

CITY OF CEDARBURG, WISCONSIN

ANNUAL BUDGET



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.

FISCAL YEAR
JANUARY 1 - DECEMBER 31, 2014



CITY OF CEDARBURG, WISCONSIN
PRINCIPAL OFFICIALS

TITLE	NAME	TERM OF OFFICE
Mayor	Kip Kinzel	4/2015
Alderman - District 1	Christian R. Reimer	4/2014
Alderman - District 2	Ronald H. Reimer	4/2015
Alderman - District 3	Arthur E. Filter	4/2014
Alderman - District 4	Paul A. Radtke	4/2015
Alderman - District 5	Michael P. Maher	4/2014
Alderman - District 6	Patricia Thome	4/2015
Alderman - District 7	Michael O’Keefe	4/2014
Administrator/Treasurer	Christy Mertes	
City Attorney	Kaye K. Vance	
City Assessor	Cathy A. Timm	
City Clerk	Contance 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	Richard R. Van Dinter	
Library Director	Linda Pierschalla	

CITY OF CEDARBURG

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CITY OF CEDARBURG EXECUTIVE SUMMARY

December 2013

DEAR MAYOR KIP KINZEL AND MEMBERS OF THE COMMON COUNCIL:

In accordance with the obligations set forth in Section 3-1-3 of the City of Cedarburg Code of Ordinances, I am pleased to submit the fiscal year 2014 budget for the City of Cedarburg. This annual document includes information on the City's General, Capital, Sewer, Debt Service, Special Revenue and Internal Service Funds. The total 2014 budget is \$20.5 million.

As in previous years, the budget was difficult to balance due to the economic climate. The State of Wisconsin continues to put restrictions on municipalities to raise revenues and increase expenditures. State revenues have declined dramatically over the years and finally have held somewhat steady the last two years. Construction in the City has been slow but seems to be on the rebound with new subdivisions starting in 2013 and others almost complete. The growth of the City in 2013 would only allow for a tax levy increase of \$121,401.

Because of the all of these challenges and expenditures being cut since 2009 to keep the City's tax rate level, funds have become very tight. The City was prefunding equipment purchases along with street and stormwater projects. The reserve accounts to fund these purchases are no longer sufficient to fund projects for 2014 through 2016. This budget includes borrowing to cover these purchases of capital items to ensure the continued operation of the City services. Interest income has declined drastically (94%) in the last seven years. The City's proposed assessed tax rate is increasing 2.3% or .16/\$1,000 of assessed value. Capital expenditures have been pushed back for years to help with the rising budgets but those too need to be funded. The library building project borrowing is another reason for the increase in the tax rate. The total increase equates to \$41.44 on a \$259,000 home.

MAJOR YEAR GOALS

This budget is submitted within the goals, objectives and priorities established by the Common Council. Major goals of the City continue to be infrastructure, environmental issues, equipment replacements and level of service to our citizens. The City has been aggressive in its street replacement program as much as funding allows. The level of service continues with the funding proposed in this budget. The City is currently reviewing the possibility of a county wide joint dispatch center. Continuously, service levels and costs are reviewed for efficiency and monetary savings.

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

BUDGET ENVIRONMENT

For 2014, the City anticipates over \$500,000 in added expenditures from 2013. The majority of this amount is from Capital Projects, street, storm sewer and equipment. The refuse and recycling contract expires at the end of 2013 and the City had to negotiate a new one. The Council decided to keep the service as is with an increase of approximately \$44,000. The City's health insurance provider also discontinued coverage as of the end of 2013 and a new provider was necessary. With the Federal Health Care Reform Act, the costs of providing health insurance are rising. Coverage needed to be changed to avoid penalties from the Federal Government for 2014 and into the future. The City was able to find a new provider that reduced costs by 5.3%

In 2011 the City chose to reduce costs by cutting the full time City Planner to a part time contracted position. As of the end of 2013, the contracted planner will be retiring. Due to development improvement over the last few years in the City, the proposed budget included a full time planner. However, funding for an increase in the hours for the contracted part-time planner; \$10,000, was adopted.



Every year the City has to struggle with declining State aids such as shared revenues and the expenditure restraint program. Since 1985, shared revenues have fallen from 29% of General Fund revenues to 2.6% in 2014. State Computer Aids are decreasing by \$630, the Recycling Grant revenues are expected to remain the same for 2014 and Transportation Aids are increasing \$22,360; 6.7% for the budget year. In total, State grants and financial aids are increasing by 3.6%.



continue to be in the future should growth remain stagnant.

The growth in the City's assessed value in 2013 would only allow for an increase of \$121,401; 1.6%. The Common Council approved a rate increase of 2.3% to \$6.99/\$1,000 of assessed value.

The City's unfunded list of budget requests included; Parks, Recreation and Forestry Department, City Hall, Police Department and the Library. In the General Fund \$10,000 was added to Parks, Recreation and Forestry to complete all of their tree planting. A police officer was added for eight months of the year adding \$57,133 to the budget. Contracting out services to update the City Code and the Library funding were not included in the budget.

With the tight budget restrictions, declining revenues, and increasing benefits, utilities, fuel, and refuse collection, the 2014 budgeting process was challenging. In addressing the budget every year, the City exercises fiscal discipline to avoid resorting to poor fiscal practices in order to make a particular fiscal year budget look better. Budget Development Guidelines to avoid include:

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

2013 IN REVIEW

The year saw many unfunded expenditures. The funding for a health insurance consultant was added for 2013 and is included in the 2014 budget. As part of finding a new health insurance provider the Council also approved the use of health risk assessments and tying an incentive to participation in an employee premium contribution. The phone system was on the unfunded list for 2013 and not included in the budget. The Common Council directed staff to bring proposals forward when the project was necessary. This spending of approximately \$46,000 began in October 2013. Also approved by the Common Council was a mid-year wage increase for two Public Works crew members and a makeover of the City's website.

STRATEGIC PLAN AND OTHER ACCOMPLISHMENTS IN 2013

The following, highlights the recent significant accomplishments of the organization over the last year as they relate to each established goal area of the Strategic Plan. For 2013, expenditures are expected to exceed revenues resulting in a decrease in the fund balance. The Fund Balance was used for the new phone system, website and insurance consultant. The City has been able to selectively use the fund balance for special, one-time costs because the City's reserves are well within the parameters set by policy. In these tough economic times, the fund balance is used more often for one time purchases.

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

Organizational Development

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

- Hired replacement for retired WWTP operator.
- Hired a new Recreation Supervisor.
- Selection of a new detective/juvenile officer.
- Contracted with new health insurance provider and added a voluntary vision plan for employees.

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.

- Began prefunding of Park Improvements.
- Participation in combined dispatch task force study for Ozaukee County.

Growth & 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.

- Economic Development assisted fourteen new businesses which opened in 2013.
- Economic Development and the Revolving Loan Fund Committee assisted new businesses with the Revolving Loan Fund and 2 businesses with the Cedarburg Economic Development Loan Program.
- Three Cedarburg businesses are expanding through new construction.

Infrastructure

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

- Completed needs assessment for Public Works facility.
- Completed upgrade to dispatch center.
- Replaced VFDs on all motor drives at Garfield lift station.
- New public streets and utilities completed for Prairie View and Riechers Subdivision.
- Phase I, fully reconstructed over 1 mile of local City streets, many with major upgrades.
- Highway 181 roundabout intersections completed with associated improvements to Bridge & Western Road.
- Replaced structurally deficient storm sewer tunnel under Port Washington State Bank parking lot.
- New Library construction underway. Library scheduled to open June 2014.
- Creek Walk Phase D construction is underway. Completion scheduled for June 2014.
- Replaced roof on Senior Center.

Leisure Services

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

- Began purchasing electronic books and eReaders for the residents to use.
- Took over Easter Egg Hunt that was previously done by a non-profit organization.
- Partnered with Festivals to put up an ice rink.
- Received a WPRA Silver Star Award for Polar Express program.
- Developed Snowbattle Tournament for Winter Festival.
- Started developing Prairie View Park.

Public Safety

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

- Completed reorganization of Emergency Management and Auxiliary Police.

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 passed reassessment inspections for State Accreditation.
- Updated Emergency Action Plan, Inspection Operation, and Maintenance Plan for the Woolen Mills and Columbia Mills dams.
- Completed grouting of the Woolen Mills dam spillway.

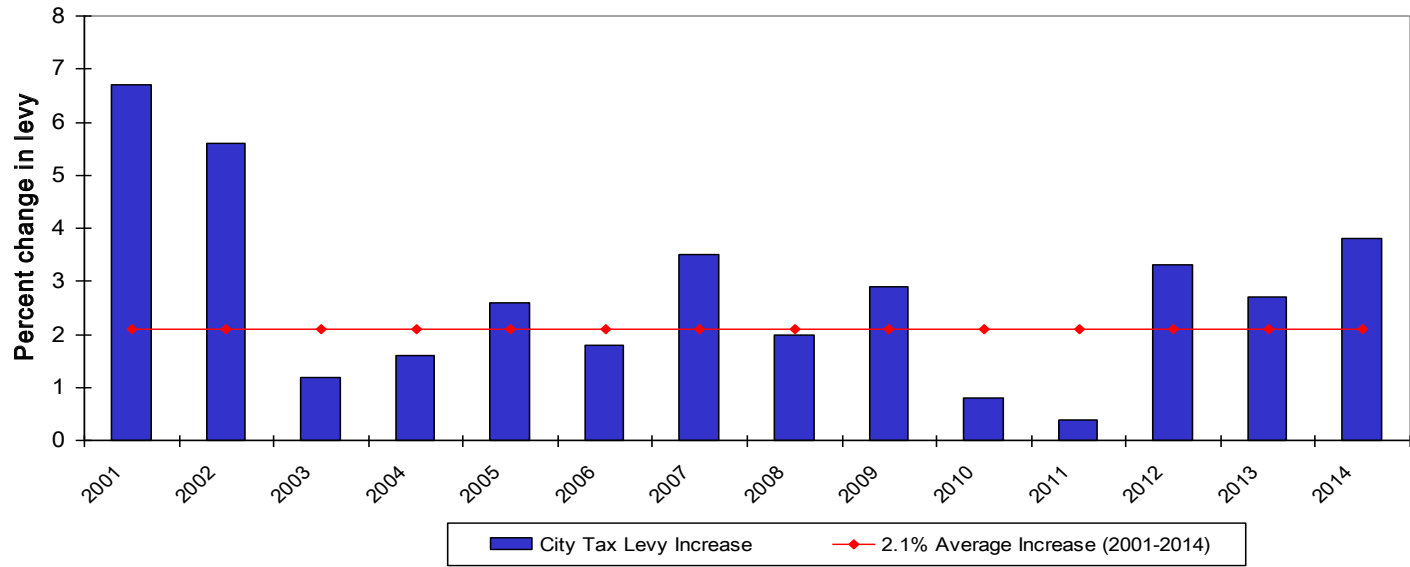
Technology
Improve efficiency and productivity between City departments, residents and businesses through technology.

- Upgraded all workstations at City Hall to Outlook 2010.
- Upgraded anti-virus software at City Hall.
- Web registration software implemented.
- Restructured internet connectivity.
- Switched to new Shortel phone system.
- City website redesign.

2014 BUDGET OVERVIEW BY FUND

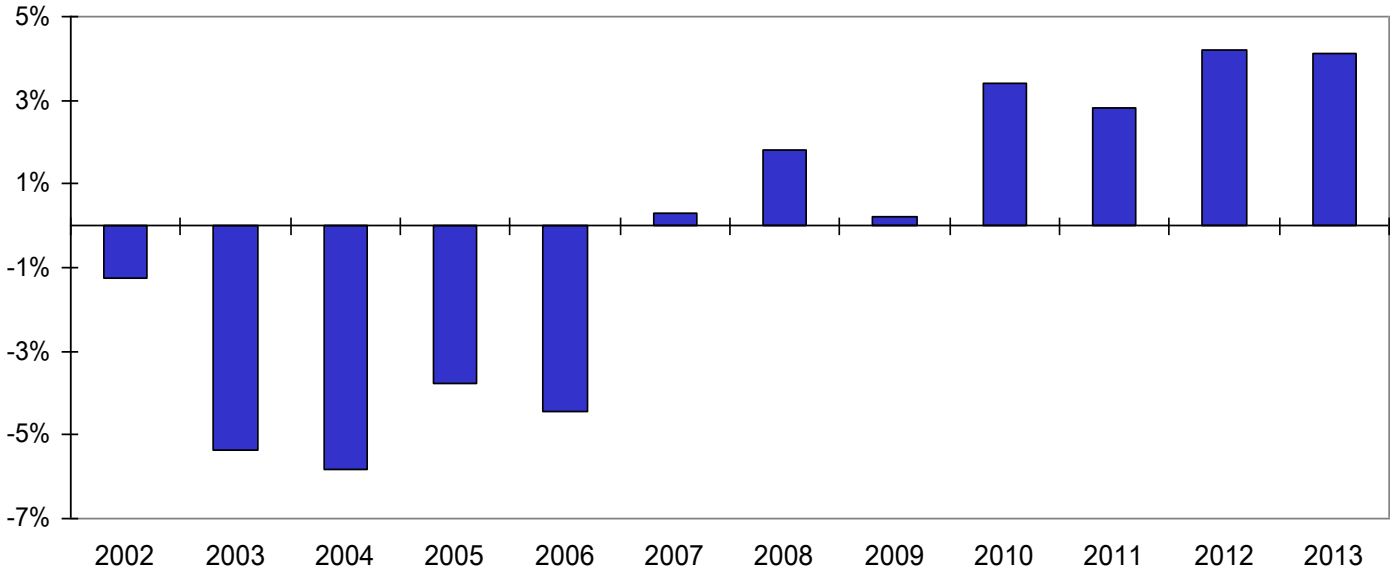
The 2012 tax levy equaled \$7,963,529; a 2.7% levy increase above the previous year. The levy goal was very challenging. Through this budget process, trying to keep the tax levy increase to only what was allowed by growth, there were new budget requests that could not be funded. Combining the property tax funding of the General Fund, Capital Improvement Fund, Special Revenue Fund and Debt Service Fund the 2013 total levy is \$8,266,129, 3.8% higher than last year. The increase in the levy is above the 10-year average, as indicated in the following graph. The increase is within the maximum allowable amount by the State tax levy limit.

