**FISCAL YEAR** 

JANUARY 1 - DECEMBER 31, 2019

### City Of CEDARBURG, WISCONSIN ANNUAL BUDGET

### FRINCIPAL OFFICIALS EDARBURG

TITLE	NAME	TERM OF OFFICE		
Mayor	Mike O'Keefe	4/2021		
Alderman—District 1	Daniel von Bargen 4/2020			
Alderman—District 2	Jack Arnett	4/2019		
Alderman—District 3	Kristin Burkart	4/2020		
Alderman—District 4	Rick Verhaalen	4/2019		
Alderman—District 5	Garan Chivinski	4/2020		
Alderman—District 6	Patricia Thome	4/2019		
Alderman—District 7	Rod Galbraith	4/2020		
Administrator/Treasurer	Christy Mertes			
City Attorney	Michael Herbrand			
City Assessor	Cathy A. Timm			
City Clerk	Constance K. McHugh			
Director of Engineering & Public Works	Thomas A. Wiza			
General Manager, Light & Water	Dale Lythjohan			
Emergency Management Director	Thomas J. Frank			
Parks & Recreation Director	Mikko Hilvo			
Police Chief	Thomas J. Frank			
Fire Chief	Jeffrey Vahsholtz			
Library Director	Linda Pierschalla			

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### The City of Cedarburg

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

### EXECUTIVE SUMMARY

CITY HALL

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### BOGEPHESSAGE MESSAGE

Dear Mayor Mike O'Keefe and Members of the Common Council,

#### December 2018

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 2019 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 2019 budget is \$18.7 million.

As in previous years, the budget was impossible to balance without a rate increase. Due to previous years' cuts, all of the City's reserve funds were depleted; borrowing is necessary, or the purchasing of equipment and projects needs to be delayed. The result of no borrowing this year is a street program cut in half and every project pushed back a year. 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 were holding steady through 2018; however, with the new personal property tax aid, the future of the taxes is uncertain. Expenditures have been cut since 2009 to keep the City's tax rate level and the time has come to increase spending to keep operations

at the level our residents expect.

The growth of the City in 2018 would allow for a tax levy increase of \$102,920. Besides the levy limit which only allows an increase equal to the CPI and the City's growth, how the City qualifies for the expenditure restraint program has 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; however, does qualify for this revenue in 2019.

With the all the new construction, qualifying for the expenditure restraint revenue from the State and the decreasing expenditures, the General Fund levy is \$178,969 or 2.9% less than the 2018 levy. The overall levy increase for 2019 is due to funding capital projects and debt service; \$0.25 and \$0.25 respectively.

The City's assessed tax rate is \$7.76/\$1,000 of assessed value; an increase of \$0.28 or \$77.28 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, economic development, 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 is necessary to keep up with the current seven year program. The street program was cut back to allow funding for the projects rather than borrowing. The City continues to put a high priority on reviewing cost sharing options with neighboring communities for equipment and services, service levels and costs for efficiency. There may be additional opportunities with the new public works building, public safety or a future water recycling center.

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 2019, the City anticipates approximately \$145,000 less in expenditures from 2018.

The City's health insurance premium is not changing and dental premiums increased 15% for 2019. No changes were made to either plan. The consensus of the Personnel Committee was to recommend employees continue with the current health plan, work on a wellness program with cash and time off incentives, and look at a second plan option for 2020.

Every year the City has to struggle with declining State aids such as shared revenues, the expenditure restraint program,

### BUDGET MESSAGE

and the recycling grant program. The State has also increased tax exempt property. Since 1985 shared revenues have fallen from 29% of General Fund revenues to 4.2% in 2019. State Computer Aids and the recycling grant are budgeted to remain the same as 2018. State Transportation Aids are only an estimate at this time. There is a new State revenue for personal property aid which is based on the values as of 2017.

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 2019 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 2019 is 3.3%. The City's General Fund budgeted expenditures are decreasing 1.5%, all funds accounted for the expenditures are increasing 3.29%, which qualify the City for this revenue source in 2019.

The City's growth would only allow for a levy increase of \$102,920; 1.1%. The Common Council requested a rate increase for 2019 that was half the amount necessary to meet the operational needs of the City. Since the Council didn't want to continue borrowing for street projects and capital purchases are only increasing, depleted reserves and outstanding debt service, a rate increase was inevitable. The debt service includes two new City buildings and the Amcast remediation.

The 2019 was very challenging. Currently there is no use of fund balance budgeted except to fund the contingency reserve account. 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

#### **2018 IN REVIEW**

For 2018, revenues and expenditures are expected to balance.

The City has been able to selectively use the fund balance for special, one-time costs because the City's General Fund reserves are well within the parameters set by policy. In these tough economic times, the fund balance is used more often for one time purchases.

Further in the Transmittal Letter, the financial challenges of the City are discussed in detail.

#### **STRATEGIC WORKPLAN AND OTHER ACCOMPLISHMENTS IN 2018**

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**

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.

- Development and implementation of MyCivicApp Fast and convenient way for citizens to communicate with all City departments and for department heads to assign and track calls for service
- Creation of Lieutenant position at the Police Department to develop new administrative skills for future leaders
- Training for all department heads on the mentoring and development of future leaders within their department
- Recruited and trained three professional librarian employees
- Utilized the Friends of the Library volunteers and funding

### ROGEPHESSAGE MESSAGE

#### **Financial**

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.

- Ongoing discussions with other county law enforcement agencies on multi-jurisdictional response teams for specific needs such as search and rescue, drug task force, active shooter response, and pursuit driving
- Recreation programs continue to be self-supporting
- The Library exercised good stewardship of taxpayer dollars for sound fiscal management, developed a fund balance for the first time since in the new building
- Increased revenue from Ozaukee County for service to non-residents from non-libraried areas
- Library shares expenses for our infrastructure with the Monarch Library System member libraries, 33 libraries in Ozaukee, Sheboygan, Washington, and Dodge counties. We also share all of our resources and are able to purchase from vendors with consortium pricing

#### **Growth and Development**

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.

- Resurgence of police bicycle program for better interaction with citizens in the community
- Police Department community outreach such as bicycle rodeos, cops and bobbers program, participation in community fundraisers
- Library is an economic anchor for the downtown and gives locals a reason to come downtown. Also brings in many non-residents who use the facility and then hopefully also visit the retailers downtown

#### Infrastructure

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

- Completed planning, design, and site acquisition for replacement of the Highland Drive Lift Station to accommodate future growth in the Sheboygan Road and Highway 60 corridor
- Lighting study completed at the Police Department through the Cedarburg Light & Water looking at replacement of fixtures that will provide better lighting with cost savings in the future
- Finalized development of Prairie View Park with the addition of a shelter/bathroom facility
- Replaced concrete apron, concrete retaining wall along the north parking lot and asphalt around the fire station
- Library board began work on a 5-year strategic plan and will be taking a look at facility and operations for future updates

#### **Leisure Services**

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

- First annual Cops and Bobbers event hosted by the Police Department with great attendance; teaching children the enjoyment of fishing which is available at many locations throughout the City
- Partnered with local youth football group to enhance youth football in our community
- Increased enrollment in youth dance programs and added youth cheer program
- The Library offers programs, events, and classes year round along with a collection of books and media in various formats. Technology has grown and is based on the results of our technology user survey. Our summer reading programs are extremely popular with people of all ages

#### **Public Safety**

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

- Added cameras to Community Gym building
- Police Department community active shooter presentations
- Enhanced security at Festivals, County Fair and other special events by Police Department
- · Continued to build upon Rescue Task Force through training both in EMS and with law enforcement
- Cedarburg Fire Department Inc. ordered a new fire truck to replace a 1994 vehicle. Upon its delivery in 2019 it will be donated to the City
- The library has cameras, panic buttons for staff, and had active shooter training

### BUDGET MESSAGE

#### **Risk Management/Environment**

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.

- Police Department is actively pursuing ongoing law enforcement accredittion with onsite assessments every three years
- Police Department using free risk management software for document management, training, and personnel early warning system
- Fire Department rewrote all policies and procedures to reflect changes that have been made in the advancement of both Fire and EMS. They also provide the best practices to help in risk management with the volunteer members
- The city offers employee meetings monthly that promote safety and wellness.

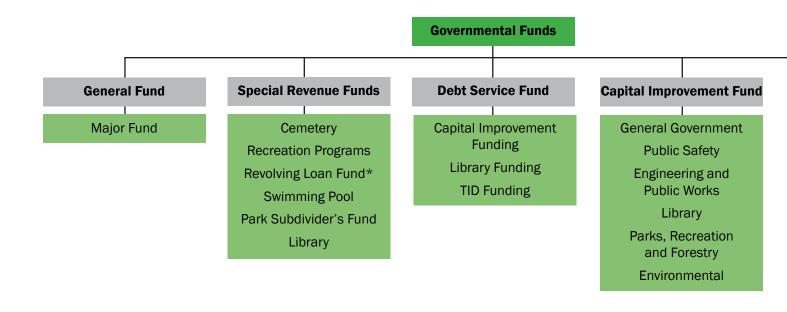
#### **Technology**

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

- Clerk's Office staff participated in Election Security Awareness Training
- Employees completed training on identifying suspicious emails and opening attachments
- Expanded GIS capability to facilitate mobile data entry
- Updated City Hall workstations from Windows 7 to Windows 10
- Researched FirstNet public safety dedicated wireless communication
- Researched software application to replace paging system to save cost, time, and increase efficiency
- Began utilizing tree inventory software out in the field
- Switched from paper based reporting to tablets for parks & forestry crew
- Created Google calendar for park rentals in order to move away from paper based rental forms
- Library staff instructed city employees on Windows 10

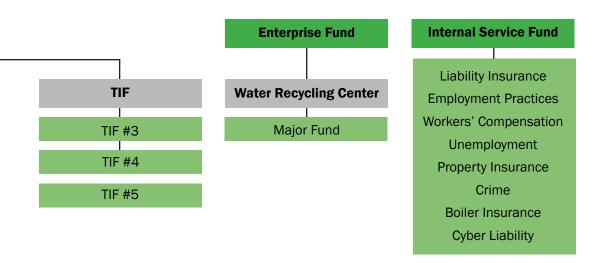


#### **City of Cedarburg Fund Structure**



\* Not Budgeted—This is a loan program and amortization schedules are developed as loans are approved

# BUDGET MESSAGE





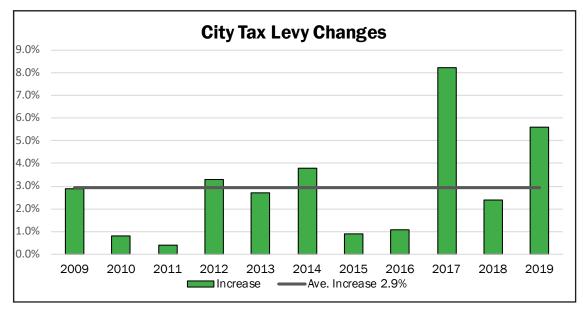
#### **Department/Fund Relationship**

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

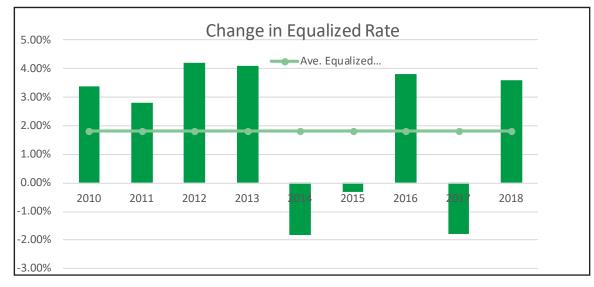
### BUDGET MEDGEPMESSAGE

#### **2019 BUDGET OVERVIEW BY FUND**

The 2017 tax levy equaled \$9,342,213; 2.4% levy increase over the previous year. The goal of no tax levy increase was impossible due to the increase in the debt service and the need to fully fund the capital projects. Due for these increases new budget requests could not be funded. Combining the property tax funding of the General Fund, Capital Improvement Fund, Special Reserve Fund, TIF #3, TIF #4, and Debt Service Fund, the 2018 total levy is \$9,796,036, 4.9% higher than last year. The increase is within the maximum allowable amount by the State tax levy limit due to our adjustment for the 2019 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 2018 total equalized value is \$1,347,444,900; 2.9% higher than last year. Based on the proposed tax levy, the equalized tax rate is \$7.27/\$1,000 equalized value, or a 1.9% increase over last year. Since 2002, the average annual municipal equalized rate increase has been 1.65%.



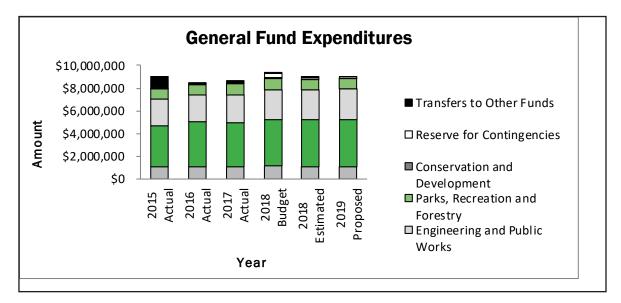
The assessed value of City property for 2018 is 93.66% of equalized value, or \$1,262,000,218 and is 1.1% over last year's value. This yields an assessed rate, based on the aforementioned levy, of \$7.76 per \$1,000 of value; 3.7% over 2017.

### BUDGEPMESSAGE MESSAGE

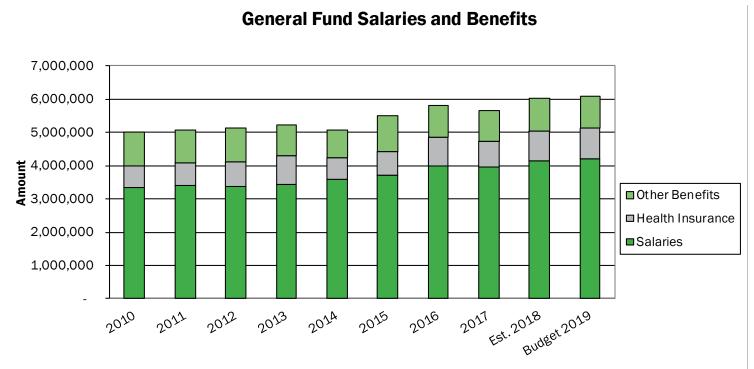
#### **GENERAL FUND**

#### **Expenditures**

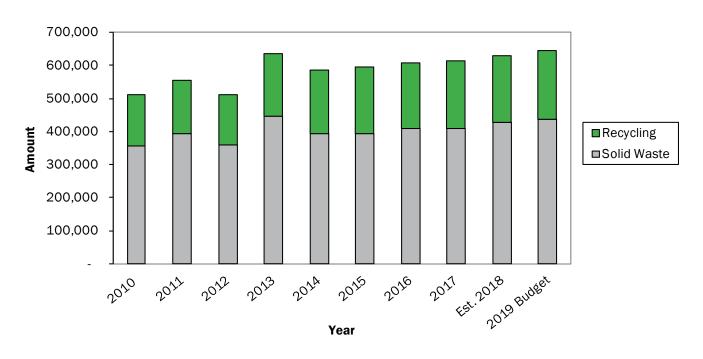
The 2019 total General Fund Budget equals \$9,276,182, which is a 1.54% decrease from last year. The Operating Budget equals the total General Fund budget minus budget transfers to other funds. With this increase in expenditures the City qualifies for the 2020 State Expenditure Restraint funding. The State program allows a percentage increase in expenditures based on a formula using the CPI and net new construction.



Salaries are budgeted with a 2% increase for employees on January 1. Dental insurance premiums increased 15.0%. The total budget for health and dental is increasing \$8,145 due to no change in the health insurance premium and some changes in coverage for employees. Workers' compensation premiums decreased City-wide due to the change in the experience modification factor. In 2018 the factor was 1.09 and is 0.99 for 2019.

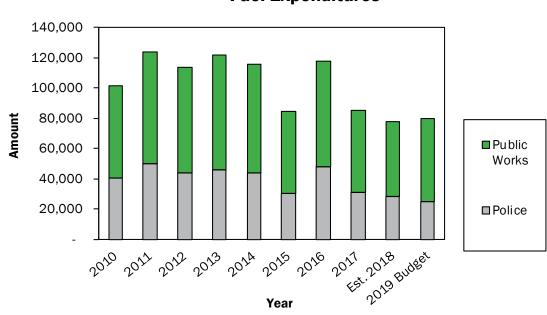






**Refuse and Recycling Contracted Services** 

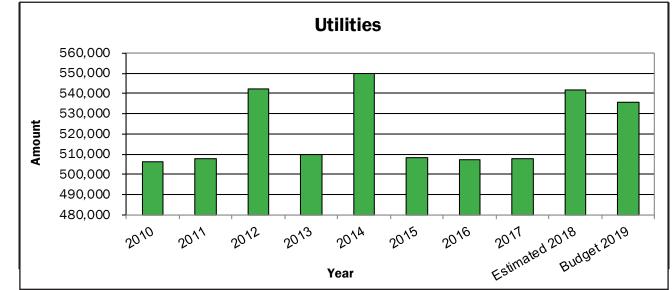
The following graph shows the departments with the largest fleets of vehicles and their fuel budgets:



**Fuel Expenditures** 

### BUDGEPMESSAGE MESSAGE

Utilities were budgeted the same as 2017 and adjusted to actual use for an decrease of 2%.



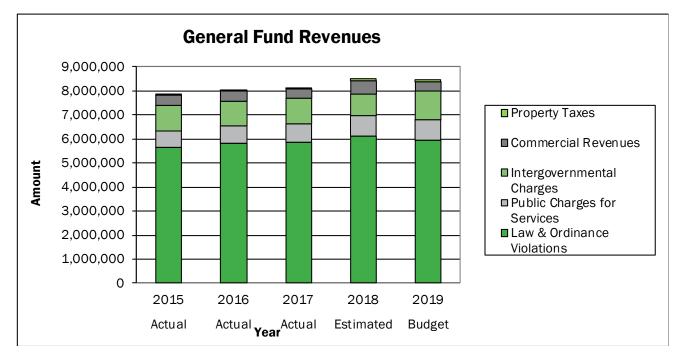
The following are some of the significant changes in the General Fund budget:

- Clerk's Office Decrease due to Administrative Assistant position changed to part time eliminating benefits
- **Elections**—A decrease in election expenditures due to the number of elections decreasing from 2018
- Assessor Increase for funding of revaluation
- Treasurer's Office Increase in professional services for payroll service and office supplies for tax bill postage
- **Technology**—An increase due to the replacement of computers to upgrade the operating system to Windows 10.
- Police Administration Decrease in equipment outlay from 2018 for the purchase of surveillance cameras in downtown
- **Patrol**—Decrease in fuel due to the addition of propane fueled vehicles to the fleet. Decrease in equipment outlay due to a 2018 purchase of replacement handguns for the officers.
- Engineering-Increase of \$6,616 for expected retirement
- Street Lighting Decrease to reflect actual cost; based on estimate from electric utility
- Traffic Control Signals Decrease due to traffic light upgrade on Pioneer Road in 2018
- Snow & Ice Increase for cost of salt
- Refuse & Recycling The contract for collection increased for 2018 by \$4,073; 2% increase plus new homes
- Senior Center Increase for senior trip costs to reflect actual, offset by revenue
- Planning Decrease from 2018 due to branding initiative

#### Revenues

The General Fund budget includes revenues of \$9,076,182, an increase of 1.86% from 2018, to support General Fund operations. The most significant revenue source is the Tax Levy, which makes up approximately 67% of General Fund revenue. General Fund Tax Levy support for 2019 is decreasing 2.56% compared to last year. Expenditure restraint revenues of approximately \$166,000 were lost for 2018 but are available for 2019 in the amount of \$181,615. Investment earnings are increasing for 2019, building permits are budgeted lower than 2018 due to the estimate of new construction permits for 2019.

### BUDGET MESSAGE



#### **CAPITAL IMPROVEMENT FUND**

The 2019-2025 Capital Improvement Plan identifies capital projects and estimates the cost presently projected for the next seven years. Staff was urged to thoroughly plan for and realistically budget for capital improvements. Projects are prioritized annually as needs change or as funding allows.

#### **Expenditures**

The \$2,384,095 total 2019 Capital Improvement Plan represents an decrease of \$121,814 from last year's spending. The reason for the decrease is the street improvements projects were cut in half to allow for funding of the current year through the tax levy rather than continued borrowing. Street projects for 2019 are budgeted at \$545,000 compared to \$1,123,000 in 2018.

#### Major Capital Projects Planned for 2019

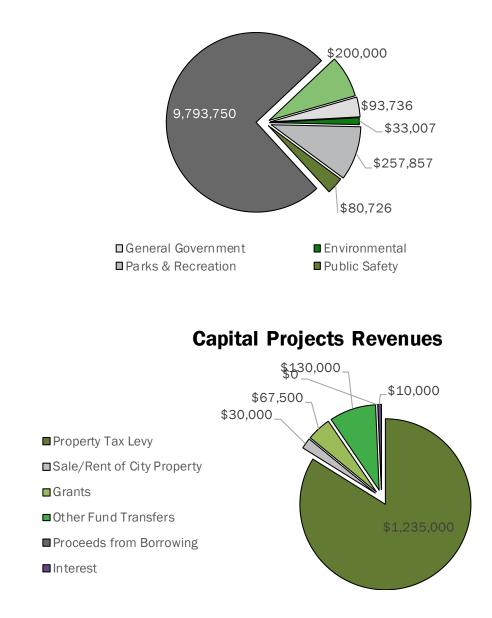
- A total of \$545,000 is budgeted for street improvements in 2019. Projects include Willowbrooke Drive, Aspen Street, Lexington Street, and Cambridge Avenue
- **Stormwater improvements** are an area of Capital Improvement program emphasis with the NR216 regulations and resulting stormwater discharge permit with which the City must comply. Accordingly, \$203,770 of expenditures are expected for engineering services and improvements to Highland Drive, Aspen, and Cambridge Avenue.
- Environmental expenditures, total \$760,000. Prochnow Landfill remediation is expected to continue into 2019 in the amount of \$10,000. Funding of \$750,000 is included for DNR mandated improvements/compliance to regulations of City-owned dams due to the engineering study required which is offset by a DNR grant for \$237,000.
- **Equipment purchases** funded from the equipment replacement reserve account total \$592,325 for 2019. Major purchases include a squad car for the Police Department, three dump trucks, a skid steer and trailer and a code reader for Public Works, and a grapple truck for Parks, Recreation and Forestry
- Park improvements projects include roof and gutter repairs at Cedar Creek Park

#### REVENUES

The Capital Improvement Fund's primary funding source is the property tax levy set at \$1,235,000; \$320,000 more than last year. The tax levy funds the following accounts: the Equipment Replacement Account at \$550,000 based on the current year's needs, the Street Improvements Reserve at \$525,000, and the Stormwater Program at \$150,000.

### BUDGEPMESSAGE MESSAGE

#### **Capital Projects Expenditures**



#### WATER RECYCLING CENTER FUND

In the City's major proprietary fund, the Water Recycling Center (WRC) 2019 volume charge of \$5.40/1,000 gallons is a 1.9% increase from 2018. The fixed charge will increase to \$15/month/connection from \$14 in 2018. The holding and septic tank hauler's fee per 1,000 gallons will remain at \$8.70 and \$44.91 respectively.

Operating expenses are increasing 2.37%. This equates to an estimated net loss for the WRC Fund of \$208,713. A loss of \$351,457 was budgeted for 2018; however, a loss of \$276,029 is estimated at year end. The WRC Fund continues aggressive collection system repair and maintenance activities, as shown in the WRC Capital Plan. 2019 Capital expenditures total \$2,040,000.

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.

### BUDGET MESSAGE

#### **DEBT SERVICE FUND**

The tax levy support for general City debt is budgeted to increase from \$1,502,211 to \$1,817,184; 21.0%. The actual debt support needed in 2019 is \$2,084,470, which has been lowered by \$267,286 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 \$963,933; 0.5% increase from 2018. The Library Board has been working on holding down expenditures while trying to rebuild their fund balance. The second largest account is the Community Pool Fund with \$339,807 of activity, down 0.24%. The tax levy for the pool decreased \$808 or 1.16%.

#### **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 2019-2023 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. Growing citizen expectations, reduced State funding, limited financial resources, increasing State mandates, and the overall cost of doing business has made it difficult to continue to deliver high quality programs and services while minimizing financial impacts to taxpayers. Careful consideration was made of City operations and services to continue to provide excellent, yet affordable service. Major changes to the budget for 2019 include dam repairs, equipment purchases, 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, and the potential rehabilitation, reconstruction or removal of the Ruck, Woolen Mills, and Columbia Mills Dams. The Cedar Creek cleanup was 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 work that was to be completed in 2018 was postponed until 2019 due to the one bid coming in almost \$1 million over budget. The Pleasant Valley Landfill well monitoring along with routine maintenance to the property and wells will continue into the future.

### BUDGEPMESSAGE MESSAGE

#### **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 2019, \$525,000 is budgeted for the 2019 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 Capital Improvement levy is increasing \$325,000 to avoid borrowing for street projects.

#### **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. The property transfer to the company remediating the property was completed in September 2018.

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. A park design was created and the first phase of a traffic impact analysis report was approved in 2018.

#### **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.

### BUDGET MESSAGE

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

an extension must be requested or the fees refunded to the property owners.

Impact Fees 2017 Activity						
	Beginning			Ending		
	Balance	Receipts	Disbursements	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 the City lost \$166,000 in revenues for 2018. The City qualifies for the revenues in 2019.

#### **2019 BUDGET CHALLENGES**

The City strives to maintain the high level of services its citizens have come to expect and may accomplish this with a \$0.28/\$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. In 2018 this was not done and a borrowing was required to complete the street projects. The rate increase for 2019 is due to the full funding of the street projects. Equipment purchases and park projects were postponed to keep the tax rate down in previous years. 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 2018 budget document for the twentieth-first year. The award is valid for a period of one year. The City will be applying for the award for its 2019 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 Sandy Welch and Deputy Treasurer/Payroll Officer Kelly Livingston were instrumental and invaluable in the preparation of this budget document.

Respectfully submitted,

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Christy Mertes City Administrator/Treasurer



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

#### **City of Cedarburg**

#### Wisconsin

For the Fiscal Year Beginning

January 1, 2018

Christophen P. Morrill

**Executive** Director

### CITY OF CEDARBURG

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 56.31 miles of streets located in a 4.88 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.

INTRODUC

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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.



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.

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 2018 was 11,628. There are currently 4,916 housing units in the City, of which 3,733 are single family. The total equalized value of the City is \$1,347,444,900 with the average equalized value on a single-family home being \$298,200.

Cedarburg is a diverse business community whose downtown area has remained essentially unchanged

## **EVERWOF CEDARBURG**

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 Townhomes claims the City's highest 2018 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, and 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.

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.

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 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



## CITY OF CEDARBURG

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.

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 S Ш ensure reliable, efficient and cost-effective electricity **TY SERVIC** 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 \$830,000 is paid to the municipality in lieu of property taxes, helping to strengthen the local economy. The sevenmember 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 fulltime 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.

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

# **CERVIEWOF CEDARBURG**



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 vehicles used for festivals and football games. In 2013, a command vehicle was purchased to aid the Chiefs in running a fire scene and going to mutual aid calls in other jurisdictions. All equipment is paid for with money earned from fundraising and ambulance transport fees. No tax dollars are used to purchase equipment.

**Emergency Management** is responsible for the development, implementation and management of the City

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

The **Cedarburg Public Library** was established in 1912 by the Cedarburg Woman's Club and has had three locations in the City until finally opening a modern new facility in July of 2014. The library is a member of the Monarch Library System and includes all the public libraries in Ozaukee, Sheboygan, Washington, and Dodge counties. This shared system provides residents access to all the public libraries, 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 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

### CITY OF CEDARBURKE

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 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 smalltown 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 crafts and plenty of strawberry delicacies. Cedarburg enjoys an old fashioned Fourth of July celebration like no other. A parade, day-long picnic in the park and spectacular fireworks complete the day. Then in September, the annual Wine and Harvest Festival includes arts and crafts, live bands, food courts, apple bobbing and a scarecrow contest. The annual event celebrating German heritage in Cedarburg is in October with authentic German bands, dancers, German food and specialty beers.

The Cedarburg area is truly a treasure trove of history overflowing with exceptional charm. Cedarburg's location, the availability of transportation, the history and rich heritage of the area, the wide array of unique shops combined with a positive business and industrial climate, recreational

opportunities, arts and entertainment diversity, a strong 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. Besides everything that Cedarburg offers, it is just minutes away from the greater Milwaukee metropolitan area for those who occasionally want a taste of the "big

city."



## CITY OF CEDAR BORARIES

#### Population

2018*	11,628
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	5,573
Female	5,943
Under 18	
18 & Over	8,848
20-24	720
25-34	1,027
35-54	
55-64	
65 & Over	1,892

#### Population by Ethnicity\*\*

Hispanic or Latino	337
Non Hispanic or Latino	11,195

#### Population by Race\*\*

10,811
159
296
11
0
0
151

#### Household Income\*\*

Total Households	4,604	
Less than \$10,000	253	(5.5%)
\$10,000-\$14,999	139	(3.0%)
\$15,000-\$24,999		(7.6%)
\$25,000-\$34,999		(6.1%)
\$35,000-\$49,999		(10.8%)
\$50,000-\$74,999	678	(14.7%)
\$75,000-\$99,999	622	(13.5%)
\$100,000-\$149,999		(17.7%)
\$150,000-\$199,999		(8.4%)
\$200,000 or more		(12.6%)

#### Educational Attainment\*\*

Population 25 years and over	7,801	
Less than 9th grade	70	(.9%)
9th to 12th grade, no diploma	172	(2.2%)
High school graduate (incl. equivalency)	1,324	(17.0%)
Some college, no degree	1,199	(15.4%)
Associate's degree	562	(7.2%)
Bachelor's degree	2,896	(37.1%)
Graduate or professional degree	1,578	(20.2%)

#### **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%)

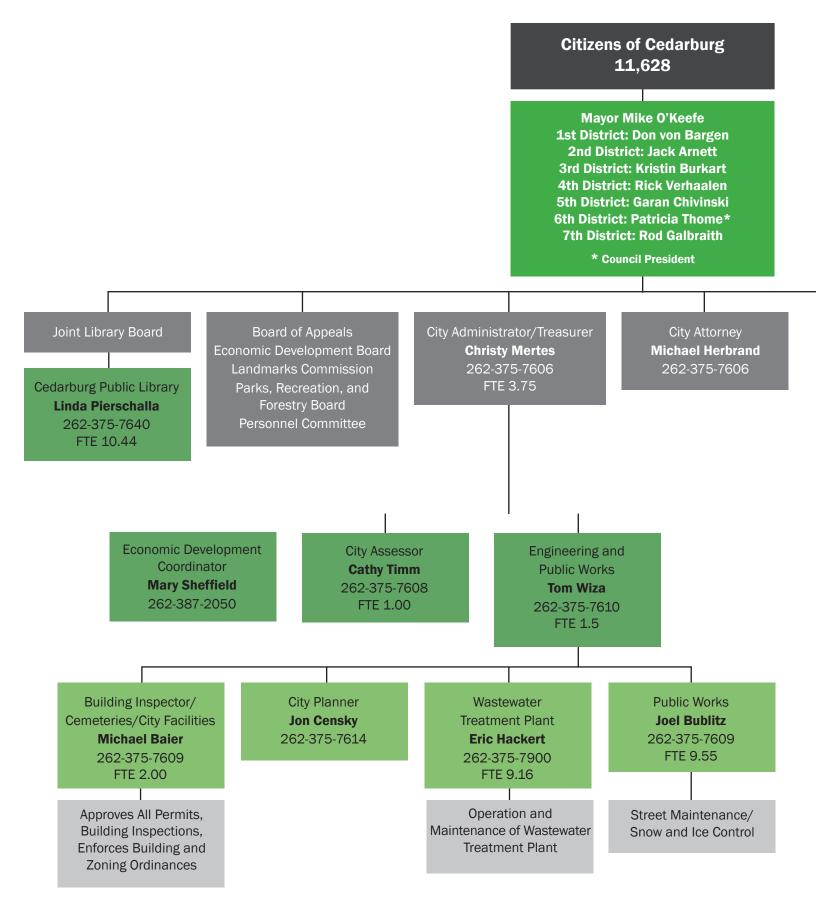
#### Industry

Civilian Employed Population 16+ years6,002	
Agriculture, forestry, fishing and hunting, and mining	(.04%)
Construction	(1.7%)
Manufacturing	(15.3%)
Wholesale trade	(3.4%)
Retail trade	(13.6%)
Transportation and warehousing, and utilities	(2.2%)
Information	(2.1%)
Finance and insurance, and real estate and rental and leasing	(8.5%)
Professional, scientific, and management, and administrative and waste management services	(12.0%)
Educational services, and health care and social assistance	( )
Arts, entertainment, and recreation, and accommodation and food services	
Other services, except public administration	• • • •
Public administration	

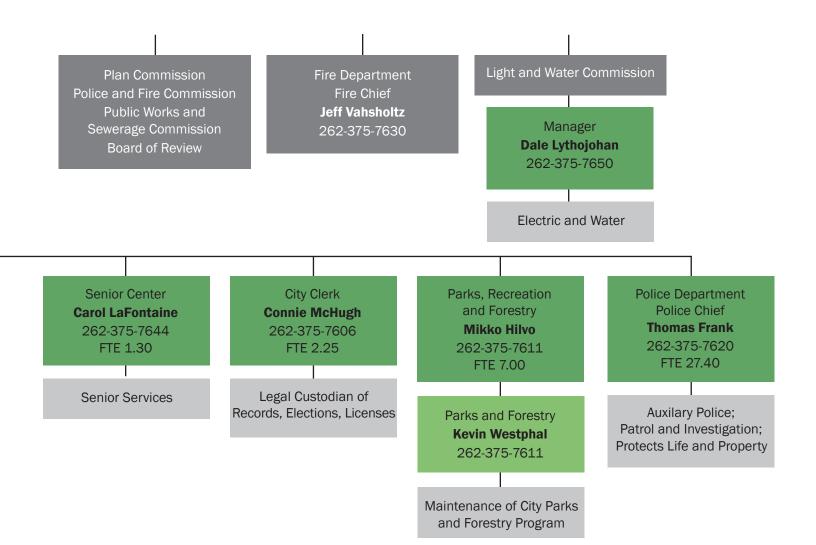
\* Source: U.S. Census Bureau 2008-2012 American Community Survey 5-Year Estimates

\*\*Source: U.S. Census Bureau 2012-2016 American Community Survey 5-Year Estimates

## ORGANIZATIONAL CHARTIONAL CHART



# ORGANIZATIO ORGANIZATIONAL CHART



### BUDGE PROCESS 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 2019 budget process, there was not an unfunded list. Some items discussed were additional funding for forestry operations, a new police officer position shared with the School District, weed control on Washington Avenue, and funding for a Fire/EMS consolidation study. The new officer was added with a 1/3 cost share from the City and 2/3 of the cost from the School District.

#### **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, Tax Incremental Districts 3, 4, and 5, Internal Service, and Water Recycling Center 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 water and electric enterprise funds are independently adopted by the Light & Water Commission.

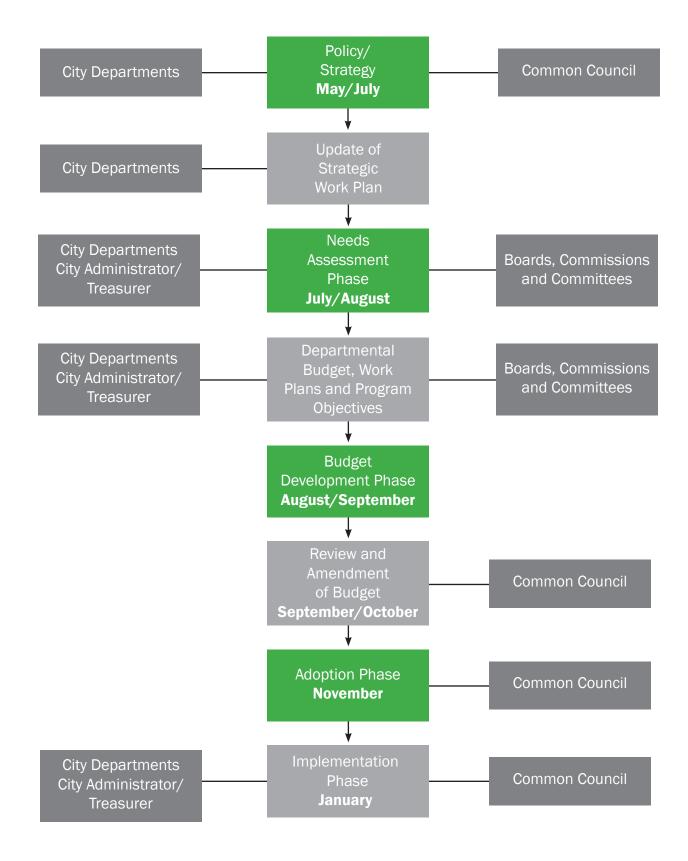
### BUDGET PROFESS

#### **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.

### DEVELOPMENT PHASES D BUDGET



### 2019 PROCESS PAGENDAR

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.

May-June	Staff Review of Strategic Work Plan
Mid-June	Capital planning meeting
June 25	Council set budget parameters Common Council to review and approve 2019 Budget Process Calendar
June 29	Department Heads/Supervisors issued departmental request forms for operational budget needs, review and updating of department descriptions and narratives including unfunded items
August 6	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 7	Department proposed budget requests with comments from boards, committees and commissions due to City Administrator/Treasurer
September 10–14	Department Heads meet with City Administrator/Treasurer
October 4	Proposed budget distributed to Common Council and available for public review
October 8	E-mail budget summary to News Graphic (by 10:00 a.m.) Consider proposed budget. Department presentations
October 11	Budget published in News Graphic
October 15 or 22	Possible budget meeting. Department presentations
October 29	Consider proposed budget, official public budget hearing for citizen comments (citizens are free to comment throughout budget deliberations)
November 12	Consider proposed budget
November 26	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 BODGETING 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 dayto-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	Cemetery
Room Tax	Park Subdivider Deposit
Recreation Programs (self-supporting)	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 failing economy at the time. There currently are three outstanding TIFs. 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. TIF No. 4 for the Amcast site and TIF No. 5 for the St. Francis Borgia School site on Washington Avenue were both created in 2018. The Amcast remediation project required a borrowing and is expected to be open for 27 years. The TIF No. 5 is a pay as you go project; as the tax increment is collected the expenditures of the project will be reimbursed.

# BASIS OF BURGEFING

# **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, workers' compensation insurance, and unemployment compensation claims.

# FINANCIAL POLICIES 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 Pleasant Valley Landfill monitoring) 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. The Department 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.

At City Hall, the phone system is shared with the Town of Cedarburg.

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 water recycling center, 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.

# FINANCIAL PRANCIAL GOLIEIS

- 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 POLICIES L POLICIES

#### **Financial Advisor**

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

### **Capital Budget**

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

#### **Budget Considerations**

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

# FINANCIAL PRANCIAL GOLIEIS

#### 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 or letter of credit issued from the Federal Home Loan Bank at a rate of 110% of the investments; b) they are collateralized by local mortgages at a rate of 135% of the investments; or c) collateralization has been waived by the Common Council

#### Investments

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

# FINANCIAL POLICIES POLICIES

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

#### **Oversight and Reporting**

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

#### **Investment Advisor**

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

## **General Fund Balance**

The objectives of this policy are to preserve the creditworthiness of the City for borrowing monies at favorable interest rates, provide working capital for the City to meet cash flow needs during the year 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

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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.

# FINANCIAL POLICIES POLICIES

- 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.

# FINANCIAL PRANCIAL GOLES

• 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.



#### 2019-2023

#### STRATEGIC PLAN

#### **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."

#### Vision Statement:

We envision a municipal government operation that recognizes people are central to all policy decisions.

#### **Guiding Principles:**

- Preserve the historic, "small town" atmosphere.
   Be open and accountable to the taxpayers and citizens.
- 3) Strive for excellence and satisfaction in public services.
- 4) Maintain a high level of professionalism in the manner with which we carry out our duties.
- 5) Foster a progressive environment and positive
- attitude where employees are strongly encouraged to reach their full potential.
- 6) Continually improve channels of communications both internally and externally.
- 7) Encourage participation by all in the development and improvement of services.
- 8) Maintain respect for each other and the public.

Enhance Effectiveness of our City Government: Financial, Organizational, & Technology

Responsible Staff: Administrator, Department Heads

We will be responsive to citizen concerns and needs by involving citizens and providing sufficient staffing levels to meet service standards.

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

We will improve efficiencies and productivity between city departments, residents, and businesses through technology.

#### Support Economic Development

Responsible Staff: Administrator, Department Heads, Economic Development Coordinator, Planner

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

#### Improve and Maintain our Infrastructure

Responsible Staff: Director of Engineering & Public Works, WRC Superintendent, Building Inspector, PRF Director

We will proactively maintain public facilities while planning and improving infrastructure compatible with growth.

#### **Enhance our Quality of Life Services**

Responsible Staff: Parks, Recreation, & Forestry Director, Senior Center Director, Library Director

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

#### Provide a Safe, Secure, and Healthy Community: Public Safety & Risk Management

esponsible Staff: Police Chief, Fire Chief, Safety Committee

We will conduct city operations in a manner that reduces risk exposure to citizens and employees in the most cost effective manner possible.

#### Strengthen our Neighborhoods

Responsible Staff: Administrator, Planner, Parks, Recreation, & Forestry Director, Economic Development Coordinator

We will strengthen our neighborhoods by developing a smart growth plan for each of the five districts within the city.

(Districts: North, East, South, West, and Downtown)



#### 2019-2023

#### STRATEGIC PLAN

#### **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."

#### Vision Statement:

We envision a municipal government operation that recognizes people are central to all policy decisions.

#### **Guiding Principles:**

- Preserve the historic, "small town" atmosphere.
   Be open and accountable to the taxpayers and citizens.
- 3) Strive for excellence and satisfaction in public services.
- 4) Maintain a high level of professionalism in the manner with which we carry out our duties.
- 5) Foster a progressive environment and positive attitude where employees are strongly encouraged to reach their full potential.
- 6) Continually improve channels of communications both internally and externally.
- 7) Encourage participation by all in the development and improvement of services.
- 8) Maintain respect for each other and the public.

Enhance Effectiveness of our City Government
1) Recodify the city code
2) Complete city wide revaluation
3) Pre-fund capital improvements
5) Purchase equipment to make city services more effecient
6) Develop better ways to communicate with staff and citizens
7) Improve paperless environment and record retention efforts
8) Retain and hire qualified staff

Support Economic Development 1) Develop HWY 60 Business Park 2) City Branding

- 3) Find solutions to develop smart growth areas
- 4) Update the zoning code

5) Continue to promote vitality of the downtown historic business district as well as other business districts in the city

#### Improve and Maintain our Infrastructure

- 1) Dams Compliance/Exceptions with WI DNR NR333
- 2) Make improvements to our water recycling operations
- 3) Update street and utility projects plan
- 4) Develop plan to providing utilities to the business park
- 5) Support our urban forest



#### 2019-2023

#### STRATEGIC PLAN

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- 6) Continually improve channels of communications both internally and externally.
- 7) Encourage participation by all in the development and improvement of services.
- 8) Maintain respect for each other and the public.

- hance our Quality of Life Services
- ) Complete the restoration of Adlai Horn park
- Support Public Ar
- B) Develop community partnerships to provide quality of life services for our residents
- ) Research options for an indoor athletic facility
- 5) Develop a beautification plan for the city

Provide a Safe, Secure, and Healthy Community

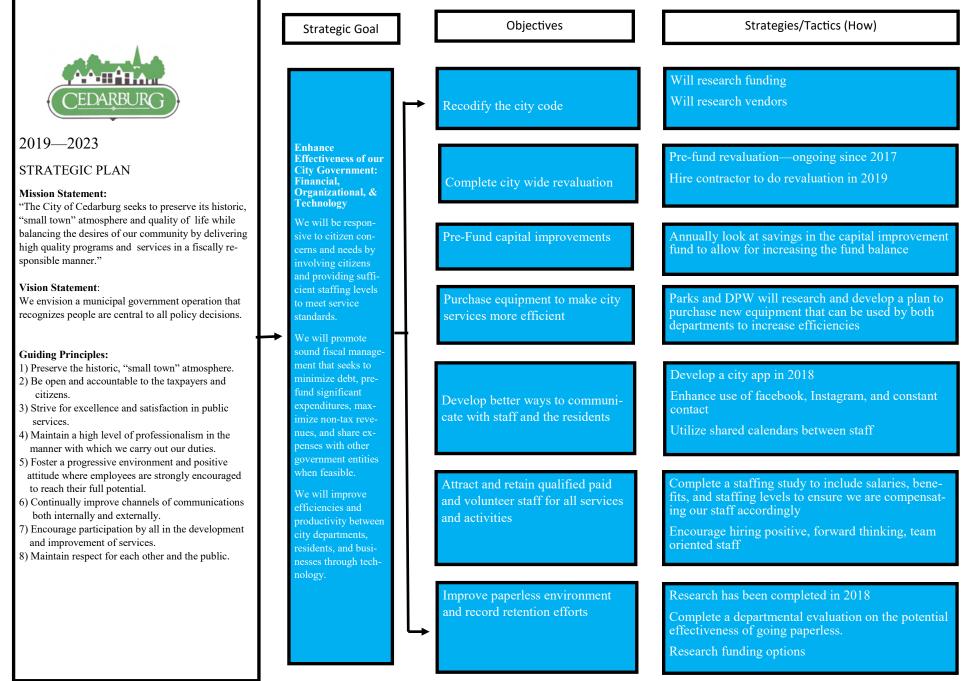
1) Continue to recruit citizens to maintain FD volunteer status and maintain low budget impact to the City

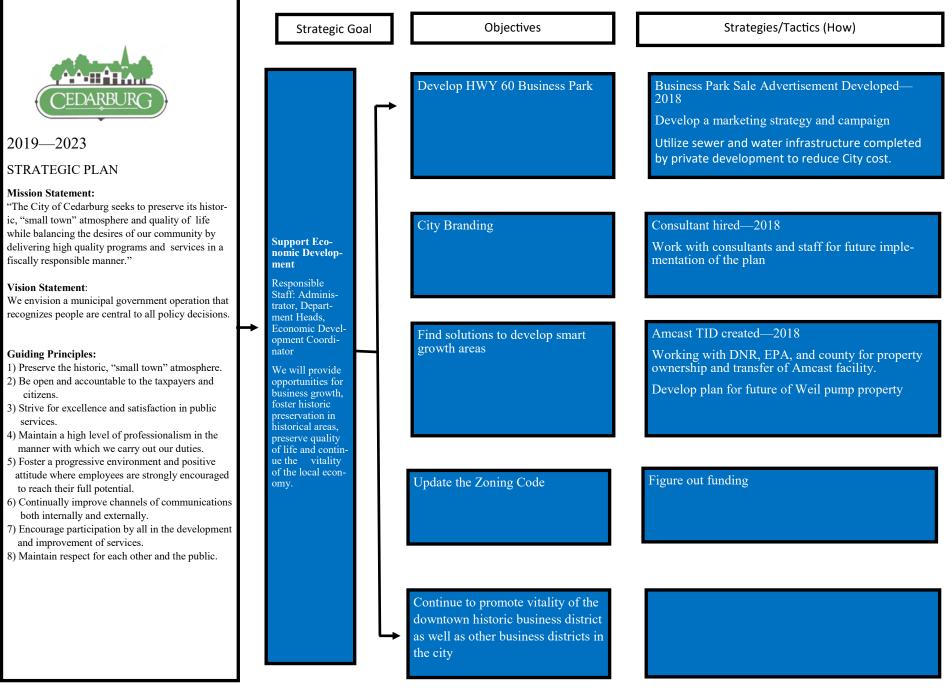
2) Enhance our public alert systems

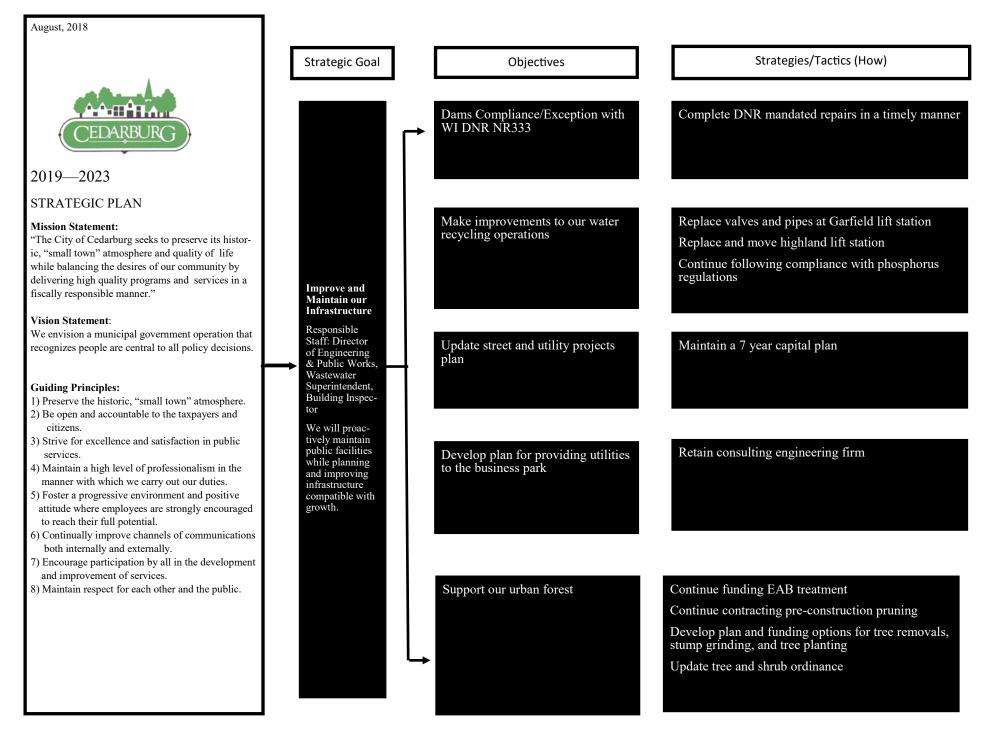
- 3) Work with neighboring communities to provide safety services
- 4) Continue replacement of FD vehicles and safety equipment
- 5) Provide exceptional public education about fire safety
- 6) Enhance employee work environment

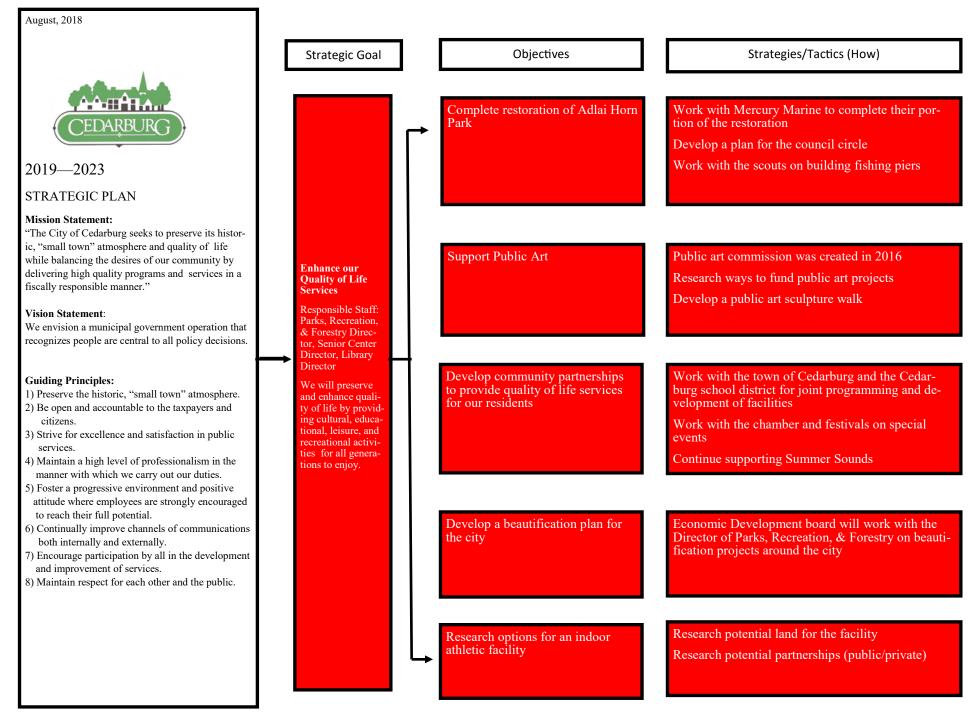
Strengthen our Neighborhoods

- 1) Develop plan for the Downtown District
- 2) Develop plan for the North District
- 3) Develop plan for the East District
- 4) Develop plan for the South District
- 5) Develop plan for the West District

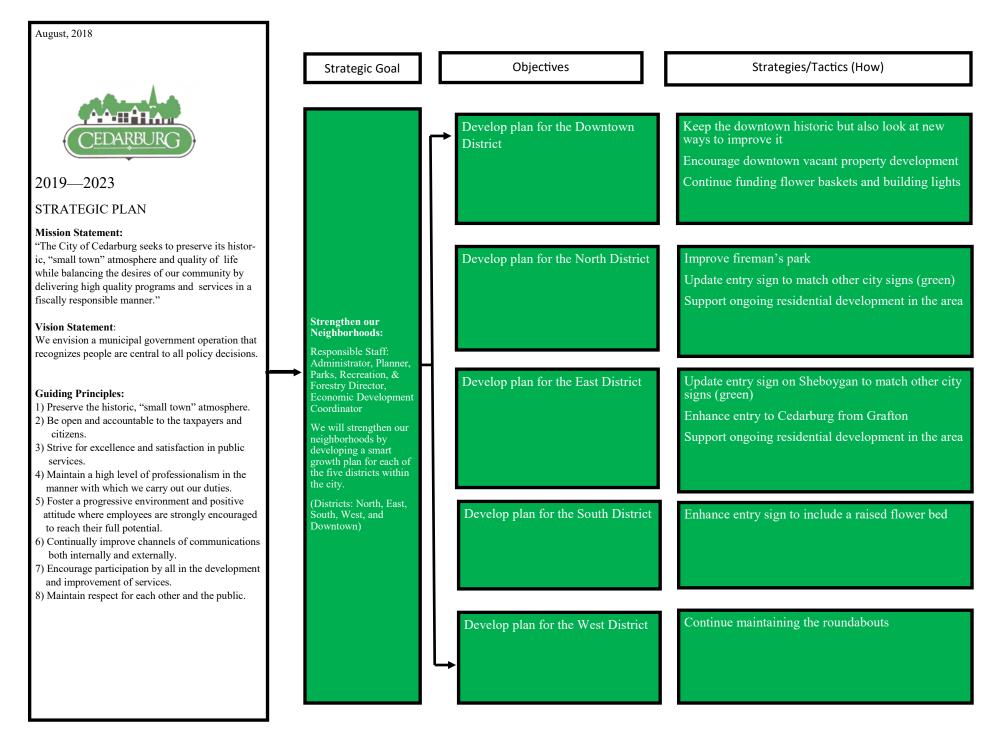








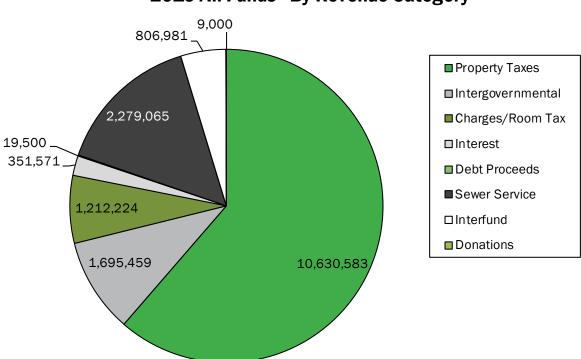
August, 2018			
	Strategic Goal	Objectives	Strategies/Tactics (How)
CEDARBURG		Continue to recruit citizens to maintain FD volunteer status and maintain low budget impact to the City	Research options for city employees to become cer- tified as Fire/EMS personnel Continue to allow employees to go on calls during the day from work
2019—2023			When hiring staff look at hiring certified Fire/EMS
STRATEGIC PLAN			when ming shart look at ming contribut the EMS
<b>Mission Statement:</b> "The City of Cedarburg seeks to preserve its histor- ic, "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."	Provide a Safe, Se- cure, and Healthy	Enhance our public alert systems	Upgrade of severe weather siren system Utilize city app for public alerts
Vision Statement: We envision a municipal government operation that recognizes people are central to all policy decisions.	Community—Public Safety & Risk Man- agement Responsible Staff: Police Chief, Fire Chief, Risk Manage-	Work with neighboring communi- ties to provide safety services	Develop a county-wide search and rescue team Research county-wide dispatch
Guiding Principles:	ment Team		
<ol> <li>Preserve the historic, "small town" atmosphere.</li> <li>Be open and accountable to the taxpayers and citizens.</li> <li>Strive for excellence and satisfaction in public services.</li> <li>Maintain a high level of professionalism in the manner with which we carry out our duties.</li> <li>Foster a progressive environment and positive</li> </ol>	We will conduct city operations in a manner that reduces risk expo- sure to citizens and employees in the most cost effective manner possible.	Continue replacement of FD vehi- cles and safety equipment	Utilize funds from fireman's park and Maxwell street days to update equipment
<ul> <li>attitude where employees are strongly encouraged to reach their full potential.</li> <li>(Continually improve channels of communications both internally and externally.</li> <li>7) Encourage participation by all in the development and improvement of services.</li> <li>8) Maintain respect for each other and the public.</li> </ul>		Provide exceptional public educa- tion about fire safety	Continue offering public safety classes
		Enhance employee work environment	Update City Hall furniture to be more ergonomically correct. Provide proper safety equipment for staff Provide proper safety training for staff



# **CITY OF CEDARBURG 2018 BUDGET**

(By Category)

