Update the Land Division and Subdivision Ordinance for consistency with the Smart Growth Plan
2. Coordinate development activity and rezonings as needed for Sheboygan Road Corridor
3. Provide technical assistance for development proposals within Sheboygan Road Corridor
4. Monitor future development and land divisions within Town of Cedarburg
5. Coordinate redevelopment activities for Amcast, Weil Pump and Mercury Marine sites
6. Provide technical assistance for the development, redevelopment and business retention for the Downtown Business District
7. Encourage redevelopment opportunities throughout Cedarburg with both private investors and development companies
8. Monitor commercial development along the Creek Walk
9. 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 2% for City Planner and Economic Development Coordinator. Increase Planner hours from 20 hours/week to 24 hours/week. $15,000 for branding.

380 **Equipment Outlay:** $8,000 for downtown garbage can painting

City Planning								
566310					2017	2017	2018	% Change
Operating		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
210	Professional Services	68,310	71,525	92,376	86,800	86,800	109,567	26.23%
225	Telephone	592	175	177	250	220	250	0.00%
310	Office Supplies & Expenses	256	20	16	200	200	200	0.00%
320	Publications & Dues	105	300	110	430	430	430	0.00%
330	Conference & Travel	52	106	241	200	200	200	0.00%
380	Equipment Outlay	1,104	496	0	1,000	1,000	9,000	800.00%
	Total Expenditures	70,419	72,622	92,920	88,880	88,850	119,647	34.62%
					2017	2017	2018	% Change
Revenues		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
443514	Plan Review	4,621	6,058	6,469	5,000	5,500	5,500	10.00%
444400	Zoning Permits	600	0	0	400	400	400	0.00%
485550	Donations	6,000	6,000	4,334	2,667	2,667	2,667	0.00%
	Total	11,221	12,058	10,803	8,067	8,567	8,567	6.20%
					2017	2017	2018	% Change
Net Cost of Program		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
		59,198	60,564	82,117	80,813	80,283	111,080	37.45%

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 Other		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
990	Contingency Reserve	0	0	0	0	0	365,000	0.00%
	Total Contingency Reserves	0	0	0	0	0	365,000	0.00%

592000 Transfers to Other Funds		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
704	Transfer to Debt Service Fund	0	117,663	0	0	0	0	0.00%
706	Transfer to Capital Improvements	0	905,960	0	100,000	100,000	75,000	0.00%
710	Transfer to Spec. Rev. Fund—Pool	79,559	55,252	13,503	38,700	37,175	11,500	0.00%
712	Transfer to Spec. Rev. Fund—Rec. Prog.	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
	Total Transfers to Other Funds	80,559	1,079,875	14,503	139,700	138,175	87,500	-37.37%
	Total Expenditures	80,559	1,079,875	14,503	139,700	138,175	452,500	223.91%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	80,559	1,079,875	14,503	139,700	138,175	452,500	223.91%

Tax and other revenues not specific to programs		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
411111	Property Taxes	5,569,576	5,626,518	5,812,613	5,869,616	5,869,616	6,133,050	4.49%
411310	Property Tax Equivalent—Light/Water	715,170	718,732	744,790	798,464	798,464	832,349	4.24%
435100	State Shared Revenues	198,720	205,083	200,137	204,686	204,686	204,518	-0.08%
435102	Expenditure Restraint Program	157,190	166,957	162,961	166,733	166,773	0	-100.00%
435302	State Computer Aids	15,848	17,022	23,040	21,000	20,253	20,551	-2.14%
441127	Cable TV Franchise Fees	156,207	159,092	155,956	160,000	160,000	150,000	-6.25%
461154	General Govt Misc. Fees	57	0	5	0	25	0	0.00%
482220	Rent—City Property (Water Towers)	124,376	130,594	137,251	143,705	143,853	215,000	49.61%
483315	Sale of City Property	162	150	100	0	825	0	0.00%
484210	Refund of Prior Years Expense	3,313	33	(2,712)	0	(369)	0	0.00%
486000	Miscellaneous Revenue			13,481	0	0	0	0.00%
	Total	6,940,619	7,024,181	7,247,622	7,364,204	7,364,126	7,555,468	2.60%

CAPITAL IMPROVEMENT FUND

CAPITAL IMPROVEMENT FUND *Budget*

The Capital Improvement Budget, including the seven-year plan, is an important tool in managing the City's near and long-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 2018 capital amount of $915,000. 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 2018 Capital Plan anticipates expenditures for a variety of projects and assets. The street improvements total $1,123,000 (excluding water, storm and sanitary sewer improvements) for the road reconstruction projects on portions of Balfour Street, Hampton Avenue and Court, Drury Lane, Kingston Court, Coventry Court, Harrison Avenue, Poplar Avenue, Montgomery Avenue, Chatham Street, St. James Court and Tower Avenue.. The 2018 levy funding for the Street Improvement Reserve Fund is $200,000. The remaining funding will be from an $800,000 borrowing.

The **storm water** capital reserve, funded by $225,000 of property taxes, will support improvements to Tower Ave., Montgomery/Poplar catch basins, Balfour, Hampton, Drury, Kingston Ct., Harrison Ave., and Evergreen Blvd. and consulting and engineering fees.

The remediation of the **Prochnow and Blank Landfills**, of which the City is a potentially responsible party (PRP), and repair of City dams continues to be a major present and future expense. $10,000 is budgeted for environmental expenditures and $500,000 for City owned dams. The timing of the Prochnow Landfill closing is dependent upon the DNR and the actions of the PRP group. These expenditures are funded by the Environmental Reserve Account.

Equipment purchases are funded by $450,000 in property taxes through the Equipment Replacement Reserve program. The purchases for 2018 include two squad cars, an Emergency Management pick-up truck, mini-excavator and trailer and one-ton dump truck for Public Works, and a lawnmower with attachments for the Parks, Recreation and Forestry Department. Capital projects funded through the general projects appropriation and fund balance include Emergency Management siren replacement and park improvements.

CAPITAL IMPROVEMENT FUND
Budget

FUTURE YEARS EXPENDITURES

The Capital Plan for 2018 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 $6.7 million are anticipated in the seven-year plan. This will address street condition deficiencies for 53 streets.

The Prochnow Landfill and Blank Landfill remediation continues into 2018. The cost is still unknown. 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 in 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 and wetland delineation be completed along with the creation of an interim action plan for submittal to the DNR.

The City routinely completes all required dam inspections and evaluations, and the reports are submitted to DNR per the compliance schedule.

In 2013 the City awarded a grouting contract to address required seepage repairs at the Woolen Mills Dam. City crews also removed trees and vegetation adjacent to the dams and replaced missing warning signs as required by DNR.

$200,000 was budgeted in 2014 for additional repairs to both the Woolen Mills and Columbia Mills dams; however, the repairs were put on hold when the City received a letter from DNR requiring the dam spillways be brought into compliance with NR 333 spillway capacity requirements within 10 years.

The City then retained a consulting engineer to evaluate alternatives to comply with the spillway requirements. The alternatives included widening the spillways and/or lowering the spillway crest to increase hydraulic capacity. The initial alternatives proved to be expensive and unpopular with the public, and ultimately the Common Council chose not to proceed in this direction.

The City received a time extension until October 2018 to address identified structural deficiencies. These include scour repairs at the spillway toe at Woolen Mills Dam and masonry repairs along both channel sidewalls. Required repairs at the Columbia Mills Dam include reconstruction of the mill race, the addition of an operable weir gate, and miscellaneous repairs to the deteriorated concrete structure.

$500,000 was budgeted for this work in 2018, and the City will be applying for a State Dam Rehabilitation Grant to cover part of the cost.

Over the next seven years the storm water budget includes $2.5 million in capital projects. Much of this is associated with the reconstruction of our existing storm sewer system, but a sizable share is related to dredging existing City owned storm water ponds.

Funding is also allocated to address the new TMDL regulations for Cedar Creek. The strict phosphorus limits imposed will require a new approach to municipal storm water management.

CAPITAL IMPROVEMENT FUND *Budget*

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

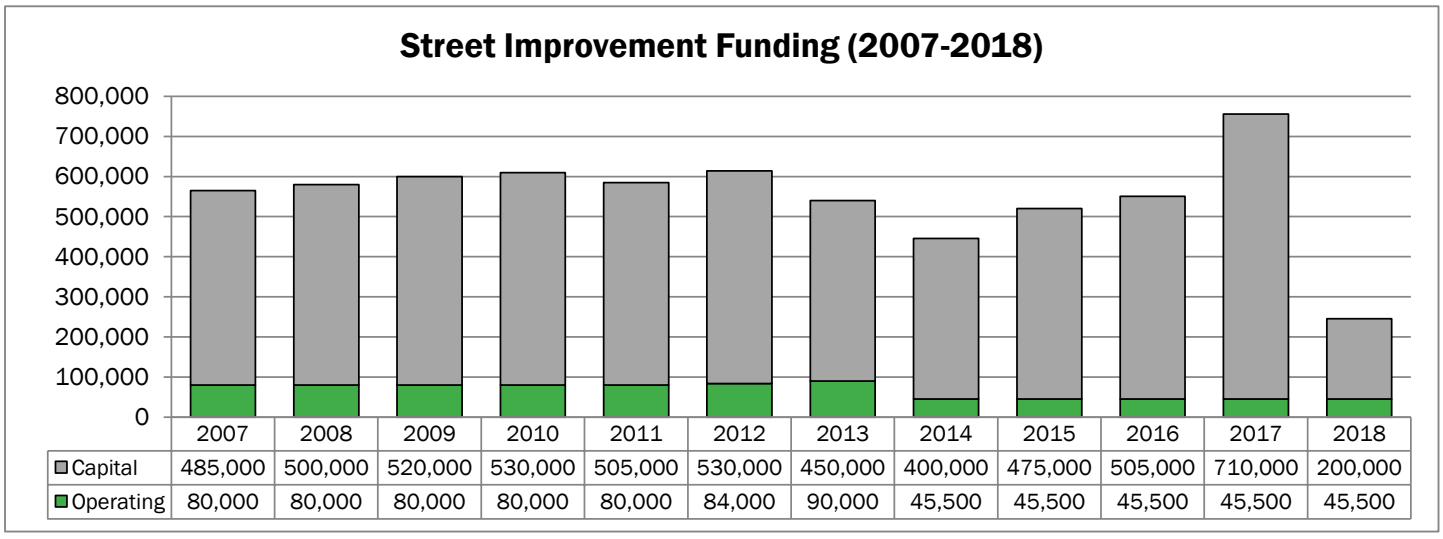
Major revenue sources for the Capital Improvement Fund include the following:

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 $535,000 are funded by this revenue source in the 2018-2022 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 and are budgeted again in 2019.

Property Tax—Prior to 1993, this funding source was not used for Capital items. Total 2018 budgeted tax levy support for the Capital Fund is $915,000. This represents a 23% decrease from the 2017 level.

$200,000 of property tax is being used to fund street projects; specifically for road improvements. Environmental costs expected to be incurred in 2018 are funded by a $10,000 levy and 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 2018 is $450,000; $230,000 more than the 2017 amount. The funding is scheduled to increase in 2019 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.



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Capital	485,000	500,000	520,000	530,000	505,000	530,000	450,000	400,000	475,000	505,000	710,000	200,000
Operating	80,000	80,000	80,000	80,000	80,000	84,000	90,000	45,500	45,500	45,500	45,500	45,500

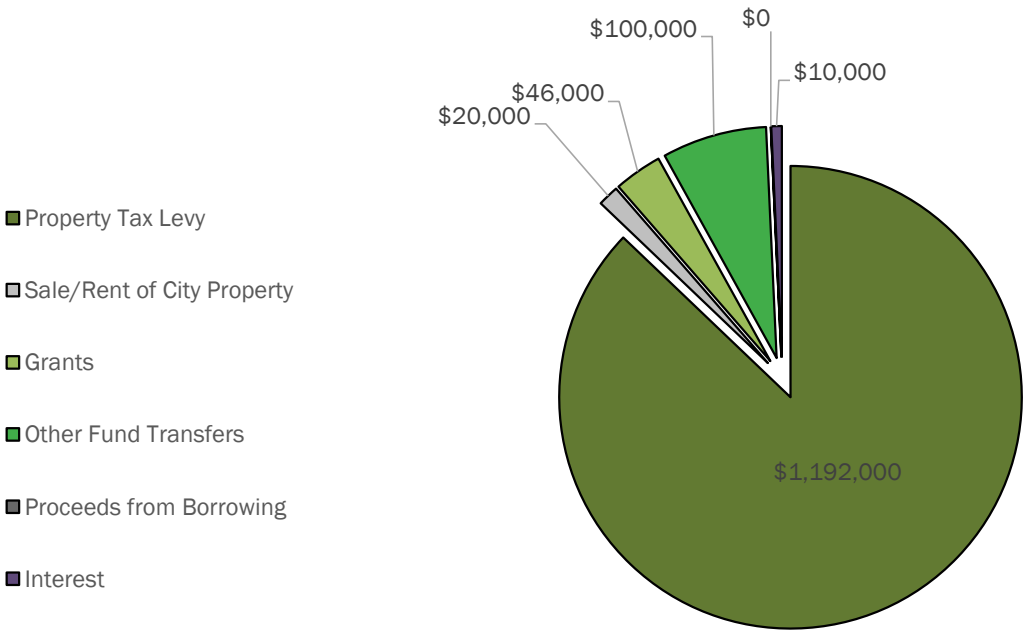
CAPITAL IMPROVEMENT FUND

Budget

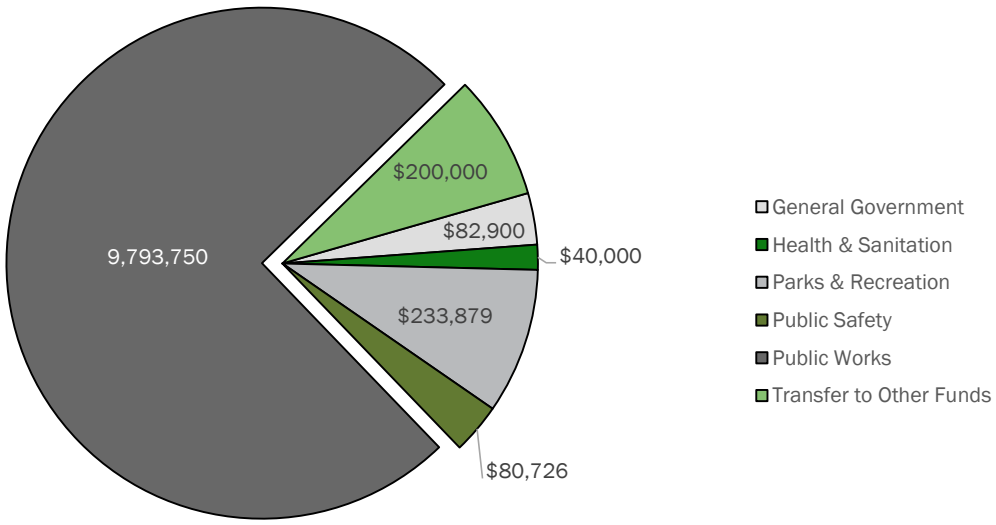
FUND BALANCE

Undesignated reserves in the General or Capital Fund accumulated through positive variances in the cost of prior year projects, interest earnings on unspent funds, special collections and other factors. Fund balance was used as a source of funds for smaller capital projects, primarily for facility maintenance or rehabilitation nature and to help lower the levy in previous years. 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

	2017 Estimated	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	1,842,226	744,382	196,065	231,545	566,138	718,008
Revenues						
Property Tax Levy:						
General Projects	20,000	40,000	290,000	335,000	500,000	300,000
Street Improvements	710,000	200,000	987,000	950,000	950,000	950,000
Equipment Replacements	220,000	450,000	630,000	600,000	600,000	550,000
Storm Water Improvements	242,000	225,000	250,000	450,000	485,000	475,000
Environmental Reserve			10,000	10,000	10,000	10,000
Trust & Agency Transfer						
Cemetery Transfer		7,000				
Parks & Playground Transfer		70,000	40,000	275,000	100,000	50,000
General Fund Transfer	100,000	75,000	50,000			
Library Impact Fees	52,366					
Local Road Improvements Grant			42,000			
Proceeds from Borrowing		1,387,500				
DNR Urban Storm Water Mgt. Grant	8,692	33,000	19,500			
Donations	750			200,000		
Interest Income	10,000	10,000	10,000	12,000	12,000	12,000
Change in Market Value	965	200				
Miscellaneous Revenue	61,462					
Sale/Rent of Property	20,000	30,000	30,000	30,000	30,000	30,000
Total Revenues	1,446,235	2,527,700	2,358,500	2,862,000	2,687,000	2,377,000

Expenditures	2017	2018	2019	2020	2021	2022
General Government	**Estimated**	**Budget**	**Projected**	**Projected**	**Projected**	**Projected**
Complex Improvements	48,900				45,000	
Cemetery - Rental House		7,000		10,000		
City Hall Vehicles						
Lincoln Center Improvements						
Monopole	34,000	300,000				
Total	82,900	307,000	0	10,000	45,000	0

Public Safety	2017	2018	2019	2020	2021	2022
Police Department	**Estimated**	**Budget**	**Projected**	**Projected**	**Projected**	**Projected**
Squad Cars		80,000	120,000	120,000	120,000	120,000
Computers/Use of Force Simulator			15,000			
Station Improvements			100,000	90,000		
Officer Equipment	3,255					
Total	3,255	80,000	235,000	210,000	120,000	120,000

Fire Department	2017 Estimated	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Station Improvements	54,579	142,000	170,000			
Vehicle Improvements						
Total	54,579	142,000	170,000	0	0	0

Auxiliary Police/ Emergency Management	2017 Estimated	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Vehicles		30,000		50,000	75,000	
Siren Upgrade	22,892	22,000	22,000	22,000		
Total	22,892	52,000	22,000	72,000	75,000	0
Total Public Safety	80,726	274,000	427,000	282,000	195,000	120,000

Public Works	2017 Estimated	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Equipment Replacement	309,100	230,000	500,000	385,000	345,000	450,000
Street Improvements	750,000	1,123,000	1,045,000	553,000	907,000	760,000
Stormwater Improvements	250,000	267,276	205,520	510,407	508,130	362,588
Public Works Garage Building Project	590,000					
Total	1,899,100	1,620,276	1,750,520	1,448,407	1,760,130	1,572,588

Parks, Recreation & Forestry	2017 Estimated	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Equipment Replacement	225,000	62,000	59,000	82,000	25,000	
Park Improvements	8,879	219,000	76,500	30,000	500,000	50,000
Park Equipment				400,000		60,000
Swimming Pool liner				265,000		
Senior Van Replacement		25,000				
Total	233,879	306,000	135,500	777,000	525,000	110,000

Health and Sanitation	2017 Estimated	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Environmental Expenses	25,000	10,000	10,000	10,000	10,000	10,000
Dams—Engineering/Repairs	15,000	500,000				
Total	40,000	510,000	10,000	10,000	10,000	10,000

Debt Service	2017 Estimated	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Issuance Costs						
Total	0	0	0	0	0	0

Transfer to Other Funds	2017 Estimated	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Transfer to Debt Service	200,000	58,741				
Transfer to Library	7,474					
Total	207,474	58,741	0	0	0	0

Total Expenditures	2,544,079	3,076,017	2,323,020	2,527,407	2,535,130	1,812,588

Revenues - Expenditures	(1,097,844)	(548,317)	35,480	334,593	151,870	564,412
Ending Fund Balance	744,382	196,065	231,545	566,138	718,008	1,282,420

Fund Balance	2017 Estimated	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Uncommitted	$228,284	$40,484	$46,984	$51,984	$118,984	$370,984
Economic Development	12,086	12,086	12,086	12,086	12,086	12,086
Environmental	322,267	99,767	99,767	99,767	99,767	99,767
Equipment Replacement	(23,314)	29,686	10,686	3,686	68,686	78,686
Street Improvements	145,626	22,626	6,626	403,626	446,626	636,626
Storm Water Improvements	692	(8,584)	55,396	(5,011)	(28,141)	84,271
Library	58,741	0	0	0	0	0
Encumbrances						
Total Fund Balance	$744,382	$196,065	$231,545	$566,138	$718,008	$1,282,420

CAPITAL IMPROVEMENT PLAN
2018

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
Transfer to Debt Service	New Project	**$57,090**—Impact Fees	Positive
Dam Repairs Woolen Mills, Columbia Mills	Moved from 2017	**$500,000**—Proceeds from Borrowing	Positive
BUILDING INSPECTION			
Cemetery Remove and replace decayed fascia, soffit and trim on mausoleum	No Change	**$7,000—**Transfer from Cemetery	Positive
Monopole	New Project	**$300,000**—Property Tax	Positive
EMERGENCY MANAGEMENT			
Equipment Replacement 2005 Dodge Ram pickup; replaces #4	Cost Modified	**$30,000**—Property Tax; Equipment Replacement Reserve	Positive
Siren Replacement Siren 5 of 6	Cost Modified	**$22,000**—Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement One-ton 4x4 dump truck with plow and salter; replaces #82, 2007 dump truck	Cost Modified	**$75,000**—Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement Mini excavator	Moved from 2023	**$130,000**—Property Tax;	Positive
Equipment Replacement Heavy equipment trailer	Cost Modified Moved from 2023	**$25,000**—Property Tax;	Positive
Stormwater System Planning Consulting services for State NR216 Compliance	Cost Modified	**$40,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2019 projects	Cost Modified	**$10,276—**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 Tower Ave. Storm Sewer and Catch Basins	Change in Scope Cost Modified	**$52,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Montgomery/Poplar Catch Basins	Cost Modified	**$40,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Evergreen Blvd. Underdrain	New Project	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2018

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Stormwater Improvements Harrison Ave.: Coventry to Washington Ave.	No Change	**$50,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Balfour St.	Cost Modified	**$50,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Chatham St.: Wauwatosa to Poplar	Cost Modified	**$95,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Tower Ave..	Moved from 2017	**$225,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Hampton Ave. and Ct.	No Change	**$140,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Coventry Ct.	New Project	**$40,000**—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)	No Change	**$100,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Montgomery Ave.: Balfour St. to South Terminus (SS)	No Change	**$128,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements St. James Ct.	Cost Modified	**$40,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Harrison Ave.: Coventry to Washington Ave.	Cost Modified	**$95,000**—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
FIRE DEPARTMENT			
Station Improvements Replace station concrete apron at Station No. 1	Moved from 2017	**$42,000**—Property Tax	Positive
Station Improvements Remove and replace pavement around Fire Department building	Moved from 2017	**$100,000**—Property Tax	Positive

CAPITAL IMPROVEMENT PLAN
2018

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
PARKS, RECREATION & FORESTRY			
Equipment Replacement Replace 2011 Toro Grounds Master 4000-D	No Change	**$62,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Adlai Horn Park hydrant and water service	New Project	**$20,000**— Property Tax	Positive
Park Improvements Prairie View shelter/restroom facility	Cost Modified Moved from 2017	**$180,000**—Property Tax; Park Subdivider Fees	Positive
Park Improvements Behling Storage Shed	Moved from 2019	**$8,000**—Property Tax	Positive
Park Improvements Willowbrooke Playground Platforms	New Project	**$11,000**—Property Tax	Positive
POLICE DEPARTMENT			
Squad Replacement #5 and #6 to be replaced	No Change	**$80,000**—Property Tax; Equipment Replacement Reserve	Positive
SENIOR CENTER			
Senior Van Replacement	No Change	**$25,000**—Donation; Rider Fees	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
EMERGENCY MANAGEMENT			
Siren Replacement Siren 6 of 6	New Project	**$22,000**—Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement One-ton 4x4 dump truck with plow and salter; replaces #84, 2007 dump truck	Cost Modified Moved from 2018	**$75,000**—Property Tax; Equipment Replacement Fund	Positive
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 10-yard dump truck with plow, wing and salter; replaces #96, 2005 dump truck	Cost Modified (Joint purchase with Cedarburg Light & Water)	**$115,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Skid Steer	New Project	**$60,000**—Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement Utility Trailer	New Project	**$15,000**—Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement Code Reader	New Project	**$10,000**—Property Tax; Equipment Replacement Fund	Positive
Stormwater System Planning Consulting services for State NR216 Compliance	Cost Modified	**$40,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2020 projects	Cost Modified	**$25,520—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Relay Highland Dr. storm sewer to Columbia Rd.	No Change	**$90,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Arbor Drive Catch Basins	Moved from 2020	**$25,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Lexington St.: Cambridge Ave. to Fieldcrest St.	Moved from 2020	**$25,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Glenwood Dr.: Bristol Ln. to Arbor Dr.	Moved from 2020	**$100,000**—Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN
2019