CITY TAX LEVY CHANGES



For year to year, or city to city comparison purposes, the best measure is the equalized tax rate. The equalized rate is determined by dividing the proposed tax levy by the equalized value, which is an estimate by the State of Wisconsin of the total fair market value of taxable property within the City and is adjusted annually to reflect the increase in the fair market value of taxable property. The 2013 total equalized value is \$1,156,752,200; 0.3% lower than last year. Based on the adopted tax levy, the equalized tax rate is \$7.15/\$1,000 equalized value, or 4.1% above last year. Since 2000, the average annual municipal equalized rate decrease has been 1.21%. The following graph illustrates the changes in the equalized tax rate over 10 years.

CITY EQUALIZED RATE CHANGE

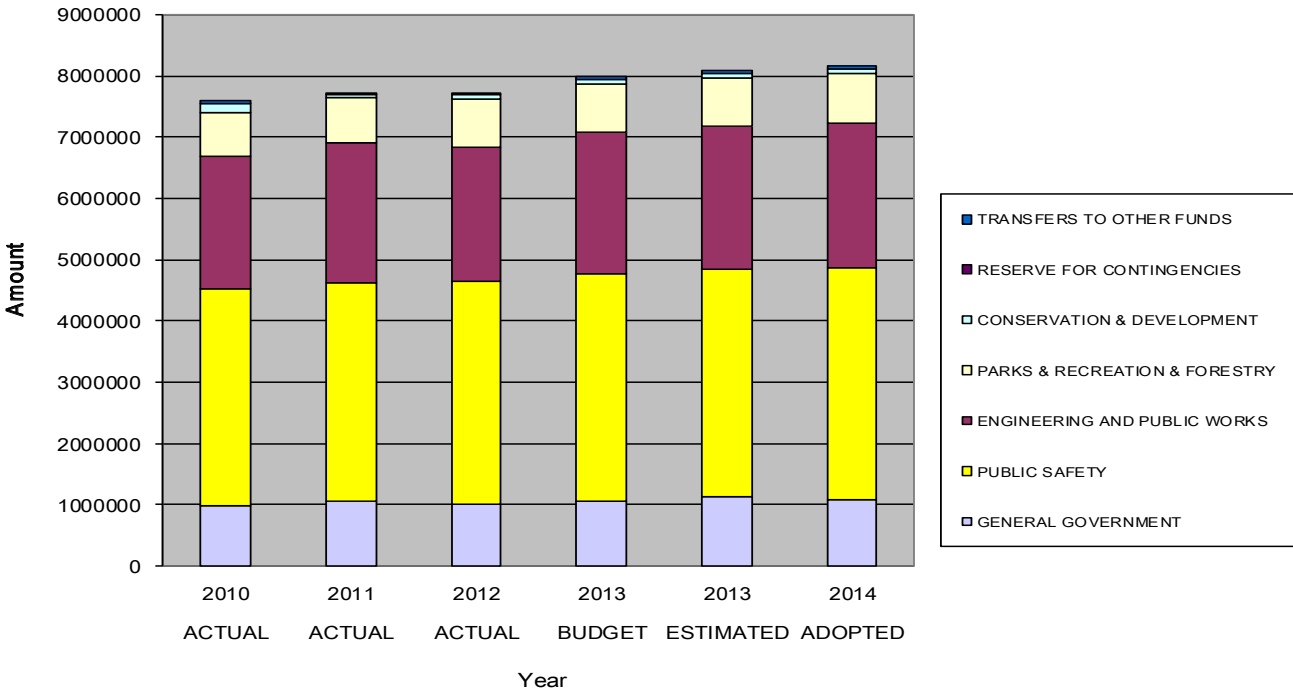


The assessed value of City property for 2013 is 100.23% of equalized value, or \$1,183,410,760 and is 1.6% over last year's value. This yields an assessed rate, based on the aforementioned levy, of \$6.87 per \$1,000 of value; a .16 rate increase; 2.3%.

GENERAL FUND

EXPENDITURES: The 2014 total General Fund Budget equals \$8,176,224, which is a 2.2% **increase from last year**. The Operating Budget equals the total General Fund budget minus budget transfers to other funds and is 2.2% **more than last year**. With this increase in expenditures the City qualifies for State Expenditure Restraint funding. The State program allows a percentage increase in expenditures based on a formula using the CPI.

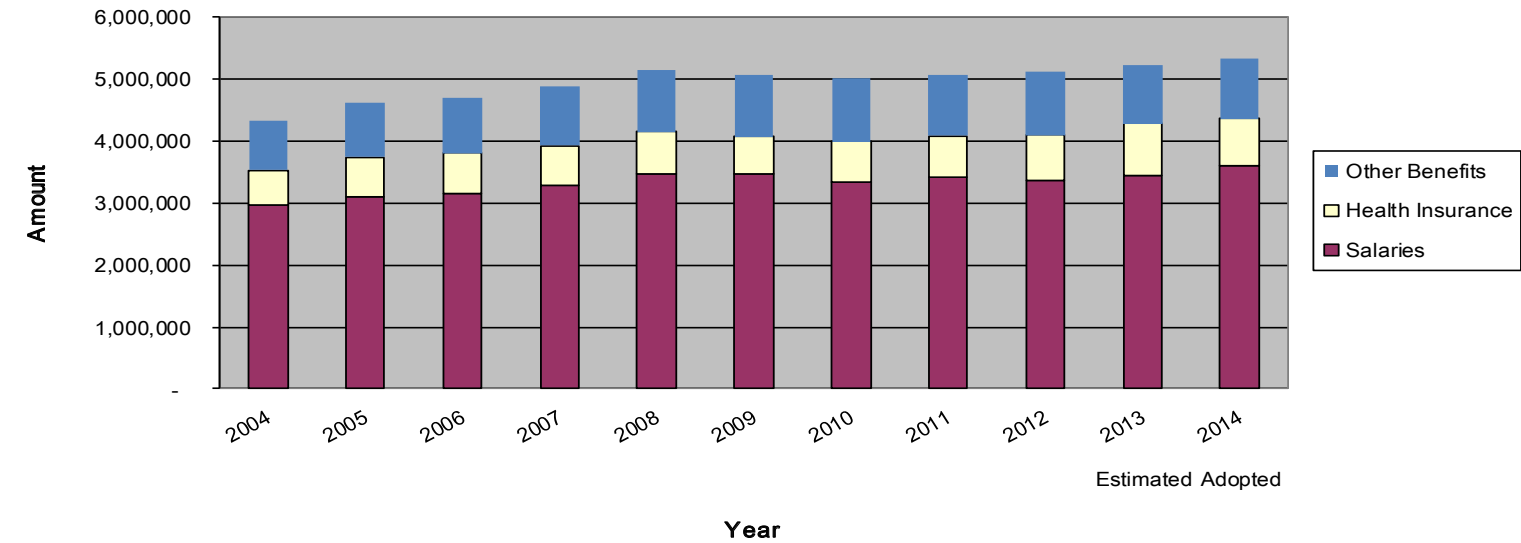
General Fund Expenditures



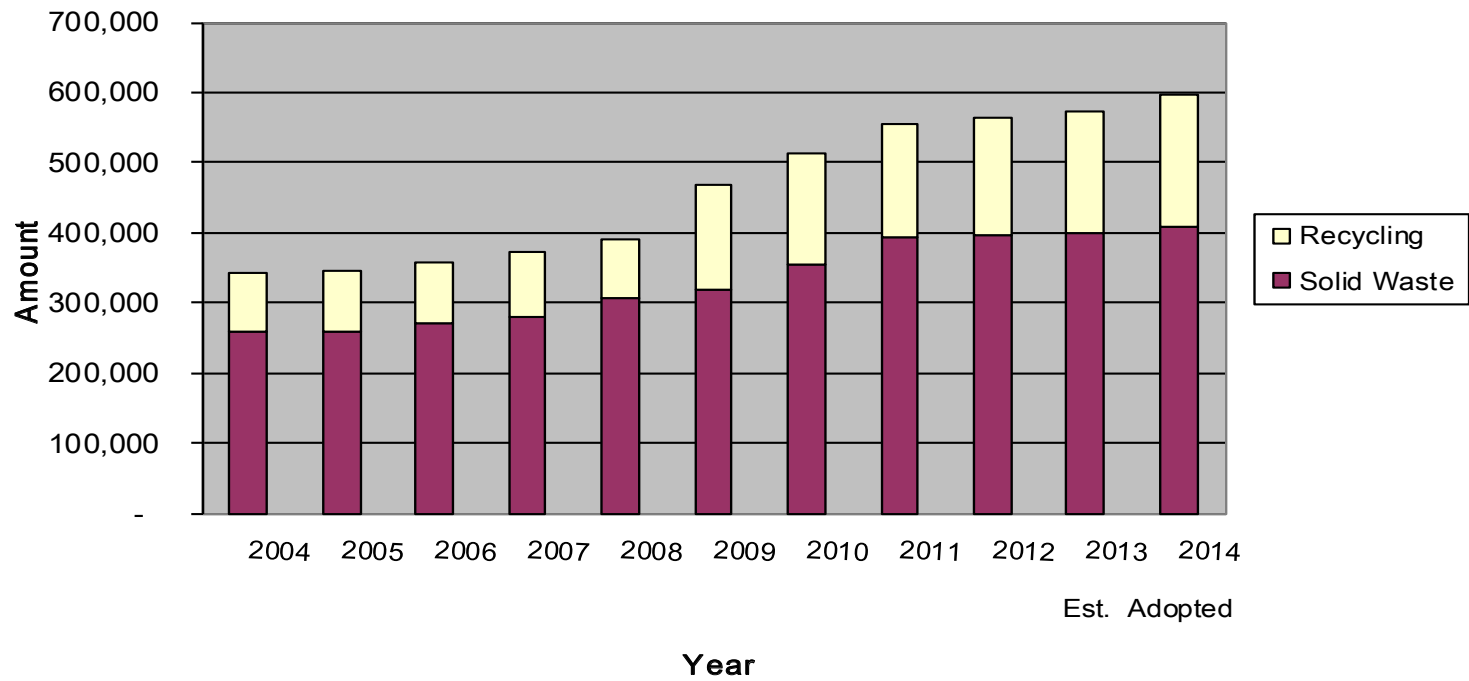
Salaries are budgeted with a 2% increase for union and non-union employees on January 1; except for the Protective employees which will receive a 3.5% increase. Dental insurance premiums will increase 74.4% and health insurance premiums decrease 5.3% for 2014. The budget for health and dental insurance is decreasing 8%. Contributing to the decrease was the elimination of the City contributions into the employees' health saving accounts. Health insurance was also reduced by the expected \$40,000 payment from WPPI at dissolution of the Trust, the City's health insurance provider for 2013.

Workers' compensation premiums decreased City-wide due to the change in the experience modification factor. In 2013 the factor was 1.3 and is 1.07 for 2014.

General Fund Salaries and Benefits

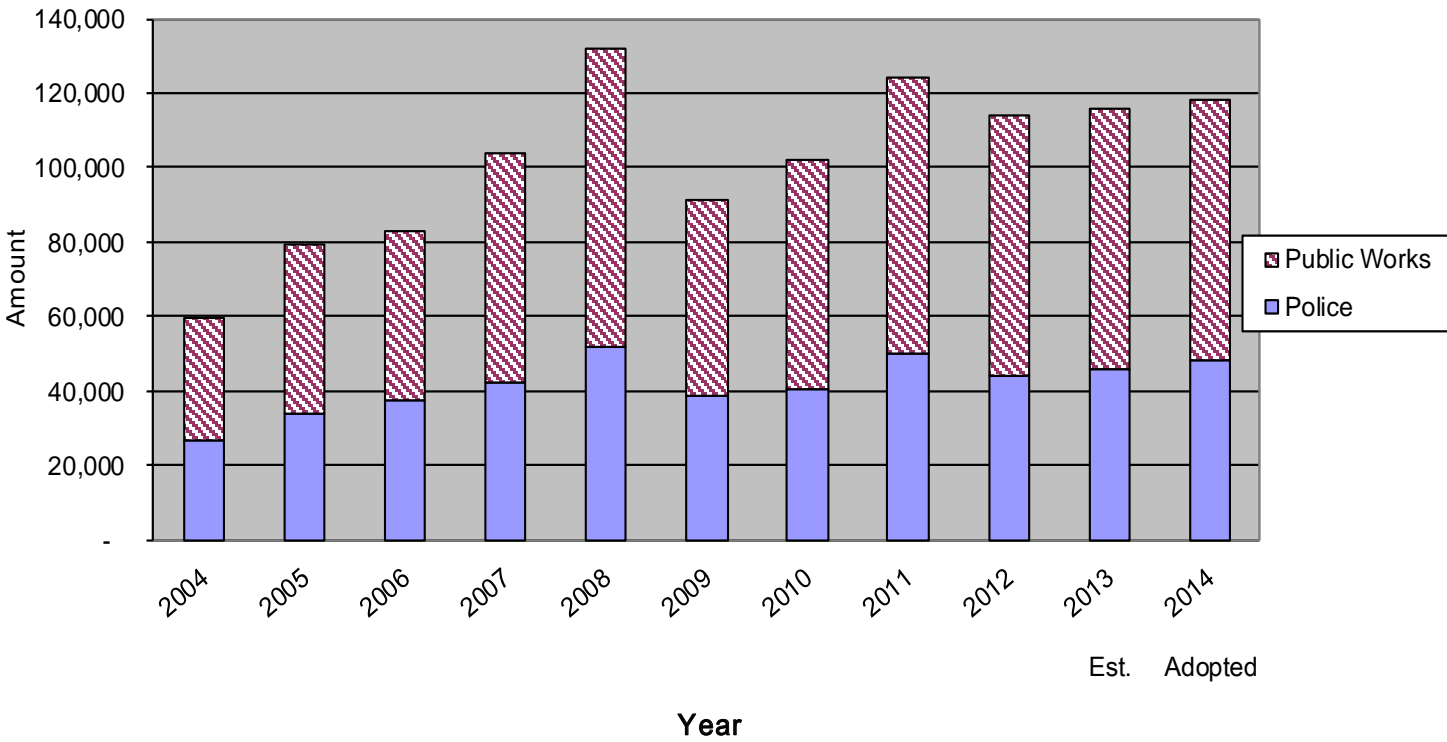


In 2013, the City contracted for refuse and recycling collection for the next five years. With the increasing fuel costs, this contract also includes a fuel surcharge based on current gasoline prices. This surcharge has significantly increased the City's costs for refuse and recycling as shown in the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