All Funds											
	General			Recreation	Swimming	Subdividers		Debt	Capital	Water	Internal
Revenues	Fund	Cemetery	Room Tax	Programs	Pool	Deposits	Library	Service	Improvements	<b>Recycling Ctr</b>	Service
Public Improve- ment Revnues	0										
Intergovernmen- tal Revenues	1,184,366						223,492	2,601	285,000		
Regulation & Compliance	402,130		70,000								
Law & Ordinance Violations	67,500										
Public Charges for Services	119,780	21,340		246,911	259,463	0	25,100			2,600,987	
Intergovernmen- tal Charges	252,979			1,000	11,500			100,000	130,000		311,502
Commercial Revenues	262,066	1,500				500		0	40,000	24,101	23,404
Donations				4,000			5,000		0		
Proceeds from Borrowing									19,500		
Property Taxes	6,787,361				68,844		722,194	1,817,184	1,235,000		
Tota	9,076,182	22,840	70,000	251,911	339,807	500	975,786	1,919,785	1,709,500	2,625,088	334,906
	General			Recreation	Swimming	Subdividers		Debt	Capital	Water	Internal
Expenditures	Fund	Cemetery	Room Tax	Programs	Pool	Deposits	Library	Service	Improvements	<b>Recycling Ctr</b>	Service
General Govern- ment	1,108,025								0		
Public Safety	4,202,115								137,000		
Engineering & Public Works	2,677,756								2,018,770		
Parks, Recre- ation & Forestry	985,793	48,476		265,083	339,807		963,933		128,325		
Debt Service								2,084,470		82,809	
Insurance											353,985
Conservation & Development	102,493		66,500								
Sewer Utility										2,750,992	
Other	200,000										
Transfers to Other Funds	0		3,500			80,000			100,000		
Total	9,276,182	48,476	70,000	265,083	339,807	80,000	963,933	2,084,470	2,384,095	2,833,801	353,985
Revenues - E	xpenditures (200,000)		0	(13,172)	(0)	(79,500)	11,853	(164,685)	(674,595)	(208,713)	(19,079)



# 2019 All Funds—By Revenue Category

# **BEAD GET SUMMARY**

# **BY FUND**

		Actual	Budget	Estimated	Budget
Revenues		2017	2018	2018	2019
General Fund		8,775,350	8,910,201	9,085,818	9,076,182
Cemetery		36,107	25,640	21,140	22,840
Room Tax		80,783	65,000	70,000	70,000
Recreation Programs		280,778	212,890	246,020	251,911
Swimming Pool		362,328	340,615	318,105	339,807
Subdividers Deposits		112,616	225	132,142	500
Library		957,913	961,513	971,843	975,786
Debt Service		1,527,445	1,565,575	1,723,786	1,919,785
Capital Improvements		1,457,576	2,527,700	2,724,352	1,709,500
Sewer Utility		2,679,768	2,436,805	2,409,001	2,625,088
Internal Service		403,340	378,309	386,339	334,906
T	otal	16,674,004	17,424,473	18,088,546	17,326,305

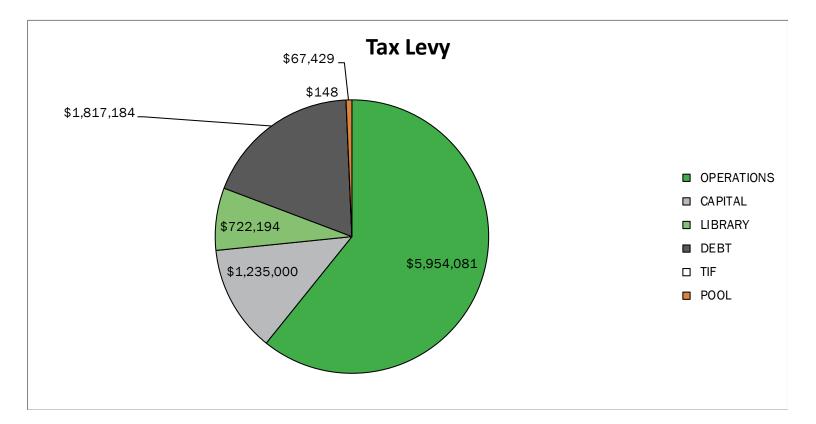
	Actual	Budget	Estimated	Budget
Expenditures	2017	2018	2018	2019
General Fund	8,646,618	9,421,420	9,058,557	9,276,182
Cemetery	45,106	41,874	42,217	48,476
Room Tax	80,783	65,000	70,000	70,000
Recreation Programs	283,308	226,072	255,386	265,083
Swimming Pool	362,313	340,615	318,105	339,807
Subdividers Deposits	0	70,000	70,000	80,000
Library	892,843	958,748	965,049	963,933
Debt Service	1,689,274	1,595,924	1,595,924	2,084,470
Capital Improvements	2,646,295	3,076,017	2,505,909	2,384,095
Sewer Utility	2,595,953	2,768,261	2,644,029	2,833,801
Internal Service	404,177	359,927	418,892	353,985
Total	17,646,670	18,923,859	17,944,068	18,699,832
Revenues-Expenditures	(972,666)	(1,499,386)	144,478	(1,373,527)

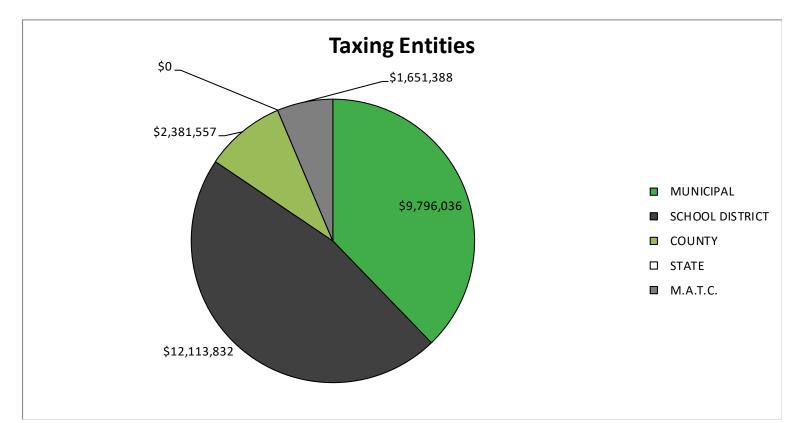
# BUDGET SUMMERY

# **FUND BALANCE**

2019 I	Budget Summary by Fund				
Fund	Description	Estimated Begin- ning Fund Balance	Adopted Bud- geted Revenues	Adopted Bud- geted Expendi- tures	Estimated Ending Fund Balance
100	General	2,485,332	9,076,182	9,276,182	2,285,332
200	Cemetery	246,497	22,840	48,476	220,861
210	Room Taxes	462	70,000	70,000	462
220	Recreation Programs	81,587	251,911	265,083	68,415
240	Swimming Pool	15	339,807	339,807	14
250	Parks & Playgrounds—Subdividers Deposits	208,235	500	80,000	128,735
260	Library	39,570	975,786	963,933	51,423
300	Debt Service Fund	171,074	1,919,785	2,084,470	6,389
400	Capital Improvements	914,237	1,709,500	2,384,095	239,642
601	Sewerage	16,573,318	2,625,088	2,833,801	16,364,605
700	Risk Management	857,632	334,906	353,985	838,553
	Total Funds	21,577,959	17,326,305	18,699,832	20,204,431

# BEDGET SUMMARY SUMMARY

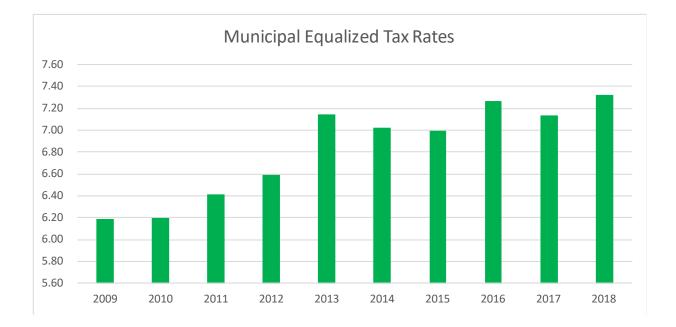


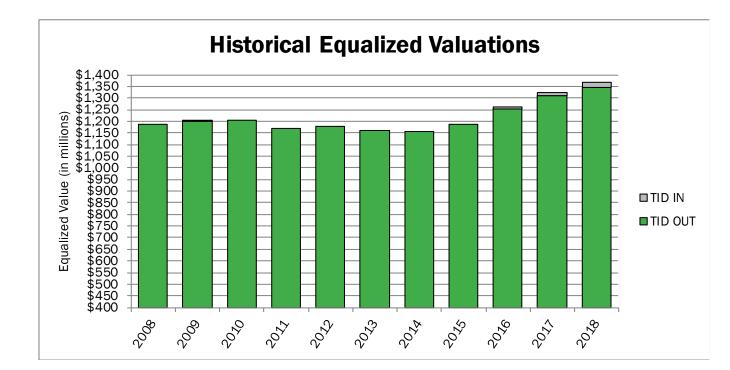


# BUDGET SUMMARY

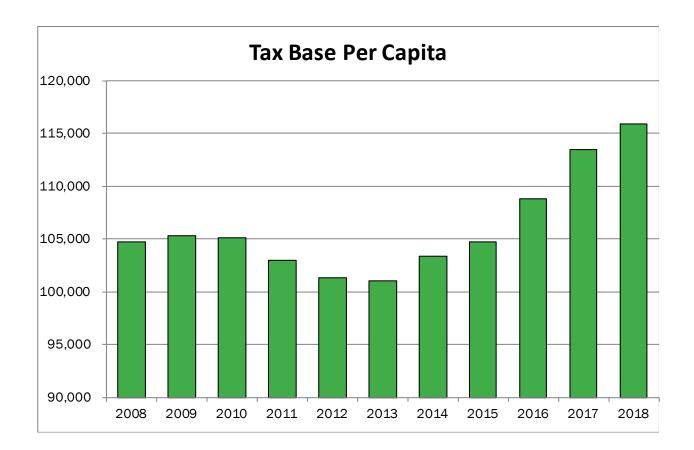
City of Cedarburg						
	2015	2016	2017	2018	2019	% Change
City Tax Levies	Actual	Actual	Actual	Actual	Proposed	2019/2018
General Fund Levy	5,626,518	5,803,256	5,869,616	6,133,050	5,954,081	-2.9%
Capital Improvement Levy	1,435,000	1,170,000	1,192,000	915,000	1,235,000	35.0%
Special Revenue Fund Levy—Library	657,842	707,306	707,306	722,194	722,194	0.0%
TIF District - City Portion			62	106	148	39.6%
Special Revenue Fund Levy–Pool		44,121	65,658	69,652	67,429	-3.2%
Debt Service Levy	619,532	705,776	1,284,280	1,502,211	1,817,184	21.0%
Total City Levy	8,338,892	8,430,459	9,118,922	9,342,213	9,796,036	4.9%
Other Taxing Bodies						
Cedarburg Schools	11,768,557	11,817,277	11,937,297	11,882,675	12,113,832	1.9%
Cedarburg Schools—TIF 3			81	136	183	34.6%
Ozaukee County–Operating	2,227,614	2,211,000	2,262,791	2,353,560	2,381,557	1.2%
Ozaukee County–TIF 3			15	27	36	33.3%
State of Wisconsin	201,463	204,381	212,892			0.0%
M.A.T.C.—Operating	1,507,980	1,514,199	1,580,353	1,646,116	1,651,388	0.3%
M.A.T.C.—TIF 3			11	19	25	31.6%
Total Tax Levy (Gross)	24,044,506	24,177,316	25,112,362	25,224,746	25,943,057	2.8%
- State School Credit	(1,812,945)	(2,087,023)	(2,103,864)	(2,307,992)	(2,285,536)	-1.0%
Total Tax Levy (Net)	22,231,561	22,090,293	23,008,498	22,916,754	23,657,521	3.2%
Equalized Valuation	1.187.131.800	1,204,323,800	1,254,478,000	1.309.147.300	1.347.444.900	2.9%
City Equalized Tax Rate	7.02	7.00	7.27	7.14	7.27	1.9%
School District Equalized Tax Rate	9.94		9.54			-0.7%
Total Equalized Tax Rate	18.77	18.36	18.35	17.53	17.58	0.3%
Assessed Valuation	1 106 / 86 770	1,208,692,140	1,221,899,680	1 2/18 857 1/10	1 262 000 218	1.1%
Assessment Ratio	100.91%	100.36%	97.39%	95.40%		<b>T'T</b> \(
	100.0170	100.0076	01.0076	00.1076	00.00%	_
Tax Rates (Per \$1,000 A.V.)						
City of Cedarburg	6.97	6.97	7.46	7.48	7.76	3.7%
Cedarburg School District	9.86	9.80	9.79	9.54	9.62	0.8%
Ozaukee County	1.86	1.83	1.85	1.88	1.89	0.5%
State of Wisconsin	0.17	0.17	0.17	0.00	0.00	0.0%
M.A.T.C.	1.26	1.25	1.29	1.32	1.31	-0.8%
Total Tax Rate (Gross)	20.12	20.02	20.56		20.58	1.8%
- State School Credit	(1.52)	(1.73)	(1.72)	(1.85)	(1.81)	-2.0%
Total Tax Rate (Net)	· · · · ·		18.84	. ,	18.77	2.2%

# BEDGET SUMMARY SUMMARY





# BUDGET SUBJOGET SUMMARY



# GENERAL FUND



1

WGB NGAB LINCOLN BLDG.



PUBLIC SCHOOL

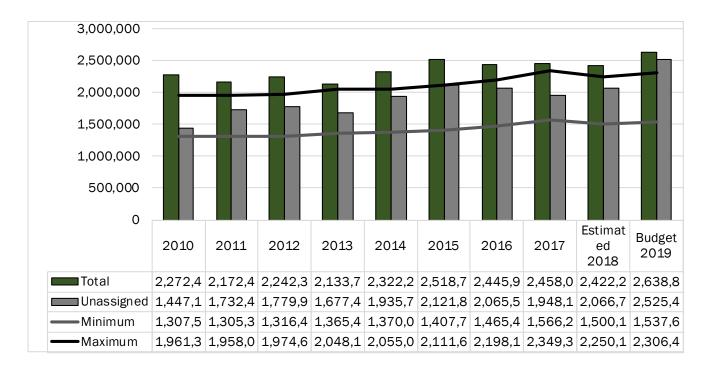


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# FOND BALANCE SUMMARY ND

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 2019 budget includes use of fund balance in the amount of \$200,000 to fund the contingency reserve account which only may be used with prior Common Council approval.

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.

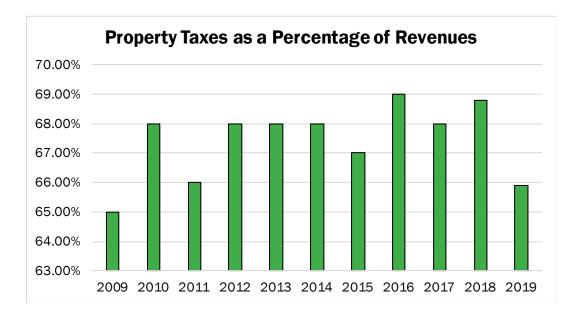


# REVENUE SORGES L FUND

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 2018 were budgeted to decrease over 2017 by 4.4%; however, the actual is estimated to be over budget for 2018 by \$160,374. For 2019, the budgeted building inspection revenues are continuing to decline by 6.4%. In the future, the City needs to explore other revenues sources to help lower the share of the burden on the taxpayers.

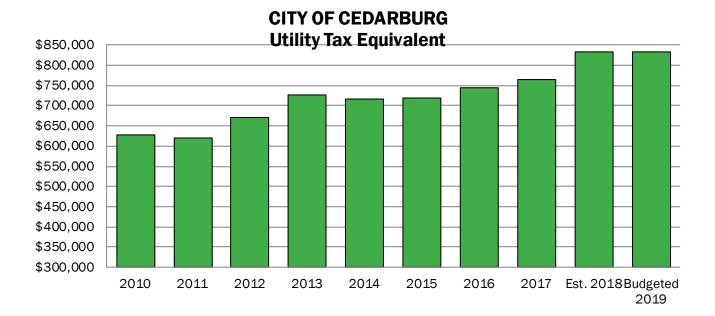
The 2018 adopted budget assessed tax rate increased from \$7.48 to \$7.76/\$1,000.

# GENERREVENEESOURCES

# **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 9.2% of General Fund operating revenues in 2019.

The assumption for 2019 revenues was based on the value estimate completed by Cedarburg Light & Water and a 93.7% assessment ratio for 2018.



### **Intergovernmental Revenues**

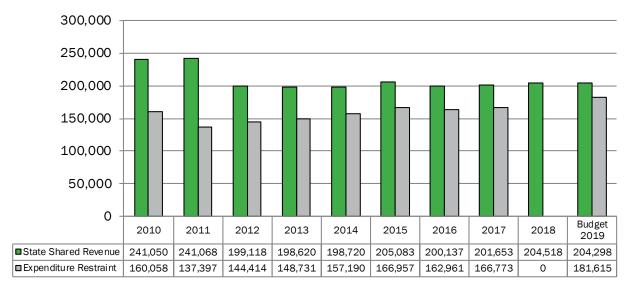
The assumptions used for State revenues were based on the estimated payment notice received from the Departments of Transportation and Revenue. The highest portion of this category consists of payments per the State's revenue sharing formula, as well as supplemental aids available under the Expenditure 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 2019 is decreasing slightly from 2018.

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.

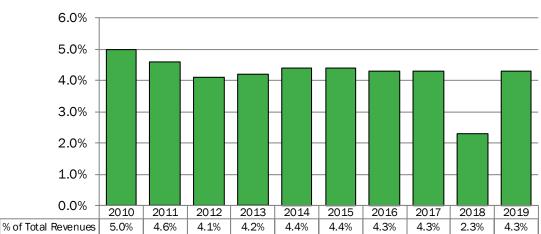
To obtain these funds, the City must comply with the State requirement as previously mentioned. For 2017, the revenue is increased from the 2016 budget by \$3,813. The City did not qualify for the program in 2018 due to the change in the calculation of the total expenditures and the cap on expenditures limited the City to an increase of 1.7%. The 2018 increase in expenditures for all funds is 3.22% which qualified the City for the program revenues in 2019. This increased revenues by \$181,615. The WI DOR cap percentage of expenditures increasing was 3.3%. 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**

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 increased from 2.3% to 4.3% of total revenues.



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

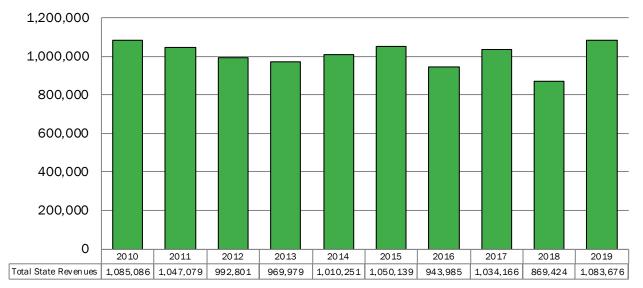
# GENERREVENUE SOURCES

The second largest intergovernmental revenue consists of State transportation aids. State transportation aids are \$697,492, approximately 7.7% 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 2019 amount is a 15% increase from 2018.

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 2019 amount is budgeted at \$38,000, 0.5% higher than 2018. Like other forms of State aid, the future of this source of revenue is uncertain.

Since 2000, the City has received computer aid revenue from the State. This payment stems from their decision to exempt all computers from inclusion as personal property. This revenue is budgeted to increase by 2.4% for 2019 due to the added exemptions by the State.

For 2019 there is a new state aid for Personal Property in the amount of \$39,213.



# **Total State Revenues**

# REVENUE SOURCESL FUND

### **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 4.4% 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 2018 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 2019, new construction is estimated to continue at the same rate as seen in 2018.

### **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 2018.

### **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 were first 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 1.9%.

### **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 2.8% 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 2.9% 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 17.7% from 2018.

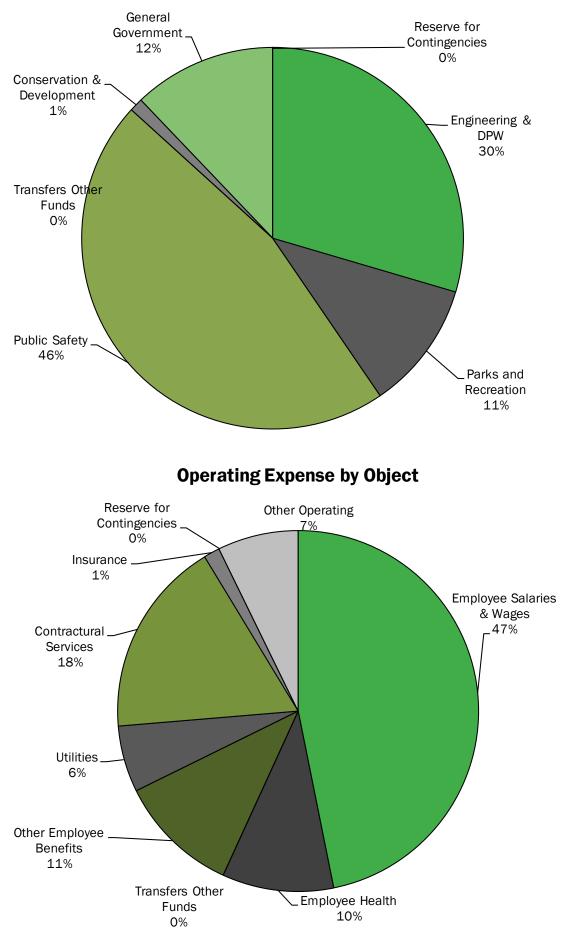
# GENER REVENUE SOURCES

# **General Fund**

**Fund 100** 

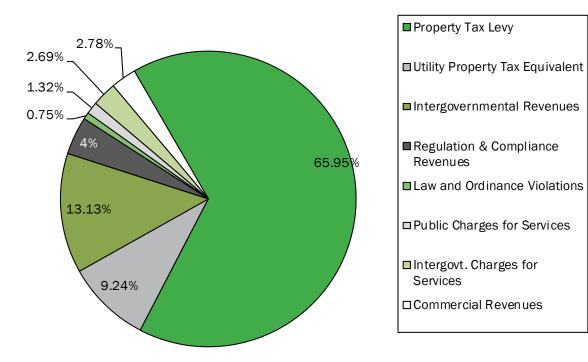
				2018	2018	2019	% Change
Revenues	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Public Improvement Revenues	2,918	0	0	0	0	0	0.00%
Intergovernmental Revenues	1,050,139	1,003,161	1,056,396	876,083	875,631	1,184,366	35.19%
Regulation & Compliance	417,195	428,454	387,151	411,820	589,617	402,130	-2.35%
Law & Ordinance Violations	49,444	57,688	52,233	67,500	67,500	67,500	0.00%
Public Charges for Services	79,436	115,541	201,976	117,545	124,328	119,780	1.90%
Intergovernmental Charges	196,482	215,020	215,829	243,643	243,493	252,979	3.83%
Commercial Revenues	1,120,416	184,102	226,811	228,211	219,850	262,066	14.83%
Property Taxes	6,346,910	6,557,403	6,634,954	6,965,399	6,965,399	6,787,361	-2.56%
Total	9,262,940	8,561,369	8,775,350	8,910,201	9,085,818	9,076,182	1.86%

				2018	2018	2019	%Change
Expenditures	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
General Government	1,042,523	1,118,844	1,080,669	1,150,934	1,099,962	1,108,025	-3.73%
Public Safety	3,687,680	3,919,317	3,886,636	4,106,028	4,129,480	4,202,115	2.34%
Engineering & Public Works	2,308,639	2,412,208	2,473,107	2,633,432	2,638,518	2,677,756	1.68%
Parks, Recreation & Forestry	875,295	874,382	981,329	958,879	980,124	985,793	2.81%
Conservation & Development	72,621	92,920	86,702	119,647	122,973	102,493	-14.34%
Other	0	0	0	365,000	0	200,000	0.00%
Transfers to Other Funds	1,079,875	14,503	138,175	87,500	87,500	0	-100.00%
Total	9,066,633	8,432,174	8,646,618	9,421,420	9,058,557	9,276,182	-1.54%
Revenues - Expenditures	196,307	129,195	128,732	(511,219)	27,261	(200,000)	-60.88%
Audit Adjustment		(201,780)					
Fund Balance	2,518,566	2,445,981	2,574,713	2,063,494	2,601,974	2,401,974	



# **General Fund Department Expenditures**

# **General Fund Revenues**



#### REVENUES

Property Tax Levy	5,946,164
Utility Property Tax Equivalent	833,280
Intergovernmental Revenues	1,183,868
Regulation & Compliance Revenues	374,160
Law and Ordinance Violations	67,500
Public Charges for Services	118,780
Intergovt. Charges for Services	242,492
Commercial Revenues	250,338
TOTAL	9,016,582

General Fund Revenues							
Fund 100							
				2018	2018	2019	% Change
Public Improvements	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Engineering & Administration	2,918	0	0	0	0	0	0.00%
Total Public Improvement Revenues	2,918	0	0	0	0	0	0.00%
				2018	2018	2019	% Change
Intergovernmental Revenues	2015	2016	2017	Budget	Estimated	Proposed	-
State Shared Revenues	205,083	200,137	201,653	204,518	204,518	204,298	-0.11%
Fire Insurance Dues	71,150	46,134	83,047	0	0	0	0.00%
Expenditure Restraint Program	166,957	162,961	166,773	0	0	181,615	0.00%
State Grant, Police Training	3,040	3,200	2,880	2,700	3,200	2,700	0.00%
State Transportation Aids	544,042	509,960	527,404	606,514	606,514	697,492	15.00%
State Computer Aids	17,022	23,040	20,253	20,551	20,551	21,048	2.42%
State Recycling Grant	37,984	35,941	37,857	37,800	37,841	38,000	0.53%
State Personal Property Aid						39,213	
State Grant, Fire Safety			729				
Federal Grant–COPS/Police	940	0		0	0	0	0.00%
State Grants-DOT/Police	3,921	20,958		4,000	3,000	0	-100.00%
State Grant - Façade Study		830					0.00%
State Grant - Forestry	0	0	15,800	0	7	0	0.00%
Total Intergovernmental Revenues	1,050,139	1,003,161	1,056,396	876,083	875,631	1,184,366	35.19%
				2018	2018	2019	% Change

				2018	2018	2019	% Change
Regulation and Compliance	2015	2016	2017	Proposed	Estimated	Proposed	2019/2018
Liquor & Beer Licenses	21,795	22,123	21,515	21,480	20,677	20,980	-2.33%
Direct Seller Licenses	960	1,705	1,750	1,800	1,800	1,800	0.00%
Cigarette Licenses	600	400	600	600	600	600	0.00%
Operator Licenses	11,018	14,350	14,810	14,350	14,350	14,350	0.00%
Bicycle Licenses	60	136	40	100	215	100	0.00%
Dog and Cat Licenses	695	1,357	393	1,300	1,300	1,300	0.00%
Cable TV Franchise Fee	159,092	155,956	145,549	150,000	148,000	148,000	-1.33%
Transient Permit Fee	250	250	250	250	250	250	0.00%
Weights & Measures Licenses	1,060	1,035	985	995	1,015	995	0.00%
Fire Inspection Fee	8,893	15,473	15,010	15,325	20,295	20,295	32.43%
Building Permits	108,798	111,871	87,877	104,860	207,391	94,000	-10.36%
Electrical Permits	21,042	21,303	23,988	22,400	41,375	22,000	-1.79%
Plumbing Permits	27,070	25,440	23,080	24,750	38,798	24,750	0.00%
Clearwater Compliance Permits	5,650	0	0	0	0	0	0.00%
Heating/Air Conditioning Permits	19,836	20,279	21,067	20,000	39,265	20,000	0.00%
Drive Opening Permits	940	1,260	905	1,100	1,100	1,100	0.00%
Erosion Control Permits	3,900	5,750	5,280	5,550	5,550	5,200	-6.31%
Occupancy Permits	6,430	6,170	4,590	5,950	11,670	5,200	-12.61%
Sign Permits	2,265	1,590	1,405	1,800	1,885	1,800	0.00%
Street Opening Permits	3,800	4,300	3,800	3,800	4,208	3,800	0.00%
Miscellaneous Permits–Clerk	1,905	1,950	2,605	1,910	2,322	2,110	10.47%
Building Inspection Plan Review	4,025	6,927	6,250	6,400	6,150	6,400	0.00%

				2018	2018	2019	% Chang
Regulation and Compliance (contd.)	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Stormwater Management Permit	1,053	2,360	517	1,200	12,000	1,200	0.00
Plan Review	6,058	6,469	4,885	5,500	9,001	5,500	0.00
Zoning Permits	0	0	0	400	400	400	0.00
Total Regulation & Compliance	417,195	428,454	387,151	411,820	589,617	402,130	-2.35
				2018	2018	2019	% Chang
Law & Ordinance Violations	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Court Penalties & Costs	32,228	41,757	32,262	44,500	44,500	44,500	0.00
Parking Violations	17,216	15,931	19,971	23,000	23,000	23,000	0.00
Total Law & Ordinance Violations	49,444	57,688	52,233	67,500	67,500	67,500	0.00
				2018	2018	2019	% Chang
Public Charges for Services	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Treasurer's Office Fees	1,018	1,338	3,602	1,300	1,200	1,200	-7.69
License Publication Fees	750	765	1,040	920	980	920	0.00
Assessor's Office Fees	5,510	6,230	5,505	5,000	5,510	5,500	10.00
General Government Misc. Fees	0	4	25	0	322	0	0.00
Engineering Fees	0	8,606	116	3,000	8,000	5,000	66.67
Building Inspection House Nos.	973	861	723	920	1,000	700	-23.91
State Tag Fee	1,150	1,850	1,705	1,800	1,700	1,760	-2.22
Tax Exemption Fees	0	175	0	175	200	0	0.00
Central Duplicating Fees	244	120	433	250	250	250	0.00
Police Department Fees	15,293	18,285	10,805	11,500	11,500	11,500	0.00
Alarm Permit Fees	275	325	6,755	6,680	350	250	-96.26
False Alarm Fees	3,470	1,090	1,155	2,000	2,000	2,000	0.00
Public Works Department Fees	3,774	11,335	74,923	13,500	15,000	13,500	0.00
Celebrations	17,149	23,496	23,085	20,000	20,000	20,000	0.00
Recycling–Plastic/Glass/Oil	215	0	0	0	0	0	0.00
Recycling—Aluminum/Tin	0	0	51	0	0	0	0.00
Recycling Cart Upgrade	1,847	2,073	768	400	2,600	1,000	0.00
Weed Mowing Fees	920	920	(920)	800	400	1,000	25.00
Park Rental Fees	7,929	7,002	7,120	7,000	5,116	7,000	0.00
Senior Center Fees	18,919	24,009	59,673	35,000	42,000	42,000	20.00
Senior Van Receipts		6,739	5,412	6,700	6,200	6,200	0.00
Public Charges for Services	0	318	0	600	0	0	-100.00
Total Public Charges for Services	79,436	115,541	201,976	117,545	124,328	119,780	1.90
				2018	2018	2019	% Chang
Intergovernmental Charges	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Sanitation-Town	3,350	3,350	3,350	3,350	3,350	2,165	-35.37
Fire— Operating—Town	126,779	148,655	145,017	167,229	167,229	165,700	-0.91

Fund 100 (contd.)							
				2018	2018	2019	% Chang
Intergovernmental Charges (contd.)	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Emergency Management—Town	229	330	0	600	100	100	-83.339
Crossing Guards—School District	44,567	42,005	42,249	50,000	50,000	50,000	0.009
Sewer Administrative Services	10,250	10,250	10,250	10,250	10,250	10,250	0.00%
Transfer from Room Tax Fund	4,038	3,953	4,039	3,250	3,500	3,500	7.699
Transfer from Rec Programs						13,500	
Transfer from CDBG—Admin.	973	931	1,221	1,500	1,300	0	-100.009
Transfer from TIF—Admin.	0	455	343	1,000	1,300	1,300	30.00%
City of Mequon—Reimbursement	2,726	2,726	5,877	2,964	2,964	2,964	0.00%
Total Intergovernmental Charges	196,482	215,020	215,829	243,643	243,493	252,979	3.83%
				2018	2018	2019	% Change
Commercial Revenues	2015	2016	2017	Budget	Estimated	Proposed	
Interest–Delinquent Property Taxes	429	605	478	300	507	300	0.00%
Interest— Investments	15,634	21,149	53,773	46,254	70,000	70,828	53.13%
Interest—Special Assessments	105	154	364	0	75	200	0.00%
Change in Market Value	0	(36,989)	(10,181)	5,000	(24,548)	5,000	0.00%
Rent—City Property	14,111	16,904	13,252	14,100	13,000	13,000	-7.80%
Rent—City Property, Water Tower	130,594	137,251	143,853	150,890	151,179	158,738	5.20%
Sale of City Property	6,444	3,424	2,122	0	1,920	0	0.00%
Refund of Prior Years Expense	33	(2,712)	(559)	0	717	0	0.00%
Donations	15,415	30,835	18,517	11,667	7,000	14,000	20.00%
Contribution of Fire Dept. Assets	537,651	0	0	0	0	0	0.00%
Miscellaneous Revenue	0	13,481	5,192	0	0	0	0.00%
Transfer from EMS	400,000	0	0	0	0	0	0.00%
Total Commercial Revenues	1,120,416	184,102	226,811	228,211	219,850	262,066	14.83%
Total Non-Tax Revenues	2,916,030	2,003,966	2,140,396	1,944,802	2,120,419	2,288,821	17.69%
				2018	2018	2019	% Chang
Tax Revenues	2015	2016	2017	Budget	Estimated	Proposed	
	5,628,178	5,812,613	5,869,661	6,133,050	6,133,050	5,954,081	-2.92%
Property Taxes		744 700	765,293	832,349	832,349	833,280	0.11%
Property Taxes Property Tax Equivalent	718,732	744,790	100,200				
	718,732 6,346,910	6,557,403	6,634,954	·	6,965,399	6,787,361	-2.56%
Property Tax Equivalent		·	· · ·	·	·	· · ·	

# 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 the needs of the City and its citizens
- Approve appointments to boards, commissions, committees and statutory employees

# Mayor/Common Council Staffing Levels:

Personnel Schedule Summary Position	2017	2018	2019
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

# **2018 Significant Accomplishments:**

- 1. Reviewed options for Hwy 60 business park
- 2. Created TID #4 Amcast
- 3. Created TID #5 Arrabelle
- 4. Negotiated monopole leases

### **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)
- 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

343 **Awards:** Mayor enhancement awards done every three years

# 2019 Objectives to Be Accomplished:

1. Highway 60 Business Park Development

# 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	2017 FTE	2018 FTE	2019 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:	2016	2017	2018	2019 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 2016/2017	Actual 2017/2018	Target 2018/2019
Administrator's Office	Cost per capita	Operating costs	\$9.00	\$9.19	\$9.19

# **2018 Significant Accomplishments:**

- 1. Completed borrowing for monopole, street projects and Amcast clean up
- 2. Negotiated Police Officers' union contract for 2 years
- 3. Hired a new assistant

# **2019 Objectives to Be Accomplished:**

- 1. Review health insurance plan options
- 2. Improve wellness program
- 3. Research wellness tracking software options

- 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

- 111 Salaries: Increase to adjust to market
- 225 **Telephone:** Increase for cell phone reimbursement @ \$25/month
- 330 Training and Travel: Increase to reflect actual

### 519200—Employee Relations

- 343 Awards Supplies: Change 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 as needed
- 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), TIF Nos. 3, 4 and 5 (Fund 352, 350, 351), Capital Improvements Environmental (400-533750-841), Sewerage Administrative Services (601-573850-211), Library (260-555110-211) and the Internal Service Fund (700-519400).

### **2018 Significant Accomplishments:**

- 1. Negotiated new monopole leases with cell companies
- Completed purchase of Highland Road property for Water Recycling Center lift station construction and dam repairs
- 3. Completed agreements for TID #4 and TID #5

### Long Term Objectives:

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

## **Account Detail:**

### 516100—City Attorney

- 210 Annual retainer—No longer applies
- 211 Prosecution of ordinance violations, legal services, meeting attendance

Common Council, Mayor & C	ity Attor	ney					
511100 Common Council				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111 Salaries	16,800	17,707	16,757	16.800	16,800	16,800	0.00%
151 Social Security	1,243	1,335	1,278	1,285	1,285	1,285	0.00%
165 Workers' Comp. Insurance	34	38	37	35	35	30	-14.29%
Total	18,077	19,080	18,072	18,120	18,120	18,115	-0.03%
511100				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
313 Printing	0	0	0	100	0	0	-100.00%
320 Publications and Dues	6,322	6,102	6,032	6,350	6,367	6,500	2.36%
330 Training & Travel	233	154	72	225	225	225	0.00%
390 Operating Expenses	386	183	135	375	569	375	0.00%
Total	6,941	6,439	6,239	7,050	7,161	7,100	0.71%
Total Expenditures	25,018	25,519	24,311	25,170	25,281	25,215	0.18%
				0040	0040	0010	0/ <b>O</b> b a secto
513100 Mayor				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget		Proposed	2019/2018
111 Salaries	6,000	6,231	6,000	6,000	6,000	6,000	0.00%
151 Social Security	459	477	459	459	459	459	0.00%
165 Workers' Comp. Insurance	12	14	13	12	12	11	-8.33%
			· · · · ·				
Total	6,471	6,722	6,472	6,471	6,471	6,470	-0.02%
	6,471	6,722	6,472				
513100				2018	2018	2019	% Change
513100 Operating	2015	2016	2017	2018 Budget	2018 Estimated	2019 Proposed	% Change 2019/2018
513100 Operating 225 Telephone	<b>2015</b> 67	<b>2016</b> 88	<b>2017</b> 89	<b>2018</b> Budget 100	<b>2018</b> <b>Estimated</b> 104	<b>2019</b> <b>Proposed</b> 100	% Change 2019/2018 0.00%
513100 Operating 225 Telephone 313 Printing	2015	<b>2016</b> 88 3,564	<b>2017</b> 89 0	<b>2018</b> <b>Budget</b> 100 0	<b>2018</b> <b>Estimated</b> 104 0	<b>2019</b> <b>Proposed</b> 100 0	% Change 2019/2018 0.00% 0.00%
513100Operating225Telephone313Printing330Training & Travel	<b>2015</b> 67 7,103 0	<b>2016</b> 88 3,564 553	<b>2017</b> 89 0 106	<b>2018</b> <b>Budget</b> 100 0 600	<b>2018</b> <b>Estimated</b> 104 0 650	2019 Proposed 100 0 600	% Change 2019/2018 0.00% 0.00% 0.00%
513100Operating225Telephone313Printing330Training & Travel343Awards, Supplies	<b>2015</b> 67 7,103 0 561	<b>2016</b> 88 3,564 553 0	<b>2017</b> 89 0 106 0	2018 Budget 100 0 600 600	2018 Estimated 104 0 650 1,290	2019 Proposed 100 0 600 0	% Change 2019/2018 0.00% 0.00% 0.00% -100.00%
513100Operating225Telephone313Printing330Training & Travel343Awards, Supplies390Operating Expenses	<b>2015</b> 67 7,103 0 561 515	<b>2016</b> 88 3,564 553 0 107	<b>2017</b> 89 0 106 0 0	2018 Budget 100 0 600 600 250	2018 Estimated 104 0 650 1,290 301	2019 Proposed 100 0 6000 0 250	% Change 2019/2018 0.00% 0.00% -100.00% 0.00%
513100Operating225Telephone313Printing330Training & Travel343Awards, Supplies390Operating ExpensesTotal	<b>2015</b> 67 7,103 0 561 515 8,246	<b>2016</b> 88 3,564 553 0 107 4,312	<b>2017</b> 89 0 106 0 0 195	2018 Budget 100 0 600 600 250 1,550	2018 Estimated 104 0 650 1,290 301 2,345	2019 Proposed 100 0 0 600 0 250 950	% Change 2019/2018 0.00% 0.00% -100.00% 0.00% -38.71%
513100Operating225Telephone313Printing330Training & Travel343Awards, Supplies390Operating Expenses	<b>2015</b> 67 7,103 0 561 515	<b>2016</b> 88 3,564 553 0 107	<b>2017</b> 89 0 106 0 0	2018 Budget 100 0 600 600 250	2018 Estimated 104 0 650 1,290 301	2019 Proposed 100 0 6000 0 250	% Change 2019/2018 0.00% 0.00% -100.00% 0.00%
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures	<b>2015</b> 67 7,103 0 561 515 8,246	<b>2016</b> 88 3,564 553 0 107 4,312	<b>2017</b> 89 0 106 0 0 195	2018 Budget 100 0 600 600 250 1,550	2018 Estimated 104 0 650 1,290 301 2,345	2019 Proposed 100 0 0 600 0 250 950	% Change 2019/2018 0.00% 0.00% -100.00% 0.00% -38.71%
513100 Operating 225 Telephone 313 Printing 330 Training & Travel 343 Awards, Supplies 390 Operating Expenses Total Total Expenditures 516100 City Attorney	2015 677 7,103 00 561 515 8,246 14,717	2016 88 3,564 553 0 107 4,312 11,034	2017 89 0 106 0 195 6,667	2018 Budget 100 0 600 600 250 1,550 8,021 2018	2018 Estimated 104 0 650 1,290 301 2,345 8,816 8,816	2019 Proposed 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	% Change 2019/2018 0.00% 0.00% -100.00% -38.71% -7.49% % Change
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures	<b>2015</b> 67 7,103 0 561 515 8,246	<b>2016</b> 88 3,564 553 0 107 4,312	<b>2017</b> 89 0 106 0 0 195	2018 Budget 100 0 600 600 250 1,550 8,021 2018	2018 Estimated 104 0 650 1,290 301 2,345 8,816	2019 Proposed 100 0 600 250 950 7,420	% Change 2019/2018 0.00% 0.00% -100.00% 0.00% -38.71% -7.49%
513100 Operating 225 Telephone 313 Printing 330 Training & Travel 343 Awards, Supplies 390 Operating Expenses Total Total Expenditures 516100 City Attorney	2015 677 7,103 00 561 515 8,246 14,717	2016 88 3,564 553 0 107 4,312 11,034	2017 89 0 106 0 195 6,667	2018 Budget 100 0 600 600 250 1,550 8,021 2018	2018 Estimated 104 0 650 1,290 301 2,345 8,816 8,816	2019 Proposed 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	% Change 2019/2018 0.00% 0.00% -100.00% -100.00% -38.71% -7.49% % Change
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Image: State of the stat	2015 67 7,103 0 561 515 8,246 14,717 2015	2016 88 3,564 553 0 107 4,312 11,034 2016	2017 89 0 106 0 195 6,667 2017	2018 Budget 100 0 600 250 1,550 8,021 2018 Budget	2018 Estimated 104 0 0 0 1,290 1,290 301 2,345 8,816 2018 Estimated	2019 Proposed 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	% Change 2019/2018 0.00% 0.00% -100.00% -100.00% -38.71% -7.49% % Change 2019/2018
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures         516100       City Attorney         Professional       Services         211       Extraordinary Services	2015 677 7,103 00 561 515 8,246 14,717 2015 51,305	2016 88 3,564 553 0 107 4,312 11,034 2016	2017 89 0 106 0 195 6,667 2017 51,727	2018 Budget 100 0 600 250 1,550 8,021 2018 Budget 80,000	2018 Estimated 104 0 0 0 1,290 1,290 301 3,001 Estimated 53,000	2019 Proposed 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	% Change 2019/2018 0.00% 0.00% -100.00% -100.00% -38.71% -38.71% -7.49% % Change 2019/2018 -31.25% -31.25%
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures         516100       City Attorney         Professional Services       211         Extraordinary Services       Total	2015 677 7,103 00 561 5155 8,246 14,717 2015 51,305 51,305	2016 88 3,564 553 0 4,312 11,034 11,034 2016 102,153 102,153	2017 89 0 106 0 195 6,667 2017 51,727 51,727	2018 Budget 100 0 600 250 1,550 8,021 2018 Budget 80,000 80,000	2018 Estimated 104 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019 Proposed 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	% Change 2019/2018 0.00% 0.00% -100.00% -38.71% -7.49% % Change 2019/2018 -31.25% -31.25%
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures         516100       City Attorney         Professional       Services         211       Extraordinary Services	2015 677 7,103 00 561 515 8,246 14,717 2015 51,305 51,305	2016 88 3,564 553 0 107 4,312 11,034 2016 102,153 102,153	2017 89 0 106 0 195 6,667 2017 51,727 51,727	2018 Budget 100 0 600 250 1,550 8,021 2018 Budget 80,000 80,000	2018 Estimated 104 104 104 104 104 104 104 104 104 104	2019 Proposed 100 100 100 100 100 100 100 100 100 10	% Change 2019/2018 0.00% 0.00% -100.00% -100.00% -38.71% -38.71% -7.49% % Change 2019/2018 -31.25% -31.25%
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures         516100       City Attorney         Professional Services       211         Extraordinary Services       Total	2015 677 7,103 00 561 5155 8,246 14,717 2015 51,305 51,305	2016 88 3,564 553 0 4,312 11,034 11,034 2016 102,153 102,153	2017 89 0 106 0 195 6,667 2017 51,727 51,727	2018 Budget 100 0 600 250 1,550 8,021 2018 Budget 80,000 80,000	2018 Estimated 104 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019 Proposed 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	% Change 2019/2018 0.00% 0.00% -100.00% -38.71% -7.49% % Change 2019/2018 -31.25% -31.25%
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total         516100       City Attorney         Professional       Services         211       Extraordinary Services         Total       Revenues	2015 677 7,103 00 561 515 8,246 14,717 2015 51,305 51,305	2016 88 3,564 553 0 107 4,312 11,034 2016 102,153 102,153	2017 89 0 106 0 195 6,667 2017 51,727 51,727	2018 Budget 100 0 600 250 1,550 8,021 2018 Budget 80,000 80,000	2018 Estimated 104 104 104 104 104 104 104 104 104 104	2019 Proposed 100 100 100 100 100 100 100 100 100 10	% Change 2019/2018 0.00% 0.00% -100.00% 0.00% -38.71% -38.71% -7.49% % Change 2019/2018 -31.25% % Change 2019/2018
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures         516100       City Attorney         Professional Services       211         211       Extraordinary Services         212       Extraordinary Services         Avalues       474110	2015 677 7,103 00 561 5155 8,246 14,717 2015 51,305 51,305 51,305	2016 88 3,564 553 0 107 4,312 11,034 2016 102,153 102,153 102,153 2016 4,613	2017 89 0 106 0 195 6,667 2017 51,727 51,727 51,727	2018 Budget 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2018 Estimated 104 104 104 104 104 104 104 104 104 104	2019 Proposed 100 100 100 100 100 100 100 100 100 10	% Change 2019/2018 0.00% 0.00% -100.00% 0.00% -38.71% -7.49% % Change 2019/2018 -31.25% % Change 2019/2018 0.00%
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures         516100       City Attorney         Professional Services       211         Extraordinary Services       211         Total       Total         Revenues         474110       Sewer Administrative         Total       Total	2015 677 7,103 00 561 5155 8,246 14,717 2015 51,305 51,305 51,305 2015 4,613 4,613	2016 88 3,564 553 0 4,312 11,034 11,034 102,153 102,154 102,153 102,153 102,154 102,154 102,155 102,154 102,155 102,154 102,155 102,154 102,155 102,154 102,155 102,154 102,155 102,154 102,155 102,154 102,155 102,155 102,154 102,155 102,15	2017 89 0 106 0 195 6,667 2017 51,727 51,727 51,727 2017 4,613 4,613	2018 Budget 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2018 Estimated  104 104 104 104 104 104 104 104 104 10	2019 Proposed  Proposed  O  O  C  C  C  C  C  C  C  C  C  C  C	% Change 2019/2018 0.00% 0.00% -100.00% -38.71% -7.49% % Change 2019/2018 -31.25% -31.25% % Change 2019/2018 0.00% 0.00%
513100         Operating         225       Telephone         313       Printing         330       Training & Travel         343       Awards, Supplies         390       Operating Expenses         Total       Total Expenditures         516100       City Attorney         Professional Services       211         211       Extraordinary Services         212       Extraordinary Services         Avalues       474110	2015 677 7,103 00 561 5155 8,246 14,717 2015 51,305 51,305 51,305	2016 88 3,564 553 0 107 4,312 11,034 2016 102,153 102,153 102,153 2016 4,613	2017 89 0 106 0 195 6,667 2017 51,727 51,727 51,727	2018 Budget 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2018 Estimated 104 104 104 104 104 104 104 104 104 104	2019 Proposed 100 100 100 100 100 100 100 100 100 10	% Change 2019/2018 0.00% 0.00% -100.00% 0.00% -38.71% -38.71% -7.49% % Change 2019/2018 -31.25% % Change 2019/2018 0.00%

# Administrator & Employee Relations

	• •							
513200	0				2018	2018	2019	% Change
Person	nnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries	69,693	71,490	72,693	74,099	74,099	78,860	6.43%
135	Sick Payout	706	987	1,006	1,006	1,200	1,364	35.59%
151	Social Security	5,258	5,416	5,530	5,852	5,867	6,248	6.77%
152	Retirement	4,954	4,945	5,156	5,125	5,138	5,349	4.37%
154	Health Insurance	13,271	13,347	15,435	16,712	15,000	7,131	-57.33%
155	Life Insurance	46	47	48	50	39	39	-22.00%
159	Longevity	1,244	1,294	1,344	1,394	1,394	1,443	3.52%
165	Workers' Comp. Insurance	154	176	177	169	169	144	-14.79%
	Total Personnel	95,326	97,702	101,389	104,407	102,906	100,578	-3.67%
513200	٥				2018	2018	2019	% Change
		2015	2016	2017	Budget	Estimated	Proposed	<sup>%</sup> Change 2019/2018
Operat 225	Telephone	129	88	90	110	104	410	272.73%
310	Office Supplies	359	46	90 8	110	104	150	0.00%
320	Publications & Dues	550	357	333	375	366	375	0.00%
330	Training & Travel	68	880	166	600	300	600	0.00%
330	Total Operating	1,106	1,371	597	1,235	920	1,535	24.29%
	Total Administrator	96,432	99,073	101,986	105,642	103,826	102,113	-3.34%
	Total Authinistrator	90,432	99,013	101,980	103,042	103,820	102,113	-3.3470
519200	0				2018	2018	2019	% Change
Employ	yee Relations	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
161	EAP Administration	1,904	1,811	1,318	2,100	2,100	2,100	0.00%
210	Professional Services	140	1,229	1,061	1,000	1,000	1,200	20.00%
335	Leadership & Development	344	230	574	550	550	600	9.09%
343	Awards, Supplies	2,164	1,479	3,027	2,000	2,000	900	-55.00%
	Total Employee Relations	4,552	4,749	5,980	5,650	5,650	4,800	-15.04%
	Total Expenditures	100,984	103,822	107,966	111,292	109,476	106,913	-3.93%
		100,004	100,022	107,000	111,202	100,470	100,010	-0.0070
					2018	2018	2019	% Change
Revenu	ues	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
	Total	0	0	0	0	0	0	0.00%
	Iotal	0	0	0	0	0	0	0.0078
					2018	2018	2019	% Change
Net Co	st of Program	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
		100,984	103,822	107,966	111,292	109,476	106,913	-3.93%

### 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

# **City Clerk Staffing Levels:**

Personnel Schedule Summary Position	2017 FTE	2018 FTE	2019 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:	2016	2017	2018 Estimated	2019 Projected
Ordinances Approved by Common Council	23	25	25	25
Resolutions Approved by Common Council	26	20	30	25
Proclamations	12	12	12	12
Distribution of Minutes and Agendas	157	150	150	150
Indexes Council Minutes—Meetings	27	24	22	22
Public Hearings	13	12	16	16
Courtesy Notices	1	1	1	1
Property Owners Notices	382	400	500	500
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	2	0
Annexation Acres	0	0	2	0
Total Population	11,530	11,537	11,628	11,650
Number of Registered Voters	8,227	8,000	7,900	8,000
Number of Elections	4	2	4	2
Total Number of Voters	15,773	2,595	13,000	4,000
New Registrants	1,894	100	1,000	100
Percent of Voters Who Were New Registrants	23%	1.0%	12.6%	1.0%
Number of Absentee Ballots Cast	3,307	310	2,800	450
Percent of Votes Cast by Absentee Ballot	21%	12%	21.5%	11%

# **2018 Significant Accomplishments:**

- 1. Continued training for existing election workers, trained new election workers
- Successfully administered four elections, including a high turnout Spring Election and the Gubernatorial Election in November
- 3. Continued to update various license and permit application forms
- 4. Processed several extensive open records requests
- Continued efforts to implement the photo ID law, including training of staff and election workers, and outreach efforts
- 6. Hired part-time Administrative Assistant

## **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
- **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
- **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
- **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
- **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:**

### 514100 - City Clerk

315 **Postage:** Decrease due to fewer absentee ballots mailed

### 514200–Elections

- 111 Salaries: Decrease due to two elections in 2019
- 112 **Overtime:** Decrease due to two elections in 2019
- 125 Part Time Salaries: Decrease due to two elections in 2019
- 310 Election Office Supplies: Decrease due to two elections in 2019

# **2019 Objectives to Be Accomplished:**

- 1. Continue to update license and permit application forms
- 2. Begin departmental succession planning

# **Clerk's Office**

514100					2018	2018	2019	% CHANG
Personnel		2015	2016	2017	Budget	Estimated	Proposed	2019/201
111 Salaries		120,749	123,600	126,270	128,357	128,357	130,924	2.00%
125 Part Time/Tem	oorary	16,252	17,258	17,535	18,236	18,236	18,596	1.97%
135 Sick Payout		340	1,526	1,629	1,650	1,650	1,735	5.15%
151 Social Security		10,716	11,061	11,229	11,509	11,509	11,749	2.09%
152 Retirement		9,120	9,685	10,143	10,080	8,858	8,842	-12.28%
154 Health Insuran	ce	22,004	31,967	31,660	36,725	32,000	26,040	-29.09%
155 Life Insurance		77	84	86	87	87	89	2.30%
159 Longevity		1,827	1,953	2,079	2,205	2,205	2,331	5.71%
165 Workers' Comp	. Insurance	297	342	348	331	331	283	-14.50%
	Total	181,382	197,476	200,979	209,180	203,233	200,589	-4.11%
514100					2018	2018	2019	% CHANGE
Operating		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210 Professional Se	ervices	703	374	1,676	1,000	1,000	1,000	0.00%
225 Telephone		458	441	448	600	600	600	0.00%
Repair & Maint 240 Services	enance	1,996	1,350	1,463	1,415	1,415	1,415	0.00%
310 Office Supplies	& Expenses	2,665	1,675	1,972	3,100	3,100	3,100	0.00%
311 Recording Fees		130	170	210	400	400	400	0.00%
312 Copier Supplies	6	1,393	1,863	1,284	2,500	2,500	2,500	0.00%
315 Postage		7,856	8,163	6,506	10,500	10,000	9,000	-14.29%
320 Publications &	Dues	380	178	390	575	575	575	0.00%
325 Legal Notice Pu	Iblication	2,473	3,303	3,961	4,500	4,500	4,500	0.00%
330 Training & Trave	el	185	114	387	1,000	800	1,000	0.00%
380 Office Equipme	nt	424	0	0	900	900	900	0.00%
	Total	18,663	17,631	18,297	26,490	25,790	24,990	-5.66%
Total	Expenditures	200,045	215,107	219,276	235,670	229,023	225,579	-4.28%

514200 E	Elections				2018	2018	2019	% CHANGE
Personne	el	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries	9,981	27,277	9,625	32,462	32,000	15,144	-53.35%
112	Overtime	87	44	0	1,053	1,053	0	-100.00%
125	Part Time Salaries	0	113	0	720	720	0	-100.00%
151	Social Security	0	107	54	136	136	0	-100.00%
165	Workers' Comp. Insurance	26	71	31	71	71	61	-14.08%
	Total		27,612	9,710	34,442	33,980	15,205	-55.85%

514200 E	lections				2018	2018	2019	% CHANGE
Operating	g	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
310	Supplies	4,209	5,784	4,900	9,406	10,000	7,130	-24.20%
321	Legal Notices	69	66	100	200	200	200	0.00%
380	Electronic Voting Equipment	3,160	0	0	0	0	0	0.00%
	Total	7,438	5,850	5,000	9,606	10,200	7,330	-23.69%
	Total Expenditures	17,532	33,462	14,710	44,048	44,180	22,535	-48.84%

					2018	2018	2019	% CHANGE
Revenues		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
441110	Liquor & Beer Licenses	21,795	22,123	21,515	21,480	20,677	20,980	-2.33%
441122	Direct Seller Licenses	960	1,705	1,750	1,800	1,800	1,800	0.00%
441123	Cigarette Licenses	600	400	600	600	600	600	0.00%
441124	Operator Licenses	11,018	14,350	14,810	14,350	14,350	14,350	0.00%
441128	Transient Permit Fees	250	250	250	250	250	250	0.00%
461152	License Publication Fees	750	765	1,040	920	980	920	0.00%
443511	Miscellaneous Permit Fees	1,905	1,950	2,605	1,910	2,322	2,110	10.47%
461158	Tax Exemption Report Fees	0	175	0	175	200	0	-100.00%
461160	Central Duplicating	244	120	433	250	250	250	0.00%
474110	Sewer Administrative Ser- vices	5,637	5,637	5,637	5,637	5,637	5,637	0.00%
	Total	43,159	47,475	48,640	47,372	47,066	46,897	-1.00%
					2018	2018	2019	% CHANGE
Net Cost o	of Program	2015	2015	2017	Budget	Estimated	Proposed	2019/2018
		174,418	201,094	185,346	232,346	226,137	201,217	-13.40%

# City Assessor

### 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 (AAR) after Board of Review has adjourned detailing all assessment information on all properties. Provide a copy to the Department of Revenue and the Mayor within 30 days
- 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	2017 FTE	2018 FTE	2019 FTE
City Assessor	1.00	1.00	1.00

Department Services Indicators	2016	2017	2018 Estimated	2019 Projected
Provide Real Estate Sales List on Monthly Basis	19	21	18	18
Listing of Property Owners for Public Hearings and Detour Routes	382	375	500	500
Special Assessment Letters	223	178	228	220
Complete Wisconsin Realty Transfer Returns from the Department of Revenue		363	366	370
Field Inspections	495	590	575	550
Number of Board of Review Assessment Challenges	1	1	0	2
Number of Personal Property Accounts	508	506	391	390
Number of Assessable Parcels	4,230	4,303	4,321	4,320
Sketches Drawn–New Construction/Additions	120	115	100	100
Photos Taken–New Construction/Changes	65	155	120	120
Number of Open Book Cases	24	22	20	20

# City Assessor

# **Performance Measures:**

Service Area	Objective	Efficiency Measure	Target 2016/2017	Target 2017/2018	Target 2018/2019
City Assessor's Office	Efficient Municipal Government	Cost of Assessment Per Parcel	\$25.89	\$25.39	\$25.10
City Assessor's Office	Efficient Municipal Government	Equalized Property Value Per Capita	\$109,085	\$113,473	\$115,881