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
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.	Moved from 2020	**$84,000**—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
Street Improvements Willowbrooke Dr.: Lynwood Ln. to Arbor Dr.	Moved from 2020	**$85,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Lexington St.: Cambridge Ave. to Fieldcrest St.	Moved from 2020	**$130,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Cambridge Ave.: Fieldcrest St. to Susan Ln.	Moved from 2020	**$120,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Arbor Dr.: Tamarack Dr. to Willowbrooke Dr.	Moved from 2020	**$138,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Crescent Dr.: Arbor Dr. to Sheboygan Rd.	Moved from 2020	**$105,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Park Cir. (W)	Moved from 2021	**$100,000**—Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
Station Improvements Main building roof replacement	No Change	**$75,000—**Property Tax	Positive
Station Improvements Flag pole and planter area removal and replacement	New Project	**$40,000**—Property Tax	Negligible
Station Improvements Exterior Restoration of Station 3	New Project	**$55,000—**Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement #41 Kubota Tractor with loader and backhoe	No Change	**$25,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Replace 2009 Toyota Tacoma 4x4	No Change	**$26,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #49 Wright standing mower model GWS-3218	No Change	**$8,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Woodland Park playground	No Change	**$40,000**—Property Tax; Park Impact Fees	Positive
Park Improvements Centennial Park roof repair	New Project	**$5,000**—Property Tax	Positive

CAPITAL IMPROVEMENT PLAN 2019

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
PARKS, RECREATION & FORESTRY (contd.)			
Park Improvements Cedar Creek Park bathroom roof and gutters	New Project	**$5,500**—Property Tax	Positive
Park Improvements Centennial Park gazebo roof	New Project	**$5,000**—Property Tax	Positive
Park Improvements Zuenert Park bathroom roof and gutters	New Project	**$6,000**—Property Tax	Positive
Park Improvements Zuenert Park play structure platforms	New Project	**$5,000**—Property Tax	Positive
Park Improvements Cedar Pointe Park play structure platforms	New Project	**$10,000**—Property Tax	Positive
POLICE DEPARTMENT			
Squad Replacement #1, #4 and #8 to be replaced	No Change	**$120,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Network server replacement	No Change	**$15,000**—Property Tax; Equipment Replacement Reserve	Positive
Station Improvements Resurface parking lot	New Project	**$20,000**—Property Tax	Positive
Upgrade 911 System	Cost Modified	**$80,000**—Property Tax	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
BUILDING INSPECTION			
Cemetery New roof on rental house	Moved from 2018	**$10,000—**Transfer from Cemetery	Positive
EMERGENCY MANAGEMENT			
Equipment Replacement 2007 GMC Canyon pickup; replaces #5	Moved from 2019	**$50,000**—Property Tax; Equipment Replacement Reserve	Positive
Building Upgrade	No Change	**$250,000—**Property Tax;	Positive
New Siren Purchase North side	No Change	**$22,000**—Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 10-yard dump truck with plow, wing and salter; replaces #98, tandem dump truck	Moved from 2019	**$225,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 4x4 one-ton pick-up truck with plow and lift gate; replaces #77, 2008 pick-up truck	New Project	**$80,000**—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	**$35,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2021 projects	Cost Modified	**$25,407—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Willshire Pond Dredging	Cost Modified	**$300,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Install storm sewer in Highland Dr.: Cedar Creek to Portland Rd.	Moved from 2019	**$150,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Highland Dr.: Columbia to Portland Rd.	Cost Modified Moved from 2019	**$400,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Thornapple Ln.: Keup to east City limit	New Project	**$28,000—**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 Layton St.: Washington Ave. to the Interurban Trail	New Project	**$50,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	Cost Modified	**$60,000**—Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk repairs	No Change	**$15,000**—Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement Replace #3 2005 Brush Bandit Chipper	Cost Modified	**$42,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Replace #47 John Deere mower/ snowblower	No Change	**$40,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Behling Field bleacher replacement	No Change	**$20,000**—Property Tax	Positive
Park Improvements Behling Field asphalt repairs	No Change	**$10,000**—Property Tax	Positive
Park Improvements All Children's Playground equipment replacement	Moved from 2018	**$400,000**—Property Tax; Donations	Positive
Swimming pool liner and inlet repair	New Project	**$265,000**—Property Tax	Positive
POLICE DEPARTMENT			
Squad Replacement #2, #7 and #3 to be replaced	Change in Scope	**$120,000**—Property Tax; Equipment Replacement Reserve	Positive
Impound storage garage	No Change	**$90,000**—Property Tax	Positive
Station Improvements: Paint exterior of building	New Project	**$10,000**—Property Tax	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
BUILDING INSPECTION			
City Hall Complex Exterior tuck pointing	New Project	**$25,000—**Property Tax	Positive
City Hall Complex Exterior painting of Complex	New Project	**$20,000—**Property Tax	Positive
EMERGENCY MANAGEMENT			
Equipment Replacement Replace Unit #1, 2006 Ford Road Rescue	Moved from 2020	**$75,000—**Property Tax; Equipment Replacement Reserve	Positive
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	Cost Modified	**$50,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 10 yard dump truck with plow, wing and salter; replaces #97, 2007 dump truck	Moved from 2020	**$240,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	Cost Modified	**$35,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2022 projects	No Change	**$18,130—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Willowbrooke Pond Dredging	No Change	**$350,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Moved from 2019	**$75,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Garfield/Filmore Catch Basins	New Project	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Moved from 2019	**$100,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Wirth St.: Sommerset Ave. to McKinley Ct.	Cost Modified Moved from 2021	**$75,000—**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 Sommerset Ave.: Pioneer Rd. to Wirth St.	Cost Modified Moved from 2022	**$80,000—**Property Tax; Street Improvement Reserve	Positive
Street Improvements Jackson St./Hilgen Ave.: Washington Ave. to Hamilton Rd.	No Change	**$80,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Edgewater Dr.: Sunnyside Ln. to Highland Dr.	Moved from 2019	**$155,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Birch St.: Edgewater Dr. to Sunnyside Ln.	Moved from 2019	**$42,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	Cost Modified	**$60,000**—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 Kubota Utility Vehicle	New Project	**$20,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Falcon Utility Trailer	No Change	**$5,000**—Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Outdoor Athletic Complex	Moved from 2020	**$500,000**—Debt	Slight
POLICE DEPARTMENT			
Squad Replacement #9, #5, and #6 to be replaced	No Change	**$120,000**—Property Tax; Equipment Replacement Reserve	Positive
Station Improvements: Boiler replacement (1 of 2)	New Project	**$35,000**—Property Tax	Positive
Station Improvements: Air Conditioning replacement (2 of 2)	New Project	**$16,000**—Property Tax	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 3/4 ton pick up with plow and lift gate; replaces #79, 2008 GMC Sierra 1600	New Project	**$55,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #2, 2008 Caterpillar 430E Backhoe Loader	No Change	**$200,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #92, 2006 Sterling 7500 Dump Truck	No Change	**$200,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	Cost Modified	**$35,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2023 projects	Cost Modified	**$22,588—**Property Tax; Stormwater Improvement Reserve	Positive
Regional Stormwater Quality BMP	No Change	**$200,000**—Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Monroe Ave.: Walnut St. to Bridge Rd.	No Change	**$45,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Harrison Ave.: Bridge Rd. to Pine St. Catch Basins	No Change	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Pine St.: Hickory to Evergreen	New Project	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Harrison Ave.: Bridge St. to Pine St. (SS,W)	No Change	**$180,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Monroe Ave.: Linden St. to Bridge Rd.	No Change	**$81,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Linden St.: Pine St. to Harrison Ave.	No Change	**$134,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Oak St.: Harrison Ave. to Pine St.	No Change	**$100,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Hickory St.: Harrison Ave. to Pine St.	No Change	**$75,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Pine St.: Hickory St. to Evergreen (SS)	New Project	**$85,000**—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	Cost Modified	**$60,000**—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	Moved from 2021	**$60,000**—Property Tax	Positive
Park Improvements Extension of Cedar Hedge Trail (North)	Moved from 2021	**$50,000**—Property Tax; Park Impact Fees	Positive
POLICE DEPARTMENT			
Squad Replacement #2 #4 and #8 to be replaced	No Change	**$120,000**—Property Tax; Equipment Replacement Reserve	Positive
Station Improvements: Roof replacement	New Project	**$85,000**—Property Tax	Positive
Station Improvements: Boiler replacement (2 of 2)	New Project	**$35,000**—Property Tax	Positive

CAPITAL IMPROVEMENT PLAN 2023

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			
City Hall Boiler replacement	New Project	**$50,000—**Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement Salt Elevator	New Project	**$300,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	Cost Modified	**$35,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2024 projects	Cost Modified	**$11,750—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Woodland Rd. Storm Sewer	Moved from 2021	**$50,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements St. John Ave.: Storm Sewer and Catch Basins	No Change	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Alyce St. Catch Basins	New Project	**$25,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Trail Race/Behling Field Box Culvert	New Project	**$300,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Jefferson Ave.: Bridge to N. Terminus	Moved from 2021 Cost Modified	**$110,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Highwood Dr.: Bywater to Woodland	Moved from 2021 Cost Modified	**$42,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Woodland Dr.: Highwood Dr. to Cedar Ridge (SS)	Moved from 2021 Cost Modified	**$140,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements St. John Ave. : Bridge St. to Washington Ave.	No Change	**$100,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements St. John Ave.: Cleveland St. to Western Rd.	Cost Modified	**$220,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Elm St.: St. John Ave. to Washington Ave.	No Change	**$42,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Alyce St.: Washington Ave. to Evergreen Blvd.	New Project	**$200,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	New Project	**$60,000**—Property Tax; Street Improvement Reserve	Negligible

CAPITAL IMPROVEMENT PLAN 2023

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Sidewalk replacement	New Project	**$15,000**—Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Behling Field concession stand replacement	Moved from 2024 Cost Modified	**$250,000**—Property Tax	Positive
Park Improvements New Subdivision playground	Moved from 2024	**$75,000**—Property Tax; Park Impact Fees	Negligible
POLICE DEPARTMENT			
Squad Replacement #10 to be replaced	New Project	**$40,000**—Property Tax; Equipment Replacement Reserve	Positive
SENIOR CENTER			
Senior Van Replacement	No Change	**$25,000**—Donation; Rider Fees	Positive

CAPITAL IMPROVEMENT PLAN
2024

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	Moved from 2019	**$50,000—**Property Tax	Positive
Lincoln Building Boiler replacement	New Project	**$60,000—**Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement #95 5-yard Peterbilt	New Project	**$250,000**—Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #5 Garbage Truck	New Project	**$200,000**—Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	New Project	**$35,000**—Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2025 projects	New Project	**$15,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Madison/Franklin Catch Basins	New Project	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Georgetown Dr. and Cts. Catch Basins	New Project	**$30,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Cedar Ridge Dr. Catch Basins	New Project	**$25,000—**Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Evergreen Blvd.:Western Rd. to Lincoln Blvd.	New Project	**$100,000—**Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Georgetown Dr.: Cedar Ridge Dr. to Windsor Dr. and Cts.	Moved from 2021	**$190,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Windsor Dr.: Georgetown Dr. to Bywater Ln. to Windsor Ct.	Moved from 2021	**$80,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Cedar Ridge Dr.: Bridge Rd. to Orchard St.	Moved from 2021	**$200,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Madison Ave.: Walnut St. to Fair St.	Moved from 2023	**$105,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Franklin Ave.: Bridge St. to Walnut St.	Change in Scope Moved from 2023	**$62,000**—Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2024

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
Street Improvements Franklin Ave.: Pine St. to Fair St.	Change in Scope Moved from 2023	**$62,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Fair St.: Evergreen Blvd. to Washington Ave. (S,W)	Moved from 2023	**$65,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Evergreen Blvd.: Western to Lincoln Blvd. (SS)	New Project	**$450,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Cottonwodd and Windwood Cts.	New Project	**$55,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Park Ln.: Spring to WWTP Driveway	New Project	**$50,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Sidewalk Replacement	New Project	**$45,000**—Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt Repairs	New Project	**$60,000**—Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Asphalt resurfacing at Cedar Creek Park	New Project	**$10,000**—Property Tax	Positive
Park Improvements Asphalt resurfacing at Cedar Pointe Park	New Project	**$5,000**—Property Tax	Positive
Park Improvements Asphalt resurfacing at Centennial Park	New Project	**$10,000**—Property Tax	Positive
POLICE DEPARTMENT			
Squad Replacement #5 and #6 to be replaced	New Project	**$80,000**—Property Tax; Equipment Replacement Reserve	Positive
Replace phone system	New Project	**$25,000**—Property Tax	Positive

Annual Road Improvement Program

Revenues	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	145,625	22,625	6,625	403,625	446,625	636,625	749,625
Property Tax	200,000	987,000	950,000	950,000	950,000	1,000,000	1,000,000
General Fund Transfer							
State/Federal Grant							
Debt Proceeds	800,000						
Local Road Improvement Program (LRIP)		42,000				42,000	
Total	1,145,625	1,051,625	956,625	1,353,625	1,396,625	1,678,625	1,749,625

Expenditures	2018	2019	2020	2021	2022	2023	2024
Asphalt Repairs—Miscellaneous	50,000	50,000	60,000	60,000	60,000	60,000	60,000
Sidewalk Program—Replacements	45,000	45,000	15,000	45,000	45,000	15,000	45,000
Traffic Signals—Pioneer & Washington							
Jackson St.—Kennedy to Hanover (S,SS,W)							
Hillcrest Ave.—Jackson to Lincoln (S,SS,W)							
Madison—Walnut to Fair (S,SS,W)							
Hanover Ave.—Jackson to Lincoln (S,W)							
St. John Ave.—Cleveland to Western (S,SS,W)						220,000	
Johnson Ave.—Lincoln to Wurthmann (S)							
Highland—Columbia Road to Portland (S, SS, W)			400,000				
Sheboygan—Washington to Oxford (SS,W)							
Hickory St.—Harrison to Tower(SS)							
Pine St.—Harrison to Tower (SS)							
Oak St.—Chestnut to Harrison							
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)							
Hilbert Ave.—Portland to Spring							
Portland Rd.—Hilbert to Highland(S,W)							
Linden St.—Locust to Harrison (SS)							
Chestnut, Spruce, Beech (SS)							
Locust—Bridge to Linden (SS)							
Glenwood—Bristol to Arbor (W)		100,000					

Annual Road Improvement Program (contd.)

Expenditures (contd.)	2018	2019	2020	2021	2022	2023	2024
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					
Cambridge Ave.—Fieldcrest to Susan		120,000					
Balfour Street(SS)	50,000						
Hampton Ave. and Ct.(SS)	140,000						
Drury Lane(SS)	75,000						
Kingston Ct.	40,000						
Coventry Ct.	40,000						
Harrison Ave.—Coventry to Washington(SS)	95,000						
Sommerset Ave.—Pioneer to Wirth(S)				80,000			
Wirth St.—Sommerset to McKinley(W)				75,000			
St. John Ave.—Bridge to Washington(S,W,SS)						100,000	
Franklin Ave.—Bridge to Walnut(S,W)							62,000
Franklin Ave.—Pine to Fair							62,000
Madison Ave - Walnut to Fair(SS)							105,000
Fair St.—Evergreen to Washington(S,W)							65,000
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.—Hickory to Evergreen(SS)					85,000		
Chatham St.—Wauwatosa to Poplar	95,000						
St. James Ct.	40,000						
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(SS)							200,000
Jefferson Ave.—Bridge to N. terminus						110,000	

Annual Road Improvement Program (contd.)

Expenditures (contd.)	2018	2019	2020	2021	2022	2023	2024
Highwood Dr.—Bywater to Woodland						42,000	
Woodland Dr.—Highwood to Cedar Ridge(SS)						140,000	
Meadow Ln.—Appletree to Meadow Ct.(SS)							
Park Cir. (W)		100,000					
Tower Avenue(SS)	225,000						
Garfield St. - Fillmore to McKinley				120,000			
Fillmore Ave. - Hamilton to Garfield				150,000			
Elm Str. - St. John to Washington						42,000	
Alyce St. - Washington to Evergreen						200,000	
Evergreen Blvd. - Western to Lincoln(SS)							450,000
Cottonwood and Windwood Courts							55,000
Thornapple Ln. - Keup Rd. to East City limit			28,000				
Layton St. - Washington to Interurban Trail			50,000				
Park Ln. - Spring to WWTP driveway							50,000
Total	1,123,000	1,045,000	553,000	907,000	760,000	929,000	1,424,000
Balance	22,625	6,625	403,625	446,625	636,625	749,625	325,625

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

Stormwater Capital Projects

Revenues	2017	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	-	38,000	18,724	82,704	22,298	(832)	111,580	109,830
Property Tax Support	242,000	215,000	250,000	450,000	485,000	475,000	450,000	450,000
Capital Fund Balance								
DNR Stormwater Grant	46,000	33,000	19,500					
Debt Proceeds								
Total	288,000	286,000	288,224	532,704	507,298	474,168	561,580	559,830

Capital Expenditures	2017	2018	2019	2020	2021	2022	2023	2024
Stormwater Consulting	40,000	40,000	40,000	35,000	35,000	35,000	35,000	35,000
Regional Stormwater Quality BMP						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								
Cedar Ridge Drive Catch Basins								25,000
Georgetown Drive and Courts Catch Basins								30,000
Tower Ave. Stormsewer and Catch Basins		52,000						
Montgomery/Poplar Catch Basins		40,000						
Meadow Ln. Catch Basins								
St. John Stormsewer and Catch Basins							30,000	
Madison/Franklin Catch Basins								30,000
Johnson Ave.								
Wilshire Pond Dredging				300,000				
Relay Highland Storm Sewer at Columbia			90,000					
Kennedy Ave. Storm Sewer								
Jackson St.—Kennedy to Hanover								
Madison Storm Sewer Bridge to Western								
Highland—Cedar Creek to Portland				150,000				
Pine St. Storm Sewer Relay at Harrison Ave.	97,000							
Castle, Regency, Cedar Ridge N. end								
Spring St.—Washington to Hilbert								
Hilgen Ave.—Hamilton to Spring								
Hickory St. Catch Basins	20,000							
Sheboygan—Washington to Oxford								
Hillcrest—Jackson to Lincoln	30,000							
Sunnyside—Edgewater to Highland					75,000			
Garfield/Fillmore catch basins					30,000			
McKinley/Lincoln Blvd.—Pioneer to Washington								

Stormwater Capital Projects (contd.)

Revenues	2017	2018	2019	2020	2021	2022	2023	2024
Pierce Ave.—Hamilton to Fillmore								
Susan Ln. Storm Water Pond								
Spruce, Oak, Beech Catch Basins	50,000							
Bridge Rd.—Mequon to Columbia								

Stormwater Capital Projects (contd.)

Capital Expenditures (contd.)	2017	2018	2019	2020	2021	2022	2023	2024
Balfour, Hampton, Drury, Kingston Ct.		45,000						
Harrison Ave.—Coventry to Washington		50,000						
Monroe Ave.—Walnut to Bridge						45,000		
Pine Street - Hickory to Evergreen						30,000		
Harrison Ave.—Bridge to Pine Catch Basins						30,000		
Mill Street Box Culvert Replacement								
Bywater Catch Basins								
Covington Square Catch Basins								
Alyce Street Catch Basins							25,000	
Evergreen Blvd-Western to Lincoln								100,000
Evergreen Blvd. underdrain		30,000						
Tail Race/Behling Field box culvert							300,000	
Engineering (5% of Following Year Construction Total)	13,000	10,276	25,520	25,406	18,130	22,588	11,750	15,000
Total	250,000	267,276	205,520	510,406	508,130	362,588	451,750	235,000
Balance	38,000	18,724	82,704	22,298	(832)	111,580	109,830	324,830

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

Administration

51	2006	Ford Expedition		38,574	5	2	25,000 (U)	5,000
52	2011	Ford Ranger pickup		20,794	5	2	13,000 (U)	2,600
53	1999	Jeep Cherokee		22,845	5	2	15,000 (U)	3,000
54	1996	GMC Van—Recreation/Pool		2,500	3	0	0	0
50	2005	Grand Caravan		23,175	8	0	5,000 (U)	0
		Total Administration		$107,888			$58,000	$10,600

Police Department

1	2011	Ford Expedition—Sgt Patrol (M)		52,299	4	0	53,000	13,250
2	2016	Ford Explorer		53,826	4	2	54,000	13,500
3	2013	Chevrolet Impala—Chief		25,205	9	4	30,000	3,333
4	2016	Ford Explorer		38,091	4	2	40,000	10,000
5	2014	Ford Explorer (M)		32,063	4	0	50,000	12,500
6	2014	Ford Explorer (M)		31,615	4	0	50,000	12,500
7	2008	Dodge Charger Sedan—Det/Juv		30,238	7	0	30,000	4,286
8	2016	Ford Explorer		49,922	4	2	50,000	12,500
9	2012	Chevy Tahoe K150 (Detective/ Sergeant)		37,236	8	2	40,000	5,000
10	2015	Ford Explorer (Canine)		40,151	8	5	60,000	7,500
		Total Police Department		$390,646			$457,000	$94,369

Senior Center

59	2012	Dodge Caravan		$23,429	6	0	$28,000	4,667
		Equipment Replacement Subtotal		$652,884			$690,387	$115,331

Public Works

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
1	2017	John Deere 624 K II Loader		240,000	15	15	240,000	16,000
2	2008	Caterpillar 430E Backhoe Loader		83,663	15	5	90,000	6,000
3	2011	International Garbage Packer		114,335	20	13	120,000	6,000
4	1973	Galion Grader (S)		30,000	10	0	0 *	0

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	11	180,000	9,000
6	2017	Freightliner Street sweeper		235,054	20	18	230,000	11,500
7	2009	Elgin Pelican Dual Street Sweeper		149,520	20	11	170,000	8,500
9	2000	Case 75 XT Skidsteer		25,000	10	0	35,000	0
10	2017	John Deere 624 K II Loader		240,000	15	15	240,000	16,000
14	2015	Crafco Crack sealing machine	SS125D	30,000	10	6	30,000	3,000
16	2015	2000 Crafco Infrared trailer	Crafco	30,000	15	12	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	2012	Hyundai Forklift	30L-7A	25,500	15	12	40,000	2,667
21	1998	Concrete Mixer		350	20	0	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	1	5,000	333
30	2015	Spaulding 2 Ton patch trailer	RMV	3,000	15	12	30,000	2,000
31	2006	Sno-Go Snowblower		73,238	15	3	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
70	2008	GMC Canyon 4 x 4		16,110	7	0	20,000	0
71	2016	Chevrolet Silverado Pickup		40,757	10	8	45,000	0
72	2004	Chevy Tahoe		30,036	10	0	40,000	0
74	2012	GMC Sierra 1600		34,925	10	4	35,000	3,500
75	2008	GMC Pickup Truck, 1 Ton		51,947	10	0	55,000	5,500
76	2015	GMC Sierra 2500 Pickup		41,891	10	7	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	1	30,000	3,000
79	2008	GMC Sierra 1/2-Ton 4x4,		23,335	10	0	25,000	2,500
80	2016	GMC Chevrolet Silverado		54,135	10	8	55,000	5,500
81	2015	GMC Sierra 3500 Truck		62,437	10	7	65,000	6,500
82	2007	GMC, SIERRA		39,983	10	0	40,000	4,000
83	2017	2017 Chevrolet Silverado Pickup		47,932	10	10	60,000	6,000
84	2007	GMC Sierra		39,983	10	0	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	8	175,000	17,500
92	2006	Sterling Acctera Dump Truck		105,000	10	0	125,000	12,500
93	2014	Western State Dump Truck		180,082	10	6	170,000	17,000
94	2015	Western Star Chassis		185,000	15	12	100,000	6,667