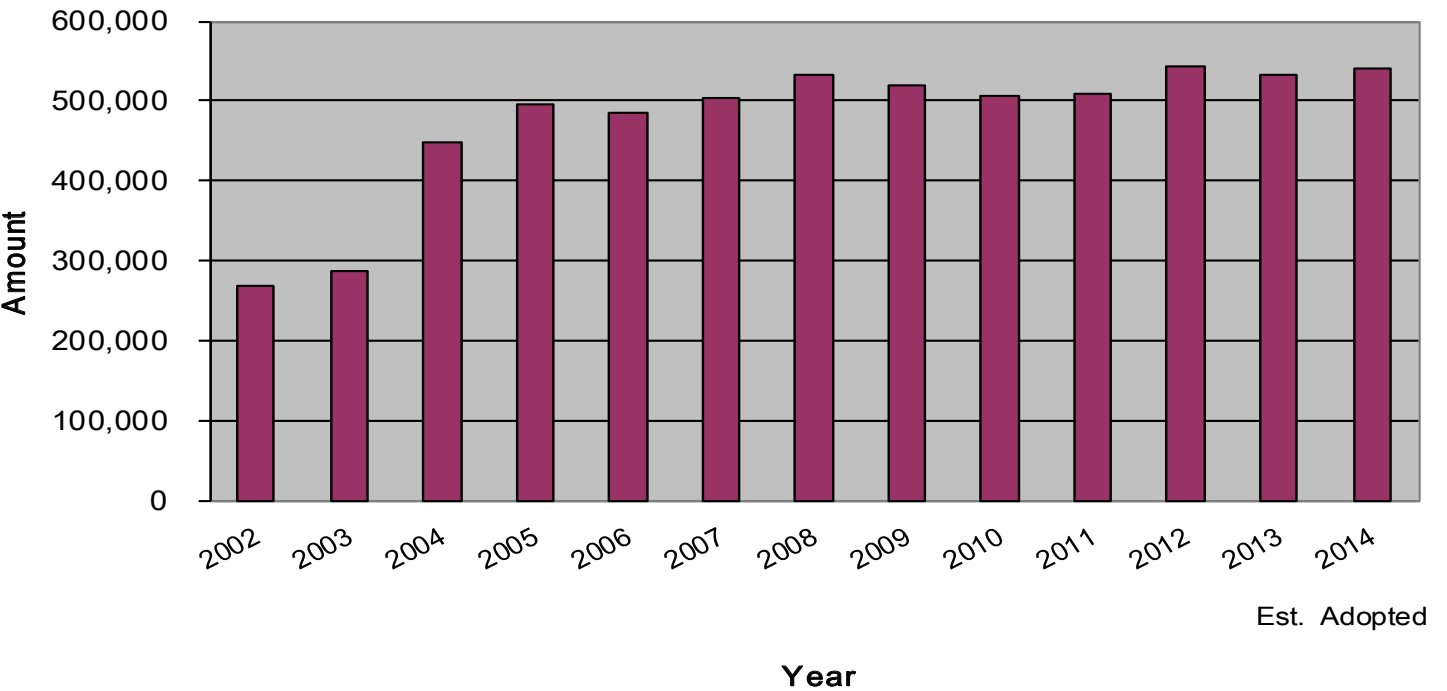
The following graph shows the departments with the largest fleets of vehicles and their increasing fuel budgets

Fuel Expenditures



Utilities were budgeted to increase for 2014 as follows:

- o Electric rates are projected to increase 2%;
- o Water rates are projected to remain the same for 2014;
- o Telephone was budgeted at the same level as 2013. With the new phone system, there should be a substantial savings on the phone charges in 2014.



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

- Mayor** – The printing budget was increased by \$1,250 due to the increase cost of printing the newsletter. The Mayor’s enhancement awards budget line item was also increased \$400 to allow for proper funding of program.
- Labor Relations** – This account was used for union negotiations. The only union left in the City is at the Police Department and their legal fees are paid by the department.
- Elections** – There is an increase in elections this year due to the number going from two (2) in 2013 to four (4) in 2014 and a slight increase in pay for the poll workers.
- Clerk’s Office** – Postage increase is budgeted due to the increase in absentee ballots.
- Treasurer’s Office** – Professional services are increasing \$22,300. Of this amount \$20,000 is for the health insurance consultant contract that goes through 2014. The balance of the increase is for payroll services from ADP.
- Information Technology** – There is a slight increase of \$1,500 for equipment due to the aging computers in City Hall that must be replaced.
- Police Patrol** – Salaries and benefits were increased for an additional officer starting April 1, 2014.
- Fire Department** – State Farm Insurance dues are increasing \$6,000 and is offset by an increase revenue for the same amount.
- Building Inspection** – Office supplies were increased for the purchase of filing cabinets and increased price in State Tags.
- Public Works Garage/Crew** – The capital outlay account for 2014 includes the purchase of a hot water pressure washer. No equipment purchases were made in 2013. Crew members health insurance costs were moved to streets maintenance.



Recycling – The contract for recycling pick up was renewed for 2014 and the cost increased 8.7%; \$15,168.

Solid Waste Collection – The contract for refuse pick up was also renewed for 2014 with an increase of 9% or \$33,577. There was a slight savings on the fuel surcharge portion of the agreement.

Parks, Recreation & Forestry – The salaries account is increasing due to moving a portion of the Recreation Supervisor’s salary from the Recreation Programs back to the General Fund. The trees and supplies account was increased \$10,000 for tree replacements and will continue at this level into future years.



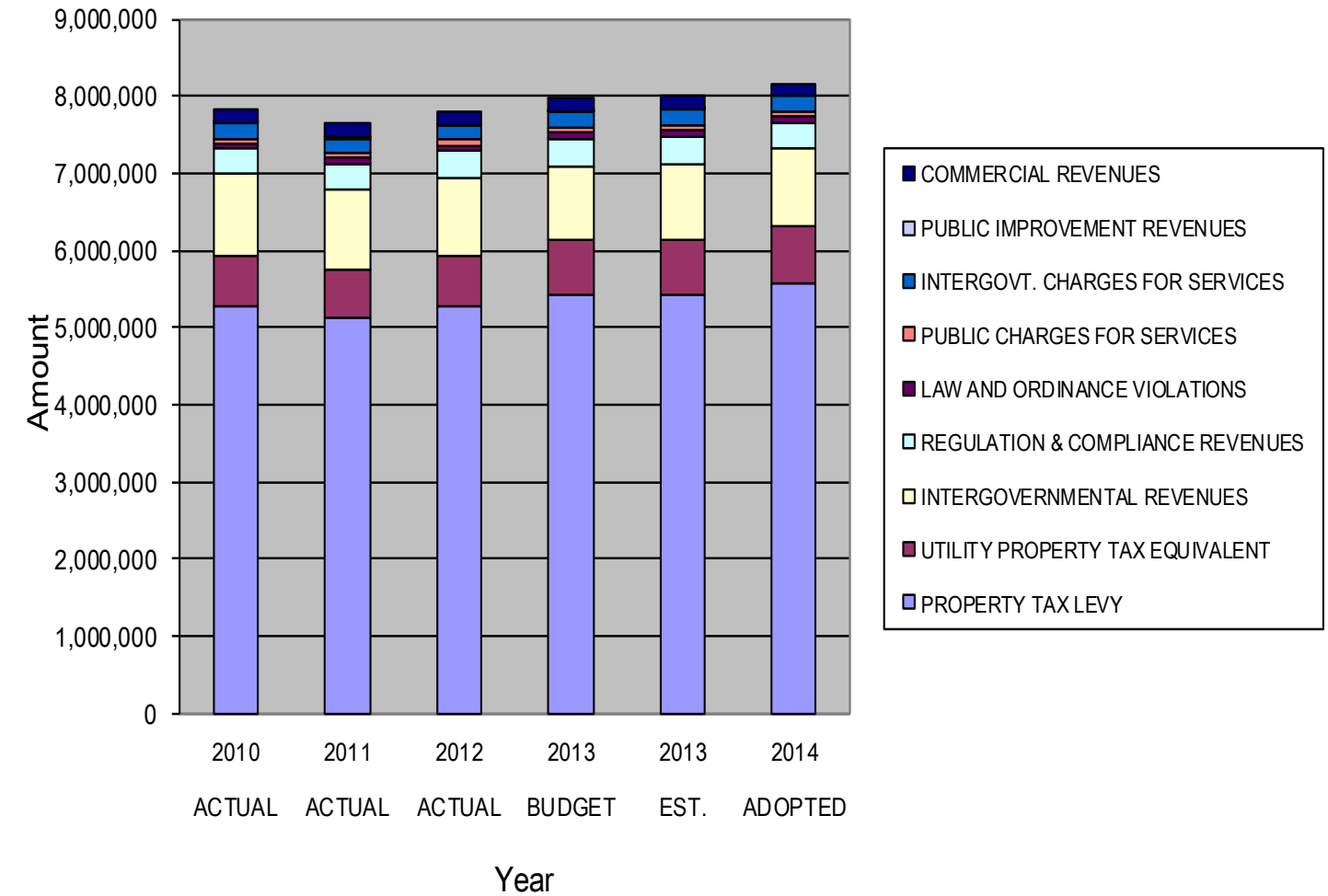
- Planning** – The City Planner position hours were increased due to the increased work load seen in 2013 and anticipated projects for 2014. The increase is \$10,000 over 2013.



REVENUES: The General Fund budget includes revenues of \$8,166,224, an increase of 2.44% from 2013, to support General Fund operations. The most significant revenue source is the Tax Levy, which makes up approximately 68% of General Fund revenue. General Fund Tax Levy support for 2014 is increasing 2.9% compared to last year. Revenues are less than expenditures by \$10,000. This amount is to partially fund the health insurance consultant.

Building Inspection related revenues will meet budget expectations for 2013 due to the new construction exceeding the estimate. For 2014, revenues are budgeted to remain low again due to the economy and the housing market. Permit fees were reviewed to ensure they are line with surrounding communities.

General Fund Revenues



CAPTIAL IMPROVEMENT FUND

The 2014-2020 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 \$6,933,659 total 2014 Capital Improvement Plan represents a decrease of \$878,275 from last year’s amount. The reason for the decrease is the construction of the library.

Major Capital Projects Planned for 2014:

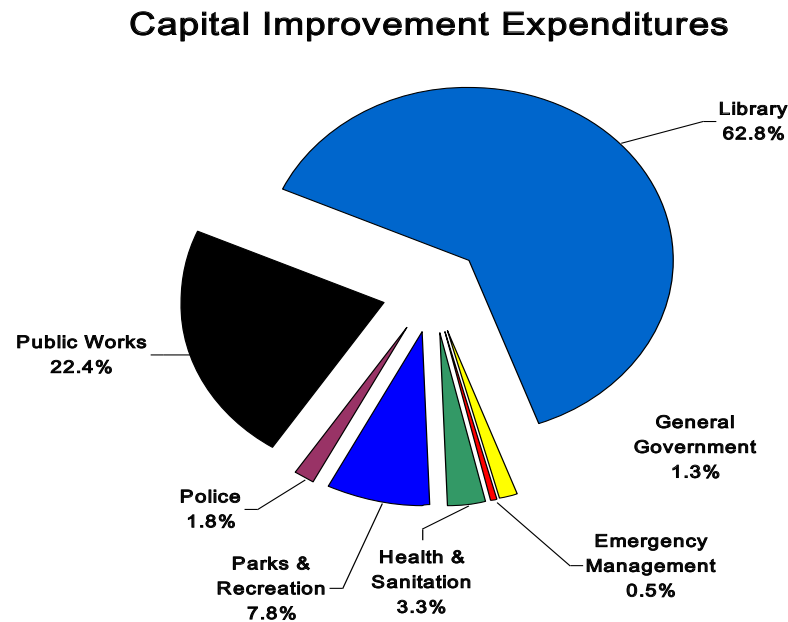
Street Improvements: A total of \$803,500 is budgeted for street improvements in 2014. Projects include Spring Street, Hilgen Street, Kennedy Avenue, Bywater Lane, Bridge Road, Covington Square, Windsor Court, Manchester Court and Bywater Court.

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, \$203,000 of expenditures are expected for engineering services for 2015 projects, Kennedy Avenue, Spring Street, Hilgen Street and Bywater Lane, and Covington Square catch bays.

Another expenditure category is environmental expenditures, including potential dam and landfill expenses. Total anticipated spending on environmental related projects is \$230,000. Prochnow Landfill remediation is expected to continue into 2014, budgeted at \$30,000. \$200,000 is also included for DNR mandated improvements to City-owned dams.

For 2014, the equipment purchases funded from the equipment replacement reserve account total \$426,000. Major purchases include squad car replacements for the Police Department (\$120,000), a five yard dump truck with plow, one-ton pick-up truck, and a 4x4 one-ton dump truck for Public Works (\$297,000), and a mower/snow blower and stump for Parks, Recreation and Forestry (\$18,000).

Park improvements funded through impact fees and the tax levy total \$432,986. The projects included are the Creek Walk’s southern section, Prarie View Park athletic fields, tennis court resurfacing at Zeunert Park and playground equipment at Maple Manor.