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

# **2018 Significant Accomplishments:**

- 1. Reorganized property record card files and sorted by tax key number and classification
- 2. Reorganized personal property files
- 3. Entered commercial properties on Market Drive

# **2019 Objectives to Be Accomplished:**

- 1. Complete scanning of commercial property drawings and attach them to each property record card
- 2. Begin prep-work for the 2021 revaluation
- 3. Member of the Land Records Advisory Committee -Ozaukee County

# **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 Association of Assessing Officers (WAAO) and International Association of Assessing Officers (IAAO)
- 323 State Fees Manufacturing Assessment (Mandated)
- 330 Employee Training & Travel: Assessor's Annual Conference, WAAO meetings and classes, IAAO classes, mileage

## **Budget Variances:**

### 515400—City Assessor

### Expenditures

- 219 **Professional Service-Revaluation:** Added back \$10,0000 for future revaluations (was reduced to \$0 in 2017 and 2018) next revaluation 2021
- 310 Office Supplies: Decrease from \$325 to \$300
- 312 Computer Supplies: Decrese from \$4,450 to \$4,435
- 323 State of WIsconsin Fees: Decrease from \$1,685 to \$1,600
- 330 Travel & Training: Decrease from \$1,200 to \$1,100

Assess	sor's Office							
515400					2018	2018	2019	% Change
Personn	el	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries	69,677	71,472	72,634	74,065	74,065	75,550	2.01%
135	Sick Payout	340	760	875	750	700	750	0.00%
151	Social Security	5,104	5,179	5,135	5,858	5,854	5,977	2.03%
152	Retirement	4,976	4,966	5,180	5,131	5,127	5,117	-0.27%
154	Health Insurance	17,571	18,161	21,892	21,155	21,155	21,240	0.40%
155	Life Insurance	65	66	68	68	68	70	3.24%
159	Longevity	1,575	1,638	1,701	1,764	1,764	1,827	3.57%
165	Workers' Comp. Insurance	2,468	3,450	3,408	3,414	3,414	3,118	-8.67%
	Total	101,776	105,692	110,893	112,205	112,147	113,649	1.29%
515400					2018	2018	2019	% Change
Operatin	g	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210	Professional Services—Assessments	13,500	13,500	13,500	13,500	13,500	13,500	0.00%
219	Revaluation	10,000	10,000	0	0	0	10,000	
225	Telephone	196	177	179	200	177	200	0.00%
310	Office Supplies	269	268	903	300	250	300	0.00%
312	Computer Supplies	4,333	3,969	3,884	4,450	4,290	4,435	-0.34%
320	Publications and Dues	255	255	305	305	320	320	4.92%
323	State of Wisconsin Fees	1,315	1,505	1,592	1,685	1,506	1,600	-5.04%
330	Training & Travel	1,285	886	946	1,200	800	1,100	-8.33%
	Total	31,153	30,560	21,309	21,640	20,843	31,455	45.36%
	Total Expenditures	132,929	136,252	132,202	133,845	132,990	145,104	8.41%
					2018	2018	2019	% Change
Revenue	S	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
461153	Assessor's Office Fees	5,510	6,230	5,505	5,000	5,510	5,500	10.00%
	Total	5,510	6,230	5,505	5,000	5,510	5,510	10.20%
				2017	2018	2018	2019	% Change
Net Cost	of Program	2015	2015	Budget	Budget	Estimated	Proposed	2019/2018
	-	127,419	130,022	126,697	128,845	127,480	139,594	8.34%
						,	,	

# **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	2017 FTE	2018 FTE	2019 FTE
Deputy Treasurer/Payroll	.65	.65	.65
Accountant II/Accounts Receivable	.80	.80	.80
Account Clerk/Receptionist	.30	.30	.30
Total	1.75	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:	2016	2017	2018	2019 Projected
Administration of Liability Claims	5	4	5	5
Administration of Workers' Compensation Claims	5	8	10	10
Issuance of Dog and Cat Licenses	451	413	420	420
Purchase Orders	168	100	100	100
Cash Receipts	3,586	5,200	4,100	4,000
Accounts Receivable Invoices	697	500	510	510
Accounts Payable Checks	3,435	3,400	3,400	3,400
Charges Contingent Upon Annexation	27	27	25	25
Record and Collect All Current and Deferred Special Assessments	5	5	5	5
Rate of Return on Investments	0.27%	0.70%	1.30%	1.5%
Payroll Direct Deposits Issued	4,023	4,015	4,000	4,000
W-2s Issued	371	349	360	360
1099s Issued	33	35	35	35
Real Estate and Personal Property Taxes Collected	75%	80%	81%	75%

# **Performance Measures:**

Service Area	Objective	Efficiency Measure	Target 2016/2017	Target 2017/2018	Target 2018/2019
City Treasurer's Office	Cost per capita	Operating Costs	\$4.00	\$4.00	\$4.00

# **City Treasurer** 515600, 515900, 514700, 519100

# **2018 Significant Accomplishments:**

- 1. Researched wellness tracking software and health insurance options
- 2. Replaced Windows 7 work stations
- 3. Completed three borrowings for 2018 projects
- 4. Hired Accountant II/Accounts Payable employee

## **2019 Objectives to Be Accomplished:**

- 1. Research paperless payable systems
- 2. Update quarterly report format

# 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
- **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:** Increased 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:	2016	2017	2018	2019 Projected
Total General Liability Incident Reports	5	4	5	1
Incurred Liability Claims Paid/Reserve	5	2	5	0
Number of Vehicle Incident Reports	2	1	2	0
Total Vehicle Claims Paid	\$34,495	\$703	0	0
Number of Property Claims Filed—Public	3	2	3	2
Total Vehicle Claims Filed–City	2	2	2	0
Number of Property Claims Filed—City	2	2	2	0
Number of Workers' Compensation Incident Reports	9	15	15	0
Total Workers' Compensation Incident Claims	5	10	8	0
Workers' Compensation Modification Factor	1.04	1.01	1.04	.99

### **Budget Variances:**

### 519400—Insurance

- 165 Worker's Compensation: Modification factor decrease
- 510 **Property Insurance:** Premium decrease
- 512 General Auto Liability: Premium and value increases

	Insurance Program Summary								
Account/Fund	Property/Auto	Worker's	General	Surety					
Budgeted	Insurance	Comp.*	Liability	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				

515600					2018	2018	2019	% Chang
Personn	el	2014	2015	2017	Budget	Estimated	Proposed	2019/201
111	Salaries	66,919	73,579	82,629	83,189	79,782	73,691	-11.42
121	Part Time Salaries	25,496	29,297	0	0	9,200	19,519	0.00
135	Sick Payout	670	354	362	373	373	527	41.29
151	Social Security	7,224	7,533	6,007	6,524	6,967	7,309	12.03
152	Retirement	6,887	6,239	5,869	5,714	5,486	4,980	-12.85
154	Health Insurance	12,942	16,631	24,404	27,133	18,009	20,813	-23.29
155	Life Insurance	112	99	83	84	84	69	-17.86
159	Longevity	2,539	1,446	1,628	1,720	1,720	1,811	5.29
165	Workers' Comp. Insurance	250	207	197	187	187	161	-13.90
	Total Personnel	123,039	135,385	121,179	124,924	121,808	128,880	3.17
515600					2018	2018	2019	% Chang
Operatin	ø	2014	2015	2017	Budget	Estimated	Proposed	2019/201
210	Professional Services	39,575	43,762	49,200	50,000	54,000	55,000	10.00
225	Telephone	1,458	325	269	315	315	315	0.00
310	Office Supplies	6,567	6,121	5,713	4,200	6,000	6,000	42.86
320	Publications and Dues	415	464	370	500	380	500	0.00
330	Training & Travel	139	151	684	400	100	400	0.00
380	Office Equipment	0	0	0	100	100	100	0.00
390	Other Expenses	2,471	4,146	2,431	2,500	1,500	2,500	0.00
	Total	50,625	54,969	58,667	58,015	62,395	64,815	11.72
	Total Expenditures	173,664	190,354	179,846	182,939	184,203	193,695	5.88
515900					2018	2018	2019	% Chang
ndepen	dent Audit	2014	2015	2017	Budget	Estimated	Proposed	2019/201
210	Professional Services	29,042	33,112	33,750	28,000	27,250	28,000	0.00
	Total	29,042	33,112	33,750	28,000	27,250	28,000	0.00
514700					2018	2018	2019	% Chang
<b>Fechnold</b>	ogy	2014	2015	2017	Budget	Estimated	Proposed	2019/201
210	Professional Services	17,620	15,603	16,870	15,000	18,000	31,500	110.00
220	Internet Service	10,098	13,254	13,460	13,500	13,500	10,000	-25.93
312	Computer Supplies	2,419	88	28	500	0	0	-100.00
380	Equipment Outlay	12,466	5,986	9,973	9,500	14,914	17,280	81.89
385	Multi Use Equipment	7,151	9,245	7,419	7,100	7,500	7,500	5.63
	Total	49,754	44,176	47,750	45,600	53,914	66,280	45.35
519100					2018	2018	2019	% Chang
	ncollectible Taxes	2015	2016	2017	Budget	Estimated	Proposed	2019/201
	Uncollectible Taxes	0	0	2,113	0	0	0	0.00

519400					2018	2018	2019	% Change
Insurance	e (con't)	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
510	Property	3,480	3,648	3,702	4,222	2,720	2,646	-37.33%
512	General & Auto Liability	4,390	4,664	4,554	4,344	5,588	4,583	5.50%
520	Surety Bonds	531	520	605	605	596	605	0.00%
	Total	8,401	8,832	8,861	9,171	8,904	7,834	-14.58%
					2018	2018	2019	% Change
Revenues	i	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
	Interest—Delinquent Prop-							
411800	erty Tax	429	605	478	300	507	300	0.00%
441126	Dog & Cat License	695	1,357	393	1,300	1,300	1,300	0.00%
461151	Treasurer's Office fees	1,018	1,338	3,602	1,300	1,200	1,200	-7.69%
481100	Interest Income	14,186	20,662	53,207	45,000	70,000	70,828	57.40%
481110	Interest–Spec. Assess.	105	154	364	0	75	200	0.00%
474210	Transfer from Room Tax	4,038	3,953	4,039	3,250	3,500	3,500	7.69%
474230	Transfer from CDBG	973	931	1,221	1,500	1,300	0	-100.00%
474510	Transfer from TIF	0	455	343	1,000	1,300	1,300	30.00%
487000	Change in Market Value	0	(36,989)	(10,181)	5,000	(24,548)	5,000	0.00%
	Total	21,444	(7,534)	53,466	58,650	54,634	83,628	42.59%
					2018	2018	2019	% Change
Net Cost o	of Program	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
		239,417	284,008	218,854	207,060	219,637	212,181	2.47%

# City Hall Complex

### 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	2017 FTE	2018 FTE	2019 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.

## **2018 Significant Accomplishments:**

- 1. Removed and replaced asphalt pavement around Fire Department
- 2. Exterior painting of Complex Buildings
- 3. Removed and replaced concrete driveway at Station 1
- 4. Repairs to mausoleum
- 5. Replaced retaining wall at the Fire Department

## **Long-Term Objectives:**

1. 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

- 226 Water: Decrease to reflect actual usage
- 350 Operating Supplies: Decrease to reflect actual

- 2019 Objectives to Be Accomplished:
- 1. Replace roof on Fire Department

# City Hall Complex 518100

City Ha	II Complex							
518100					2018	2018	2019	% Change
Personne	I	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries	80,979	82,495	108,468	70,814	70,814	72,230	2.00%
112	Overtime	1,542	3,598	2,138	2,000	2,000	2,000	0.00%
125	Part Time Salaries	2,027	1,996	0	2,000	0	0	-100.00%
135	Sick Payout	988	972	249	285	285	352	23.51%
151	Social Security	6,835	6,881	8,276	5,797	5,644	5,762	-0.60%
152	Retirement	5,942	6,118	6,204	4,943	4,943	4,934	-0.18%
154	Health Insurance	16,394	19,345	13,845	13,002	13,002	13,144	1.09%
155	Life Insurance	124	143	94	50	50	71	42.00%
159	Longevity	2,397	2,487	643	680	680	743	9.26%
165	Workers' Comp. Insurance	2,972	4,151	4,247	3,373	3,373	3,080	-8.69%
	Total	120,200	128,186	144,164	102,944	100,791	102,316	-0.61%
518100					2018	2018	2017	% Change
Operating	r	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
222	Electric	20,753	23,578	23,087	25,609	25,609	25,609	0.00%
224	Natural Gas	22,172	21,155	21,924	25,000	25,000	25,000	0.00%
225	Telephone	1,653	1,971	1,914	2,025	2,025	2,025	0.00%
226	Water Service	3,514	3,350	3,155	4,000	3,500	3,500	-12.50%
240	Repair & Maintenance Services	29,537	32,181	24,260	30,000	30,000	30,000	0.00%
350	Operating Supplies	13,978	15,166	12,773	15,000	14,000	14,000	-6.67%
385	Capital Equipment Outlay	22,147	5,883	20,210	22,000	22,000	22,000	0.00%
	Total		103,284	107,323	123,634	122,134	122,134	-1.21%
	Total Expenditures	233,954	231,470	251,487	226,578	222,925	224,450	-0.94%
Revenues		2015	2016	2017	2018 Budget	2018 Estimated	2017 Proposed	% Change 2019/2018
	Public Charges for Services	0	318	0	600	O	Proposed	-100.00%
	Rent—City Property	14,111	0	0	000	0	0	0.00%
+02213	Total	I	318	0	600	0	0	-100.00%
					2018	2018	2017	% Change
Not Cost	of Program	0045	0015	0047				-
Net Cost		2015	2015	2017	Budget	Estimated	Proposed	2019/2018
		219,843	231,152	251,487	225,978	222,925	224,450	-0.68%

# Police—Station & Administration

### **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, Water Recycling and Public Works personnel for afterhours 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	2017 FTE	2018 FTE	2019 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
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Department Services Indicators	2016	2017	2018 Estimated	2019 Projected
Number of Telephone Calls Received by Dispatch	10,196	11,138	10,160	10,354
911 Calls	2,480	2,638	2,848	3,384
False 911 Calls	302	248	240	98
Individuals Receiving Assistance at Station	6,360	7,182	6,114	5,970
Citizens Requests for Open Records	466	612	470	502
Mental Commitment Complaints	30	20	20	18
Violent Crimes	2	4	2	4
Property Crimes	118	100	84	60
Value of Property Stolen	\$88,234	\$96,921	\$26,258	\$47,228
Recovery of Property Stolen	\$24,278	\$27,137	\$6,565	\$11,807
Municipal Warrants Processed	72	46	62	36*

\*Decreasing due to Mid-Moraine Court's use of State Debt Collection Program

## **Performance Measures:**

Service Area	Objective	Efficiency Measure	Target 2016/2017	Target 2017/2018	Target 2018/2019
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%

## **2018 Significant Accomplishments:**

- 1. Hired and trained two officers
- 2. Evaluated shared services with other county law enforcement agencies
- 3. Outfitted three more patrol vehicles to propane fuel
- 4. Purchased two replacement vehicles for Patrol
- 5. Added security camera system downtown
- 6. Promoted a Lieutenant

### **2019 Objectives to Be Accomplished:**

- 1. Hire and train two officers
- 2. Replace our K9 and select a new handler/officer
- 3. Continue to add security cameras throughout the City
- 4. Prepare for 2019 Police accrediation (three year cycle)

### 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
- **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

### 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

Personnel Schedule Summary Position	2017 FTE	2018 FTE	2019 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 and Investigations Staffing Levels:**

# Police–Patrol & Investigations 522120, 522130

Department Services Indicators:	2016	2017	2018 Estimated	2019 Projected
Calls for Service and Incidents Received	20,898	20,580	23,640	24,664
Assistance to Motorists/Pedestrians	2,016	2,212	2,056	2,662
Fire/Rescue Responses	908	1,104	1,124	1,200
Burglar/Fire Alarms	186	122	126	114
Homes Checked While Residents on Vacation	1,948	1,768	3,366	3,212
Lockouts of Vehicles	170	112	152	118
Issued Warnings	3,876	4,700	4,278	4,698
Arrests	1,788	2,192	2,270	2,322
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	1,660	2,086	2,262	2,248
Criminal Complaints	100	75	110	86
Accidents Investigated	170	156	114	144
K-9 Deployments	58	28	58	65

# **2018 Significant Accomplishments:**

- 1. Trained two evidence technicians
- 2. Detective attended death investigation training
- 3. Officer attended Internet Crimes Against Children training
- 4. Three officers attended Child Abduction Response Team training
- 5. Presented two bicycle rodeos for approximately 70 children with helmet giveaway
- 6. First year of Cops and Bobbers program
- 7. Special Event Sergeant attended Special Event Safety seminar
- 8. Revised all special events operations plans made
- 9. New handguns purchased and officers allowed to choose make and calliber
- 10. Trained 2 officers for bicycle patrol

# **2019 Objectives to Be Accomplished:**

- 1. Train two evidence technicians
- 2. Add an officer; cost split with the School District assigned as a School Safety Officer

# **Long-Term Objectives:**

1. Continue to work with School District on school safety enhancements

# **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

	e Department							
522100	) Police Station				2018	2018	2019	% Change
Person	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries	19,098	17,812	14,951	19,884	19,894	20,283	2.01%
112	Overtime	66	389	0	400	400	400	0.00%
135	Sick Payout	0	203	166	190	190	235	23.68%
151	Social Security	1,642	1,535	1,218	1,601	1,602	1,637	2.25%
152	Retirement	1,363	1,356	1,107	1,389	1,390	1,386	-0.22%
154	Health Insurance	1,920	3,348	3,592	3,554	3,554	3,611	1.60%
155	Life Insurance	0	(1)	0	23	23	24	4.35%
159	Longevity	378	403	428	453	453	479	5.74%
165	Workers' Comp. Insurance	677	964	932	932	932	852	-8.58%
	Total	25,144	26,009	22,394	28,426	28,438	28,907	1.69%
5 <b>221</b> 00	Police Station				2018	2018	2019	% Change
Operati	ing	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
222	Electric	25,120	26,000	25,280	28,591	28,591	28,591	0.00%
224	Natural Gas	7,864	6,769	7,951	12,000	12,000	12,000	0.00%
226	Water Service	915	1,068	1,050	1,270	1,270	1,270	0.00%
240	Repair & Maintenance Ser- vices	29,751	28,228	28,499	20,000	20,000	20,000	0.00%
340	Maintenance Supplies	2,794	2,068	3,862	4,500	4,500	4,500	0.00%
510	Property/Auto Insurance	2,077	2,038	2,038	1,996	1,310	1,310	-34.37%
	Total	68,521	66,171	68,680	68,357	67,671	67,671	-1.00%
	Total Expenditures	93,665	92,180	91,074	96,783	96,109	96,578	-0.21%
5 <b>2211</b> 0	) Administration				2018	2018	2019	% Change
Person	nel	2015						0
		2010	2016	2017	Budget	Estimated	Proposed	
111	Salaries	187,501	<b>2016</b> 193,472	<b>2017</b> 198,164	<b>Budget</b> 201,688	<b>Estimated</b> 201,688	<b>Proposed</b> 205,731	2019/2018
111 112	Salaries Overtime				-			<b>2019/201</b> 2.00%
		187,501	193,472	198,164	201,688	201,688	205,731	<b>2019/201</b> 2.009 2.489
112	Overtime	187,501 9,408	193,472 2,487	198,164 26,484	201,688 4,029	201,688 4,029	205,731 4,129	2019/2018 2.009 2.489 2.009
112 122	Overtime Office/Dispatchers	187,501 9,408 350,337	193,472 2,487 382,637	198,164 26,484 386,941	201,688 4,029 385,451	201,688 4,029 385,451	205,731 4,129 393,175	<b>2019/2018</b> 2.009 2.489 2.009 2.509
112 122 134	Overtime Office/Dispatchers Holiday	187,501 9,408 350,337 9,796	193,472 2,487 382,637 8,637	198,164 26,484 386,941 8,202	201,688 4,029 385,451 12,970	201,688 4,029 385,451 12,970	205,731 4,129 393,175 13,294	2019/2018 2.009 2.489 2.009 2.509 -1.929
112 122 134 135	Overtime Office/Dispatchers Holiday Sick Payout	187,501 9,408 350,337 9,796 5,016	193,472 2,487 382,637 8,637 4,576	198,164 26,484 386,941 8,202 5,418	201,688 4,029 385,451 12,970 6,107	201,688 4,029 385,451 12,970 6,107	205,731 4,129 393,175 13,294 5,990	2019/2018 2.009 2.489 2.009 2.509 -1.929 2.029
112 122 134 135 151 152 154	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth Insurance	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504	193,472 2,487 382,637 8,637 4,576 45,119 46,754 125,309	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649	2019/2018 2.009 2.489 2.009 2.509 -1.929 2.029 -3.419 0.629
112 122 134 135 151 152 154 155	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth InsuranceLife Insurance	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504 218	193,472 2,487 382,637 4,576 45,119 46,754 125,309 226	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206 212	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649 247	2019/2018 2.00% 2.48% 2.00% 2.50% -1.92% 2.02% -3.41% 0.62% 11.76%
112 122 134 135 151 152 154 155 159	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth InsuranceLife InsuranceLongevity	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504 218 12,715	193,472 2,487 382,637 4,576 45,119 46,754 125,309 226 13,282	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206 212 11,896	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649 247 12,904	2019/2018 2.00% 2.48% 2.00% 2.50% -1.92% 2.02% -3.41% 0.62% 11.76% 4.06%
112 122 134 135 151 152 154 155	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth InsuranceLife InsuranceLongevityWorkers' Comp. Insurance	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504 218 12,715 6,573	193,472 2,487 382,637 4,576 45,119 46,754 125,309 226 13,282 8,316	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206 212 11,896 7,983	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649 247 12,904 6,065	2019/2018 2.00% 2.48% 2.00% 2.50% -1.92% 2.02% -3.41% 0.62% 11.76% 4.06% -23.04%
112 122 134 135 151 152 154 155 159	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth InsuranceLife InsuranceLongevity	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504 218 12,715	193,472 2,487 382,637 4,576 45,119 46,754 125,309 226 13,282	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206 212 11,896	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649 247 12,904	2019/2018 2.009 2.489 2.009 2.509 -1.929 2.029 -3.419 0.629 11.769 4.069 -23.049
112 122 134 135 151 152 154 155 159	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth InsuranceLife InsuranceLongevityWorkers' Comp. InsuranceTotal	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504 218 12,715 6,573	193,472 2,487 382,637 4,576 45,119 46,754 125,309 226 13,282 8,316	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206 212 11,896 7,983	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649 247 12,904 6,065	2019/2018 2.009 2.489 2.009 2.509 -1.929 2.029 -3.419 0.629 11.769 4.069 -23.049 1.249
112 122 134 135 151 152 154 155 159 165	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth InsuranceLife InsuranceLongevityWorkers' Comp. InsuranceTotal	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504 218 12,715 6,573	193,472 2,487 382,637 4,576 45,119 46,754 125,309 226 13,282 8,316	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206 212 11,896 7,983	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881 888,236	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881 888,236	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649 247 12,904 6,065 899,223	2019/2018 2.009 2.489 2.009 2.509 -1.929 2.029 -3.419 0.629 11.769 4.069 -23.049 1.249 % Change
112 122 134 135 151 152 154 155 159 165 <b>522110</b>	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth InsuranceLife InsuranceLongevityWorkers' Comp. InsuranceTotal	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504 218 12,715 6,573 782,430	193,472 2,487 382,637 4,576 45,119 46,754 125,309 226 13,282 8,316 830,815	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206 212 11,896 7,983 863,408	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881 888,236 2018	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881 888,236 2018	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649 247 12,904 6,065 899,223 2019	2019/2018 2.00% 2.48% 2.00% 2.50% -1.92% 2.02% -3.41% 0.62% 11.76% 4.06% -23.04% 1.24% % Change 2019/2018
112 122 134 135 151 152 154 155 159 165 <b>522110</b> <b>Operati</b>	OvertimeOffice/DispatchersHolidaySick PayoutSocial SecurityRetirementHealth InsuranceLife InsuranceLongevityWorkers' Comp. InsuranceTotal	187,501 9,408 350,337 9,796 5,016 42,822 45,540 112,504 218 12,715 6,573 782,430 2015	193,472 2,487 382,637 4,576 45,119 46,754 125,309 226 13,282 8,316 830,815 2016	198,164 26,484 386,941 8,202 5,418 48,035 50,867 119,206 212 11,896 7,983 863,408	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881 888,236 2018 Budget	201,688 4,029 385,451 12,970 6,107 47,632 51,191 158,666 221 12,400 7,881 888,236 2018 Estimated	205,731 4,129 393,175 13,294 5,990 48,595 49,444 159,649 247 12,904 6,065 899,223 2019 Proposed	2019/2018 2.00% 2.48% 2.00% 2.50% -1.92% 2.02% -3.41% 0.62% 11.76% 4.06% -23.04% 1.24% % Change 2019/2018 0.00% 0.00%

240	Repair & Maintenance Ser- vices	47,438	73,757	45,536	42,000	45,000	46,000	9.52%
310								
	Office Supplies	5,169	7,499	6,116	6,500	6,500	6,500	0.00%
313	Printing	2,509	3,270	3,658	3,500	3,500	3,500	0.00%
320	Publications & Dues	1,360	233	327	1,250	1,250	1,250	0.00%
330	Employee Training, Travel	5,546	4,997	6,492	4,500	4,500	4,500	0.00%
346	Clothing & Uniforms	3,624	3,204	3,611	3,700	3,700	3,700	0.00%
347	Supplies and Expenses— Hunter Safety	267	60	316	300	300	300	0.00%
380	Equipment Outlay	1,607	623	2,110	8,500	8,500	2,500	-70.59%
390	Other Expenses (Photo.)	1,399	2,035	1,172	2,000	2,000	2,000	0.00%
512	Liability Insurance	19,269	19,840	20,442	19,175	19,154	20,233	5.52%
	Total	139,318	165,054	137,721	136,925	142,904	135,983	-0.69%
	Total Expenditures	921,748	995,869	1,001,129	1,025,161	1,031,140	1,035,206	0.98%

5 <b>2212</b> 0	) Patrol				2018	2018	2019	% Change
Person	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries	1,138,365	1,252,269	1,193,629	1,239,751	1,239,751	1,301,004	4.94%
112	Overtime	32,994	50,588	38,051	47,530	47,530	48,480	2.00%
123	Crossing Guards	44,221	39,600	39,382	36,553	36,553	36,553	0.00%
129	Wages/Billable	(8,032)	(10,606)	(13,526)	(10,000)	(10,000)	(10,000)	0.00%
134	Holiday	36,754	33,549	37,066	58,111	58,111	59,273	2.00%
135	Sick Payout	4,109	4,192	4,375	4,805	4,805	4,049	-15.73%
151	Social Security	96,300	105,518	101,149	106,404	106,404	111,116	4.43%
152	Retirement	124,115	129,841	144,786	151,725	151,725	150,010	-1.13%
154	Health Insurance	211,628	224,231	210,480	233,959	233,959	260,047	11.15%
155	Life Insurance	225	171	201	204	204	204	0.00%
159	Longevity	16,217	17,162	12,658	14,149	14,149	13,141	-7.12%
165	Workers' Comp. Insurance	45,469	51,066	49,543	47,792	47,792	41,621	-12.91%
	Total	1,742,365	1,897,581	1,817,794	1,930,983	1,930,983	2,015,498	4.38%

522120	) Patrol				2018	2018	2019	% Change
Operati	ing	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
240	Repair & Maintenance Ser- vices	8,767	16,397	25,233	20,000	20,000	20,000	0.00%
330	Employee Training, Travel	20,535	19,162	17,371	16,000	18,861	16,000	0.00%
346	Clothing & Uniforms	16,621	18,990	18,001	12,200	17,736	12,200	0.00%
347	Supplies and Expenses	15,704	7,564	6,078	5,500	5,500	5,500	0.00%
351	Gasoline, Motor Oil	30,250	26,522	30,843	28,000	28,000	25,000	-10.71%
352	K-9 Expense			1,006		968	7,000	
380	Equipment Outlay	20,292	27,188	23,375	31,000	32,899	25,000	-19.35%
390	Other Expenses	17	1,016	125	500	500	500	0.00%
510	Property/Auto Insurance	3,319	3,440	3,922	4,064	3,915	3,401	-16.31%
	Total	115,505	120,279	125,954	117,264	128,379	114,601	-2.27%
	Total Expenditures	1,857,870	2,017,860	1,943,748	2,048,247	2,059,362	2,130,099	4.00%
352 380 390	Gasoline, Motor Oil K-9 Expense Equipment Outlay Other Expenses Property/Auto Insurance Total	30,250 20,292 17 3,319 115,505	26,522 27,188 1,016 3,440 120,279	30,843 1,006 23,375 125 3,922 125,954	28,000 31,000 500 4,064 117,264	28,000 968 32,899 500 3,915 128,379	25,000 7,000 25,000 500 3,401 114,601	- <u>-</u> -1 -2

522130	) Investigative				2018	2018	2019	% Change
Person	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries	157,379	161,067	211,292	167,606	167,606	178,476	6.49%
112	Overtime	9,003	17,353	4,171	10,769	10,769	5,519	-48.75%
129	Wages/Billable	(215)	(314)	2,858	(1,500)	(1,500)	(1,500)	0.00%
134	Holiday	5,962	6,154	6,290	6,962	6,962	3,568	-48.75%
135	Sick Payout	927	758	0	0	0	0	0.00%
151	Social Security	12,915	13,859	16,199	14,216	14,216	14,401	1.30%
152	Retirement	17,756	18,795	19,283	20,906	20,906	20,018	-4.25%
154	Health Insurance	33,791	37,013	33,906	43,078	43,078	43,364	0.66%
155	Life Insurance	83	96	43	30	30	36	20.00%
159 165	Longevity	3,113 6,059	3,239 6,627	4,814 6,476	1,995 6,469	1,995 6,469	2,184 5,634	9.47%
105	Workers' Comp. Insurance Total		264,647	305,332	270,531	270,531	271,700	0.43%
		210,110	201,011	000,002			211,100	0.1070
	) Investigative				2018	2018	2019	% Change
Operati		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210	Professional Services	1,678	8,226	7,449	2,500	6,023	2,500	0.00%
310	Investigative Office Supplies	1,765	1,700	2,049	3,000	3,000	3,000	0.00%
330	Employee Training, Travel	1,615	1,878	889	2,000	4,990	2,000	0.00%
346	Clothing & Uniforms	2,436	1,907	968	1,250	2,614	1,250	0.00%
	Total		13,711	11,355	8,750	16,627	8,750	0.00%
	Total Expenditures	254,267	278,358	316,687	279,281	287,158	280,450	0.42%
	Grand Total for Department	3,127,550	3,384,267	3,352,638	3,449,472	3,473,769	3,542,332	2.69%
	Grand Total for Department	3,127,550	3,384,267	3,352,638	3,449,472 <b>2018</b>	3,473,769 <b>2018</b>	3,542,332 <b>2019</b>	2.69% % Change
Revenu		3,127,550 <b>2015</b>	3,384,267 <b>2016</b>	3,352,638 <b>2017</b>				% Change
					2018	2018	2019	% Change
435200	ies D Police Training Grants	<b>2015</b> 3,040	<b>2016</b> 3,200	<b>2017</b> 2,880	<b>2018</b> Budget 2,700	<b>2018</b> <b>Estimated</b> 3,200	<b>2019</b> <b>Proposed</b> 2,700	% Change 2019/2018 0.00%
435200 435429	les	2015	2016	2017	2018 Budget	2018 Estimated	2019 Proposed	% Change 2019/2018 0.00% 0.00%
435200 435429 435432	ies D Police Training Grants 9 Federal COPS Grant	<b>2015</b> 3,040 940	<b>2016</b> 3,200 0	<b>2017</b> 2,880 0	<b>2018</b> <b>Budget</b> 2,700 0	<b>2018</b> <b>Estimated</b> 3,200 0	<b>2019</b> <b>Proposed</b> 2,700 0	% Change 2019/2018 0.00% 0.00% 0.00%
435200 435429 435432 441129	<b>Ies</b> D Police Training Grants D Federal COPS Grant 1 State Grant—DOT Police	<b>2015</b> 3,040 940 3,921	<b>2016</b> 3,200 0 20,958	<b>2017</b> 2,880 0 0	<b>2018</b> <b>Budget</b> 2,700 0 4,000	2018 Estimated 3,200 0 3,000	2019 Proposed 2,700 0 0	% Change 2019/2018 0.00% 0.00% 0.00%
435200 435429 43543 43543 441129 451101	D Police Training Grants D Federal COPS Grant 1 State Grant—DOT Police 5 Bicycle Licenses	<b>2015</b> 3,040 940 3,921 60	<b>2016</b> 3,200 0 20,958 136	<b>2017</b> 2,880 0 0 40	2018 Budget 2,700 0 4,000 100	2018 Estimated 3,200 0 3,000 215	2019 Proposed 2,700 0 0 100	% Change 2019/2018 0.00% 0.00% 0.00% 0.00%
435200 435429 435433 441129 451103 451303	Police Training Grants Pederal COPS Grant State Grant—DOT Police Bicycle Licenses Court Penalties and Costs	<b>2015</b> 3,040 940 3,921 60 32,228	<b>2016</b> 3,200 0 20,958 136 41,757	<b>2017</b> 2,880 0 0 40 32,262	<b>2018</b> <b>Budget</b> 2,700 0 4,000 100 44,500	2018 Estimated 3,200 0 3,000 215 44,500	2019 Proposed 2,700 0 0 0 100 44,500	% Change 2019/2018 0.00% 0.00% 0.00% 0.00%
435200 435429 435433 441129 451102 451302 462140	D Police Training Grants D Police Training Grants D Federal COPS Grant 1 State Grant—DOT Police 5 Bicycle Licenses 1 Court Penalties and Costs 1 Parking Violations	<b>2015</b> 3,040 940 3,921 60 32,228 17,216	<b>2016</b> 3,200 0 20,958 136 41,757 15,931	<b>2017</b> 2,880 0 0 40 32,262 19,971	2018 Budget 2,700 0 4,000 100 44,500 23,000	2018 Estimated 3,200 0 3,000 215 44,500 23,000	2019 Proposed 2,700 0 0 0 100 44,500 23,000	% Change 2019/2018 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
435200 435429 43543 441129 451102 451302 462140 462142	Delice Training Grants Federal COPS Grant State Grant—DOT Police Bicycle Licenses Court Penalties and Costs Parking Violations Police Department Fees	<b>2015</b> 3,040 940 3,921 60 32,228 17,216 15,293	<b>2016</b> 3,200 0 20,958 136 41,757 15,931 18,285	<b>2017</b> 2,880 0 0 40 32,262 19,971 10,805	2018 Budget 2,700 0 4,000 100 44,500 23,000 11,500	2018 Estimated 3,200 0 3,000 215 44,500 23,000 11,500	2019 Proposed 2,700 0 0 0 0 100 44,500 23,000 11,500	% Change 2019/2018 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
435200 435429 43543 441129 451102 451302 462140 462142	Police Training Grants Pederal COPS Grant State Grant—DOT Police Bicycle Licenses Court Penalties and Costs Parking Violations Police Department Fees Alarm Permit Fees False Alarm Fees	<b>2015</b> 3,040 940 3,921 60 32,228 17,216 15,293 275	<b>2016</b> 3,200 0 20,958 136 41,757 15,931 18,285 325	2017 2,880 0 0 40 32,262 19,971 10,805 6,755	2018 Budget 2,700 0 4,000 100 44,500 23,000 11,500 250	2018 Estimated 3,200 0 3,000 215 44,500 23,000 11,500 350	2019 Proposed 2,700 0 0 0 0 0 100 44,500 23,000 11,500 250	% Change 2019/2018 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
435200 435429 43543 441129 451100 451300 462140 462140 462149	Police Training Grants Pederal COPS Grant State Grant—DOT Police Bicycle Licenses Court Penalties and Costs Parking Violations Police Department Fees Alarm Permit Fees False Alarm Fees School District—Crossing Guards	2015 3,040 940 3,921 60 32,228 17,216 15,293 275 3,470	<b>2016</b> 3,200 0 20,958 136 41,757 15,931 18,285 325 1,090	2017 2,880 0 0 40 32,262 19,971 10,805 6,755 1,155	2018 Budget 2,700 0 4,000 100 44,500 23,000 11,500 250 2,000	2018 Estimated 3,200 0 3,000 215 44,500 23,000 11,500 350 2,000	2019 Proposed 2,700 0 0 0 0 0 0 0 100 44,500 23,000 11,500 250 2,000	% Change 2019/2018 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
435200 435429 43543 441129 451100 451300 462140 462149 462149 473500 475100	D Police Training Grants D Police Training Grants D Federal COPS Grant 1 State Grant—DOT Police D Bicycle Licenses 1 Court Penalties and Costs 1 Parking Violations D Police Department Fees 1 Alarm Permit Fees D False Alarm Fees D School District—Crossing Guards D City of Mequon—Reimburse-	2015 3,040 940 3,921 60 32,228 17,216 15,293 275 3,470 44,567	2016 3,200 0 20,958 136 41,757 15,931 18,285 325 1,090 42,005	2017 2,880 0 0 40 32,262 19,971 10,805 6,755 1,155 42,249	2018 Budget 2,700 0 4,000 100 44,500 23,000 11,500 250 2,000 50,000	2018 Estimated 3,200 0 3,000 215 44,500 23,000 11,500 350 2,000 50,000	2019 Proposed 2,700 0 0 0 0 0 0 0 0 100 44,500 23,000 11,500 250 2,000 50,000	% Change 2019/2018 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
435200 435429 43543 441129 451100 451300 462140 462149 462149 473500 475100	Police Training Grants Pederal COPS Grant State Grant—DOT Police Bicycle Licenses Court Penalties and Costs Parking Violations Police Department Fees Alarm Permit Fees False Alarm Fees School District—Crossing Guards City of Mequon—Reimburse- ment	2015 3,040 940 3,921 60 32,228 17,216 15,293 275 3,470 44,567 2,726	2016 3,200 0 20,958 136 41,757 15,931 18,285 325 1,090 42,005	2017 2,880 0 0 40 32,262 19,971 10,805 6,755 1,155 42,249 5,877	2018 Budget 2,700 0 4,000 100 44,500 23,000 11,500 250 2,000 50,000 2,964	2018 Estimated 3,200 0 3,000 215 44,500 23,000 11,500 350 2,000 50,000	2019 Proposed 2,700 0 0 0 0 0 0 100 44,500 23,000 11,500 250 2,000 50,000	% Change 2019/2018 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
435200 435429 43543 441129 451100 451300 462140 462149 462149 473500 475100	D Police Training Grants D Police Training Grants D Federal COPS Grant 1 State Grant—DOT Police 5 Bicycle Licenses 1 Court Penalties and Costs 1 Parking Violations D Police Department Fees 1 Alarm Permit Fees 5 False Alarm Fees 5 School District—Crossing Guards 0 City of Mequon—Reimburse- ment 0 Donations	2015 3,040 940 3,921 60 32,228 17,216 15,293 275 3,470 44,567 2,726	2016 3,200 0 20,958 136 41,757 15,931 18,285 325 1,090 42,005 2,726	2017 2,880 0 0 40 32,262 19,971 10,805 6,755 1,155 42,249 5,877 820	2018 Budget 2,700 0 4,000 100 44,500 23,000 11,500 250 2,000 50,000 2,964 3,000 144,014	2018 Estimated 3,200 0 3,000 215 44,500 23,000 11,500 350 2,000 50,000 2,964 3,000 143,729	2019 Proposed 2,700 0 0 0 0 0 0 2,000 23,000 23,000 2,000 50,000 2,964 7,000 144,014	% Change 2019/2018 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
435200 435429 435433 441129 451103 451303 462143 462143 462143 473500 475100 485550	Police Training Grants Pederal COPS Grant State Grant—DOT Police Bicycle Licenses Court Penalties and Costs Parking Violations Police Department Fees Alarm Permit Fees False Alarm Fees School District—Crossing Guards City of Mequon—Reimburse- ment Donations Total	2015 3,040 940 3,921 60 32,228 17,216 15,293 275 3,470 44,567 2,726 123,736	2016 3,200 0 20,958 136 41,757 15,931 18,285 325 1,090 42,005 2,726 146,413	2017 2,880 0 0 40 32,262 19,971 10,805 6,755 1,155 42,249 5,877 820 122,814	2018 Budget 2,700 0 4,000 100 44,500 23,000 11,500 250 2,000 50,000 2,964 3,000 144,014 2018	2018 Estimated 3,200 0 3,000 215 44,500 23,000 11,500 350 2,000 50,000 2,964 3,000 143,729	2019 Proposed 2,700 0 0 0 0 0 0 0 2,000 23,000 11,500 23,000 2,000 50,000 2,964 7,000 144,014 2019	% Change           2019/2018           0.00%
435200 435429 435433 441129 451103 451303 462143 462143 462143 473500 475100 485550	D Police Training Grants D Police Training Grants D Federal COPS Grant 1 State Grant—DOT Police 5 Bicycle Licenses 1 Court Penalties and Costs 1 Parking Violations D Police Department Fees 1 Alarm Permit Fees 5 False Alarm Fees 5 School District—Crossing Guards 0 City of Mequon—Reimburse- ment 0 Donations	2015 3,040 940 3,921 60 32,228 17,216 15,293 2,726 2,726 123,736	2016 3,200 0 20,958 136 41,757 15,931 18,285 325 1,090 42,005 2,726	2017 2,880 0 0 40 32,262 19,971 10,805 6,755 1,155 42,249 5,877 820 122,814 2017	2018 Budget 2,700 0 4,000 100 44,500 23,000 11,500 2,000 50,000 2,964 3,000 144,014 2018 Budget	2018 Estimated 3,200 0 3,000 215 44,500 23,000 11,500 2,000 50,000 2,964 3,000 143,729 2018 Estimated	2019 Proposed 2,700 0 0 0 0 0 0 0 0 2,000 2,000 2,000 50,000 2,964 7,000 144,014 2019 Proposed	% Change 2019/2018 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

# **Fire** 522230, 522240

### Department: Fire

### Program Manager: Fire Chief

**Program Description:** Fire and Emergency Medical service is provided by Cedarburg Volunteer Fire Department; a department of the City of Cedarburg. Under contract, this service is also provided to the Town of Cedarburg. The Fire Chief is appointed by the Cedarburg Police and Fire Commission.

### **Products and Services:**

- Provide 24 hour fire and emergency medical response
- · Conducts fire inspections to all commercial and multi-family buildings in the City and Town of Cedarburg
- · Maintains a public education program providing instruction to children and adults in the community
- Continue to train n new methods and technology in both fire and EMS
- Maintain all equipment and facilities including all three fire stations
- Put in hundreds of hours fundraising at Firemen's Park to purchase firefighting equipment to help save the City and Town tax dollars

### **Fire Department Staffing Levels:**

Personnel Schedule Summary Position	2017 FTE	2018 FTE	2019 FTE
Fire Chief	.50	.50	.50
Fire Inspector	1.00	1.00	1.00
Volunteers	0.77	0.77	0.77

Department Services Indicators:	2016	2017	2018 Estimated	2019 Projected
Total Number of Training Hours	8,300	8,300	8,300	8,500
Structural Fires	4	4	4	5
Total Losses Due to Fire	-			
Response to Incidents in City	800	875	875	950
Response to Incidents in Town	200	225	225	250
Accident Responses	30	40	40	40
Total Responses	1,030	1,100	1,100	1200
Other Mutual Aid Locations	45	60	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				

#### 2018 Significant Accomplishments:

- 1. Continued to agressively recruite new members into the department
- 2. Continued to build on training and equipment for our Rescue Task Force
- 3. Replaced our Tender
- 4. Replaced our pick-up truck
- 5. Re-wrote department policies and procedures

#### Long-Term Objectives:

 Continue to focus on keeping Cedarburg Fire/Rescue a volunteer fire/ rescue organization

#### 2019 Objectives to be Accomplished:

- 1. Update the constitution and by-laws of the department
- 2. Continue to use technology to advance our services
- 3. Purchase two new heart monitors for EMS
- 4. Continue to agressively work on recruitment and retention

# **Fire** 522230, 522240

# **Account Detail:**

#### **522230**—Fire Station 235 **Operating Expense:**

Operating Expense:			
Administration	\$40,000	Fuel	\$ 7,750
Communication	\$ 7,500	Hose	\$ 2,500
Dive Team	\$ 2,500	Truck Maintenance	\$48,000
Explorers	\$ 750	Meeting Expenses	\$25,000
Fire Inspection	\$25,000	Non-fire Fighting Uniforms	\$ 3,500
Fire Prevention/ Public Education	\$ 3,000	Auto Extrication	\$ 2,000
Fire Fighting Equipment	\$20,000	Self-contained Breathing Apparatus	\$ 1,000
Training	\$10,000	Fire Inspector	\$ O
On Call	\$15,000		

# **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
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Public	Public Safety/Fire Department										
522230					2018	2018	2019	% Change			
Personr	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018			
111	Salaries			22,117	51,003	51,003	53,552	5.00%			
121	Part Time Salaries	13,207		12,256	53,040	53,040	54,101	2.00%			
151	FICA	1,050		2,623	7,959	7,959	8,235	3.47%			
152	Retirement/LOSA	23,393	21,197	21,723	27,505	27,505	27,596	0.33%			
154	Health Insurance			6,184	21,155	21,155	21,240	0.40%			
165	Workers' Comp. Insurance	6,915	9,297	9,409	15,995	15,995	8,171	-48.92%			
	Total	44,565	30,494	74,312	176,657	176,657	172,895	-2.13%			

522230					2018	2018	2019	% Change
Operatir	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
222	Electric	14,816	17,193	15,172	16,360	17,000	17,000	3.91%
224	Natural Gas	9,161	9,732	10,023	12,000	12,000	12,000	0.00%
225	Telephone	575	578	652	900	800	800	-11.11%
226	Water Service	2,515	2,806	2,520	3,000	3,000	3,000	0.00%
235	Operating Expense	247,773	262,435	212,404	204,500	204,500	213,500	4.40%
240	Building Maintenance	7,791	5,339	5,045	11,000	11,000	11,000	0.00%
290	Maint/Contracted Services	0	0	2,240	2,300	0	1,500	-34.78%
510	Property/Auto Insurance	36,435	30,610	34,563	41,333	41,333	36,612	-11.42%
512	Liability Insurance	2,421	2,708	2,834	2,868	2,868	2,359	-17.75%
	Total Operating	321,487	331,401	285,453	294,261	292,501	297,771	1.19%
	Total Expenditures	366,052	361,895	359,765	470,918	469,158	470,666	-0.05%

# **Fire** 522230, 522240

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				2018	2018	2019	% Change
Revenues	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
435101 Fire Insurance Dues	71,150	46,134	83,047				0.00%
435201 State Grant - Fire Safety			729				
435430 State Grant - Façade		830					
441130 Fire Inspection Fee	8,893	15,473	15,010	15,325	20,295	20,295	32.43%
473407 Fire—Operating Exp. (Town)	154,902	128,655	145,017	167,229	167,229	165,700	-0.91%
473408 Fire/EMS Dispatching	3,570	2,365	3,483	3,500	3,500	3,500	0.00%
481120 Fire Dept. Interest	1,448	451	556				0.00%
483320 Fire Dept. Equip. Sales	6,294	3,324					0.00%
485551 Donations			(9,742)				
485600 Contribution of FD Assets	537,651	20,000					0.00%
491270 Transfer from EMS	400,000						0.00%
Total Revenues	1,183,908	217,232	238,100	186,054	191,024	189,495	1.85%
				2018	2018	2019	% Change
Net Cost of Program	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
	(817,856)	144,663	121,665	284,864	278,134	281,171	-1.30%

# **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

Personnel Schedule Summary Position	2017 FTE	2018 FTE	2019 FTE	
Building Inspector	1.00	1.00	1.00	
Secretary II	1.00	1.00	1.00	
Total	2.00	2.00	2.00	

## **Building Inspector Staffing Levels:**

Department Service Indicators:	2016	2017	2018	2019 Projected
Inspections Made by Building Inspector	1,800	1,718	1,750	1,720
Inspections Made by Contracted Inspectors	25	56	59	53
Total Inspections Made	1,825	1,774	1,809	1,800
Total permits issued: Residential New Construction Residential Building Commercial New Construction Commercial Building Electrical Plumbing HVAC Certificate of Compliance	22 140 2 20 300 280 180 0	31 140 2 25 300 280 180 0	32 150 8 21 310 320 250 0	32 145 2 22 300 310 200 0
Value of Improvements Inspected	21,683,299	22,000,000	70,000,000	40,000,000

# **Building Inspection** 522310

# **Performance Measures:**

Service Area	Objective	Efficiency Measure	Target 2016/2017	Target 2017/2018	Target 2018/2019
Building Inspection	Efficient Municipal Government	Operating Costs	\$0.75 per person	\$2.81 per household	\$2.81 per household

# **2018 Significant Accomplishments:**

- 1. Permits and plan review of Hamilton House Care Facility
- 2. Permits and plan review of Arrabelle Development
- 3. Continued permit process for The Glen at Cedar Creek
- 4. Permits and plan review of 192 Unit Development on Sheboygan Rd.

## **2019 Objectives to Be Accomplished:**

- 1. Oversight of Hamilton House Care Facility
- 2. Oversight of Arrabelle Development
- 3. Continued permit process for The Glen at Cedar Creek
- 4. Permits and oversight of 192 unit development on Sheboygan Road
- 5. Permit and oversight of Sandhill Subdivision of 43 single lots

# **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 2019

**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

522310					2018	2018	2019	% Change
Personne	2	2015	2016	2017	Budget	Estimated		2019/201
111	Salaries	113,682	99,055	101,400	103,428	103,428	105,485	1.99
151	Social Security	8,362	7,315	7,509	7,975	7,975	8,137	2.03
152	Retirement	7,134	6,814	7,123	6,985	6,985	6,967	-0.26
154	Health Insurance	27,729	24,727	26,630	29,493	29,493	29,640	0.50
155	Life Insurance	49	57	58	58	58	59	1.72
159	Longevity	630	693	756	819	819	882	7.69
165	Workers' Comp. Insurance	2,345	3,202	3,145	2,967	2,967	2,705	-8.83
	Total	159,931	141,863	146,621	151,725	151,725	153,875	1.42
522310					2018	2018	2019	% Change
Operating	Ø	2015	2016	2017	Budget	Estimated		2019/201
210	Professional Services	2,250	2,935	1,275	3,000	3,000	3,000	0.00
225	Telephone	521	504	840	425	681	650	52.94
310	Office Supplies	2,347	3,377	2,471	2,347	2,583	2,400	2.26
330	Training & Travel	0	375	155	500	574	500	0.00
351	Gas and Oil Expense	1,863	1,972	2,119	1,700	1,700	1,700	0.00
512	Liability Insurance	1,043	948	944	875	875	924	5.60
	Total	8,024	10,111	7,804	8,847	9,413	9,174	3.70
	Total Expenditures	167,955	151,974	154,425	160,572	161,138	163,049	1.54
522360								
					2018	2018	2019	% Change
	and Measures	2015	2016	2017	2018 Budget	2018 Estimated		% Change 2019/201
	and Measures Professional Services	<b>2015</b> 2,000	<b>2016</b> 2,000	<b>2017</b> 2,000				-
Weights a				r	Budget	Estimated	Proposed	2019/201
Weights a	Professional Services	2,000	2,000	2,000	Budget 2,000 2,000	Estimated 2,000 2,000	Proposed 2,000 2,000	<b>2019/201</b> 0.00 0.00
Weights a	Professional Services Total	2,000	2,000	2,000	Budget 2,000 2,000 2018	Estimated 2,000	Proposed 2,000 2,000	2019/201 0.00 0.00
Weights a	Professional Services Total	2,000 2,000	2,000 2,000	2,000 2,000	Budget 2,000 2,000	Estimated 2,000 2,000 2018	Proposed 2,000 2,000 2019	2019/201 0.00 0.00 % Chang 2019/201
Weights a 214 Revenues	Professional Services Total S Weights & Measures Licenses	2,000 2,000 <b>2015</b>	2,000 2,000 <b>2016</b>	2,000 2,000 <b>2017</b>	Budget 2,000 2,000 2018 Budget	Estimated 2,000 2,000 2018 Estimated	Proposed 2,000 2,000 2019 Proposed	2019/201 0.00 0.00 % Change 2019/201 0.00
Weights a 214 Revenues 441129	Professional Services Total S Weights & Measures Licenses Building Permits	2,000 2,000 <b>2015</b> 1,060	2,000 2,000 <b>2016</b> 1,035	2,000 2,000 <b>2017</b> 985	Budget 2,000 2,000 2018 Budget 995	Estimated 2,000 2,000 2018 Estimated 1,015	Proposed 2,000 2,000 2019 Proposed 995	2019/201 0.00 % Chang 2019/201 0.00 -10.36
Weights a 214 Revenues 441129 443500 443501	Professional Services Total s Weights & Measures Licenses Building Permits	2,000 2,000 2015 1,060 108,798	2,000 2,000 <b>2016</b> 1,035 111,871	2,000 2,000 <b>2017</b> 985 87,877	Budget 2,000 2,000 2018 Budget 995 104,860	Estimated 2,000 2,000 2018 Estimated 1,015 207,391	Proposed 2,000 2,000 2019 Proposed 995 94,000	2019/202 0.00 % Chang 2019/202 0.00 -10.36 -1.79
Weights a 214 Revenues 441129 443500 443501 443502	Professional Services Total S Weights & Measures Licenses Building Permits Electrical Permits	2,000 2,000 <b>2015</b> 1,060 108,798 21,042	2,000 2,000 <b>2016</b> 1,035 111,871 21,303	2,000 2,000 <b>2017</b> 985 87,877 23,988	Budget 2,000 2,000 2018 Budget 995 104,860 22,400	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000	2019/201 0.00 % Chang 2019/201 0.00 -10.36 -1.79 0.00
Weights a 214 Revenues 441129 443500 443501 443502	Professional Services Total S Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits	2,000 2,000 2015 1,060 108,798 21,042 27,070	2,000 2,000 <b>2016</b> 1,035 111,871 21,303	2,000 2,000 <b>2017</b> 985 87,877 23,988	Budget 2,000 2,000 2018 Budget 995 104,860 22,400	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000 24,750	2019/20: 0.00 % Chang 2019/20: 0.00 -10.36 -1.75 0.00 0.00
Weights a 214 Revenues 441129 443500 443501 443502 443504	Professional Services Total S Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Heating/Air Conditioning Permits	2,000 2,000 <b>2015</b> 1,060 108,798 21,042 27,070 5,650	2,000 2,000 <b>2016</b> 1,035 111,871 21,303 25,440 0	2,000 2,000 <b>2017</b> 985 87,877 23,988 23,080 0	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 0	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000 24,750 0	2019/201 0.00 % Change 2019/201 0.00 -10.36 -1.79 0.00 0.00
Weights a 214 Revenues 441129 443500 443501 443502 443504 443505	Professional Services Total S Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Heating/Air Conditioning Permits Erosion Control Permits	2,000 2,000 2015 1,060 108,798 21,042 27,070 5,650 19,836	2,000 2,000 1,035 111,871 21,303 25,440 0 20,279	2,000 2,000 2017 985 87,877 23,988 23,080 0 21,067	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0 20,000	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 0 0 39,265	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000 24,750 0 20,000	2019/20: 0.00 % Chang 2019/20: 0.00 -10.36 -1.76 0.00 0.00 0.00 0.00
Weights a 214 Revenues 441129 443500 443501 443502 443504 443505 443507 443508	Professional Services Total S Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Heating/Air Conditioning Permits Erosion Control Permits	2,000 2,000 2,000 1,060 108,798 21,042 27,070 5,650 19,836 3,900	2,000 2,000 <b>2016</b> 1,035 111,871 21,303 25,440 0 20,279 5,750	2,000 2,000 2017 985 87,877 23,988 23,080 0 21,067 5,280	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0 20,000 5,550	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 00 39,265 5,550	Proposed 2,000 2019 Proposed 995 94,000 22,000 24,750 0 20,000 5,200	2019/201 0.00 % Change 2019/201 0.00 -10.36 -1.79 0.00 0.00 0.00 -6.31 -12.61
Weights a 214 Revenues 441129 443500 443501 443502 443504 443505 443507 443508	Professional Services Total Total Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Heating/Air Conditioning Permits Erosion Control Permits Occupancy Permits Sign Permits	2,000 2,000 2,000 1,060 108,798 21,042 27,070 5,650 19,836 3,900 6,430	2,000 2,000 2016 1,035 111,871 21,303 25,440 0 20,279 5,750 6,170	2,000 2,000 2017 985 87,877 23,988 23,080 0 21,067 5,280 4,590	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0 20,000 5,550 5,950	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 0 39,265 5,550 11,670	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000 22,000 24,750 0 20,000 5,200	2019/201 0.00 % Chang 2019/201 0.00 -10.36 -10.36 0.00 0.00 0.00 -6.31 -12.61 0.00
Weights a 214 Revenues 441129 443500 443501 443502 443504 443505 443507 443508 443509 443512	Professional Services Total Total Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Heating/Air Conditioning Permits Erosion Control Permits Occupancy Permits Sign Permits	2,000 2,000 2,000 1,060 108,798 21,042 27,070 5,650 19,836 3,900 6,430 2,265	2,000 2,000 1,035 111,871 21,303 25,440 0 20,279 5,750 6,170 1,590	2,000 2,000 2017 985 87,877 23,988 23,080 0 21,067 5,280 4,590 1,405	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0 24,750 0 20,000 5,550 5,950 1,800	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 0 39,265 5,550 11,670 1,885	Proposed 2,000 2019 Proposed 995 94,000 22,000 24,750 0 20,000 5,200 5,200 1,800	2019/201 0.00 % Change 2019/201 0.00 -10.36 -1.79 0.00 0.00 0.00 -6.31 -12.61 0.00 0.00
Weights a           214           214           Revenues           441129           443500           443501           443502           443504           443505           443507           443508           443509           443512	Professional Services Total Total Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Heating/Air Conditioning Permits Erosion Control Permits Erosion Control Permits Occupancy Permits Sign Permits Building Inspection Plan Review House Numbers	2,000 2,000 2,000 1,060 108,798 21,042 27,070 5,650 19,836 3,900 6,430 2,265 4,025	2,000 2,000 2016 1,035 111,871 21,303 25,440 0 20,279 5,750 6,170 1,590 6,928	2,000 2,000 2017 985 87,877 23,988 23,080 0 21,067 5,280 4,590 1,405 6,250	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0 20,000 5,550 5,950 1,800 6,400	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 0 39,265 5,550 11,670 1,885 6,150	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000 22,000 24,750 0 20,000 5,200 5,200 1,800 6,400	2019/201 0.00 % Chang 2019/201 0.00 -10.36 -10.36 -1.79 0.00 0.00 -6.31 -12.61 0.00 0.00 -6.31
Weights a 214 Revenues 441129 443500 443501 443502 443504 443505 443507 443508 443509 443512 443512	Professional Services Total Total Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Heating/Air Conditioning Permits Erosion Control Permits Doccupancy Permits Sign Permits Sign Permits Building Inspection Plan Review House Numbers	2,000 2,000 2,000 1,060 108,798 21,042 27,070 5,650 19,836 3,900 6,430 2,265 4,025 973	2,000 2,000 1,035 111,871 21,303 25,440 0 20,279 5,750 6,170 1,590 6,928 861	2,000 2,000 2017 985 87,877 23,988 23,080 0 21,067 5,280 4,590 1,405 6,250 723	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0 24,750 0 20,000 5,550 5,950 1,800 6,400 920	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 0 39,265 5,550 11,670 1,885 6,150	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000 24,750 0 20,000 5,200 5,200 1,800 6,400 700	2019/201 0.00 % Change 2019/201 0.00 -10.36 -1.79 0.00 0.00 -6.31 -12.61 0.00 0.00 -6.31 -12.61 0.00 0.00 -23.91 -2.22
Weights a 214 Revenues 441129 443500 443501 443502 443504 443505 443507 443508 443509 443512 443512	Professional Services Total Total Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Clearwater Compliance Permits Heating/Air Conditioning Permits Erosion Control Permits Cccupancy Permits Sign Permits Sign Permits Building Inspection Plan Review House Numbers State Tag Fee	2,000 2,000 2,000 1,060 108,798 21,042 27,070 5,650 19,836 3,900 6,430 2,265 4,025 973 1,150	2,000 2,000 2016 1,035 111,871 21,303 25,440 0 20,279 5,750 6,170 1,590 6,928 861 1,850	2,000 2,000 2017 985 87,877 23,988 23,080 0 21,067 5,280 4,590 1,405 6,250 723 1,705	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0 20,000 5,550 5,950 1,800 6,400 920 1,800	Estimated 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 0 39,265 5,550 11,670 1,885 6,150 1,000 1,700	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000 24,750 0 20,000 5,200 5,200 5,200 1,800 6,400 7,00 1,760	2019/201 0.00 0.00
Weights a 214 Revenues 441129 443500 443501 443502 443504 443505 443507 443508 443509 443512 461156 461157	Professional Services Total Total Weights & Measures Licenses Building Permits Electrical Permits Plumbing Permits Clearwater Compliance Permits Clearwater Compliance Permits Heating/Air Conditioning Permits Erosion Control Permits Cccupancy Permits Sign Permits Sign Permits Building Inspection Plan Review House Numbers State Tag Fee	2,000 2,000 2,000 1,060 108,798 21,042 27,070 5,650 19,836 3,900 6,430 2,265 4,025 973 1,150	2,000 2,000 2016 1,035 111,871 21,303 25,440 0 20,279 5,750 6,170 1,590 6,928 861 1,850	2,000 2,000 2017 985 87,877 23,988 23,080 0 21,067 5,280 4,590 1,405 6,250 723 1,705	Budget 2,000 2,000 2018 Budget 995 104,860 22,400 24,750 0 20,000 5,550 5,950 1,800 6,400 920 1,800 195,425	Estimated 2,000 2,000 2,000 2018 Estimated 1,015 207,391 41,375 38,798 0 39,265 5,550 11,670 1,885 6,150 1,000 1,700 355,799	Proposed 2,000 2,000 2019 Proposed 995 94,000 22,000 24,750 0 20,000 5,200 5,200 5,200 1,800 6,400 7,00 1,760	2019/201 0.00 % Change 2019/201 0.00 -10.36 -10.36 -10.36 0.00