Public Works (contd.)								
Vehicle No.	**Year**	**Make**	**Model**	**Purchase Price**	**Life Expec.**	**Remaining Life**	**Replacement Cost**	**Annual Cost**
95	2009	Peterbilt 5 Yd Dump Truck, P (S)		199,197	15	6	160,000	10,667
96	2005	7400 International Dump Truck		127,000	15	2	145,000	9,667
97	2007	7400 International Dump Truck		116,000	15	4	145,000	9,667
98	2003	7400 International Dump Truck		103,000	10	0	220,000	0
99	2017	Western Star 4700SB Tandem Dump Truck		430,137	15	14	440,000	29,333
120	2016	Chilton Aluminum Trailer	UT-8230-12AR	2,500	15	14	4,000	267
121	2016	Chilton Aluminum Trailer	UT-8230-12AR	2,500	15	14	4,000	267
Total Public Works				$3,822,045			$4,007,300	$250,958

Parks and Forestry								
Vehicle No.	**Year**	**Make**	**Model**	**Purchase Price**	**Life Expec.**	**Remaining Life**	**Replacement Cost**	**Annual Cost**
8	2017	Freightliner/Altec Bucket Trust		184,001	20	19	200,000	10,000
11	2015	Dodge 5500 Lift Truck		125,000	20	17	150,000	7,500
13	2005	Bandit Chipper		27,895	15	2	28,000	1,867
15	2014	Vermeer Stumper		26,886	15	11	40,000	2,667
23	2010	Chilton Utility Trailer	UT60308R	1,329	20	12	2,000	100
24	2006	Chilton Utility Trailer	UT60308R	1,161	20	8	2,000	100
25	1997	King Trailer		3,000	20	0	5,000	250
29	2005	Falcon Utility Trailer		2,420	20	7	5,000	250
40	2005	Kubota L3430 Tractor with Loader & Backhoe		27,200	20	7	27,200	1,360
41	2012	Kubota RTV 1100 Utility Vehicle		19,550	7	1	23,500	3,357
42	2016	John Deere 1570 Tractor, Deck & Snow Blower		29,268	7	5	30,000	4,286
43	2011	John Deere 4520		58,500	20	13	58,500	2,925
44	2011	Toro Groundmaster 4000-D		43,324	7	0	43,324	6,189
45	2017	John Deere 1570 Terrain Cut		35,075	10	9	42,500	4,250
46	2017	Ventrac Mower		29,902	10	9	33,000	3,300
47	2013	John Deere 1445 31HP Diesel Mower/Snow blower & spreader		31,750	7	2	31,750	4,536
48	2015	Kubota Zero Turn Mower		12,395	7	4	16,000	2,286
49	2011	Wright Stander Mower Model GWS-3218		7,836	7	0	7,836	1,119
73	2009	Toyota Tacoma 4x4		24,454	10	1	26,000	2,600
85	2016	Chevrolet Silverado		50,392	10	8	51,000	5,100
Total Parks and Forestry				$381,945			$421,610	$41,441

Equipment Replacement Total				$4,203,990			$4,428,910	$292,400

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	0	24,720	2,472
61	2015	GMC Sierra 2500		34,571	8	5	33,620	4,203
62	2009	GMC Sierra 2500HD		34,024	10	1	33,620	3,362
63	2001	GMC Sierra		28,865	10	0	38,950	0
66	2017	Freightliner 114SD (Camel 1200)		351,694	8	7	365,000	36,500
	2017	Kubota Diesel Tractor with cab & snowblower	Ventrac	29,235	8	7	30,000	3,000
	1986	Komatsu Fork Lift (from DPW)	FG25-8	2,000	5	0	30,000	0
	1994	Onan Portable Generator		13,795	15	0	21,620	0
	2009	Onan Portable Generator		43,089	15	6	67,540	6,754
	2008	Godwin Portable 6” Pump		28,769	12	2	41,220	4,122
	2009	Simplicity Riding Mower		9,189	15	6	14,400	1,440
	2000	Caravan Trailer		1,200	20	2	2,180	218
	2001	Pace Trailer		2,100	20	3	3,820	382
		Total Sewer Utility		$596,848			$706,690	$62,453

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	2017	Club Car Transportation		27,000				
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				
160	2017	Kubota ATV Cart		30,000				
161	2005	Pierce Pump Truck		460,000				
162	2009	Pierce Custom Pumper		559,322				
163	2016	Pierce Quantum PUC Pumper		680,000				
164	1994	Pierce Tanker		289,000				
	1998	Interstate Dive Trailer		10,000				
	1989	Brute Trailer		1,100				
		Total		$3,815,933				

Parks Capital Improvement Budget

Capital Expenditures	2018	2019	2020	2021	2022	2023	2024
Cedar Creek Bathroom Roof/gutters	$5,500	tax					
Prairie View Park Shelter	$180,000	tax/impact fees					
Adlai Horn hydrant and water service	$20,000						
Willowbrooke Playground Platforms	$11,000	tax					
#49 Wright Standing Mower Model GWS-3218	$8,000	equipment					
2011 Toro Grounds Master 4000-D	$62,000	equipment					
Behling Field Storage Shed	$8,000	tax					
Zeunert Park Bathroom Roof repair		$6,000					
Centennial Park Gazebo roof repair		$5,000					
Zeunert Play structure platforms		$10,000	tax				
Cedar Pointe Play structure platforms		$10,000	tax				
Pickleball Courts at Zeunert Park		$100,000	impact fees				
Woodland Park Playground		$40,000	impact fees				
#41 Kubota Tractor with loader & Backhoe		$25,000	equipment				
2009 Toyota Tacoma 4x4		$26,000	equipment				
Behling Bleacher replacement			$20,000				
Behling Asphalt Repairs			$20,000				
Pool Liner and inlet repair			$265,000				
All Children's Playground			$400,000	tax/donations			
#13 2005 Brush Bandit Chipper			$42,000	equipment			
#47 John Deere 1445 Mower/Snow-blower			$40,000	equipment			
Develop outdoor sports complex				$500,000	tax/impact fees		
Kubota Utility Vehicle				$20,000	equipment		
Falcon Utility Trailer				$5,000	equipment		
Zeunert Playground Replacement					$60,000	Tax	
Extension of Cedar hedge Trail (north)					$50,000	impact fees	
Behling Field Concessions Stand Re-placement						$250,000	tax
Park Improvement (New Subdivision Playground)						$75,000	impact fees
Asphalt resealing at Cedar Creek Park							$10,000
Asphalt resealing at Cedar Pointe Park							$5,000
Asphalt resealing at Centennial Park							$10,000
Total	$294,500	$222,000	$787,000	$525,000	$110,000	$325,000	$25,000

WATER RECYCLING CENTER

WATER RECYCLING CENTER

Water Recycling Center

The Cedarburg Water Recycling Center (WRC) fund is a proprietary-enterprise fund of the City of Cedarburg. All financial transactions for the WRC Division operation are recorded within this fund. The WRC 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 Water Recycling Center* 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 eleven lift stations which keep the influent moving through approximately 57 miles of sewer lines until its ultimate destination, the Water Recycling Center.

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 and phosphorus. 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 WRC 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 with operators on call 24/7.

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. In 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 alternative WWTP's.

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 15-20 years into the future, depending on the regulatory requirements, technology changes and growth.

In June of 2008, the WRC 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 were issued a new permit on April 1, 2017 further lowering the limits for phosphorus removal.

In January of 2017 the city's 11th lift station was put online. This new station called Kenzie Way will allow development to be added on the northern portion of the sanitary district. The station was sized proportionally for the current flows but allowing it to be upgraded as the development increases.

*In September of 2017 the Sewer Utility Fund changed its name to the Cedarburg Water Recycling Center.

WATER RECYCLING CENTER

Water Recycling Center

SEWER USER CHARGES

The City of Cedarburg currently has approximately 11,530 residents. The sanitary sewer service area for the Cedarburg WRC 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 Water Recycling Center in addition to the residential users. Below is a list of the meter counts from the Cedarburg Light & Water Utility for customers who have sewer service.

Sewer Meter Count:	**2015/2016**	**2016/2017**
Residential	3,567	3,602
Commercial	384	386
Industrial	27	27
Public	34	34
Total	**4,012**	**4,049**

The 2016/2017 influent wastewater characteristics for the Cedarburg WRC are as follows:

	MGD	**mg/1**	**lbs/day**	**lbs/yr.**
Ave. Daily Flow	2.116			
Ave. Daily BOD		198	3,249	1,184,134
Ave. Daily TSS		206	3,348	1,222,011
Ave. Daily TKN		20.3	333	121,391
Ave. Daily P		2.7	45	16,322

The flow used in computing 2017 rates (324,323,800 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 30. 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 Water Recycling Center 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.

WATER RECYCLING CENTER

Water Recycling Center

The Biosolids Impact Fee was created to recover future developments' share of costs related to Water Recycling Centercapital 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 Water Recycling Center Reserve Capacity Fee.

The Connection Fee for new development 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 2018, which are effective January 1, 2018. The flow rate increased 1.5% and the monthly connection fee remains the same.

	Flow Rate ($/1,000 gal.)	**Monthly Connection Fee ($/month)**
2017 Rate	$5.22	$14/month
2018 Rate	***$5.30***	***$14/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	$5.30/1,000 gallons
BOD > 200 mg/l	$0.213/lb.
TSS > 225 mg/l	$0.285/lb.
TKN > 30 mg/l	$0.947/lb.
Phosphorus > 10 mg/l	$7.062/lb.
Fixed Charge	$14.00/month/connection

SEPTAGE HAULERS

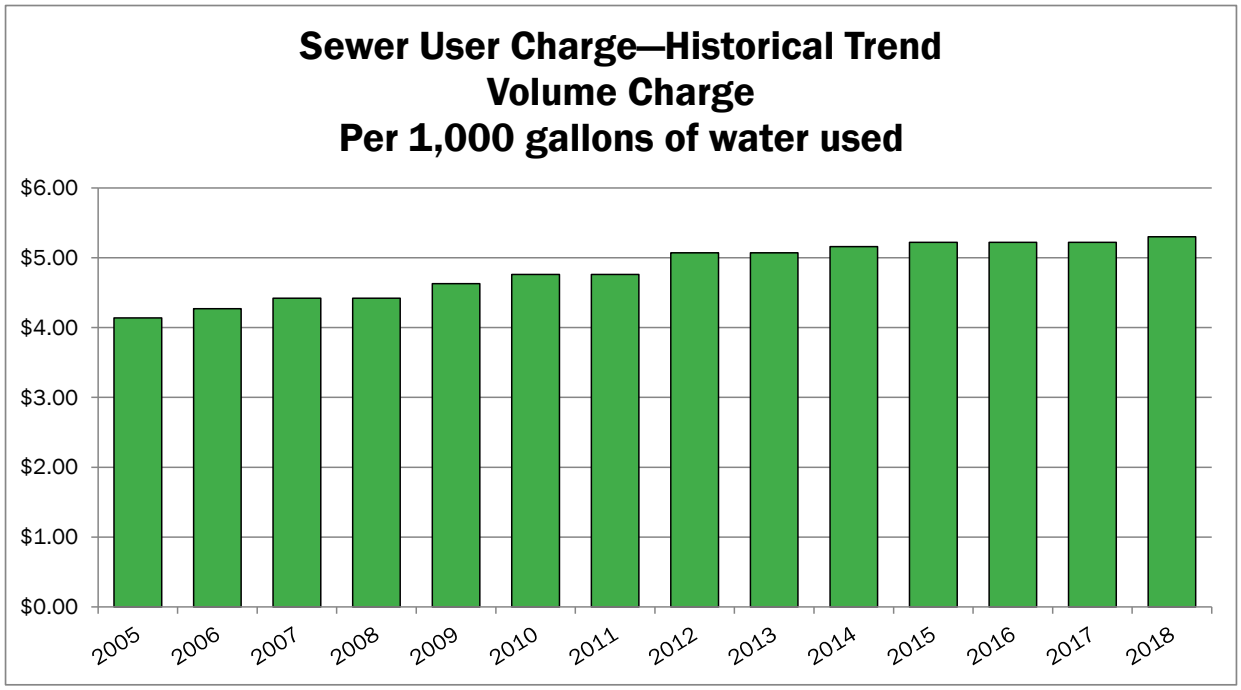
These rates are remaining at the 2017 amounts.

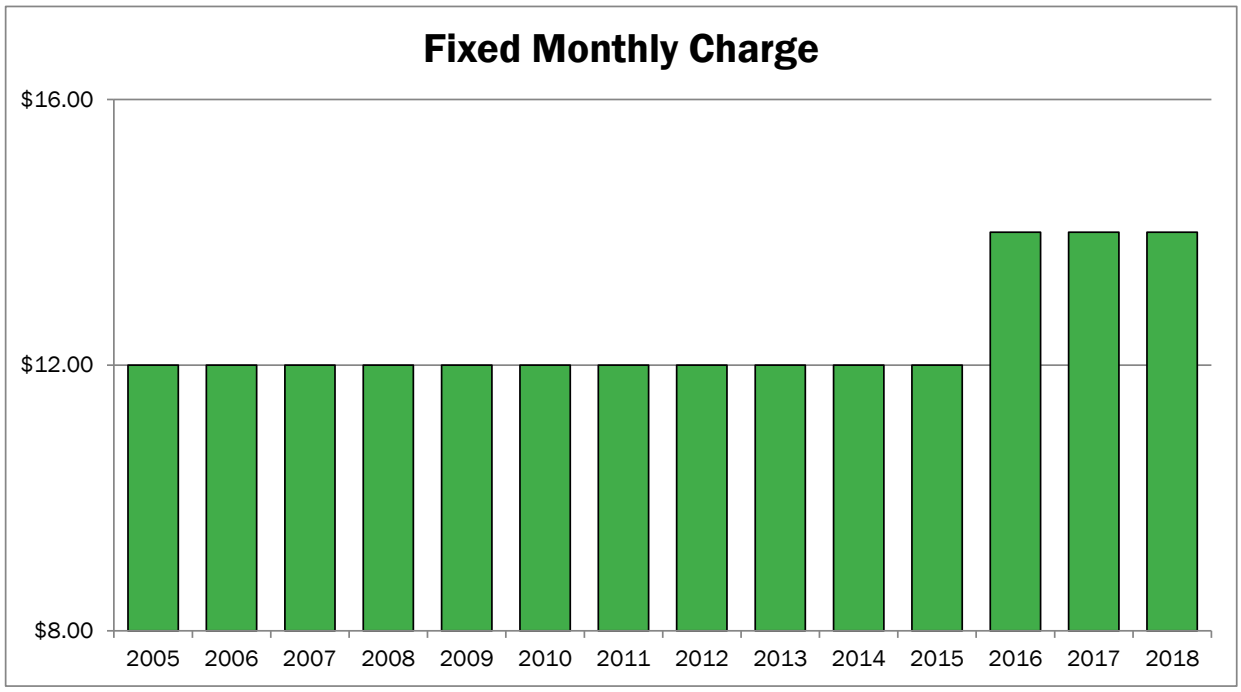
COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS

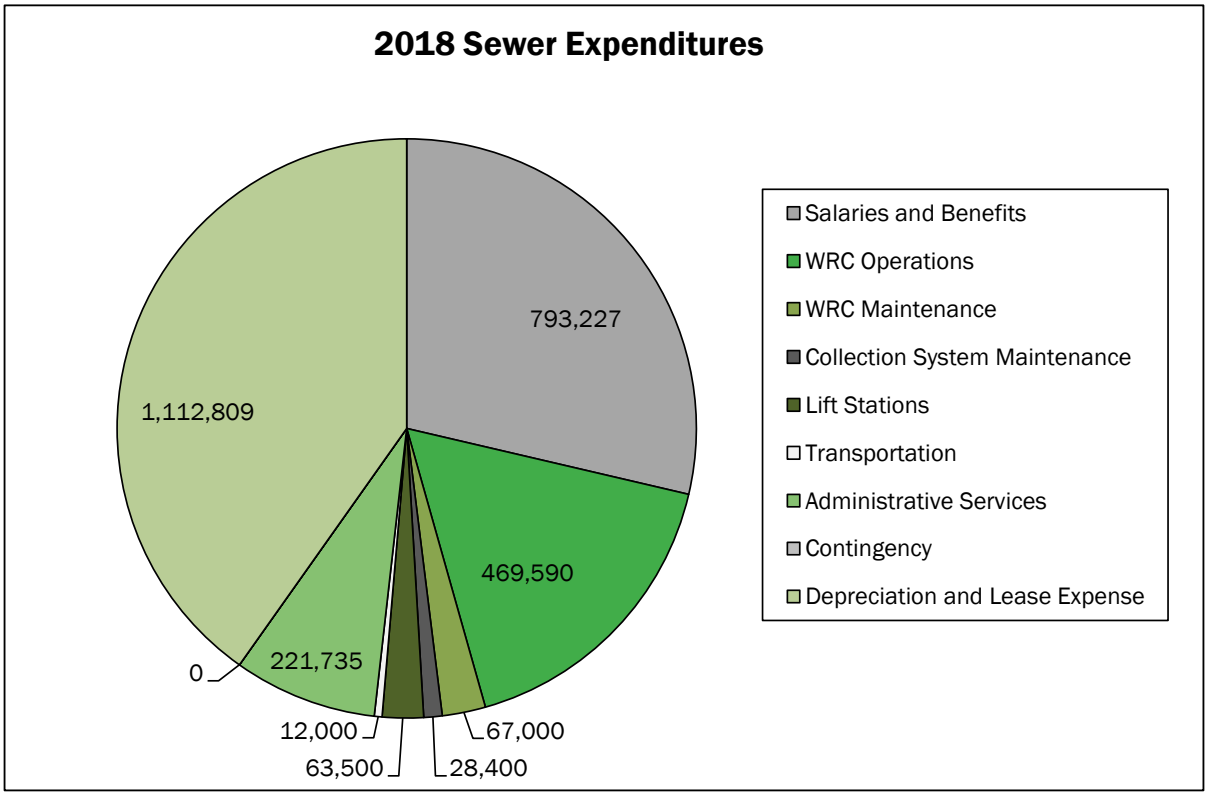
	2017 RATE	**2018 RATE**
Holding Tank	$8.70/1,000 gallons	$8.70/1,000 gallons
Septic Tank	$44.91/1,000 gallons	$44.91/1,000 gallons

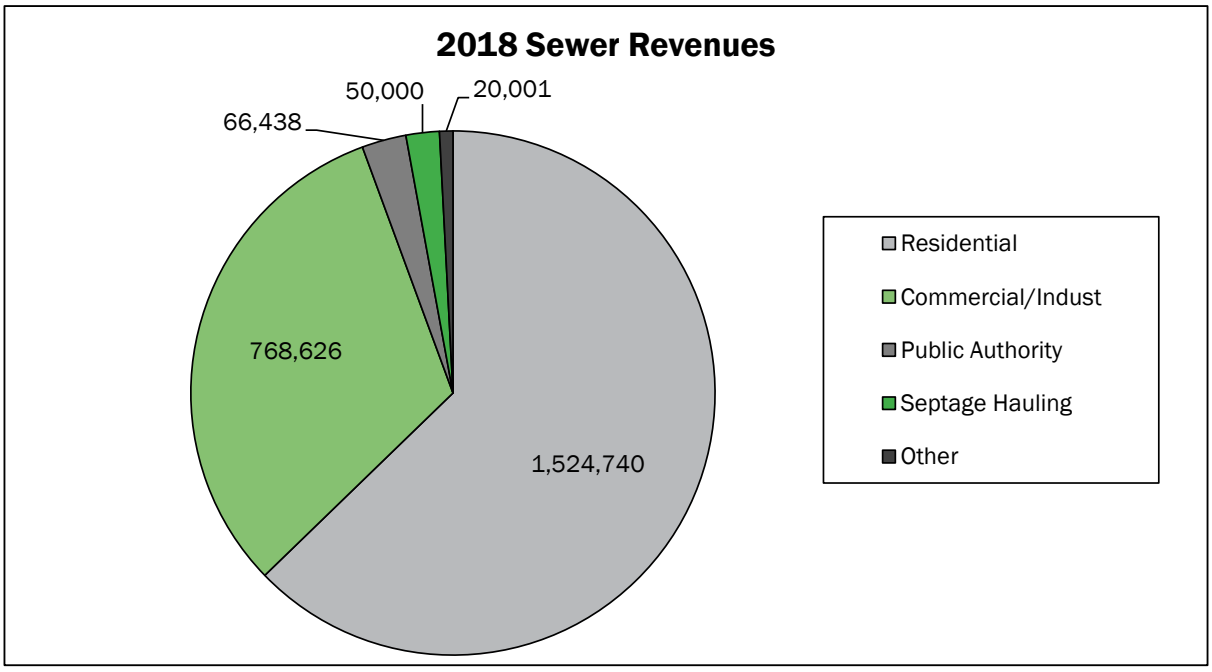
In addition to the above charges, a $10 administrative fee is charged for each septage truckload received. This increased in 2016 from $5 in 2015.

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
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018


Fixed Monthly Charge
$16.00
$12.00
$8.00
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018


2018 Sewer Expenditures
793,227
469,590
67,000
28,400
63,500
12,000
0
221,735
1,112,809
Salaries and Benefits
WRC Operations
WRC Maintenance
Collection System Maintenance
Lift Stations
Transportation
Administrative Services
Contingency
Depreciation and Lease Expense


2018 Sewer Revenues
50,000
20,001
66,438
768,626
1,524,740
Residential
Commercial/Indust
Public Authority
Septage Hauling
Other

WATER RECYCLING CENTER

Water Recycling Center

Department: Engineering and Public Works

Program Manager: Water Recycling Center Superintendent

Program Description: This program accounts for all expenses related to the operation and maintenance of the City's Water Recycling Center, 11 lift stations and the sanitary sewer collection system.

Products and Services:

- Treat sewage including septage
- Maintain and operate 11 lift stations and Water Recycling Center
- Responsible for maintaining 57 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

Water Recycling Center Staffing Levels (Full-Time Equivalent Employees—FTE)

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 FTE
Director of Engineering & Public Works	0.25	0.25	0.25
WRC Superintendent	1.00	1.00	1.00
Plant Operators*	5.75	5.75	5.75
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:	2015	2016	2017 Estimated	2018 Projected
Sanitary Sewers Cleaned (feet)	140,000	145,000	145,000	145,000
Sanitary Sewers Televised (feet)	26,930	10,000	25,000	25,000
Storm Sewers Cleaned (feet)	100	100	1000	100
Customer Service Calls	18	18	18	18
Basement Backups: Total/Problem in the Main	18/0	18/0	18/2	18/0

PERFORMANCE MEASURES:

Service Area	Objective	Type of Measure	Measure
Water Recycling Center	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

WATER RECYCLING CENTER

Water Recycling Center

Performance Measurements Budget	2015	2016	2017 Estimated	2018 Projected
Annual O&M Budget	2,591,901	2,651,005	2,794,826	2,765,170
Amount Spent	2,423,316	2,440,000	2,600,000	2,600,000
Sewerage Treated, in 1000 gallons	630,677	712,394	680,000	780,000
Sewer Flow Rate, $/1,000 gallons	5.16	5.22	5.22	5.3

WATER RECYCLING CENTER

Compliance Maintenance Annual Report, (0-4)	2015	2016	2017 Estimated	2018 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**

2017 Significant Accomplishments:

1. Rebuilt all three raw sewage pumps and check valves at plant
2. Purchased new jet/vac truck
3. Replaced lawn mower/snow blower
4. Hired four new operators

2018 Objectives To Be Accomplished:

1. Replace truck #63--utility truck with crane
2. Replace Toyota Prius with pickup truck #60
3. Replace digestor blower
4. Write WPDES permit optimization plan
5. Train new employees

Long-Term Objectives:

1. Replace Ferrous Chloride (Iron) system with new PO^4 chemical system
2. New sewer treatment center

Account Detail and Budget Variances:

573810—General Labor

154 **Insurance:** Reduced due to new employees hired

573815—Collection System

154 **Insurance:** Reduced due to new employees hired

573855—Sewer Contingency

990 **Contigency Reserve:** Reduced

Water Recycling Center Fund—601

573805—Administrative Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
111	Salaries (3.41 FTE)	227,786	219,571	229,745	237,018	220,000	245,676	3.65%
135	Sick Pay Out	1,474	1,122	1,921	1,723	1,723	1,747	1.39%
151	Social Security	17,475	17,323	18,775	18,542	17,240	19,217	3.64%
152	Retirement	13,298	13,375	29,388	16,365	15,208	16,714	2.13%
154	Health Insurance	34,330	30,448	40,381	34,176	37,000	36,059	5.51%
155	Life Insurance	51	44	45	120	120	364	203.33%
159	Longevity	3,512	3,358	3,500	3,643	3,643	3,785	3.90%
161	EAP/125 Admin.	603	446	36	500	500	500	0.00%
165	Workers' Comp. Insurance	165	135	153	153	154	147	-3.92%
	Total	298,694	285,822	323,944	312,240	295,588	324,209	3.83%

573810—General Labor Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
111	Salaries (4.0 FTE)	192,700	204,286	192,992	220,480	147,000	216,403	-1.85%
112	Overtime	5,370	5,965	6,178	5,000	6,000	5,000	0.00%
120	Pager Pay	0	0	0	18,250	18,250	18,250	0.00%
135	Sick Payout	0	0	0	0	0	0	0.00%
151	Social Security	14,766	15,972	14,722	17,293	11,705	16,937	-2.06%
152	Retirement	13,954	12,685	25,215	14,919	10,404	14,834	-0.57%
154	Health Insurance	37,813	34,964	36,689	55,428	24,000	33,354	-39.82%
155	Life Insurance	34	20	10	21	21	10	-52.38%
159	Longevity	378	441	0	567	0	0	-100.00%
165	Workers' Comp. Insurance	17,992	18,240	22,953	23,000	24,000	23,216	0.94%
	Total	283,007	292,573	298,759	354,958	241,380	328,004	-7.59%

573815—Collection System Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
111	Salaries (1.75 FTE)	95,619	102,032	104,656	93,080	128,000	98,124	5.42%
112	Overtime	2,662	2,449	1,719	4,000	3,600	4,000	0.00%
135	Sick Pay Out	366	0	0	0	0	0	0.00%
151	Social Security	7,523	8,029	8,154	7,566	10,067	7,812	3.25%
152	Retirement	7,136	6,363	13,735	6,726	8,949	6,842	1.72%
154	Health Insurance	13,941	20,301	15,355	34,685	24,000	24,205	-30.21%
155	Life Insurance	(16)	82	93	95	95	31	-67.37%
159	Longevity	1,638	1,701	1,764	1,827	0	0	-100.00%
	Total	128,869	140,957	145,476	147,979	174,711	141,014	-4.71%

573835 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
226	Sewer Cleaning Water	336	319	741	500	400	500	0.00%
293	Root Control	4,099	4,011	4,260	4,500	4,500	4,500	0.00%
296	Televising	842	5,755	10,287	7,800	5,000	7,800	0.00%
298	Cleaning	5,414	6,314	7,783	7,500	4,000	7,500	0.00%
347	Supplies	2,433	1,952	2,575	3,000	3,000	3,000	0.00%

Water Recycling Center Fund—601 (contd.)