REVENUES: The Capital Improvement Fund’s primary funding source is the property tax levy set at \$1,235,000; \$125,500 more than last year. The tax levy funds the following accounts: the Equipment Replacement Account at \$270,000 based on the depreciation schedule in the Capital budget; the Street Improvements Reserve at \$400,000, \$240,000 for the Stormwater Program, and \$345,000 General Projects. A transfer in the amount of \$40,000 from the Park Equipment Impact Fees from the Park Fund is funding the athletic fields of Prairie View Park.

SEWER FUND

In the City’s major proprietary fund, the Sewer Fund 2013 volume charge of \$5.07/1,000 gallons increased to \$5.16 for 2014. The fixed charge remained the same as 2013 at \$12/month/connection. The holding tank hauler’s fee per 1,000 gallons will increase 0.15 to \$8.60/1,000 gallons. Operating expenses will decrease 0.52%. This equates to an estimated net loss for the Sewer Fund of \$318,160. The Sewer Fund continues aggressive collection system repair and maintenance activities, as shown in the Sewer Capital Plan. 2014 Capital expenditures total \$340,000.

DEBT SERVICE FUND

The tax levy support for general City debt is budgeted to increase \$16.799 to \$942,917. The actual debt support needed in 2014 is \$1,190,567, which has been lowered by \$49,925 from fund balance, and an IRS interest reimbursement from the Build America Bonds program. 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 \$698,994; 2.76% increase from 2013. The use of the Library Fund balance is in the amount of \$65,416. The second largest account is the Community Pool Fund with \$338,546 of activity, down 3.4%.

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 2014-2018 Strategic Work Plan identifies the objectives of the City for the coming years. Estimated time frames for completion of objectives are included in the Strategic Plan, which is a part of the budget executive summary. There are some items that require special attention from the Council and city staff over the next several years. In the preparation of this budget, staff has attempted to look forward and include required projects along with suggested improvements to operations.

SIGNIFICANT BUDGET HIGHLIGHTS

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

Major changes to the budget for 2014 include obtaining a new health insurance provider for employees, renewing a refuse and recycling contract, hiring a new police officer and funding the operation of a new Library building. The funding for the Library operation was not addressed in this year’s budget but will be a major concern for 2015. Also, the added police officer will need to be funded fully through the tax levy in future years.

Environmental

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

The City continues to perform routine inspection and maintenance on the dams, and \$200,000 is budgeted in 2014 for this purpose, but the DNR has advised that ultimately all three dams will need to be brought up to current NR 333 standards. None of the dams meet the present hydraulic capacity standards, nor can they be certified to be structurally stable in a 100 year flood. The potential financial burden and liability presented by the dams will only increase as they age.



The Pleasant Valley Landfill well monitoring will continue into the future.

Street Condition

Street condition continues to be a priority of the City. Over the last ten years, the City of Cedarburg has been working towards full “pay-as-you-go” financing of annual street maintenance and repair. Tax levy funding for capital street improvement projects has increased annually up until the \$803,500 budgeted for the 2014 capital program. The City has also gradually increased funding support for the street operations budget for maintenance efforts up until 2005. Additional support in future years remains necessary to fulfill an ambitious seven year capital street improvement program.



Business Development

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

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

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 bi-annually create a complete Pavement Evaluation and Management Program of all City streets, which electronically rates the condition of the streets. This information is updated annually.

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

Perhaps the most challenging mandate is the Department of Natural Resources’ requirement for the City to complete a NR216 permit for its storm water discharge into Cedar Creek. The storm water permit was received in 2004. This entails a \$2,000 annual permit fee plus substantial additional requirements that will necessitate significant financial support. Funding began in 2003, with \$220,000 of Capital funds in 2014 and increasing annually.

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

In order to comply with the U.S. DOT Federal Highway Administration retro-reflectivity mandate, \$11,000 was added to the sign budget in 2011. The City signs may be replaced with signs meeting the new retro reflective standards as replacements are needed. This account will remain at this higher level of funding for 2014 and into the future, until all the signs meet the mandate.



City of Cedarburg
Impact Fees
2013 Activity

	Beginning Balance	Receipts	Disbursements	Ending Balance
Park Impact Fees	187,668.65	8,773.66	(76,570.00)	119,872.31
Library Impact Fees	0.00	1,481.30		1,481.30
Sewer Impact Fees				
Biosolids	2,260.38			2,260.38
Equipment Replacement	12,143.86			12,143.86
Police Impact Fees	0.00	3,389.16	(3,389.16)	0.00
Pool Impact Fees	0.00			0.00
Total Impact Fees	202,072.89	13,644.12	(79,959.16)	135,757.85

2014 BUDGET CHALLENGES

The City strives to maintain the high level of services its citizens have come to expect; however, due to keeping the tax rate increase minimal, additional cuts were made in the budget that will impact future years. Part of the tax rate increase for 2014 is to fund the capital projects since funding was decreased in previous years to keep the tax rate level. The housing market will continue to have a significant impact on the City's tax base, building inspection revenues, impact fees, and the timing of the business park proposed in TID No. 2. For 2014, the City also lost a revenue source in electrical contractors' licenses and rental income. The City has been able to maintain an adequate fund balance to alleviate revenue reductions beyond the City's control for now, but other options need to be explored in 2014.

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 2013 budget document for the sixteenth year. The award is valid for a period of one year. The City will be applying for the award for its 2014 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 Dianna Pantle, Deputy Treasurer/Payroll Officer Kelly Livingston and Accountant II Kathy Huebl were instrumental and invaluable in the preparation of this budget document. Each of these individuals has my appreciation for their assistance.

Respectfully submitted,

Christy Mertes
City Administrator/Treasurer



CITY OF CEDARBURG OVERVIEW

INTRODUCTION

The City of Cedarburg is located on the banks of Cedar Creek, in the southeastern portion of the State of Wisconsin in Ozaukee County, approximately 18 miles north of downtown Milwaukee, Wisconsin, and less than four miles from Lake Michigan. The City is comprised of 53.73 miles of streets located in a 4.83 square mile area, has 3 bridges and 53 miles of sanitary sewer. Interstate Highway 43 is located about three miles to the east of the City. State Highways 60 and 181, as well as County Highways C, I, N, NN and T, also provide ingress and egress to the City.

GOVERNMENT

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

HISTORY

In 1842, Ludwig Groth began a new life along Cedar Creek's banks and entered the history books as the first settler of Cedarburg. In 1844, Frederick Hilgen and William Schroeder purchased land from Groth and built a grist mill. Much of the prosperity of Cedarburg came from its presence on Cedar Creek. Because of the significant drop in grade as Cedar Creek flows towards the Milwaukee River and the resulting construction of dams, important industries including a grist mill, saw mill, planing mill and woolen mill emerged. In 1864, taking advantage of the water power from Cedar Creek, the Wittenberg Mill was built, which was the only woolen mill west of Philadelphia to produce worsted yarns. This mill made wool cloth for Union uniforms and blankets. By the 1890s, it was the largest woolen mill in the Midwest.



Today, that historic building houses the Cedar Creek Settlement, a complex of shops, restaurants, artists' studios and winery.

Cedarburg was incorporated as a village in 1874. After Cedarburg's population had grown to 1,500 in 1885, it was incorporated as a city. Careful preservation and restoration of many of Cedarburg's original structures has assisted in maintaining the look of "yesteryear" despite being in the new millennium. The downtown area looks much as it did a century ago. Cedarburg's downtown Washington Avenue area is listed in the National Register of Historic Places, with over 100 buildings considered historically significant. Columbia Road Historic District is listed on the National and State Registers of Historic Places including almost 130 structures.



ECONOMIC PROFILE

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

The Department of Administration's estimated population for the City of Cedarburg in 2013 was 11,451. According to the 2010 Census, 30% of the families in the City of Cedarburg have children less than 18 years of age. There are currently 4,756 housing units in the City, of which 3,631 are single family. The total equalized value of the City is \$1,156,752,000 with the average equalized value on a single-family home being \$263,600.

Cedarburg is a diverse business community whose downtown area has remained essentially unchanged for the past 100 years. Today, these restored structures serve as the "heart" of the City and are utilized for shops, homes, offices, museums, art galleries, restaurants and public buildings, resulting in a vital downtown district. Historic preservation is a priority in this community. A diversified cross section makes up Cedarburg's largest employers. Woodmere Town homes claims the City's highest 2013 assessed value equaling \$7,840,000.



Integral to the economic development of Cedarburg is the Cedarburg Business Park, which was created as the City's first Tax Incremental Financing (TIF) District in 1991 through the joint efforts of the City, Chamber of Commerce and Forward Cedarburg. Businesses that have located in this successful Business Park include: L. S. Research Inc., Milwaukee Journal/Sentinel, Community Printing, AE Commerce LLC, Eastern Wisconsin Water Conditioning, Inc., and others; ranging from local importers of medicinal herbs to software developers. The TIF District closed in 2002, two years ahead of projections with an incremental value increase of \$30,183,200 attributable to the City's investment in the property.

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

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

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 ambience. In 2008, the City contracted with an Economic Development Coordinator. This contractor's main focus is on revitalizing the City's downtown. With this position, current and potential businesses and property owners have one resource for information.

PARKS & RECREATION

In addition to 34 beautiful, well-kept city parks and designated parklands totaling 147 acres, the City of Cedarburg has been awarded the designation of Tree City USA by The National Arbor Day Foundation for 22 consecutive years. The City also received the Tree Growth Award 8 times. To become a Tree City USA, a community must meet four standards: a legal tree governing body, a city tree ordinance, a comprehensive urban forestry program, and observance of Arbor Day.



Part of the park system is a city-wide interurban walking/biking trail that runs the full length of the community and is adjacent to an attractive section along Cedar Creek, which is crossed by a former rail bridge renovated in 1998. The City's trail is a portion of the 30 mile Ozaukee Interurban Trail, which follows the path of the former Interurban Railroad, and is a unique pathway

for walkers, runners, cyclists and skaters that links Milwaukee County on the south to Sheboygan County on the north. Along the trail, the former Interurban Train Depot was renovated and is now occupied by the Ozaukee County Historical Society. Additionally, a bike trail was constructed in 2000 along Pioneer Road/CT Hwy C, between Green Bay Road and Wauwatosa Road, as part of the road reconstruction project.

In 1996 the City, in cooperation with the Town of Cedarburg, built a state-of-the-art community pool, which includes interactive play equipment, an area for toddlers and other amenities for members of this family-oriented community to enjoy. Annually over 75,000 people visit the Cedarburg Community Pool. The multi-service Senior Center located in the historic 1894 Lincoln Building, a former grade school in downtown Cedarburg, is designed to provide essential social, wellness, education, nutrition, transportation and leisure services to adults 55 years and older in the Cedarburg area. The Center offers one-



day and extended trips, organizes and implements sport leagues and activities, coordinates additional special events and the site for the Ozaukee County Senior Citizen Meal Program. Senior Center amenities include lounge area, games, pool table, and cable TV.

CITY SERVICES

The City of Cedarburg is serviced by municipal water, electric distribution and wastewater treatment systems. The Cedarburg Light & Water Utility is part of a community of more than 2,000 publicly-owned electric utilities in the United States that through consumer ownership ensure reliable, efficient and cost-effective electricity to their consumers. Established in 1901, Light & Water purchases power through the 51-member WPPI Energy consortium and has over 100 miles of electric lines. Over fifty miles of water mains deliver a daily average of 1,200,000 gallons of water to the community. As a locally owned and operated electric and water utility, it supplies approximately 6,000 customers in Cedarburg



with low-cost, reliable service. As a not-for-profit utility, "service" is the mission, not the need to pay out-of-town stockholders. Rates are kept low and savings are achieved in the community. About \$1.5 million is saved annually in electric charges compared to rates paid in surrounding communities, and over \$700,000 is paid to the municipality in lieu of property taxes, helping to strengthen the local economy. The seven-member Light & Water Commission is appointed by the Mayor and confirmed by the Common Council, serving for three-year terms of office.

The Cedarburg Police Department consists of nineteen full-time sworn officers and six full-time dispatchers and is housed in a state-of-the-art building constructed in 2000 on the west side of the City. In addition to maintaining a safe environment for citizens and businesses in the community, the Police Department provides service to many civic organizations at special events such as festivals, the annual Ozaukee County Fair, Maxwell Street Days, and Cedarburg School District activities. Presentations are offered to the community on subjects such as drug abuse and sexual assault prevention, peer pressure, first aid, shoplifting and identity theft prevention. Annually, the Department co-sponsors Safety Town and Safety Camp with the Cedarburg Junior Woman's Club to teach youngsters in the community bicycle safety; and along with the WI Department of Natural Resources sponsors Hunter Safety classes. A Citizens' Police Academy is also conducted annually. Several officers are certified as child passenger safety seat technicians and provide safety seat installation assistance. In 2008, the Police Department began offering registration services for the WI DMV; and in 2011 began assisting the WI DNR with recreational vehicle registrations.



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



The all-volunteer Cedarburg Fire Department, established in 1866, provides emergency medical services, rescue and fire protection 24 hours a day to the Town and City of Cedarburg and is recognized as among the State's best. The Department responds to approximately 1,000 calls annually (780 rescue and 220 fire). In 2006, a second Fire Station was constructed and put into service in the Town of Cedarburg north of Highway 60. Training is a major component of the success of the Fire Department. In 2012, a total of 7,100 volunteer hours were donated to improve skills and increase knowledge in the fire and EMS fields. The Cedarburg Fire Department participates in Safety Town, provides a Survive Alive House and program, trains local industry employees in the proper use of fire extinguishers, supports the Explorer Scout program, and promotes the "Change Your Clock, Change Your Smoke Detector Battery" program. The Department participates annually in Safety Day at Fireman's Park, 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 also helps with "Delivering Fire Safety" in conjunction with Safe Kids of Southeastern Wisconsin. The Department delivers pizzas on behalf of local establishments and then checks the homes for working smoke detectors. The Department is jointly funded by the Town of Cedarburg and the City of Cedarburg under a long-term agreement, which expires December 31, 2014. Money raised from Maxwell Street Days flea market assists in the purchasing of capital equipment, specifically fire and rescue vehicles. Currently, the Fire Department has four engines, one 105' ladder tower, two ambulances, one heavy duty rescue, one

grass truck, two utility vehicles and one dive trailer. In 2009, three units were added to the fleet. A 1970 Cushman Utility Cart and two Cannondale Enforcement Bicycles to service the City during festivals and celebrations that bring in large crowds. 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. It is responsible for the development of the City's Emergency Response Plan (ERP) and coordinates activities for the City's Emergency Operations Center (EOC). During a large scale incident, the EOC will serve as a central location where representatives of the public and private sectors convene to make decisions, set priorities and coordinate resources for response and recovery.