# Auxiliary Police & Emergency Management

#### 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
- Maintain storm ready status

#### **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	2017	2018	2019	
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:	2016	2017	2018 Estimated	2019 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)	8	8	8	8
Assists County Sheriff Department (Aux. Police)	8	8	6	6
Provides Emergency Power/Communication Call Outs (Em. Mgmt.)	2	2	2	2
Mutual Aid Call Outs–Events (Aux. Police)	12	12	12	12
Mutual Aid Call Ins—Events (Aux. Police)	7	7	6	6
Local Community Emergency Call Outs (Aux. Police)	7	7	7	7
Volunteer Hours (Aux. Police and Em. Mgmt.)	2,200	2,200	2,200	2,200
Training Meeting Hours (In House) (Aux. Police and Em. Mgmt.)	450	450	450	450
Seminars and Special courses (Hours) (Aux. Police and Em. Mgmt.)	300	300	200	200

# Auxiliary Police & Emergency Management

Department Services Indicators (contd.):	2016	2017	2018 Estimated	2019 Projected
Number of Emergency Siren Activations (Em. Mgmt.)	2	2	2	2
5K Runs and Bike Race Call Outs (Aux. Police) 5K Run Hours	10 180	10 180	10 180	12 200
Parades—Local Call Outs (Aux. Police) Parades—Hours	5 325	5 325	5 325	5 375
Vehicle Maintenance Hours (Aux. Police and Em. Mgmt.)	100	100	100	100

# **2018 Significant Accomplishments:**

- 1. Re-evaluated siren placement for new development of outlying City property
- 2. Replaced an old siren-fifth replaced of six
- 3. Recruited more members
- 4. Continued Crisis Intervention Training
- 5. Continued improvement of garage and facility
- 6. Community outreach and education
- 7. Replaced 2005 Dodge Ram 2500 pickup
- 8. Updated traffic control signage for runs/walks
- 9. Acquire new traffic control barriers

## **Long-Term Objectives:**

- 1. Recruit daytime members
- 2. Continue a rigorous and regular training schedule/expand range of training
- 3. Maintain two-year cycles for driver training and CPR/AED training
- 4. Integrate new social media presence
- 5. Evaluate replacing pagers with the use of a phone app for notifications

#### **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 and grounds
- 290 Maintenance Contracts: HVAC
- 316 **Radio Equipment Maintenance:** Cost to maintain radio and pagers
- 330 Travel and Training: Conferences, dues, CPR classes, meeting supplies
- 343 Awards: Recognition banquet for volunteers
- 340 Maintenance Supplies: For building or other equipment
- 346 Uniforms: Update and make all uniforms the same
- 350 **Operating Supplies:** Vehicle maintenance and safety supplies
- 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
- 380 Equipment: Purchase new pagers

# **2019 Objectives to Be Accomplished:**

- 1. Replace sixth siren
- 2. Purchase traffic vests for officers
- 3. Purchase new pagers
- 4. Acquire promotional items for recruitment

# Auxiliary Police & Emergency Management 522410

Public	Safety Emergency Mana	agement	/Auxilia	ry Polic	e			
522410					2018	2018	2019	% Change
Operati	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
165	Workers' Comp. Insurance	250	250	75	250	250	250	0.00%
222	Electric	711	667	688	900	900	900	0.00%
224	Natural Gas	760	784	773	1,250	1,250	1,250	0.00%
225	Telephone	973	1,225	1,354	1,600	1,250	1,250	-21.88%
226	Water Service	335	371	390	420	420	420	0.00%
239	Siren Maintenance	1,320	1,440	2,940	2,000	2,580	2,500	25.00%
240	Repair & Maintenance	2,392	1,038	1,027	2,500	3,098	2,500	0.00%
290	Contracted Maintenance	177	24	219	500	500	500	0.00%
316	Radio Equipment Maintenance	2,175	789	677	2,000	2,000	2,450	22.50%
330	Training & Travel	649	1,719	464	1,500	1,500	1,500	0.00%
340	Repair & Maintenance Supplies	441	54	459	500	500	500	0.00%
343	Awards	394	350	117	800	800	800	0.00%
346	Clothing & Uniforms	8,030	4,443	1,279	1,200	1,200	1,200	0.00%
350	Operating Supplies—Vehicles	1,026	654	1,494	2,000	2,000	2,000	0.00%
351	Fuel/Vehicles	916	479	695	750	750	750	0.00%
380	Equipment	2,334	3,537	3,819	3,000	3,000	4,000	33.33%
510	Property Insurance	1,240	1,356	1,335	1,396	1,417	1,297	-7.09%
	Total	24,123	19,180	17,805	22,566	23,415	24,067	6.65%
					2018	2018	2019	0/ Oh an sta
Devenue		0045	0040	0047				% Change
Revenu		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
473409	Emergency Management–Town	229	330	0	600	100	100	-83.33%
	Total	229	330	0	600	100	100	-83.33%
					2018	2018	2019	% Change
Net Cos	t of Program	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
		23,894	18,850	17,805	21,966	23,315	23,967	9.11%

# Engineering & Public Works— Administration

#### **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

Personnel Schedule Summary Position	2017 FTE	2018 FTE	2019 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

## **Engineering and Public Works Administration Staffing Levels:**

\*Remainder of employee allocation in Sewerage Enterprise Fund

DEPARTMENT SERVICES INDICATORS	2016	2017	2018 Estimated	2019 Projected
Installation of new sidewalk slabs	300	N/A	275	275
Lineal Feet of Streets Repaved	8,000	7,100	9,600	4,200

# **2018 Significant Accomplishments:**

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

# 2019 Objectives to Be Accomplished:

- 1. Reconstruct Cambridge Avenue from Fieldcrest to Susan
- 2. Reconstruct Lexington Street from Cambridge to Fieldcrest
- 3. Reconstruct Aspen Street from Cambridge to Lexington
- 4. Reconstruct Willowbrooke Drive from Lynnwood to Arbor
- 5. Construct new Highland Lift Station
- 6. Complete maintenance and structural repairs to Woolen Mills and Columbia Mills Dams per DNR mandate

# 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
- **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

- 135 Sick Leave: Increased \$6,616 due to expected employee retirement
- **210 Professional Services:** Increase includes \$15,000 for Phase 1 traffic impact analysis for Hwy. 60 business park
- **318 GIS Mapping:** Reduced \$1,100 to reflect projected costs
- 330 **Training & Travel:** Increase \$100 to help address state mandated continuing education requirements for P.E. Certification

Engineering							
533110				2018	2018	2019	% Chang
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/201
111 Salaries	110,381	113,396	115,346	117,526	117,526	119,881	2.009
135 Sick Payout	1,018	1,082	736	1,000	1,000	7,616	661.609
151 Social Security	8,001	8,144	8,261	9,248	9,248	9,941	7.50
152 Retirement	7,873	7,851	8,185	8,033	8,033	8,013	-0.25
154 Health Insurance	16,469	16,845	19,234	22,408	22,408	22,561	0.68
155 Life Insurance	149	168	180	137	137	147	7.30
159 Longevity	2,079	2,173	2,268	2,363	2,363	2,457	3.98
165 Workers' Comp. Insurance	2,760	3,837	3,710	3,791	3,791	3,458	-8.78
Total	148,730	153,496	157,920	164,506	164,506	174,074	5.82
533110				2018	2018	2019	% Chang
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/201
210 Professional Services	3,700	1,863	400	1,500	6,970	16,500	1000.00
225 Telephone	326	424	371	500	500	500	0.00
310 Office Supplies	260	558	195	400	400	400	0.00
318 GIS mapping	1,679	3,977	2,053	11,500	11,500	10,400	-9.57
320 Publications & Dues	770	197	315	900	900	900	0.00
330 Training & Travel	989	685	1,332	1,200	1,200	1,300	8.33
350 Operating supplies	659	586	328	1,100	1,200	1,100	0.00
351 Gas and Oil Expense	878	1,051	941	1,000	1,000	1,000	0.00
380 Equipment Outlay	854	770	400	800	400	800	0.00
512 Liability Insurance	6,776	6,914	6,734	6,838	6,838	7,216	5.53
Total	16,891	17,025	13,069	25,738	30,908	40,116	55.86
Total Expenditures	165,621	170,521	170,989	190,244	195,414	214,190	12.59
				2018	2018	2019	% Chang
Revenues	2015	2016	2017	Budget	Estimated	Proposed	2019/201
423204 Engineering and Admin. fees	2,918	0	0	0	0	0	0.00
443506 Drive Opening Permits	940	1,260	905	1,100	1,100	1,100	0.00
443510 Street Opening Permits	3,800	4,300	3,800	3,800	4,208	3,800	0.00
443513 Stormwater Mgmt. Permit	1,053	2,360	517	1,200	12,000	1,200	0.00
461155 Engineering Fees	0	8,606	116	3,000	8,000	5,000	66.67
Total Revenues	8,711	16,526	5,338	9,100	25,308	11,100	21.98
				2018	2018	2019	% Change
Net Cost of Program	2015	2016	2017	Budget	Estimated	Proposed	% Chang 2019/201
Net Gost of Program	156,910	153,995	165,651	181,144	170,106	203,090	12.129
	100,010	100,000	100,001	101,144	110,100	203,030	12.12

# **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	2018 Actual	2019 Projected
Garage-Public Works Crew	1.00	1.00
Street Maintenance	5.00	5.00
Storm Sewers	1.75	1.75
Recycling	1.50	1.50
Total Per Year	9.25	9.25

# **Supervisory Labor Pool:**

Activity	2018 Actual	2019 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	2017 FTE	2018 FTE	2019 FTE
Superintendent of Public Works	1.00	1.00	1.00
Equipment Operator/Crewperson*	9.00	9.00	9.00
WWTP Crewperson	0.25	0.25	0.25
Total	10.25	10.25	10.25

\*See Labor allocation chart above

Department Services Indicators:	2016	2017	2018 Estimated	2019 Projected
Catch Basin Replacements	38	33	51	20
Catch Basins Cleaned	1,500	1,500	1,500	1,500
Storm Sewer Manholes and Pipes Replacements	8	10	15	5
Asphalt Placed by City Crew (Tons)	80	70	120	120
Number of Street Lights	1,420	1,420	1,420	1,450
Number of New Signs	10	7	15	15
Signs Replaced	215	200	50	100
Line Miles Swept	1,290	1,360	1,560	1,580
Brush and Small Quantities of Yard Waste (Tons)	1,650	1,720	2,750	2,500
Tonnage of Debris Collected from Sweeping	480	490	540	560
Snow Plowing Events	15	20	15	20
Tons of Salt Used Per Event	25	26	30	30
Number of Vehicles (Vehicle Inventory)	65	65	66	66
Appliance/Furniture Pickup	320	300	340	400

# **Public Works**

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

# **Performance Measures:**

Service Area	Objective	Efficiency Measure	Target 2016/2017	Target 2017/2018	Target 2018/2019
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%

# **2018 Significant Accomplishments:**

- 1. Continued with set up of new facility
- 2. Speced out and replaced one ton dump truck
- 3. Speced out new 20,000 lb. mini excavator and trailer
- 4. Worked on making projects and job sites as efficient as possible and continue evaluating how to improve operations
- 5. Installed underdrain on Evergreen from Western north to Center

# **2019 Objectives to Be Accomplished:**

- 1. Spec out and replace 5-yard dump truck with plow, wing and salter (#90)
- 2. Spec out and replace on dump truck with plow and salter
- 3. Work with Light & Water on a joint purhcase of a 10-yard dump truck with plow, wing and salter (#96)
- 4. Spec out and replace new skid steer for brush pickup
- 5. Replace code reader and learn all its capabilities
- 6. Continue and complete drain tile on Evergreen Blvd.
- 7. Pursue mechanic internship program with High School

# 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
- 125 Part Time Seasonal: Wages for a high school student mechanic program
- 210 **Contracted Services:** Required hearing testing
- 222 Electric: Building electrical cost
- 225 Telephone: Building and employee phone plan reimbursement
- 226 Water Service: For building and car wash
- 326 **Fuel System Maintenance:** Annual maintenance of fuel system
- 330 Travel and Training: For in and out of state training
- 350 Garage/Maintenance Supplies: Building maintenance and operating supplies
- 351 **Gas and Oil Expense:** Fuel and oil expenses for equipment Increase to reflect actual costs
- 353 Machine Equipment/Maintenance: Maintenance of DPW and City Hall trucks and equipment

#### 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: Cost of new signs, replacement of signs and sign parts

# **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: \$2,000/year service contract, \$3,000 for repairs

#### 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; increase for 8% salt price increase

#### 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 \$8,000 for appliances, plus 100% of DPW time for festivals—Wine & Harvest: \$5,000, Strawberry Festival: \$6,000 and Winter Fest: \$1,700)

33210	Garage-Public Works							
rew					2018	2018	2019	% Change
Person	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries ( 1.15 FTE)	98,181	112,279	144,170	73,836	73,836	75,526	2.29%
112	Overtime	1,414	1,137	3,576	1,050	1,050	1,050	0.00%
125	Part time/Seasonal Salaries						4,500	
151	Social Security	7,199	8,260	10,865	5,791	5,791	6,270	8.27%
152	Retirement	6,946	7,721	10,304	5,072	5,072	5,073	0.02%
154	Health Insurance	12,414	13,951	19,787	21,155	22,230	21,240	0.40%
155	Life Insurance	10	6	9	0	0	0	0.00%
159	Longevity	630	693	756	819	819	882	7.69%
165	Workers' Comp. Insurance	4,096	5,391	5,268	3,218	3,218	2,939	-8.67%
	Total	130,890	149,438	194,735	110,941	112,016	117,480	5.89%
<b>3321</b> 0	1				2018	2018	2019	% Chang
33210 Operati		2015	2016	2017	2018 Budget	2018 Estimated	2019 Proposed	-
		<b>2015</b> 679	<b>2016</b> 699	<b>2017</b> 1,220				2019/201
perati	ng				Budget	Estimated	Proposed	<b>2019/201</b>
<b>)perat</b> i 210	ng Contracted Services	679	699	1,220	Budget 700	Estimated 700	Proposed 700	<b>2019/201</b> 0.009 10.919
<b>)perati</b> 210 222	ng Contracted Services Electric	679 7,348	699 8,521	1,220 22,442	<b>Budget</b> 700 22,000	<b>Estimated</b> 700 24,400	<b>Proposed</b> 700 24,400	% Change 2019/2018 0.009 10.919 0.009
<b>)perati</b> 210 222 224	ng Contracted Services Electric Natural Gas	679 7,348 7,283	699 8,521 9,284	1,220 22,442 8,507	Budget 700 22,000 11,500	Estimated 700 24,400 11,500	Proposed 700 24,400 11,500	2019/2018 0.009 10.919 0.009
<b>Dperati</b> 210 222 224 225	ng Contracted Services Electric Natural Gas Telephone	679 7,348 7,283 2,613	699 8,521 9,284 1,990	1,220 22,442 8,507 6,318	Budget 700 22,000 11,500 7,100	Estimated 700 24,400 11,500 7,100	Proposed 700 24,400 11,500 7,100	2019/2013 0.009 10.919 0.009 0.009
<b>Operati</b> 210 222 224 225 226	ng Contracted Services Electric Natural Gas Telephone Water Service	679 7,348 7,283 2,613	699 8,521 9,284 1,990	1,220 22,442 8,507 6,318	Budget 700 22,000 11,500 7,100 10,000	Estimated 700 24,400 11,500 7,100 10,000	Proposed 700 24,400 11,500 7,100 10,000	2019/2013 0.009 10.919 0.009 0.009 0.009
Dperati 210 222 224 225 226 326	ng Contracted Services Electric Natural Gas Telephone Water Service Fuel System Maintenance	679 7,348 7,283 2,613 3,061	699 8,521 9,284 1,990 2,095	1,220 22,442 8,507 6,318 4,827	Budget 700 22,000 11,500 7,100 10,000 5,000	Estimated 700 24,400 11,500 7,100 10,000 5,000	Proposed 700 24,400 11,500 7,100 10,000 5,000	2019/2013 0.009 10.919 0.009 0.009 0.009 0.009
Operati           210           222           224           225           226           326           330	ng Contracted Services Electric Natural Gas Telephone Water Service Fuel System Maintenance Travel & Training	679 7,348 7,283 2,613 3,061 800	699 8,521 9,284 1,990 2,095 2,095	1,220 22,442 8,507 6,318 4,827 2,023	Budget 700 22,000 11,500 7,100 10,000 5,000 2,200	Estimated 700 24,400 11,500 7,100 10,000 5,000 2,200	Proposed 700 24,400 11,500 7,100 10,000 5,000 2,200	2019/201 0.009 10.919 0.009 0.009 0.009 0.009
Operation           210           222           224           225           226           326           330           350	ng Contracted Services Electric Natural Gas Telephone Water Service Fuel System Maintenance Travel & Training Garage/Maint. Supplies	679 7,348 7,283 2,613 3,061 800 27,558	699 8,521 9,284 1,990 2,095 250 34,777	1,220 22,442 8,507 6,318 4,827 2,023 31,050	Budget 700 22,000 11,500 7,100 10,000 5,000 2,200 31,350	Estimated 700 24,400 11,500 7,100 10,000 5,000 2,200 31,350	Proposed 700 24,400 11,500 7,100 10,000 5,000 2,200 31,350	2019/201 0.009 10.919 0.009 0.009 0.009 0.009 0.009 10.009
Operati           210           222           224           225           226           326           330           350           351	ng Contracted Services Electric Natural Gas Telephone Water Service Fuel System Maintenance Travel & Training Garage/Maint. Supplies Gasoline/Diesel Fuel, Oil	679 7,348 7,283 2,613 3,061 800 27,558 54,191	699 8,521 9,284 1,990 2,095 2,095 250 34,777 58,699	1,220 22,442 8,507 6,318 4,827 2,023 31,050 54,692	Budget 700 22,000 11,500 7,100 10,000 5,000 2,200 31,350 50,000	Estimated 700 24,400 11,500 7,100 10,000 5,000 2,200 31,350 50,000	Proposed 700 24,400 11,500 7,100 10,000 5,000 2,200 31,350 55,000	2019/201 0.009 10.919 0.009 0.009 0.009 0.009 10.009
Operation           210           222           224           225           226           326           330           350           351           353	ng Contracted Services Electric Natural Gas Telephone Water Service Fuel System Maintenance Travel & Training Garage/Maint. Supplies Gasoline/Diesel Fuel, Oil Mach.—Equip Maint./Parts	679 7,348 7,283 2,613 3,061 800 27,558 54,191 57,566	699 8,521 9,284 1,990 2,095 250 34,777 58,699 50,425	1,220 22,442 8,507 6,318 4,827 2,023 31,050 54,692 74,663	Budget 700 22,000 11,500 7,100 10,000 5,000 2,200 31,350 50,000 51,000	Estimated 700 24,400 11,500 7,100 10,000 5,000 2,200 31,350 50,000 60,000	Proposed 700 24,400 11,500 7,100 10,000 5,000 2,200 31,350 55,000 51,000	2019/2013 0.009 10.919 0.009 0.009 0.009 0.009 10.009 0.009
Operati           210           222           224           225           226           326           330           350           351           353           385	ng Contracted Services Electric Natural Gas Telephone Water Service Fuel System Maintenance Travel & Training Garage/Maint. Supplies Gasoline/Diesel Fuel, Oil Mach.—Equip Maint./Parts Equipment Outlay	679 7,348 7,283 2,613 3,061 800 27,558 54,191 57,566 7,345	699 8,521 9,284 1,990 2,095 2,095 250 34,777 58,699 50,425 23,704	1,220 22,442 8,507 6,318 4,827 2,023 31,050 54,692 74,663 5,028	Budget           700           22,000           11,500           7,100           10,000           5,000           2,200           31,350           50,000           51,000           5,000	Estimated 700 24,400 11,500 7,100 10,000 5,000 31,350 50,000 60,000 5,000	Proposed 700 24,400 11,500 7,100 10,000 5,000 2,200 31,350 55,000 51,000 5,000	2019/2013 0.009 10.919 0.009

533311	-Street Maintenance				2018	2018	2019	% Change
Person	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries (5.55 FTE)	291,149	319,438	259,879	342,199	342,199	349,842	2.23%
112	Overtime	17,124	22,557	20,207	45,500	45,500	45,500	0.00%
125	Part Time Temporary	10,295	5,852	11,072	6,900	6,900	6,900	0.00%
135	Sick Payout	1,722	2,794	2,831	3,776	3,776	2,934	-22.30%
151	Social Security	23,462	25,089	20,099	31,208	31,208	31,767	1.79%
152	Retirement	20,466	23,906	19,591	26,617	26,617	26,555	-0.23%
154	Health Insurance	121,140	139,053	153,796	179,883	179,883	180,972	0.61%
155	Life Insurance	88	107	48	49	49	35	-28.35%
159	Longevity	10,710	11,277	9,072	9,576	9,576	10,080	5.26%
165	Workers' Comp. Insurance	11,709	15,747	14,830	17,929	17,929	16,376	-8.66%
	Total	507,865	565,820	511,425	663,637	663,637	670,961	1.10%

533311					2018	2018	2019	% Change
Operati	ing	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210	Professional Services	809	584	509	750	750	750	0.00%
240	Repair & Maint. Services	56,498	47,545	51,212	45,500	45,500	45,500	0.00%
350	Operating Supplies	3,036	4,000	3,117	3,000	3,000	3,000	0.00%
363	Sign, Supplies & Parts	22,371	15,459	12,336	10,473	11,003	10,473	0.00%
	Total	82,714	67,588	67,174	59,723	60,253	59,723	0.00%
	Total Expenditures	590,579	633,408	578,599	723,360	723,890	730,684	1.01%
533410	-Streets Ineligible				2018	2018	2019	% Change
Operati	ing	2015	2016	2017	Budget	Estimated	Proposed	2019/201
530	Lease Expenses	4,133	5,381	4,187	5,450	5,450	5,450	0.00%
	Total Expenditures	4,133	5,381	4,187	5,450	5,450	5,450	0.00%
E22/100	–Street Lighting				2018	2018	2019	0/ Oheng
Operati		2015	2016	2017	Budget	Estimated	Proposed	% Change 2019/2018
222	Electric	2013	288,811	265.093	282,000	272,600	270,000	-4.26%
222	Total	297,507	288,811	265,093	282,000	272,600	270,000	-4.26%
	Total	231,301	200,011	200,090	202,000	212,000	210,000	-4.20/
5334 <mark>21</mark>	.—Traffic Control Signals				2018	2018	2019	% Change
Operati	ing	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
222	Electric	2,300	2,708	2,889	3,000	3,150	3,150	5.00%
	Repair & Maintenance							
240	Services	3,023	6,715	3,972	9,500	9,500	5,000	-47.37%
	Total	5,323	9,423	6,861	12,500	12,650	8,150	-34.80%
Total E	xpenditures - Lighting/Signals	302,830	298,234	271,954	294,500	285,250	278,150	-5.55%
533440	-Storm Sewers				2018	2018	2019	% Change
Person		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111		71,502	59,141	61,340	128,863	128,863	131,880	2.34%
112	Overtime	545	461	01,540	1,000	1,000	1,000	0.00%
151	Social Security	5,492	4,544	4,644	9,935	9,935	10,165	2.32%
152	Retirement	5,048	4,085	4,342	8,701	8,701	8,704	0.03%
154	Health Insurance	1,821	1,471	0	0,101	0,102	5,310	0.00%
155	Life Insurance	5	0	1	0	0	0,010	0.00%
165	Workers' Comp. Insurance	3,511	4,684	4,611	5,721	5,721	5,226	-8.65%
	Total	87,924	74,386	74,938	154,220	154,220	162,285	5.23%
533440	)				2018	2018	2019	% Change
Operati	ing	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
240	Repair & Maintenance Services	26,745	31,142	32,025	30,000	30,000	30,000	0.00%
240	Street Sweepings	15,131	10,101	10,608	15,000	15,000	15,000	0.007
323	DNR Fees	1,500	1,651	1,500	1,500	1,500	1,500	0.007
525	Total	43,376	42,894	44,133	46,500	46,500	46,500	0.007
	Total Expenditures	131,300	117,280	119,071	200,720	200,720	208,785	4.02%
	Intal Expenditures							

533450	Snow and Ice Control				2018	2018	2019	% Change
Operati	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
209	Professional Services–Sea- sonal	868	291	0	4,000	4,000	4,000	0.00%
210	Contracted Services	4,543	5,184	2,458	12,000	7,000	12,000	0.00%
340	Maintenance Supplies	11,750	5,748	8,288	7,200	12,405	7,200	0.00%
380	Equipment	4,235	0	7,450	4,000	4,000	4,000	0.00%
450	Ice Control Materials	61,523	90,000	120,850	90,000	90,000	95,000	5.56%
	Total Expenditures	82,919	101,223	139,046	117,200	117,405	122,200	4.27%
	Total Public Works	1,436,219	1,523,923	1,553,085	1,688,319	1,690,244	1,700,032	0.69%
					2018	2018	2019	% Change
Revenu	es	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
435300	OState Transportation Aids	544,042	509,960	527,404	606,514	606,514	697,492	15.00%
46310	1 Public Works Dept. Fees	3,774	11,264	74,923	13,500	15,000	13,500	0.00%
	Total	547,816	521,224	602,327	620,014	621,514	710,992	14.67%
					2018	2018	2019	% Change
Net Cos	st of Program	2015	2016	2017	Budget	Estimated	Proposed	2019/2018

# Health & Sanitation

#### 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.
- 2017 New Public Works building was built with a compost/yard waste center that is under surveillance. Residents can now enter the yard six days a week from 7 a.m. to 7 p.m. for a onetime fee of \$30.

Buildings serviced through City contract (2019 estimates):						
Single family, duplex, condo	4,040					
Commercial	70					
Apartment	20					
Total:	4,130					

	Grand Total	\$665,705		
Compost employee-	Compost employee–(35 weeks/\$11.25 per hour/6 hours per week)			
	Fuel Surcharge	\$O		
Additional recycling carts purchased	–50 units at \$4.32/unit=\$216/mo=\$2,592/yr	\$2,592		
Recycling—4,130 uni	Recycling—4,130 units at \$4.32/unit = \$17,842/mo = \$214,099/yr			
Refuse–4,130 uni	ts at \$9.06/unit = \$37,418/mo = \$449,014/yr	\$449,014		

# **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 or one 96-gallon recycling container
- Provide option to upgrade to one 96-gallon recycling container upon payment of a one-time fee of \$25
- Provide option to buy a second cart
- Brush pickup is provided starting the first week 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	2017 FTE	2018 FTE	2019 FTE
Equipment Operator/Crewperson	1.5	1.5	1.5

Department Services Indicators:	2016	2017	2018 Estimated	2019 Projected
Refuse Collection (Tons)	2,050	3,100	3,255	3,580
Recycled Collection (Tons)	1,230	2,160	2,200	2,420
Recyclables to Refuse	38%	38%	48%	36.22%

# **2018 Significant Accomplishments:**

1. Researched battery collection at yard waste site

# **2019 Objectives to Be Accomplished:**

- 1. Research paint collection at yard waste site
- Research automatic trash pickup as contract is up in 2020

# **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

## **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

neart	h and Sanitation							
533710	-Solid Waste Collection				2018	2018	2019	% Change
Operati	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
290	Contracted Services	393,929	401,929	410,047	426,444	426,444	435,066	2.02%
	Total	393,929	401,929	410,047	426,444	426,444	435,066	2.02%
533720	-Landfill-Groundwater Monitoring				2018	2018	2019	% Change
Operati	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
290	Contracted Services	10,050	10,050	10,050	10,050	10,050	6,500	-35.32%
	Total	10,050	10,050	10,050	10,050	10,050	6,500	-35.32%
533730	Recycling				2018	2018	2019	% Change
Personi	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries (1.5 FTE)	82,948	80,836	92,266	90,730	90,730	92,539	1.99%
112	Overtime	865	2,688	974	1,700	1,700	1,700	0.00%
125	Part-Time/Temporary	1,941	4,175	77	0	0	0	0.00%
151	Social Security	6,494	6,687	7,026	7,071	7,071	7,209	1.95%
152	Retirement	5,841	5,663	6,476	6,285	6,285	6,068	-3.45%
154	Health Insurance	0	1,501	105	0	0	0	0.00%
155	Life Insurance	4	2	8	0	0	0	0.00%
165	Workers' Comp. Insurance	3,265	4,270	4,188	4,056	4,056	3,705	-8.65%
	Total	101,358	105,822	111,120	109,842	109,842	111,221	1.26%
533730	)				2018	2018	2019	% Change
Operati		2015	2016	2017	Budget	Estimated		2019/2018
290	Maintenance/Contracted Services	190,646	198,096	203,315	203,674	203,674	207,747	2.00%
344	Recycling Expenses			,		,	201,111	2100/0
		8.685	901	13.581	2.000	2.000	2.000	0.00%
		8,685	901	13,581 11,463	2,000	2,000	2,000	
380	Equipment/Capital Outlay			11,463				0.00%
		8,685 199,331 300,689	901 198,997 304,819		2,000 205,674 315,516	2,000 205,674 315,516	2,000 209,747 320,968	0.00% 0.00% 1.98% 1.73%
	Equipment/Capital Outlay Total	199,331	198,997	11,463 228,359	205,674	205,674	209,747	0.00% 1.98%
	Equipment/Capital Outlay Total Total Recycling Expenditures	199,331 300,689	198,997 304,819	11,463 228,359 339,479	205,674 315,516 752,010	205,674 315,516 752,010	209,747 320,968 762,534	0.00% 1.98% 1.73% 1.40%
380	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation	199,331 300,689 704,668	198,997 304,819 716,798	11,463 228,359 339,479 759,576	205,674 315,516 752,010 <b>2018</b>	205,674 315,516 752,010 <b>2018</b>	209,747 320,968 762,534 <b>2019</b>	0.00% 1.98% 1.73% 1.40% % Change
380	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation Revenues Supporting this Program	199,331 300,689 704,668 <b>2015</b>	198,997 304,819 716,798 <b>2016</b>	11,463 228,359 339,479 759,576 <b>2017</b>	205,674 315,516 752,010 2018 Budget	205,674 315,516 752,010 2018 Estimated	209,747 320,968 762,534 2019 Proposed	0.00% 1.98% 1.73% 1.40% % Change 2019/2018
380 Non-Tax 435420	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation <b>X Revenues Supporting this Program</b> D Recycling State Grant	199,331 300,689 704,668 <b>2015</b> 37,984	198,997 304,819 716,798 <b>2016</b> 35,941	11,463 228,359 339,479 759,576 <b>2017</b> 37,857	205,674 315,516 752,010 <b>2018</b> <b>Budget</b> 37,800	205,674 315,516 752,010 <b>2018</b> Estimated 37,841	209,747 320,968 762,534 <b>2019</b> <b>Proposed</b> 38,000	0.00% 1.98% 1.73% 1.40% % Change 2019/2018 0.53%
380 Non-Tax 435420 464101	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation <b>X Revenues Supporting this Program</b> D Recycling State Grant L Recycling—Plastic/Glass/Oil	199,331 300,689 704,668 <b>2015</b> 37,984 215	198,997 304,819 716,798 <b>2016</b> 35,941 0	11,463 228,359 339,479 759,576 <b>2017</b> 37,857 0	205,674 315,516 752,010 <b>2018</b> <b>Budget</b> 37,800 0	205,674 315,516 752,010 <b>2018</b> Estimated 37,841 0	209,747 320,968 762,534 <b>2019</b> <b>Proposed</b> 38,000 0	0.00% 1.98% 1.73% 1.40% % Change 2019/2018 0.53% 0.00%
380 Non-Tax 435420 464103	Equipment/Capital Outlay Total Total Total Recycling Expenditures Total Health and Sanitation <b>Revenues Supporting this Program</b> Recycling State Grant Recycling—Plastic/Glass/Oil Recycling—Aluminum/Tin	199,331 300,689 704,668 <b>2015</b> 37,984 215 0	198,997 304,819 716,798 <b>2016</b> 35,941 0	11,463 228,359 339,479 759,576 <b>2017</b> 37,857 0 51	205,674 315,516 752,010 <b>2018</b> <b>Budget</b> 37,800 0 0	205,674 315,516 752,010 <b>2018</b> Estimated 37,841 0 0	209,747 320,968 762,534 <b>2019</b> <b>Proposed</b> 38,000 0 0	0.00% 1.98% 1.73% 1.40% % Change 2019/2018 0.53% 0.00% 0.00%
380 Non-Tax 435420 464103	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation <b>X Revenues Supporting this Program</b> D Recycling State Grant L Recycling—Plastic/Glass/Oil	199,331 300,689 704,668 <b>2015</b> 37,984 215	198,997 304,819 716,798 <b>2016</b> 35,941 0	11,463 228,359 339,479 759,576 <b>2017</b> 37,857 0	205,674 315,516 752,010 <b>2018</b> <b>Budget</b> 37,800 0	205,674 315,516 752,010 <b>2018</b> Estimated 37,841 0	209,747 320,968 762,534 <b>2019</b> <b>Proposed</b> 38,000 0	0.00% 1.98% 1.73% 1.40% % Change 2019/2018 0.53% 0.00% 0.00%
380 Non-Tax 435420 464101 464103 464105	Equipment/Capital Outlay Total Total Total Recycling Expenditures Total Health and Sanitation <b>Revenues Supporting this Program</b> Recycling State Grant Recycling—Plastic/Glass/Oil Recycling—Aluminum/Tin	199,331 300,689 704,668 <b>2015</b> 37,984 215 0	198,997 304,819 716,798 <b>2016</b> 35,941 0	11,463 228,359 339,479 759,576 <b>2017</b> 37,857 0 51	205,674 315,516 752,010 <b>2018</b> <b>Budget</b> 37,800 0 0	205,674 315,516 752,010 <b>2018</b> Estimated 37,841 0 0	209,747 320,968 762,534 <b>2019</b> <b>Proposed</b> 38,000 0 0	0.00% 1.98% 1.73% <b>1.40%</b> % Change 2019/2018 0.53% 0.00% 150.00%
380 Non-Tax 435420 464101 464103 464105	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation Recycling State Grant Recycling—Plastic/Glass/Oil Recycling—Aluminum/Tin Recycling Cart Upgrade	199,331 300,689 704,668 <b>2015</b> 37,984 215 0 1,847	198,997 304,819 716,798 <b>2016</b> 35,941 0 0 2,073	11,463 228,359 339,479 759,576 2017 37,857 0 51 768	205,674 315,516 752,010 2018 Budget 37,800 0 0 0	205,674 315,516 752,010 2018 Estimated 37,841 0 0 2,600	209,747 320,968 762,534 2019 Proposed 38,000 0 0 1,000	0.00% 1.98% 1.73% 1.40% % Change
380 Non-Tax 435420 464101 464103 464105	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation Recycling State Grant Recycling—Plastic/Glass/Oil Recycling—Aluminum/Tin Recycling Cart Upgrade Landfill Monitoring—Town Contribution	199,331 300,689 704,668 2015 37,984 215 0 1,847 3,350	198,997 304,819 716,798 <b>2016</b> 35,941 0 2,073 3,350	11,463 228,359 339,479 759,576 2017 37,857 0 37,857 0 51 768 3,350	205,674 315,516 752,010 2018 Budget 37,800 0 0 0 400 3,350 41,550	205,674 315,516 752,010 2018 Estimated 37,841 0 0 2,600 3,350 43,791	209,747 320,968 762,534 <b>2019</b> <b>Proposed</b> 38,000 0 1,000 2,165 41,165	0.00% 1.98% 1.73% 1.40% % Change 2019/2018 0.53% 0.00% 150.00% 150.00% -35.37% -0.93%
380 Non-Tax 435420 464101 464103 464105 473405	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation Recycling State Grant Recycling—Plastic/Glass/Oil Recycling—Aluminum/Tin Recycling Cart Upgrade Landfill Monitoring—Town Contribution Total Revenues	199,331 300,689 704,668 2015 37,984 215 0 1,847 3,350 43,396	198,997 304,819 716,798 2016 35,941 0 2,073 3,350 41,364	11,463 228,359 339,479 759,576 2017 37,857 0 37,857 0 51 768 3,350 42,026	205,674 315,516 752,010 2018 Budget 37,800 0 0 0 400 3,350 41,550	205,674 315,516 752,010 2018 Estimated 37,841 0 2,600 2,600 3,350 43,791	209,747 320,968 762,534 <b>2019</b> <b>Proposed</b> 38,000 0 1,000 2,165 41,165	0.00% 1.98% 1.73% 1.40% % Change 2019/2018 0.53% 0.00% 0.00% 150.00% 150.00% -35.37% -0.93% % Change
380 Non-Tax 435420 464101 464103 464105 473405	Equipment/Capital Outlay Total Total Recycling Expenditures Total Health and Sanitation Recycling State Grant Recycling—Plastic/Glass/Oil Recycling—Aluminum/Tin Recycling Cart Upgrade Landfill Monitoring—Town Contribution	199,331 300,689 704,668 2015 37,984 215 0 1,847 3,350	198,997 304,819 716,798 <b>2016</b> 35,941 0 2,073 3,350	11,463 228,359 339,479 759,576 2017 37,857 0 37,857 0 51 768 3,350	205,674 315,516 752,010 2018 Budget 37,800 0 0 0 400 3,350 41,550	205,674 315,516 752,010 2018 Estimated 37,841 0 0 2,600 3,350 43,791	209,747 320,968 762,534 <b>2019</b> <b>Proposed</b> 38,000 0 1,000 2,165 41,165	0.00% 1.98% 1.73% 1.40% % Change 2019/2018 0.53% 0.00% 150.00% 150.00% -35.37% -0.93%

#### 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	2017 FTE	2018 FTE	2019 FTE
Senior Center Director	0.70	0.70	0.70
Senior Center Supervisor	0.60	0.50	0.50
Total	1.30	1.20	1.20

#### **Performance Measures:**

Service Area	Objective	Efficiency Measure	Target 2016/2017	Target 2017/2018	Target 2018/2019
Senior Center Programming	Operating Costs	Revenue 100% of Program Expenses	100%	100%	100%

Department Services Indicators:	2016	2017	2018 Estimated	2019 Projected
Days of Operation	250	250	253	249
Total Attendance	17,608	18,498	18,750	18,675
Average Daily Attendance City Participants Non-Resident Participants	71 47 24	74 48 26	75 49 26	75 49 26
One Day and Extended Trips	484	414	450	425
Special Events	909	1,316	1,390	1,400
Attendance at Weekly Programs	11,333	12,098	12,110	12,000
Van Ridership	4,882	4,670	4,800	4,850

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

#### **2018 Significant Accomplishments:**

- 1. Developed Excel attendance tracking tool to improve accuracy and time efficiency of recordkeeping
- 2. Developed a policy and procedure for allowing area businesses to promote their business and support the Cedarburg Senior Center
- 3. Improved Senior Center use of website
- 4. Encouraged citizens to sign up for email alerts
- 5. Refreshed and updated display areas in Senior Center for promotion of programs, tours and special events
- 6. Conducted first annual information and health fair with area businesses related to older adult issues

## **2019 Objectives to Be Accomplished:**

- 1. Implement emergency contact forms for 100% of senior center participants
- 2. Construct a tour escort "emergency box" to carry on all tours
- 3. Implement a form for tour sign-up to include emergency contact information and liability waiver
- 4. Develop and implement a survey to Senior Center participants to determine new programs, tours and activities
- 5. Purchase a picture board display to promote and increase program attendance

## **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

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

# **Budget Variances:**

555140–Senior Services

390 **Other:** For trip expenditures

Senio	r Center							
555140	)				2018	2018	2019	% CHANGE
Person	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
121	Part Time Salaries (1.30 FTE)	50,024	59,057	51,190	56,701	56,701	57,837	2.00%
135	Sick Pay Out	725	400	426	408	408	408	0.00%
151	Social Security	3,497	4,315	4,114	4,358	4,359	4,360	0.05%
152	Retirement	3,605	3,186	2,494	2,495	2,495	2,513	0.74%
154	Health Insurance	2,730	2,671	465	284	284	327	15.14%
159	Longevity	1,575	945	976	1,039	1,039	1,039	0.00%
165	Workers' Comp. Insurance	114	131	127	125	125	107	-14.40%
	Total	62,270	70,705	59,792	65,410	65,411	66,591	1.81%
555140					2018	2018	2019	% CHANGE
Operati		2015	2016	2017		Estimated		2019/2018
210	Professional Services	5,561	6,399	9,513	7,500	7,500	7,500	-
210	Telephone	235	0,399	3,313 179	325	325	325	
310	Supplies & Expenses	2,196	1,224	1,703	2,000	2,000	2,000	
313	Printing	874	162	153	1,000	1,000	1,000	
330	Employee Training, Travel	983	1,250	629	1,250	1,200	1,200	
390	Other Expenses	0	_,0	38,036	16,000	31,000	28,000	
510	Property/Auto Insurance	475	479	478	469	1,511	1,511	
512	Liability Insurance	470	500	483	477	477	504	
	Total	10,794	10,191	51,174	29,021	45,013	42,040	44.86%
	Total Expenditures	73,064	80,896	110,966	94,431	110,424	108,631	15.04%
555145	Senior Van				2018	2018	2019	% CHANGE
Operati		2015	2016	2017	Budget			2019/2018
225	Telephone		47	38	50	50	50	
240	Repair & Maintenance		1,084	300	500	500	500	
351	Gas & Oil		2,071	2,508	2,100	2,100	2,100	
510	Property Insurance		195	2,308	2,100	2,100	2,100	
310	Total	0	3,397	3,069	2,885	235	2,929	0.00%
	Total Expenditures	73,064	84,293	114,035	97,316	113,309	111,560	14.64%
		10,004	07,200	±±4,000	01,510	110,000	111,000	

					2018	2018	2019	% CHANGE
Revenues		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
467435 Senior Center Fees		18,919	24,009	59,673	35,000	42,000	42,000	20.00%
481145 Senior Van Interest			36	10	0	0	0	0.00%
485550 Donations				3,032	3,000	3,000	3,000	0.00%
488800 Senior Van Receipts			6,739	5,412	6,700	6,200	6,200	0.00%
	Total	18,919	30,784	68,127	44,700	51,200	51,200	14.54%
					2018	2018	2019	% CHANGE
Net Cost of Program		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
		54,145	53,509	45,908	52,616	62,109	60,360	14.72%

# 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	2017 FTE	2018 FTE	2019 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	0.45	0.45	0.45
Total	6.45	6.45	6.45

# Parks, Recreation & Forestry 555510, 555220

Department Services Indicators:	2016	2017	2018 Estimated	2019 Projected
Total Number of Parks Maintained	34	34	34	34
Total Number of Picnic Shelters Maintained	5	5	5	6
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	110	80	100
Park Trees Planted	10	10	0	0
Trimmed/Pruned Trees	700	400	1,800	1,500
Emergency Tree Service	58	75	60	60
Trees Removed	70	150	150	100
Stumps Ground (*Projected)	70	70	50	50
Issuance of Park Permits/Reservations	83	85	85	80
Weed Complaints and Notices Issued	13	10	8	10
Tree/Shrub Encroachment (Trimming Letters Sent)	4	8	4	6
Hazardous Trees Letter Sent	4	10	2	4
Tree City USA Certification	yes	yes	yes	yes
Total acres of Public Right-of-Way and Facility Grounds Mowed/ Maintained	15	15	15	15

# 2018 Significant Accomplishments:

- 1. Oversaw restoration of Adlai Horn Park
- 2. Implemented City App
- 3. Oversaw installation of new shelter at Prairie View Park
- 4. Reorganized Parks, Recreation and Forestry staff responsibilities
- 5. Added two more restroom facilities to an auto-lock system
- 6. Worked with local neighborhood gruop to start design of new playground at Willowbrooke Park
- 7. Oversal install of new shed at Behling

# **2019 Objectives to Be Accomplished:**

- 1. Assist with community build of Willowbrooke Playground
- 2. Develop a plan to repair 3 park building roofs

## **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

- 320 Publications & Dues: Required certification renewals
- 341 Trees Contracted: Moved entire amount to contracted services for tree and stump removal; \$16,000

#### 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

555510	Parks, Recreation & Forestry				2018	2018	2019	% Change
Person		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries (6.45 FTE)	357,299	354,217	383,551	371,042	371,042	379,216	2.20%
112	Overtime	10,057	8,095	9,983	14,211	14,211	14,211	0.00%
125	Part-Time Salaries/Temporary	2,722	11	0	0	0	0	0.00%
128	DPW Seasonal	17,406	23,872	24,607	50,000	50,000	50,000	0.00%
151	Social Security	29,389	29,848	32,675	33,422	33,422	34,057	1.90%
152	Retirement	26,238	24,813	27,193	25,922	25,922	25,885	-0.14%
154	Health Insurance	85,637	94,281	81,597	72,143	72,143	72,321	0.25%
155	Life Insurance	103	112	62	41	41	41	-0.68%
159	Longevity	3,276	3,465	1,512	1,638	1,638	1,764	7.69%
165	Workers' Comp. Insurance	13,496	16,617	15,894	19,908	19,908	18,184	-8.66%
	Total	545,623	555,331	577,074	588,327	588,327	595,679	1.25%
555510	Parks, Recreation & Forestry				2018	2018	2019	% Change
Operati	· · · · ·	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210	Professional Services	2,499	2,520	2,733	2,500	2,500	2,500	0.00%
		2,499	2,520		2,300	,		
220		10.000	10.054	2,072	18.000	2,072	2,072	0.00%
222 224	Electric Natural Gas	16,988	19,254	17,551	18,000	18,000	18,000	0.00%
		1,570	1,856	1,974	2,000	2,000	2,000	0.00%
225	Telephone	1,534	2,134	3,448	4,740	4,740	4,740	
226	Water Service	5,935	7,478	7,397	5,800	5,800	5,800	0.00%
240	Repair & Maintenance Services	49,218	43,603	52,266	62,075	62,075	62,075	
241	Vandalism Repairs	953	0	0	1,000	800	800	-20.00%
243	Field Maintenance Supplies	0	0	6,011	6,000	6,000	6,000	0.00%
290	Contracted Services	73,685	65,115	56,284	72,645	72,645	88,645	22.02%
310	Office Supplies	1,073	1,933	1,552	2,000	1,800	2,000	0.00%
320	Publications & Dues	428	1,226	887	1,620	1,600	1,620	0.00%
330	Employee Training, Travel	2,196	3,052	3,030	5,500	5,000	5,500	0.00%
341	Trees and Supplies–Contracted	32,996	23,422	59,845	16,000	16,000	0	-100.00%
350	Operating Supplies	1,274	1,685	3,107	4,200	4,000	4,200	0.00%
363	Sign Supplies	2 0 2 5	272	637 5 717	1,000	750	1,000	0.00%
380	Equipment	3,935	3,378	5,717	7,500	7,500	7,500	0.00%
384	Legacy Tree & Bench Program			3,391		3,500	3,500	0.00%
390	Other Expenses	3,864	1,246	1,850	3,060	3,060	3,060	0.00%
510	Property/Auto Insurance	3,952	4,215	5,287	7,101	7,101	8,001	12.67%
512	Liability Insurance	3,453	3,540	3,390	3,750	3,750	3,956	5.49%
	Total	205,553	185,929	238,429	226,491	230,693	232,969	2.86%
	Total Expenditures	751,176	741,260	815,503	814,818	819,020	828,648	1.70%

533740	Weed Control				2018	2018	2019	% Change
Operati	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
290	Maintenance/Contracted Services	2,131	967	920	1,000	850	1,000	0.00%
	/	,		I		I		
555220	Celebrations				2018	2018	2019	% Change
Person	nel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries (0.35 FTE)	19,244	20,718	22,073	18,000	20,000	20,000	11.11%
112	Overtime	5,562	6,864	2,924	6,000	4,000	4,000	-33.33%
121	Part-Time Salaries	2,555	3,800	707	2,500	2,500	2,500	0.00%
151	Social Security	2,093	2,401	1,963	2,027	2,027	2,027	-0.01%
152	Retirement	1,645	1,893	1,655	1,608	1,608	1,608	0.00%
	Total	31,099	35,676	29,322	30,135	30,135	30,135	-0.00%
					·			
555220	Celebrations				2018	2018	2019	% Change
Operati	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210	Professional Services	0	1,203	132	500	500	500	0.00%
347	Supplies & Expenses	9,732	4,949	5,337	9,110	10,160	7,950	-12.73%
350	Operating Supplies	3,225						0.00%
390	Other Expenses	7,000	7,000	17,000	7,000	7,000	7,000	0.00%
	Total	19,957	13,152	22,469	16,610	17,660	15,450	-6.98%
	Total Expenditures	51,056	48,828	51,791	46,745	47,795	45,585	-2.48%
	Grand Total for Department	804,363	791,055	868,214	862,564	867,665	875,233	1.47%
					2018	2018	2019	% Change
Revenu	es	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
435424	State Forestry Grant			15,800		7		
	Celebrations Revenue	17,149	23,567	23,085	20,000	20,000	20,000	0.00%
464125	Weed Mowing Fees	920	920	(920)	800	400	1,000	25.00%
467200	) Park Rental Fees	7,929	7,002	7,120	7,000	5,116	7,000	0.00%
	Rent—City Property-Gym & Lincoln							
482215	<u> </u>	14,111	16,903	13,252	14,100	13,000	13,000	-7.80%
485550	) Donations	9,415	26,500	3,866	3,000	3,000	3,000	0.00%
	Total	49,524	74,892	62,203	44,900	41,523	44,000	-2.00%
					2018	2018	2019	% Change
	t of Due due to	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Net Cos	t of Program	2015	2010	2011	Duugot	Lotinutou	TTOPOODU	1010/ 1010

# **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	2017 PT	2018 PT	2019 PT
City Planner	Contracted	Contracted	Contracted
Economic Development Coordinator	Contracted	Contracted	Contracted

# **Conservation & Development** 566310

DEPARTMENT SERVICES INDICATORS:	2016	2017	2018 Estimated	2019 Projected
Number of Single Family Lots Approved	100	20	20	10
Multi-family Units Approved	-	125	192	90
Certified Survey Maps Processed	3	3	3	3
Re-zonings Processed	2	2	2	3
Development Reviews	3	3	5	5
Site and Architectural Plan Approvals/Amendments	5	5	5	5
Certificates of Appropriateness	5	5	5	10
Zoning Text Amendments	2	2	3	2
Conditional Uses	5	5	5	5
Land Use Plan Amendments	2	2	3	3
Outdoor Alcohol Beverage Licenses	2	1	3	2
Temporary Uses	10	15	15	20
InfillHome	2		2	3
Miscellaneous Plan Commission Reviews	10	12	15	15
Annexation Requests Processed	1		2	1
Extension of Time for Approvals (Due to Economy)	1			
Extraterritorial Reviews	1	1	2	2
Zoning Map Amendments	3	3	2	5

# **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 10. Historic Preservation District

11. Update land use plan

# 2018 Significant Accomplishments:

- 1. Completed approval process for Arrabelle
- 2. Coordinated Stroebel multi-family development
- 3. Developed ordinance for pocket neighborhood development
- 4. Began update of Land Use Plan
- 5. Provided technical assistance related to extending sewer and water service to Sheboygan Road Corridor

# **2019 Objectives to Be Accomplished:**

- 1. Zoning code recodification
- 2. Sign code recodification
- 3. Implement ordinance for pocket neighborhoods
- 4. Draft housing affordiabilty report (66.10013)
- 5. Coordinate development of vacant Hwy 60/Sheboygan Road parcel

# Conservation & Development

## **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.
- 380 Equipment Outlay: Decrease from 2018 of \$8,000 for downtown garbage can painting

City Planning							
566310				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed 2	2019/2018
210 Professional Services	71,525	92,376	85,813	109,567	113,443	100,413	-8.35%
225 Telephone	175	177	179	250	250	250	0.00%
310 Office Supplies & Expenses	20	16	176	200	200	200	0.00%
320 Publications & Dues	300	110	100	430	430	430	0.00%
330 Conference & Travel	106	241	183	200	200	200	0.00%
380 Equipment Outlay	496	0	250	9,000	8,450	1,000	-88.89%
Total Expenditures	72,622	92,920	86,701	119,647	122,973	102,493	-14.34%
Total Experiatares	12,022	02,020	00,101	±±0,0	122,010	102,100	14.0470
	12,022	02,020	00,101	,			
			00,101	2018	2018	2019	% Change
Revenues	2015	2016	2017	,		2019	
			, , , , , , , , , , , , , , , , , , ,	2018	2018	2019	% Change
Revenues	2015	2016	2017	2018 Budget	2018 Estimated	2019 Proposed	% Change 2019/2018
Revenues 443514 Plan Review	<b>2015</b> 6,058	<b>2016</b> 6,469	<b>2017</b> 4,885	<b>2018</b> Budget 5,500	<b>2018</b> <b>Estimated</b> 9,001	<b>2019</b> <b>Proposed</b> 5,500	<b>% Change</b> 2019/2018 0.00%
Revenues 443514 Plan Review 444400 Zoning Permits	<b>2015</b> 6,058 0	<b>2016</b> 6,469 0	<b>2017</b> 4,885 0	<b>2018</b> <b>Budget</b> 5,500 400	<b>2018</b> <b>Estimated</b> 9,001 400	<b>2019</b> <b>Proposed</b> 5,500 400	% Change 2019/2018 0.00% 0.00%
Revenues443514Plan Review444400Zoning Permits485550Donations	<b>2015</b> 6,058 0 6,000	<b>2016</b> 6,469 0 4,334	<b>2017</b> 4,885 0 1,000	<b>2018</b> <b>Budget</b> 5,500 400 2,667 8,567	<b>2018</b> <b>Estimated</b> 9,001 400 2,667 12,068	2019 Proposed 3 5,500 400 1,000 6,900	% Change 2019/2018 0.00% 0.00% -62.50% -19.46%
Revenues443514Plan Review444400Zoning Permits485550Donations	<b>2015</b> 6,058 0 6,000	<b>2016</b> 6,469 0 4,334	<b>2017</b> 4,885 0 1,000	<b>2018</b> <b>Budget</b> 5,500 400 2,667	<b>2018</b> <b>Estimated</b> 9,001 400 2,667	<b>2019</b> <b>Proposed</b> 5,500 400 1,000	% Change 2019/2018 0.00% 0.00% -62.50%
Revenues443514Plan Review444400Zoning Permits485550Donations	<b>2015</b> 6,058 0 6,000	<b>2016</b> 6,469 0 4,334	<b>2017</b> 4,885 0 1,000	<b>2018</b> <b>Budget</b> 5,500 400 2,667 8,567	<b>2018</b> <b>Estimated</b> 9,001 400 2,667 12,068	2019 Proposed 3 5,500 400 1,000 6,900 2019	% Change 2019/2018 0.00% 0.00% -62.50% -19.46%