573835 Operating (contd.)		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
359	Repair	4,122	1,166	15,200	4,500	4,500	4,500	0.00%
360	Manhole Adjustment	0	0	0	600	600	600	0.00%
	Total	17,246	19,517	40,846	28,400	22,000	28,400	0.00%
	Total Expenditures	146,115	160,474	186,322	176,379	196,711	169,414	-3.95%

573825—WRC Operations Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
217	Outside Lab Testing	15,967	15,487	16,675	16,000	16,000	16,000	0.00%
222	Electric	103,040	95,570	99,707	112,000	100,000	112,000	0.00%
224	Natural Gas	6,997	4,158	4,131	10,000	4,000	10,000	0.00%
225	Telephone	5,030	4,025	5,267	5,500	5,500	5,500	0.00%
226	Water Service	7,699	5,041	4,835	5,390	5,000	5,390	0.00%
294	Sludge Hauling	254,340	208,777	234,252	280,000	200,000	280,000	0.00%
312	Computer Supplies	7,220	9,748	11,276	10,000	10,000	12,500	25.00%
370	Lab Supplies	5,415	4,651	6,021	6,000	6,000	6,000	0.00%
371	Coagulants	10,037	7,035	7,962	12,000	8,000	12,000	0.00%
372	Safety Equipment	5,900	5,725	5,685	8,000	8,000	8,000	0.00%
373	Chlorine/SO 2	0	0	0	1,000	0	1,000	0.00%
374	Diesel Fuel	770	0	0	1,200	0	1,200	0.00%
	Total	422,415	360,217	395,811	467,090	362,500	469,590	0.54%

573830—WRC Maintenance Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
297	Refuse Collection	18,300	16,775	18,300	20,000	13,000	20,000	0.00%
340	Maintenance Supplies	42,156	40,149	36,671	40,000	40,000	40,000	0.00%
342	Janitorial Supplies	1,568	2,100	2,062	2,500	2,500	2,500	0.00%
350	Operating Supplies	2,636	3,403	3,181	3,500	3,500	3,500	0.00%
362	Tools	399	977	446	1,000	1,000	1,000	0.00%
	Total	65,059	63,404	60,660	67,000	60,000	67,000	0.00%

573840—Lift Station Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
222	Electric	31,509	27,381	32,802	35,000	35,000	35,000	0.00%
224	Natural Gas	1,120	918	1,206	3,000	1,500	3,000	0.00%
226	Water Service	478	605	811	2,500	1,500	2,500	0.00%
299	Odor Control	0	0	0	3,000	0	3,000	0.00%
340	Maintenance Supplies	18,120	19,812	28,689	20,000	20,000	20,000	0.00%
	Total	51,227	48,716	63,508	63,500	58,000	63,500	0.00%

573845—Transportation Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
240	Repair and Maintenance	3,390	3,834	2,086	5,000	2,000	5,000	0.00%
351	Fuel/Oil	9,035	6,596	9,110	7,000	5,000	7,000	0.00%
	Total	12,425	10,430	11,196	12,000	7,000	12,000	0.00%

573850—Administrative Services Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
210	Administrative Services	11,879	10,250	17,729	10,250	13,000	10,250	0.00%
211	Legal	1,513	352	432	25,000	10,000	25,000	0.00%
215	Engineering	4,643	25,392	1,260	30,000	30,000	30,000	0.00%
216	Light & Water Billing	100,804	103,258	110,493	114,000	117,000	119,000	4.39%
218	Audit	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
310	Office Supplies	408	307	198	1,500	1,500	1,500	0.00%
320	Publications/Dues	274	252	355	600	600	600	0.00%
323	DNR Fees	8,509	8,452	9,026	11,000	10,000	11,000	0.00%
330	Travel/Training	1,833	2,796	4,173	5,000	5,000	5,000	0.00%
390	Other Expenses	683	409	317	500	500	500	0.00%
510	Property—Liability Insurance	15,284	15,567	15,414	15,500	15,500	13,385	-13.65%
	Total	151,330	172,535	164,897	218,850	208,600	221,735	1.32%

573855-990 WRC Contingency Account		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
990	Sewer Contingency Account	0	0	0	10,000	0	0	-100.00%
	Total	0	0	0	10,000	0	0	-100.00%

573860 Debt Service - Principal & Interest Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
610	Principal	0	0	0	55,000	55,000	55,000	0.00%
620	Interest	0	0	13,685	27,809	27,809	27,809	0.00%
	Total	0	0	13,685	82,809	82,809	82,809	0.00%

573870-540 Depreciation Expense Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
540	Depreciation Expense	1,016,589	1,029,213	1,048,949	1,030,000	1,030,000	1,030,000	0.00%
	Total	1,016,589	1,029,213	1,048,949	1,030,000	1,030,000	1,030,000	0.00%
	Total Sewer Expenses	2,446,861	2,423,384	2,567,731	2,794,826	2,542,588	2,768,261	-0.95%

Revenues—Operating Public Charges for Services		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
464111	Residential	1,410,435	1,393,653	1,414,409	1,531,891	1,400,000	1,524,740	-0.47%
464112	Commercial	432,128	439,424	441,373	463,521	400,000	448,660	-3.21%
464113	Industrial	279,172	286,935	289,477	306,632	300,000	319,966	4.35%
464114	Public Authority	73,852	72,238	67,218	71,179	60,000	66,438	-6.66%
464116	Water Remediation	113	121	0	0	0	0	0.00%
464200	Miscellaneous	3,426	9,095	3,897	0	1,776	0	0.00%
464215	Sewer Connection Fee	2,518	35,668	19,780	0	5,000	5,000	0.00%
464220	Reserve Capacity Fee	1,759	16,610	8,597	0	1,908	2,000	0.00%
464310	Septage Hauler Revenues	80,800	105,079	65,437	69,268	47,000	50,000	-27.82%
	Total Operating Revenues	2,284,203	2,358,823	2,310,188	2,442,491	2,215,684	2,416,804	-1.05%
	Sewer Fund Operating Income	(162,658)	(64,561)	(257,543)	(352,335)	(326,904)	(351,457)	

Revenues—Non-Operating Revenues/ Expenses								
Miscellaneous Revenues—Interest		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
473900	Capital Contributions from Developer	29,925	0	0	0	0	0	0.00%
481100	Unrestricted Funds	2,094	2,905	17,126	8,000	9,900	10,000	25.00%
481121	WWTF Replacement Fund	6,715	6,540	7,311	6,500	7,880	8,000	23.08%
481122	Collection System Reconstruction	4,996	5,250	4,414	6,000	6,000	2,000	-66.67%
481127/9	Impact Fees	11	32	128	0	124	0	0.00%
482215	Rent—City Property	1	1	1	1	2,801	1	0.00%
487000	Change in Market Value			(23,324)		4,600	0	
	Total Miscellaneous Revenues	43,742	14,728	5,656	20,501	31,305	20,001	-2.44%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
	(118,916)	(49,833)	(251,887)	(331,834)	(295,599)	(331,456)	-0.11%

WRC Capital Projects

Collection System Fund	2018	2019	2020	2021	2022	2023	2024
Sommerset Ave.				165,000			
Highland —Cedar Creek to Portland Rd			375,000				
Engineering	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Tower Ave.	40,000						
Madison—Walnut to Fair							95,000
Hillcrest Ave.—Jackson to Lincoln							
Highland Lift Station	1,000,000						
Balfour-Hampton-Poplar-Drury	100,000						
Willowbrooke-Lexington-Crescent-Cambridge		50,000					
Harrison Ave., Hickory St., Oak St., Linden St., Monroe Ave.					250,000		
Jackson, Hilgen, Sunnyside, Edgewater, Birch				500,000			
Thornapple, Layton			30,000				
St. John -Elm-Jefferson						350,000	
Arbor, Crescent, Glenwood, Lynwood, Willowbrooke		100,000					
Park Circle		100,000					
Meadow-Woodland-Georgetown-Highwood							250,000
Subtotal Collection System	1,170,000	280,000	435,000	695,000	280,000	380,000	375,000

Water Recycling Center Equipment Replacement Fund	2018	2019	2020	2021	2022	2023	2024
Vehicle Replacement #61	75,000						
Vehicle Replacement #63							40,000
Vehicle Replacement #62			60,000				
Vehicle Replacement #60	35,000						
UV Bulbs (Bank A)			10,000				
UV Bulbs (Bank B)				10,000			
Miscellaneous Equipment	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Flat Roofs for Control /RAS/Bar Screen Buildings & Blower	125,000						
Replace Digestor Blowers and Controls	100,000						
Subtotal WRC	375,000	40,000	110,000	50,000	40,000	40,000	80,000

Water Recycling Center Fund
2018 Budget—Retained Earnings Analysis

	Equipment Replacement	Collection Reconstruction	Impact Fees	Unrestricted	Total
Balance	$2,594,236	$198,025	$118,323	$13,828,622	$16,739,206
2017					
Interest Earnings	7,880	6,000	124	(14,004)	
Yearly Allocations	214,600	400,000		(614,600)	
Reserve Capacity Fees			1,908	(1,908)	
Disbursements:					
Miscellaneous Equipment	(40,000)				
Replace UV Bulbs (Bank A)	(15,000)				
Jetter-Vac #66	(400,000)				
John Deere lawn mower/snow blower	(18,000)				
Rebuild Raw Sewage Pumps 1, 2 & 3	(80,000)				
Engineering		(30,000)			
Sewer camera	(100,000)				
Hillcrest Ave. - Jackson to Lincoln		(232,150)			
Projected Net Income/(Loss)				(326,904)	
Projected Balance, December 31, 2017	$2,163,716	$341,875	$120,355	$12,871,206	$15,497,152
2018					
Interest Earnings	8,000	2,000	0	(10,000)	
Yearly Allocations ($400,000 from Retained Earnings to Collect.)	262,600	850,000		(1,112,600)	
Impact Fees			2,000	(2,000)	
Disbursements:					
Miscellaneous Equipment	(40,000)				
Vehicle Replacement #61	(75,000)				
Vehicle Replacement #60	(35,000)				
Engineering		(30,000)			
Tower		(40,000)			
Highland Lift Station		(1,000,000)			
Balfour-Hampton-Poplar-Drury		(100,000)			
Flat Roofs for Control /RAS/Bar Screen Buildings	(125,000)				
Replace Digestor Blowers and Controls	(100,000)				
Projected Net Income/(Loss)				(331,456)	
Projected Balance, December 31, 2017	$2,059,316	$23,875	$122,355	$11,415,150	$13,620,696

CAPITAL IMPROVEMENT PLAN

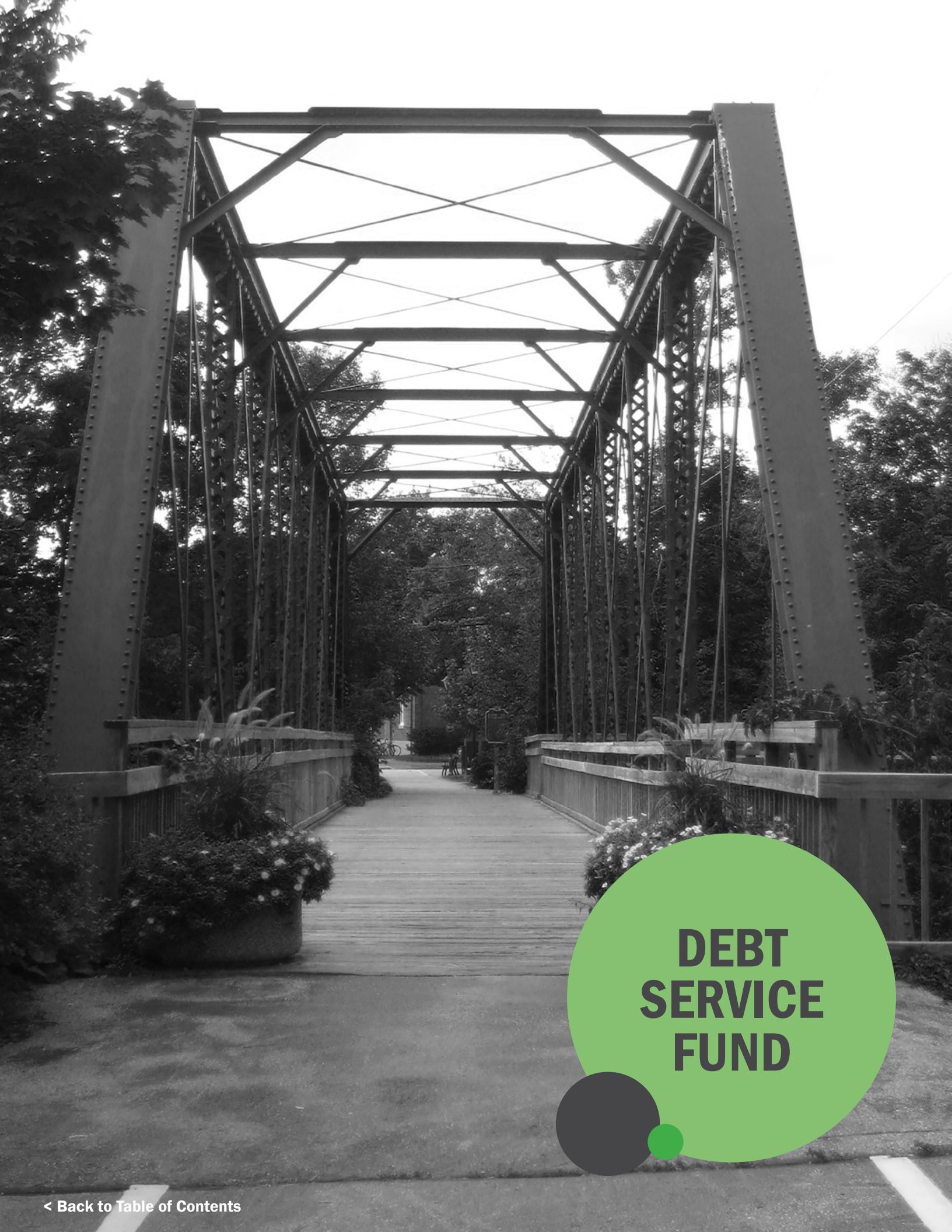
Water Recycling Center 2018-2024

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
Tower Ave.	Moved from 2017 Cost Modified	**$40,000** Collection System Reconstruction Fund
Balfour St., Chatham St., Hampton Ave., Poplar Ave., Drury Ln., St. James Ct., Kingston Ct., Harrison Ave.	No Change	**$50,000** Collection System Reconstruction Fund
Highland Lift Station: Upgrade	Moved from 2020 Cost Modified	**$1,000,000** Collection System Replacement Fund
Replace Digester Blowers and Controls	Moved from 2017	**$100,000** Equipment Replacement Fund
New Flat Roofs on Control/RAS/Bar Screen Buildings	New Project	**$125,000** Equipment Replacement Fund
Replace Prius #60	Moved from 2019 Cost Modified	**$35,000** Equipment Replacement Fund
Replace Truck #61 2001 GMC Utility Truck with Upsized Crane	Moved from 2022 Cost Modified	**$75,000** Equipment Replacement Fund
Balfour St.-Hampton Ave., Poplar Ave, Drury Ln.	New Project	**$100,000** Collection System Reconstruction Fund
2019		
Engineering for 2020 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Arbor Dr., Crescent Dr., Glenwood Dr., Lynwood Ln., Willowbrooke Dr.	Moved from 2020	**$100,000** Collection System Reconstruction Fund
Cambridge Ave., Aspen Ct., Lexington St., Susan Ct.	Moved from 2020	**$50,000** Collection System Reconstruction Fund
Park Cir.	New Project	**$100,000** Collection System Reconstruction
2020		
Engineering for 2021 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
Replace Truck #62 with Salter and Snow Plow	No Change	**$60,000** Equipment Replacement Fund
UV Bulbs (Bank A)	New Project	**$15,000** Equipment Replacement Fund
Highland Street: Cedar Creek to Portland Rd.	Moved from 2019	**$370,000** Collection System Reconstruction Fund

CAPITAL IMPROVEMENT PLAN

Water Recycling Center 2018-2024

Capital Project	Status	Funding Source
2020 (contd.)		
Thornapple Ln., Layton St.	New Project	**$30,000** 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
Sommerset Ave. Pioneer to Wirth St.:	Moved from 2018	**$165,000** Collection System Reconstruction Fund
Jackson St., Hilgen Ave., Sunnyside Ln., Edgewater Dr., Birch St.	Moved from 2019 Cost Modified	**$385,000** Collection System Reconstruction Fund
UV Bulbs (Bank B)	New Project	**$10,000** Equipment Replacement 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.	Cost Modified	**$250,000** Collection System Reconstruction Fund
2023		
Engineering for 2024 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	**$40,000** Equipment Replacement Fund
St. John Ave., Elm St., Jefferson Ave.	New Project	**$350,000** Collection System Reconstruction Fund
2024		
Engineering for 2025 Projects	No Change	**$30,000** Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	**$40,000** Equipment Replacement Fund
Meadow Ln., Woodland Rd., Georgetown Dr., Highwood Dr.	Moved from 2021	**$250,000** Collection System Reconstruction Fund
Madison—Walnut to Fair St.	New Project	**$95,000** Collection System Reconstruction Fund
Replace Truck #63 with Liftgate	New Project	**$40,000** Equipment Replacement Fund



DEBT SERVICE FUND

< Back to Table of Contents

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 Water Recycling Center Fund debt paid by user fees. In 2016 funds were borrowed for the Sheboygan Road lift station. 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 $48 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 A1 rating 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, 2015 and 2016 unsuccessfully. The total equalized value of the City continues to be 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 and Public Works building borrowing, as shown in the graph on the next page.

The debt issuance 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.

For 2016 projects the borrowing was completed in 2015. The borrowing for the DPW garage was completed in 2016 for $8.7 million.

DEBT SERVICE FUND

Debt Service Fund

The Water Recycling Center also borrowed funds in 2016 to pay for a lift station on Sheboygan Road that will support growth to the north of the City. This borrowing was for $1,005,000.

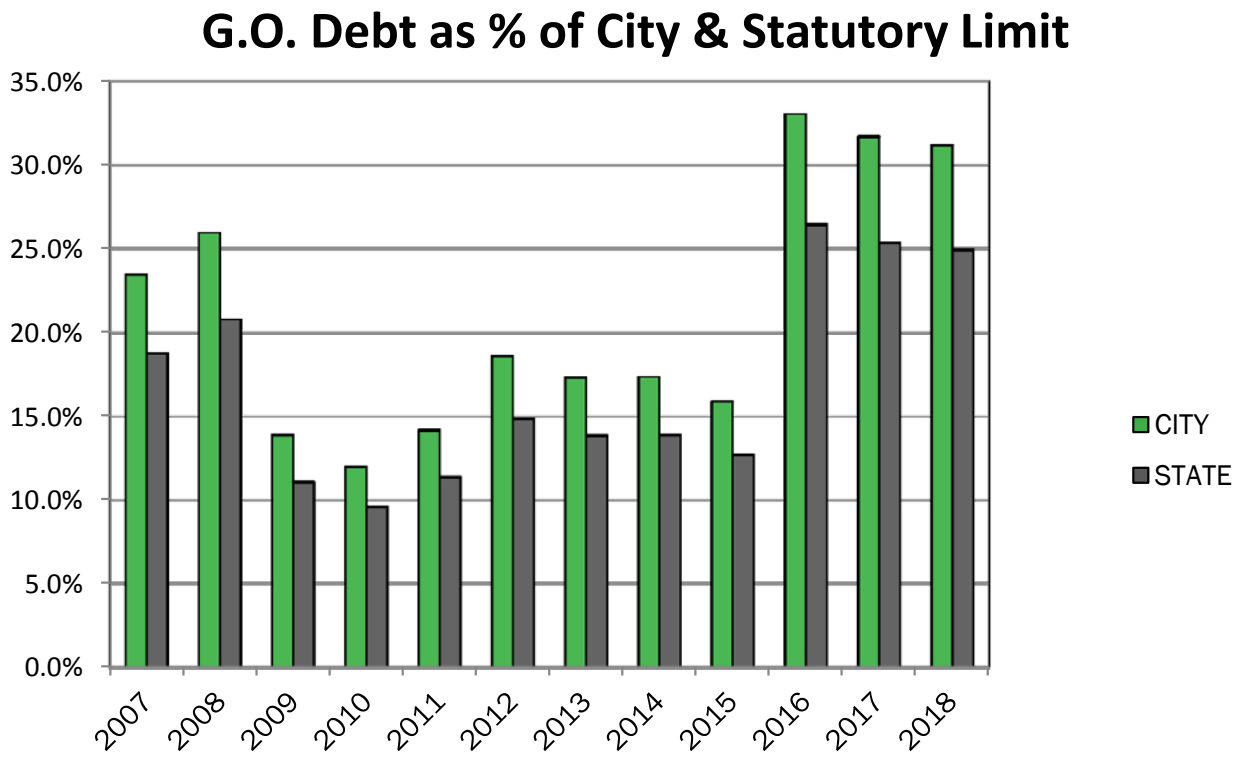
For 2018, in order to stay on schedule with the street improvement projects, a borrowing of $800,000 is planned, along with $300,000 for construction of a monopole and $287,500 for DNR mandated dam repairs. For 2018, there will also be a borrowing for TID No. 4 to clean up the Amcast Super Fund site in the amount of $3.33 million. This borrowing will be funded by the tax levy until redevelopment can occur, which may take three to five years.