The Cedarburg Public Library is a member of the Eastern Shores Library System, providing an online catalog of over one million items to the residents of Cedarburg. Annually, approximately 135,000 visits are made to the Library. In addition to books, both print and electronic, the Library offers magazines, videos, DVDs, music CDs and books on cassette or CD, services such as Internet access, genealogy information, an exceptional Historic Preservation Research Center, children's programs and services and reference service available in-person or by telephone or email. Electronic databases are available in-house or through the Library's website. The Library receives financial and advocacy support from the Cedarburg Friends of the Library, a 501 (c) (3) organization.



EDUCATION



The Cedarburg School District encompasses three elementary schools, one middle school and one high school. In addition, located within the Cedarburg School District are two parochial schools: First Immanuel Lutheran School and St. Francis Borgia Catholic School. In 2013, Cedarburg School District was recognized by Forbes as one of the best ranked schools for your housing dollar in America. Within 25 miles of Cedarburg, a higher level of education is offered at institutions such as Concordia University, University of Wisconsin-Milwaukee, University of Wisconsin-West Bend, Marquette University, Cardinal Stritch College, Milwaukee School of Engineering, and Milwaukee Area Technical College, providing excellent educational opportunities for Cedarburg residents.

THE ARTS

The Cedarburg Cultural Center is a distinct facility that offers citizens ever-changing exhibits of art, photography, folk heritage, and historical displays. The Cultural Center provides a community meeting room, hosts the annual Stone House Tour, oversees the historic Kuhfuss House and General Store Museum, and maintains a 20th century school room.



In addition, the Cedarburg Performing Arts Center, which is adjacent to the High School, provides a backdrop for entertainment in the form of theater, comedy and music.

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

As the last remaining single-screen theatre in Ozaukee County, the Rivoli Theatre contributes to Cedarburg's small-town character. The restoration of this 70-year old theatre captures the old-fashioned excitement that attending a movie generates. Layers of previous renovations have been removed, replaced by a new façade recreating the theatre's original 1930s grandeur in the City's historical downtown. Concerts in Cedar Creek Park are held on Friday evenings from late June through August. Community volunteers began Summer Sounds in 2002.

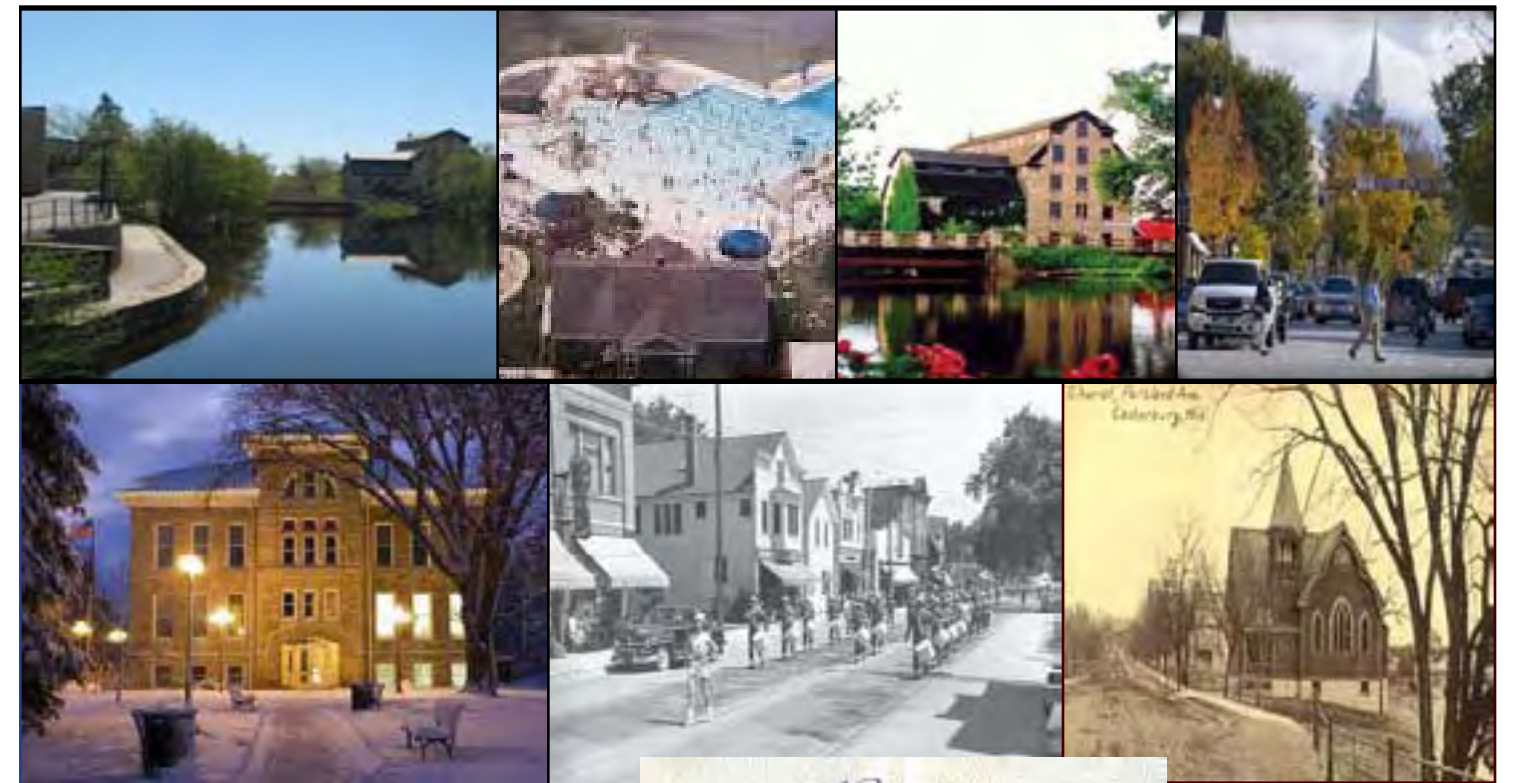


Cedarburg celebrates festivals each year beginning with Winter Festival. Activities include an ice carving contest, bed racing, chili contest and a pancake breakfast. In June, Strawberry Festival is all about arts and craft shows and plenty of strawberry delicacies. Cedarburg enjoys an old fashioned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



SUMMARY

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



Historic
CEDARBURG
WISCONSIN

CITY OF CEDARBURG DEMOGRAPHICS

Population

2012	11,445
2011	11,419
2010	11,412
2009	11,440
2008	11,445
2007	11,440
2006	11,425

Population by Sex/Age (2010)

Male	5,407
Female	6,005
Under 18	2,816
18 & Over	8,596
20 - 24	546
25 - 34	1,086
35 - 49	2,375
50 - 64	2,472
65 & Over	1,923

Population by Ethnicity (2010)

Hispanic or Latino	197
Non Hispanic or Latino	11,215

Population by Race (2010)

White	10,989
African American	87
Asian	170
American Indian and Alaska Native	13
Native Hawaiian and Pacific Islander	3
Other	35
Identified by two or more	115

Industry (2010)

Civilian Employed Population 16+ years	6,302
Agriculture, forestry, fishing and hunting, and mining	131 (2.1%)
Construction	179 (2.8%)
Manufacturing	884 (14.0%)
Wholesale trade	259 (4.1%)
Retail trade	652 (10.3%)
Transportation and warehousing, and utilities	91 (1.4%)
Information	184 (2.9%)
Finance and insurance, and real estate and rental and leasing	463 (7.3%)
Professional, scientific, and management, and administrative and waste management services	840 (13.3%)
Educational services, and health care and social assistance	1,502 (23.8%)
Arts, entertainment, and recreation, and accommodation and food services	476 (7.6%)
Other services, except public administration	532 (8.4%)
Public administration	109 (1.7%)

Source: U.S. Census Bureau, 2010 Census.

Household Income (2010)

Total Households	4,728
Less than \$10,000	105 (2.2%)
\$10,000 - \$14,999	146 (3.1%)
\$15,000 - \$24,999	435 (9.2%)
\$25,000 - \$34,999	369 (7.8%)
\$35,000 - \$49,999	662 (14.0%)
\$50,000 - \$74,999	782 (16.5%)
\$75,000 - \$99,999	736 (15.6%)
\$100,000 - \$149,999	775 (16.4%)
\$150,000 - \$199,999	419 (8.9%)
\$200,000 or more	299 (6.3%)

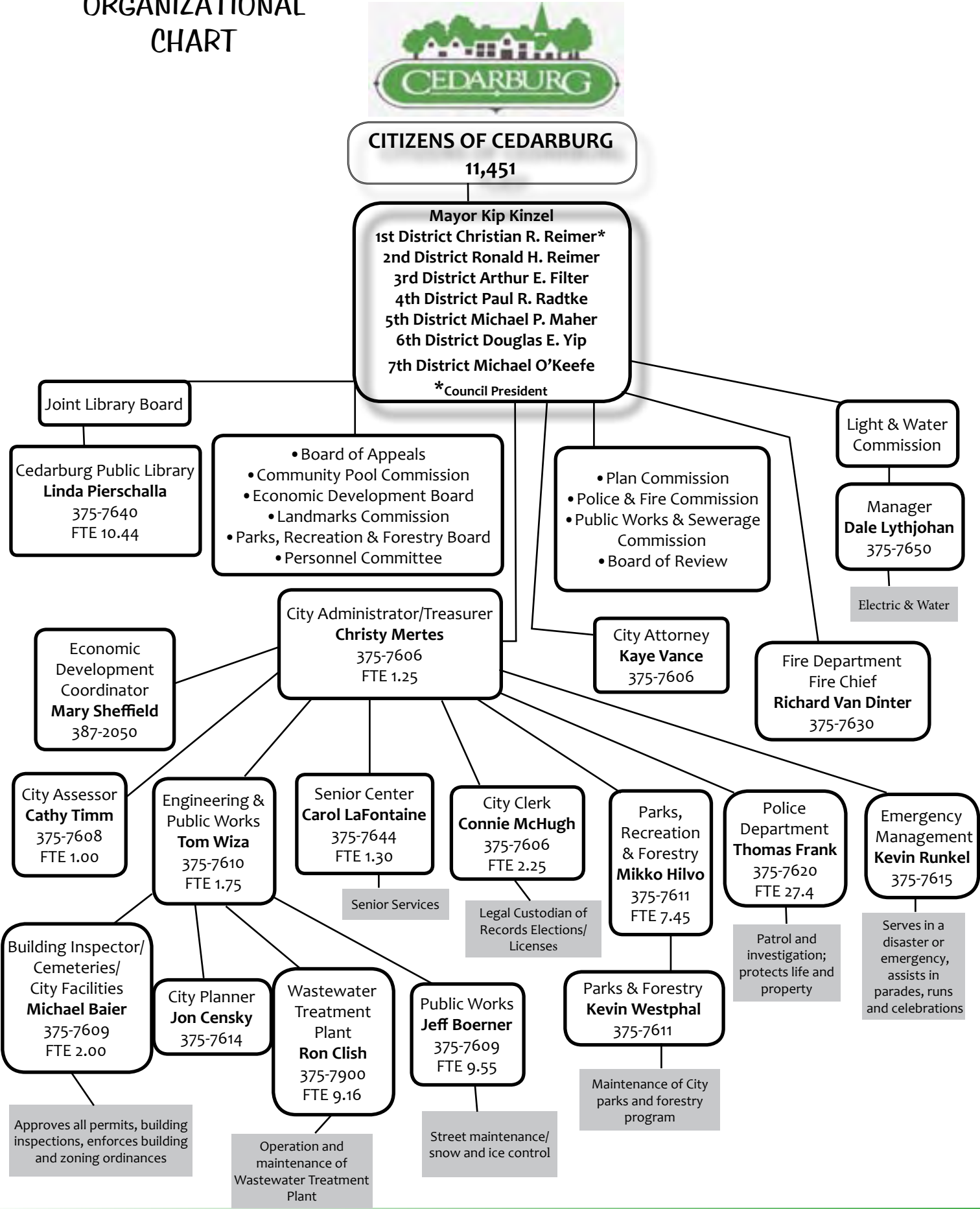
Educational Attainment (2010)

Population 25 years and over	7,988
Less than 9th grade	131 (1.6%)
9th to 12th grade, no diploma	178 (2.2%)
High school graduate (includes equivalency)	1,573 (19.7%)
Some college, no degree	1,701 (21.3%)
Associate's degree	566 (7.1%)
Bachelor's degree	2,547 (31.9%)
Graduate or professional degree	1,292 (16.2%)

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 vacants	45 (0.9%)

ORGANIZATIONAL CHART



BUDGET PROCESS

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

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



BUDGET DEVELOPMENT

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

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

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

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

BUDGET REVIEW WITH DEPARTMENTS OF PROPOSED BUDGET

Department Heads and Supervisors meet with the City Administrator/Treasurer in mid September to discuss their operating and capital budget requests. Any new or expanded programs or services, costs or items not fitting within the overall established budget target are placed on an "unfunded" list. These supplemental requests are evaluated based on the City's financial capacity and how they relate to the Council's priorities. Following the review of every budget proposal, a preliminary proposed budget is completed for submission to the Common Council at their first meeting in October.