# **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.

Cultu	re and Recreation							
Other	and Transfers							
591000					2018	2018	2019	% Chang
Other		2015	2016	2017	Budget	Estimated	Adopted	2019/201
990	Contingency Reserve				365,000		200,000	0.00%
	Total Contingency Reserves	0	0	0	365,000	0	200,000	0.00%
592000					2018	2018	2019	% Chang
Transfe	rs to Other Funds	2015	2016	2017	Budget	Estimated	Adopted	2019/201
704	Transfer to Debt Service Fund	117,663						0.00%
706	Transfer to Capital Improvements	905,960		100,000	75,000	75,000		0.00%
710	Transfer to Spec. Rev. Fund—Pool	55,252	13,503	37,175	11,500	11,500		0.00%
712	Transfer to Spec. Rev. Fund–Rec. Prog.	1,000	1,000	1,000	1,000	1,000		-100.00%
	Total Transfers to Other Funds	1,079,875	14,503	138,175	87,500	87,500	0	-100.00%
	Total Expenditures	1,079,875	14,503	138,175	452,500	87,500	200,000	-55.80%
	Total Expenditures	1,079,875	14,503	138,175				
Net Cos					2018	2018	2019	% Chang
Net Cos	Total Expenditures	2015	2016	2017	2018 Budget	2018 Estimated	2019 Adopted	-55.80% % Change 2019/2018
Net Cos					2018	2018	2019 Adopted	% Change
		2015	2016	2017	2018 Budget	2018 Estimated	<b>2019</b> <b>Adopted</b> 200,000	% Chang 2019/2018
Tax and	t of Program	2015	2016	2017	<b>2018</b> Budget 452,500	2018 Estimated 87,500 2018	2019 Adopted 200,000 2019	% Chang 2019/201 -55.80%
Tax and not spe	t of Program other revenues	<b>2015</b> 1,079,875	2016 14,503 2016	2017 138,175 2017	2018 Budget 452,500 2018 Budget	2018 Estimated 87,500 2018 Estimated	2019 Adopted 200,000 2019 Adopted	% Chang 2019/2013 -55.80% % Chang
Tax and not spe 411111	t of Program other revenues cific to programs	2015 1,079,875 2015	2016 14,503 2016	2017 138,175 2017	2018 Budget 452,500 2018 Budget 6,133,050	2018 Estimated 87,500 2018 Estimated	2019 Adopted 200,000 2019 Adopted 5,954,081	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92%
Tax and not spe 411111 411310	ot of Program I other revenues cific to programs L Property Taxes	<b>2015</b> 1,079,875 <b>2015</b> 5,626,518	<b>2016</b> 14,503 <b>2016</b> 5,812,613	<b>2017</b> 138,175 <b>2017</b> 5,869,661	2018 Budget 452,500 2018 Budget 6,133,050 832,349	2018 Estimated 87,500 2018 Estimated 6,133,050	2019 Adopted 200,000 2019 Adopted 5,954,081 833,280	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11%
Tax and not spe 411111 411310 435100	ot of Program I other revenues cific to programs L Property Taxes D Property Tax Equivalent—Light/Water	<b>2015</b> 1,079,875 <b>2015</b> 5,626,518 718,732	<b>2016</b> 14,503 <b>2016</b> 5,812,613 744,790	<b>2017</b> 138,175 <b>2017</b> 5,869,661 765,293	2018 Budget 452,500 2018 Budget 6,133,050 832,349	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349	2019 Adopted 200,000 2019 Adopted 5,954,081 833,280	% Chang 2019/2013 -55.80% % Chang 2019/2013
Tax and not spe 411111 411310 435100 435102	t of Program other revenues cific to programs L Property Taxes O Property Tax Equivalent—Light/Water O State Shared Revenues	<b>2015</b> 1,079,875 <b>2015</b> 5,626,518 718,732 205,083	<b>2016</b> 14,503 <b>2016</b> 5,812,613 744,790 200,137	<b>2017</b> 138,175 <b>2017</b> 5,869,661 765,293 201,653	2018 Budget 452,500 2018 Budget 6,133,050 832,349	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349	2019 Adopted 200,000 2019 Adopted 5,954,081 833,280 204,298	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11% -0.11%
Tax and not spe 411111 411310 435100 435102 435104	t of Program other revenues cific to programs Property Taxes Property Tax Equivalent—Light/Water State Shared Revenues Expenditure Restraint Program	<b>2015</b> 1,079,875 <b>2015</b> 5,626,518 718,732 205,083	<b>2016</b> 14,503 <b>2016</b> 5,812,613 744,790 200,137	<b>2017</b> 138,175 <b>2017</b> 5,869,661 765,293 201,653	2018 Budget 452,500 2018 Budget 6,133,050 832,349 204,518	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349	2019 Adopted 200,000 2019 Adopted 5,954,081 833,280 204,298 181,615	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11% -0.11%
Tax and not spe 411111 411310 435100 435102 435104 435302	t of Program other revenues cific to programs Property Taxes Property Tax Equivalent—Light/Water State Shared Revenues Expenditure Restraint Program State Personal Property Aid	<b>2015</b> 1,079,875 <b>2015</b> 5,626,518 718,732 205,083 166,957	<b>2016</b> 14,503 <b>2016</b> 5,812,613 744,790 200,137 162,961	<b>2017</b> 138,175 <b>2017</b> 5,869,661 765,293 201,653 166,773	2018 Budget 452,500 2018 Budget 6,133,050 832,349 204,518	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349 204,518	2019 Adopted 200,000 2019 Adopted 5,954,081 5,954,081 833,280 204,298 181,615 39,213	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11% -0.11% 0.00%
Tax and not spe 411111 411310 435102 435102 435102 435302 441127	t of Program other revenues cific to programs Property Taxes Property Tax Equivalent—Light/Water State Shared Revenues Expenditure Restraint Program State Personal Property Aid State Computer Aids	<b>2015</b> 1,079,875 <b>2015</b> 5,626,518 718,732 205,083 166,957 17,022	2016 14,503 2016 5,812,613 744,790 200,137 162,961 162,961	2017 138,175 2017 5,869,661 765,293 201,653 166,773 20,253	2018 Budget 452,500 2018 Budget 6,133,050 832,349 204,518 20,551	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349 204,518 20,551	2019 Adopted 200,000 2019 Adopted 5,954,081 833,280 204,298 181,615 39,213 21,048	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11% -0.11% 0.00% 2.42%
Tax and not spe 411111 411310 435102 435102 435102 435302 441127 461154	t of Program other revenues cific to programs Property Taxes Property Tax Equivalent—Light/Water State Shared Revenues Expenditure Restraint Program State Personal Property Aid State Computer Aids Cable TV Franchise Fees	<b>2015</b> 1,079,875 <b>2015</b> 5,626,518 718,732 205,083 166,957 17,022	2016 14,503 2016 5,812,613 744,790 200,137 162,961 162,961 23,040 155,956	2017 138,175 2017 5,869,661 765,293 201,653 166,773 20,253 145,549	2018 Budget 452,500 2018 Budget 6,133,050 832,349 204,518 204,518 20,551 150,000	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349 204,518 204,518 20,551 148,000	2019 Adopted 200,000 2019 Adopted 5,954,081 5,954,081 833,280 204,298 181,615 39,213 21,048 148,000	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11% -0.11% 0.00% 2.42% -1.33% 0.00%
Tax and not spe 411111 411310 435102 435102 435302 435302 441127 461154	at of Program I other revenues cific to programs 1 Property Taxes 2 Property Tax Equivalent—Light/Water 2 State Shared Revenues 2 Expenditure Restraint Program 4 State Personal Property Aid 2 State Computer Aids 7 Cable TV Franchise Fees 4 General Govt Misc. Fees	<b>2015</b> 1,079,875 <b>2015</b> 5,626,518 718,732 205,083 166,957 17,022 159,092	2016 14,503 2016 5,812,613 744,790 200,137 162,961 23,040 155,956 5	2017 138,175 2017 5,869,661 765,293 201,653 166,773 20,253 145,549 25	2018 Budget 452,500 2018 Budget 6,133,050 832,349 204,518 204,518 20,551 150,000	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349 204,518 204,518 20,551 148,000 322	2019 Adopted 200,000 2019 Adopted 5,954,081 33,280 204,298 181,615 39,213 21,048 148,000 148,000	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11% 0.00% 2.42% -1.33% 0.00% -26.17%
Tax and not spe 411111 411310 435102 435102 435102 435302 441127 461154 482220 483315	at of Program I other revenues cific to programs L Property Taxes D Property Tax Equivalent—Light/Water D State Shared Revenues 2 Expenditure Restraint Program 4 State Personal Property Aid 2 State Computer Aids 7 Cable TV Franchise Fees 4 General Govt Misc. Fees D Rent—City Property (Water Towers)	2015 1,079,875 2015 5,626,518 718,732 205,083 166,957 17,022 159,092 130,594	2016 14,503 2016 5,812,613 744,790 200,137 162,961 23,040 155,956 5 137,251	2017 138,175 2017 5,869,661 765,293 201,653 166,773 20,253 145,549 25 143,853	2018 Budget 452,500 2018 Budget 6,133,050 832,349 204,518 204,518 20,551 150,000	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349 204,518 204,518 20,551 148,000 322 151,179	2019 Adopted 200,000 2019 Adopted 5,954,081 33,280 204,298 181,615 39,213 21,048 148,000 148,000	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11% -0.11% 0.00% 2.42% -1.33%
Tax and not spe 411111 411310 435100 435100 435100 435302 441127 461154 482220 483315 484210	at of Program I other revenues cific to programs I Property Taxes D Property Tax Equivalent—Light/Water D State Shared Revenues 2 Expenditure Restraint Program 4 State Personal Property Aid 2 State Computer Aids 7 Cable TV Franchise Fees 4 General Govt Misc. Fees D Rent—City Property (Water Towers) 5 Sale of City Property	2015 1,079,875 2015 5,626,518 718,732 205,083 166,957 17,022 159,092 130,594 130,594	2016 14,503 2016 5,812,613 744,790 200,137 162,961 23,040 155,956 5 137,251 100	2017 138,175 2017 5,869,661 765,293 201,653 166,773 20,253 145,549 25 143,853 2,122	2018 Budget 452,500 2018 Budget 6,133,050 832,349 204,518 204,518 20,551 150,000	2018 Estimated 87,500 2018 Estimated 6,133,050 832,349 204,518 204,518 20,551 148,000 322 151,179 1,920	2019 Adopted 200,000 2019 Adopted 5,954,081 33,280 204,298 181,615 39,213 21,048 148,000 148,000	% Chang 2019/201 -55.80% % Chang 2019/201 -2.92% 0.11% -0.11% 0.00% 2.42% -1.33% 0.00% -26.17% 0.00%

# CAPITAL IMPROVEMENT FUND

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# **FEREPITAL IMPROVEMENT FUND**

The Capital Improvement Budget, including the seven-year plan, is an important tool in managing the City's near and longterm 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 2019 capital amount of \$1,030,000. 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 2019 Capital Plan anticipates expenditures for a variety of projects and assets. The street improvements total \$545,000 (excluding water, storm and sanitary sewer improvements) for the road reconstruction projects on portions of Aspen Street, Willowbrooke Drive, Lexington Street and Cambridge Avenue. The 2019 levy funding for the Street Improvement Reserve Fund is \$525,000, \$325,000 over the 2018 levy to avoid borrowing for the projects.

The storm water capital reserve, funded by \$150,000 of property taxes, will support improvements to Highland Drive, Aspen Street, Cambridge Avenue 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 \$750,000 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 \$550,000 in property taxes through the Equipment Replacement Reserve program. The purchases for 2019 include one squad car, three dump trucks, code reader, skid steer and a trailer for Public Works, and a grapple truck for the Parks, Recreation and Forestry Department.

Capital projects funded through the general projects appropriation and fund balance include Emergency Management siren replacement, Police Station and park improvements.

# **CAPITAL IMPROVEMENT FUND**

## **FUTURE YEARS EXPENDITURES**

The Capital Plan for 2019 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 \$6.4 million are anticipated in the seven-year plan. This will address street condition deficiencies for 43 streets.

The Prochnow Landfill and Blank Landfill remediation continues into 2019. 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 completed an appraisal and wetland delineation and submitted an interim action plan for submittal to the DNR. The plan was not approved by the DNR and more testing was required in 2018.

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; however, the bid came in at \$1.4 million. The City received a State Dam Rehabilitation Grant to cover half of the budgeted cost. The project is being re-bid for completion in 2019.

Over the next seven years the storm water budget includes \$2.6 million in capital projects. Much of this is associated with the reconstruction of our existing storm sewer system.

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.

# **GAPITAL IMPROVEMENT FUND**

## **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**

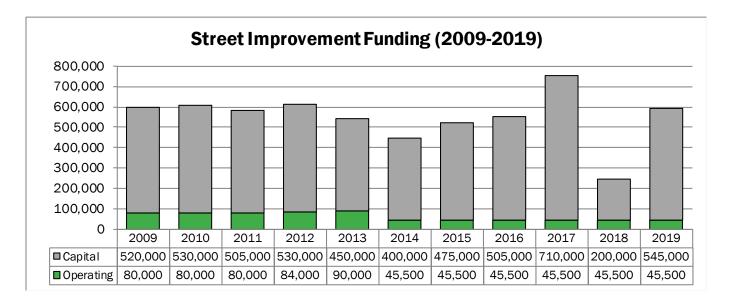
Major revenue sources for the Capital Improvement Fund include the following:

**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 \$415,000 are funded by this revenue source in the 2019-2023 budgets.

**Local Road Improvements Grant**—These funds (approximately \$48,000) 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 2019 budgeted tax levy support for the Capital Fund is \$915,000. This represents a 35% increase from the 2018 level.

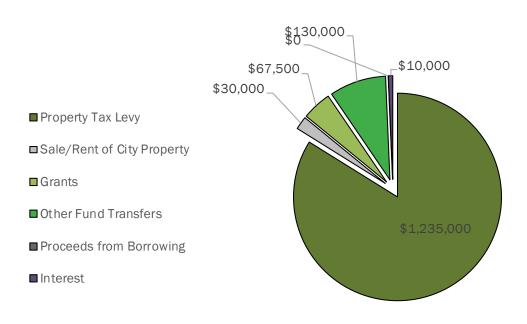
\$525,000 of property tax is being used to fund street projects; specifically for road improvements. Environmental costs expected to be incurred in 2019 are funded by a \$10,000 levy and the reserve account. The equipment replacement reserve seeks to provide resources for the purchase of major movable 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 2019 is \$550,000; \$100,000 more than the 2018 amount. The funding is scheduled to increase in 2020 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 avoid the use of long-term debt to fund the purchase of short-lived equipment.



### CAPITAL IMPROVEMENT FUND

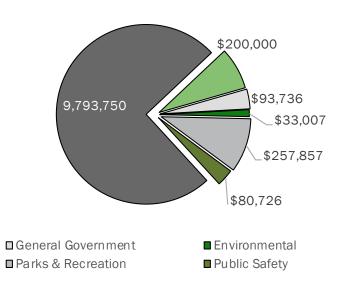
#### **FUND BALANCE**

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 Improvement Fund 400	S					
	2018	2019	2020	2021	2022	2023
	Estimated	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	695,794	908,437	181,667	402,007	648,127	371,287
Revenues						
Property Tax Levy:						
General Projects	40,000	73,000	565,000	500,000	200,000	215,000
Street Improvements	200,000	510,000	750,000	825,000	850,000	900,000
Equipment Replacements	450,000	550,000	600,000	600,000	550,000	550,000
Storm Water Improvements	225,000	160,000	250,000	450,000	460,000	460,000
Environmental Reserve		10,000	10,000	10,000	10,000	10,000
Cemetery Transfer	7,000		10,000			
Parks & Playground Transfer	70,000	80,000	275,000	100,000	50,000	50,000
General Fund Transfer	75,000	50,000				25,000
Library Impact Fees	90,852					
Local Road Improvements		40.000				40.000
Grant		48,000				48,000
Proceeds from Borrowing	1,487,500					
DNR Urban Storm Water Mgt. Grant	33,000	19,500				
DNR Grant - dams		237,000				
Donations			200,000			
Interest Income	10,000	10,000	12,000	12,000	12,000	12,000
Change in Market Value	200					
Miscellaneous Revenue						
Sale/Rent of Property	30,000	30,000	30,000	30,000	30,000	30,000
Total Revenues	2,718,552	1,777,500	2,702,000	2,527,000	2,162,000	2,300,000
Expenditures	2018	2019	2020	2021	2022	2023
General Government	Estimated	Projected	Projected	Projected	Projected	Projected
Complex Improvements				45,000		50,000
Cemetery - Rental House	7,000		10,000	,		,
Monopole	315,000		-,			
Total	322,000	0	10,000	45,000	0	50,000
Public Safety	2018	2019	2020	2021	2022	2023
Police Department	Estimated	Projected	Projected	Projected	Projected	Projected
Squad Cars	80,000	40,000	80,000	120,000	120,000	80,000
Computers			15,000			
Station Improvements		80,000	120,000	51,000	120,000	
Total	80,000	120,000	215,000	171,000	240,000	80,000

	2018	2019	2020	2021	2022	2023
Fire Department	Estimated	Projected	Projected	Projected	Projected	Projected
Station Improvements	142,000	75,000	205,000			
Total	142,000	75,000	205,000	0	0	0
Auxiliary Police/	2018	2019	2020	2021	2022	2023
Emergency Management	Estimated	Projected	Projected	Projected	Projected	Projected
Vehicles	30,000		50,000	75,000		
Siren Upgrade	20,892	22,000	22,000			
Total	50,892	22,000	72,000	75,000	0	0
Total Public Safety	272,892	217,000	492,000	246,000	240,000	80,000
	2018	2019	2020	2021	2022	2023
Public Works	Estimated	Projected	Projected	Projected	Projected	Projected
Equipment Replacement	230,000	510,000	385,000	345,000	455,000	300,000
Street Improvements	1,043,000	545,000	679,000	645,000	1,026,000	835,000
Stormwater Improvements	267,276	203,770	112,660	464,880	597,840	453,250
Total	1,540,276	1,258,770	1,176,660	1,454,880	2,078,840	1,588,250
Parks, Recreation	2018	2019	2020	2021	2022	2023
& Forestry	Estimated	Projected	Projected	Projected	Projected	Projected
Equipment Replacement	66,000	65,000	108,000	25,000		
Park Improvements	211,000	33,500	20,000	500,000	50,000	250,000
Park Equipment		80,000	400,000		60,000	75,000
Swimming Pool liner			265,000			
Senior Van Replacement	25,000					25,000
Total	302,000	178,500	793,000	525,000	110,000	350,000
	2018	2019	2020	2021	2022	2023
Health and Sanitation	Estimated	Projected	Projected	Projected	Projected	Projected
Environmental Expenses	10,000	10,000	10,000	10,000	10,000	10,000
Dams—Engineering/Repairs		750,000				
Total	10,000	760,000	10,000	10,000	10,000	10,000
าบเล่า						
	2019	2019	2020	2021	2022	2023
	2018 Estimated	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Debt Service	2018 Estimated	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
	Estimated					

	2018	2019	2020	2021	2022	2023
Transfer to Other Funds	Estimated	Projected	Projected	Projected	Projected	Projected
Transfer to Debt Service	58,741	90,000				
Total	58,741	90,000	0	0	0	0
Total Expenditures	2,505,909	2,504,270	2,481,660	2,280,880	2,438,840	2,078,250
Revenues - Expenditures	212,643	(726,770)	220,340	246,120	(276,840)	221,750
Ending Fund Balance	908,437	181,667	402,007	648,127	371,287	593,037
	2018	2019	2020	2021	2022	2023
Fund Balance	Estimated	Projected	Projected	Projected	Projected	Projected
Uncommitted	\$78,033	\$533	\$5,533	\$21,533	\$53,533	(\$19,467)
Economic Development	12,086	12,086	12,086	12,086	12,086	12,086
Environmental	607,064	94,064	94,064	94,064	94,064	94,064
Equipment Replacement	49,000	14,000	21,000	86,000	91,000	266,000
Street Improvements	21,508	34,508	105,508	285,508	109,508	222,508
Storm Water Improvements	45,724	21,454	158,794	143,914	6,074	12,824
Library	95,022	5,022	5,022	5,022	5,022	5,022
Encumbrances						
Total Fund Balance	\$908,437	\$181,667	\$402,007	\$648,127	371,287	\$593,037

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
Environmental Legal and consulting services	No Change	<b>\$10,000</b> —Property Tax; Environmental Reserve	Negligible
<b>Environmental</b> Woolen Mill and Columbia Mill dam repairs	Moved from 2018	<b>\$750,000-</b> Proceeds from Borrowing; DNR Grant	Positive
EMERGENCY MANAGEMENT	ľ		
Siren Replacement Siren 6 of 6	New Project	<b>\$22,000</b> —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	<b>\$75,000</b> –Property Tax; Equipment Replacement Fund	Positive
<b>Equipment Replacement</b> 5-yard dump truck with plow, wing and salter, replaces #90, 2002 dump truck	No Change	<b>\$225,000 -</b> Property Tax; Equipment Replacement	Positive
<b>Equipment Replacement</b> 10-yard dump truck with plow, wing and salter; replaces #96, 2005 dump truck	Cost Modified (Joint purchase with Cedarburg Light & Water)	<b>\$125,000</b> —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Skid Steer	New Project	<b>\$60,000</b> —Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement Utility Trailer	New Project	<b>\$15,000</b> —Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement Code Reader	New Project	<b>\$10,000</b> —Property Tax; Equipment Replacement Fund	Positive
<b>Stormwater System Planning</b> Consulting services for State NR216 Compliance	No Change	<b>\$40,000</b> —Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2020 projects	Cost Modified	<b>\$5,770</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Relay Highland Dr. storm sewer to Columbia Rd.	Cost Modified	<b>\$95,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Aspen St./Lexington St Catch Basins	No Change	<b>\$25,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Cambridge Ave.	New Project	<b>\$38,000 –</b> Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Aspen St.: Cambridge Ave. to Aspen Ct.	Cost Modified	<b>\$100,000</b> —Property Tax; Street Improvement Reserve	Positive

Capital Project	Status	Funding Source	Impact on Capital Item on Operating Budget
Street Improvements Asphalt repairs	No Change	<b>\$50,000</b> –Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	<b>\$45,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Willowbrooke Dr.: Lynwood Ln. to Arbor Dr.	Cost Modified	<b>\$100,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Lexington St.: Cambridge Ave. to Fieldcrest St.	No Change	<b>\$130,000</b> —Property Tax; Street Improvement Reserve	Positive
Street Improvements Cambridge Ave.: Fieldcrest St. to Susan Ln.	No Change	<b>\$120,000</b> –Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
Station Improvements Main building roof replacement	No Change	\$75,000—Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Willowbrooke Playground- New equipment	No Change	\$80,000—Park Impact Fees	Positive
Park Improvements Cedar Creek Park bathroom roof and gutters	New Project	<b>\$6,000</b> —Property Tax	Positive
Equipment Replacement Grapple Saw Truck	New Project	<b>\$42,325</b> - Property Tax 5 year lease - Year 1	Positive
POLICE DEPARTMENT			
Squad Replacement #4 to be replaced	No Change	<b>\$40,000</b> —Property Tax; Equipment Replacement Reserve	Positive
Upgrade 911 System	Cost Modified	\$80,000—Property Tax	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operat- ing Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	<b>\$10,000</b> —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	<b>\$50,000</b> —Property Tax; Equipment Replacement Reserve	Positive
New Siren Purchase North side	No Change	<b>\$22,000</b> —Property Tax	Positive
ENGINEERING & PUBLIC WORKS			1
Equipment Replacement 10-yard dump truck with plow, wing and salter; replaces #98, tandem dump truck	Moved from 2019	<b>\$225,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 4x4 one-ton pick-up truck with plow and lift gate; replaces #77, 2008 pick-up truck	New Project	<b>\$80,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 4x4 one-ton service pick-up truck with lift gate; replaces #75, 2008 service pick-up	No Change	<b>\$80,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Improvements</b> Engineering Services—2021 projects	Cost Modified	<b>\$22,660—</b> Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Arbor Dr./Lynnwood Ln. Catch Basins	Moved from 2019 Cost Modified Change in Scope	<b>\$40,000 –</b> Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Park Circle Catch Basins	New Project	<b>\$15,000</b> – Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Glenwood Dr.: Bristol Ln. to Arbor Dr.	Moved from 2019 Cost Modified	<b>\$113,000 –</b> Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Crescent Dr.: Arbor Dr. to Sheboy- gan Rd.	Moved from 2019 Cost Modified	<b>\$126,000 –</b> Property Tax; Street Improvement Reserve	Positive

Capital Project	Status	Funding Source	Impace of Capi- tal on Operating Budget
<b>Street Improvements</b> Arbor Dr.: Tamarack Dr. to Willow- brooke Dr.	Moved from 2019 Cost Modified	<b>\$150,000</b> – Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Lynnwood Ln.: Tamarack Dr. to Arbor Dr.	Moved from 2019 Cost Modified	<b>\$100,000</b> – Property Tax; Street Improvement Reserve	Positive
Street Improvements Park Cir.	Moved from 2019	<b>\$100,000</b> – Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	Cost Modified	<b>\$60,000</b> –Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk repairs	Cost Modified	<b>\$30,000</b> —Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
Station Improvements Station #3 exterior restoration	New Project	<b>\$55,000 –</b> Property Tax	Positive
Station Improvements Dorm Rooms	New Project	<b>\$75,000 –</b> Property <i>Tax</i>	Positive
Station Improvements CAD In vehicles	New Project	<b>\$40,000 –</b> Property Tax	Positive
Station Improvements Flag pole/planter	New Project	<b>\$35,000 –</b> Property Tax	Positive
PARKS, RECREATION & FORESTRY		-	
Equipment Replacement Replace #47 John Deere mower/ snowblower	No Change	<b>\$40,000</b> —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #13 Brush Bandit Chipper	New Project	<b>\$65,000</b> Property Tax; Equipment Replacement	Positive
Park Improvements All Children's Playground equipment replacement	Moved from 2018	<b>\$400,000</b> –Impact Fees; Donations	Positive
Park Improvements Centennial Park gazebo roof	New Project	<b>\$5,000</b> - Property Tax	Positve
Park Improvements Zeunert Park bathroom roof and gutters	New project	<b>\$6,000</b> - Property Tax	Positive
Equipment Replacement Grapple Saw Truck	New Project	<b>\$40,000</b> - Property Tax 5 year lease - Year 2	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
POLICE DEPARTMENT			
Squad Replacement #2 and #8 to be replaced	Change in Scope	<b>\$92,000</b> —Property Tax; Equipment Replacement Reserve	Positive
Station Improvements: Paint exterior of building	New Project	<b>\$10,000</b> —Property Tax	Positive
Station Improvements Resurface parking lot	Moved from 2019	<b>\$20,000 –</b> Property Tax	Positive
Station Improvements Replace Network Server	Moved from 2019	<b>\$15,000 –</b> Property Tax	Positive
<b>Station Improvements</b> LRAD mass notification system for major events	New Project	<b>\$126,500 –</b> Property Tax	Negligible
<b>Station Improvements</b> Electronic lock system for Police Station with add on ability	New Project	<b>\$13,000 -</b> Property Tax	Negligible

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	<b>\$10,000</b> –Property Tax; Environmental Reserve	Negligible
BUILDING INSPECTION			
City Hall Complex Exterior tuck pointing	New Project	<b>\$25,000</b> —Property Tax	Positive
<b>City Hall Complex</b> Boiler Replacement	New Project	\$50,000-Property Tax	Positive
EMERGENCY MANAGEMENT			
Equipment Replacement Replace Unit #1, 2006 Ford Road Rescue	Moved from 2020	<b>\$75,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Equipment Replacement</b> 4x4 3/4 ton pickup truck with plow and lift gate; replaces #78, 2008 service pickup	No Change	<b>\$55,000</b> –Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 4x4 half ton pickup truck with plow; replaces #70, 2008 pickup truck	Cost Modified	<b>\$50,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> 10 yard dump truck with plow, wing and salter; replaces #97, 2007 dump truck	Moved from 2020	<b>\$240,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	No Change	<b>\$35,000</b> –Property Tax; Stormwater Improvement Reserve	Negligible
<b>Stormwater Improvements</b> Engineering Services—2022 projects	Cost Modified	<b>\$29,880</b> —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Regional Stormwater Quality BMP	Moved from 2022 Cost Modificaiton	<b>\$250,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Install storm sewer in Highland Dr.: Cedar Creek to Portland Rd.	Moved from 2022	<b>\$150,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Highland Dr.: Columbia to Portland	Moved from 2020 Cost Modified	<b>\$460,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Thornapple Ln.: Keup to East City	Moved from 2020	<b>\$28,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Layton St.: Washington Ave. to the Interurban Trail	Moved from 2020 Cost Modified	<b>\$52,000</b> —Property Tax; Street Improvement Reserve	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (co	ntd.)	-	
<b>Street Improvements</b> Asphalt repairs	No Change	<b>\$60,000</b> —Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	<b>\$45,000</b> –Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
<b>Station Improvements</b> LED lights engine floor Station #1 with motion switches	New Project	<b>\$13,000</b> - Property Tax	Positive
<b>Station Improvements</b> New tile floor training room and stair risers	New Project	<b>\$45,000</b> - Property Tax	Positive
Station Improvements New windows west side of Station #1	New Project	<b>\$75,000</b> - Property Tax	Positive
<b>Station Imrpvoements</b> New lighting training room	New Project	<b>\$20,000</b> - Property Tax	Positive
PARKS, RECREATION & FORESTRY			
<b>Equipment Replacement</b> Replace 2009 Toyota Tacoma 4x4	Moved from 2019	<b>\$26,000</b> –Property Tax; Equipment Replacement Reserve	Positive
Swimming Pool Liner and inlet repair	New Project	<b>\$265,000-</b> Property Tax	Positive
Equipment Replacement Grapple Saw Truck	New Project	<b>\$40,000</b> - Property Tax 5 year lease - Year 3	Positive
POLICE DEPARTMENT	L		
Squad Replacement #3, #7, and #9 to be replaced	No Change	<b>\$138,000</b> –Property Tax; Equipment Replacement Reserve	Positive
<b>Station Improvements:</b> Boiler replacement (1 of 2)	New Project	<b>\$35,000</b> —Property Tax	Positive
<b>Station Improvements:</b> Air Conditioning replacement (2 of 2)	New Project	<b>\$16,000</b> —Property Tax	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE	•		· · · · · ·
Environmental Legal and consulting services	New Project	<b>\$10,000</b> –Property Tax; Environmental Reserve	Negligible
BUILDING INSPECTION			
<b>City Hall Complex</b> Lincoln Building boiler replacement	New Project	<b>\$60,000</b> -Property Tax	Positive
ENGINEERING & PUBLIC WORKS	·		
<b>Equipment Replacement</b> 3/4 ton pick up with plow and lift gate; replaces #79, 2008 GMC Sierra 1600	New Project	<b>\$55,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> #2, 2008 Caterpillar 430E Backhoe Loader	No Change	<b>\$200,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> #92, 2006 Sterling 7500 Dump Truck	No Change	<b>\$200,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	No Change	<b>\$35,000</b> –Property Tax; Stormwater Improvement Reserve	Negligible
<b>Stormwater Improvements</b> Engineering Services—2023 projects	Cost Modified	<b>\$22,840</b> —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Willowbrooke Pond Dredging	Moved from 2021 Cost Modified	<b>\$400,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Garfield/Fillmore Catch Basins	Moved from 2021	<b>\$30,000</b> –Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Sunnyside Ln./Edgewater Dr. Stormsewer	Moved from 2021 Cost Modified	<b>\$90,000</b> –Property Tax; Stormwater Improvement Reserve	Positive
Stormsewer Improvements Somerset/Wirth Catch Basins	New Project	<b>\$20,000</b> –Property Tax; Stormsewer Improvement Reserve	Positive
<b>Street Improvements</b> Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Moved from 2021 Cost Modified	<b>\$115,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Birch St.: Edgewater Dr. to Sunnyside Ln.	Moved from 2021 Cost Modified	<b>\$48,000</b> –Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Edgewater Dr.: Sunnyside Ln. to Highland Dr.	Moved from 2021 Cost Modified	<b>\$178,000</b> —Property Tax; Street Improvement Reserve	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (co	ontd.)		
<b>Street Improvements</b> Jackson St./Hilgen Ave.: Washington Ave. to Hamilton Rd.	Moved from 2021 Cost Modified	<b>\$92,000</b> –Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Sommerset Ave.:Pioneer Rd. to Wirth St.	Moved from 2021 Cost Modified	<b>\$92,000</b> –Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Wirth St.:Sommerset Ave. to McKinley Ct.	Moved from 2021 Cost Modified	<b>\$86,000</b> —Property Tax; Street Improvement Reserve	Positive
Street Improvements Garfield St.:Fillmore to McKinley	Moved from 2021 Cost Modified	<b>\$138,000</b> –Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Fillmore Ave.:Hamilton to Garfield	Moved from 2021 Cost Modified	<b>\$172,000</b> –Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt Repairs	No Change	<b>\$60,000</b> –Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	<b>\$45,000</b> –Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT	•		,
Station Improvements Refinish Station #1 engine room floor	New Project	<b>\$70,000</b> —Property Tax	Positive
<b>Station Improvements</b> Refinish Station #3 engine room floor	New Project	<b>\$50,000</b> —Property Tax	Positive
Station Improvements New doors for Station #3	New Project	<b>\$25,000</b> —Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Playground equipment expansion at Zeunert Park	Moved from 2021	<b>\$60,000</b> –Impact Fees	Positive
Equipment Replacement Kubota Utility Vehicle #41	New Project	<b>\$20,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Equipment Replacement</b> #48 Kubota Zero Turn	No Change	<b>\$20,000</b> - Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #42 John Deere 1570 Tractor	No Change	<b>\$30,000</b> - Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Grapple Saw Truck	New Project	<b>\$40,000</b> - Property Tax 5 year lease - Year 4	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget	
POLICE DEPARTMENT				
Squad Replacement #4, #5 and #6 to be replaced	No Change	<b>\$138,000</b> —Property Tax; Equipment Replacement Reserve	Positive	
Station Improvements Roof replacement	New Project	<b>\$85,000</b> —Property Tax	Positive	
Station Improvements Boiler replacement (2 of 2)	New Project	<b>\$35,000</b> —Property Tax	Positive	

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE	•		
Environmental Legal and consulting services	No Change	Negligible	
BUILDING INSPECTION	[		
ENGINEERING & PUBLIC WORKS			
Equipment Replacement Salt Elevator	New Project	<b>\$300,000</b> –Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	Cost Modified	<b>\$35,000</b> –Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2024 projects	Cost Modified	<b>\$8,250</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Monroe Ave.:Walnut St. to Bridge Rd.	Moved from 2022	<b>\$45,000</b> –Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Harrison Ave.: Bridge Rd. to Pine St. Catch Basins	Moved from 2022 Cost Modified	<b>\$35,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Pine St.: Hickory to Evergreen	Moved from 2022	<b>\$30,000</b> –Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Wilshire Pond Dredging	Moved from 2020	<b>\$300,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Harrison Ave.: Bridge St. to Pine St. (SS,W)	Moved from 2022 Cost Modified	<b>\$200,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Monroe Ave.:Linden St. to Bridge Rd.	Moved from 2022 Cost Modified	<b>\$93,000</b> –Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Linden St.:Pine St. to Harrison Ave.	Moved from 2021 Cost Modified	<b>\$154,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Oak St.: Harrison Ave. to Pine St.	Moved from 2022 Cost Modified	<b>\$115,000</b> –Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Hickory St.:Harison Ave. to Pine St.	Moved from 2022 Cost Modified	<b>\$85,000</b> –Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Pine St.:Hickory St. to Evergreen (SS)	Moved from 2022 Cost Modified	<b>\$98,000</b> –Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	<b>\$60,000</b> –Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Pine St.: Hickory St. to Evergreen (SS)	New Project	<b>\$85,000</b> –Property Tax; Street Improvement Reserve	Positive

Capital Project	Capital Project Status Funding Source		Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (co	ontd.)		•
Street Improvements Sidewalk replacement	Cost Modified	<b>\$30,000</b> –Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
Station Improvements Addition to Station #1	New Project	<b>\$900,000</b> —Property Tax	Negative
PARKS, RECREATION & FORESTRY			1
Park Improvements New Subdivision playground	Moved from 2024	<b>\$75,000</b> Park Impact Fees	Negligible
Equipment Replacement #25 King Trailer	No Change	<b>\$5,000</b> —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #29 Falcon Utility Trailer	No Change	\$5,000 - Equipment Replacement	Positive
Equipment Replacement Grapple Saw Truck	New Project	<b>\$40,000</b> - Property Tax 5 year lease - Year 5	Positive
POLICE DEPARTMENT	1		1
<b>Squad Replacement</b> #2 and #10 to be replaced	New Project	<b>\$92,000</b> –Property Tax; Equipment Replacement Reserve	Positive
SENIOR CENTER	<u> </u>	l	<u> </u>
Equipment Replacement Senior Van Replacement	No Change	\$25,000–Donation; Rider Fees	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	<b>\$10,000</b> –Property Tax; Environmental Reserve	Negligible
BUILDING INSPECTION			
<b>Community Center Gym</b> Flat roof replacement	Moved from 2019	<b>\$50,000</b> —Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement #95 5-yard Peterbilt	New Project	<b>\$250,000</b> –Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #5 Garbage Truck	New Project	<b>\$200,000</b> —Property Tax; Equipment Replacement Reserve	Positive
<b>Stormwater Consulting</b> Hire engineers for State NR216 Compliance	No Change	<b>\$35,000</b> –Property Tax; Stormwater Improvement Reserve	Negligible
<b>Stormwater Improvements</b> Engineering Services—2025 projects	Cost Modified	<b>\$26,750</b> —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Woodland Dr. Storm Sewer	Moved from 2023	<b>\$50,000</b> –Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements St. John Ave.: Storm Sewer and Catch Basins	Moved from 2023 Cost Modified	<b>\$40,000</b> —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Alyce St. Catch Basins	Moved from 2023	<b>\$25,000</b> –Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Jefferson Ave.: Bridge to N. Terminus	Moved from 2023 Cost Modified	<b>\$125,000</b> —Property Tax; Street Improvement Reserve	Positive
Street Improvements Woodland Dr.: Highwood Dr. to Cedar Ridge (SS)	Moved from 2023 Cost Modified	<b>\$160,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> St. John Ave.: Bridge St. to Washington Ave.	Moved from 2023 Cost Modified	<b>\$115,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> St. John Ave.: Cleveland St. to Western Rd.	Moved from 2023 Cost modified	<b>\$250,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Elm St.: St. John Ave. to Washington Ave.	Moved from 2023 Cost Modified	<b>\$48,000</b> —Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Alyce St.: Washington Ave. to Evergreen Blvd.	to Evergreen Moved from 2023 <b>\$225,000</b> —Property Cost Modified Street Improvement Re		Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
Street Improvements Sidewalk Replacement	No Change	<b>\$45,000</b> –Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt Repairs	No Change	\$60,000–Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Asphalt resurfacing at Cedar Creek Park	New Project	<b>\$10,000</b> —Property Tax	Positive
<b>Park Improvements</b> Asphalt resurfacing at Cedar Pointe Park	New Project	<b>\$5,000</b> —Property Tax	Positive
<b>Park Improvements</b> Asphalt resurfacing at Centennial Park	New Project	<b>\$10,000</b> —Property Tax	Positive
Equipment Replacement #24 Chilton Utility Trailer	No Change	\$2,000 - Equipment Replacement	Positive
POLICE DEPARTMENT			
Squad Replacement #8 to be replaced	New Project	\$46,000–Property Tax; Equipment Replacement Reserve	Positive
Replace phone system	New Project	\$25,000—Property Tax	Positive

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE	•		
Environmental Legal and consulting services	No Change <b>\$10,000</b> –Property Tax; Environmental Reserve		Negligible
BUILDING INSPECTION		-	I
ENGINEERING & PUBLIC WORKS			
<b>Storm Water System Planning</b> Consulting services for State NR216 Compliance	New Project	<b>\$35,000</b> - Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Engineering Services - 2026 Projects	New Project	<b>\$20,000</b> - Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Madison/Franklin CatchBasins	Moved from 2024 Cost Modified	<b>\$40,000</b> - Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Georgetown Dr. and Cts. Catch Basins	Moved from 2024 Cost Modified	<b>\$35,000</b> - Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Cedar Ridge Dr. Catch Basins	Moved from 2024	<b>\$25,000</b> - Property Tax; Stormwater Improvement Reserve	Positive
<b>Stormwater Improvements</b> Evergreen Blvd.: Western Rd. to Lincoln Blvd.	Moved from 2024	<b>\$100,000</b> - Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Tail Race/Behling Field Box Culvert	Moved from 2023	<b>\$300,000</b> - Property Tax; Stormwater Improvement Reserve	Positive
<b>Street Improvements</b> Georgetown Dr.: Cedar Ridge Dr. to Windsor Dr. and Cts.	Moved from 2024 Cost Modified	<b>\$215,000</b> - Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Windsor Dr.: Georgetown Dr. to By- water Ln. to Windsor Ct.	Moved from 2024 Cost Modified	<b>\$90,000 -</b> Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Cedar Ridge Dr.: Bridge Rd. to Orchard St.	Moved from 2024 Cots Modified	<b>\$225,000 -</b> Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Evergreen Blvd.: Western to Lincoln Blvd.	Moved from 2024 Cost Modified	<b>\$515,000</b> - Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Park Ln.: Spring to CWRC driveway	Moved from 2024 Cost Modified	<b>\$55,000 -</b> Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Madison Ave.: Walnut St. to Fair St.	Moved from 2024 Cost Modified	<b>\$120,000 -</b> Property Tax; Street Improvement Reserve	Positive

Capital Project	Capital Project Status		Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (cont'd)	1		
<b>Street Improvements</b> Franklin Ave.: Bridge St. to Walnut St.	Moved from 2024 Cost Modified	<b>\$71,000</b> - Property Tax; Street Improvement Reserve	Positive
<b>Street Improvements</b> Franklin Ave.:Pine St. to Fair Street	Moved from 2024 Cost Modified	<b>\$70,000</b> - Property Tax; Street Improvement Reserve	Positive
Street Improvements Fair St.: Evergreen Blvd. to Washington Ave.	Moved from 2024 Cost Modified	<b>\$74,000 -</b> Property Tax; Street Improvement Reserve	Positive
Street Improvements Sidewalk Replacement	New Project	<b>\$45,000 -</b> Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt Repairs	New Proect	<b>\$60,000 -</b> Property Tax; Street Improvement Reserve	Positive
<b>Equipment Replacement</b> 1.75 yd. concrete mixer	New Project	<b>\$25,000</b> - Property Tax	Positive
Equipment Replacement Replace pick up truck #72	New Project	<b>\$55,000</b> - Property Tax; Equipment Replacment	Positive
Equipment Replacement Sno Go snowblower	New Project	<b>\$90,000</b> - Property Tax; Equipment Replacment	Positive
Equipment Replacement Concrete saw	New Project	<b>\$6,000</b> - Property Tax; Equipment Replacment	Positive
<b>Equipment Replacement</b> Replacement pick up truck #74	New Project	<b>\$45,000</b> - Property Tax; Equipment Replacment	Positive
PARKS, RECREATION & FORESTRY	11		
<b>Equipment Replacement</b> #45 John Deere 1570 Terrain Cut	No Change	<b>\$54,000 -</b> Property Tax; Equipment Replacement	Positive
Equipment Replacement #46 Ventrac Mower	No Change	<b>\$47,500 -</b> Property Tax; Equipment Replacement	Positive
Equipment Replacement #49 Wright Stander Mower	No Change	<b>\$7,000 -</b> Property Tax; Equipment Replacement	Positive
POLICE DEPARTMENT			•
Squad Replacement #8 to be replaced	New Project	<b>\$46,000 -</b> Property Tax; Equipment Replacement	Positive

Annual Road Improvement Prog	ram						
Revenues	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	19,508	21,508	49,508	120,508	250,508	74,508	187,508
Property Tax	200,000	525,000	750,000	775,000	850,000	900,000	960,000
General Fund Transfer							
State/Federal Grant							
Debt Proceeds	845,000						
Local Road Improvement Program (LRIP)		48,000				48,000	
Total	1,064,508	594,508	799,508	895,508	1,100,508	1,022,508	1,147,508
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	30,000	45,000	45,000	30,000	45,000
St. John Ave.—Cleveland to Western (S,SS,W)							250,000
Highland–Columbia Road to Portland (S, SS, W)				460,000			
Sunnyside Ln.—Edgewater to Highland(S,SS,W)					115,000		
Birch St.—Edgewater to Sunnyside(S,W)					48,000		
Edgewater Dr.—Sunnyside to Highland(S,W)					178,000		
Jackson/Hilgen—Washington to Hamilton(S,W)					92,000		
Glenwood—Bristol to Arbor (W)			113,000				
Crescent Dr.—Arbor to Sheboygan(W)			126,000				
Arbor Dr.—Tamarack to Willowbrooke(SS)			150,000				
Lynnwood Ln.—Tamarack to Arbor			100,000				
Willowbrooke Dr.—Lynnwood to Arbor		100,000					
Aspen St.—Cambridge to Aspen Ct.		100,000					
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)					92,000		
Wirth St.—Sommerset to McKinley(W)					86,000		
St. John Ave.—Bridge to Washington(S,W,SS)							115,000
Franklin Ave.—Bridge to Walnut(S,W)							

Expenditures (contd.)	2018	2019	2020	2021	2022	2023	2024
Franklin Ave.—Pine to Fair							
Madison Ave - Walnut to Fair(SS)							
Fair St.—Evergreen to Washington(S,W)							
Poplar Ave.—Drury to Washington(SS)	100,000						
Montgomery Ave.—Balfour to south terminus(SS)	128,000						
Monroe Ave.—Linden to Bridge(SS)						93,000	
Linden St.—Pine to Harrison(W)						154,000	
Harrison Ave.—Bridge to Pine(SS,W)						200,000	
Oak St.—Harrison to Pine(W)						115,000	
Hickory St.—Harrison to Pine(W)						85,000	
Pine St.—Hickory to Evergreen(SS)						98,000	
Chatham St.—Wauwatosa to Poplar	95,000						
St. James Ct.	40,000						
Georgetown Dr.—Cedar Ridge to Windsor and Courts(SS)							
Windsor Dr.—Georgetown to Bywater and Court							
Cedar Ridge Dr.—Bridge to Orchard(SS)							
Jefferson Ave.—Bridge to N. terminus							125,00
Highwood Dr.—Bywater to Woodland							48,00
Woodland Dr.—Highwood to Cedar Ridge(SS)							160,00
Meadow Ln.—Appletree to Meadow Ct.(SS)							
Park Cir. (W)			100,000				
Tower Avenue(SS)	145,000						
Garfield St Fillmore to McKinley					138,000		
Fillmore Ave Hamilton to Garfield					172,000		
Elm Str St. John to Washington							48,00
Alyce St Washington to Evergreen							225,00
Evergreen Blvd Western to Lincoln(SS)							
Cottonwood and Windwood Courts							
Thornapple Ln Keup Rd. to East City limit				28,000			
Layton St Washington to Interurban Trail				52,000			
Park Ln Spring to WWTP driveway							
Total	1,043,000	545,000	679,000	645,000	1,026,000	835,000	1,076,00
Balance	21,508	49,508	120,508	250,508	74,508	187,508	71,50

(S) = Sanitary sewer work.

(SS) = Storm Sewer work

Revenues	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	-	45,724	11,454	148,794	183,914	46,074	52,824
Property Tax Support	225,000	150,000	250,000	500,000	460,000	460,000	400,000
Capital Fund Balance	223,000	100,000	230,000	300,000	+00,000	+00,000	+00,000
DNR Stormwater Grant	33,000	19,500					
Debt Proceeds	55,000	13,300					
Total	· · ·	215,224	261,454	648,794	643,914	506,074	452,824
Capital Expanditures	2018	2019	2020	2021	2022	2023	2024
Capital Expenditures Stormwater Consulting	40,000	40,000	35,000	I	35,000	35,000	35,000
Regional Stormwater Quality BMP	40,000	40,000	33,000	250,000	33,000	33,000	33,000
Aspen St./Lexington St. Catch Basins		25,000		200,000			
Cambridge Ave. stormsewer		38,000					
Arbor Dr./Lynwood Ln. Catch Basins			40,000				
Dredge Willowbrooke Pond			,		400,000		
Woodland Dr. Storm Sewer					,		50,000
Meadow Ln. Storm Sewer							,
Cedar Ridge Drive Catch Basins							
Georgetown Drive and Courts Catch Basins							
Tower Ave. Stormsewer and Catch Basins	52,000						
Montgomery/Poplar Catch Basins	40,000						
Meadow Ln. Catch Basins							
St. John Stormsewer and Catch Basins							40,000
Madison/Franklin Catch Basins							
Johnson Ave.							
Wilshire Pond Dredging						300,000	
Relay Highland Storm Sewer at Columbia		95,000					
Highland—Cedar Creek to Portland				150,000			
Park Circle Catch Basins			15,000				
Sunnyside Ln./Edgewater Dr. Storm Sewer					90,000		
Garfield/Fillmore Catch Basins					30,000		
Sommerset/Wirth Catch Basins					20,000		

Stormwater Capital Projects (contd.)							
Capital Expenditures (contd.)	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						35,000	
Alyce Street Catch Basins							25,000
Evergreen Blvd-Western to Lincoln							
Evergreen Blvd. underdrain	30,000						
Tail Race/Behling Field box culvert							
Engineering (5% of Following Year Con- struction Total)	10,276	5,770	22,660	29,880	22,840	8,250	26,750

#### 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	3	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
Adminis	stration	ı						
51		Ford Expedition (Eng)		38,574	5	1	25,000 (U)	5,000
52		Ford Ranger pickup (Eng-Mike W)		20,794		1	13,000(U)	2,600
53	1999	Jeep Cherokee (Mike B)		22,845	5	0	15,000(U)	3,000
54	2012	Dodge Caravan (white)		\$23,429	6	0	\$28,000(U)	4,667
50	2005	Grand Caravan (blue)		23,175	8	0	5,000(U)	0
		Total Administration		\$128,817			\$86,000	\$15,267
Police D	)epartr	ment						
1	-	Ford Expedition—Sgt Patrol (M)		52,299	4	0	53,000	13,250
2		Ford Explorer		53,826		1	54,000	13,500
3		Chevrolet Impala–Chief		25,205		3	30,000	3,333
4		Ford Explorer Utility Interceptor		29,952		3	40,000	10,000
5	2018	Ford Explorer Utility Interceptor		27,072	4	3	40,000	10,000
6	2018	Ford Explorer Utility Interceptor		27,572	4	3	40,000	10,000
7	2008	Dodge Charger Sedan—Det/Juv		30,238	7	0	30,000	4,286
8		Ford Explorer		49,922	4	1	50,000	12,500
9	2012	Chevy Tahoe K150 (Detective/ Sergeant)		37,236	8	1	40,000	5,000
10	2015	Ford Explorer (Canine)		40,151	8	4	60,000	7,500
		Total Police Department		\$373,474			\$437,000	\$89,369
Senior C	Center							
59		Dodge Grand Caravan		\$30,677	8	8	\$28,000	3,500
	Ec	uipment Replacement Subtotal		\$663,889			\$698,387	\$113,831
Public W	/orks							
1	2017	John Deere 624 K II Loader		240,000	15	13	240,000	16,000
2	2008	Caterpillar 430E Backhoe Loader		83,663	15	4	105,000	7,000
3	2011	International Garbage Packer		114,335	20	12	250,000	12,500
4	1973	Galion Grader (S)		30,000	10	0	0*	0
5	2009	Freightliner MD 102 Garbage Truck		119,693	20	10	200,000	10,000

Public Wo	rks (cor	t)						
Vehicle	Veer	Mala	Madal	Purchase		Demokulary Life	Deulessment Oest	Annual Oast
No.	Year	Make	Model	Price	1	Remaining Life	Replacement Cost	Annual Cost
6	2017	Freightliner Street sweeper		235,054	20	18	230,000	11,500
7	2009	Elgin Pelican Dual Street Sweeper		149,520	20	10	170,000	8,500
9	2012	Case SV250 Skidsteer		31,000	8	0	60,000	C
10	2017	John Deere 624K Wheel Loader		235,000	15	13	240,000	16,000
14	2015	Crafco Crack sealing machine	SS125D	30,000	10	6	30,000	3,000
16	2000	2000 Crafco Infrared trailer	Crafco	30,000	15	0	30,000	2,000
17	1987	Target Concrete Saw		2,849	25	0	6,000	C
18	1999	Ingersoll-Rand Compressor		10,500	15	0	12,000	C
19	2005	Caterpillar Roller		25,772	10	0	30,000	3,000
20	2012	Hyundai Forklift	30L-7A	25,500	15	8	40,000	2,667
21	1998	Concrete Mixer		350	20	0	3,500	175
26	1981	Snow-Bird Trailer		1,700	15	0	0	(
27	1984	Dynaweld Trailer		1,900	15	0	0	(
28	2004	Towmaster T10P Trailer		5,426	15	0	15,000	1,000
30	2015	Spaulding 2 Ton patch trailer	RMV	3,000	15	11	30,000	2,000
31	2006	Sno-Go Snowblower		73,238	15	2	90,000	6,000
70	2008	GMC Canyon 4 x 4		16,110	7	0	38,000	C
71	2016	Chevrolet Silverado Pickup		40,757	10	7	55,000	C
72	2004	Chevy Tahoe		30,036	10	0	40,000	C
74	2012	GMC Sierra 1500		34,925	10	3	45,000	4,500
75	2008	GMC Pickup Truck, 1 Ton		51,947	10	0	55,000	5,500
76	2015	GMC Sierra 2500 Pickup		41,891	10	6	55,000	5,500
77	2003	GMC Pickup		23,620	10	0	52,000	C
78	2009	GMC Sierra 1/2-Ton 4x4,		38,500	10	0	54,000	5,400
79	2008	GMC Sierra 1/2-Ton 4x4,		23,335	10	0	45,000	4,500
80	2016	GMC Chevrolet Silverado		54,135	10	7	55,000	5,500
81	2015	GMC Sierra 3500 Truck		62,437	10	6	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	8	60,000	6,000
84	1	GMC Sierra		39,983	10	0	50,000	5,000
90	2002	Sterling 7500 Dump Truck		98,000	10	0	225,000	(
91	2016	Western Star 4700SF Truck		283,138	10	7	260,000	26,000
92	2006	Sterling Acctera Dump Truck		105,000	10	0	230,000	23,000
93	2014	Western State Dump Truck		180,082	15	5	260,000	17,333
94	2015	Western Star Dump Truck		185,000	15	11	260,000	17,333
95	2009	Peterbilt 5 Yd Dump Truck, P (S)		199,197	15	5	250,000	16,667
96	<del> </del>	7400 International Dump Truck	1	127,000	15	1	125,000	8,333

Public Wo	rks (con	it)						
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	<b>Replacement Cost</b>	Annual Cost
97	2007	7400 International Dump Truck		116,000	15	3	245,000	16,333
98		7400 International Dump Truck		103,000		0	240,000	0
99	1.20217	Western Star 4700SB Tandem Dump Truck		200,000	15	13	275,000	18,333
120	2016	Chilton Aluminum Trailer	UT-8230- 12AR	2,500	15	12	4,000	267
121	2016	Chilton Aluminum Trailer	UT-8230- 12AR	2,500	15	12	4,000	267
		Total Public Works	i	\$3,590,508			\$4,860,500	\$297,075
Parks a	nd Fore	estry				<del>.</del>		
8	2017	Freightliner/Altec Bucket Trust		184,001	20	18	200,000	10,000
11	2015	Dodge 5500 Lift Truck		125,000	20	16	150,000	7,500
13	2005	Bandit Chipper		27,895	15	1	28,000	1,867
15	2014	Vermeer Stumper		26,886	15	10	40,000	2,667
23	2010	Chilton Utility Trailer	UT60308R	1,329	20	11	2,000	100
24	2006	Chilton Utility Trailer	UT60308R	1,161	20	7	2,000	100
25	1997	King Trailer		3,000	20	0	5,000	250
29	2005	Falcon Utility Trailer		2,420	20	6	5,000	250
40	2005	Kubota L3430 Tractor with Loader & Backhoe		27,200	20	6	27,200	1,360
41	2012	Kubota RTV 1100 Utility Vehicle		19,550	7	0	23,500	3,357
42	2016	John Deere 1570 Tractor, Deck & Snow Blower		29,268	7	4	30,000	4,286
43	2011	John Deere 4520		58,500	20	12	58,500	2,925
44		Toro Groundmaster 4000 Ro- tary Mower		53,964	10	10	54,000	5,400
45	2017	John Deere 1570 Terrain Cut		35,075	10	8	42,500	4,250
46	2017	Kubota AWD 3 Cycle Diesel Tractor		29,902	10	8	33,000	3,300
47	2013	John Deere 1445 31HP Diesel Mower/Snow blower & spreader		31,750	7	1	31,750	4,536
48	2015	Kubota Zero Turn Mower		12,395	7	3	16,000	2,286
49	2018	Wright Stander Mower		6,535	7	7	6,535	934
73	2009	Toyota Tacoma 4x4		24,454	10	0	26,000	2,600
85	2016	Chevrolet Silverado		50,392	10	7	51,000	5,100
123	2018	Load Trail Equipment Trailer	PH0224072	6,859	20	0	7,000	350
		Total Parks and Forestry		\$391,284			\$430,985	\$40,466
		Equipment Replacement Total		\$3,981,792			\$5,291,485	\$337,541

Sewer U	Jtility							
Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
60	2018	Chevrolet Silverado 1500LT		33,676	10	10	33,676	3,368
61	2015	GMC Sierra 2500		34,571	8	4	33,620	4,203
62	2009	GMC Sierra 2500HD		34,024	10	0	33,620	3,362
63	2018	Chevrolet Silverado 3500HD LT		33,654	10	10	33,654	3,365
66	2017	Freightliner 114SD (Camel 1200)		351,694	8	6	365,000	36,500
	2017	Kubota Diesel Tractor with cab & snowblower	Ventrac	29,235	8	6	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	5	67,540	6,754
	2008	Godwin Portable 6" Pump		28,769	12	1	41,220	4,122
	2009	Simplicity Riding Mower		9,189	15	5	14,400	1,440
	2000	Caravan Trailer		1,200	20	1	2,180	218
	2001	Pace Trailer		2,100	20	2	3,820	382
		Total Sewer Utility	/	\$616,995			\$710,350	\$66,713

#### 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		45,000				
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		\$3,830,933				
		Total		\$7,621,865				

Parks	s Capital	Improver	nent Bud	iget				
Capital Expenditures	2019	2020	2021	2022	2023	2024	2025	
Zeunert Park Bathroom Roof repair	\$6,000	tax						
Centennial Park Gazebo roof repair	\$5,000							
Cedar Creek Bathroom roof repair	\$5,500	tax						
Grapple Saw Truck - lease year 1	\$40,000							
Willowbrooke Playground	\$80,000	impact fees						
#13 Chipper (larger unit)		\$65,000	equipment					
Grapple Saw truck - lease year 2		\$40,000	equipment					
			impact					
All Children's Playground		\$400,000	fees/dona- tions					
#47 John Deere 1445 Mower/Snow-		φ100,000						
blower		\$40,000	equipment					
1								
Grapple Saw Truck - lease year 3			\$40,000	tax				
2009 Toyota Tacoma 4x4			\$26,000	equipment				
Pool Liner and inlet repair			\$265,000	tax				
	 	 ]	 	 				
				÷				
Zeunert Playground Replacement					Impact Fees			
Grapple Saw Truck - lease year 4				\$40,000				
#41 Kubota Utility Vehicle					equipment			
#48 Kubota Zero Turn					Equipment			
#42 John Deere 1570 Tractor				\$30,000	Equipment			
Grapple Saw Truck - lease year 5					\$40,000	tax		
Park Improvement (New Subdivision					· · · · · ·			
Playground)					\$75,000	impact fees		
#29 Falcon Utility Trailer					\$5,000	Equipment		
#25 King Trailer					\$5,000	equipment		
#24 Chilton Utility Trailer						\$2,000	Equipment	
Asphalt resealing at Cedar Creek Park						\$10,000	Тах	
Asphalt resealing at Cedar Pointe Park						\$5,000	Тах	
Asphalt resealing at Centennial Park						\$10,000	Тах	
#45 John Deere 1570 Terrain Cut							\$54,000	Equip
#46 Ventrac Mower							\$47,500	Equip
#49 Wright Stander Mower							\$7,000	Equip
Tota	\$136,500	\$545,000	\$331,000	\$166,000	\$125,000	\$27,000	\$108,500	

#### TAX INCREMENTAL DISTRICTS

Tax Inc	remental District No. 3			
Fund 3	50			
		2018	2019	% CHANGE
Revenues	5	Estimated	Proposed	2019/2018
411111	Real Estate Taxes			0.00%
469000	Public Charges for Services	289		-100.00%
	Total Revenues	289	0	-100.00%
566710 I	Expenditures			
115	Admin - Salaries and Benefits			0.00%
212	Attorney/Consultant			0.00%
227	Developer's Incentive			0.00%
	Total	0	0	0.00%
592000	Operating			
701	Transfer to General Fund			0.00%
	Total	0	0	0.00%
	Total Expenditures	0	0	0.00%
Revenue -	Expenditures	289	0	
Beginning	Fund Balance	(\$56,762)	(\$56,473)	
Total Fund	Balance	(\$56,473)	(\$56,473)	

		2018	2019	% CHANG
Revenue	S	Estimated	Proposed	2019/201
411111	Real Estate Taxes		148	0.009
411112	Property Tax Increment			0.009
492000	Transfer from General Fund		244,965	0.009
	Total Revenues	0	245,113	0.009
	<b>F</b>	_	_	
	Expenditures			0.000
115	Admin - Salaries and Benefits			0.009
212	Attorney/Consultant	250.000	1 000 000	0.009
227	Developer's Incentive	350,000	1,000,000	185.719
610	Principal		145,000	0.009
620	Interest		99,965	0.009
	Total	350,000	1,244,965	255.709
592000	Operating			
701	Transfer to General Fund			0.009
	Total	0	0	0.00%
	Total Expenditures	350,000	1,244,965	255.70%
		(050.000)	(000.050)	
Revenue -	Expenditures	(350,000)	(999,852)	
Roginning	; Fund Balance	(\$56,762)	(\$406,762)	

Tax Inc	remental District No. 5		·	
Fund 3	51			
		2018	2019	% CHANGE
Revenue	S	Estimated	Proposed	2019/2018
411111	Real Estate Taxes			0.00%
469000	Public Charges for Services	13,000		-100.00%
	Total Revenues	13,000	0	-100.00%
566710	Expenditures			
115	Admin - Salaries and Benefits			0.00%
212	Attorney/Consultant			0.00%
227	Developer's Incentive			0.00%
	Total	0	0	0.00%
592000	Operating			
701	Transfer to General Fund			0.00%
	Total	0	0	0.00%
	Total Expenditures	0	0	0.00%
Revenue -	Expenditures	13,000	0	
Beginning	Fund Balance	\$0	\$13,000	
Total Func	I Balance	\$13,000	\$13,000	

#### WATER RECYCLING CENTER

## WATER RECYCLING ATER 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 59 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 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 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 RECYCLARE RECYCEING TENTER

#### **SEWER USER CHARGES**

The City of Cedarburg currently has approximately 11,628 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:	2016/2017	2017/2018
Residential	3,602	4,244
Commercial	386	448
Industrial	27	31
Public	34	40
Total	4,049	4,763

The 2017/2018 influent wastewater characteristics for the Cedarburg WRC are as follows:

	MGD	mg/1	lbs/day	lbs/yr.
Ave. Daily Flow	1.845			
Ave. Daily BOD		214	3,293	1,116,683
Ave. Daily TSS		203	3,120	1,113,240
Ave. Daily TKN		24.7	380	133,159
Ave. Daily P		3.3	51	17,998

The flow used in computing 2019 rates (314,582,006 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 EENTER CLING CENTER

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

In 2012 the City did an impact fee study and combined the Biosolids Impact Fee with the 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 2019, which are effective January 1, 2019. The flow rate increased 1.9% and the monthly connection fee increases \$1 per month, resulting in a \$15.90/year increase, on average, per household. Annual cost from \$374.83 to \$390.73 per year. These increases will help to cover the cost of rebuilding the Highland Lift Station.