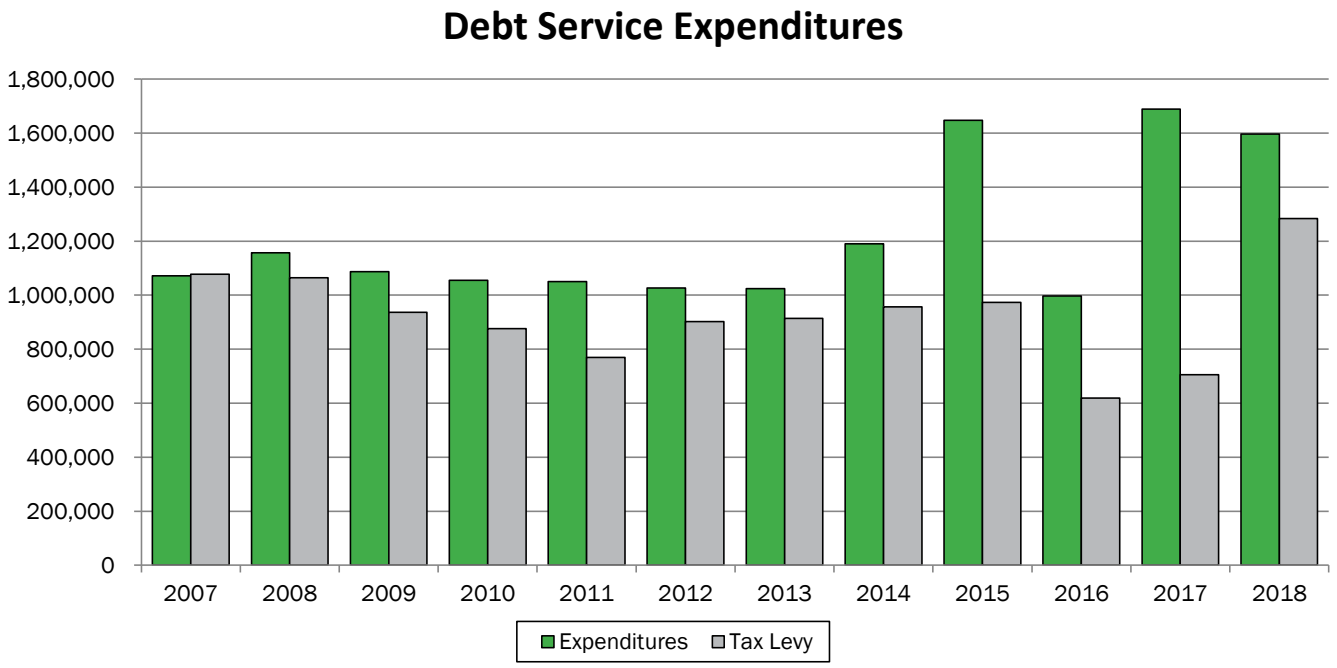
Debt Level

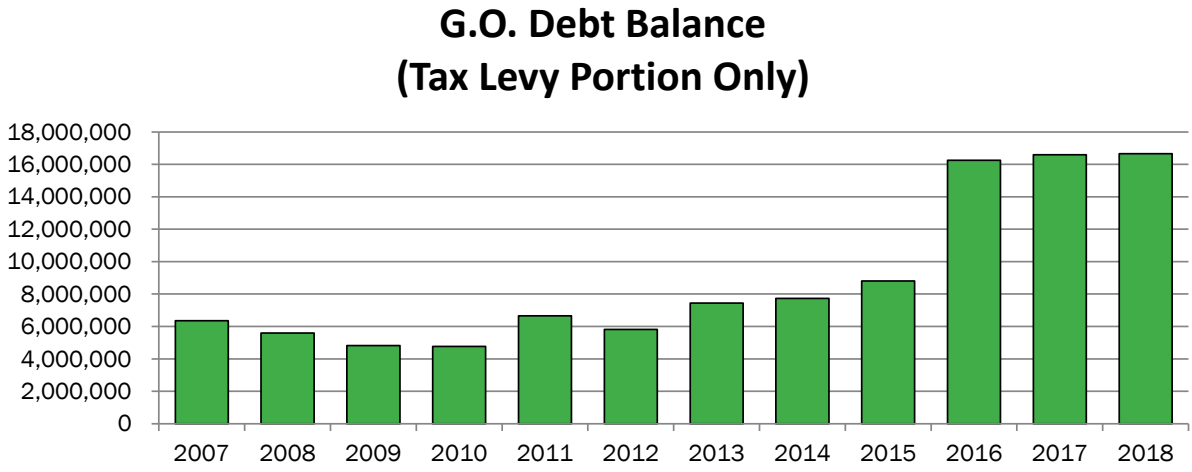
As shown on the accompanying schedule of debt maturities, the City has total general obligation debt outstanding as of December 31, 2018 of $16,657,455. This represents 24.95% of the City's legal debt limit as per Wisconsin Statutes (5% of the equalized valuation of taxable property within the City). 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	$1,309,132,400
Statutory Limit	5%
Legal Debt Limit	$65,456,620
Debt Capacity	$48,798,665

The following graph shows the historical trend in debt service and tax levy funding.







Schedule of Future Debt

IIn 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.

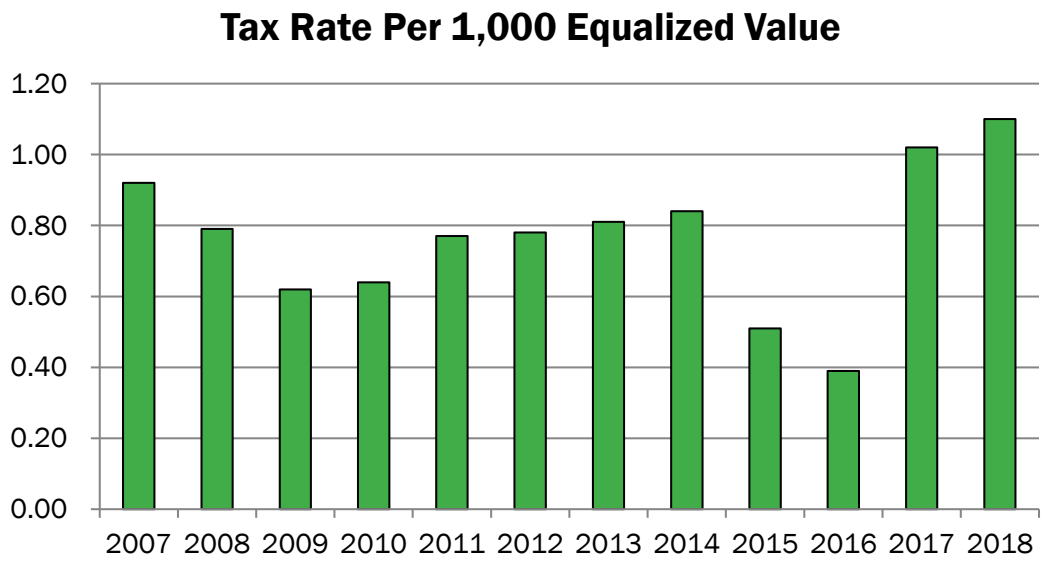
2018 debt is $1,387,500 for Capital projects and $3,330,000 for TIF District #4.

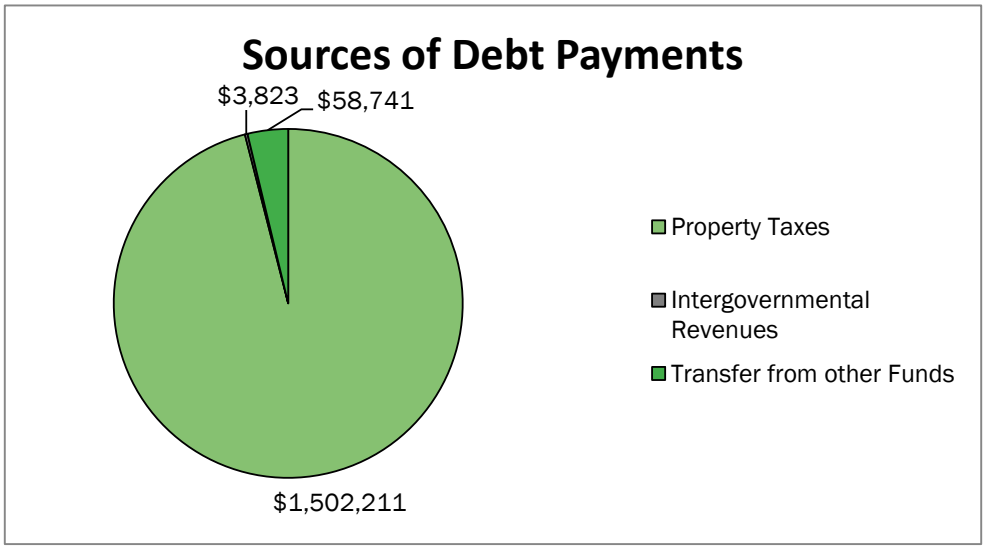
The City's existing debt level will impact the City's tax needs for the next several years. As shown in the tax impact schedule, the annual property tax rate for debt service increased by 48% from 2012.

DEBT SERVICE FUND

Debt Service Fund

The following graph shows the annual tax rate for debt service payments from 2012 through 2017:





DEBT SERVICE FUND

Debt Service Fund

Debt Service Fund—Fund 300

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
411111	Property Taxes	972,917	619,532	705,776	1,284,280	1,284,280	1,502,211	16.97%
423500	Swimming Pool Impact Fees	3,536						
467530	Police Impact Fee	3,481	25,551	18,126		32,500		
456305	Build America Bond Reimbursement	8,101	7,075	6,064	4,995	4,932	3,823	-23.46%
481100	Interest Revenue	461	80	594	50	900	800	1500.00%
491000	Proceeds from Borrowing		749,311	231,387				
491350	Transfer from TIF	97,905	100,000					
491400	Transfer from Capital Improvements		140,000	200,000	200,000	200,000	58,741	-70.63%
	Total Revenues	1,086,401	1,641,549	1,161,947	1,489,325	1,522,612	1,565,575	5.12%

Expenditures		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
581566	2004 G.O. Capital Improvement Notes	137,363						
581567	2007 G.O. Capital Improvement Notes	154,891	882,428					
581568	2008 G.O. Capital Improvement Notes	568,960						
581580	2007 TIF #2 Notes	97,905	114,255					
581582	2010 Capital improvement Notes	98,686	98,686	98,686	98,687	98,686	98,686	-0.00%
581565	2012 G.O. Capital Improvement Notes	71,745	351,045	339,535	566,725	566,725	562,225	-0.79%
581520	2014 Internal Borrowing		93					
581521	2015 G.O. Capital Improvement Notes		16,964	267,400	312,900	312,900	392,050	25.30%
581530	2016 G.O. Capital Improvement Notes				710,963	710,963	542,963	-23.63%
581570	2012 G.O. TIF #2 Refunding		171,745	220,660				
582000	Issuance Costs		11,692	70,550				
	Total Expenditures	1,129,550	1,646,908	996,831	1,689,275	1,689,274	1,595,924	-5.53%
	Revenues over/(under) Expenditures	(43,149)	(5,359)	165,116	(199,950)	(166,662)	(30,349)	

Fund Balance	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted
Beginning	81,102	37,953	32,594	197,710	197,710	31,048
Ending	37,953	32,594	197,710	(2,240)	31,048	699

Debt Obligations Payment Schedule

Capital Improvements—Streets

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2017		Payment Dates	2018	2019	2020
6/1/2010	State Trust Fund Loan	$272,557	P	3/15	87,102	90,804	94,652
	$800,000 4.25%		I	3/15	11,584	7,882	4,034
	Term: 10 years						
Total					98,686	98,686	98,686

Library—Municipal Building

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2017		Payment Dates	2018	2019	2020	2021
9/3/2012	G.O. Promissory Notes	$4,125,000	P	3/1	500,000	500,000	500,000	600,000
	$5,175,000 1.667%		I	3/1, 9/1	62,225	56,850	50,725	42,975
	Term: 15 years							
Total					562,225	556,850	550,725	642,975

2015 and 2016 Capital Projects; 2007 Refinancing

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2017		Payment Dates	2018	2019	2020	2021
6/25/2015	G.O. Promissory Notes	$3,020,000	P	3/1	335,000	405,000	410,000	410,000
	$3,470,000 .35%-2.0%		I	3/1, 9/1	57,050	49,650	41,500	33,300
	Term: 10 years							
Total					392,050	454,650	451,500	443,300

Public Works - Municipal Building

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2017		Payment Dates	2018	2019	2020	2021
5/18/2016	G.O. Corporate Purpose Bonds	$8,230,000	P	3/1	365,000	370,000	375,000	380,000
	$8,700,000 2.179%		I	3/1, 9/1	177,963	171,538	165,950	160,288
	Term: 20 years							
Total					542,963	541,538	540,950	540,288

Total Debt Principal and Interest Payments for the Year	1,595,924	1,651,724	1,641,861	1,626,563

Capital Projects - Streets

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2017		Payment Dates	2018	2019	2020	2021
5/1/2018	G.O. Corporate Purpose Bonds	$0	P	3/1				
	$1,087,000 2.5% est.		I	3/1, 9/1				
	Term: 20 years							
Total					0	0	0	0

Capital Projects - Monopole

Date	Purpose of Borrowing, Amount, Interest Rate	Balance 12/31/2017		Payment Dates	2018	2019	2020	2021
3/1/2018	State Trust Fund Loan	$0	P	3/1				
	$300,000 3.5%		I	3/1, 9/1				
	Term: 10 years							
Total					0	0	0	0
Total Debt Principal and Interest Payments for the Year					1,595,924	1,651,724	1,641,861	1,626,563
Debt Service Fund Balance					(31,149)			
Transfer from Capital Improv.					(58,741)			
Build America Bonds Refund					(3,823)	(2,601)	(1,331)	
Annual Tax Levy Support Needed					1,502,211	1,649,123	1,640,530	1,626,563
Change from Prior Year					217,930	146,912	(8,593)	(13,968)
Tax Rate (Equalized)					1.10	1.24	1.20	1.17

SPECIAL REVENUE FUND

< Back to Table of Contents

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 by the user of the service paying 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 and of the concession stand.

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	2016 FTE	2017 FTE	2018 FTE
Building Maintenance Engineer and Custodian	0.17	0.17	0.08

DEPARTMENT SERVICES INDICATORS:	2015	2016	2017 Estimated	2018 Projected
Cemetery lots sold	39	32	10	10
Number of burials (casket & cremains)	61	70	70	60
Number of cemetery monument permits	31	37	25	25

2017 SIGNIFICANT ACCOMPLISHMENTS:
1. Increased Monument Permits to $50 to help maintain headstones
2. Removed storm damaged tree

2018 OBJECTIVES TO BE ACCOMPLISHED:
1. Remove and replace fascia, soffit, trim and doors on mausoleum

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
3. Replace roof on rental house

Account Detail And Budget Variances:

544210—Cemetery Fund

Expenditures

111 **Salaries:** Reduced allocation of full time employee from 17% to 8%

940 **Transfer to Capital Improvement Fund:** Mausoleum repairs

Special Revenue—Cemetery
Fund 200

		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	Beginning Fund Balance	$316,344	$316,570	$302,915	$276,573	$276,573	$261,032	
Revenues		**2014**	**2015**	**2016**	**2017 Budget**	**2017 Estimated**	**2018 Adopted**	**% CHANGE 2018/2017**
465500	Property Sales	24,300	18,975	7,650	12,000	9,000	9,000	-25.00%
465550	Monuments & Markers	875	1,075	850	800	2,450	1,000	25.00%
481100	Interest Income	1,138	1,196	1,260	1,200	2,549	1,200	0.00%
482170	Rental Income	11,940	11,940	11,940	11,940	11,940	11,940	0.00%
486000	Cemetery—Misc. Revenue	3,600	3,475	2,664	2,000	2,815	2,500	25.00%
487000	Change in Market Value					439		0.00%
	Total Revenues	41,853	36,661	24,364	27,940	29,193	25,640	-8.23%
544210 **Personnel**		**2014**	**2015**	**2016**	**2017 Budget**	**2017 Estimated**	**2018 Adopted**	**% Change 2018/2017**
111	Salaries (.08 FTE)	11,328	11,317	12,065	10,633	10,633	3,564	-66.48%
112	Overtime	0	147	95	250	250	250	0.00%
125	Part time/Seasonal (.53 FTE)	8,100	7,762	11,170	9,000	9,000	9,000	0.00%
151	Social Security	1,514	1,464	1,798	1,551	1,521	980	-36.81%
152	Retirement	1,010	830	836	767	740	256	-66.62%
154	Health Insurance	2,724	4,060	3,358	3,333	2,000	667	-79.99%
155	Life Insurance	4	0	0	13	13	1	-89.62%
159	Longevity	364	375	386	396	0	0	-100.00%
165	Workers' Comp. Insurance	806	720	920	891	891	546	-38.72%
	Total	25,850	26,675	30,628	26,834	25,048	15,264	-43.12%
544210 **Operating**		**2014**	**2015**	**2016**	**2017 Budget**	**2017 Estimated**	**2018 Adopted**	**% Change 2018/2017**
210	Professional Services	9,508	8,344	10,818	11,680	11,680	11,680	0.00%
222	Electric	308	281	403	349	410	410	17.48%
225	Telephone	195	7	0	0	0	0	0.00%
226	Water Service	443	548	543	500	500	500	0.00%
230	Grounds Maintenance	2,356	1,843	2,771	2,800	2,800	2,800	0.00%
240	Repair & Maintenance	940	4,234	295	2,000	2,000	2,000	0.00%
245	House Maintenance	696	902	611	1,000	1,000	1,000	0.00%
350	Operating Supplies	973	925	606	900	900	900	0.00%
380	Equipment	0	6,197	3,631	0	0	0	0.00%
510	Property/Liability Insurance	358	360	400	400	396	320	-20.00%
940	Transfer to Capital Improvement Fund						7,000	0.00%
	Total	15,777	23,641	20,078	19,629	19,686	26,610	35.56%
	Total Expenditures	41,627	50,316	50,706	46,463	44,734	41,874	-9.88%

Special Revenue—Cemetery
Fund 200 (contd.)

Revenue - Expenditures	226	(13,655)	(26,342)	(18,523)	(15,541)	(16,234)
Ending Fund Balance	316,570	302,915	276,573	258,050	261,032	244,798

Fund Balance	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted
Designated Cemetery Fund Balance	$216,295	$199,490	$171,873	$152,625	$154,832	$137,098
Designated for Perpetual Care	100,275	103,425	104,700	105,425	106,200	107,700
Total Fund Balance	316,570	302,915	276,573	258,050	261,032	244,798

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	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% CHANGE 2018/2017
411500 Room Taxes	67,749	80,752	79,061	65,000	63,000	65,000	0.00%
Total Revenues	67,749	80,752	79,061	65,000	63,000	65,000	0.00%
566700 Operating							
721 Chamber Tourism & Development	64,362	76,715	75,108	61,750	60,000	61,750	0.00%
Total	64,362	76,715	75,108	61,750	60,000	61,750	0.00%
592000 Operating							
701 Transfer to General Fund	3,387	4,037	3,953	3,250	3,000	3,250	0.00%
Total	3,387	4,037	3,953	3,250	3,000	3,250	0.00%
Total Expenditures	67,749	80,752	79,061	65,000	63,000	65,000	0.00%
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

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

Personnel Schedule Summary Position	2016 FTE	2017 FTE	2018 FTE
Recreation Superintendent	0.20	0.00	0.00

Special Revenue Fund—Recreation

220-555390

DEPARTMENT SERVICES INDICATORS:	2015	2016	2017 Estimated	2018 Projected
Youth Basketball League Participants	160	175	150	150
Youth Basketball Instruction Participants	115	120	120	120
Fall/Spring Tennis	56	60	62	60
Adult Volleyball Participants	94	100	78	80
Adult Volleyball Teams	10	10	8	8
Adult Softball Participants	475	480	480	480
Adult Softball Teams	30	30	28	30
Exercise and Fitness Participants	240	250	268	270
Triathlon	30	50	23	50
Youth Football	90	38	62	100
Summer Volleyball Camp	23	30	25	30
Archery	13	20	42	40
T-Ball/U8 Ball Participants	40	60	48	50
Adult Basketball Participants	80	80	80	80
Supervised Playground Participants	108	120	128	130
Tennis Lessons—Youth and Adult Summer	60	90	82	100
Youth Tennis Team	14	20	24	25
Yoga	60	60	62	60

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2015/2016	Target 2016/2017	Target 2017/2018
Recreation Programs	Recreation Programs Serve Needs of Residents	Total Classes Offered Per Person	.010	.010	.010
Recreation Programs	Operation of Recreation Program	Operating Costs for Recreation Programs Per Person	$0 Self-Supporting	$0 Self-Supporting	$0 Self-Supporting

2017 Significant Accomplishments:

1. Created spring/summer soccer
2. Partnered with Ozaukee Lacrosse for clinics
3. Created tap dance program
4. Created Poms program
5. Added dog training

2018 Objectives to Be Accomplished:

1. Partner with Town of Cedarburg on Flag Football and other programming

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

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

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
467201	Gym Rentals	1,549	600	1,447	600	2,500	2,000	233.33%
467202	Athletic Field Rentals	300	0	300	300	300	300	0.00%
467310	Summer/Winter Recreation Fees	44,425	42,999	42,973	60,920	60,000	65,270	7.14%
467316	WPRA Ticket Sales Revenue	267	0	8,227	5,000	6,381	5,000	0.00%
467317	Youth Football Registration	5,375	4,190	3,745	4,050	3,115	4,500	11.11%
467318	Safety Training	1,850	7,467	4,495	5,220	7,000	6,120	17.24%
467319	Basketball Fees	11,880	14,305	17,050	14,725	19,000	19,200	30.39%
467320	Softball Fees	10,322	10,818	12,405	13,000	12,926	13,000	0.00%
467322	Gymnastics Fees	0	300	900	900	0	0	-100.00%
467323	Volleyball Fees	2,034	3,030	1,799	2,750	2,000	2,000	-27.27%
467324	Aquatics Fees	4,318	4,805	5,815	4,000	5,000	5,000	25.00%
467325	Concession Revenue	650	450	800	800	800	800	0.00%
467326	Special Rec Programs	1,435	298	1,073	2,000	500	500	-75.00%
467327	Solar Recreation	8,156	1,564	9,020	7,700	7,700	7,700	0.00%
467328	Summer Sand Volleyball	1,500	1,150	845	1,800	1,390	1,800	0.00%
467329	Soccer	270	130	4,345	8,000	17,435	12,000	50.00%
467331	Banner Advertising	350	0	600	700	700	700	0.00%
467335	Low Impact Fitness-Swing and Easy Fitness	8,837	11,165	13,463	11,500	11,500	11,500	0.00%
467336	Civic Band Revenue	2,745	4,095	3,845	3,000	3,000	3,000	0.00%
467352	Recreation Brochure Sponsorships	5,300	9,310	48,059	5,500	5,500	5,500	0.00%
467431	Gym Vending Machine Receipts	0	0	5,600	0	0	0	0.00%
467432	Tennis	0	0	15,611	0	13,801	11,500	0.00%
484410	Youth Center Receipts	0	675	437	600	500	500	-16.67%
485550	Donations	2,094	3,232	6,309	2,000	4,018	4,000	100.00%
486000	Miscellaneous Revenue	7,105	13,575	1,000	25,000	38,353	30,000	20.00%
491100	General Fund Transfer—CIVIC Band	1,000	1,000	7,765	1,000	1,000	1,000	0.00%
	Total Revenues	121,762	135,158	217,928	181,065	224,419	212,890	17.58%

555390 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries/Rec. Supervisor	9,709	10,022	9,869	0	0	0	0.00%
125	Part time/Seasonal	44,650	45,277	77,100	82,474	90,000	96,083	16.50%
127	Exercise/Fitness Salaries	5,622	6,893	7,019	6,800	6,800	6,800	0.00%
151	Social Security	4,584	4,722	7,182	6,829	7,405	7,871	15.26%
152	Retirement	720	703	673	0	0	0	0.00%
154	Health Insurance	1,678	1,460	1,194	0	0	0	0.00%
155	Life Insurance	1	0	0	1	0	0	-100.00%
161	EAP/125 Administration	0	0	0	60	60	60	0.00%
165	Workers' Comp. Insurance	2,891	2,536	2,887	4,221	4,221	4,298	1.82%
	Total	69,855	71,613	105,924	100,385	108,486	115,112	14.67%

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

555390/592000 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
225	Telephone	1,640	884	743	1,080	840	900	-16.67%
228	School District Fees	0	0	0	25,410	26,000	25,000	-1.61%
290	Contracted Services	17,453	6,137	29,896	25,320	29,500	28,000	10.58%
309	Recreation Brochure Expenses	5,194	8,139	5,236	4,000	4,360	4,000	0.00%
310	Office Supplies	210	1,092	500	600	56	0	-100.00%
320	Publications & Dues	190	35	190	215	190	200	-6.98%
330	Travel & Training	833	235	2,697	2,000	1,500	0	-100.00%
336	Transportation	1,245	967	2,103	1,090	5,232	4,000	266.97%
347	Supplies and Expenses	20,577	20,827	36,760	19,634	35,105	21,000	6.96%
350	Operating supplies	1,523	960	1,836	1,360	400	0	-100.00%
355	WPRA Ticket Expense	0	0	7,947	4,500	7,689	4,500	0.00%
356	Solar Recreation	0	0	0	6,050	7,224	6,050	0.00%
357	Tennis					11,000	9,500	0.00%
372	Safety equipment	294	795	1,603	2,650	2,650	3,000	13.21%
380	Equipment Outlay/Lease	834	764	1,967	500	0	0	-100.00%
386	Civic Band Expenses	4,290	5,073	4,829	4,000	4,000	4,000	0.00%
390	Other Expenses					202		
510	Insurance Charges	707	649	561	833	833	810	-2.76%
710	Transfer to Other Funds					16,980		
	Total	54,990	46,557	96,868	99,242	153,761	110,960	11.81%
	Total Expenditures	124,845	118,170	202,792	199,627	262,247	226,072	13.25%
Revenue - Expenditures		(3,083)	16,988	15,136	(18,562)	(37,828)	(13,182)	
Beginning Fund Balance		$64,798	$61,715	$78,703	$93,482	$93,482	$55,654	
Prior Year Adjustment				(357)				
	Total Fund Balance	$61,715	$78,703	$93,482	$74,920	$55,654	$42,472	

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.