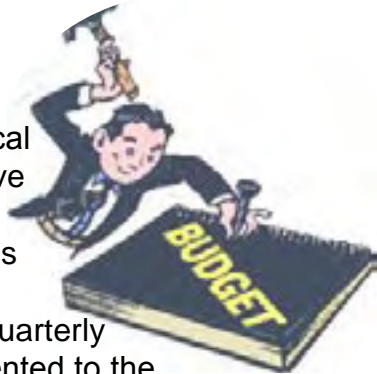
REVIEW AND ADOPTION OF BUDGET

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

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

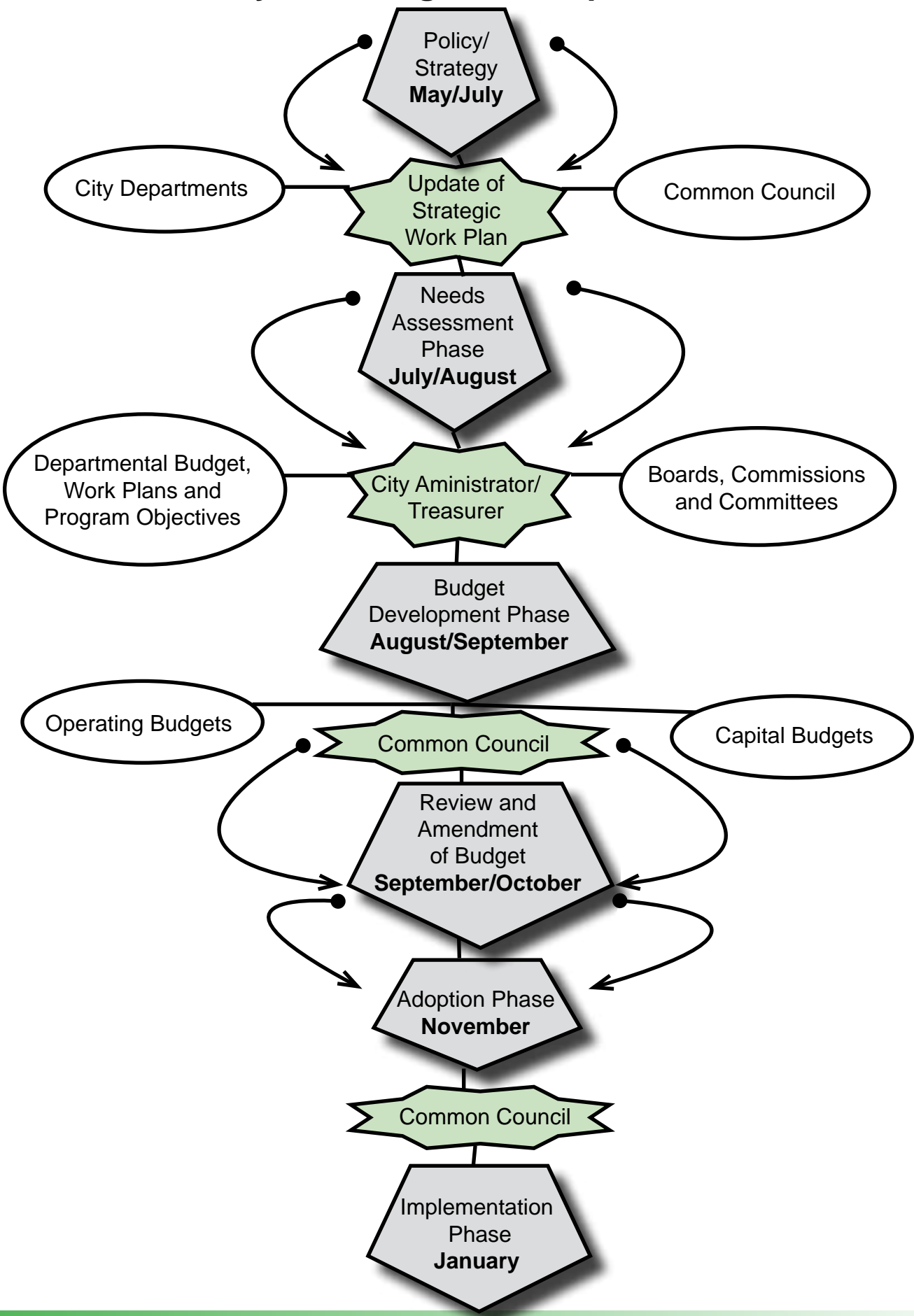
BUDGET ADOPTION AND AMENDMENTS

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



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

Policy and Budget Development Phases



2014 BUDGET PROCESS CALENDAR

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

MAY 6	Staff Review of Strategic Work Plan
JUNE 10	Council set budget parameters
JULY 8	Department Heads/Supervisors issued departmental request forms for operational budget needs, review and updating of department descriptions and narratives. Common Council to review and approve 2014 Budget Process Calendar.
AUGUST 5	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 9	Department proposed budget requests with comments from boards, committees and commissions due to City Administrator/Treasurer. Capital planning meeting. Staff is to prepare unfunded list.
SEPTEMBER 11-13	Department Heads meet with City Administrator/Treasurer.
OCTOBER 3	Proposed budget distributed to Common Council and available for public review.
OCTOBER 7	E-mail budget summary to News Graphic.
OCTOBER 10	Budget published in News Graphic.
OCTOBER 14	Consider proposed budget. Department presentations.
OCTOBER 21	Possible budget meeting. Department presentations.
OCTOBER 28	Consider proposed budget, official public budget hearing for citizen comments (citizens are free to comment throughout budget deliberations).
NOVEMBER 11	Consider proposed budget.
NOVEMBER 25	Budget adopted by Common Council.
NOVEMBER 28	Budget ordinance published - legal adoption.

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 10 days of approval.

BASIS OF BUDGETING

DESCRIPTION OF CITY FUNDS AND ACCOUNTING STRUCTURE

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

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

GOVERNMENTAL FUND TYPES

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

General Fund

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

Special Revenue Funds

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

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

The City also utilizes a special revenue fund for administration of its Community Development Block Grant (CDBG) Revolving Loan Fund Program. No annual budget is adopted for the CDBG Fund as the only expenditures are loans and loan-related expenditures which must be approved by the Common Council.

The goal of the loan program is to create jobs, encourage private investment, and provide a financing alternative for start-up or expanding businesses. Loans may range from \$10,000 to \$125,000.

Debt Service Funds

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal, interest and related costs not funded by proprietary fund operations.

Capital Projects Funds

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

PROPRIETARY FUND TYPES

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

Enterprise Funds

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

Internal Service Funds

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

CITY OF CEDARBURG
FINANCIAL POLICIES

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

FINANCIAL GOAL STATEMENT

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

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

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

FINANCIAL POLICIES

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

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

Budget Considerations:

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

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 (6) 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 four percent (4%) of the equalized valuation of taxable property within the City.
- The total annual debt service for general obligation debt will not exceed fifty percent (50%) of the City’s total annual general operating revenues (inclusive of all property tax levies and exclusive of revenues from proprietary entities).

Other Considerations

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

Financial Advisor

- The City will utilize the services of a qualified financial advisor in monitoring its debt and debt service.
- The City should strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. However, the agreement between the financial advisor and the City should be examined every three (3) to five (5) 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 (5) year capital improvements plan to include considerations for equipment replacement, streets, stormwater and any other capital expenditures anticipated. The five-year capital improvement plan will be updated annually.
- The City will coordinate development of the annual capital improvements budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating budget.
- The annual capital improvements budget and five-year capital improvement plan will be developed by each Department Head for their respective departments. These initial budget plans will be reviewed by the City Administrator/Treasurer and by the appropriate board or commission responsible for overseeing the operations of each department. A final review of the annual capital improvements budget will then be completed by the Mayor and City Administrator/Treasurer prior to being presented to the Common Council for final approval.
- Approval of the annual capital improvements budget shall take place at the same time as approval of the annual operating budget.
- Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of five years or more and/or which involve amounts more than \$25,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of the funds to be borrowed, shall be included in the City's annual operating budget.
- The City will make all capital improvements in accordance with the approved annual capital improvements budget. Any variance from the approved budget which would require a supplemental appropriation, or to add, delete or substitute projects, requires review and approval by the Common Council.
- The City's annual operating budget must be balanced. The Fund Balance will be used for one-time purchases.

Financing Considerations

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

Other Considerations

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

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

Public Deposits

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

Investments

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

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

Oversight and Reporting

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

Investment Advisor

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

GENERAL FUND BALANCE - The objectives of this policy are to preserve the creditworthiness of the City for borrowing monies at favorable interest rates; provide working capital for the City to meet cash flow needs during the year; 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.

LONG-TERM DEVELOPMENT FUND - The City recognizes that proper development and planning is in its best long-term interest. Accordingly, the Long-Term Development Fund has been established to provide the up-front funding for the future development of the City. Proper development within the City of Cedarburg requires reasonable controls, coordination with private development enterprises and a great deal of advanced planning. The City's general policy regarding the cost of development, including infrastructure, and who is responsible for those costs are outlined in the City's Special Assessment Policy.

The Long-Term Development Fund was established in 1989 with funds from that year's general obligation note funding capital improvements. The indebtedness so incurred, including the amount borrowed to establish the Long-Term Development Fund, will be repaid through the City's general tax levy over the term of the indebtedness. The initial capital contribution to the Long-Term Development Fund shall serve as an on-going source of funds to enhance the planning requirements of the future development of the City.

The general policy of the City requires private developers to fund most development costs. As a result, the City's general practice is to require private developers to pay for development costs as incurred. However, there are instances where funding for initial development costs may need to be advanced by the City in order to assure proper planning of the development. Additionally, at times it may be in the City's best interest to begin the planning for development in anticipation of future private development.

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 (10) days of approval.

PROCEDURE:

1. Request for increases or decreases in the total salary and fringe benefit accounts of a department must be reviewed and have the approval of the City Administrator/Treasurer. No changes will be considered which are contrary to adopted salary ordinances or wage schedules in collective bargaining agreements. Any questionable change requests will be referred to the City Administrator/Treasurer for review and recommendation. *Example:* If the Department Head is requesting that (excess) salary or fringe benefit funds be transferred to or from an account other than a salary and fringe benefit account within the department's budget or if funds are being transferred from one salary account to another salary account within the department's budget, within the same appropriation, the transfer request will be reviewed and, if found to be justified, may be authorized by the City Administrator/Treasurer.
2. 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.
3. Transfers within appropriations, other than those listed in paragraphs 1 and 2 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.
4. All requests for transfers are to be in writing with proper justification and are to be presented to the City Administrator/Treasurer.
5. All transfers that need authorization by the Common Council will be presented for review and recommendation by the City Administrator/Treasurer.
6. All requests for transfers will, in all but emergency cases, be made before monies are expended and/or purchases are authorized.
7. 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:

1. Every year the Assessor shall complete a statistical sales analysis study to verify the equity of existing assessments.
2. No more than every three (3) years, and not less than every five (5) 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 (5) percent from full value. This is to ensure the City will be in full compliance with the State mandated guidelines on assessment procedures.
3. To ensure that the database and property cards on which assessments are made are up-to-date and factual, every nine (9) to twelve (12) years the Assessor’s Office shall, with assistance, field verify all database information by viewing the interior and exterior of all properties.
4. 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.
5. 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.

1. The City Treasurer’s Office issues invoices to individuals/groups for the services provided. The invoice is payable thirty (30) days from the date of invoice. After the thirty (30) days, the invoice will accrue interest at 18% per annum.
2. Invoices one month past due will be sent a reminder to submit payment with the additional amount of interest due.
3. Four attempts will be made to collect the payment. Every thirty (30) days the accounts will be reviewed by the Accountant II/Accounts Receivable employee. The employee will make a recommendation to the City Administrator/Treasurer. The City Administrator/Treasurer will review and approve.
4. Upon written request, payment plans can be arranged to ensure full payment of the invoice. The approval of the City Administrator/Treasurer is required.
5. 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.
6. 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.
7. 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 2 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.

1. Whenever it is necessary or desirable that supplies, materials, equipment or contractual services be purchased which will cost \$500 or more, a purchase order shall be submitted by the department supervisor or director, to the City Administrator/Treasurer for issuance of a purchase order. All purchase orders require the approval of the Department Head and City Administrator/Treasurer. All purchase orders for the City Administrator/Treasurer require the approval of the Mayor.
2. 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.
3. 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.
4. 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.
5. 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 bonafide factors. In the event that all factors are relatively equal, Cedarburg vendors shall be given preference.
6. 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.
7. For individual purchases costing less than \$500, Department Heads are authorized to obtain the necessary supplies, materials or equipment from a local or other vendor, provided that the current approved budget provides for such purchase, and further that the Department Head exercises sound judgment in selecting the vendor which can provide the item or service at the best price or availability.
8. For small purchases amounting to \$20 or less obtained from local suppliers at which the City does not have an account, the use of petty cash is recommended and authorized in order to minimize the need to utilize normal accounts payable procedures. If petty cash is used for such purchases, a memo slip detailing the item(s) purchased, purpose and budget account shall be completed for each such transaction and submitted along with the purchase receipt to the City Administrator/Treasurer. This procedure shall not be used to make numerous purchases of the same commodity to avoid the issuance of a purchase requisition.