		Monthly
	Flow Rate	<b>Connection Fee</b>
	(\$/1,000 gal.)	(\$/month)
2018 Rate	\$5.30	\$14/month
2019 Rate	\$5.40	\$15/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	\$5.40/1,000 gallons
BOD > 200 mg/l	\$0.221/lb.
TSS > 225 mg/I	\$0.318/lb.
TKN > 30 mg∕I	\$0.879/lb.
Phosphorus > 10 mg/l	\$6.508/lb.
Fixed Charge	\$15.00/month/connection

#### **SEPTAGE HAULERS**

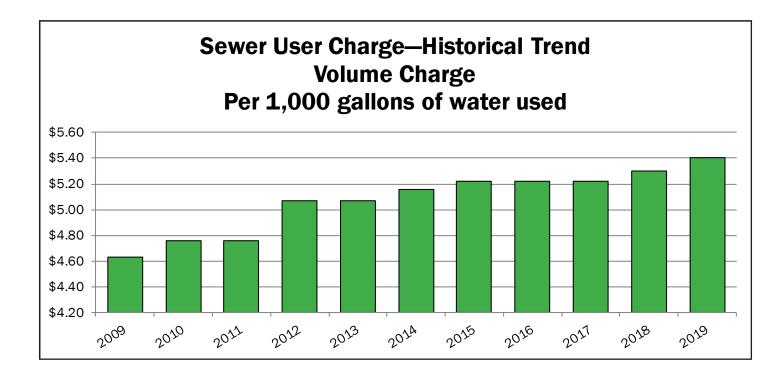
These rates are remaining at the 2017 amounts.

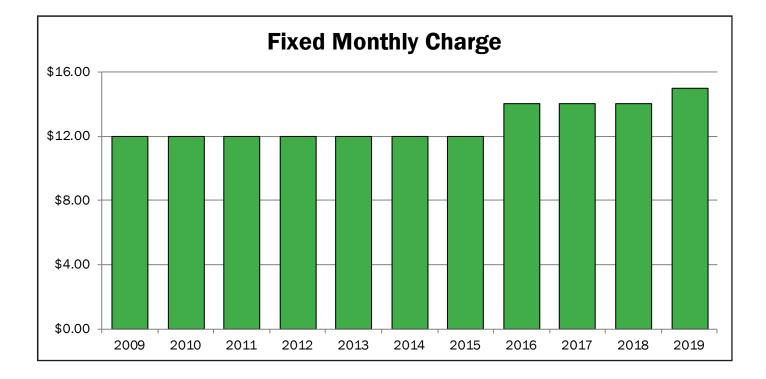
#### **COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS**

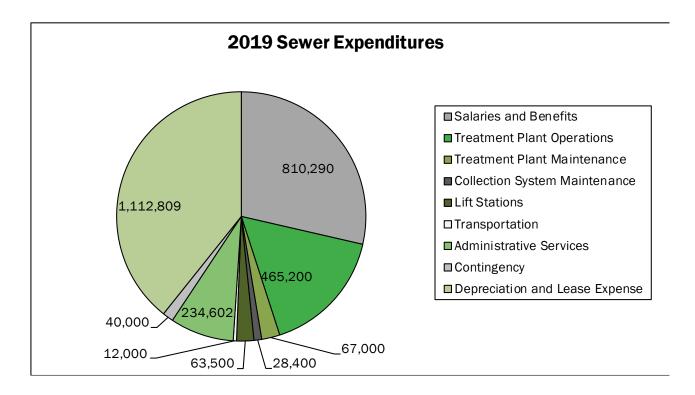
	2018 RATE	2019 RATE
Holding Tank	\$8.70/1,000 gallons	\$8.70/1,000 gallons
Septic Tank	\$44.91/1,000 gallons	\$44.91/1,000 gallons

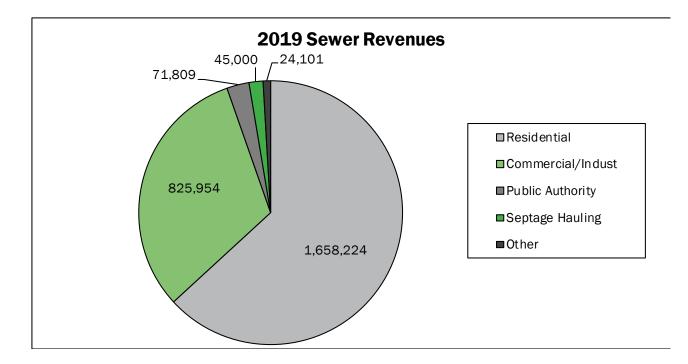
In addition to the above charges, a \$10 administrative fee is charged for each septage truckload received. This increased in 2016 from \$5 in 2015.

Costs allocated to septage haulers do not include 0 & M costs associated with the collection system, connection charges for I/I, collection system debt, or the collection system replacement funds.









# WATER RECYCLATER GEGENBER

#### 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 59 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)

2017 FTE	2018 FTE	2019 FTE
0.25	0.25	0.25
1.00	1.00	1.00
5.75	5.75	5.75
1.00	1.00	1.00
0.25	0.25	0.25
0.21	0.21	0.21
0.35	0.35	0.35
0.20	0.20	0.20
0.15	0.15	0.15
9.16	9.16	9.16
	0.25 1.00 5.75 1.00 0.25 0.21 0.35 0.20 0.15	0.25         0.25           1.00         1.00           5.75         5.75           1.00         1.00           0.25         0.25           0.21         0.21           0.35         0.35           0.20         0.20           0.15         0.15

\*0.25 in Engineering & Public Works

\*\*Remainder in City Treasurer

DEPARTMENT SERVICES INDICATORS:	2016	2017	2018 Estimated	2019 Projected
Sanitary Sewers Cleaned (feet)	145,000	145,000	145,000	145,000
Sanitary Sewers Televised (feet)	10,000	25,000	25,000	15,000
Storm Sewers Cleaned (feet)	100	1000	100	100
Customer Service Calls	18	18	18	18
Basement Backups: Total/Problem in the Main	18/0	18/2	18/0	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 EENTER CLING CENTER

Performance Measurements Budget	2016	2017	2018 Estimated	2019 Projected
Annual O&M Budget	2,651,005	2,794,826	2,765,170	2,845,500
Amount Spent	2,440,000	2,600,000	2,600,000	2,600,000
Sewerage Treated, in 1000 gallons	712,394	680,000	780,000	674,000
Sewer Flow Rate, \$/1,000 gallons	5.22	5.22	5.3	5.4

#### WATER RECYCLING CENTER

Compliance Maintenance Annual Report, (0-4)	2016	2017	2018 Estimated	2019 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	А	A	A
TOTAL SCORE	4.00	4.00	4.00	4.00

# **2018 Significant Accomplishments:**

- 1. Replaced truck #63--utility truck with crane
- 2. Replaced Toyota Prius with pickup truck #60
- 3. Replaced digestor blower
- 4. Wrote WPDES permit optimization plan
- 5. Replaced flat roofs on 3 main buildings

# **2019 Objectives To Be Accomplished:**

- 1. Replace bar screen in headworks building
- 2. Replace truck #62
- 3. Clean and inspect digestors
- 4. Build new Highland Lift Station
- 5. Rebuild clarifier #1 drive

## **Long-Term Objectives:**

- 1. Replace Ferrous Chloride (Iron) system with new PO<sup>4</sup> chemical system
- 2. New sewer treatment center

## **Account Detail and Budget Variances:**

#### 573815—Collection System

- 154 **Insurance:** Reduced due to new employees hired
- 573850--Administrative Services
- 211 Legal: Reduced due to permit issue being resolved
- 215 Engineering: Increased to cover cost of permit consultation

#### 573855—Sewer Contingency

990 Contingency Reserve: Put back in budget after removing in 2018 to meet budget restraints

Water	<b>Recycling Center Fund</b>	I-601						
	-Administrative				2018	2018	2019	% CHANGE
Personne	el	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries ( 3.41 FTE)	219,571	229,745	231,422	245,676	235,000	248,996	1.35%
135	Sick Pay Out	1,122	1,921	1,663	1,747	1,747	1,895	8.47%
151	Social Security	17,323	18,775	18,741	19,217	18,401	19,498	1.46%
152	Retirement	13,375	29,388	30,006	16,714	15,999	16,571	-0.86%
154	Health Insurance	30,448	40,381	38,093	36,059	36,059	34,800	-3.49%
155	Life Insurance	44	45	49	364	364	142	-60.99%
159	Longevity	3,358	3,500	3,643	3,785	3,785	3,990	5.42%
161	EAP/125 Admin.	446	36	247	500	500	500	0.00%
165	Workers' Comp. Insurance	135	153	154	147	147	126	-14.29%
	Total	285,822	323,944	324,018	324,209	312,002	326,518	0.71%
573810-	-General Labor				2018	2018	2019	% CHANGE
Personne	el	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries (4.0 FTE)	204,286	192,992	172,841	216,403	216,403	229,218	5.92%
112	Overtime	5,965	6,178	5,619	5,000	5,000	5,000	0.00%
120	Pager Pay	0	0	0	18,250	18,250	18,250	0.00%
151	Social Security	15,972	14,722	13,586	16,937	16,937	17,918	5.79%
152	Retirement	12,685	25,215	20,521	14,834	14,834	15,341	3.42%
154	Health Insurance	34,964	36,689	23,378	33,354	33,354	33,598	0.73%
155	Life Insurance	20	10	14	10	10	10	0.00%
159	Longevity	441	0	0	0	0	0	0.00%
165	Workers' Comp. Insurance	18,240	22,953	17,180	23,216	23,216	21,205	-8.66%
	Total	292,573	298,759	253,139	328,004	328,004	340,540	3.82%
==004 =								
	-Collection System				2018	2018	2019	% CHANGE
Personne		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries (1.75 FTE)	102,032	104,656	118,513	98,124	98,124	100,086	2.00%
112	Overtime	2,449	1,719	3,010	4,000	4,000	4,000	0.00%
151	Social Security	8,029	8,154	9,152	7,812	7,812	7,963	1.93%
152	Retirement	6,363	13,735	12,817	6,842	6,842	6,818	-0.35%
154	Health Insurance	20,301	15,355	20,322	24,205	24,205	24,330	0.52%
155	Life Insurance	82	93	35	31	31	35	12.90%
159	Longevity	1,701	1,764	0	0	0	0	0.00%
	Total	140,957	145,476	163,849	141,014	141,014	143,232	1.57%

573835					2018	2018	2019	% CHANGE
Operatin	g	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
226	Sewer Cleaning Water	319	741	546	500	500	500	0.00%
293	Root Control	4,011	4,260	3,964	4,500	3,900	4,500	0.00%
296	Televising	5,755	10,287	6,641	7,800	7,500	7,800	0.00%
298	Cleaning	6,314	7,783	7,409	7,500	7,500	7,500	0.00%
347	Supplies	1,952	2,575	2,857	3,000	3,000	3,000	0.00%
359	Repair	1,166	15,200	1,463	4,500	4,500	4,500	0.00%
360	Manhole Adjustment	0	0	66	600	0	600	0.00%
	Total	19,517	40,846	22,946	28,400	26,900	28,400	0.00%
	Total Expenditures	160,474	186,322	186,795	169,414	167,914	171,632	1.31%

VRC Operations				2018	2018	2019	% CHANGE
	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Outside Lab Testing	15,487	16,675	13,821	16,000	10,000	16,000	0.00%
Electric	95,570	99,707	101,405	112,000	95,000	110,000	-1.79%
Natural Gas	4,158	4,131	3,329	10,000	4,000	8,000	-20.00%
Telephone	4,025	5,267	5,759	5,500	5,500	5,500	0.00%
Water Service	5,041	4,835	4,242	5,390	4,000	5,000	-7.24%
Sludge Hauling	208,777	234,252	201,410	280,000	225,000	280,000	0.00%
Computer Supplies	9,748	11,276	10,292	12,500	10,000	12,500	0.00%
Lab Supplies	4,651	6,021	6,065	6,000	6,000	6,000	0.00%
Coagulants	7,035	7,962	10,034	12,000	10,000	12,000	0.00%
Safety Equipment	5,725	5,685	7,759	8,000	8,000	8,000	0.00%
Chlorine/SO 2	0	0	0	1,000	0	1,000	0.00%
Diesel Fuel	0	0	0	1,200	0	1,200	0.00%
Total	360,217	395,811	364,116	469,590	377,500	465,200	-0.93%
	Outside Lab Testing Electric Natural Gas Telephone Water Service Sludge Hauling Computer Supplies Lab Supplies Coagulants Safety Equipment Chlorine/SO 2	2015Outside Lab Testing15,487Electric95,570Natural Gas4,158Telephone4,025Water Service5,041Sludge Hauling208,777Computer Supplies9,748Lab Supplies4,651Coagulants7,035Safety Equipment5,725Chlorine/S0 20Diesel Fuel0	2015         2016           Outside Lab Testing         15,487         16,675           Electric         95,570         99,707           Natural Gas         4,158         4,131           Telephone         4,025         5,267           Water Service         5,041         4,835           Sludge Hauling         208,777         234,252           Computer Supplies         9,748         11,276           Lab Supplies         4,651         6,021           Coagulants         7,035         7,962           Safety Equipment         5,725         5,685           Chlorine/S0 2         0         0           Diesel Fuel         0         0	201520162017Outside Lab Testing15,48716,67513,821Electric95,57099,707101,405Natural Gas4,1584,1313,329Telephone4,0255,2675,759Water Service5,0414,8354,242Sludge Hauling208,777234,252201,410Computer Supplies9,74811,27610,292Lab Supplies4,6516,0216,065Coagulants7,0357,96210,034Safety Equipment5,7255,6857,759Chlorine/SO 2000Diesel Fuel000	201520162017BudgetOutside Lab Testing15,48716,67513,82116,000Electric95,57099,707101,405112,000Natural Gas4,1584,1313,32910,000Telephone4,0255,2675,7595,500Water Service5,0414,8354,2425,390Sludge Hauling208,777234,252201,410280,000Computer Supplies9,74811,27610,29212,500Lab Supplies4,6516,0216,0656,000Coagulants7,0357,96210,03412,000Safety Equipment5,7255,6857,7598,000Chlorine/SO 20001,000Diesel Fuel0001,200	201520162017BudgetEstimatedOutside Lab Testing15,48716,67513,82116,00010,000Electric95,57099,707101,405112,00095,000Natural Gas4,1584,1313,32910,0004,000Telephone4,0255,2675,7595,5005,500Water Service5,0414,8354,2425,3904,000Sludge Hauling208,777234,252201,410280,000225,000Computer Supplies9,74811,27610,29212,50010,000Lab Supplies4,6516,0216,0656,0006,000Coagulants7,0357,96210,03412,00010,000Safety Equipment5,7255,6857,7598,0008,000Chlorine/SO 20001,2000Diesel Fuel0001,2000	201520162017BudgetEstimatedProposedOutside Lab Testing15,48716,67513,82116,00010,00016,000Electric95,57099,707101,405112,00095,000110,000Natural Gas4,1584,1313,32910,0004,0008,000Telephone4,0255,2675,7595,5005,5005,500Water Service5,0414,8354,2425,3904,0005,000Sludge Hauling208,777234,252201,410280,000225,000280,000Computer Supplies9,74811,27610,29212,50010,00012,500Lab Supplies4,6516,0216,0656,0006,0006,000Coagulants7,0357,96210,03412,00010,00012,000Safety Equipment5,7255,6857,7598,0008,000Chlorine/SO 20001,2001,200Diesel Fuel0001,2001,200

573830—	WRC Maintenance				2018	2018	2019	% CHANGE
Operating	g	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
297	Refuse Collection	16,775	18,300	15,250	20,000	16,000	20,000	0.00%
340	Maintenance Supplies	40,149	36,671	40,086	40,000	40,000	40,000	0.00%
342	Janitorial Supplies	2,100	2,062	2,144	2,500	2,500	2,500	0.00%
350	Operating Supplies	3,403	3,181	3,162	3,500	3,200	3,500	0.00%
362	Tools	977	446	1,005	1,000	1,000	1,000	0.00%
	Total	63,404	60,660	61,647	67,000	62,700	67,000	0.00%

573840-	Lift Station				2018	2018	2019	% CHANGE
Operatin	g	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
222	Electric	27,381	32,802	32,100	35,000	29,000	35,000	0.00%
224	Natural Gas	918	1,206	1,168	3,000	2,000	3,000	0.00%
226	Water Service	605	811	1,032	2,500	1,000	2,500	0.00%
299	Odor Control	0	0	1,071	3,000	1,000	3,000	0.00%
340	Maintenance Supplies	19,812	28,689	25,152	20,000	20,000	20,000	0.00%
	Total	48,716	63,508	60,523	63,500	53,000	63,500	0.00%

010040-	-Transportation				2018	2018	2019	% CHANGE
Operatin	ıg	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
240	Repair and Maintenance	3,834	2,086	2,529	5,000	4,000	5,000	0.00%
351	Fuel/Oil	6,596	9,110	6,362	7,000	6,500	7,000	0.00%
	Total	10,430	11,196	8,891	12,000	10,500	12,000	0.00%
573850-	-Administrative Services				2018	2018	2019	% CHANG
Operatin	Ig	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210	Administrative Services	10,250	17,729	10,250	10,250	10,000	10,000	-2.44%
211	Legal	352	432	24,117	25,000	12,000	20,000	-20.00%
215	Engineering	25,392	1,260	1,311	30,000	40,000	40,000	33.33%
216	Light & Water Billing	103,258	110,493	117,743	119,000	120,000	125,000	5.04%
218	Audit	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
310	Office Supplies	307	198	307	1,500	1,000	1,500	0.00%
320	Publications/Dues	252	355	387	600	200	600	0.00%
323	DNR Fees	8,452	9,026	9,140	11,000	10,000	11,000	0.00%
330	Travel/Training	2,796	4,173	3,517	5,000	5,000	5,000	0.00%
390	Other Expenses	409	317	391	500	400	500	0.00%
	Duranativa I in hilita da namena n	15 567		14 700	12 205	15 500	15,502	15.82%
510	Property—Liability Insurance	15,567	15,414	14,720	13,385	15,500	13,302	10.02/
510	Property—Liability Insurance	172,535	164,897	187,383	221,735	219,600	234,602	
	Total	·		· .	· · ·	· I	· · ·	
573855-9		·		· .	221,735	219,600	234,602	5.80%
	Total	172,535	164,897	187,383	221,735 <b>2018</b>	219,600 <b>2018</b>	234,602 <b>2019</b>	5.80% % CHANG
573855-9 count	Total 990 WRC Contingency Ac-	172,535 <b>2015</b>	164,897 <b>2016</b>	187,383 <b>2017</b>	221,735 2018 Budget	219,600 2018 Estimated	234,602 2019 Proposed	5.80% % CHANG 2019/2018
573855-9	Total 990 WRC Contingency Ac- Sewer Contingency Account	172,535 <b>2015</b> 0	164,897 <b>2016</b> 0	187,383 2017 5,410	221,735 2018 Budget 0	219,600 <b>2018</b>	234,602 2019 Proposed 40,000	5.80% % CHANGE 2019/2018 0.00%
573855-9 count	Total 990 WRC Contingency Ac-	172,535 <b>2015</b>	164,897 <b>2016</b>	187,383 <b>2017</b>	221,735 2018 Budget	219,600 2018 Estimated 0	234,602 2019 Proposed	5.80% % CHANG 2019/2018 0.00%
573855-9 count 990	Total 990 WRC Contingency Ac- Sewer Contingency Account Total	172,535 <b>2015</b> 0	164,897 <b>2016</b> 0	187,383 2017 5,410	221,735 2018 Budget 0	219,600 2018 Estimated 0	234,602 2019 Proposed 40,000	5.80% % CHANG 2019/2018 0.00%
573855-9 count	Total 990 WRC Contingency Ac- Sewer Contingency Account	172,535 <b>2015</b> 0	164,897 <b>2016</b> 0	187,383 2017 5,410	221,735 2018 Budget 0	219,600 2018 Estimated 0	234,602 2019 Proposed 40,000	5.80% % CHANGI 2019/2018 0.00% 0.00%
573855-9 count 990 573860	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal &	172,535 <b>2015</b> 0	164,897 <b>2016</b> 0	187,383 2017 5,410	221,735 2018 Budget 0 0	219,600 2018 Estimated 0	234,602 2019 Proposed 40,000 40,000	5.809 % CHANG 2019/2018 0.009 0.009 % CHANG
573855-9 count 990 573860 nterest	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal &	172,535 <b>2015</b> 0 0	164,897 <b>2016</b> 0	187,383 <b>2017</b> 5,410 5,410	221,735 2018 Budget 0 0 2018 Budget	219,600 2018 Estimated 0 0 2018 Estimated	234,602 2019 Proposed 40,000 40,000 2019 Proposed	5.809 % CHANG 2019/2018 0.009 0.009 % CHANG 2019/2018
573855-9 count 990 573860 nterest Operatin	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal &	172,535 2015 0 0 2015	164,897 2016 0 2016	187,383 <b>2017</b> 5,410 5,410	221,735 2018 Budget 0 0 2018	219,600 2018 Estimated 0 0 2018	234,602 2019 Proposed 40,000 40,000 2019	5.80% % CHANG 2019/2018 0.00% 0.00% % CHANG 2019/2018 0.00%
573855-9 count 990 573860 nterest Dperatin 610	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal &	172,535 2015 0 2015 0	164,897 2016 0 2016 0	187,383 2017 5,410 5,410 2017	221,735 2018 Budget 0 0 0 2018 Budget 55,000	219,600 2018 Estimated 0 0 2018 Estimated 55,000	234,602 2019 Proposed 40,000 40,000 2019 Proposed 55,000	5.809 % CHANG 2019/2018 0.009 0.009 % CHANG 2019/2018 0.009
573855-9 count 990 573860 nterest Dperatin 610	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal & Principal Interest	172,535 2015 0 0 2015 0 0	164,897 2016 0 2016 2016 0 13,685	187,383 2017 5,410 5,410 2017 19,631	221,735 2018 Budget 0 0 2018 Budget 55,000 27,809	219,600 2018 Estimated 0 0 2018 Estimated 55,000 27,809	234,602 2019 Proposed 40,000 40,000 2019 Proposed 55,000 27,809	5.809 % CHANG 2019/2018 0.009 0.009 % CHANG 2019/2018 0.009
573855-9 count 990 573860 nterest Dperatin 610 620	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal & 9 Principal Interest Total	172,535 2015 0 0 2015 0 0	164,897 2016 0 2016 2016 0 13,685	187,383 2017 5,410 5,410 2017 19,631	221,735 2018 Budget 0 0 0 2018 Budget 55,000 27,809 82,809	219,600 2018 Estimated 0 0 2018 Estimated 55,000 27,809 82,809	234,602 2019 Proposed 40,000 40,000 2019 Proposed 55,000 27,809 82,809	5.809 % CHANG 2019/2018 0.009 0.009 % CHANG 2019/2018 0.009 0.009
573855-9 count 990 573860 nterest Dperatin 610 620 573870-9	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal & Principal Interest Total 540 Depreciation Expense	172,535 2015 0 2015 0 0 0 0	164,897 2016 0 0 2016 0 13,685 13,685	187,383 2017 5,410 5,410 2017 19,631 19,631	221,735 2018 Budget 0 0 2018 Budget 55,000 27,809 82,809 2018	219,600 2018 Estimated 0 0 2018 Estimated 55,000 27,809 82,809	234,602 2019 Proposed 40,000 40,000 2019 Proposed 55,000 27,809 82,809	5.809 % CHANG 2019/2018 0.009 0.009 % CHANG 0.009 0.009 0.009
573855-9 count 990 573860 nterest Dperatin 610 620 573870-9 Dperatin	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal & 990 Principal Interest Total 540 Depreciation Expense 990 101	172,535 2015 0 2015 0 0 0 2015	164,897 2016 0 2016 0 13,685 13,685 2016	187,383 2017 5,410 5,410 2017 19,631 19,631 19,631	221,735 2018 Budget 0 0 0 0 0 0 0 0 0 0 0 0 0	219,600 2018 Estimated 0 0 2018 Estimated 55,000 27,809 82,809 82,809	234,602 2019 Proposed 40,000 40,000 2019 Proposed 55,000 27,809 82,809 2019 Proposed	5.809 % CHANG 2019/2013 0.009 0.009 % CHANG 2019/2013 0.009 0.009
573855-9 count 990 573860 nterest Dperatin 610 620 573870-9	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal &  Sg Principal Interest Total 540 Depreciation Expense  g Depreciation Expense	172,535 2015 0 0 2015 0 0 0 0 0 2015 1,029,213	164,897 2016 0 2016 13,685 13,685 13,685 13,685	187,383 2017 5,410 5,410 2017 19,631 19,631 19,631 19,631 19,631	221,735 2018 Budget 0 0 2018 2018 2018 2018 2018 2018 2018	219,600 2018 Estimated 0 0 2018 Estimated 55,000 27,809 82,809 82,809	234,602 2019 Proposed 40,000 40,000 2019 2019 2019 27,809 27,809 2019 2019 2019 2019 1,030,000	5.809 % CHANG 2019/2018 0.009 0.009 % CHANG 2019/2018 0.009 0.009 % CHANG 2019/2018
573855-9 count 990 573860 nterest Dperatin 610 620 573870-9 Dperatin	Total 990 WRC Contingency Ac- Sewer Contingency Account Total Debt Service - Principal & 990 Principal Interest Total 540 Depreciation Expense 990 101	172,535 2015 0 0 2015 0 0 0 0 0 2015 1,029,213 1,029,213	164,897 2016 0 2016 0 13,685 13,685 13,685 13,685 13,685	187,383 2017 5,410 5,410 2017 19,631 19,631 19,631	221,735 2018 Budget 0 0 2018 Control 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	219,600 2018 Estimated 0 0 2018 Estimated 55,000 27,809 82,809 82,809	234,602 2019 Proposed 40,000 40,000 2019 Proposed 55,000 27,809 82,809 2019 Proposed	5.80% % CHANG 2019/2018

Revenues-	-Operating				2018	2018	2019	% CHANGE
Public Ch	arges for Services	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
464111	Residential	1,393,653	1,414,409	1,485,803	1,524,740	1,400,000	1,658,224	8.75%
464112	Commercial	439,424	441,373	433,849	448,660	400,000	453,076	0.98%
464113	Industrial	286,935	289,477	375,017	319,966	300,000	372,878	16.54%
464114	Public Authority	72,238	67,218	68,749	66,438	60,000	71,809	8.08%
464116	Water Remediation	121	0	0	0	0	0	0.00%
464200	Miscellaneous	9,095	3,897	2,076	0	1,000	0	0.00%
464215	Sewer Connection Fee	35,668	19,780	112,683	5,000	107,000	0	-100.00%
464220	Reserve Capacity Fee	16,610	8,597	52,473	2,000	50,000	0	-100.00%
464310	Septage Hauler Revenues	105,079	65,437	45,951	50,000	50,000	45,000	-10.00%
	Total Operating Revenues	2,358,823	2,310,188	2,576,601	2,416,804	2,368,000	2,600,987	7.62%
	Sewer Fund Operating Income	(64,561)	(257,543)	(19,352)	(351,457)	(276,029)	(232,814)	
Revenues-	-Non-Operating Revenues/							
Expenses	,				2018	2018	2019	% CHANGE
Miscellan	eous Revenues-Interest	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
	Capital Contributions from							
	Developer	0	0	0	0	0	0	0.00%
481100	Unrestricted Funds	2,905	17,126	19,926	10,000	20,000	10,000	0.00%
481121	WWTF Replacement Fund	6,540	7,311	18,744	8,000	14,000	10,000	25.00%
	Collection System Recon-			4 4 5 0		10.000	4.000	100.000
	struction	5,250	4,414	4,452	2,000	12,000	4,000	100.00%
	9 Impact Fees	32	128	366	0	1,000	100	0.00%
	Rent—City Property	1	1	4,401	1	1	1	0.00%
483315	Sale of City Property			64,750		5,000	0	
487000	Change in Market Value		(23,324)	(9,472)	0	(11,000)	0	
	Total Miscellaneous Revenues	14,728	5,656	103,167	20,001	41,001	24,101	20.50%
					2019	2010	2010	
Not Cost	of Brogram	2015	2016	2016	2018 Budget	2018 Estimated	2019 Proposed	% CHANGE
Net Cost	of Program	2015	<b>2016</b> (251,887)		2018 Budget (331,456)	2018 Estimated (235,028)	2019 Proposed (208,713)	% CHANGE 2019/2018 -37.03%

N	/RC Capita	al Proje	cts				
Collection System Fund	2019	2020	2021	2022	2023	2024	2025
Washington Avenue							
Hilbert & Maple Avenues							
Sommerset Ave., Wirth, Garfield St., Filmore				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
Madison—Walnut to Fair							95,000
Highland Lift Station	1,500,000						
Evergreen Blvd., Franklin, Madison, Fair, Georgetown Dr., Windsor, Cedar Ridge							400,000
Willowbrooke-Lexington-Aspen-Cambridge	120,000						
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		120,000					
Park Circle		150,000					
Farmstead Parking Lot to Cardinal		40,000					
Meadow-Woodland-Georgetown-Highwood						250,000	
Subtotal Collection System	1,650,000	340,000	435,000	695,000	280,000	630,000	525,000
Waste Water Treatment Plant Equipment Replace- ment Fund	2019	2020	2021	2022	2023	2024	2025
Vehicle Replacement #61							
Vehicle Replacement #63							
Vehicle Replacement #62	50,000						
Vehicle Replacement #60							
UV Bulbs (Bank A)		10,000					10,000
UV Bulbs (Bank B)			10,000				
Bar Screen (Headworks Bldg)	100,000						
New Ferrous Sulfate delivery system	200,000						
Clarifier #1 Drive Rebuild							
Clarifier #2 Drive Rebuild		25,000					
Effluent filtration							
	10.000	40,000	40,000	40,000	40,000	40,000	40,000
Miscellaneous Equipment	40,000	10,000	,				
	· · ·	75,000	50,000	40,000	40,000	40,000	50,000
Miscellaneous Equipment	· · ·	· .		40,000	40,000	40,000	50,000

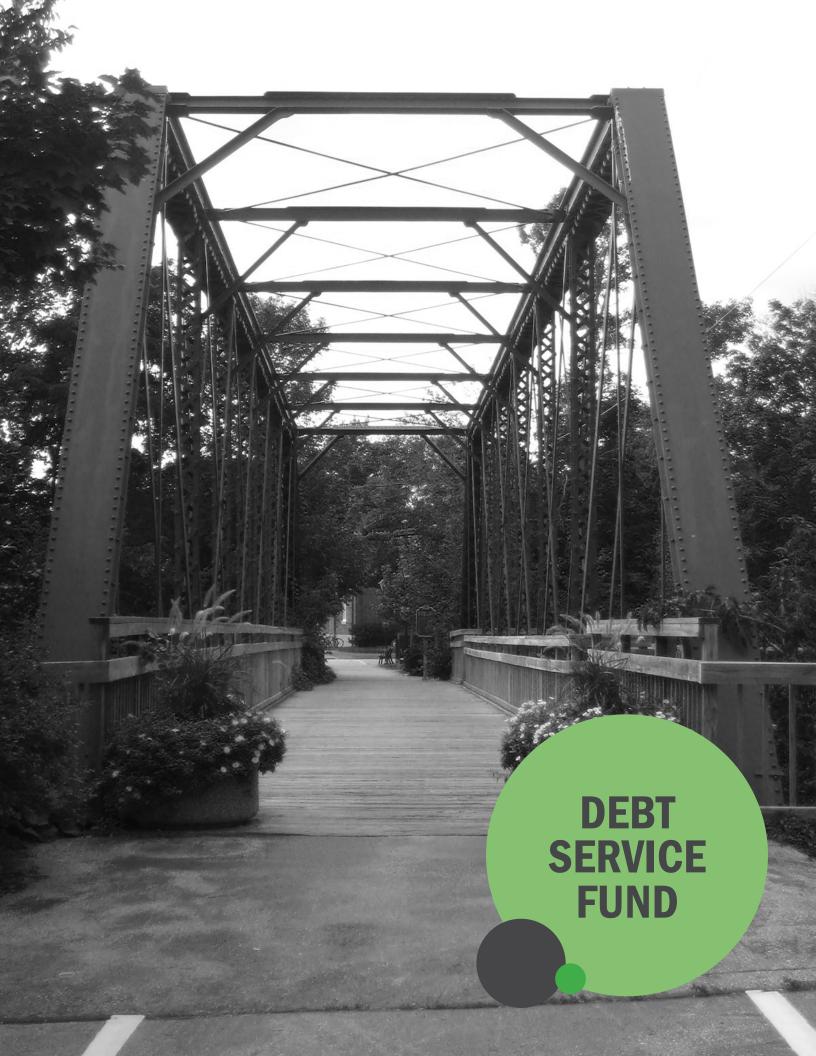
	Equipment Replacement	Collection Reconstruction	Impact Fees	Unrestricted	Total
Balance	\$2,365,614	\$1,142,383	-	\$13,016,450	\$16.808.34
2018	+_,000,0	+=,= .=,===	+_00,000	+_0,0_0,.00	+,
nterest Earnings	14,000	12,000	1,000	(27,000)	
/early Allocations	262,600		1,000	(1,112,600)	
mpact Fees	202,000	000,000	50,000	(1,112,000)	
Disbursements:			00,000	(00,000)	
Miscellaneous Equipment	(49,044)				
Vehicle Replacement #61	(13,311)				
Vehicle Replacement #60	(35,000)				
Engineering	(,)	(30,000)			<u> </u>
Tower		(40,000)			
Highland Lift Station					
Balfour-Hampton-Poplar-Drury		(100,000)			
Flat Roofs for Control /RAS/Bar Screen Buildings	(86,645)				
Replace Digestor Blowers and Controls	(100,000)				
Projected Net Income/(Loss)				(276,029)	
Projected Balance, December 31, 2018	\$2,304,196	\$1,834,383	\$334,900	\$11,550,821	\$16,024,3
2019					
nterest Earnings	10,000	4,000	100	(14,100)	
Yearly Allocations	226,000	572,000		(798,000)	
	,	012,000			
mpact Fees	,	012,000	0	0	1
-			0	0	
mpact Fees	(40,000)		0	0	
mpact Fees Disbursements:			0	0	
mpact Fees Disbursements: Miscellaneous Equipment	(40,000)		0	0	
mpact Fees Disbursements: Miscellaneous Equipment Vehicle Replacement #62	(40,000) (50,000)		0	0	
mpact Fees Disbursements: Miscellaneous Equipment Vehicle Replacement #62 Bar Screen (Headworks Bldg.)	(40,000) (50,000) (100,000)		0	0	
mpact Fees Disbursements: Miscellaneous Equipment Vehicle Replacement #62 Bar Screen (Headworks Bldg.) New Ferrous Sulfate delivery system	(40,000) (50,000) (100,000)		0	0	
mpact Fees Disbursements: Miscellaneous Equipment Vehicle Replacement #62 Bar Screen (Headworks Bldg.) New Ferrous Sulfate delivery system Engineering	(40,000) (50,000) (100,000)	(30,000)	0	0	
mpact Fees Disbursements: Miscellaneous Equipment Vehicle Replacement #62 Bar Screen (Headworks Bldg.) New Ferrous Sulfate delivery system Engineering Highland Lift Station	(40,000) (50,000) (100,000)	(30,000) (1,500,000)	0		
mpact Fees Disbursements: Miscellaneous Equipment Vehicle Replacement #62 Bar Screen (Headworks Bldg.) New Ferrous Sulfate delivery system Engineering Highland Lift Station	(40,000) (50,000) (100,000)	(30,000) (1,500,000)	0		

# CAPITAL IMPROVEMENT PLAN Water Recycling Center 2019-2025

Capital Project	Status	Funding Source
2019		
Engineering for 2020 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Crescent Dr., Lynwood Ln., Willowbrooke Dr., Cambridge, Lexington	No Change	<b>\$100,000</b> Collection System Reconstruction Fund
New Ferrous Chloride delivery system	New Project	<b>\$200,000</b> Equipment Replacement Fund
Replace bar screen and washer press	New Project	\$200,000 Equipment Replacement Fund
Highland Lift Station	New Project	\$1,500,000 Collection System Reconstruction Fund
Replace Truck #62 with salter and snow plow	No Change	<b>\$50,000</b> Equipment Replacement Fund
2020		
Engineering for 2021 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Park Circle	Moved from 2019	<b>\$150,000</b> Equipment Replacement Fund
UV Bulbs (Bank A)	New Project	<b>\$10,000</b> Equipment Replacement Fund
Arbor, Crescent, Glenwood, Lynwood	Moved from 2019	\$120,000 Collection System Reconstruction Fund
Farmstead parking lot to Cardinal	New Project	\$40,000 Collection System Reconstruction Fund
2021		
Engineering for 2022 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Thornapple, Layton	Moved from 2018	\$30,000 Collection System Reconstruction Fund
Highland - Cedar Creek to Portland	Moved from 2019	\$375,000 Collection System Reconstruction Fund
UV Bulbs (Bank B)	No Change	\$10,000 Equipment Replacement Fund

# CAPITAL IMPROVEMENT PLAN Water Recycling Center 2019-2025

Capital Project	Status	Funding Source
2022		
Engineering for 2023 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Jackson, Hilgen, Sunnyside, Edgewater, Birch	No Change	\$500,000 Collection System Reconstruction Fund
Sommerset, Pioneer to Wirth, Garfield, Filmore	No Change	\$165,000 Collection System Reconstruction Fund
2023		
Engineering for 2024 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Harrison Ave., Hickory St., Oak St., Linden St., Monroe Ave.	New Project	\$250,000 Collection System Reconstruction Fund
2024		
Engineering for 2025 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
St. John, Elm Jefferson	New project	\$350,000 Collection System Reconstruction Fund
Meadow Ln., Woodland Rd., Georgetown Dr., Highwood Dr.	New Project	\$250,000 Collection System Reconstruction Fund
2025	1	
Engineering for 2026 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	\$40,000 Equipment Replacement Fund
Evergreen Blvd., Franklin, Madison, Fair, Georgetown Dr., Windsor	New Project	\$400,000 Collection System Reconstruction Fund



# DEBESERVICE 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 \$33 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. Elhers also takes care of the annual disclosure requirement.

#### **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, 2016 and in 2018 unsuccessfully. The City was required to go through the bond rating process twice in 2018 due to the two separate borrowings. 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 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. 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 \$800,000 was borrowed, along with \$300,000 for construction of a monopole and \$287,500 for DNR mandated dam repairs. The borrowing for TID No. 4 to clean up the Amcast Super Fund site in the amount of \$3.33 million was completed in November. This borrowing will be funded by the tax levy until redevelopment can occur, which may take three to five years.

# DEBT SERVICE FUR

#### **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 \$20,225,455. This represents 30.0% 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.

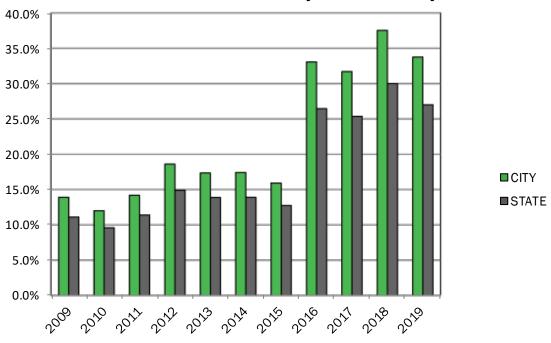
Equalized Value \$1,347,465,200

Statutory Limit 5%

Legal Debt Limit \$67,373,260

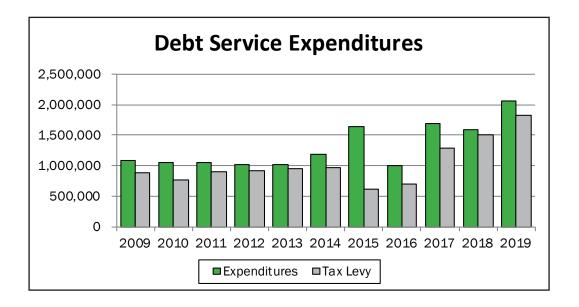
Debt Capacity \$47,147,805

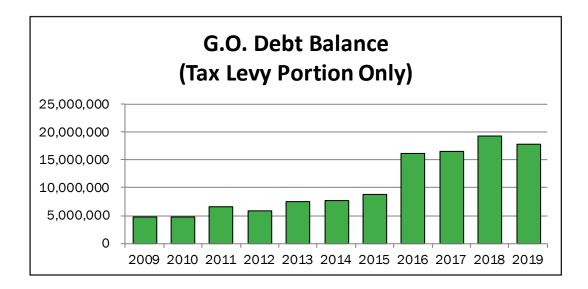
The following graph shows the historical trend in debt service and tax levy funding.



# G.O. Debt as % of City & Statutory Limit

# DEBESERVICE FUND





# **Schedule of Future Debt**

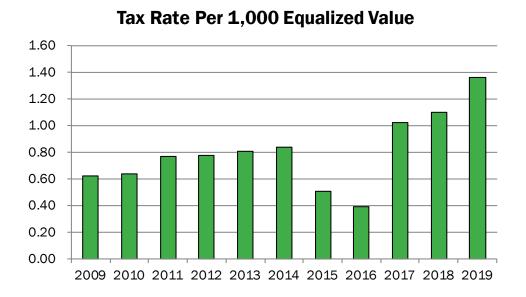
In accordance with the City's debt policy the future borrowings are for long-term capital projects. The assets' life far exceeds the terms of the debt.

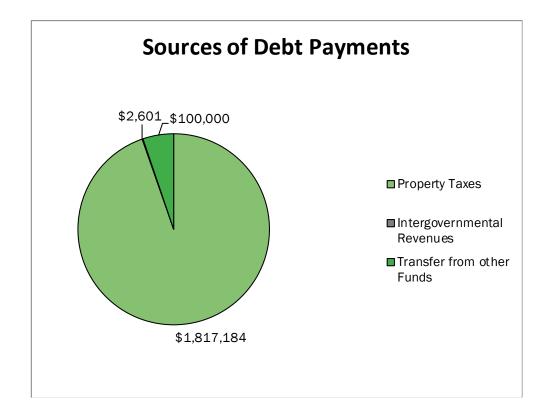
No borrowing is planned for 2019.

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 73.0% from 2012.

The following graph shows the annual tax rate for debt service payments from 2012 through 2018:

# DEBT SERVICE FURN





# DEBESERVICE FUND

# Debt Service Fund—Fund 300

					2018	2018	2019	% Change
Revenue	s	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
411111	Property Taxes	619,532	705,776	1,284,280	1,502,211	1,502,211	1,817,184	20.97%
423500	Swimming Pool Impact Fees							
467530	Police Impact Fee	25,551	18,126	37,222		110,570		
456305	Build America Bond Reimbursement	7,075	6,064	4,932	3,823	3,787	2,601	-31.96%
481100	Interest Revenue	80	594	1,011	800	1,100		-100.00%
491000	Proceeds from Borrowing	749,311	231,387			47,377		
491350	Transfer from TIF	100,000						
491400	Transfer from Capital Improvements	140,000	200,000	200,000	58,741	58,741	100,000	70.24%
	Total Revenues	1,641,549	1,161,947	1,527,445	1,565,575	1,723,786	1,919,785	22.62%

					2018	2018	2019	% Change
Expendit	ures	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
581566	2004 G.O. Capital Improvement Notes							
581567	2007 G.O. Capital Improvement Notes	882,428						
581568	2008 G.O. Capital Improvement Notes							
581580	2007 TIF #2 Notes	114,255						
581582	2010 Capital improvement Notes	98,686	98,686	98,686	98,686	98,686	98,686	0.00%
581565	2012 G.O. Capital Improvement Notes	351,045	339,535	566,725	562,225	562,225	556,850	-0.96%
581520	2014 Internal Borrowing	93						
581521	2015 G.O. Capital Improvement Notes	16,964	267,400	312,900	392,050	392,050	454,650	15.97%
581530	2016 G.O. Capital Improvement Notes			710,963	542,963	542,963	541,538	-0.26%
581570	2012 G.O. TIF #2 Refunding	171,745	220,660					
581575	2018 G.O. Capital Improvement Notes						151,707	
581560	2018 State Trust Fund Loan						36,074	
	2018 TIF #4 Taxable Bonds						244,965	
582000	Issuance Costs	11,692	70,550					
	Total Expenditures	1,646,908	996,831	1,689,274	1,595,924	1,595,924	2,084,470	30.61%
	Revenues over/(under) Expenditures	(5,359)	165,116	(161,829)	(30,349)	127,862	(164,685)	
					2018	2018	2019	
Fund Bal	ance	2015	2016	2017	Budget	Estimated	Proposed	

				2010	2010	2013
Fund Balance	2015	2016	2017	Budget	Estimated	Proposed
Beginning	37,953	32,594	197,710	43,212	43,212	171,074
Prior Year Adjustment			7,331			
Ending	32,594	197,710	43,212	12,863	171,074	6,389

# DEBT SERVICE FUR

Debt Oblig	gations Payment Sched	ule						
Capital Impre	ovements-Streets							
e aprear mipre	Purpose of Borrowing,	Balance		Payment				
Date	Amount, Interest Rate	12/31/2018		Dates	2019	2020		
	State Trust Fund Loan	\$185,455	Р	3/15	90,804	94,652		
6/1/2010	\$800,000 4.25%	+100,100	I	3/15	7,882	4,034		
, ,	Term: 10 years			-,	.,	.,		
Total					98,686	98,686		
Library—Mun	icipal Building							
	Purpose of Borrowing,	Balance		Payment				
Date	Amount, Interest Rate	12/31/2018		Dates	2019	2020	2021	2022
	G.O. Promissory Notes	\$3,625,000	Ρ	3/1	500,000	500,000	600,000	600,000
9/3/2012	\$5,175,000 1.667%		Ι	3/1, 9/1	56,850	50,725	42,975	33,525
	Term: 15 years							
Total					556,850	550,725	642,975	633,525
2015 and 20	016 Capital Projects; 2007 Ref	inancing						
	Purpose of Borrowing,	Balance		Payment				
Date	Amount, Interest Rate	12/31/2018		Dates	2019	2020	2021	2022
	G.O. Promissory Notes	\$2,685,000	Р	3/1	405,000	410,000	410,000	420,000
6/25/2015	\$3,470,000 .35%-2.0%		I	3/1, 9/1	49,650	41,500	33,300	25,000
, ,	Term: 10 years				,		,	
Total					454,650	451,500	443,300	445,000
Public Works	- Municipal Building							
	Purpose of Borrowing,	Balance		Payment				
Date	Amount, Interest Rate	12/31/2018		Dates	2019	2020	2021	2022
	G.O. Corporate Purpose Bonds	\$7,865,000	Ρ	3/1	370,000	375,000	380,000	385,000
5/18/2016	\$8,700,000 2.179%		Ι	3/1, 9/1	171,538	165,950	160,288	153,588
	Term: 20 years							
Total					541,538	540,950	540,288	538,588
Capital Proje	cts - Streets							
,	Purpose of Borrowing,	Balance		Payment				
Date	Amount, Interest Rate	12/31/2018		Dates	2019	2020	2021	2022
	G.O. Corporate Purpose Bonds	\$1,230,000	Р	3/1	110,000	110,000	115,000	115,000
6/28/2018	\$1,230,000 2.7%		1	3/1, 9/1	41,707	31,950	28,575	25,125
	Term: 10 years						,	
Total	<u> </u>	<u> </u>		. 1	151,707	141,950	143,575	140,125

	Purpose of Borrowing,	Balance		Payment				
Date	Amount, Interest Rate	12/31/2018		Dates	2019	2020	2021	202
	State Trust Fund Loan	\$300,000	Р	3/1	25,603	26,444	27,395	28,35
3/1/2018	\$300,000 3.5%		Ι	3/1, 9/1	10,471	9,630	8,678	7,72
	Term: 10 years							
Fotal					36,074	36,074	36,073	36,07
otal Debt								
Principal and nterest Pay-								
nents for the								
/ear (incl. TIF)				·	2,084,470	2,066,780	2,049,325	1,920,47
Debt Serv	vice Fund Balance				(174,685)			
Transfer f	from Capital Improv.				(90,000)			
Build Am	erica Bonds Refund				(2,601)	(1,331)		
Annual Tax Le	evy Support Needed				1,817,184	2,065,449	2,049,325	1,920,47
Change from	Prior Year				314,973	248,266	(16,125)	(128,85
lax Rate (Equ	ialized)				1.35	1.50	1.46	1.3
							·	
Sewer Utility								
	Purpose of Borrowing,	Balance		Payment				
Date	Amount, Interest Rate	12/31/2018		Dates	2019	2020	2021	202
	G.O. Corporate Purpose Bonds	\$910,000	Ρ	3/1	45,000	45,000	45,000	45,00
5/18/2016			Ι	3/1, 9/1	19,813	19,138	18,463	17,67
0/10/2010	\$1,005,000 2.179%							
	Term: 20 years							
					64,813	64,138	63,463	62,67

11D #4 - Amo	D #4 - Amcast Clean Up									
	Purpose of Borrowing,	Balance		Payment						
Date	Amount, Interest Rate	Balance		Dates	2019	2020	2021	2022		
	GO Community Dev. Bonds	\$0	Ρ	3/1	145,000	125,000	125,000	13,000		
9/1/2018	\$3,415,000 3.4%		Ι	3/1, 9/1	99,965	121,895	118,114	114,160		
	Term: 20 years									
Total					244,965	246,895	243,114	127,160		



# SPECIAL REVENUE REPORT 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 maintains 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, poms dance team 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	2017 FTE	2018 FTE	2019 FTE
Building Maintenance Engineer and Custodian	0.17	0.08	.08

DEPARTMENT SERVICES INDICATORS:	2016	2017	2018 Estimated	2019 Projected
Cemetery lots sold	32	10	16	12
Number of burials (casket & cremains)	70	70	60	60
Number of cemetery monument permits	37	25	25	25

#### **2018 SIGNIFICANT ACCOMPLISHMENTS:**

- 1. Remove and replace fascia, soffit, trim and doors on mausoleum
- 2. Tree removal at Immanuel Cemetery

# 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: Reallocated Public Works salaries to this account from part time line
- 210 Professional Services: Grass cutting at Zur Ruhe to be bid out in 2019

#### **2019 OBJECTIVES TO BE ACCOMPLISHED:**

- 1. Develop area for approximately 75 additional plots at Zur Ruhe Cemetery
- 2. Create soil containment area

Fund 2	00							
					2018	2018	2019	% Chang
		2014	2015	2017	Budget	Estimated	Proposed	2019/2018
	Beginning Fund Balance	\$316,570	\$302,915	\$276,573	\$267,574	\$267,574	\$246,497	
					2018	2018	2019	% CHANG
Revenues	S	2015	2016	2017	Budget	Estimated	Proposed	2019/201
465500	Property Sales	18,975	7,650	16,200	9,000	5,000	7,200	-20.009
465550	Monuments & Markers	1,075	850	4,250	1,000	1,000	1,000	0.009
481100	Interest Income	1,196	1,260	37	1,200	2,000	1,500	25.00%
482170	Rental Income	11,940	11,940	11,940	11,940	11,940	11,940	0.00%
486000	Cemetery—Misc. Revenue	3,475	2,664	3,910	2,500	1,200	1,200	-52.00%
487000	Change in Market Value			(230)				0.00%
	Total Revenues	36,661	24,364	36,107	25,640	21,140	22,840	-10.92%
544210					2018	2018	2019	% Chang
Personne	el	2015	2016	2017	Budget	Estimated	Proposed	2019/201
111	Salaries (.08 FTE)	11,317	12,065	10,386	3,564	6,564	6,635	86.17%
112	Overtime	147	95	0	250	250	250	0.00%
125	Part time/Seasonal (.53 FTE)	7,762	11,170	7,646	9,000	6,000	7,400	-17.78%
151	Social Security	1,464	1,798	1,379	980	980	1,093	11.53%
152	Retirement	830	836	725	256	457	451	76.17%
154	Health Insurance	4,060	3,358	4,276	667	667	672	0.75%
155	Life Insurance	0	0	0	1	3	3	122.22%
159	Longevity	375	386	0	0	0	0	0.00%
165	Workers' Comp. Insurance	720	920	891	546	546	499	-8.61%
	Total	26,675	30,628	25,303	15,264	15,467	17,003	11.39%
544210					2018	2018	2019	% Change
Operating	g	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210	Professional Services	8,344	10,818	12,627	11,680	11,680	23,500	101.20%
222	Electric	281	403	485	410	550	550	34.15%
225	Telephone	7	0	0	0	0	0	0.00%
226	Water Service	548	543	625	500	500	500	0.00%
230	Grounds Maintenance	1,843	2,771	2,621	2,800	2,800	2,800	0.00%
240	Repair & Maintenance	4,234	295	814	2,000	2,000	2,000	0.00%
245	House Maintenance	902	611	1,335	1,000	1,000	1,000	0.00%
350	Operating Supplies	925	606	900	900	900	900	0.00%
380	Equipment	6,197	3,631	0	0	0	0	0.00%
	Property/Liability Insurance	360	400	396	320	320	223	-30.31%
510								
510 940	Transfer to Capital Improve- ment Fund				7,000	7,000	0	-100.00%
		23,641	20,078	19,803	7,000 26,610	7,000 26,750	0 31,473	-100.00% 18.28%