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	2016 FTE	2017 FTE	2018 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:	2015	2016	2017	2018 Projected
Number of days open Full Days	80	80	57	60
Partial Days	13	12	29	25
Attendance	48,000	46,000	39,837	45,000
Average daily attendance	490	400	463	500
Total paid admissions (including group admissions)	13,500	10,699	11,028	12,500
Seasonal swim passes	580	600	664	675
Youth group swim instruction	530	600	471	500
Number of pool rentals	16	18	16	18
Number of facility jumps/saves	5	10	7	10
Superpasses sold	97	87	76	80
Superpass Grafton Visits	1,600	2,000	2,233	2,000
Superpass Port Washington Visits	300	350	506	500
Superpass Mequon Visits	1,500	1,800	2,141	200

Special Revenue Fund—Swimming Pool

240-555320

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2015/2016	Target 2016/2017	Target 2017/2018
Community Pool	Operation of the Pool	Operating Cost Per Person	$28	$28	$29

2017 Significant Accomplishments:

1. New pool heater and main breaker panel
2. Offered teen nights
3. Offered swim class
4. Partnered with Stilt House for beer gardens

2018 Objectives To Be Accomplished:

1. Add credit card system for Concessions
2. Replace drop slide pump assembly

Long-Term Objectives:

1. Replace or repair slides and play structures
2. Add new water attractions
3. Remodel and/or expand concession stand and concession operations
4. New pool liner

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:** Rescue tubes, pumps, chairs, foot wash station

390 **Other Supplies:** Swim team ribbons, office supplies, admission tickets, medical supplies, swim diapers

Budget Variances:

Expenditures

555320—Swimming Pool

380 **Equipment:** Decreased from 2017 which included a pool heater

Revenues

411111 **Real Estate Taxes:** Increased due to lower admissions

Special Revenue Fund—Swimming Pool
Fund 240

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
411111	Real Estate Taxes			44,121	65,658	65,658	69,652	6.08%
467340	Daily Pool Admissions	64,926	82,824	94,625	90,000	67,806	82,763	-8.04%
467341	Passes	62,864	61,807	82,731	85,000	90,165	92,000	8.24%
467342	Lessons	23,420	19,920	22,550	20,000	21,519	21,000	5.00%
467343	Water Aerobics	3,462	4,189	5,233	4,500	5,874	5,000	11.11%
467344	Uniforms/Miscellaneous	2,913	2,601	1,058	2,400	1,681	2,400	0.00%
467345	Concessions	33,803	45,288	48,475	45,000	40,823	46,000	2.22%
467346	Swim Team	6,020	4,544	4,952	5,000	4,180	4,500	-10.00%
467351	Swimming Pool Banner Program	2,700	2,100	4,003	2,800	2,800	2,800	0.00%
473118	Town Pool Contribution*	33,316	13,589	18,922	0	0	0	0.00%
482215	Facility Rentals	2,136	2,120	4,590	3,000	5,072	3,000	0.00%
48550	Donations					459		
491100	Transfer from General Fund	79,559	55,252	13,503	38,700	37,175	11,500	0.00%
491220	Transfer from Rec Programs					16,980		
	Total Revenues	315,119	294,234	344,763	362,058	360,192	340,615	-5.92%

555320 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries/Rec. Supervisor (.55 FTE)	21,653	22,234	22,661	26,125	26,125	26,129	0.02%
125	Part-Time Salaries/Seasonal	116,358	105,059	120,503	122,972	114,022	121,700	-1.03%
128	Salaries/City DPW (.35 FTE)	19,744	13,235	19,139	19,000	16,100	16,000	-15.79%
132	Part-Time/Maintenance Salaries	2,016	357	2,530	3,000	2,465	2,800	-6.67%
151	Social Security	12,216	10,754	12,470	13,089	11,543	12,747	-2.61%
152	Retirement	3,350	2,856	3,414	3,069	3,049	2,823	-8.02%
154	Health Insurance	3,729	3,580	4,359	7,621	8,495	11,847	55.45%
155	Life Insurance	1	0	1	3	0	5	64.00%
165	Workers' Comp. Insurance	6,716	5,397	7,670	7,575	7,575	7,539	-0.48%
	Total	185,783	163,472	192,747	202,454	189,374	201,590	-0.43%

555320 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
210	Professional Services	2,824	2,338	3,852	2,970	4,592	2,970	0.00%
222	Electric	16,967	16,630	18,502	16,500	17,071	16,500	0.00%
224	Natural Gas	19,010	12,460	11,634	12,000	14,684	12,000	0.00%
225	Telephone	313	332	641	440	373	440	0.00%
226	Water Service	9,070	9,534	10,186	9,760	9,760	9,760	0.00%
290	Contracted Services	2,414	5,394	1,304	2,000	1,476	2,000	0.00%
324	Permits & Licenses	400	400	400	400	400	400	0.00%
330	Travel & Training	300	590	501	600	378	600	0.00%
340	Repair & Maintenance Supplies	17,793	14,306	20,717	16,000	19,000	16,000	0.00%
346	Uniforms	1,648	1,369	2,156	2,500	2,572	2,500	0.00%
350	Operating Supplies/Chemicals	20,844	18,352	22,578	20,000	21,257	20,000	0.00%
380	Equipment	14,574	14,239	16,635	40,208	39,051	19,658	-51.11%
390	Other Expenses	15,800	1,034	1,038	1,000	1,356	1,200	20.00%

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

555320 Operating (contd.)		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
510	Property/Liability Insurance	3,226	3,000	3,181	3,182	3,183	3,076	-3.33%
	Total	125,183	99,978	113,325	127,560	135,153	107,104	-16.04%

555321—Concessions Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
125	Part Time Salaries/Seasonal	8,853	10,959	13,519	11,000	13,124	11,000	0.00%
151	Social Security	677	823	1,034	842	1,004	842	0.00%
	Total	9,530	11,782	14,553	11,842	14,128	11,842	0.00%

555321—Concessions Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
324	Permits & Licenses	330	330	330	330	330	330	0.00%
350	Operating Supplies	12,893	18,672	23,197	19,123	20,791	19,000	-0.64%
380	Equipment	0	0	611	750	416	750	0.00%
	Total	13,223	19,002	24,138	20,203	21,537	20,080	-0.61%
Total Swimming Pool Expenses		333,719	294,234	344,763	362,058	360,192	340,615	-5.92%
Revenue - Expenditures		(18,600)	0	0	(0)	0	(0)	
Beginning Fund Balance		18,600	0	0	0	0	0	

Special Revenue Fund—Park Subdivider Deposits Fund 250

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
467500	Subdivider Park Fees	0	27,145	4,846	0	35,977	0	0.00%
467510	Park Equipment Impact Fee	3,117	24,101	14,147	0	5,637	0	0.00%
481100	Interest Income	133	140	297	200	400	225	12.50%
	Total Revenues	3,250	51,386	19,290	200	42,014	225	12.50%

592000 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
706	Transfer to Capital Improvements	40,000	72,591	47,934	0	0	70,000	0.00%
	Total Expenditures	40,000	72,591	47,934	0	0	70,000	0.00%
Revenue - Expenditures		(36,750)	(21,205)	(28,644)	200	42,014	(69,775)	
Beginning Fund Balance		$120,076	$83,326	$62,121	$33,477	$33,477	$75,491	
Total Fund Balance		$83,326	$62,121	$33,477	$33,677	$75,491	$5,716	

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 was a member of the Eastern Shores Library System (ESLS) and now is a member of the Monarch Library System as of December 15, 2016. The system provides residents access to 33 public libraries in Dodge, Ozaukee, Sheboygan and Washington Counties including Lakeland College and two Bookmobiles. 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	2016 FTE	2017 FTE	2018 FTE
Library Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Adult Services Librarian	3.00	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	2.35	2.4	2.4
Library Page/Shelvers	0.75	0.69	0.69
Custodian	0.50	0.50	0.50
TOTAL	**13.1**	**13.09**	**13.09**

Special Revenue Fund—Library

260-555110

Department Services Indicators:	2016	2017 Estimated	2018 Projected
Citizen Library Use			
Number of Visits Made to the Library (counter purchased in 2015)	124,354	133,054	135,000
Average Number of Visits Per Day	372	387	397
Customer With Active Library Cards			
Residents	8,787	8,800	8,800
Non-Residents	3,731	3,800	3,800
New Library Cards Issued	857	875	
Staff Services			
Reference/Research Questions Answered	14,404	16,000	16,000
Number of Youth Programs Offered	190	200	200
Attendance at Youth Programs	7,655	7,000	7,500
Number of Adult Programs Offered	120	110	110
Attendance at Adult Programs	1,431	1,500	1,500
Summer Reading Program Registration	826	825	850
Summer Reading Program Attendance	6,223	4,500	4,700
Checkout of Library Materials			
Total Materials Handled by Staff	621,448	625,000	625,000
Materials Requested from Other Libraries	42,777	65,000	65,000
Cedarburg Materials Sent to Other Libraries	35,912	35,000	35,000
Cedarburg Resident Check Out	146,870	135,000	140,000
Non-Resident Check Out	85,156	100,000	100,000
Materials Checked In	310,724	320,000	325,000
Average Number of Materials Handled by Staff Per Day (Total Divided by 344 Days)	1,807	1,860	1,865
Collection			
Books Added	3,368	3,400	3,400
Books Owned	64,016	65,000	67,000
Audio Materials Owned	3,458	3,500	3,700
Video Materials Owned	4,938	5,200	5,500
Periodical Subscriptions	127	127	127
Technology			
Public Computer Users	9,346	9,500	9,500
Public Downloads of E-Books	14,250	15,000	15,000
Public Downloads of E-Audio	8,250	8,500	8,500
Subscription Research Databases	10	8	8
Downloadable Ebooks and Audios	16,891	17,000	18,000
FTE Staff Per 1,000 Population	1	1	1
Local Appropriations Per Capita	$61.50	$61.50	$61.50

Special Revenue Fund—Library

260-555110

2017 Significant Accomplishments:

1. Received two local grants to put toward technology enhancement programs at the Library. Timeline for implementation runs through first half of 2018. Areas of interest were determined by the technology user survey from 2016.
2. Merged with Washington and Dodge County libraries to become the newly formed Monarch Library System. Handled many changes and obstacles that occurred during the merger with two other counties.
3. Added five Sundays to our public service hours at minimal cost to match the school year

2018 Objectives To Be Accomplished:

1. Continue to work with Library Board and staff on our goal to be a technology center for the community
2. Find ways to create a technology replacement budget and create a cycle for replacement of hardware as we go into our fourth year of usage.

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:

222 **Electric:** 2015 was first full year in the building, so up until then usage has been an estimate. 2016 amount compared to 2015 amount is being used for 2017 estimate

240 **Maintenance and Repair:** Preparing for potential maintenance repair in fourth year of building usage

312 **Computer Supplies:** Need to budget for hardware replacement cycle

319 **Publications and Subscriptions:** We are a net borrower in the system. Meaning we request more materials from other libraries than we supply in the shared services system. We are not meeting the demand from our users and are instead highly using the resources from other municipal libraries. The recommended standard for materials expenditure of a library in our population size is $117,415

Budget Variances:

Expenditures:

555110—Library

128 **Maintenance Salaries:** Increase due to adding funds for DPW staff when they fill in for library custodian. Funding had not been there in prior budgets so this line was over expended.

159 **Longevity:** 2017 was not correctly funded to apply for the part-time staff receiving longevity pay. Adjusted for 2018.

222 **Electric:** Increase to actual

225 **Telephone:** Increase to actual

240 **Repair and Maintenance:** Increased to reflect actual costs of operational maintenance.

350 **Operating Supplies:** Increased to reflect actual costs of operating supplies

380 **Equipment/Capital Outlay:** Beginnings of an equipment replacement fund

381 **Shared System Services:** Increase for membership in the 4 county Monarch Library System

Revenue:

467100 **Fines and Fees:** Reduced to meet estimated projection of fines/fees paid

467110 **Other Revenue–County:** Increase due to more service to non-libraried non-residents and increase in percentage that the County reimburses us.

Special Revenue Fund—Library

260-555110

Special Revenue Fund—Library Fund 260								
Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
411111	City Property Taxes	490,000	657,842	707,306	707,306	707,306	722,194	2.10%
435432	Grants	707	730	735				0.00%
467100	Library Fines and Fees	16,840	24,993	23,643	24,500	22,500	22,500	-8.16%
467110	Library Other Revenues—County	118,863	125,872	153,904	184,534	191,669	205,719	11.48%
467150	Library Other Revenues—Copies	2,319	2,383	2,388	2,500	2,500	2,400	-4.00%
473200	Library Donations	2,828		8,727				
481100	Interest Income			8				
482215	Rent of City Property	507	460	650	700	700	700	0.00%
491400	Transfer from Cap. Improvements				7,474	7,474		
Total Revenues		632,064	812,280	897,361	927,014	932,149	953,513	2.86%

555110 Personnel		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
111	Salaries (8.0 FTE)	317,753	336,268	353,342	364,683	364,683	371,980	2.00%
124	Bonus	0	2,000	0	0	0	0	0.00%
125	Part Time Salaries (4.39 PTE)	109,516	119,463	117,409	118,905	119,000	121,311	2.02%
128	Maintenance Salaries (.50 PTE)	12,711	15,407	16,238	15,990	16,600	17,600	10.07%
135	Sick Leave Payout	157	255	7,082	350	350	836	138.86%
151	Social Security	33,288	36,220	37,687	38,331	38,378	39,427	2.86%
152	Retirement	26,150	28,203	28,163	34,072	34,113	34,531	1.35%
154	Health Insurance	67,025	91,937	105,156	120,751	120,751	129,783	7.48%
155	Life Insurance	119	129	106	77	77	94	22.08%
159	Longevity	5,512	5,880	5,155	1,134	3,134	3,654	222.22%
161	EAP/125 Admin.	96	0	0	100	100	100	0.00%
165	Workers' Comp. Insurance	1,041	1,016	1,179	1,178	1,178	1,143	-2.97%
Total		573,368	636,778	671,517	695,571	698,364	720,459	3.58%

555110 Operating		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
212	Professional Services	263	0	0	275	0	275	0.00%
222	Electric	19,037	21,195	23,709	21,100	23,000	24,000	13.74%
223	Marketing	500	594	184	200	100	200	0.00%
224	Natural Gas	8,209	7,179	7,123	7,200	7,300	7,300	1.39%
225	Telephone	2,951	2,189	2,005	2,000	2,800	2,800	40.00%
226	Water Service	1,413	1,649	1,766	1,700	1,800	1,800	5.88%
240	Repair and Maintenance	5,349	1,225	3,947	2,400	3,500	6,000	150.00%
290	Maint./Contracted Services	4,094	45,181	40,643	41,000	36,000	46,000	12.20%
308	Program Supplies	0	570	551	500	500	500	0.00%

Special Revenue Fund—Library

260-555110

Special Revenue Fund—Library Fund 260 (contd.)								
555110					2017	2017	2018	% Change
Operating (contd.)		2014	2015	2016	Budget	Estimated	Adopted	2018/2017
310	Office supplies	16,576	6,230	6,257	7,500	7,500	7,500	0.00%
312	Computer Supplies	3,415	2,526	1,912	2,000	2,000	2,000	0.00%
313	Printing-Newsletters	0	0	1,203	0	0	0	0.00%
315	Postage	185	545	585	600	600	625	4.17%
319	Publications and Subscriptions	73,280	85,322	87,548	78,862	75,000	85,000	7.78%
320	Prof. Publications and Dues	1,145	997	1,224	1,600	1,500	1,600	0.00%
330	Travel & Training	4,119	4,873	5,164	6,000	5,800	6,000	0.00%
350	Operating Supplies	2,140	1,471	2,218	1,500	2,000	2,500	66.67%
380	Equipment/Capital Outlay	0	3,243	0	0	0	3,000	0.00%
381	Shared System Services	15,003	22,872	13,809	18,000	18,000	20,600	14.44%
382	Library Technology	5,654	2,354	1,234	3,000	3,000	3,000	0.00%
395	Employment Expenses	495	0	137	200	50	200	0.00%
510	Liability/Property Insurance	5,391	4,177	8,005	8,056	8,056	8,060	0.05%
Total		169,219	214,392	209,224	203,693	198,506	228,960	12.40%
Total Expenditures		742,587	851,170	880,741	899,264	896,870	949,419	5.58%
Revenues - Expenditures		(110,523)	(38,890)	16,620	27,750	35,279	4,094	
Beginning Fund Balance		99,060	(11,463)	(50,353)	(34,427)	(34,427)	852	
Donations - assigned fund balance 2016 adjustment				694				
Ending Unassigned Fund Balance		(11,463)	(50,353)	(34,427)	(6,677)	852	4,946	
Assigned Funds - Donations								
435432	Grants				730	13,730	3,000	310.96%
473200	Library Donations					5,100	5,000	0.00%
Total Total		0	0	0	730	18,830	8,000	995.89%
322	Donation Expenditures					14,000	3,000	0.00%
331	Grant Expenditures							
Revenues - Expenditures		0	0	0	730	4,830	5,000	
Beginning Assigned Fund Balance		0	0	694	694	694	5,524	
Ending Assigned Fund Balance		0	0	694	1,424	5,524	10,524	
Total Library Fund Balance		(11,463)	(50,353)	(33,733)	(5,253)	6,376	15,470	

INTERNAL SERVICES FUND

< Back to Table of Contents

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 (Equipment Breakdown Insurance)
- Deductible and uncovered liability expenses

Providers

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

Deductibles and Self-Insured Retentions

The Employment Practices and Excess Liability programs have no deductible. For the property insurance 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 Water Recycling Center Fund, and the Swimming Pool, Cemetery, Recreation Programs and Library in the Special Revenue 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

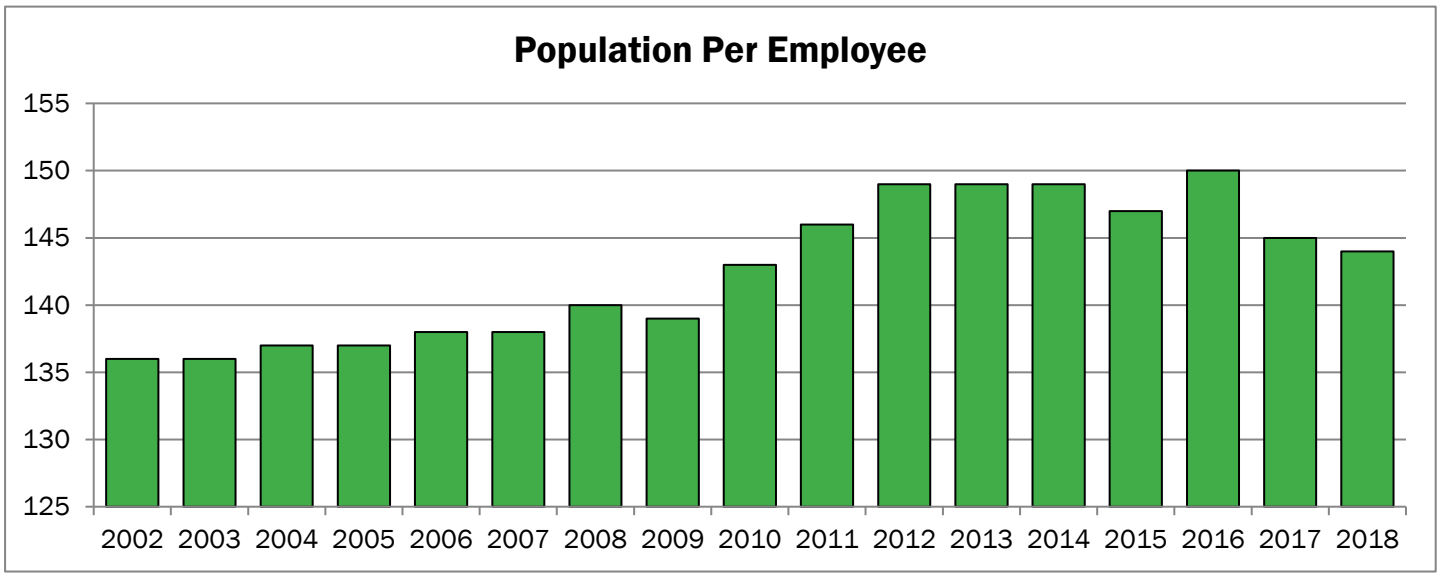
Internal Service—Risk Management
Fund 700

519400 Operating Expenditures		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
165	Workers' Compensation Insurance	156,419	137,163	185,442	167,068	180,759	199,153	19.20%
393	Unemployment Compensation	927	176	1,262	0	1,000		0.00%
510	Property—Auto Insurance	54,148	56,351	59,586	67,383	71,587	65,037	-3.48%
512	General Liability Insurance	60,981	60,354	61,501	50,319	62,111	62,437	24.08%
513	Employment Practices Insurance	11,202	13,509	14,203	19,217	14,205	17,100	-11.02%
515	Boiler Insurance	1,367	1,367	1,173	1,232	1,196	1,200	-2.60%
549	2013 Liability Claims Paid	13,292						0.00%
550	2014 Liability Claims Paid	46,111	1,342					0.00%
551	2015 Liability Claims Paid		89,049	1,367	2,500			-100.00%
552	2016 Liability Claims Paid			129,534	2,500	8,000		-100.00%
553	2017 Liability Claims Paid				5,000	10,000	5,000	0.00%
523	2018 Liability Claims Paid						10,000	0.00%
	Total Expenditures	344,447	359,311	454,068	315,219	348,858	359,927	14.18%

Revenues		2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
481100	Interest Income	2,111	2,034	3,525	10,000	10,000	10,000	0.00%
487000	Change in Market Value			(15,587)	0	1,919	0	0.00%
481195	Dividend Income/WC Dividend	33,370	56,609	59,209	24,470	24,470	25,173	2.87%
484000	Insurance Recoveries	47,481	2,207	115,876	0	2,816	0	0.00%
482000	Workers' Compensation-Wage Recovery	1,635	73,299	3,843	0	0	0	0.00%
491100	Charges to General Fund	222,536	227,412	252,332	264,028	260,560	280,654	6.30%
491200	Charges to Cemetery Fund	1,164	1,080	1,319	1,288	1,288	763	-40.78%
491220	Charges to Recreation Programs Fund	3,598	3,184	3,448	5,053	5,053	5,107	1.07%
491240	Charges to Swimming Pool Fund	9,942	8,396	10,850	10,758	10,758	10,019	-6.87%
491260	Charges to Library	4,785	5,193	9,183	9,151	9,151	7,718	-15.66%
491601	Transfer from Sewer Fund	33,442	33,942	38,519	32,054	32,054	38,875	21.28%
491800	Transfer from Trust & Agency Fund	205	180	195	223	0	0	-100.00%
Total Revenues		360,269	413,536	482,712	357,025	358,069	378,309	5.96%