STRATEGIC WORKPLAN 2014 - 2018

Common Council Review June 2013

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

MISSION STATEMENT

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

GOAL #1 - ORGANIZATIONAL DEVELOPMENT

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

A.	GOAL OBJECTIVE	Recodify portions of the City Code
	PROJECTED COMPLETION DATE	2016
	STATUS AS OF SEPTEMBER 2013	Ongoing
	RESPONSIBLE PARTY	City Attorney, Department Heads
	COST PROJECTION	\$15,000
B.	GOAL OBJECTIVE	Review Citizen comment reporting and tracking system, process and software
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Included with website make-over
	RESPONSIBLE PARTY	City Administrator/Treasurer, Director of Parks, Recreation & Forestry
	COST PROJECTION	\$500
C.	GOAL OBJECTIVE	Succession planning/review staffing levels
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Had first meeting to review critical positions
	RESPONSIBLE PARTY	City Administrator/Treasurer, Department Heads
	COST PROJECTION	Staff time

GOAL #2 - FINANCIAL

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

A.	GOAL OBJECTIVE	City-wide property maintenance
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Completed
	RESPONSIBLE PARTY	City Assessor
	COST PROJECTION	\$16,500
B.	GOAL OBJECTIVE	Merger Eastern Shores Library System and Manitowoc/Calumet Library System
	PROJECTED COMPLETION DATE	2016
	STATUS AS OF SEPTEMBER 2013	Project suspended; waiting for State decision in 2014
	RESPONSIBLE PARTY	Library Board
	COST PROJECTION	Staff time

GOAL #3 - GROWTH & DEVELOPMENT

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

A.	GOAL OBJECTIVE	Develop Business Park and monitor TID No. 2
	PROJECTED COMPLETION DATE	2022
	STATUS AS OF SEPTEMBER 2013	Extension of necessary improvements to support Business Park was re-evaluated. Met with potential developers.
	RESPONSIBLE PARTY	City Administrator/Treasurer, Director of Engineering & Public Works, City Planner, Economic Development Board, Cedarburg Light & Water
	COST PROJECTION	\$12,245,000
B.	GOAL OBJECTIVE	Work with County and Town on improving County Trunk Hwy T west of City limits east of STH181
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Project Completed
	RESPONSIBLE PARTY	Director of Engineering & Public Works
	COST PROJECTION	\$50,000
C.	GOAL OBJECTIVE	Continue efforts to complete Cedar Creek Walkway
	PROJECTED COMPLETION DATE	2015
	STATUS AS OF SEPTEMBER 2013	One active grant
	RESPONSIBLE PARTY	Director of Engineering & Public Works, Director of Parks, Recreation & Forestry, City Administrator/Treasurer
	COST PROJECTION	\$1,000,000
D.	GOAL OBJECTIVE	Amcast
	PROJECTED COMPLETION DATE	2014
	STATUS AS OF SEPTEMBER 2013	Working with DNR & EPA for funding of cleanup. Site on EPA's National Priorities List
	RESPONSIBLE PARTY	City Attorney, Mayor, Common Council, City Administrator/Treasurer, Director of Engineering & Public Works
E.	GOAL OBJECTIVE	Update of Zoning Code
	PROJECTED COMPLETION DATE	2016
	STATUS AS OF SEPTEMBER 2013	Ongoing
	RESPONSIBLE PARTY	City Planner, Plan Commission, Common Council
	COST PROJECTION	\$20,000
F.	GOAL OBJECTIVE	Promote new residential development along Sheboygan Road
	PROJECTED COMPLETION DATE	2015
	STATUS AS OF SEPTEMBER 2013	Meeting with potential developers
	RESPONSIBLE PARTY	City Planner, Economic Development Board

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

A.	GOAL OBJECTIVE	DPW Garage Construction
	PROJECTED COMPLETION DATE	2015
	STATUS AS OF SEPTEMBER 2013	Space needs analysis completed.
	RESPONSIBLE PARTY	Director of Engineering & Public Works, Superintendent of Public Works
	COST PROJECTION	\$6,730,000
B.	GOAL OBJECTIVE	Dams-Compliance with WI DNR NR33
	PROJECTED COMPLETION DATE	2014
	STATUS AS OF SEPTEMBER 2013	Grouting to be completed 2013
	RESPONSIBLE PARTY	Director of Engineering & Public Works
	COST PROJECTION	\$200,000
C.	GOAL OBJECTIVE	Create Park Tree Inventory
	PROJECTED COMPLETION DATE	2014
	STATUS AS OF SEPTEMBER 2013	Ongoing
	RESPONSIBLE PARTY	Parks & Forestry Superintendent
	COST PROJECTION	\$6,600
D.	GOAL OBJECTIVE	Phosphorus Regulations
	PROJECTED COMPLETION DATE	Unknown
	STATUS AS OF SEPTEMBER 2013	To be determined by DNR Regulations
	RESPONSIBLE PARTY	Wastewater Treatment Superintendent
	COST PROJECTION	Part of new Wastewater Treatment Plant cost
E.	GOAL OBJECTIVE	Garfield Lift Station - Replacing valves and piping
	PROJECTED COMPLETION DATE	2016
	STATUS AS OF SEPTEMBER 2013	To be initiated
	RESPONSIBLE PARTY	Wastewater Treatment Superintendent
	COST PROJECTION	\$100,000
F.	GOAL OBJECTIVE	Design and construction of new Library
	PROJECTED COMPLETION DATE	2014
	STATUS AS OF SEPTEMBER 2013	Foundation, exterior walls, windows and roof are completed.
	RESPONSIBLE PARTY	City Administrator/Treasurer, Library Director, ad hoc Library Committee, Director of Engineering & Public Works
	COST PROJECTION	\$6,200,000
G.	GOAL OBJECTIVE	Replace and move Highland Lift Station
	PROJECTED COMPLETION DATE	2020
	STATUS AS OF SEPTEMBER 2013	To be initiated
	RESPONSIBLE PARTY	Wastewater Treatment Superintendent, Director of Engineering & Public Works
	COST PROJECTION	\$1,300,000
H.	GOAL OBJECTIVE	Garfield Lift Station - Replace Electronics with a programmable logic controller
	PROJECTED COMPLETION DATE	September 2014
	STATUS AS OF SEPTEMBER 2013	To be initiated
	RESPONSIBLE PARTY	Wastewater Treatment Superintendent
	COST PROJECTION	\$35,000

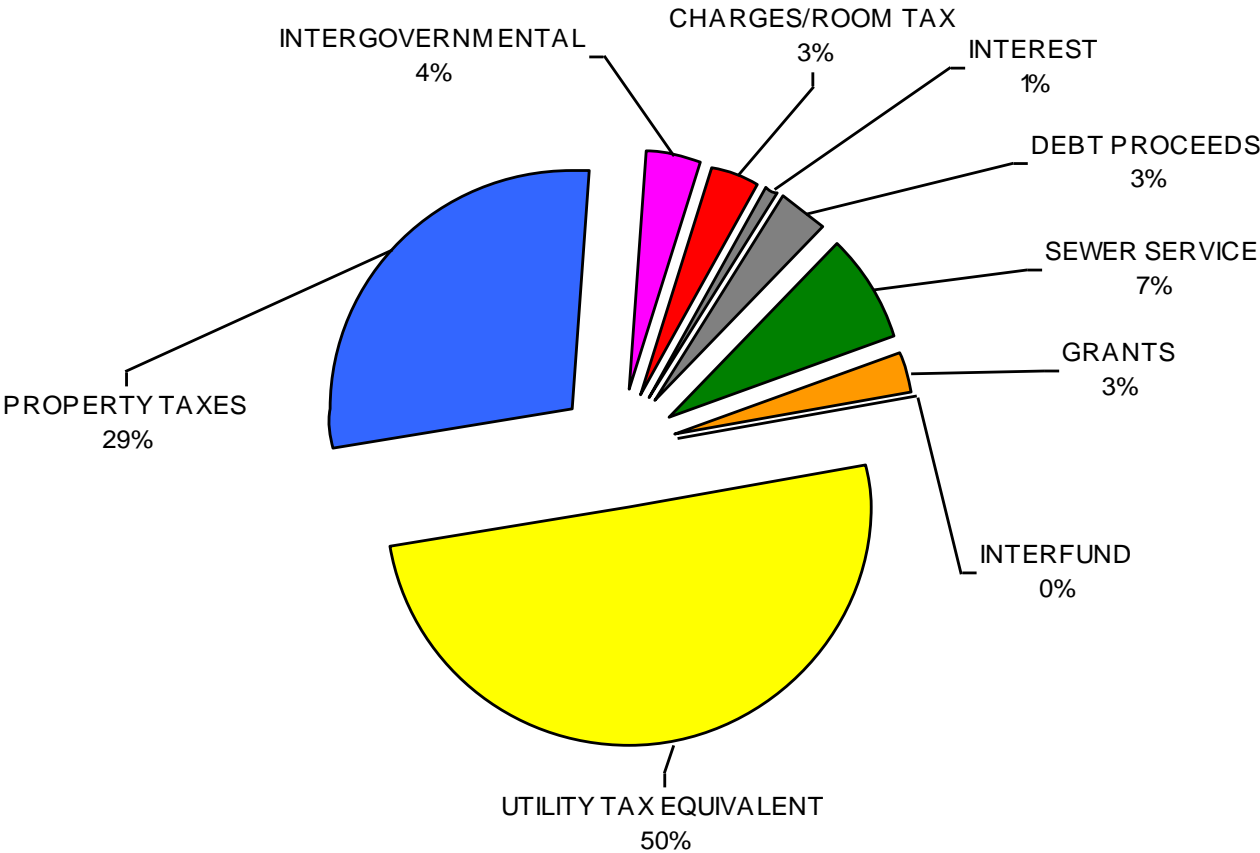
GOAL #5 - LEISURE SERVICES Preserve and enhance quality of life by providing cultural,educational, leisure, and recreational activites for all generations to enjoy.

A.	GOAL OBJECTIVE	Develop Parkland at Prairie View Subdivision
	PROJECTED COMPLETION DATE	2016
	STATUS AS OF SEPTEMBER 2013	Phase I - parking lot and utility laterals completed
	RESPONSIBLE PARTY	Parks, Recreation & Forestry Board, Director of Parks, Recreation & Forestry
	COST PROJECTION	\$500,000
B.	GOAL OBJECTIVE	Build outdoor Sports Complex
	PROJECTED COMPLETION DATE	2015
	STATUS AS OF SEPTEMBER 2013	To be initiated
	RESPONSIBLE PARTY	Director of Parks, Recreation & Forestry
	COST PROJECTION	\$500,000
C.	GOAL OBJECTIVE	Indoor Multipurpose Gymnasium
	PROJECTED COMPLETION DATE	2016
	STATUS AS OF SEPTEMBER 2013	To be initiated
	RESPONSIBLE PARTY	Director of Parks & Forestry
	COST PROJECTION	\$2,000,000
GOAL #6 - PUBLIC SAFETY		Protect life and property by establishing an atmosphere of safety, trust and well-being.
A.	GOAL OBJECTIVE	Research options for shooting range
	PROJECTED COMPLETION DATE	2015
	STATUS AS OF SEPTEMBER 2013	Ongoing
	RESPONSIBLE PARTY	Police Chief
	COST PROJECTION	\$80,000
B.	GOAL OBJECTIVE	Update Emergency Management Plan
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Reviewing with County Director and to be approved by Common Council
	RESPONSIBLE PARTY	Police Chief/Emergency Management Director
	COST PROJECTION	Staff time
C.	GOAL OBJECTIVE	Wisconsin Law Enforcement Accreditation three year on-site inspection
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Completed
	RESPONSIBLE PARTY	Police Chief
	COST PROJECTION	Under \$1,000
D.	GOAL OBJECTIVE	Reorganization of Auxiliary Police and Emergency Management
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Completed
	RESPONSIBLE PARTY	Police Chief
E.	GOAL OBJECTIVE	Development of County-Wide Active Shooter Policy and training
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Completed
	RESPONSIBLE PARTY	Police Chief
	COST PROJECTION	\$2,000

F.	GOAL OBJECTIVE	Research Joint Dispatch with County
	PROJECTED COMPLETION DATE	2014
	STATUS AS OF SEPTEMBER 2013	Cost projections completed and consultant hired by county
	RESPONSIBLE PARTY	City Administrator, Fire Chief, Police Chief
	COST PROJECTION	Possible capital equipment savings
G.	GOAL OBJECTIVE	Investigate upgrade of severe weather siren system
	PROJECTED COMPLETION DATE	2015
	STATUS AS OF SEPTEMBER 2013	To be initiated
	RESPONSIBLE PARTY	Police Chief
	COST PROJECTION	\$72,000
GOAL #7 - RISK MANAGEMENT		
Conduct the City operations in a manner that reduces risk exposure in the most cost effective manner possible through ongoing training concerning policies, procedures and safety practices.		
A.	GOAL OBJECTIVE	Improve CVMIC Risk Assessment score
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Implementing necessary policies, Assessment completed
	RESPONSIBLE PARTY	Department Heads/Supervisors, City Administrator/Treasurer
	COST PROJECTION	Staff time
B.	GOAL OBJECTIVE	Review options for health insurance coverage for employees
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Provider selected in November. ID cards mailed to employees.
	RESPONSIBLE PARTY	City Administrator/Treasurer
	COST PROJECTION	\$6,000
GOAL #8 - TECHNOLOGY		
Improve efficiency and productivity between City departments, residents and businesses through technology.		
A.	GOAL OBJECTIVE	Purchase of new electronic voting equipment
	PROJECTED COMPLETION DATE	2015
	STATUS AS OF SEPTEMBER 2013	Voting machines will be purchased as soon as certified by Federal and State Governments
	RESPONSIBLE PARTY	City Clerk
	COST PROJECTION	\$20,000
B.	GOAL OBJECTIVE	Purchase tablets for Mayor & Council Members & implement electronic Council Packets
	PROJECTED COMPLETION DATE	2013
	STATUS AS OF SEPTEMBER 2013	Completed
	RESPONSIBLE PARTY	City Clerk
	COST PROJECTION	\$4,200
C.	GOAL OBJECTIVE	Inventory Software For Playground Inspections Application
	PROJECTED COMPLETION DATE	April 2014
	STATUS AS OF SEPTEMBER 2013	Investigating pricing and software companies
	RESPONSIBLE PARTY	Director of Parks, Recreation & Forestry
	COST PROJECTION	\$1,500 annual

CITY OF CEDARBURG

2014 REVENUE BUDGET SUMMARY ALL FUNDS, BY SOURCE



PROPERTY TAXES	9,002,280
INTERGOVERNMENTAL	1,159,340
CHARGES/ROOM TAX	978,052
INTEREST	240,401
DEBT PROCEEDS	995,000
SEWER SERVICE	2,294,658
INTERFUND	822,916
PUBLIC IMPROVEMENTS	2,500
TOTAL	15,495,147