Revenue - Expenditures	(13,655)	(26,342)	(8,999)	(16,234)	(21,077)	(25,636)
Ending Fund Balance	302,915	276,573	267,574	251,340	246,497	220,861
5	,	,	,	,	,	,

				2018	2018	2019
Fund Balance	2015	2016	2017	Budget	Estimated	Proposed
Designated Cemetery Fund Balance	\$199,490	\$171,873	\$160,174	\$142,440	\$138,264	\$111,728
Designated for Perpetual Care	103,425	104,700	107,400	108,900	108,233	109,133
Total Fund Balance	302,915	276,573	267,574	251,340	246,497	220,861

# 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 2	10							
					2018	2018	2019	% CHANGE
Revenue	s	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
411500	Room Taxes	80,752	79,061	80,783	65,000	70,000	70,000	7.69%
	Total Revenues	80,752	79,061	80,783	65,000	70,000	70,000	7.69%
566700	Operating							
721	Chamber Tourism & Development	76,715	75,108	76,744	61,750	66,500	66,500	7.69%
	Total	76,715	75,108	76,744	61,750	66,500	66,500	7.69%
592000	Operating							
701	Transfer to General Fund	4,037	3,953	4,039	3,250	3,500	3,500	7.69%
	Total	4,037	3,953	4,039	3,250	3,500	3,500	7.69%
	Total Expenditures	80,752	79,061	80,783	65,000	70,000	70,000	7.69%
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	2017 FTE	2018 FTE	2019 FTE
Recreation Superintendent	0.00	0.00	0.00

# Special Revenue Fund—Recreation 220-555390

DEPARTMENT SERVICES INDICATORS:	2016	2017	2018 Estimated	2019 Projected
Youth Basketball League Participants	175	150	150	160
Youth Basketball Instruction Participants	120	120	120	120
Fall/Spring Tennis	60	62	60	60
Adult Volleyball Participants	100	78	80	80
Adult Volleyball Teams	10	8	8	6
Adult Softball Participants	480	480	480	480
Adult Softball Teams	30	28	30	30
Exercise and Fitness Participants	250	268	270	270
Triathlon	50	23	10	0
Youth Football	38	62	100	100
Summer Volleyball Camp	30	25	30	25
Archery	20	42	40	30
T-Ball/U8 Ball Participants	60	48	50	50
Adult Basketball Participants	80	80	80	80
Supervised Playground Participants	120	128	145	150
Tennis Lessons—Youth and Adult Summer	90	82	100	0
Youth Tennis Team	20	24	25	25
Yoga	60	62	60	60
Baseball League Participants				182
Flag Football Participants				96
T-Ball Attendance				61

#### **Performance Measures:**

Service Area	Objective	Efficiency Measure	Target 2016/2017	Target 2017/2018	Target 2018/2019
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

#### **Long-Term Objectives:**

1. Research options for an indoor/outdoor athletic complex

# **2018 Significant Accomplishments:**

- 1. Partnered with Cedarburg Dawgs football program
- 2. Partnered with high school football program on clinics
- 3. Partnered with Elite Tennis Club for fall & winter tennis lessons
- 4. Added stay home alone classes

## **2019 Objectives To Be Accomplished:**

1. Create two new recreation programs

# 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

				2018	2018	2019	% Change
Revenues	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
467201 Gym Rentals	600	1,447	2,525	2,000	2,000	2,000	0.00%
467202 Athletic Field Rentals	0	300	480	300	300	300	0.00%
467310 Summer/Winter Recreation Fees	42,999	42,973	64,510	65,270	60,000	60,000	-8.07%
467316 WPRA Ticket Sales Revenue	0	8,227	7,943	5,000	5,000	5,000	0.00%
467317 Youth Football Registration	4,190	3,745	3,055	4,500	4,000	4,000	-11.11%
467318 Safety Training	7,467	4,495	7,699	6,120	6,120	6,120	0.00%
467319 Basketball Fees	14,305	17,050	28,790	19,200	24,000	24,000	25.00%
467320 Softball Fees	10,818	12,405	12,926	13,000	12,000	12,000	-7.69%
467322 Gymnastics Fees	300	900	0	0	0	0	0.00%
467323 Volleyball Fees	3,030	1,799	1,089	2,000	1,200	1,200	-40.00%
467324 Aquatics Fees	4,805	5,815	5,095	5,000	5,000	5,000	0.00%
467325 Concession Revenue	450	800	795	800	800	800	0.00%
467326 Special Rec Programs	298	1,073	1,407	500	1,000	1,000	100.00%
467327 Solar Recreation	1,564	9,020	9,740	7,700	7,700	8,000	3.90%
467328 Summer Sand Volleyball	1,150	845	1,390	1,800	1,200	1,800	0.00%
467329 Soccer	130	4,345	18,645	12,000	20,000	20,000	66.67%
467331 Banner Advertising	0	600	700	700	700	700	0.00%
467332 Poms Revenue			58,991	0	50,000	58,991	0.00%
Low Impact Fitness-Swing and Easy	11 105	42.402	10.005	11 500	10.000	10.000	4.25%
467335 Fitness	11,165	13,463	12,205	11,500	12,000	12,000	4.35%
467336 Civic Band Revenue	4,095	3,845	3,195	3,000	3,000	3,000	0.00%
467352 Recreation Brochure Sponsorships	9,310	48,059	8,050	5,500	5,500	5,500	0.00%
467431 Gym Vending Machine Receipts	0	5,600	0	0	0	0	0.00%
467432 Tennis	0	15,611	13,801	11,500	4,000	0	0.00%
484410 Youth Center Receipts	675	437		500	500	500	0.00%
485550 Donations	3,232	6,309	5,615	4,000	4,000	4,000	0.00%
486000 Miscellaneous Revenue	13,575	1,000	11,108	30,000	15,000	15,000	-50.00%
481100 Interest	(		24		(		
491100 General Fund Transfer—CIVIC Band	1,000	7,765	1,000	1,000	1,000	1,000	0.00%
Total Revenues	135,158	217,928	280,778	212,890	246,020	251,911	18.33%
555390				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111 Salaries/Rec Supervisor	10.022	9 869	0	0	0	0	0.00%

Personn	ei	2015	2016	2017	Buaget	Estimated	Proposea	2019/2018
111	Salaries/Rec. Supervisor	10,022	9,869	0	0	0	0	0.00%
125	Part time/Seasonal	45,277	77,100	104,198	96,083	105,000	105,000	9.28%
127	Exercise/Fitness Salaries	6,893	7,019	6,973	6,800	7,000	7,000	2.94%
151	Social Security	4,722	7,182	8,489	7,871	8,568	8,568	8.86%
152	Retirement	703	673	0	0	0	0	0.00%
154	Health Insurance	1,460	1,194	0	0	0	0	0.00%
161	EAP/125 Administration	0	0	0	60	60	60	0.00%
165	Workers' Comp. Insurance	2,536	2,887	4,221	4,298	4,298	3,926	-8.66%
	Т	otal 71,613	105,924	123,881	115,112	124,926	124,554	8.20%

555390/	592000				2018	2018	2019	% Change
Operatin	g	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
225	Telephone	884	743	798	900	900	900	0.00%
228	School District Fees	0	0	22,982	25,000	25,000	25,000	0.00%
290	Contracted Services	6,137	29,896	23,658	28,000	25,000	28,000	0.00%
309	Recreation Brochure Expenses	8,139	5,236	4,360	4,000	4,000	4,000	0.00%
310	Office Supplies	1,092	500	555	0	О	0	0.00%
320	Publications & Dues	35	190	190	200	200	200	0.00%
330	Travel & Training	235	2,697	1,186	0	0	700	0.00%
336	Transportation	967	2,103	5,232	4,000	4,000	4,000	0.00%
347	Supplies and Expenses	20,827	36,760	38,190	21,000	30,000	25,825	22.98%
350	Operating supplies	960	1,836	1,359	0	0	0	0.00%
355	WPRA Ticket Expense	0	7,947	7,688	4,500	4,500	4,500	0.00%
356	Solar Recreation	0	0	7,224	6,050	6,050	6,050	0.00%
357	Tennis			11,000	9,500	3,000	0	0.00%
372	Safety equipment	795	1,603	2,389	3,000	3,000	3,000	0.00%
380	Equipment Outlay/Lease	764	1,967	0	0	0	0	0.00%
386	Civic Band Expenses	5,073	4,829	4,092	4,000	4,000	4,000	0.00%
390	Other Expenses			202	0	0	0	0.00%
394	Poms Program			13,590	0	20,000	20,000	0.00%
510	Insurance Charges	649	561	832	810	810	854	5.43%
701	Transfer to Other Funds			13,900	0	0	13,500	0.00%
	Total	46,557	96,868	159,427	110,960	130,460	140,529	26.65%
	Total Expenditures	118,170	202,792	283,308	226,072	255,386	265,083	17.26%
Revenue -	- Expenditures	16,988	15,136	(2,530)	(13,182)	(9,366)	(13,172)	
Beginning	g Fund Balance	\$61,715	\$78,703	\$93,839	\$90,952	\$90,952	\$81,586	
Prior Year	Adjustment			(357)				
	Total Fund Balance	\$78,703	\$93,839	\$90,952	\$77,770	\$81,586	\$68,414	

# **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	2017 FTE	2018 FTE	2019 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:	2016	2017	2018	2019 Projected
Number of days open Full Days	80	57	60	60
Partial Days	12	29	25	25
Attendance	46,000	39,837	45,000	40,000
Average daily attendance	400	463	500	500
Total paid admissions (including group admissions)	10,699	11,028	12,500	11,500
Seasonal swim passes	600	664	675	650
Youth group swim instruction	600	471	500	450
Number of pool rentals	18	16	18	20
Number of facility jumps/saves	10	7	10	8
Superpasses sold	87	76	80	80
Superpass Grafton Visits	2,000	2,233	2,000	2,000
Superpass Port Washington Visits	350	506	500	500
Superpass Mequon Visits	1,800	2,141	200	200

# Special Revenue Fund-Swimming Pool

# 240-555320

# **Performance Measures:**

Service Area	Objective	Efficiency Measure	Target 2016/2017	Target 2017/2018	Target 2018/2019	
Community Pool	Operation of the Pool	Operating Cost Per Person	\$28	\$29	\$30	

## **2018 Significant Accomplishments:**

- 1. Replaced sand play area wash station
- 2. Replaced drop slide pump assembly
- 3. Moved pool grass cutting duties from Parks Crew to pool seasonal maintenance person
- 4. Received donation fro Cedarburg Friends of Parks & Recreation for 4 new picnic tables

# **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

#### Revenues

411111 Real Estate Taxes: Reduced due to less equipment repairs

# **2019 Objectives To Be Accomplished:**

1. Fundraise for pool play structure

# Special Revenue Fund—Swimming Pool Fund 240

				2018	2018	2019	% Change
Revenues	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
411111 Real Estate Taxes		44,121	65,658	69,652	69,652	68,844	-1.16%
467340 Daily Pool Admissions	82,824	94,625	67,806	82,763	75,448	82,763	0.00%
467341 Passes	61,807	82,731	95,382	92,000	83,256	92,000	0.00%
467342 Lessons	19,920	22,550	21,519	21,000	20,820	21,000	0.00%
467343 Water Aerobics	4,189	5,233	5,873	5,000	6,002	5,000	0.00%
467344 Uniforms/Miscellaneous	2,601	1,058	1,681	2,400	856	2,400	0.00%
467345 Concessions	45,288	48,475	40,823	46,000	39,824	46,000	0.00%
467346 Swim Team	4,544	4,952	4,180	4,500	4,562	4,500	0.00%
467351 Swimming Pool Banner Program	2,100	4,003	2,800	2,800	1,400	2,800	0.00%
473118 Town Pool Contribution*	13,589	18,922					0.00%
482215 Facility Rentals	2,120	4,590	5,072	3,000	4,785	3,000	0.00%
48550 Donations			459				
491100 Transfer from General Fund	55,252	13,503	37,175	11,500	11,500	11,500	0.00%
491220 Transfer from Rec Programs			13,900		0		
Total Revenues	294,234	344,763	362,328	340,615	318,105	339,807	-0.24%

555320					2018	2018	2019	% Change
Personn	el	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
111	Salaries/Rec. Supervisor (.55 FTE)	22,234	22,661	25,266	26,129	26,129	28,841	10.38%
125	Part-Time Salaries/Seasonal	105,059	120,503	114,070	121,700	108,106	119,195	-2.06%
128	Salaries/City DPW (.35 FTE)	13,235	19,139	17,765	16,000	15,000	16,000	0.00%
132	Part-Time/Maintenance Salaries	357	2,530	2,465	2,800	2,468	2,800	0.00%
151	Social Security	10,754	12,470	12,191	12,747	11,605	12,763	0.12%
152	Retirement	2,856	3,414	3,624	2,823	2,756	2,937	4.04%
154	Health Insurance	3,580	4,359	11,116	11,847	11,847	11,925	0.66%
155	Life Insurance	0	1	0	5	0	3	-39.02%
165	Workers' Comp. Insurance	5,397	7,670	7,575	7,539	7,539	6,886	-8.66%
	Total	163,472	192,747	194,072	201,590	185,450	201,350	-0.12%

555320					2018	2018	2019	% Change
Operatin	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
210	Professional Services	2,338	3,852	5,076	2,970	4,734	2,970	0.00%
222	Electric	16,630	18,502	18,562	16,500	16,500	16,500	0.00%
224	Natural Gas	12,460	11,634	14,794	12,000	12,000	12,000	0.00%
225	Telephone	332	641	448	440	440	440	0.00%
226	Water Service	9,534	10,186	9,556	9,760	9,760	9,760	0.00%
290	Contracted Services	5,394	1,304	1,476	2,000	1,404	2,000	0.00%
324	Permits & Licenses	400	400	400	400	400	400	0.00%
330	Travel & Training	590	501	378	600	380	600	0.00%
340	Repair & Maintenance Supplies	14,306	20,717	14,447	16,000	13,486	16,000	0.00%
346	Uniforms	1,369	2,156	2,572	2,500	1,874	2,500	0.00%
350	Operating Supplies/Chemicals	18,352	22,578	21,257	20,000	19,000	20,000	0.00%

555320					2018	2018	2019	% Change
Operating	g (con't)	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
380	Equipment	14,239	16,635	39,072	19,658	16,000	19,607	-0.26%
390	Other Expenses	1,034	1,038	1,356	1,200	700	1,200	0.00%
510	Property/Liability Insurance	3,000	3,181	3,182	3,076	2,479	2,559	-16.81%
	Тс	tal 99,978	113,325	132,576	107,104	99,157	106,536	-0.53%
5553 <b>21</b> -	-Concessions				2018	2018	2019	% Change
Personn	el	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
125	Part Time Salaries/Seasonal	10,959	13,519	13,124	11,000	13,815	11,000	0.00%
151	Social Security	823	1,034	1,004	842	1,057	842	0.00%
	Тс	tal 11,782	14,553	14,128	11,842	14,872	11,842	0.00%
555321-	-Concessions				2018	2018	2019	% Change
Operatin	ng	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
324	Permits & Licenses	330	330	330	330	330	330	0.00%
350	Operating Supplies	18,672	23,197	20,791	19,000	18,296	19,000	0.00%
380	Equipment	0	611	416	750	0	750	0.00%
	Тс	tal 19,002	24,138	21,537	20,080	18,626	20,080	0.00%
Total Swii	Total Swimming Pool Expenses		344,763	362,313	340,615	318,105	339,807	-0.24%
Revenue	- Expenditures	0	0	15	(0)	(0)	(0)	
Beginning	g Fund Balance	0	0	0	0	0	(0)	
	Total Fund Balar	ice 0	0	15	(0)	(0)	(1)	

# Special Revenue Fund—Park Subdivider Deposits Fund 250

runu Za	50							
					2018	2018	2019	% Change
Revenues	5	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
467500	Subdivider Park Fees	27,145	4,846	35,977	0	39,609	0	0.00%
467510	Park Equipment Impact Fee	24,101	14,147	76,060	0	90,533	0	0.00%
481100	Interest Income	140	297	579	225	2,000	500	122.22%
	Total Revenues	51,386	19,290	112,616	225	132,142	500	122.22%
592000					2018	2018	2019	% Change
Operating	<u>í</u>	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
706	Transfer to Capital Improve- ments	72,591	47,934	0	70,000	70,000	80,000	0.00%
	Total Expenditures	72,591	47,934	0	70,000	70,000	80,000	0.00%
Revenue - Expenditures		(21,205)	(28,644)	112,616	(69,775)	62,142	(79,500)	
Beginning	Fund Balance	\$83,326	\$62,121	\$33,477	\$146,093	\$146,093	\$208,235	
Total Fund Balance		\$62,121	\$33,477	\$146,093	\$76,318	\$208,235	\$128,735	

#### Department: Library Program Manager: 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. Provide lifelong learning opportunities
- Computer classes. Instructional classes on a variety of topics
- Interlibrary loan from other libraries throughout the county, state and country
- Librarian consultations—assistance with electronic devices/tech related issues/research on particular topics
- Adult programs/events ranging on topics from Great Decisions to Cedarburg Reads to Book Clubs
- 11 public internet computer stations; Wifi and wireless printing
- 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 students
- Community Room available for public use; includes technology and hearing loop for hard of hearing. Also available for rental for private events or for-profit groups

#### • Children's and Youth Services include:

- Traditional library services along with providing school visits, tours, displays, special programs, story hours, 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
- Teen volunteers help with technology programs and earn community service hours

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

Personnel Schedule Summary Position	2017 FTE	2018 FTE	2019 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	2.4	2.4	2.4
Library Page/Shelvers	0.69	0.69	0.69
Custodian	0.50	0.50	0.50
TOTAL	13.09	13.09	13.09

Department Services Indicators:	2017	2018 Estimated	2019 Projected
Citizen Library Use			
Number of Visits Made to the Library	128,970	128,000	128,000
Average Number of Visits Per Day	362	360	360
Customer With Active Library Cards Resident	8,618	8,650	8,700
Non-Residents	3,647	3,700	3,800
New Library Cards Issued	844	800	800
Staff Services			
Reference/Research Questions Answered	3,730	4,200	4,200
Number of Youth Programs Offered	220	230	240
Attendance at Youth Programs	8,401	9,000	9,000
Number of Adult Programs Offered	157	150	150
Attendance at Adult Programs	2,525	2,600	2,600
Checkout of Library Materials			
Total Number of Items Checked Out by Library Patrons	197,689	190,000	190,000
Digital books/audio books/magazines checked out	21,447	24,600	25,500
Research database usage - number of log-ins	1,780	2,250	2,500
Cedarburg Resident Check Out	114,322	115,000	115,000
Non-Resident Check Out	83,367	75,000	75,000
Technology			
Public Computer Users	7,846	7,800	7,800
WiFi Usage - log ins	50,937	75,000	76,000
Community Room/Study Rooms Reservations	5,823	6,000	6,200
3D Printing	592	500	600
Virtual Reality Equipment Usage (2017 - 3 months of usage)	114	400	500
FTE Staff Per 1,000 Population	1	1	1
Local Appropriations Per Capita	\$61.50	\$62.63	\$62.63

#### **2018 Significant Accomplishments:**

- 1. Library budget is no longer in a deficit. Fund balance has been established and will be used to fund facility projects both planned and unexpected
- 2. Expanded our technology initiative to meet the needs of our community. Received two grants to purchase tech equipment and offer classes and training to the public
- 3. Revived the Cedarburg Reads community wide reading event, sponsored by the Friends of Cedarburg Library
- 4. Friends raised over \$13,000 for the Library. This goes toward programming and enhancements for the library and is not to be used for operational purposes
- 5. Library Board began work on a five year strategic plan

#### 2019 Objectives To Be Accomplished:

- 1. Complete and execute the start of 5 year strategic plan
- 2. Be part of the WI Public Library System Redesign project. Changes are coming to the State's library system structure.
- 3. Prepare 5 year joint county service plan with Sheboygan County

#### **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:**

- 240 **Maintenance and Repair:** Includes contracts for landscape maintenance, snow removal, weekend custodial cleaning, 3M sorter and self-checkout stations, Orkin pest control, HVAC maintenance agreements, automatic entrances maintenance for handicap doors, elevator operator maintenance, sprinkler system inspection, carpet cleaning once a year, window cleaning once a year, phone system maintenance agreement
- **Publications and Subscriptions:** Books, audiobooks, DVDs, periodicals, newspapers, reference resources, electronic books and other digital services, databases for research
- **320 Professional Publications and Dues:** Membership in the WI Library Association for the librarians, membership in the American Library Association for the Director
- **330 Travel & Training:** Travel expenses for staff to attend Monarch Library System meetings, Southeast WI Libraries continuing education workshops, conference attendance at WI Association of Public Libraries, attendance at WI Library Association conference, attendance at American Libraries Association conference, attendance at WILS conference on technology in Madison
- **380** Equipment/Capital Outlay: Reserve to repair/replace computer equipment and peripherals
- **381** Shared System Services: Membership in the Monarch Library System. Includes: IT work and consultant work for technology equipment, shared automated catalog for 31 libraries, cataloging service, delivery service of materials to all member libraries, internet connection, marketing consultant, membership in WI Digital Libraries and electronic collection, consortium purchasing of products and services
- **382 Library Technology:** Resources for new programming and support for existing equipment. Software licensing, repair to equipment and the enhancement of equipment in the Community Room

#### **Budget Variances:**

#### Expenditures:

#### 555110—Library

- 290 Maintenance Contract: Steps need to be installed outside for emergency exit
- 319 Publications: Increase of materials necessary for lending
- 380 Equipment/Capital Outlay: Computer replacements

#### **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

**Fund 260** 

	2015	2016	2017	2018	2018	2019	% Change
Revenues	Actual	Actual	Actual	Budget	Estimated	Proposed	2019/2018
411111 City Property Taxes	657,842	707,306	707,306	722,194	722,194	722,194	0.00%
435432 Grants	730	735					0.00%
467100 Library Fines and Fees	24,993	23,643	21,072	22,500	22,000	22,000	-2.22%
467110 Library Other Revenues—County	125,872	153,904	191,669	205,719	205,719	212,192	3.15%
467150 Library Other Revenues—Copies	2,383	2,388	2,392	2,400	2,400	2,400	0.00%
473200 Library Donations		8,727					
481100 Interest Income		8					
482215 Rent of City Property	460	650	788	700	700	700	0.00%
491400 Transfer from Cap. Improvements			7,474				
Total Revenues	812,280	897,361	930,701	953,513	953,013	959,486	0.63%

555110		2015	2016	2017	2018	2018	2019	% Change
Personr	nel	Actual	Actual	Actual	Budget	Estimated	Proposed	2019/2018
111	Salaries (8.0 FTE)	336,268	353,342	359,961	371,980	365,000	385,470	3.63%
124	Bonus	2,000					325	0.00%
125	Part Time Salaries (4.39 PTE)	119,463	117,409	118,514	121,311	126,500	120,222	-0.90%
128	Maintenance Salaries (.50 PTE)	15,407	16,238	17,376	17,600	15,000	17,972	2.11%
135	Sick Leave Payout	255	7,082	652	836	836	718	-14.14%
151	Social Security	36,220	37,687	37,631	39,427	39,091	40,415	2.51%
152	Retirement	28,203	28,163	29,747	34,531	34,236	34,604	0.21%
154	Health Insurance	91,937	105,156	114,451	129,783	122,353	112,032	-13.68%
155	Life Insurance	129	106	86	94	126	126	34.04%
159	Longevity	5,880	5,155	3,433	3,654	3,654	3,591	-1.72%
161	EAP/125 Admin.				100	100	100	0.00%
165	Workers' Comp. Insurance	1,016	1,179	1,178	1,143	1,143	949	-16.97%
Total		636,778	671,517	683,029	720,459	708,039	716,524	-0.55%
555110		2015	2016	2017	2018	2018	2019	% Change
Operatii	ng	Actual	Actual	Actual	Budget	Estimated	Proposed	2019/2018
212	Professional Services				275		275	0.00%
222	Electric	21,195	23,709	22,615	24,000	23,000	23,225	-3.23%

212					215		215	0.0070
222	Electric	21,195	23,709	22,615	24,000	23,000	23,225	-3.23%
223	Marketing	594	184	61	200	200	200	0.00%
224	Natural Gas	7,179	7,123	6,874	7,300	7,000	7,200	-1.37%
225	Telephone	2,189	2,005	2,254	2,800	2,500	2,500	-10.71%
226	Water Service	1,649	1,766	1,839	1,800	1,860	1,860	3.33%
240	Repair and Maintenance	1,225	3,947	3,935	6,000	7,000	7,000	16.67%
290	Maint./Contracted Services	45,181	40,643	45,760	46,000	50,000	50,000	8.70%

		г – т	r	r	r	r		
308	Program Supplies	570	551	161	500	500	1,000	100.00%
310	Office supplies	6,230	6,257	7,923	7,500	8,924	8,000	6.67%
312	Computer Supplies	2,526	1,912	2,167	2,000	2,000	2,000	0.00%
313	Printing-Newsletters		1,203					0.00%
315	Postage	545	585	580	625	600	600	-4.00%
319	Publications and Subscriptions	85,322	87,548	64,694	85,000	85,000	88,000	3.53%
320	Prof. Publications and Dues	997	1,224	1,270	1,600	1,300	1,600	0.00%
330	Travel & Training	4,873	5,164	5,790	6,000	5,000	6,000	0.00%
350	Operating Supplies	1,471	2,218	1,755	2,500	3,300	3,000	20.00%
380	Equipment/Capital Outlay	3,243			3,000	3,000	5,000	66.67%
381	Shared System Services	22,872	13,809	17,917	20,600	20,600	20,600	0.00%
382	Library Technology	2,354	1,234	932	3,000	3,718	3,000	0.00%
395	Employment Expenses		137		200	300	200	0.00%
510	Liability/Property Insurance	4,177	8,005	7,973	8,060	6,575	6,820	-15.38%
Total		214,392	209,224	194,500	228,960	232,377	238,080	3.98%
Total Exp	enditures*	851,170	880,741	877,529	949,419	940,416	954,604	0.55%
Revenues	s - Expenditures	(38,890)	16,620	53,172	4,094	12,597	4,882	
		(00,000)	10,020	00,112	1,001	12,001	1,002	
Beginning	g Fund Balance	(11,463)	(50,353)	(33,733)	19,439	19,439	32,036	
Ending U	nassigned Fund Balance	(50,353)	(33,733)	19,439	23,533	32,036	36,918	
		· · · · ·						
Assigned	d Funds - Donations	1						
435432	Grants			13,615	3,000	13,730	11,300	276.67%
	Library Donations			13,597	5,000	5,100	5,000	0.00%
Total		0	0	27,212	8,000	18,830	16,300	103.75%
322	Donation Expenditures			15,269	3,000	14,000	3,000	0.00%
331	Grant Expenditures			45	6,329	10,633	6,329	0.0070
551				43	0,523	10,000	0,323	
Revenues	s - Expenditures	0	0	11,898	(1,329)	(5,803)	6,971	
Revenued		0	0	-11,000	(1,020)	(0,000)	0,011	
Beginnin	g Assigned Fund Balance	0	1,439	1,439	13,337	13,337	7,534	
Ending As	ssigned Fund Balance	0	1,439	13,337	12,008	7,534	14,505	
Total Libr	ary Fund Balance	(50,353)	(32,294)	32,776	35,541	39,570	51,423	
		10 10 00 00 00						

\*Debt Service due to new library building in 2019 is \$642,688

### INTERNAL SERVICES FUND

### 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) Pollution Insurance Volunteer Insurance Crime Cyber Liability 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

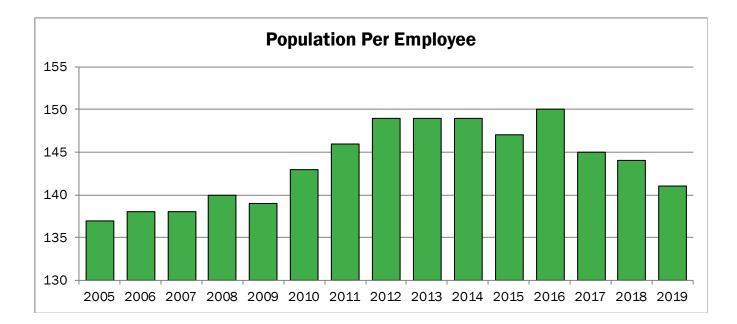
#### Internal Service—Risk Management

#### Fund 700

519400					2018	2018	2019	% Change
Operatir	ng Expenditures	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
165	Workers' Compensation Insurance	137,163	185,442	180,759	199,153	177,678	179,422	-9.91%
393	Unemployment Compensation	176	1,262	1,601		1,300		0.00%
510	Property—Auto Insurance	56,351	59,586	71,587	65,037	65,248	68,367	5.12%
512	General Liability Insurance	60,354	61,501	62,111	62,437	63,588	64,810	3.80%
513	Employment Practices Insurance	13,509	14,203	11,699	17,100	12,350	14,965	-12.49%
515	Boiler Insurance	1,367	1,173	1,196	1,200	1,366	1,421	18.42%
549	2013 Liability Claims Paid					6,260		0.00%
550	2014 Liability Claims Paid	1,342						0.00%
551	2015 Liability Claims Paid	89,049	1,367					0.00%
552	2016 Liability Claims Paid		129,534	13,600		1,037		0.00%
553	2017 Liability Claims Paid			61,624	5,000	22,065	5,000	0.00%
523	2018 Liability Claims Paid				10,000	68,000	5,000	-50.00%
546	2019 Liability Claims Paid						15,000	
	Total Expenditures	359,311	454,068	404,177	359,927	418,892	353,985	-1.65%

				2018	2018	2019	% Change
Revenues	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
481100 Interest Income	2,034	3,525	12,590	10,000	15,000	10,000	0.00%
487000 Change in Market Value		(15,587)	(3,920)		(10,000)		0.00%
481195 Dividend Income/WC Dividend	56,609	59,209	44,117	25,173	25,173	13,404	-46.75%
484000 Insurance Recoveries	2,207	115,876	27,845		15,635		0.00%
482000 Workers' Compensation-Wage Recovery	73,299	3,843	3,844				0.00%
491100 Charges to General Fund	227,412	252,332	260,560	280,654	278,049	252,474	-10.04%
491200 Charges to Cemetery Fund	1,080	1,319	1,288	763	763	716	-6.11%
491220 Charges to Recreation Programs Fund	3,184	3,448	5,053	5,107	5,107	4,742	-7.15%
491240 Charges to Swimming Pool Fund	8,396	10,850	10,758	10,019	10,019	9,378	-6.40%
491260 Charges to Library	5,193	9,183	9,151	7,718	7,718	7,593	-1.63%
491601 Transfer from Sewer Fund	33,942	38,519	32,054	38,875	38,875	36,598	-5.86%
491800 Transfer from Trust & Agency Fund	180	195					0.00%
Total Revenues	413,536	482,712	403,340	378,309	386,339	334,906	-11.47%
				2018	2018	2019	% Change
Net Cost of Program	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
	54,225	28,644	(837)	18,382	(32,553)	(19,079)	-203.79%
Fund Balance—January 1	845,285	899,510	928,154	890,185	890,185	857,632	
Prior Year Audit Adjustment			(37,132)				

## **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	81.47	142
2018	11,628	82.34	141
		Avg.	143

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

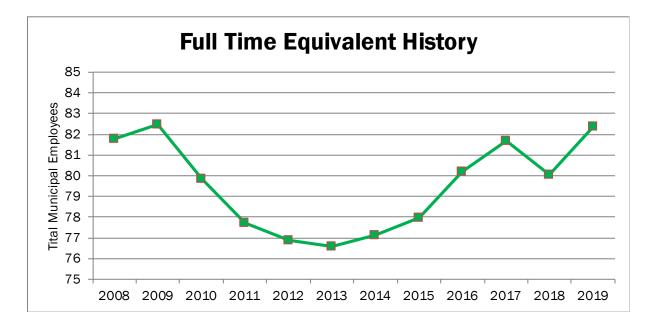
Year	Population	FTE Employees	Pop. Per Employee	
1989	9,734	73.25	133	High Point
2013	11,445	76.61	149	Low Point

General Fund	l Employees	Adopted 2019	Regular	Regular	Total
Fund 100		Salaries*	Full-Time	Part-time	FTE**
511100	Common Council	\$16,800			
513100	Mayor	6,000			
513200	Administrator	78,860	0.79		0.79
514100	City Clerk	149,520	2.00	0.50	2.50
515400	City Assessor	75,550	1.00		1.00
515600	City Treasurer	93,209	2.00	0.50	2.50
518100	City Hall Complex	72,233	1.52		1.52
522100	Police Station	20,282	0.40		0.40
522110	Police Administration	598,906	10.00		10.00
522120	Police Patrol	1,301,004	16.00		16.00
522130	Police Investigation	178,476	2.00		2.00
522230	Fire Department	107,652	1.00	0.5	1.50
522310	Building Inspection	105,486	2.00		2.00
533110	Engineering & Administration	119,881	1.50		1.50
533210	Garage	75,527	1.15		1.15
533311	Street Maintenance	349,842	5.55		5.55
533440	Storm Sewers	131,880	2.05		2.05
533730	Recycling	92,539	1.50		1.50
555140	Senior Center	57,837		1.30	1.30
555510	Parks & Forestry	379,216	6.45		6.45
	Total General Fund Employees	\$4,010,700	56.91	2.80	59.71
pecial Reve	nue Fund Employees	Adopted 2019	Regular	Regular	Total
unds 200,	240, 260	Salaries*	Full-Time	Part-time	FTE**
544210	Cemetery	3,654	0.08		0.08
555320	Swimming Pool	28,028	0.55		0.55
555110	Library	516,665	8.00	4.80	12.80
	Total Special Revenue Fund Employees	\$548,347	8.63	4.80	13.43
necial Reve	nue Fund Employees	Adopted 2019	Regular	Regular	Total
und 601		Salaries*	Full-Time	Part-time	FTE**
573805	Sewerage Administration	248,996	3.46		3.46
573810	Sewerage General Labor	220,731	4.00		4.00
573815	Sewerage Collection System	100,086	1.75		1.75
0.0010	Total Sewerage Fund Employees	\$569,813	9.21	<u> </u>	9.21
otal Municip	bal Employees	\$5,128,860	74.75	7.60	82.35

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

Full-Time by Department	Equivalen	t History				
	2014	2015	2016	2017	2018	2019
City Administrator	0.79	0.79	0.79	0.79	0.79	.79
City Clerk	2.5	2.5	2.25	2.25	2.25	2.50
City Treasurer	2.05	2.05	1.95	1.75	1.75	2.50
Assessor	1.0	1.0	1.0	1.0	1.0	1.0
Parks, Recreation and Forestry	7.0	7.0	7.0	7.0	7.0	6.45
Senior Center	1.3	1.3	1.3	1.3	1.2	1.30
Police	27.4	28.4	28.4	28.4	28.4	28.4
Fire Department				1.5	1.5	1.5
Engineering and Public Works	24.79	24.39	24.39	24.39	24.39	25.11
Library	10.31	10.56	13.1	13.09	13.09	12.80
Total Municipal Employees	77.14	77.99	80.18	81.47	81.37	82.35

\*Above figures do not include seasonal employees



General Government Fund 100				2018	2018	2019	% Change
Common Council 511100	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	16,800	17,707	16,757	16,800	16,800	16,800	0.00%
Social Security	1,243	1,335	1,278	1,285	1,285	1,285	0.00%
Workers' Comp. Insurance	34	38	37	35	35	30	-14.29%
Total	18,077	19,080	18,072	18,120	18,120	18,115	-0.03%
511100 Common Council				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Printing	0	0	0	100	0	0	-100.00%
Subscriptions and Dues	6,322	6,101	6,032	6,350	6,367	6,500	2.36%
Travel & Meeting Expenses	233	154	72	225	225	225	0.00%
Operating Expenses	386	184	135	375	569	375	0.00%
Total	6,941	6,439	6,239	7,050	7,161	7,100	0.71%
Total Expenditures	25,018	25,519	24,311	25,170	25,281	25,215	0.18%
513100 Mayor				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salary	6,000	6,231	6,000	6,000	6,000	6,000	0.00%
Social Security	459	477	459	459	459	459	0.00%
Workers' Comp. Insurance	12	14	13	12	12	11	-8.33%
Total	6,471	6,722	6,472	6,471	6,471	6,470	-0.02%
513100 Mayor				2019	2010	2010	% Change
513100 Mayor	2015	2016	2017	2018 Budget	2018 Estimated	2019 Branasad	-
Operating	<b>2015</b>	<b>2016</b>	<b>2017</b>	Budget	Estimated	Proposed	2019/2018
Operating Telephone	67	88	90	Budget 100	Estimated 104	Proposed 100	<b>2019/2018</b> 0.00%
Operating Telephone Printing	67 7,103	88 3,564	90 0	<b>Budget</b> 100 0	Estimated 104 0	<b>Proposed</b> 100 0	<b>2019/2018</b> 0.00% 0.00%
Operating Telephone Printing Travel & Meeting Expenses	67 7,103 0	88 3,564 553	90 0 106	Budget 100 0 600	Estimated 104 0 650	Proposed 100 0 600	<b>2019/2018</b> 0.00% 0.00% 0.00%
Operating Telephone Printing Travel & Meeting Expenses Awards & Supplies	67 7,103 0 561	88 3,564 553 0	90 0 106 0	Budget 100 0 600 600	Estimated 104 0 650 1,290	Proposed 100 0 600 0	2019/2018 0.00% 0.00% -100.00%
Operating Telephone Printing Travel & Meeting Expenses Awards & Supplies Other Expenses	67 7,103 0 561 515	88 3,564 553 0 107	90 0 106 0 0	Budget 100 0 600 600 250	Estimated 104 0 650 1,290 301	Proposed 100 0 600 0 250	2019/2018 0.00% 0.00% -100.00% 0.00%
Operating Telephone Printing Travel & Meeting Expenses Awards & Supplies Other Expenses Total	67 7,103 0 561 515 8,246	88 3,564 553 0 107 4,312	90 0 106 0 0 196	Budget 100 0 600 600 250 1,550	Estimated 104 0 650 1,290 301 2,345	Proposed 100 0 600 0 250 950	2019/2018 0.00% 0.00% -100.00% 0.00% -38.71%
Operating Telephone Printing Travel & Meeting Expenses Awards & Supplies Other Expenses Total Total Expenditures	67 7,103 0 561 515	88 3,564 553 0 107	90 0 106 0 0	Budget 100 0 600 250 1,550 8,021	Estimated 104 0 650 1,290 301 2,345 8,816	Proposed 100 0 600 0 250 950 7,420	2019/2018 0.00% 0.00% -100.00% -38.71% -7.49%
OperatingTelephonePrintingTravel & Meeting ExpensesAwards & SuppliesOther ExpensesOther ExpensesTotalTotal Expenditures513200 City Administrator	67 7,103 0 561 515 8,246 14,717	88 3,564 553 0 107 4,312 11,034	90 0 106 0 0 196 6,668	Budget 100 0 600 250 1,550 8,021 2018	Estimated 104 0 650 1,290 301 2,345 8,816 2018	Proposed 100 0 600 0 250 950	2019/2018 0.00% 0.00% -100.00% 0.00% -38.71% -7.49%
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel	67 7,103 0 561 515 8,246 14,717 <b>2015</b>	88 3,564 553 0 107 4,312 11,034 <b>2016</b>	90 0 106 0 196 6,668 2017	Budget 100 0 600 250 1,550 8,021 2018 Budget	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated	Proposed 100 0 600 0 250 950 7,420 2019 Proposed	2019/2018 0.00% 0.00% -100.00% -38.71% -7.49% % Change 2019/2018
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel         Salaries	67 7,103 0 561 515 8,246 14,717 <b>2015</b> 69,693	88 3,564 553 0 107 4,312 11,034 <b>2016</b> 71,490	90 0 106 0 196 6,668 <b>2017</b> 72,693	Budget 100 0 600 250 1,550 8,021 2018 Budget 74,099	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated 74,099	Proposed 100 0 600 250 950 7,420 2019 Proposed 78,860	2019/2018 0.00% 0.00% -100.00% 0.00% -38.71% -7.49% % Change 2019/2018 6.43%
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel         Salaries         Sick Payout	67 7,103 0 561 515 8,246 14,717 <b>2015</b> 69,693 706	88 3,564 553 0 107 4,312 11,034 <b>2016</b> 71,490 987	90 0 106 0 196 6,668 <b>2017</b> 72,693 1,006	Budget 100 0 600 250 1,550 8,021 2018 Budget 74,099 1,006	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated 74,099 1,200	Proposed 100 0 600 0 250 950 7,420 2019 Proposed 78,860 1,364	2019/2018 0.00% 0.00% -100.00% -38.71% -7.49% % Change 2019/2018 6.43% 35.59%
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel         Salaries         Sick Payout         Social Security	67 7,103 0 561 515 8,246 14,717 <b>2015</b> 69,693 706 5,258	88 3,564 553 0 107 4,312 11,034 <b>2016</b> 71,490 987 5,416	90 0 106 0 196 6,668 <b>2017</b> 72,693 1,006 5,530	Budget 100 0 600 250 1,550 8,021 2018 Budget 74,099 1,006 5,852	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated 74,099 1,200 5,867	Proposed 100 0 600 250 950 7,420 2019 Proposed 78,860 1,364 6,248	2019/2018 0.00% 0.00% -100.00% -100.00% -38.71% -7.49% % Change 2019/2018 6.43% 35.59% 6.77%
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel         Salaries         Sick Payout         Social Security         Retirement	67 7,103 0 561 515 8,246 14,717 <b>2015</b> 69,693 706 5,258 4,954	88 3,564 553 0 107 4,312 11,034 <b>2016</b> 71,490 987 5,416 4,945	90 0 106 0 196 6,668 2017 72,693 1,006 5,530 5,156	Budget 100 0 600 250 1,550 8,021 2018 Budget 74,099 1,006 5,852 5,125	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated 74,099 1,200 5,867 5,138	Proposed 100 0 00 250 950 7,420 2019 Proposed 78,860 1,364 6,248 5,349	2019/2018 0.00% 0.00% -100.00% -38.71% -7.49% % Change 2019/2018 6.43% 35.59% 6.77% 4.37%
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel         Salaries         Sick Payout         Social Security         Retirement         Health Insurance	67 7,103 0 561 515 8,246 14,717 <b>2015</b> 69,693 706 5,258 4,954 13,271	88 3,564 553 0 107 4,312 11,034 <b>2016</b> 71,490 987 5,416 4,945 13,347	90 0 106 0 196 6,668 <b>2017</b> 72,693 1,006 5,530 5,156 15,434	Budget 100 0 600 250 1,550 8,021 2018 Budget 74,099 1,006 5,852 5,125 16,712	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated 74,099 1,200 5,867 5,138 15,000	Proposed 100 0 600 0 250 950 7,420 2019 Proposed 78,860 1,364 6,248 5,349 7,131	2019/2018 0.00% 0.00% -100.00% -100.00% -38.71% -7.49% % Change 2019/2018 6.43% 35.59% 6.77% 4.37% -57.33%
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel         Salaries         Sick Payout         Social Security         Retirement         Health Insurance         Life Insurance	67 7,103 0 561 515 8,246 14,717 <b>2015</b> 69,693 706 5,258 4,954 13,271 46	88 3,564 553 0 107 4,312 11,034 <b>2016</b> 71,490 987 5,416 4,945 13,347 47	90 0 106 0 0 196 6,668 2017 72,693 1,006 5,530 5,156 15,434 48	Budget 100 0 600 250 1,550 8,021 2018 Budget 74,099 1,006 5,852 5,125 16,712 50	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated 74,099 1,200 5,867 5,138 15,000 39	Proposed 100 0 00 250 950 7,420 2019 Proposed 78,860 1,364 6,248 5,349 7,131 39	2019/2018 0.00% 0.00% -100.00% -100.00% -38.71% -7.49% % Change 2019/2018 6.43% 35.59% 6.77% 4.37% -57.33% -22.00%
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel         Salaries         Sick Payout         Social Security         Retirement         Health Insurance         Life Insurance         Longevity	67 7,103 0 561 515 8,246 14,717 <b>2015</b> 69,693 706 5,258 4,954 13,271 46 1,244	88 3,564 553 0 107 4,312 11,034 2016 71,490 987 5,416 4,945 13,347 47 1,294	90 0 106 0 0 196 6,668 <b>2017</b> 72,693 1,006 5,530 5,156 15,434 48 1,344	Budget 100 0 600 250 1,550 8,021 2018 Budget 74,099 1,006 5,852 5,125 16,712 50 1,394	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated 74,099 1,200 5,867 5,138 15,000 39 1,394	Proposed 100 0 600 0 250 950 7,420 2019 Proposed 78,860 1,364 6,248 5,349 7,131 39 1,443	2019/2018 0.00% 0.00% -100.00% -38.71% -7.49% % Change 2019/2018 6.43% 35.59% 6.77% 4.37% -22.00% 3.52%
Operating         Telephone         Printing         Travel & Meeting Expenses         Awards & Supplies         Other Expenses         Other Expenses         Total         Total Expenditures         513200 City Administrator         Personnel         Salaries         Sick Payout         Social Security         Retirement         Health Insurance         Life Insurance	67 7,103 0 561 515 8,246 14,717 <b>2015</b> 69,693 706 5,258 4,954 13,271 46	88 3,564 553 0 107 4,312 11,034 <b>2016</b> 71,490 987 5,416 4,945 13,347 47	90 0 106 0 0 196 6,668 2017 72,693 1,006 5,530 5,156 15,434 48	Budget 100 0 600 250 1,550 8,021 2018 Budget 74,099 1,006 5,852 5,125 16,712 50	Estimated 104 0 650 1,290 301 2,345 8,816 2018 Estimated 74,099 1,200 5,867 5,138 15,000 39	Proposed 100 0 00 250 950 7,420 2019 Proposed 78,860 1,364 6,248 5,349 7,131 39	% Change 2019/2018 0.00% 0.00% -100.00% -100.00% -38.71% -38.71% -7.49% % Change 2019/2018 6.43% 35.59% 6.77% 4.37% -57.33% -22.00% 3.52% -14.79% -3.67%

513200 City Administrator				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Telephone	129	88	90	110	104	410	272.73%
Operating Supplies	359	46	8	150	150	150	0.00%
Publications & Dues	550	357	333	375	366	375	0.00%
Conferences & Travel	68	880	166	600	300	600	0.00%
Total	1,106	1,371	597	1,235	920	1,535	24.29%
Total Expenditures	96,432	99,073	101,985	105,642	103,826	102,113	-3.34%
				2018	2018	2019	% Change
519200 Employee Relations	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
EAP/125	1,904	1,811	1,318	2,100	2,100	2,100	0.00%
Professional Services	140	1,229	1,061	1,000	1,000	1,200	20.00%
Leadership Development	344	230	574	550	550	600	9.09%
Awards and Supplies	2,164	1,479	3,027	2,000	2,000	900	-55.00%
Total	4,552	4,749	5,980	5,650	5,650	4,800	-15.04%
516100				2018	2018	2019	% Change
Legal Services	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Extraordinary Services	51,305	102,153	51,727	80,000	53,000	55,000	-31.25%
Total Legal Services	51,305	102,153	51,727	80,000	53,000	55,000	-31.25%
514100 City Clerk				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	120,749	123,600	126,270	128,357	128,357	130,924	2.00%
Salaries-Part-Time	16,252	17,258	17,535	18,236	18,236	18,596	1.97%
Sick Payout	340	1,526	1,629	1,650	1,650	1,735	5.15%
Social Security	10,716	11,061	11,229	11,509	11,509	11,749	2.09%
Retirement	9,120	9,685	10,143	10,080	8,858	8,842	-12.28%
Health Insurance	22,004	31,967	31,660	36,725	32,000	26,040	-29.09%
Life Insurance	77	84	86	87	87	89	2.30%
Longevity	1,827	1,953	2,079	2,205	2,205	2,331	5.71%
Workers' Comp. Insurance	297	342	348	331	331	283	-14.50%
Total	181,382	197,476	200,979	209,180	203,233	200,589	-4.11%

514100 City Clerk				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	703	374	1,676	1,000	1,000	1,000	0.00%
Telephone	458	441	448	600	600	600	0.00%
Repair & Maintenance Services	1,996	1,350	1,463	1,415	1,415	1,415	0.00%
Office Supplies & Expenses	2,665	1,675	1,972	3,100	3,100	3,100	0.00%
Recording Fees	130	170	210	400	400	400	0.00%
Computer/Copier Supplies	1,393	1,863	1,284	2,500	2,500	2,500	0.00%
Postage	7,856	8,163	6,506	10,500	10,000	9,000	-14.29%
Publication & Dues	380	178	390	575	575	575	0.00%
Legal Notice Publications	2,472	3,303	3,961	4,500	4,500	4,500	0.00%
Employee Training, Travel	185	114	387	1,000	800	1,000	0.00%
Equipment	424	0	0	900	900	900	0.00%
Total	18,662	17,631	18,297	26,490	25,790	24,990	-5.66%
Total Expenditures	200,044	215,107	219,276	235,670	229,023	225,579	-4.28%
514200 Elections				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	9,981	27,277	9,625	32,462	32,000	15,144	-53.35%
Overtime	87	44	0	1,053	1,053	0	0.00%
Salaries—Part Time	0	113	0	720	720	0	0.00%
Social Security	0	107	54	136	136	0	0.00%
Workers' Comp. Insurance	26	71	31	71	71	61	-14.08%
Total	10,094	27,612	9,710	34,442	33,980	15,205	-55.85%
514200 Elections				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Supplies	4,209	5,784	4,900	11,406	10,000	7,130	-37.49%
Equipment	3,160	66	100	200	200	200	0.00%
Legal Notice Publications	68	0	0	0	0	0	0.00%
Total	7,437	5,850	5,000	11,606	10,200	7,330	-36.84%
Total Expenditures	17,531	33,462	14,710	46,048	44,180	22,535	-51.06%
515400 City Assessor				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	69,678	71,472	72,634	74,065	74,065	75,550	2.00%
Sick Payout	340	760	875	750	700	750	0.00%
Social Security	5,104	5,179	5,135	5,858	5,854	5,977	2.03%
Retirement	4,976	4,966	5,180	5,131	5,127	5,117	-0.27%
Health Insurance	17,571	18,161	21,892	21,155	21,155	21,240	0.40%
				68	68	70	2.94%
	62	66	68	001			
Life Insurance	62 1.575	66 1.638	68 1.701				
	62 1,575 2,468	66 1,638 3,450	68 1,701 3,408	1,764 3,414	1,764 3,414	1,827 3,118	3.57% -8.67%

515400 City Assessor				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	13,500	13,500	13,500	13,500	13,500	13,500	0.00%
Revaluation	0	0	0	0	0	10,000	0.00%
Telephone	196	177	179	200	177	200	0.00%
Office Supplies	269	268	903	300	250	300	0.00%
Computer Supplies	4,333	3,969	3,884	4,450	4,290	4,435	-0.34%
Publication & Dues	255	255	305	305	320	320	4.92%
State Fees—Mfg. Assessment	1,315	1,505	1,592	1,685	1,506	1,600	-5.04%
Employee Training, Travel	1,286	887	947	1,200	800	1,100	-8.33%
Total	21,154	20,561	21,310	21,640	20,843	31,455	45.36%
Total Expenditures	122,928	126,253	132,203	133,845	132,990	145,104	8.41%

515600 City Treasurer				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	73,579	80,830	82,629	83,189	79,782	73,691	-11.42%
Salaries—Part Time	29,297	0	0	0	9,200	19,519	0.00%
Sick Payout	354	452	362	373	373	527	41.29%
Social Security	7,533	5,852	6,007	6,524	6,967	7,309	12.03%
Retirement	6,239	5,625	5,869	5,714	5,486	4,980	-12.85%
Health Insurance	16,631	22,032	24,404	27,133	18,009	20,813	-23.29%
Life Insurance	99	81	83	84	84	69	-17.86%
Longevity	1,446	1,537	1,629	1,720	1,720	1,811	5.29%
Workers' Comp. Insurance	207	195	197	187	187	161	-13.90%
Total	135,385	116,604	121,180	124,924	121,808	128,880	3.17%

515600 City Treasurer				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	43,762	52,368	49,200	50,000	54,000	55,000	10.00%
Telephone	325	265	269	315	315	315	0.00%
Office Supplies	6,121	6,794	5,713	4,200	6,000	6,000	42.86%
Publication & Dues	464	465	370	500	380	500	0.00%
Employee Training, Travel	151	170	684	400	100	400	0.00%
Office Equipment	0	1,014	0	100	100	100	0.00%
Other Expenses	4,146	2,289	2,431	2,500	1,500	2,500	0.00%
Total	54,969	63,365	58,667	58,015	62,395	64,815	11.72%
Total Expenditures	190,354	179,969	179,847	182,939	184,203	193,695	5.88%
				2018	2018	2019	% Change
515900 Independent Auditing	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	33,112	32,400	33,750	28,000	27,250	28,000	0.00%

					2018	2018	2019	% Change
514700 Technology		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services		15,603	9,505	16,870	15,000	18,000	31,500	110.00%
Internet Service		13,254	13,365	13,460	13,500	13,500	10,000	-25.93%
Computer Supplies		88	74	28	500	0	0	-100.00%
Equipment Outlay		5,986	18,820	9,973	9,500	14,914	17,280	81.89%
Multi Use Equipment		9,245	7,059	7,419	7,100	7,500	7,500	5.63%
	Total	44,176	48,823	47,750	45,600	53,914	66,280	45.35%
					2018	2018	2019	% Change

				2010	2010	2013	
519100 Illegal/Uncollectible Taxes	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Uncollectible Taxes	0	0	2,113	0	0	0	0.00%

					2018	2018	2019	% Change
519400 Insurance		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Property/Auto Insurance		3,480	3,648	3,702	4,222	2,720	2,646	-37.33%
General Liability Insurance		4,390	4,664	4,555	4,344	5,588	4,583	5.50%
Surety Bonds		531	520	605	605	596	605	0.00%
	Total	8,401	8,832	8,862	9,171	8,904	7,834	-14.58%

518100 City Hall Complex				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	80,979	82,495	108,468	70,814	70,814	72,230	2.00%
Overtime	1,542	3,598	2,138	2,000	2,000	2,000	0.00%
Salaries—Part-Time	2,027	1,996	0	2,000	0	0	-100.00%
Sick Payout	988	972	249	285	285	352	23.51%
Social Security	6,835	6,881	8,276	5,797	5,644	5,762	-0.60%
Retirement	5,942	6,118	6,204	4,943	4,943	4,934	-0.18%
Health Insurance	16,394	19,345	13,845	13,002	13,002	13,144	1.09%
Life Insurance	124	143	94	50	50	71	42.00%
Longevity	2,397	2,487	643	680	680	743	9.26%
Workers' Comp. Insurance	2,972	4,151	4,247	3,373	3,373	3,080	-8.69%
Total	120,200	128,186	144,164	102,944	100,791	102,316	-0.61%

518100 City Hall Complex				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Electric	20,753	23,578	23,087	25,609	25,609	25,609	0.00%
Natural Gas	22,172	21,155	21,924	25,000	25,000	25,000	0.00%
Telephone	1,653	1,971	1,914	2,025	2,025	2,025	0.00%
Water Service	3,514	3,350	3,155	4,000	3,500	3,500	-12.50%
Repair & Maintenance Services	29,536	32,181	24,260	35,700	30,000	30,000	-15.97%
Operating Supplies	13,978	15,166	12,773	15,000	14,000	14,000	-6.67%
Capital Equipment Outlay	22,147	5,883	20,210	34,900	22,000	22,000	-36.96%
Total	113,753	103,284	107,323	142,234	122,134	122,134	-14.13%
Total Expenditures	233,953	231,470	251,487	245,178	222,925	224,450	-8.45%
Total General Government	1,042,523	1,118,844	1,080,669	1,150,934	1,099,962	1,108,025	-3.73%

				2018	2018	2019	% Change
	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
	19,098	17,811	14,951	19,884	19,894	20,283	2.01%
	66	389	0	400	400	400	0.00%
	0	202	166	190	190	235	23.68%
	1,642	1,535	1,218	1,601	1,602	1,637	2.25%
	1,363	1,356	1,107	1,389	1,390	1,386	-0.22%
	1,920	3,348	3,592	3,554	3,554	3,611	1.60%
	0	0	0	23	23	24	4.35%
	378	403	428	453	453	479	5.74%
	676	964	932	932	932	852	-8.58%
Total	25,143	26,008	22,394	28,426	28,438	28,907	1.69%
	Total	19,098 66 0 1,642 1,363 1,920 0 378 676	19,098         17,811           66         389           0         202           1,642         1,535           1,363         1,356           1,920         3,348           0         0           378         403           676         964	19,098         17,811         14,951           66         389         0           0         202         166           1,642         1,535         1,218           1,363         1,356         1,107           1,920         3,348         3,592           0         0         0           378         403         428           676         964         932	201520162017Budget19,09817,81114,95119,88419,09817,81114,95119,88466389040002021661901,6421,5351,2181,6011,3631,3561,1071,3891,9203,3483,5923,55400023378403428453676964932932	201520162017BudgetEstimated19,09817,81114,95119,88419,89419,09817,81114,95119,88419,89466389040040002021661901901,6421,5351,2181,6011,6021,3631,3561,1071,3891,3901,9203,3483,5923,5543,5540002323378403428453453676964932932932	201520162017BudgetEstimatedProposed19,09817,81114,95119,88419,89420,28366389040040040002021661901902351,6421,5351,2181,6011,6021,6371,3631,3561,1071,3891,3901,3861,9203,3483,5923,5543,5543,611000232324378403428453453479676964932932932932852