Net Cost of Program	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
	15,822	54,225	28,644	41,806	9,211	18,382	-56.03%
Fund Balance—January 1	829,463	845,285	899,510	928,154	928,154	937,365	
Fund Balance—December 31	845,285	899,510	928,154	969,960	937,365	955,747	

APPENDICES



Year	Population	FTE* Employees	Pop. Per Employee
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
2016	11,530	80.18	143
2017	11,537	81.67	141
		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

2017 Personnel Summary by Program

General Fund Employees Fund 100		Adopted 2018 Salaries*	Regular Full-Time	Regular Part-time	Total FTE**
511100	Common Council	$16,800			
513100	Mayor	6,000			
513200	Administrator	74,099	0.99		0.99
514100	City Clerk	146,593	2.50		2.50
515400	City Assessor	74,065	1.00		1.00
515600	City Treasurer	83,189	1.75		1.75
518100	City Hall Complex	70,814	1.43		1.43
522100	Police Station	19,884	0.40		0.40
522110	Police Administration	201,688	10.00		10.00
522120	Police Patrol	1,239,751	16.00		16.00
522130	Police Investigation	167,606	2.00		2.00
522230	Fire Department	104,043	1.00	0.5	1.50
522310	Building Inspection	103,428	2.00		2.00
533110	Engineering & Administration	117,526	1.50		1.50
533210	Public Works Crew	73,836	1.75		1.75
533311	Street Maintenance	342,199	3.95		3.95
533440	Storm Sewers	128,863	1.35		1.35
533730	Recycling	90,730	1.50		1.50
555140	Senior Center	56,701		1.30	1.30
555510	Parks & Forestry	371,042	6.45		6.45
	Total General Fund Employees	$3,488,857	55.57	1.80	57.37

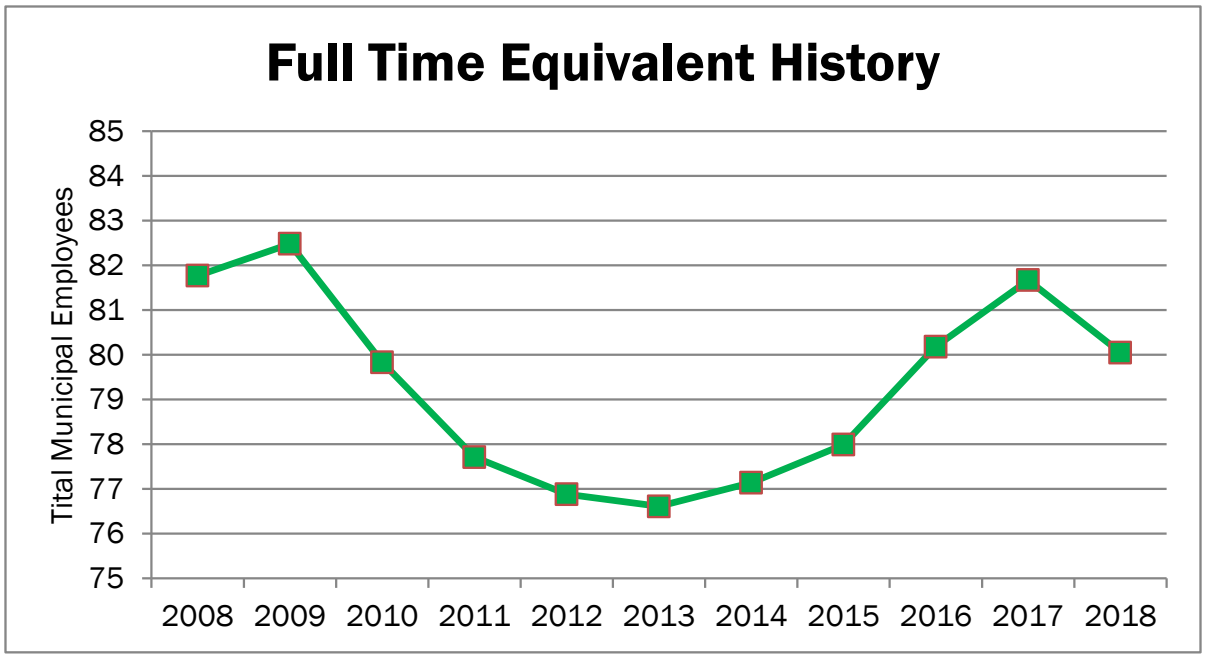
Special Revenue Fund Employees Funds 200, 240, 260		Adopted 2018 Salaries*	Regular Full-Time	Regular Part-time	Total FTE**
544210	Cemetery	3,564	0.08		0.08
555320	Swimming Pool	26,129	0.55		0.55
555110	Library	510,891	8.00	4.89	12.89
	Total Special Revenue Fund Employees	$540,584	8.63	4.89	13.52

Special Revenue Fund Employees Fund 601		Adopted 2018 Salaries*	Regular Full-Time	Regular Part-time	Total FTE**
573805	Sewerage Administration	245,676	3.41		3.41
573810	Sewerage General Labor	216,403	4.00		4.00
573815	Sewerage Collection System	98,124	1.75		1.75
	Total Sewerage Fund Employees	$560,203	9.16		9.16
Total Municipal Employees		$4,589,644	73.36	6.69	80.05

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

Full-Time by Department Equivalent History						
	2013	2014	2015	2016	2017	2018
City Administrator	0.79	0.79	0.79	0.79	0.79	0.79
City Clerk	2.5	2.5	2.5	2.25	2.25	2.25
City Treasurer	2.05	2.05	2.05	1.95	1.75	1.75
Assessor	1.0	1.0	1.0	1.0	1.0	1.0
Parks, Recreation and Forestry	8.17	7.0	7.0	7.0	7.0	7.0
Senior Center	1.3	1.3	1.3	1.3	1.3	1.2
Police	27.4	27.4	28.4	28.4	28.4	28.4
Fire Department	--	--	--	--	1.5	1.5
Engineering and Public Works	23.34	24.79	24.39	24.39	24.39	24.39
Library	10.06	10.31	10.56	13.1	13.09	13.09
Total Municipal Employees	**76.61**	**77.14**	**77.99**	**80.18**	**81.47**	**81.37**

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



General Government Fund 100 Common Council 511100	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Salaries	16,477	16,800	17,707	16,800	16,800	16,800	0.00%
Social Security	1,260	1,243	1,335	1,285	1,285	1,285	0.00%
Workers' Comp. Insurance	42	34	38	37	37	35	-5.41%
Total	17,779	18,077	19,080	18,122	18,122	18,120	-0.01%

511100 Common Council Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Printing	67	0	0	100	0	100	0.00%
Subscriptions and Dues	6,220	6,322	6,101	6,350	6,032	6,350	0.00%
Travel & Meeting Expenses	315	233	154	225	225	225	0.00%
Operating Expenses	463	386	184	375	375	375	0.00%
Total	7,065	6,941	6,439	7,050	6,632	7,050	0.00%
Total Expenditures	24,844	25,018	25,519	25,172	24,754	25,170	-0.01%

513100 Mayor Personnel	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Salary	6,000	6,000	6,231	6,000	6,000	6,000	0.00%
Social Security	459	459	477	459	459	459	0.00%
Retirement	8	0		0	0	0	0.00%
Workers' Comp. Insurance	15	12	14	13	13	12	-7.69%
Total	6,482	6,471	6,722	6,472	6,472	6,471	-0.02%

513100 Mayor Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Telephone	32	67	88	85	100	100	17.65%
Printing	6,813	7,103	3,564	0	0	0	0.00%
Travel & Meeting Expenses	162	0	553	600	600	600	0.00%
Awards & Supplies	0	561	0	600	600	600	0.00%
Other Expenses	250	515	107	250	250	250	0.00%
Total	7,257	8,246	4,312	1,535	1,550	1,550	0.98%
Total Expenditures	13,739	14,717	11,034	8,007	8,022	8,021	0.17%

513200 City Administrator Personnel	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Salaries	68,323	69,693	71,490	72,641	72,641	74,099	2.01%
Sick Payout	844	706	987	986	986	1,006	2.03%
Social Security	5,148	5,258	5,416	5,735	5,735	5,852	2.04%
Retirement	4,923	4,954	4,945	5,098	5,098	5,125	0.53%
Health Insurance	9,673	13,271	13,347	15,491	15,548	16,712	7.88%
Life Insurance	33	46	47	38	48	50	31.58%
Longevity	1,194	1,244	1,294	1,344	1,344	1,394	3.72%
Workers' Comp Insurance	186	154	176	177	177	169	-4.52%
Total	90,324	95,326	97,702	101,510	101,577	104,407	2.85%

513200 City Administrator Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Telephone	587	129	88	130	110	110	-15.38%
Operating Supplies	8	359	46	150	150	150	0.00%
Publications & Dues	404	550	357	375	333	375	0.00%
Conferences & Travel	727	68	880	600	600	600	0.00%
Total	1,726	1,106	1,371	1,255	1,193	1,235	-1.59%
Total Expenditures	92,050	96,432	99,073	102,765	102,770	105,642	2.80%

519200 Employee Relations	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
EAP/125	1,759	1,904	1,811	2,100	2,100	2,100	0.00%
Professional Services	471	140	1,229	1,000	1,000	1,000	0.00%
Leadership Development	549	344	230	300	550	550	83.33%
Awards and Supplies	1,330	2,164	1,479	1,550	2,484	2,000	29.03%
Total	4,109	4,552	4,749	4,950	6,134	5,650	14.14%

516100 Legal Services	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
General Services	19,200	0	0	0	0	0	0.00%
Extraordinary Services	43,541	51,305	102,153	80,000	100,000	80,000	0.00%
Total Legal Services	62,741	51,305	102,153	80,000	100,000	80,000	0.00%

514100 City Clerk Personnel	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Salaries	118,557	120,749	123,600	125,832	125,832	128,357	2.01%
Salaries—Part-Time	14,293	16,252	17,258	17,535	17,535	18,236	4.00%
Sick Payout	515	340	1,526	1,646	1,646	1,650	0.24%
Social Security	10,564	10,716	11,061	11,253	11,253	11,509	2.27%
Retirement	8,556	9,120	9,685	10,002	10,002	10,080	0.78%
Health Insurance	17,963	22,004	31,967	34,768	34,768	36,725	5.63%
Life Insurance	56	77	84	84	84	87	3.57%
Longevity	1,701	1,827	1,953	2,079	2,079	2,205	6.06%
Workers' Comp. Insurance	359	297	342	348	348	331	-4.89%
Total	172,564	181,382	197,476	203,547	203,547	209,180	2.77%

514100 City Clerk Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Professional Services	829	703	374	1,000	960	1,000	0.00%
Telephone	1,458	458	441	600	600	600	0.00%
Repair & Maintenance Services	1,958	1,996	1,350	1,415	1,415	1,415	0.00%
Office Supplies & Expenses	3,012	2,665	1,675	3,100	3,000	3,100	0.00%
Recording Fees	240	130	170	400	350	400	0.00%
Computer/Copier Supplies	0	1,393	1,863	2,500	2,000	2,500	0.00%
Postage	9,929	7,856	8,163	10,500	9,000	10,500	0.00%
Publication & Dues	548	380	178	575	575	575	0.00%
Legal Notice Publications	3,027	2,472	3,303	4,500	4,000	4,500	0.00%
Employee Training, Travel	665	185	114	1,000	800	1,000	0.00%

514100 City Clerk Operating (contd.)	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Equipment	0	424	0	900	900	900	0.00%
Total	21,666	18,662	17,631	26,490	23,600	26,490	0.00%
Total Expenditures	194,230	200,044	215,107	230,037	227,147	235,670	2.45%

514200 Elections Personnel	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Salaries	19,884	9,981	27,277	13,985	10,000	32,462	132.12%
Overtime	792	87	44	200	0	1,053	0.00%
Salaries—Part Time	45	0	113	0	0	720	0.00%
Social Security	111	0	107	15	54	136	0.00%
Workers' Comp. Insurance	24	26	71	31	31	71	129.03%
Total	20,856	10,094	27,612	14,231	10,085	34,442	142.02%

514200 Elections Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Supplies	4,375	4,209	5,784	7,106	5,500	9,406	32.37%
Equipment	0	3,160	66	200	200	200	0.00%
Legal Notice Publications	179	68	0	0	0	0	0.00%
Total	4,554	7,437	5,850	7,306	5,700	9,606	31.48%
Total Expenditures	25,410	17,531	33,462	21,537	15,785	44,048	104.52%

515400 City Assessor Personnel	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Salaries	68,257	69,678	71,472	72,622	72,622	74,065	1.99%
Sick Payout	588	340	760	700	754	750	7.14%
Social Security	5,195	5,104	5,179	5,739	5,743	5,858	2.07%
Retirement	4,953	4,976	4,966	5,102	5,105	5,131	0.57%
Health Insurance	14,760	17,571	18,161	19,609	19,609	21,155	7.88%
Life Insurance	53	62	66	66	66	68	3.03%
Longevity	1,512	1,575	1,638	1,701	1,701	1,764	3.70%
Workers' Comp. Insurance	2,729	2,468	3,450	3,408	3,408	3,414	0.18%
Total	98,047	101,774	105,692	108,947	109,008	112,205	2.99%

515400 City Assessor Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Professional Services	10,100	13,500	13,500	13,500	13,500	13,500	0.00%
Revaluation	0	0	0	0	0	0	0.00%
Telephone	729	196	177	200	180	200	0.00%
Office Supplies	350	269	268	325	300	300	-7.69%
Computer Supplies	3,887	4,333	3,969	4,500	4,250	4,450	-1.11%
Publication & Dues	255	255	255	305	305	305	0.00%
State Fees—Mfg. Assessment	1,447	1,315	1,505	1,685	1,592	1,685	0.00%
Employee Training, Travel	1,163	1,286	887	1,200	1,126	1,200	0.00%
Total	17,931	21,154	20,561	21,715	21,253	21,640	-0.35%
Total Expenditures	115,978	122,928	126,253	130,662	130,261	133,845	2.44%

515600 City Treasurer Personnel	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Salaries	66,919	73,579	80,830	81,343	81,343	83,189	2.27%
Salaries—Part Time	25,496	29,297	0	0	0	0	0.00%
Sick Payout	670	354	452	474	474	373	-21.31%
Social Security	7,224	7,533	5,852	6,384	6,384	6,524	2.19%
Retirement	6,887	6,239	5,625	5,674	5,674	5,714	0.70%
Health Insurance	12,942	16,631	22,032	25,168	23,898	27,133	7.81%
Life Insurance	112	99	81	61	41	84	37.70%
Longevity	2,539	1,446	1,537	1,629	1,629	1,720	5.59%
Workers' Comp. Insurance	250	207	195	197	197	187	-5.08%
Total	123,039	135,385	116,604	120,930	119,640	124,924	3.30%

515600 City Treasurer Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Professional Services	39,575	43,762	52,368	49,125	50,000	50,000	1.78%
Telephone	1,458	325	265	300	300	315	5.00%
Office Supplies	6,567	6,121	6,794	4,200	4,200	4,200	0.00%
Publication & Dues	415	464	465	500	500	500	0.00%
Employee Training, Travel	139	151	170	400	600	400	0.00%
Office Equipment	0	0	1,014	100	50	100	0.00%
Other Expenses	2,471	4,146	2,289	2,500	2,500	2,500	0.00%
Total	50,625	54,969	63,365	57,125	58,150	58,015	1.56%
Total Expenditures	173,664	190,354	179,969	178,055	177,790	182,939	2.74%

515900 Independent Auditing	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Professional Services	29,042	33,112	32,400	28,000	33,000	28,000	0.00%

514700 Technology	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Professional Services	17,620	15,603	9,505	15,000	15,000	15,000	0.00%
Internet Service	10,098	13,254	13,365	13,500	13,500	13,500	0.00%
Computer Supplies	2,419	88	74	500	100	500	0.00%
Equipment Outlay	12,466	5,986	18,820	6,000	7,610	9,500	58.33%
Multi Use Equipment	7,151	9,245	7,059	7,000	7,100	7,100	1.43%
Total	49,754	44,176	48,823	42,000	43,310	45,600	8.57%

519100 Illegal/Uncollectible Taxes	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Uncollectible Taxes	0	0	0	0	2,113	0	0.00%

519400 Insurance	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Property/Auto Insurance	3,280	3,480	3,648	3,702	3,702	4,222	14.05%
General Liability Insurance	4,629	4,390	4,664	4,639	4,555	4,344	-6.36%
Surety Bonds	862	531	520	520	605	605	16.35%
Total	8,771	8,401	8,832	8,861	8,862	9,171	3.50%

518100 City Hall Complex				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	77,868	80,979	82,495	81,152	96,000	70,814	-12.74%
Overtime	3,691	1,542	3,598	2,000	2,000	2,000	0.00%
Salaries—Part-Time	1,735	2,027	1,996	7,330	2,000	2,000	-72.71%
Sick Payout	831	988	972	997	285	285	-71.41%
Social Security	6,678	6,835	6,881	7,195	7,724	5,797	-19.43%
Retirement	6,053	5,942	6,118	5,897	6,730	4,943	-16.18%
Health Insurance	14,017	16,394	19,345	21,232	21,232	13,002	-38.76%
Life Insurance	112	124	143	107	107	50	-53.27%
Longevity	2,307	2,397	2,487	2,577	680	680	-73.61%
Workers' Comp. Insurance	3,300	2,972	4,151	4,247	4,247	3,373	-20.58%
Total	116,592	120,200	128,186	132,734	141,005	102,944	-22.44%

518100 City Hall Complex				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Electric	22,563	20,753	23,578	25,609	25,609	25,609	0.00%
Natural Gas	37,028	22,172	21,155	25,000	25,000	25,000	0.00%
Telephone	882	1,653	1,971	1,660	2,025	2,025	21.99%
Water Service	4,038	3,514	3,350	4,000	4,000	4,000	0.00%
Repair & Maintenance Services	28,971	29,536	32,181	30,000	30,000	30,000	0.00%
Operating Supplies	20,026	13,978	15,166	15,000	15,000	15,000	0.00%
Capital Equipment Outlay	32,969	22,147	5,883	22,000	22,000	22,000	0.00%
Total	146,477	113,753	103,284	123,269	123,634	123,634	0.30%
Total Expenditures	263,069	233,953	231,470	256,003	264,639	226,578	-11.49%
Total General Government	1,057,401	1,042,523	1,118,844	1,116,049	1,144,587	1,130,334	1.28%

Public Safety

522100 Police Station				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	18,260	19,098	17,811	19,493	19,493	19,884	2.01%
Overtime	0	66	389	400	400	400	0.00%
Sick Payout	162	0	202	219	219	190	-13.24%
Social Security	1,734	1,642	1,535	1,571	1,571	1,601	1.91%
Retirement	1,494	1,363	1,356	1,382	1,382	1,389	0.51%
Health Insurance	1,973	1,920	3,348	3,304	3,304	3,554	7.57%
Life Insurance	10	0	0	18	18	23	27.78%
Longevity	353	378	403	428	428	453	5.84%
Workers' Comp. Insurance	746	676	964	932	932	932	0.00%
Total	24,732	25,143	26,008	27,747	27,747	28,426	2.45%

522100 Police Station				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Electric	26,923	25,120	26,000	28,591	28,591	28,591	0.00%
Natural Gas	16,443	7,864	6,769	12,000	12,000	12,000	0.00%
Water Service	895	915	1,068	1,270	1,270	1,270	0.00%
Repair & Maintenance Services	16,591	29,751	28,228	22,000	22,000	20,000	-9.09%
Maintenance Supplies	2,519	2,794	2,068	4,500	4,500	4,500	0.00%
Property/Auto Insurance	2,269	2,077	2,038	2,038	2,038	1,996	-2.06%
Total	65,640	68,521	66,171	70,399	70,399	68,357	-2.90%
Total Expenditures	90,372	93,664	92,179	98,146	98,146	96,783	-1.39%

522110 Police Administration				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	180,967	187,501	193,472	196,304	197,285	201,688	2.74%
Overtime	4,878	9,408	2,487	3,950	12,000	4,029	2.00%
Office/Dispatchers	339,468	350,337	382,637	391,551	380,551	385,451	-1.56%
Holiday	8,960	9,796	8,637	12,716	12,716	12,970	2.00%
Sick Payout	5,002	5,016	4,576	4,815	4,815	6,107	26.83%
Social Security	41,133	42,822	45,119	47,674	47,523	47,632	-0.09%
Retirement	48,938	45,540	46,754	50,293	50,201	51,191	1.79%
Health Insurance	92,885	112,504	125,309	134,896	134,896	158,666	17.62%
Life Insurance	204	218	226	228	228	221	-3.07%
Longevity	12,148	12,715	13,282	13,849	13,849	12,400	-10.46%
Workers' Comp. Insurance	9,015	6,574	8,316	7,983	7,983	7,881	-1.28%
Total	743,598	782,431	830,815	864,259	862,047	888,236	2.77%

522110 Police Administration				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Legal Services	14,574	15,813	18,449	15,000	15,000	15,000	0.00%
Animal Pound	490	790	1,089	1,500	1,500	1,500	0.00%
Telephone/Communications	30,449	34,527	29,998	28,000	28,000	29,000	3.57%
Repair & Maintenance Services	43,976	47,438	73,757	42,000	42,000	42,000	0.00%
Office Supplies	6,136	5,169	7,499	6,500	6,500	6,500	0.00%
Printing	1,973	2,509	3,270	3,500	3,500	3,500	0.00%
Publications & Dues	1,639	1,360	233	1,250	1,250	1,250	0.00%
Employee Training, Travel	5,987	5,546	4,997	4,500	4,500	4,500	0.00%
Clothing & Uniforms	2,098	3,624	3,204	3,700	3,700	3,700	0.00%
Supplies & Expenses—Hunter Safety	338	267	60	300	300	300	0.00%
Equipment Outlay	12,006	1,607	624	5,500	5,500	8,500	54.55%
Other Expenses (Photo)	2,426	1,399	2,035	2,000	2,000	2,000	0.00%
Liability Insurance	18,282	19,269	19,840	19,880	19,880	19,175	-3.55%
Total	140,374	139,318	165,055	133,630	133,630	136,925	2.47%
Total Expenditures	883,972	921,749	995,870	997,889	995,677	1,025,161	2.73%

522120 Patrol				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	1,089,876	1,138,365	1,252,269	1,214,992	1,200,992	1,239,751	2.04%
Overtime	28,983	32,994	50,588	46,371	46,371	47,530	2.50%
Crossing Guards	48,634	44,221	39,600	53,296	33,548	36,553	-31.42%
Wages/Billable	(8,813)	(8,032)	(10,606)	(10,000)	(10,000)	(10,000)	0.00%
Holiday	36,973	36,754	33,549	56,694	56,694	58,111	2.50%
Sick Payout	4,277	4,109	4,192	4,593	4,593	4,805	4.62%
Social Security	92,619	96,300	105,518	105,590	103,008	106,404	0.77%
Retirement	110,287	124,115	129,841	146,561	145,021	151,725	3.52%
Health Insurance	220,985	211,627	224,231	233,540	233,540	233,959	0.18%
Life Insurance	199	225	171	204	204	204	0.00%
Longevity	14,706	16,217	17,162	14,316	14,316	14,149	-1.17%
Workers' Comp. Insurance	44,228	45,469	51,066	49,543	49,543	47,792	-3.53%
Total	1,682,954	1,742,364	1,897,581	1,915,700	1,877,830	1,930,983	0.80%

522120 Patrol				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Repair & Maintenance Services	17,307	8,767	16,397	20,000	20,000	20,000	0.00%
Employee Training, Travel	17,770	20,535	19,162	16,000	16,000	16,000	0.00%
Clothing & Uniforms	22,096	16,622	18,990	12,200	12,200	12,200	0.00%
Supplies & Expenses	10,005	15,704	7,564	5,500	5,500	5,500	0.00%
Gasoline, Motor Oil	43,615	30,250	26,522	32,000	26,000	28,000	-12.50%
Equipment Outlay	22,235	20,292	27,188	21,000	21,000	31,000	47.62%
Other Expenses	870	17	1,016	500	500	500	0.00%
Property/Automobile Insurance	3,579	3,319	3,440	3,922	3,922	4,064	3.62%
Total	137,477	115,506	120,279	111,122	105,122	117,264	5.53%
Total Expenditures	1,820,431	1,857,870	2,017,860	2,026,822	1,982,952	2,048,247	1.06%