522100 Police Station				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Electric	25,120	26,000	25,280	28,591	28,591	28,591	0.00%
Natural Gas	7,864	6,769	7,951	12,000	12,000	12,000	0.00%
Water Service	915	1,068	1,050	1,270	1,270	1,270	0.00%
Repair & Maintenance Services	29,751	28,228	28,499	20,000	20,000	20,000	0.00%
Maintenance Supplies	2,794	2,068	3,863	4,500	4,500	4,500	0.00%
Property/Auto Insurance	2,077	2,038	2,038	1,996	1,310	1,310	-34.37%
Total	68,521	66,171	68,681	68,357	67,671	67,671	-1.00%
Total Expenditures	93,664	92,179	91,075	96,783	96,109	96,578	-0.21%

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			2018	2018	2019	% Change
2015	2016	2017	Budget	Estimated	Proposed	2019/2018
187,501	193,472	198,164	201,688	201,688	205,731	2.00%
9,408	2,487	26,484	4,029	4,029	4,129	2.48%
350,337	382,637	386,941	385,451	385,451	393,175	2.00%
9,796	8,637	8,202	12,970	12,970	13,294	2.50%
5,016	4,576	5,418	6,107	6,107	5,990	-1.92%
42,822	45,119	48,035	47,632	47,632	48,595	2.02%
45,540	46,754	50,867	51,191	51,191	49,444	-3.41%
112,504	125,309	119,206	158,666	158,666	159,649	0.62%
218	226	212	221	221	247	11.76%
12,715	13,282	11,896	12,400	12,400	12,904	4.06%
6,574	8,316	7,983	7,881	7,881	6,065	-23.04%
al 782,431	830,815	863,408	888,236	888,236	899,223	1.24%
	187,501           9,408           350,337           9,796           5,016           42,822           45,540           112,504           218           12,715           6,574	187,501193,4729,4082,487350,337382,6379,7968,6375,0164,57642,82245,11945,54046,754112,504125,30921822612,71513,2826,5748,316	187,501193,472198,1649,4082,48726,484350,337382,637386,9419,7968,6378,2025,0164,5765,41842,82245,11948,03545,54046,75450,867112,504125,309119,20621822621212,71513,28211,8966,5748,3167,983	201520162017Budget187,501193,472198,164201,6889,4082,48726,4844,029350,337382,637386,941385,4519,7968,6378,20212,9705,0164,5765,4186,10742,82245,11948,03547,63245,54046,75450,86751,191112,504125,309119,206158,66621822621222112,71513,28211,89612,4006,5748,3167,9837,881	201520162017BudgetEstimated187,501193,472198,164201,688201,6889,4082,48726,4844,0294,029350,337382,637386,941385,451385,4519,7968,6378,20212,97012,9705,0164,5765,4186,1076,10742,82245,11948,03547,63247,63245,54046,75450,86751,19151,191112,504125,309119,206158,666158,66621822621222122112,71513,28211,89612,40012,4006,5748,3167,9837,8817,881	201520162017BudgetEstimatedProposed187,501193,472198,164201,688201,688205,7319,4082,48726,4844,0294,0294,129350,337382,637386,941385,451385,451393,1759,7968,6378,20212,97012,97013,2945,0164,5765,4186,1076,1075,99042,82245,11948,03547,63247,63248,59545,54046,75450,86751,19151,19149,444112,504125,309119,206158,666158,666159,64921822621222122124712,71513,28211,89612,40012,40012,9046,5748,3167,9837,8817,8816,065

522110 Police Administration				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Legal Services	15,813	18,449	13,837	15,000	18,000	15,000	0.00%
Animal Pound	790	1,089	1,075	1,500	1,500	1,500	0.00%
Telephone/Communications	34,527	29,998	33,029	29,000	29,000	29,000	0.00%
Repair & Maintenance Services	47,438	73,757	45,536	42,000	45,000	46,000	9.52%
Office Supplies	5,169	7,499	6,116	6,500	6,500	6,500	0.00%
Printing	2,509	3,270	3,658	3,500	3,500	3,500	0.00%
Publications & Dues	1,360	233	327	1,250	1,250	1,250	0.00%
Employee Training, Travel	5,546	4,997	6,492	4,500	4,500	4,500	0.00%
Clothing & Uniforms	3,624	3,204	3,611	3,700	3,700	3,700	0.00%
Supplies & Expenses—Hunter Safety	267	60	316	300	300	300	0.00%
Equipment Outlay	1,607	624	2,111	8,500	8,500	2,500	-70.59%
Other Expenses (Photo)	1,399	2,035	1,172	2,000	2,000	2,000	0.00%
Liability Insurance	19,269	19,840	20,442	19,175	19,154	20,233	5.52%
Total	139,318	165,055	137,722	136,925	142,904	135,983	-0.69%
Total Expenditures	921,749	995,870	1,001,130	1,025,161	1,031,140	1,035,206	0.98%
522120 Patrol							
				2018	2018	2019	% Change
Personnel	2015	2016	2017	2018 Budget	2018 Estimated	2019 Proposed	% Change 2019/2018
	<b>2015</b> 1,138,365	<b>2016</b> 1,252,269	<b>2017</b> 1,193,629				
Personnel				Budget	Estimated	Proposed	<b>2019/2018</b> 4.94%
Personnel Salaries	1,138,365	1,252,269	1,193,629	<b>Budget</b> 1,239,751	<b>Estimated</b> 1,239,751	<b>Proposed</b> 1,301,004	<b>2019/2018</b> 4.94% 2.00%
Personnel Salaries Overtime	1,138,365 32,994	1,252,269 50,588	1,193,629 38,051	<b>Budget</b> 1,239,751 47,530	<b>Estimated</b> 1,239,751 47,530	<b>Proposed</b> 1,301,004 48,480	2019/2018
Personnel Salaries Overtime Crossing Guards	1,138,365 32,994 44,221	1,252,269 50,588 39,600	1,193,629 38,051 39,382	Budget 1,239,751 47,530 36,553	Estimated 1,239,751 47,530 36,553	Proposed 1,301,004 48,480 36,553	<b>2019/2018</b> 4.94% 2.00% 0.00%
Personnel Salaries Overtime Crossing Guards Wages/Billable	1,138,365 32,994 44,221 (8,032)	1,252,269 50,588 39,600 (10,606)	1,193,629 38,051 39,382 (13,526)	Budget 1,239,751 47,530 36,553 (10,000)	Estimated 1,239,751 47,530 36,553 (10,000)	Proposed 1,301,004 48,480 36,553 (10,000)	<b>2019/2018</b> 4.94% 2.00% 0.00%
Personnel Salaries Overtime Crossing Guards Wages/Billable Holiday	1,138,365 32,994 44,221 (8,032) 36,754	1,252,269 50,588 39,600 (10,606) 33,549	1,193,629 38,051 39,382 (13,526) 37,066	Budget 1,239,751 47,530 36,553 (10,000) 58,111	Estimated 1,239,751 47,530 36,553 (10,000) 58,111	Proposed 1,301,004 48,480 36,553 (10,000) 59,273	2019/2018 4.94% 2.00% 0.00% 0.00% 2.00%
Personnel Salaries Overtime Crossing Guards Wages/Billable Holiday Sick Payout	1,138,365 32,994 44,221 (8,032) 36,754 4,109	1,252,269 50,588 39,600 (10,606) 33,549 4,192	1,193,629 38,051 39,382 (13,526) 37,066 4,376	Budget 1,239,751 47,530 36,553 (10,000) 58,111 4,805	Estimated 1,239,751 47,530 36,553 (10,000) 58,111 4,805	Proposed 1,301,004 48,480 36,553 (10,000) 59,273 4,049	2019/2018 4.94% 2.00% 0.00% 2.00% -15.73%
Personnel Salaries Overtime Crossing Guards Wages/Billable Holiday Sick Payout Social Security	1,138,365 32,994 44,221 (8,032) 36,754 4,109 96,300	1,252,269 50,588 39,600 (10,606) 33,549 4,192 105,518	1,193,629 38,051 39,382 (13,526) 37,066 4,376 101,149	Budget 1,239,751 47,530 36,553 (10,000) 58,111 4,805 106,404	Estimated 1,239,751 47,530 36,553 (10,000) 58,111 4,805 106,404	Proposed 1,301,004 48,480 36,553 (10,000) 59,273 4,049 111,116	2019/2018 4.94% 2.00% 0.00% 2.00% -15.73% 4.43% -1.13%
Personnel Salaries Overtime Crossing Guards Wages/Billable Holiday Sick Payout Social Security Retirement	1,138,365 32,994 44,221 (8,032) 36,754 4,109 96,300 124,115	1,252,269 50,588 39,600 (10,606) 33,549 4,192 105,518 129,841	1,193,629 38,051 39,382 (13,526) 37,066 4,376 101,149 144,786	Budget 1,239,751 47,530 36,553 (10,000) 58,111 4,805 106,404 151,725	Estimated 1,239,751 47,530 36,553 (10,000) 58,111 4,805 106,404 151,725	Proposed 1,301,004 48,480 36,553 (10,000) 59,273 4,049 111,116 150,010	2019/2018 4.94% 2.00% 0.00% 2.00% -15.73% 4.43% -1.13%
Personnel Salaries Overtime Crossing Guards Wages/Billable Holiday Sick Payout Social Security Retirement Health Insurance	1,138,365 32,994 44,221 (8,032) 36,754 4,109 96,300 124,115 211,627	1,252,269 50,588 39,600 (10,606) 33,549 4,192 105,518 129,841 224,231	1,193,629 38,051 39,382 (13,526) 37,066 4,376 101,149 144,786 210,480	Budget 1,239,751 47,530 36,553 (10,000) 58,111 4,805 106,404 151,725 233,959	Estimated 1,239,751 47,530 36,553 (10,000) 58,111 4,805 106,404 151,725 233,959	Proposed 1,301,004 48,480 36,553 (10,000) 59,273 4,049 111,116 150,010 260,047	2019/2018 4.94% 2.00% 0.00% 2.00% -15.73% 4.43% -1.13% 11.15% 0.00%
Personnel Salaries Overtime Crossing Guards Wages/Billable Holiday Sick Payout Social Security Retirement Health Insurance Life Insurance	1,138,365 32,994 44,221 (8,032) 36,754 4,109 96,300 124,115 211,627 225	1,252,269 50,588 39,600 (10,606) 33,549 4,192 105,518 129,841 224,231 171	1,193,629 38,051 39,382 (13,526) 37,066 4,376 101,149 144,786 210,480 201	Budget 1,239,751 47,530 36,553 (10,000) 58,111 4,805 106,404 151,725 233,959 204	Estimated 1,239,751 47,530 36,553 (10,000) 58,111 4,805 106,404 151,725 233,959 204	Proposed 1,301,004 48,480 36,553 (10,000) 59,273 4,049 111,116 150,010 260,047 204	2019/2018 4.94% 2.00% 0.00% 0.00% 2.00% -15.73% 4.43%

522120 Patrol				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Repair & Maintenance Services	8,767	16,397	25,233	20,000	20,000	20,000	0.00%
Employee Training, Travel	20,535	19,162	17,371	16,000	18,861	16,000	0.00%
Clothing & Uniforms	16,622	18,990	18,001	12,200	17,736	12,200	0.00%
Supplies & Expenses	15,704	7,564	6,078	5,500	5,500	5,500	0.00%
Gasoline, Motor Oil	30,250	26,522	30,843	28,000	28,000	25,000	-10.71%
K-9 Unit Expense			1,006		968	7,000	
Equipment Outlay	20,292	27,188	23,375	31,000	32,899	25,000	-19.35%
Other Expenses	17	1,016	125	500	500	500	0.00%
Property/Automobile Insurance	3,319	3,440	3,922	4,064	3,915	3,401	-16.31%
Total	115,506	120,279	125,954	117,264	128,379	114,601	-2.27%
Total Expenditures	1,857,870	2,017,860	1,943,749	2,048,247	2,059,362	2,130,099	4.00%

522130 Investigative Division				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	157,379	161,067	211,292	167,606	167,606	178,476	6.49%
Overtime	9,003	17,353	4,171	10,769	10,769	5,519	-48.75%
Wages/Billable	(215)	(314)	2,858	(1,500)	(1,500)	(1,500)	0.00%
Holiday	5,962	6,154	6,290	6,962	6,962	3,568	-48.75%
Sick Payout	927	758	0	0	0	0	0.00%
Social Security	12,915	13,859	16,199	14,216	14,216	14,401	1.30%
Retirement	17,756	18,795	19,283	20,906	20,906	20,018	-4.25%
Health Insurance	33,791	37,013	33,906	43,078	43,078	43,364	0.66%
Life Insurance	83	96	43	30	30	36	20.00%
Longevity	3,113	3,239	4,814	1,995	1,995	2,184	9.47%
Workers' Comp. Insurance	6,059	6,627	6,476	6,469	6,469	5,634	-12.91%
Total	246,773	264,647	305,332	270,531	270,531	271,700	0.43%
522130 Investigative Division				2018	2018	2019	% Change

522130 Investigative Division				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	1,678	8,226	7,449	2,500	6,023	2,500	0.00%
Investigative Supplies	1,765	1,700	2,049	3,000	3,000	3,000	0.00%
Employee Training, Travel	1,615	1,878	889	2,000	4,990	2,000	0.00%
Clothing & Uniforms	2,436	1,907	968	1,250	2,614	1,250	0.00%
Total	7,494	13,711	11,355	8,750	16,627	8,750	0.00%
Total Expenditures	254,267	278,358	316,687	279,281	287,158	280,450	0.42%

522230 Fire Station				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries		0	22,117	51,003	51,003	53,552	5.00%
Part Time Salaries	13,207	0	12,256	53,040	53,040	54,101	2.00%
FICA	1,050	0	2,623	7,959	7,959	8,235	3.47%
Retirement	23,393	21,197	21,723	27,505	27,505	27,596	0.33%
Health Insurance		0	6,184	21,155	21,155	21,240	0.40%
Workers' Comp. Insurance	6,915	9,297	9,409	15,995	15,995	8,171	-48.92%
Tot	al 44,565	30,494	74,312	176,657	176,657	172,895	-2.13%

522230 Fire Station				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Electric	14,816	17,193	15,172	16,360	17,000	17,000	3.91%
Natural Gas	9,161	9,732	10,023	12,000	12,000	12,000	0.00%
Telephone	575	578	652	900	800	800	-11.11%
Water Service	2,515	2,806	2,520	3,000	3,000	3,000	0.00%
Operating Expense	247,773	262,435	212,404	204,500	204,500	213,500	4.40%
Building Maintenance	7,791	5,339	5,045	11,000	11,000	11,000	0.00%
Maintenance/Contracted Services	0	0	2,240	2,300	0	1,500	0.00%
Property/Auto Insurance	36,435	30,610	34,563	41,333	41,333	36,612	-11.42%
Liability Insurance	2,421	2,708	2,834	2,868	2,868	2,359	-17.75%
Total	321,487	331,401	285,453	294,261	292,501	297,771	1.19%
Total Expenditures	366,052	361,895	359,765	470,918	469,158	470,666	-0.05%

522310 Building Inspection				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Salaries	113,682	99,055	101,400	103,428	103,428	105,485	1.99%
Social Security	8,362	7,315	7,509	7,975	7,975	8,137	2.03%
Retirement	7,134	6,814	7,123	6,985	6,985	6,967	-0.26%
Health Insurance	27,729	24,727	26,630	29,493	29,493	29,640	0.50%
Life Insurance	49	57	58	58	58	59	1.72%
Longevity	630	693	756	819	819	882	7.69%
Workers' Comp. Insurance	2,345	3,202	3,145	2,967	2,967	2,705	-8.83%
Total	159,931	141,863	146,621	151,725	151,725	153,875	1.42%
522310 Building Inspection	0045	0040	0047	2018	2018	2019	% Chang
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Professional Services	2,250	2,935	1,275	3,000	3,000	3,000	0.009
Telephone	521	504	840	425	681	650	52.94%
Office Supplies & Expenses	2,347	3,377	2,471	2,347	2,583	2,400	2.269
Employee Training, Travel	0	375	155	500	574	500	0.009
Vehicle Maintenance–Gasoline	1,863	1,972	2,119	1,700	1,700	1,700	0.009
Liability Insurance	1,043	949	944	875	875	924	5.60%
Total	8,024	10,112	7,804	8,847	9,413	9,174	3.709
Total Expenditures	167,955	151,975	154,425	160,572	161,138	163,049	1.54%
				2018	2018	2019	% Chang
522360 Weights & Measures	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
	_,	_,	,	_,	_,	_,	0.007
522410 Emergency Management				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Workers' Comp. Insurance	250	250	75	250	250	250	0.00%
Electric	711	667	688	900	900	900	0.00%
Natural Gas	760	704		4 0 - 0			
Telephone		784	773	1,250	1,250	1,250	
	973	1,225	1,354	1,600	1,250	1,250	
Water Service	335	1,225 371	1,354 390	1,600 420	1,250 420	1,250 420	-21.88% 0.00%
	335 1,320	1,225	1,354 390 2,940	1,600 420 2,000	1,250 420 2,580	1,250 420 2,500	-21.88% 0.00%
Water Service	335	1,225 371	1,354 390 2,940 1,027	1,600 420	1,250 420	1,250 420	-21.889 0.009 25.009
Water Service Sirens Maintenance	335 1,320	1,225 371 1,440	1,354 390 2,940	1,600 420 2,000	1,250 420 2,580	1,250 420 2,500	-21.889 0.009 25.009 0.009
Water Service Sirens Maintenance Repair & Maintenance	335 1,320 2,392	1,225 371 1,440 1,038	1,354 390 2,940 1,027	1,600 420 2,000 2,500	1,250 420 2,580 3,098	1,250 420 2,500 2,500	-21.889 0.009 25.009 0.009 0.009
Water Service Sirens Maintenance Repair & Maintenance Maintenance—Contracted	335 1,320 2,392 177	1,225 371 1,440 1,038 24	1,354 390 2,940 1,027 219	1,600 420 2,000 2,500 500	1,250 420 2,580 3,098 500	1,250 420 2,500 2,500 500	-21.889 0.009 25.009 0.009 0.009 22.509
Water Service Sirens Maintenance Repair & Maintenance Maintenance—Contracted Radio Equipment Maintenance	335 1,320 2,392 177 2,175	1,225 371 1,440 1,038 24 789	1,354 390 2,940 1,027 219 677	1,600 420 2,000 2,500 500 2,000	1,250 420 2,580 3,098 500 2,000	1,250 420 2,500 2,500 500 2,450	-21.889 0.009 25.009 0.009 0.009 22.509 0.009
Water Service Sirens Maintenance Repair & Maintenance Maintenance—Contracted Radio Equipment Maintenance Training & Travel	335 1,320 2,392 177 2,175 649	1,225 371 1,440 1,038 24 789 1,720	1,354 390 2,940 1,027 219 677 464	1,600 420 2,000 2,500 500 2,000 1,500	1,250 420 2,580 3,098 500 2,000 1,500	1,250 420 2,500 2,500 500 2,450 1,500	-21.889 0.009 25.009 0.009 0.009 22.509 0.009
Water Service Sirens Maintenance Repair & Maintenance Maintenance—Contracted Radio Equipment Maintenance Training & Travel Repair & Maintenance—Supplies	335 1,320 2,392 177 2,175 649 441	1,225 371 1,440 1,038 24 789 1,720 54	1,354 390 2,940 1,027 219 677 464 459	1,600 420 2,000 2,500 500 2,000 1,500 500	1,250 420 2,580 3,098 500 2,000 1,500 500	1,250 420 2,500 2,500 500 2,450 1,500 500	-21.889 0.009 25.009 0.009 0.009 22.509 0.009 0.009
Water Service Sirens Maintenance Repair & Maintenance Maintenance—Contracted Radio Equipment Maintenance Training & Travel Repair & Maintenance—Supplies Awards	335 1,320 2,392 177 2,175 649 441 394	1,225 371 1,440 1,038 24 789 1,720 54 350	1,354 390 2,940 1,027 219 677 464 459 117	1,600 420 2,000 2,500 500 2,000 1,500 500 800	1,250 420 2,580 3,098 500 2,000 1,500 500 800	1,250 420 2,500 2,500 500 2,450 1,500 500 800	-21.889 0.009 25.009 0.009 22.509 0.009 0.009 0.009 0.009
Water ServiceSirens MaintenanceRepair & MaintenanceMaintenance—ContractedRadio Equipment MaintenanceTraining & TravelRepair & Maintenance—SuppliesAwardsClothing & Uniforms	335 1,320 2,392 177 2,175 649 441 394 8,030	1,225 371 1,440 1,038 24 789 1,720 54 350 4,443	1,354 390 2,940 1,027 219 677 464 459 117 1,279	1,600 420 2,000 2,500 500 2,000 1,500 500 800 1,200	1,250 420 2,580 3,098 500 2,000 1,500 500 800 1,200	1,250 420 2,500 2,500 500 2,450 1,500 500 800 1,200	-21.889 0.009 25.009 0.009 22.509 0.009 0.009 0.009 0.009
Water ServiceSirens MaintenanceRepair & MaintenanceMaintenance—ContractedMaintenance—ContractedRadio Equipment MaintenanceTraining & TravelRepair & Maintenance—SuppliesAwardsClothing & UniformsOperating Supplies—Vehicles	335 1,320 2,392 177 2,175 649 441 394 8,030 1,026	1,225 371 1,440 1,038 24 789 1,720 54 350 4,443 654	1,354 390 2,940 1,027 219 677 464 459 117 1,279 1,494	1,600 420 2,000 2,500 500 2,000 1,500 500 800 1,200 2,000	1,250 420 2,580 3,098 500 2,000 1,500 500 800 1,200 2,000	1,250 420 2,500 500 2,450 1,500 500 800 1,200 2,000	-21.889 0.009 25.009 0.009 22.509 0.009 0.009 0.009 0.009 0.009 0.009
Water ServiceSirens MaintenanceRepair & MaintenanceMaintenance—ContractedMaintenance—ContractedRadio Equipment MaintenanceTraining & TravelRepair & Maintenance—SuppliesAwardsClothing & UniformsOperating Supplies—VehiclesFuel—Vehicles	335 1,320 2,392 177 2,175 649 441 394 8,030 1,026 916	1,225 371 1,440 1,038 24 789 1,720 54 350 4,443 654 479	1,354 390 2,940 1,027 219 677 464 459 117 1,279 1,494 695	1,600 420 2,000 2,500 500 2,000 1,500 500 800 1,200 2,000 750	1,250 420 2,580 3,098 500 2,000 1,500 500 800 1,200 2,000 750	1,250 420 2,500 500 2,450 1,500 500 800 1,200 2,000 750	0.009 -21.889 0.009 25.009 0.009 0.009 0.009 0.009 0.009 0.009 0.009 0.009 0.009 14.299 -7.099
Water ServiceSirens MaintenanceRepair & MaintenanceMaintenance—ContractedMaintenance—ContractedRadio Equipment MaintenanceTraining & TravelRepair & Maintenance—SuppliesAwardsClothing & UniformsOperating Supplies—VehiclesFuel—VehiclesEquipment	335 1,320 2,392 177 2,175 649 441 394 8,030 1,026 916 2,334	1,225 371 1,440 1,038 24 789 1,720 54 350 4,443 654 479 3,537	1,354 390 2,940 1,027 219 677 464 459 117 1,279 1,494 695 3,819	1,600 420 2,000 2,500 500 2,000 1,500 500 800 1,200 2,000 750 3,500	1,250 420 2,580 3,098 500 2,000 1,500 500 800 1,200 2,000 750 3,000	1,250 420 2,500 500 2,450 1,500 500 800 1,200 2,000 750 4,000	-21.889 0.009 25.009 0.009 22.509 0.009 0.009 0.009 0.009 0.009 0.009 14.299
Water ServiceSirens MaintenanceRepair & MaintenanceMaintenance—ContractedRadio Equipment MaintenanceTraining & TravelRepair & Maintenance—SuppliesAwardsClothing & UniformsOperating Supplies—VehiclesFuel—VehiclesEquipmentProperty Insurance	335 1,320 2,392 177 2,175 649 441 394 8,030 1,026 916 2,334 1,240	1,225 371 1,440 1,038 24 789 1,720 54 350 4,443 654 4,443 654 479 3,537 1,355 19,180	1,354 390 2,940 1,027 219 677 464 459 117 1,279 1,494 695 3,819 1,335	1,600 420 2,000 2,500 500 2,000 1,500 500 800 1,200 2,000 750 3,500 1,396	1,250 420 2,580 3,098 500 2,000 1,500 500 800 1,200 2,000 750 3,000 1,417	1,250 420 2,500 2,500 2,450 1,500 500 800 1,200 2,000 750 4,000 1,297	-21.889 0.009 25.009 0.009 22.509 0.009 0.009 0.009 0.009 0.009 0.009 14.299 -7.099

533110 Engineering					2018	2018	2019	% Change
Personnel		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries		110,381	113,396	115,346	117,526	117,526	119,881	2.00%
Sick Pay Out		1,018	1,082	736	1,000	1,000	7,616	661.60%
Social Security		8,001	8,144	8,261	9,248	9,248	9,941	7.49%
Retirement		7,873	7,851	8,185	8,033	8,033	8,013	-0.25%
Health Insurance		16,469	16,845	19,233	22,408	22,408	22,561	0.68%
Life Insurance		149	168	180	137	137	147	7.30%
Longevity		2,079	2,173	2,268	2,363	2,363	2,457	3.98%
Workers' Comp. Insurance		2,760	3,837	3,710	3,791	3,791	3,458	-8.78%
	Total	148,730	153,496	157,919	164,506	164,506	174,074	5.82%

533110 Engineering				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	3,700	1,863	400	1,500	6,970	16,500	1000.00%
Telephone	326	424	371	500	500	500	0.00%
Office Supplies	261	558	195	400	400	400	0.00%
Maps & Plats	1,679	3,977	2,053	11,500	11,500	10,400	-9.57%
Publications & Dues	769	197	315	900	900	900	0.00%
Employee Training, Travel	989	685	1,332	1,200	1,200	1,300	8.33%
Operating Supplies	659	586	328	1,100	1,200	1,100	0.00%
Gas & Oil Expense	878	1,051	941	1,000	1,000	1,000	0.00%
Equipment Outlay	854	770	400	800	400	800	0.00%
Liability Insurance	6,776	6,914	6,734	6,838	6,838	7,216	5.53%
Total	16,891	17,025	13,069	25,738	30,908	40,116	55.86%
Total Expenditures	165,621	170,521	170,988	190,244	195,414	214,190	12.59%

533210 Public Works Crew					2018	2018	2019	% Change
Personnel		2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries		98,181	112,279	144,170	73,836	73,836	75,526	2.29%
Overtime		1,414	1,137	3,576	1,050	1,050	1,050	0.00%
Part Time Seasonal							4,500	0.00%
Social Security		7,199	8,260	10,865	5,791	5,791	6,270	8.27%
Retirement		6,946	7,721	10,304	5,072	5,072	5,073	0.02%
Health Insurance		12,414	13,951	19,787	21,155	22,230	21,240	0.40%
Life Insurance		10	6	9	0	0	0	0.00%
Longevity		630	693	756	819	819	882	7.69%
Workers' Comp. Insurance		4,096	5,391	5,268	3,218	3,218	2,939	-8.67%
	Total	130,890	149,438	194,735	110,941	112,016	117,480	5.89%

533210 Public Works Crew				2018	2018	2019	% Chang
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/201
Contracted Services	679	699	1,220	700	700	700	0.00
Electric	7,348	8,521	22,442	22,000	24,400	24,400	10.91
Natural Gas	7,283	9,284	8,507	11,500	11,500	11,500	0.00
Telephone	2,613	1,990	6,318	7,100	7,100	7,100	0.00
Water Service	3,061	2,095	4,827	10,000	10,000	10,000	0.00
Fuel System Maintenance				5,000	5,000	5,000	0.00
Employee Training, Travel	800	250	2,024	2,200	2,200	2,200	0.00
Garage/Maintenance Supplies	27,558	34,777	31,050	31,350	31,350	31,350	0.00
Gas/Diesel Fuel & Oil Expense	54,191	58,699	54,692	50,000	50,000	55,000	10.00
M&E Maintenance/Parts	57,566	50,425	74,663	51,000	60,000	51,000	0.00
Equipment Outlay	7,345	23,704	5,028	5,000	5,000	5,000	0.00
Property/Auto Insurance	25,124	28,515	34,724	40,298	38,263	34,033	-15.55
Total	193,568	218,959	245,495	236,148	245,513	237,283	0.48
Total Expenditures	324,458	368,397	440,230	347,089	357,529	354,763	2.21
	,	,	,	,	,	,	
533311 Street Maintenance				2018	2018	2019	% Chan
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/202
Salaries	291,149	319,438	259,879	342,199	342,199	349,842	2.23
Overtime	17,124	22,557	20,207	45,500	45,500	45,500	0.00
Part Time Salaries/Temporary	10,295	5,852	11,072	6,900	6,900	6,900	0.00
Sick Pay Out	1,722	2,794	2,831	3,776	3,776	2,934	-22.30
Social Security	23,462	25,089	20,099	31,208	31,208	31,767	1.79
Social Security Retirement	23,462 20,466	25,089 23,906	20,099 19,591	31,208 26,617	31,208 26,617	31,767 26,555	
		-					-0.23
Retirement	20,466	23,906	19,591	26,617	26,617	26,555	-0.23 0.61
Retirement Health Insurance	20,466 121,140	23,906 139,053	19,591 153,796	26,617 179,883	26,617 179,883	26,555 180,972	-0.23 0.61 -28.57
Retirement Health Insurance	20,466 121,140 88	23,906 139,053 106	19,591 153,796 48	26,617 179,883 49	26,617 179,883 49	26,555 180,972 35	-0.23 0.61 -28.57 5.26
Retirement Health Insurance Life Insurance Longevity	20,466 121,140 88 10,710	23,906 139,053 106 11,277	19,591 153,796 48 9,072	26,617 179,883 49 9,576	26,617 179,883 49 9,576	26,555 180,972 35 10,080	-0.23 0.61 -28.57 5.26 -8.66
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total	20,466 121,140 88 10,710 11,709	23,906 139,053 106 11,277 15,747	19,591 153,796 48 9,072 14,830	26,617 179,883 49 9,576 17,929 663,637	26,617 179,883 49 9,576 17,929 663,637	26,555 180,972 35 10,080 16,376 670,961	-0.23 0.61 -28.57 5.26 -8.66 1.10
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total 533311 Street Maintenance	20,466 121,140 88 10,710 11,709 507,865	23,906 139,053 106 11,277 15,747 565,819	19,591 153,796 48 9,072 14,830 511,425	26,617 179,883 49 9,576 17,929 663,637 2018	26,617 179,883 49 9,576 17,929 663,637 2018	26,555 180,972 35 10,080 16,376 670,961 2019	-0.23 0.61 -28.57 5.26 -8.66 1.10
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total 533311 Street Maintenance Operating	20,466 121,140 88 10,710 11,709 507,865 2015	23,906 139,053 106 11,277 15,747 565,819 2016	19,591 153,796 48 9,072 14,830 511,425 2017	26,617 179,883 49 9,576 17,929 663,637 2018 Budget	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated	26,555 180,972 35 10,080 16,376 670,961 2019 Proposed	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total 533311 Street Maintenance Operating Professional Services	20,466 121,140 88 10,710 11,709 507,865 2015 809	23,906 139,053 106 11,277 15,747 565,819 2016 584	19,591 153,796 48 9,072 14,830 511,425 2017 509	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750	26,555 180,972 35 10,080 16,376 670,961 2019 Proposed 750	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total 533311 Street Maintenance Operating Professional Services Repair & Maintenance Services	20,466 121,140 88 10,710 11,709 507,865 2015 809 56,498	23,906 139,053 106 11,277 15,747 565,819 2016 584 47,545	19,591 153,796 48 9,072 14,830 511,425 2017 509 51,212	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500	26,555 180,972 35 10,080 16,376 670,961 2019 Proposed 750 45,500	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total 533311 Street Maintenance Operating Professional Services Repair & Maintenance Services Operating Supplies	20,466 121,140 88 10,710 11,709 507,865 2015 809 56,498 3,036	23,906 139,053 106 11,277 15,747 565,819 2016 584 47,545 4,000	19,591 153,796 48 9,072 14,830 511,425 2017 509 51,212 3,117	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359 3,000	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500 3,000	26,555 180,972 35 10,080 16,376 670,961 2019 Proposed 750 45,500 3,000	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93 0.00
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total 533311 Street Maintenance Operating Professional Services Repair & Maintenance Services Operating Supplies Signs, Supplies & Parts	20,466 121,140 88 10,710 11,709 507,865 2015 809 56,498 3,036 22,371	23,906 139,053 106 11,277 15,747 565,819 2016 584 47,545 4,000 15,459	19,591 153,796 48 9,072 14,830 511,425 2017 509 51,212 3,117 12,336	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359 3,000 10,473	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500 3,000 11,003	26,555 180,972 35 10,080 16,376 670,961 2019 Proposed 750 45,500 3,000 10,473	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93 0.00
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total  533311 Street Maintenance Operating Professional Services Repair & Maintenance Services Operating Supplies Signs, Supplies & Parts Total	20,466 121,140 88 10,710 11,709 507,865 2015 809 56,498 3,036 22,371 82,714	23,906 139,053 106 11,277 565,819 2016 584 47,545 4,000 15,459 67,588	19,591 153,796 48 9,072 14,830 511,425 <b>2017</b> 509 51,212 3,117 12,336 67,174	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359 3,000 10,473	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500 3,000 11,003	26,555 180,972 35 10,080 16,376 670,961 <b>2019</b> <b>Proposed</b> 750 45,500 3,000 10,473 59,723	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93 0.00 0.00 -3.02
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total 533311 Street Maintenance Operating Professional Services Repair & Maintenance Services Operating Supplies Signs, Supplies & Parts	20,466 121,140 88 10,710 11,709 507,865 2015 809 56,498 3,036 22,371	23,906 139,053 106 11,277 15,747 565,819 2016 584 47,545 4,000 15,459	19,591 153,796 48 9,072 14,830 511,425 2017 509 51,212 3,117 12,336	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359 3,000 10,473	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500 3,000 11,003	26,555 180,972 35 10,080 16,376 670,961 2019 Proposed 750 45,500 3,000 10,473	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93 0.00 0.00
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total  533311 Street Maintenance Operating Professional Services Repair & Maintenance Services Operating Supplies Signs, Supplies & Parts Total Total Total Expenditures	20,466 121,140 88 10,710 11,709 507,865 2015 809 56,498 3,036 22,371 82,714	23,906 139,053 106 11,277 565,819 2016 584 47,545 4,000 15,459 67,588	19,591 153,796 48 9,072 14,830 511,425 <b>2017</b> 509 51,212 3,117 12,336 67,174	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359 3,000 10,473 61,582 725,219	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500 3,000 11,003 60,253 723,890	26,555 180,972 35 10,080 16,376 670,961 2019 Proposed 750 45,500 3,000 10,473 59,723 730,684	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93 0.00 0.00 -3.93
Retirement       Image: Complexity         Health Insurance       Image: Complexity         Life Insurance       Image: Complexity         Workers' Comp. Insurance       Image: Complexity         Workers' Comp. Insurance       Image: Complexity         533311 Street Maintenance       Image: Complexity         Operating       Image: Complexity         Professional Services       Image: Complexity         Operating Supplies       Image: Complexity         Signs, Supplies & Parts       Image: Complexity         Signs, Supplies & Parts       Image: Complexity         Signs, Supplies & Image: Complexity       Image: Complexity         Signs, Supplies & Parts       Image: Complexity         Signs, Supplies & Image: Complexity       Image: Complexity         Signs, Supplies       Image: Complexity         Signs, Supplies       Image: Complexity         Signs, Supplies       Image: Complexity         Signs, Supplies       Image: Complexity         Signs, Supplies <td>20,466 121,140 88 10,710 11,709 507,865 <b>2015</b> 809 56,498 3,036 22,371 82,714 590,579</td> <td>23,906 139,053 106 11,277 565,819 2016 584 47,545 4,000 15,459 67,588 633,407</td> <td>19,591         153,796         48         9,072         14,830         511,425         2017         509         51,212         3,117         12,336         67,174         578,599</td> <td>26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359 3,000 10,473 61,582 725,219 2018</td> <td>26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500 3,000 11,003 60,253 723,890</td> <td>26,555 180,972 35 10,080 16,376 670,961 <b>2019</b> <b>Proposed</b> 750 45,500 3,000 10,473 59,723 730,684</td> <td>-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93 0.00 0.00 -3.02 0.75</td>	20,466 121,140 88 10,710 11,709 507,865 <b>2015</b> 809 56,498 3,036 22,371 82,714 590,579	23,906 139,053 106 11,277 565,819 2016 584 47,545 4,000 15,459 67,588 633,407	19,591         153,796         48         9,072         14,830         511,425         2017         509         51,212         3,117         12,336         67,174         578,599	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359 3,000 10,473 61,582 725,219 2018	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500 3,000 11,003 60,253 723,890	26,555 180,972 35 10,080 16,376 670,961 <b>2019</b> <b>Proposed</b> 750 45,500 3,000 10,473 59,723 730,684	-0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93 0.00 0.00 -3.02 0.75
Retirement Health Insurance Life Insurance Longevity Workers' Comp. Insurance Total  533311 Street Maintenance Operating Professional Services Repair & Maintenance Services Operating Supplies Signs, Supplies & Parts Total Total Total Expenditures	20,466 121,140 88 10,710 11,709 507,865 2015 809 56,498 3,036 22,371 82,714	23,906 139,053 106 11,277 565,819 2016 584 47,545 4,000 15,459 67,588	19,591 153,796 48 9,072 14,830 511,425 <b>2017</b> 509 51,212 3,117 12,336 67,174	26,617 179,883 49 9,576 17,929 663,637 2018 Budget 750 47,359 3,000 10,473 61,582 725,219	26,617 179,883 49 9,576 17,929 663,637 2018 Estimated 750 45,500 3,000 11,003 60,253 723,890	26,555 180,972 35 10,080 16,376 670,961 2019 Proposed 750 45,500 3,000 10,473 59,723 730,684	1.79 -0.23 0.61 -28.57 5.26 -8.66 1.10 % Chan 2019/20 0.00 -3.93 0.00 -3.93 0.00 -3.93 0.00 -3.93 0.00 -3.93 0.00 -3.93 0.00 -3.93 0.00 -3.93 0.00

			2018	2018	2019	% Chang
2015	2016	2017	Budget	Estimated	Proposed	2019/201
297,507	288,811	265,093	282,000	272,600	270,000	-4.26
297,507	288,811	265,093	282,000	272,600	270,000	-4.26
			0040	0010	0040	0/ <b>O</b> b a ma
0045	0040	0047				% Chang
		-	-			2019/201
				,		5.00
i	· .	·	·	· · ·		-47.37
0,525	9,425	0,001	12,300	12,000	0,100	-34.80
302,830	298,234	271,954	294,500	285,250	278,150	-5.55
			2018	2018	2019	% Chang
2015	2016	2017	Budget	Estimated	Proposed	2019/201
71,502	59,141	61,340	128,863	128,863	131,880	2.34
545	461	0	1,000	1,000	1,000	0.00
5,492	4,544	4,644	9,935	9,935	10,165	2.32
5,048	4,085	4,342	8,701	8,701	8,704	0.03
1,821	1,471	0	0	0	5,310	0.00
5	0	1	0	0	0	0.00
3,511	4,684	4,611	5,721	5,721	5,226	-8.65
87,924	74,386	74,938	154,220	154,220	162,285	5.23
			2018	2018	2019	% Chang
2015	2016	2017	Budget	Estimated	Proposed	2019/201
26,745	31,142	32,025	30,000	30,000	30,000	0.00
15,131	10,101	10,608	15,000	15,000	15,000	0.00
1,500	1,651	1,500	1,500	1,500	1,500	0.00
43,376	42,894	44,133	46,500	46,500	46,500	0.00
131,300	117,280	119,071	200,720	200,720	208,785	4.02
			2010	2010	2010	% Chang
2015	2016	2017				% Chang 2019/201
			-			0.00
			,	,	-	0.00
			,		,	0.00
					-	0.00
61,523	90,000	120,850	90,000	90,000	95,000	5.56
	297,507 297,507 2015 2,300 3,023 5,323 302,830 2015 71,502 5,492 5,504 5,504 5,504 5,504 5,504 5,504 5,502 5,504 5,505 5	297,507       288,811         297,507       288,811         297,507       288,811         2015       2016         2,300       2,708         3,023       6,715         5,323       9,423         302,830       298,234         302,830       298,234         302,830       298,234         5,323       9,423         302,830       298,234         1,502       59,141         5,492       4,544         5,492       4,544         5,048       4,085         1,821       1,471         5,048       4,085         1,821       1,471         5,048       4,085         1,821       1,471         5,048       4,085         1,821       1,471         5,048       4,085         1,821       1,471         5,048       31,142         26,745       31,142         1,500       1,651         1,500       1,651         1,500       1,651         43,376       42,894         131,300       117,280         868       291	297,507         288,811         265,093           297,507         288,811         265,093           297,507         288,811         265,093           2015         2016         2017           2,300         2,708         2,889           3,023         6,715         3,972           5,323         9,423         6,861           302,830         298,234         271,954           302,830         298,234         271,954           302,830         298,234         271,954           302,830         298,234         271,954           302,830         298,234         271,954           302,830         298,234         271,954           302,830         298,234         4,041           5,492         4,544         4,644           5,048         4,085         4,342           1,821         1,471         0           3,511         4,684         4,611           3,511         4,684         4,611           87,924         74,386         74,938           1,5,031         10,101         10,608           1,5,031         10,101         10,608           1,5,03         1	2015         2016         2017         Budget           297,507         288,811         265,093         282,000           297,507         288,811         265,093         282,000           297,507         288,811         265,093         282,000           2015         2016         2017         Budget           2,300         2,708         2,889         3,000           3,023         6,715         3,972         9,500           5,323         9,423         6,861         12,500           302,830         298,234         271,954         294,500           302,830         298,234         271,954         294,500           302,830         298,234         271,954         294,500           302,830         298,234         271,954         294,500           302,830         298,234         271,954         294,500           302,830         298,234         201,70         Budget           71,502         59,141         61,340         12,863           545         461         0         1,000           5,492         4,544         4,644         9,935           5,048         4,085         4,413         5,72	2015         2016         2017         Budget         Estimated           297,507         288,811         265,093         282,000         272,600           297,507         288,811         265,093         282,000         272,600           297,507         288,811         265,093         282,000         272,600           297,507         288,811         265,093         282,000         272,600           2015         2016         2017         Budget         Estimated           2,300         2,708         2,889         3,000         3,150           3,023         6,715         3,972         9,500         9,500           5,323         9,423         6,861         12,500         12,650           302,830         298,234         271,954         294,500         285,250           302,830         298,234         271,954         294,500         285,250           302,830         298,234         271,954         294,500         285,250           302,830         298,234         271,954         294,500         285,250           302,830         298,234         2017         Budget         Estimated           71,502         59,141         61,34	2015         2016         2017         Budget         Estimated         Proposed           297,507         288,811         265,093         282,000         272,600         270,000           297,507         288,811         265,093         282,000         272,600         270,000           297,507         288,811         265,093         282,000         272,600         270,000           2015         2016         2017         Budget         Estimated         Proposed           2,300         2,708         2,889         3,000         3,150         3,150           3,023         6,715         3,972         9,500         9,500         5,000           5,323         9,423         6,861         12,500         285,250         278,150           302,830         298,234         271,954         294,500         285,250         278,150           2015         2016         2017         Budget         Estimated         Proposed           71,502         59,141         61,340         128,863         128,863         131,880           545         461         0         1,000         1,000         1,000           5,492         4,544         4,644         9

533730 Recycling				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	82,948	80,836	92,266	90,730	90,730	92,539	1.99%
Overtime	865	2,688	974	1,700	1,700	1,700	0.00%
Part Time Salaries/Temporary	1,941	4,175	77	0	0	0	0.00%
Social Security	6,494	6,687	7,026	7,071	7,071	7,209	1.95%
Retirement	5,841	5,663	6,476	6,285	6,285	6,068	-3.45%
Health Insurance	0	1,501	105	0	0	0	0.00%
Life Insurance	4	2	7	0	0	0	0.00%
Workers' Comp. Insurance	3,265	4,270	4,188	4,056	4,056	3,705	-8.65%
Total	101,358	105,822	111,119	109,842	109,842	111,221	1.26%
533730 Recycling				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Contracted Services	190,646	198,096	203,315	203,674	203,674	207,747	2.00%
Recycling Expenses	8,685	901	2,118	2,000	2,000	2,000	0.00%
Equipment/Capital Outlay	-,		11,463	,	,	,	
Total	199,331	198,997	216,896	205,674	205,674	209,747	1.98%
Total Expenditures	300,689	304,819	328,015	315,516	315,516	320,968	1.73%
	,	,	,	,	,	,	
				2018	2018	2019	% Change
533710 Solid Waste Collection	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Contracted Services	393,929	401,929	410,047	426,444	426,444	435,066	2.02%
Total	393,929	401,929	410,047	426,444	426,444	435,066	2.02%
				2018	2018	2019	0/ Changa
533720 Landfill-Groundwater	2015	2016	2017				% Change
Monitoring	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Contracted Services	10,050	10,050	10,050	10,050	10,050	6,500	-35.32%
				2018	2018	2019	% Change
533740 Weed Control	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Maintenance Services	2,131	967	920	1,000	850	1,000	0.00%
	2,101	301	920	1,000	830	1,000	0.0078
Total Health and Sanitation	406,110	412,946	421,017	437,494	437,344	442,566	1.16%
Total Engineering & Public Works	2,308,639	2,412,208	2,473,107	2,633,432	2,638,518	2,677,756	1.68%
						0010	
555140 Senior Services				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Part Time Salaries	50,024	59,057	51,190	56,701	56,701	57,837	2.00%
Sick Pay Out	725	400	426	408	408	408	0.00%
Social Security	3,497	4,315	4,114	4,358	4,359	4,360	0.05%
Retirement	3,605	3,186	2,494	2,495	2,495	2,513	0.72%
Health Insurance	2,730	2,671	465	284	284	327	15.14%
Longevity	1,575	945	976	1,039	1,039	1,039	0.00%
Workers' Comp. Insurance	114	131	127	125	125	107	-14.40%
Total	62,270	70,705	59,792	65,410	65,411	66,591	1.81%

555140 Senior Services				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	5,561	6,399	9,512	7,500	7,500	7,500	0.00%
Telephone	235	177	179	325	325	325	0.00%
Supplies & Expenses	2,196	1,224	1,703	2,000	2,000	2,000	0.00%
Printing	874	162	153	1,000	1,000	1,000	0.00%
Employee Training, Travel	983	1,250	629	1,250	1,200	1,200	-4.00%
Other Expenses	0	0	38,036	16,000	31,000	28,000	0.00%
Property Insurance	475	479	479	469	1,511	1,511	222.17%
Liability Insurance	470	500	483	477	477	504	5.66%
Total	10,794	10,191	51,174	29,021	45,013	42,040	44.86%
Total Expenditures	73,064	80,896	110,966	94,431	110,424	108,631	15.04%
555145 Senior Van				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Telephone		47	38	50	50	50	0.00%
Repair & Maintenance		1,084	300	500	500	500	0.00%
Gas & Oil Expense		2,071	2,508	2,100	2,100	2,100	0.00%
Property Insurance		195	223	235	235	279	18.72%
Total Expenditures	0	3,397	3,069	2,885	2,885	2,929	0.00%
555220 Celebrations				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	19,244	20,718	22,073	18,000	20,000	20,000	, 11.11%
Overtime	5,562	6,864	2,924	6,000	4,000	4,000	-33.33%
Part Time Salaries	2,555	3,800	707	2,500	2,500	2,500	0.00%
Social Security	2,093	2,401	1,963	2,027	2,027	2,027	0.00%
Retirement	1,645	1,894	1,655	1,608	1,608	1,608	0.00%
Total	31,099	35,677	29,322	30,135	30,135	30,135	0.00%
555220 Celebrations				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	0	1,203	132	500	500	500	0.00%
Supplies & Expenses	9,732	4,949	5,337	9,110	10,160	7,950	-12.73%
Operating Supplies (Hanging baskets)	3,225	0	0	0	0	0	0.00%
Other Expenses	7,000	7,000	17,000	7,000	7,000	7,000	0.00%
Total	19,957	13,152	22,469	16,610	17,660	15,450	-6.98%

estry				2018	2018	2019	% Change
Personnel	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Salaries	357,299	354,217	383,551	371,042	371,042	379,216	2.20%
Overtime	10,057	8,095	9,983	14,211	14,211	14,211	0.00%
Part Time Salaries/Temporary	2,722	11	0	0	0	0	0.00%
DPW Seasonal	17,406	23,872	24,607	50,000	50,000	50,000	0.00%
Social Security	29,389	29,848	32,675	33,422	33,422	34,057	1.90%
Retirement	26,238	24,813	27,193	25,922	25,922	25,885	-0.14%
Health Insurance	85,637	94,281	81,597	72,143	72,143	72,321	0.25%
Life Insurance	103	112	62	41	41	41	0.00%
Longevity	3,276	3,465	1,512	1,638	1,638	1,764	7.69%
Workers' Comp. Insurance	13,496	16,617	15,894	19,908	19,908	18,184	-8.66%
Total	545,623	555,331	577,074	588,327	588,327	595,679	1.25%
555510 Parks, Recreation & For-				0040	0040	0040	0/ Ohener
estry	0045	0040	0047	2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	2,499	2,520	2,733	2,500	2,500	2,500	0.00%
Internet			2,072		2,072	2,072	
Electric	16,988	19,254	17,551	18,000	18,000	18,000	0.00%
Natural Gas	1,570	1,856	1,974	2,000	2,000	2,000	0.00%
Telephone	1,534	2,134	3,448	4,740	4,740	4,740	0.00%
Water Service	5,935	7,478	7,397	5,800	5,800	5,800	0.00%
Repair & Maintenance Services	49,218	43,603	52,266	62,075	62,075	62,075	0.00%
Vandalism Repair	952	0	0	1,000	800	800	-20.00%
Field Maintenance Supplies	0	0	6,011	6,000	6,000	6,000	0.00%
Contracted Services	73,685	65,115	56,284	72,645	72,645	88,645	22.02%
Office Supplies	1,073	1,933	1,552	2,000	1,800	2,000	0.00%
Publications & Dues	428	1,226	887	1,620	1,600	1,620	0.00%
Employee Training; Travel	2,196	3,052	3,030	5,500	5,000	5,500	0.00%
Trees and Supplies—Contracted	32,996	23,422	59,845	16,000	16,000	0	-100.00%
Operating Supplies	1,274	1,685	3,107	4,200	4,000	4,200	0.00%
Sign Supplies	0	272	637	1,000	750	1,000	0.00%
Equipment	3,935	3,378	5,717	7,500	7,500	7,500	0.00%
Legacy Tree & Bench Program			3,391		3,500	3,500	
Other Expenses	3,864	1,246	1,850	3,060	3,060	3,060	0.00%
Property/Auto Insurance	3,952	4,215	5,287	7,101	7,101	8,001	12.67%
Liability Insurance	3,453	3,540	3,390	3,750	3,750	3,956	5.49%
Total	205,552	185,929	238,429	226,491	230,693	232,969	2.86%
Total Expenditures	751,175	741,260	815,503	814,818	819,020	828,648	1.70%

566310 City Planning				2018	2018	2019	% Change
Operating	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Professional Services	71,525	92,376	85,813	109,567	113,443	100,413	-8.35%
Telephone	175	177	179	250	250	250	0.00%
Supplies & Expenses	20	16	177	200	200	200	0.00%
Publications & Dues	300	110	100	430	430	430	0.00%
Employee Training, Travel	105	241	183	200	200	200	0.00%
Equipment/Capital Outlay	496	0	250	9,000	8,450	1,000	-88.89%
Total Expenditures	72,621	92,920	86,702	119,647	122,973	102,493	-14.34%
591000				2018	2018	2019	% Change
Other	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Contingency Reserve	0	0	0	365,000		200,000	0.00%
Total Operating Expenditures	7,986,758	8,417,671	8,508,443	9,333,920	8,971,057	9,276,182	-0.62%
592000				2018	2018	2019	% Change
Transfers to Other Funds	2015	2016	2017	Budget	Estimated	Proposed	2019/2018
Debt Service	117,663	0	0	0			0.00%
Capital Improvement Fund	905,960	0	100,000	75,000	75,000		0.00%
Special Revenue Fund—Pool	55,252	13,503	37,175	11,500	11,500		0.00%
Special Revenue Fund—Rec Programs	1,000	1,000	1,000	1,000	1,000		-100.00%
Total Transfers to Other Funds	1,079,875	14,503	138,175	87,500	87,500	0	-100.00%
Total Expenditures and Transfers	9,066,633	8,432,174	8,646,618	9,421,420	9,058,557	9,276,182	-1.54%

## GEOSSAR SOPRODET TERMS 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

Property owned by a government which has a monetary value.

#### 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 BURGEFUR

#### **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.

#### **Capital Budgets**

Identifies the infrastructure or fixed assets that are to be constructed, renovated, and repaired along with the funding sources for each infrastructure or other physical asset of the government, and presented to the citizens in a seven year plan.

#### **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 48-city organization. The pool has branched out to provide workers' compensation, auto, and boiler and machinery insurance (see Internal Service Fund).

#### **Contingency Account**

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

#### **Current Assets**

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

#### **Current Liabilities**

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

#### **Debt Service**

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

#### Department

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

## GLOSSAR SOS BODGET TERMS BUDGET TERMS

#### 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 primary operating fund used to account for revenues and expenditures for regular day-to-day operations of the City.

#### **General Obligation Notes Bonds**

Bonds that finance a variety of public projects, such as streets, sewers, buildings and improvements, which pledge the full faith and credit of the City.

#### Goal

A long-term statement of broad direction, purpose, or intent.

## GLOSSARY OF BURGEF FURNER

#### **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 Tax Incremental Districts.

#### 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. The City uses this fund to account for all insurance expenditures.

#### 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.

#### **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.

## GLOSSAR SOS BODGET TERMS BUDGET TERMS

#### **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, Water Recycling Center Fund, and Internal Service Fund.

#### **Revenue Bonds**

Bonds sold to construct a project that will produce revenues pledged for the payment of related principal and interest.

#### **Risk Management**

An organized attempt to protect a government's assets against accidental loss in the most economic method.

#### **Shared Revenue**

Income that is levied by one governmental unit but shared usually on a predetermined basis, with another unit of government or class of governments.

#### **Special Assessment**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

#### **Special Revenue Funds**

This fund is used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

#### **Target Based Budgeting**

Common Council sets parameters and percentage of increase or decrease by which Department Heads must develop a budget using the targeted number. Additional budget requests over and above parameters are unfunded and approved line by line by the Common Council.

#### **Tax Incremental District**

A district created by local governments under State of Wisconsin Statutes whereby public improvement expenditures within the district are financed by the tax levy on the incremental increase in property values.

#### **Tax Levy**

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

## GLOSSARY OF BURGET FURTHER FURTHER

#### **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."



Α	ADA APA APWA ASCAP ASCE	Americans with Disabilities Act American Planning Association American Public Works Association American Society of Composers, Authors and Performers American Society of Civil Engineers
В	BAN	Bond Anticipation Notes
С	CAFR CARE CDA CDBG CIP CSM CUG CVMIC	Comprehensive Annual Financial Report Citizen Action and Response Ensured Community Development Authority Community Development Block Grant Capital Improvement Program Certified Survey Maps Conditional Use Grants Cities & Villages Mutual Insurance Company
D	DARE DAAT DMV DNR DTC DPW	Drug Abuse Resistance Education Defense and Arrest Tactics Department of Motor Vehicles Department of Natural Resources Depository Trust Company Department of Public Works
E	EAB EASICAT EMS EPA eRETR	Emerald Ash Borer Eastern Shores Information Catalog Emergency Medical Services Environmental Protection Agency Electronic Real Estate Transfer Return
F	FTE FHWA	Full-Time Equivalent Federal Highway Administration
G	GAAFR GAAP GASB GFOA GIS GRATE	Governmental Accounting, Auditing and Financial Reporting Generally Accepted Accounting Principles Governmental Accounting Standards Board Government Finance Officers Association Geographical Information Systems Governmental Reporting Awards Through Evaluation
н	HAVA	Help America Vote Act
1	IAAO ICAC IIMC	International Association of Assessing Officers Internet Crimes Against Children International Institute of Municipal Clerks
J	JETZC0	Joint Extraterritorial Zoning Committee
L	LRIP LUCA LUP LUST	Local Road Improvement Program Local Update of Census Addresses Land Use Plan Leaking Underground Storage Tank

# ACRONACE

Μ	MAMEA MATC MMC MMMEA MMSD MTAW	Milwaukee Area Municipal Employer Association Milwaukee Area Technical College Master Municipal Clerk Mid-Moraine Municipal Engineers Association Milwaukee Metropolitan Sewerage District Municipal Treasurer's Association of Wisconsin
Ν	NIMS	National Incident Management System
Ρ	PASER PLC PRP	Pavement Surface Evaluation and Rating Programmable Logic Controller Primarily Responsible Party
R	RFP	Request for Proposal
S	SCADA SEWAA SMART SRT SS SVRS SWP	Supervisory Control and Data Acquisition Southeastern Wisconsin Assessor's Association Speed Monitoring Awareness Radar Trailer Special Response Team Sanitary Sewer Statewide Voter Registration System Strategic Work Plan
т	TDML TID TIF	Total Daily Maximum Load Tax Incremental District Tax Incremental Financing
U	UWGB UPS	University of Wisconsin Green Bay Uninterrupted Power Supply
V	VFD VGB	Variable Frequency Drive Virginia Graeme Baker
W	WAAO WAPA WASC WCMA WCMC WDC WDMV WDNR WDOT WMCA WPDES WPPI WRC	<ul> <li>Wisconsin Association of Assessing Officers</li> <li>Wisconsin Chapter of American Planning Association</li> <li>Wisconsin Association of Senior Centers</li> <li>Wisconsin City Management Association</li> <li>Wisconsin Certified Municipal Clerk</li> <li>Wisconsin Certified Professional Clerk</li> <li>Wisconsin Department of Motor Vehicles</li> <li>Wisconsin Department of Natural Resources</li> <li>Wisconsin Department of Transportation</li> <li>Wisconsin Pollution Discharge Elimination System</li> <li>Wisconsin Public Power Incorporated</li> <li>Water Recycling Center</li> </ul>
	WRS WWTP	Wisconsin Retirement System Wastewater Treatment Plant