522130 Investigative Division				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	151,818	157,379	161,067	163,551	170,000	167,606	2.48%
Overtime	7,756	9,003	17,353	10,506	10,506	10,769	2.50%
Wages/Billable	(101)	(215)	(314)	(927)	(927)	(1,500)	61.81%
Holiday	5,777	5,962	6,154	6,792	6,792	6,962	2.50%
Sick Payout	1,164	927	758	1,174	1,174	0	-100.00%
Social Security	12,520	12,915	13,859	14,105	14,598	14,216	0.79%
Retirement	19,131	17,756	18,795	20,254	20,963	20,906	3.22%
Health Insurance	31,327	33,791	37,013	39,957	39,957	43,078	7.81%
Life Insurance	57	83	96	96	96	30	-68.75%
Longevity	3,754	3,113	3,239	3,277	3,277	1,995	-39.12%
Workers' Comp. Insurance	7,373	6,059	6,627	6,476	6,476	6,469	-0.11%
Total	240,576	246,773	264,647	265,261	272,912	270,531	1.99%

522130 Investigative Division				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Professional Services	5,158	1,678	8,226	2,500	2,500	2,500	0.00%
Investigative Supplies	2,635	1,765	1,700	3,000	3,000	3,000	0.00%
Employee Training, Travel	3,133	1,615	1,878	2,000	2,000	2,000	0.00%
Clothing & Uniforms	1,924	2,436	1,907	1,250	1,250	1,250	0.00%
Total	12,850	7,494	13,711	8,750	8,750	8,750	0.00%
Total Expenditures	253,426	254,267	278,358	274,011	281,662	279,281	1.92%

522230 Fire Station				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries			0	25,000	25,000	51,003	104.01%
Part Time Salaries	(13,207)	13,207	0	25,000	25,000	53,040	112.16%
FICA	(1,008)	1,050	0	3,825	3,825	7,959	108.08%
Retirement	23,614	23,393	21,197	25,788	20,921	27,505	6.66%
Health Insurance			0	9,535	9,535	21,155	121.87%
Workers' Comp. Insurance	8,699	6,915	9,297	9,409	9,409	15,995	70.00%
Total	18,098	44,565	30,494	98,557	93,690	176,657	79.24%

522230 Fire Station				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Electric	15,639	14,816	17,193	16,360	16,360	16,360	0.00%
Natural Gas	15,392	9,161	9,732	13,130	12,000	12,000	-8.61%
Telephone	1,393	575	578	800	860	900	12.50%
Water Service	2,602	2,515	2,806	3,000	3,000	3,000	0.00%
Operating Expense	238,100	247,773	262,435	244,763	244,763	204,500	-16.45%
Building Maintenance	15,339	7,791	5,339	11,000	11,000	11,000	0.00%
Maintenance/Contracted Services	0	0	0	2,300	2,240	2,300	0.00%
Property/Auto Insurance	29,217	36,435	30,610	34,563	34,563	41,333	19.59%
Liability Insurance	2,854	2,421	2,708	2,895	2,834	2,868	-0.93%
State Fire Insurance Dues	45,625	0	0	0	0	0	0.00%
Total	366,161	321,487	331,401	328,811	327,620	294,261	-10.51%
Total Expenditures	384,259	366,052	361,895	427,368	421,310	470,918	10.19%

522310 Building Inspection				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	104,420	113,682	99,055	105,396	101,396	103,428	-1.87%
Social Security	7,545	8,362	7,315	8,121	7,815	7,975	-1.80%
Retirement	7,719	7,134	6,814	7,218	6,946	6,985	-3.23%
Health Insurance	26,277	27,729	24,727	27,344	27,344	29,493	7.86%
Life Insurance	53	49	57	59	59	58	-1.69%
Longevity	2,457	630	693	756	756	819	8.33%
Workers' Comp. Insurance	2,276	2,345	3,202	3,145	3,145	2,967	-5.66%
Total	150,747	159,931	141,863	152,039	147,461	151,725	-0.21%

522310 Building Inspection Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Professional Services	1,860	2,250	2,935	2,250	2,250	3,000	33.33%
Telephone	1,051	521	504	600	425	425	-29.17%
Office Supplies & Expenses	2,132	2,347	3,377	2,347	2,347	2,347	0.00%
Employee Training, Travel	601	0	375	650	500	500	-23.08%
Vehicle Maintenance—Gasoline	2,445	1,863	1,972	1,900	1,700	1,700	-10.53%
Liability Insurance	969	1,043	949	962	962	875	-9.04%
Total	9,058	8,024	10,112	8,709	8,184	8,847	1.58%
Total Expenditures	159,805	167,955	151,975	160,748	155,645	160,572	-0.11%

522360 Weights & Measures	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%

522410 Emergency Management Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Workers' Comp. Insurance	341	250	250	263	75	250	-4.94%
Electric	2,433	711	667	1,020	1,020	900	-11.76%
Natural Gas	2,394	760	784	1,250	1,250	1,250	0.00%
Telephone	1,895	973	1,225	1,200	1,600	1,600	33.33%
Water Service	343	335	371	420	420	420	0.00%
Sirens Maintenance	1,973	1,320	1,440	1,000	2,340	2,000	100.00%
Repair & Maintenance	954	2,392	1,038	2,000	500	2,500	25.00%
Maintenance—Contracted	0	177	24	500	0	500	0.00%
Radio Equipment Maintenance	1,413	2,175	789	2,000	2,000	2,000	0.00%
Training & Travel	1,608	649	1,720	1,500	1,500	1,500	0.00%
Repair & Maintenance—Supplies	309	441	54	500	500	500	0.00%
Awards	683	394	350	800	800	800	0.00%
Clothing & Uniforms	829	8,030	4,443	1,200	1,200	1,200	0.00%
Operating Supplies—Vehicles	2,158	1,026	654	2,000	2,000	2,000	0.00%
Fuel—Vehicles	1,445	916	479	750	750	750	0.00%
Equipment	2,491	2,334	3,537	3,000	3,000	3,000	0.00%
Property Insurance	1,702	1,240	1,355	1,356	1,335	1,396	2.95%
Total	22,971	24,123	19,180	20,759	20,290	22,566	8.70%
Total Public Safety	3,617,236	3,687,680	3,919,317	4,007,743	3,957,682	4,105,528	2.44%

533110 Engineering Personnel	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Salaries	108,636	110,381	113,396	115,219	115,219	117,526	2.00%
Sick Pay Out	911	1,018	1,082	1,130	1,000	1,000	-11.50%
Social Security	7,882	8,001	8,144	9,074	9,064	9,248	1.92%
Retirement	7,915	7,873	7,851	7,989	7,989	8,033	0.55%
Health Insurance	11,891	16,469	16,845	20,786	20,786	22,408	7.80%
Life Insurance	134	149	168	132	132	137	3.79%
Longevity	1,985	2,079	2,173	2,268	2,268	2,363	4.19%
Workers' Comp. Insurance	3,068	2,760	3,837	3,710	3,710	3,791	2.18%
Total	142,422	148,730	153,496	160,308	160,168	164,506	2.62%

533110 Engineering				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Professional Services	919	3,700	1,863	1,500	1,500	1,500	0.00%
Telephone	848	326	424	500	500	500	0.00%
Office Supplies	403	261	558	400	400	400	0.00%
Maps & Plats	0	1,679	3,977	4,500	4,500	11,500	155.56%
Publications & Dues	922	769	197	900	900	900	0.00%
Employee Training, Travel	795	989	685	1,000	1,000	1,200	20.00%
Operating Supplies	811	659	586	1,100	1,000	1,100	0.00%
Gas & Oil Expense	1,434	878	1,051	1,000	1,000	1,000	0.00%
Equipment Outlay	485	854	770	800	800	800	0.00%
Liability Insurance	6,763	6,776	6,914	6,858	6,858	6,838	-0.29%
Total	13,380	16,891	17,025	18,558	18,458	25,738	38.69%
Total Expenditures	155,802	165,621	170,521	178,866	178,626	190,244	6.36%

533210 Public Works Crew				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	86,828	98,181	112,279	115,097	115,097	73,836	-35.85%
Overtime	488	1,414	1,137	1,050	1,050	1,050	0.00%
Social Security	6,331	7,199	8,260	8,943	8,943	5,791	-35.25%
Retirement	6,583	6,946	7,721	7,949	7,949	5,072	-36.19%
Health Insurance	10,824	12,414	13,951	19,609	19,609	21,155	7.88%
Life Insurance	3	10	6	0	0	0	0.00%
Longevity	567	630	693	756	756	819	8.33%
Workers' Comp. Insurance	4,279	4,096	5,391	5,269	5,269	3,218	-38.93%
Total	115,903	130,890	149,438	158,673	158,673	110,941	-30.08%

533210 Public Works Crew				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Contracted Services	165	679	699	700	700	700	0.00%
Electric	8,250	7,348	8,521	13,000	22,000	22,000	69.23%
Natural Gas	10,585	7,283	9,284	15,000	11,500	11,500	-23.33%
Telephone	2,223	2,613	1,990	5,400	7,050	7,100	31.48%
Water Service	2,622	3,061	2,095	14,000	10,000	10,000	-28.57%
Fuel System Maintenance						5,000	0.00%
Employee Training, Travel	0	800	250	1,200	1,200	2,200	83.33%
Garage/Maintenance Supplies	24,757	27,558	34,777	26,350	27,350	31,350	18.98%
Gas/Diesel Fuel & Oil Expense	72,199	54,191	58,699	60,000	55,000	50,000	-16.67%
M&E Maintenance/Parts	51,842	57,566	50,425	51,000	51,000	51,000	0.00%
Equipment Outlay	3,700	7,345	23,704	5,000	5,000	5,000	0.00%
Property/Auto Insurance	21,679	25,124	28,515	34,724	34,724	40,298	16.05%
Total	198,022	193,568	218,959	226,374	225,524	236,148	4.32%
Total Expenditures	313,925	324,458	368,397	385,047	384,197	347,089	-9.86%

533311 Street Maintenance				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	303,489	291,149	319,438	275,077	275,077	342,199	24.40%
Overtime	31,711	17,124	22,557	45,500	45,500	45,500	0.00%
Part Time Salaries/Temporary	36	10,295	5,852	6,900	6,900	6,900	0.00%
Sick Pay Out	1,785	1,722	2,794	2,884	2,884	3,776	30.93%
Social Security	25,254	23,462	25,089	26,150	26,150	31,208	19.34%
Retirement	24,646	20,466	23,906	22,579	22,579	26,617	17.88%
Health Insurance	111,496	121,140	139,053	166,454	166,454	179,883	8.07%
Life Insurance	163	88	106	118	118	49	-58.47%
Longevity	10,962	10,710	11,277	11,466	11,466	9,576	-16.48%
Workers' Comp. Insurance	11,990	11,709	15,747	14,830	14,830	17,929	20.90%
Total	521,532	507,865	565,819	571,958	571,958	663,637	16.03%

533311 Street Maintenance				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Professional Services	395	809	584	750	750	750	0.00%
Repair & Maintenance Services	54,013	56,498	47,545	45,500	45,500	45,500	0.00%
Operating Supplies	851	3,036	4,000	3,000	3,000	3,000	0.00%
Signs, Supplies & Parts	20,993	22,371	15,459	11,473	10,473	10,473	-8.72%
Total	76,252	82,714	67,588	60,723	59,723	59,723	-1.65%
Total Expenditures	597,784	590,579	633,407	632,681	631,681	723,360	14.33%

533410 Streets Ineligible				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Lease Expenses	4,340	4,133	5,381	5,450	5,450	5,450	0.00%
Total Expenditures	4,340	4,133	5,381	5,450	5,450	5,450	0.00%

				2017	2017	2018	% Change
533420 Street Lighting	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Electric	296,538	297,507	288,811	280,000	282,000	282,000	0.71%
Total	296,538	297,507	288,811	280,000	282,000	282,000	0.71%

				2017	2017	2018	% Change
533421 Traffic Control Signals	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Electric	2,707	2,300	2,708	2,700	3,000	3,000	11.11%
Repair & Maintenance Services	8,608	3,023	6,715	5,000	5,000	9,500	90.00%
Total	11,315	5,323	9,423	7,700	8,000	12,500	62.34%
Total Lighting and Signals	307,853	302,830	298,234	287,700	290,000	294,500	2.36%

533440 Storm Sewers				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	52,131	71,502	59,141	100,974	100,974	128,863	27.62%
Overtime	665	545	461	1,000	800	1,000	0.00%
Social Security	3,999	5,492	4,544	7,801	7,786	9,935	27.36%
Retirement	3,853	5,048	4,085	6,934	6,921	8,701	25.48%

533440 Storm Sewers				2017	2017	2018	% Change
Personnel (contd.)	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Health Insurance	140	1,821	1,471	0	0	0	0.00%
Life Insurance	2	5	0	0	0	0	0.00%
Workers' Comp. Insurance	3,642	3,511	4,684	4,611	4,611	5,721	24.07%
Total	64,432	87,924	74,386	121,320	121,092	154,220	27.12%

533440 Storm Sewers				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Repair & Maintenance Services	20,201	26,745	31,142	30,000	30,000	30,000	0.00%
Contracted Services (street sweepings)	15,589	15,131	10,101	15,000	15,000	15,000	0.00%
State Fees—DNR Stormwater Permit	2,000	1,500	1,651	2,000	1,500	1,500	-25.00%
Total	37,790	43,376	42,894	47,000	46,500	46,500	-1.06%
Total Expenditures	102,222	131,300	117,280	168,320	167,592	200,720	19.25%

533450 Snow and Ice Control				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Contracted Services—Seasonal	1,166	868	291	4,000	4,000	4,000	0.00%
Contracted Services	1,365	4,543	5,184	12,000	12,000	12,000	0.00%
Maintenance Supplies	8,037	11,750	5,748	7,200	7,200	7,200	0.00%
Equipment	3,900	4,235	0	4,000	4,000	4,000	0.00%
Ice Control Materials	112,083	61,523	90,000	90,000	90,000	90,000	0.00%
Total Expenditures	126,551	82,919	101,223	117,200	117,200	117,200	0.00%

533730 Recycling				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	82,205	82,948	80,836	89,358	89,358	90,730	1.54%
Overtime	1,532	865	2,688	700	700	1,700	142.86%
Part Time Salaries/Temporary	2,813	1,941	4,175	2,295	77	0	-100.00%
Social Security	6,558	6,494	6,687	7,065	6,895	7,071	0.08%
Retirement	6,073	5,841	5,663	6,124	6,124	6,285	2.63%
Health Insurance	524	0	1,501	0	0	0	0.00%
Life Insurance	3	4	2	0	0	0	0.00%
Workers' Comp. Insurance	3,411	3,265	4,270	4,188	4,188	4,056	-3.15%
Total	103,119	101,358	105,822	109,730	107,342	109,842	0.10%

533730 Recycling				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Contracted Services	190,332	190,646	198,096	199,680	199,680	203,674	2.00%
Recycling Expenses	947	8,685	901	2,000	2,000	2,000	0.00%
Total	191,279	199,331	198,997	201,680	201,680	205,674	1.98%
Total Expenditures	294,398	300,689	304,819	311,410	309,022	315,516	1.32%

533710 Solid Waste Collection	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Contracted Services	393,400	393,929	401,929	418,080	418,080	426,444	2.00%
Fuel Surcharge	972	0	0	0	0	0	0.00%
Total	394,372	393,929	401,929	418,080	418,080	426,444	2.00%

533720 Landfill-Groundwater Monitoring	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Contracted Services	10,898	10,050	10,050	10,050	10,050	10,050	0.00%

533740 Weed Control	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Maintenance Services	794	2,131	967	1,000	800	1,000	0.00%
Total Health and Sanitation	406,064	406,110	412,946	429,130	428,930	437,494	1.95%
Total Engineering & Public Works	2,308,939	2,308,639	2,412,208	2,515,804	2,512,698	2,631,573	4.60%

555140 Senior Services Personnel	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Part Time Salaries	51,014	50,024	59,057	55,596	55,000	56,701	1.99%
Sick Pay Out	946	725	400	400	400	408	2.00%
Social Security	3,564	3,497	4,315	4,358	4,358	4,358	0.00%
Retirement	3,727	3,605	3,186	2,188	2,440	2,495	14.03%
Health Insurance	2,072	2,730	2,671	273	273	284	4.03%
Longevity	1,512	1,575	945	977	977	1,039	6.35%
Workers' Comp. Insurance	139	114	131	127	127	125	-1.57%
Total	62,974	62,270	70,705	63,919	63,575	65,410	2.33%

555140 Senior Services Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Professional Services	7,303	5,561	6,399	6,800	8,200	7,500	10.29%
Telephone	1,016	235	177	325	325	325	0.00%
Supplies & Expenses	1,995	2,196	1,224	2,000	1,500	2,000	0.00%
Printing	1,007	874	162	1,000	1,000	1,000	0.00%
Employee Training, Travel	1,271	983	1,250	1,250	1,250	1,250	0.00%
Other Expenses	2,270	0	0	0	18,000	16,000	0.00%
Property Insurance	468	475	479	479	479	469	-2.09%
Liability Insurance	498	470	500	491	491	477	-2.85%
Total	15,828	10,794	10,191	12,345	31,245	29,021	135.08%
Total Expenditures	78,802	73,064	80,896	76,264	94,820	94,431	23.82%

555145 Senior Van Operating	2014	2015	2016	2017 Budget	2017 Estimated	2018 Adopted	% Change 2018/2017
Telephone			47		50	50	0.00%
Repair & Maintenance			1,084		500	500	0.00%
Gas & Oil Expense			2,071		2,100	2,100	0.00%
Property Insurance			195		223	235	0.00%
Total Expenditures	0	0	3,397	0	2,873	2,885	0.00%

555220 Celebrations				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	14,506	19,244	20,718	18,100	18,000	18,000	-0.55%
Overtime	6,399	5,562	6,864	6,451	6,000	6,000	-6.99%
Part Time Salaries	0	2,555	3,800	3,000	2,000	2,500	0.00%
Social Security	1,845	2,093	2,401	2,108	1,989	2,027	-3.84%
Retirement	1,615	1,645	1,894	1,669	1,632	1,608	-3.65%
Total	24,365	31,099	35,677	31,328	29,621	30,135	-3.81%

555220 Celebrations				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Professional Services	0	0	1,203	1,000	500	500	-50.00%
Supplies & Expenses	764	9,732	4,949	4,000	5,500	7,950	98.75%
Operating Supplies (Hanging baskets)	0	3,225	0	0	0	0	0.00%
Other Expenses	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Total	7,764	19,957	13,152	12,000	13,000	15,450	28.75%
Total Expenditures	32,129	51,056	48,829	43,328	42,621	45,585	5.21%

555510 Parks, Recreation & Forestry				2017	2017	2018	% Change
Personnel	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Salaries	358,640	357,299	354,217	358,967	358,967	371,042	3.36%
Overtime	8,848	10,057	8,095	14,211	12,000	14,211	0.00%
Part Time Salaries/Temporary	15,322	2,722	11	0	0	0	0.00%
DPW Seasonal	13,742	17,406	23,872	33,150	30,000	50,000	50.83%
Social Security	29,818	29,389	29,848	31,364	30,954	33,422	6.56%
Retirement	25,371	26,238	24,813	25,625	25,474	25,922	1.16%
Health Insurance	66,058	85,637	94,281	80,201	80,201	72,143	-10.05%
Life Insurance	86	103	112	108	108	41	-62.04%
Longevity	4,032	3,276	3,465	3,654	3,654	1,638	-55.17%
Workers' Comp. Insurance	13,936	13,496	16,617	15,894	15,894	19,908	25.25%
Total	535,853	545,623	555,331	563,174	557,252	588,327	4.47%

555510 Parks, Recreation & Forestry				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Professional Services	2,277	2,499	2,520	2,500	3,000	2,500	0.00%
Electric	17,902	16,988	19,254	18,400	17,000	18,000	-2.17%
Natural Gas	2,818	1,570	1,856	2,120	2,120	2,000	-5.66%
Telephone	1,575	1,534	2,134	2,580	3,317	4,740	83.72%
Water Service	5,178	5,935	7,478	5,800	5,800	5,800	0.00%
Repair & Maintenance Services	50,877	49,218	43,603	49,525	49,525	62,075	25.34%
Vandalism Repair	31	952	0	1,500	1,000	1,000	-33.33%
Field Maintenance Supplies	0	0	0	6,000	6,500	6,000	0.00%
Contracted Services	45,808	73,685	65,115	72,645	72,645	72,645	0.00%
Office Supplies	736	1,073	1,933	1,800	1,500	2,000	11.11%
Publications & Dues	258	428	1,226	1,345	1,300	1,620	20.45%
Employee Training; Travel	1,848	2,196	3,052	3,800	3,800	5,500	44.74%

555510 Parks, Recreation & Forestry				2017	2017	2018	% Change
Operating (contd.)	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Trees and Supplies—Contracted	29,727	32,996	23,422	54,615	54,615	16,000	-70.70%
Operating Supplies	1,043	1,274	1,685	2,080	3,000	4,200	101.92%
Sign Supplies	1,317	0	272	1,000	700	1,000	0.00%
Equipment	6,737	3,935	3,378	6,000	6,000	7,500	25.00%
Other Expenses	3,042	3,864	1,246	1,560	2,000	3,060	96.15%
Property/Auto Insurance	2,618	3,952	4,215	5,287	5,287	7,101	34.31%
Liability Insurance	3,700	3,453	3,540	3,179	3,179	3,750	17.96%
Total	177,492	205,552	185,929	241,736	242,288	226,491	-6.31%
Total Expenditures	713,345	751,175	741,260	804,910	799,540	814,818	1.23%
Total Parks, Recreation & Forestry	824,276	875,295	874,382	924,502	939,854	957,719	3.59%

566310 City Planning				2017	2017	2018	% Change
Operating	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Professional Services	68,310	71,525	92,376	86,800	86,800	109,567	26.23%
Telephone	592	175	177	250	220	250	0.00%
Supplies & Expenses	256	20	16	200	200	200	0.00%
Publications & Dues	105	300	110	430	430	430	0.00%
Employee Training, Travel	52	105	241	200	200	200	0.00%
Equipment/Capital Outlay	1,104	496	0	1,000	1,000	9,000	800.00%
Total Expenditures	70,419	72,621	92,920	88,880	88,850	119,647	34.62%

591000				2017	2017	2018	% Change
Other	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Contingency Reserve	0	0	0	0	0	365,000	0.00%
Total Operating Expenditures	7,878,271	7,986,758	8,417,671	8,652,978	8,643,671	9,309,801	7.59%

592000				2017	2017	2018	% Change
Transfers to Other Funds	**2014**	**2015**	**2016**	**Budget**	**Estimated**	**Adopted**	**2018/2017**
Debt Service	0	117,663	0	0	0	0	0.00%
Capital Improvement Fund	0	905,960	0	100,000	100,000	75,000	0.00%
Special Revenue Fund—Pool	79,559	55,252	13,503	38,700	37,175	11,500	0.00%
Special Revenue Fund—Rec Programs	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Total Transfers to Other Funds	80,559	1,079,875	14,503	139,700	138,175	87,500	-37.37%
Total Expenditures and Transfers	7,958,830	9,066,633	8,432,174	8,792,678	8,781,846	9,397,301	6.88%

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

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

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

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

Amortization
Reduce or extinguish a debt by putting money aside regularly.

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.

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

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

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.

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

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.

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

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.

Major Fund
Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total of all funds of that category; and total assets, liabilities, revenues or expenditures/ expenses of the individual governmental or enterprise fund are at least 5 percent of the total for all governmental and enterprise funds combined.

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.

Non-Major Fund
Does not qualify to be a major fund

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.

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

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.

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

Tax Levy
The total dollar amount of taxes, special assessments, or service charges imposed by a governmental unit.

Tax Rate
The rate, usually expressed in terms of dollars per one thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the City. Due to changes in the total assessed valuation of the City from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

Trial Balance
A balance of debits and credits in double-entry bookkeeping; drawn up to test their equality.

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	**Ea**stern **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	**TDML**	**T**otal **D**aily **M**aximum **L**oad
	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
	WRC	**W**ater **R**ecycling **C**enter
	WRS	**W**isconsin **R**etirement **S**ystem
	WWTP	**W**aste**w**ater **T**reatment **P**lant