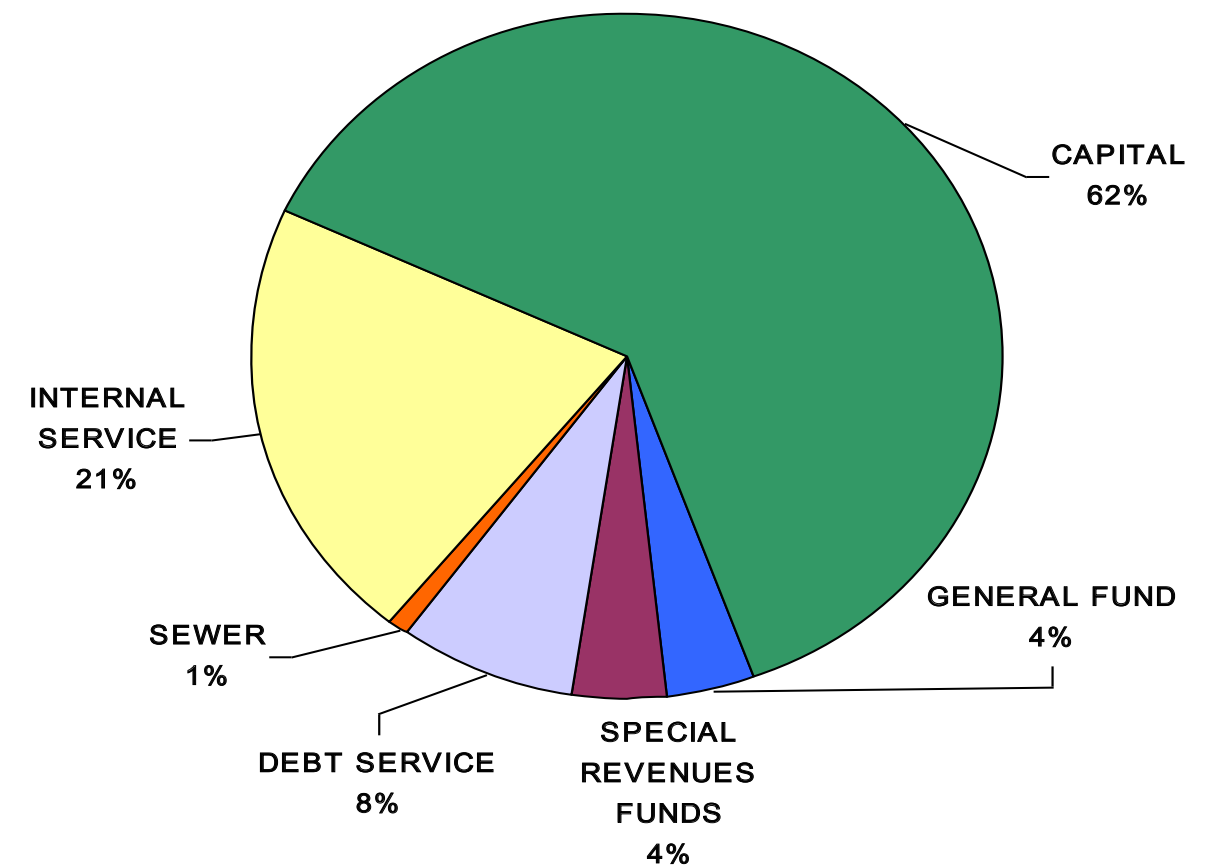
City of Cedarburg
Budget Summary - All Funds - by category
(In Thousands of Dollars)

All Funds											
	General			Recreation	Swimming	Subdividers		Debt	Capital	Sewer	Internal
Revenues	Fund	Cemetery	Room Tax	Programs	Pool	Deposits	Library	Service	Improvements	Utility	Service
Public Improvement Rvnues	2,500										
Intergovernmental Revenues	1,007,221				57,675		715	8,729	85,000		
Regulation & Compliance	338,040										
Law & Ordinance Violations	83,000										
Public Charges for Services	59,940	30,440	62,000	122,191	258,441		24,000			2,294,658	
Intergovernmental Charges	208,584				22,430		118,863	158,921	40,000		274,118
Commercial Revenues	162,576	3,500				150		75	40,000	12,600	21,500
Donations											
Proceeds from Borrowing									995,000		
Property Taxes	6,304,363						490,000	972,917	1,235,000		
Total	8,166,224	33,940	62,000	122,191	338,546	150	633,578	1,140,642	2,395,000	2,307,258	295,618

	General			Recreation	Swimming	Subdividers		Debt	Capital	Sewer	Internal
Expenditures	Fund	Cemetery	Room Tax	Programs	Pool	Deposits	Library	Service	Improvements	Utility	Service
General Government	1,096,998								90,000		
Public Safety	3,782,737								163,000		
Engineering & Public Works	2,360,354								1,551,500		
Parks, Recreation & Forestry	805,330	46,997		135,672	338,546		698,994		4,899,159		
Debt Service								1,190,567			
Insurance											287,955
Conservation & Development	72,130		59,000						230,000		
Sewer Utility										2,612,818	
Transfers to Other Funds	58,675		3,000			40,000					
Total	8,176,224	46,997	62,000	135,672	338,546	40,000	698,994	1,190,567	6,933,659	2,612,818	287,955
Revenues - Expenditures	(10,000)	(13,057)	0	(13,481)	0	(39,850)	(65,416)	(49,925)	(4,538,659)	(305,560)	7,663

CITY OF CEDARBURG

2014 BUDGET EXPENDITURE SUMMARY ALL FUNDS



GENERAL FUND	8,176,224
SPECIAL REVENUES FUNDS	1,322,209
DEBT SERVICE	1,190,567
SEWER	2,612,818
INTERNAL SERVICE	287,955
CAPITAL	6,933,659
TOTAL	20,523,432

City of Cedarburg
Budget Summary - All Funds - by Fund
(In Thousands of Dollars)

All Funds				
	Actual	Budget	Estimated	Budget
Revenues	2012	2013	2013	2014
General Fund	7,801,904	7,971,909	7,977,185	8,166,224
Cemetery	38,666	33,940	30,765	33,940
Room Tax	68,614	60,000	62,000	62,000
Recreation Programs	127,485	133,340	117,841	122,191
Swimming Pool	343,658	350,384	310,444	338,546
Subdividers Deposits	7,514	300	1,909	150
Library	620,584	635,821	633,821	633,578
Debt Service	2,779,605	968,105	1,064,634	1,140,642
Capital Improvements	6,363,558	1,452,210	1,352,108	2,395,000
Sewer Utility	2,376,902	2,360,359	1,909,050	2,307,258
Internal Service	322,920	312,196	317,604	295,618
Total	20,851,410	14,278,564	13,777,361	15,495,147

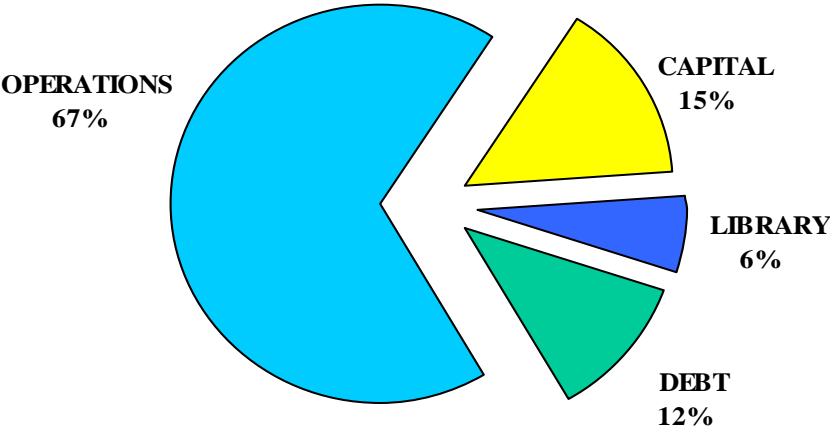
	Actual	Budget	Estimated	Budget
Expenditures	2012	2013	2013	2014
General Fund	7,731,969	8,003,224	8,102,572	8,186,224
Cemetery	56,117	50,136	50,273	46,997
Room Tax	68,614	60,000	62,000	62,000
Recreation Programs	141,565	134,243	117,865	135,713
Swimming Pool	343,660	350,384	310,443	338,546
Subdividers Deposits	18,357	80,000	0	40,000
Library	645,279	680,249	703,344	698,994
Debt Service	2,757,985	1,024,084	1,114,357	1,190,567
Capital Improvements	1,959,678	7,811,934	3,321,813	6,923,659
Sewer Utility	2,491,992	2,626,460	2,268,623	2,612,818
Internal Service	296,104	303,358	273,524	287,955
Total	16,511,320	21,124,072	16,324,814	20,523,473
Revenues - Expenditures	4,340,090	(6,845,508)	(2,547,453)	(5,028,326)

City of Cedarburg
Budget Summary - Fund Balance
(In Thousands of Dollars)

2014 Proposed Budget Summary by Fund					
Fund	Description	Estimated	Adopted	Adopted	Estimated
		Beginning	Budgeted	Budgeted	Ending
		Fund Balance	Revenues	Expenditures	Fund Balance
100	General	2,232,329	8,166,224	8,176,224	2,222,329
200	Cemetery	318,956	33,940	46,997	305,899
210	Room Taxes	462	62,000	62,000	462
220	Recreation Programs	53,554	122,191	135,672	40,073
240	Swimming Pool	19,057	338,546	338,546	19,057
250	Parks & Playgrounds - Subdividers Deposits	147,819	150	40,000	107,969
260	Library	94,511	633,578	698,994	29,095
300	Debt Service Fund	83,724	1,140,642	1,190,567	33,799
400	Capital Improvements	2,212,695	2,395,000	6,933,659	(2,325,964)
601	Sewerage	16,633,886	2,307,258	2,612,818	16,328,326
700	Risk Management	748,878	295,618	287,955	756,541
	Total Funds	22,545,871	15,495,147	20,523,432	17,517,586

CITY OF CEDARBURG

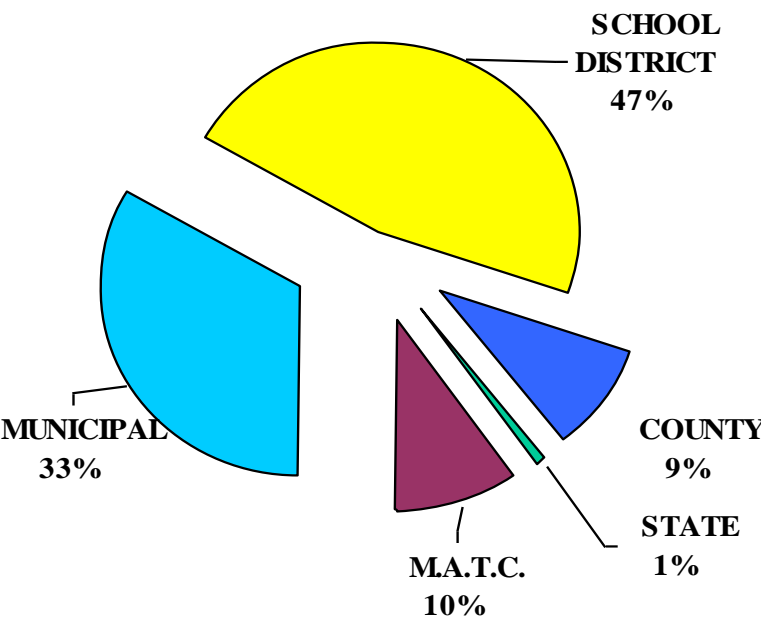
2014 CITY TAX LEVY



TAX LEVY

OPERATIONS	\$5,568,212
CAPITAL	1,235,000
LIBRARY	490,000
DEBT	972,917
TOTAL	\$8,266,129

TAX LEVIES BY ENTITY



TAXING ENTITIES

MUNICIPAL	\$8,266,129
SCHOOL DISTRICT	11,689,535
COUNTY	2,243,675
STATE	196,308
M.A.T.C.	2,460,817
TOTAL	\$24,856,464

CITY OF CEDARBURG TAX LEVY HISTORY

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	% CHNG 14/13
CITY TAX LEVIES						
General Fund Levy (Operating)	5,286,138	5,123,465	5,259,335	5,410,911	5,568,212	2.9%
Capital Improvement Levy	990,000	1,073,980	1,090,000	1,106,500	1,235,000	11.6%
Special Revenue Fund Levy (Library)	428,454	428,454	490,000	490,000	490,000	0.0%
Debt Service Levy	769,048	880,000	914,042	956,118	972,917	1.8%

TOTAL CITY LEVY	7,473,640	7,505,899	7,753,377	7,963,529	8,266,129	3.8%
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OTHER TAXING BODIES

Cedarburg Schools - operating	11,898,603	12,161,771	11,208,647	11,052,752	11,689,535	5.8%
Ozaukee County - operating	2,023,246	2,039,075	2,081,789	2,143,072	2,243,675	4.7%
State of Wisconsin	204,416	198,621	199,629	196,847	196,308	-0.3%
M.A.T.C. - operating	2,301,494	2,245,896	2,289,003	2,456,955	2,460,817	0.2%

TOTAL TAX LEVY (GROSS)	23,901,399	24,151,262	23,532,445	23,813,155	24,856,464	4.4%
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- State School Credit	(1,958,293)	(1,941,694)	(1,942,291)	(1,899,259)	(1,838,119)	-3.2%
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TOTAL TAX LEVY (NET)	21,943,106	22,209,568	21,590,154	21,913,896	23,018,345	5.0%
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EQUALIZED VALUATION	1,204,531,600	1,170,383,900	1,176,320,900	1,159,925,700	1,156,752,200	-0.3%
City Equalized Tax Rate	6.20	6.41	6.59	6.87	7.15	4.1%
Sch. Dist. Equal. Tax Rate	9.90	10.42	9.55	9.55	10.13	6.1%
Total Equalized Tax Rate	18.24	18.99	18.37	18.92	19.53	3.3%

ASSESSED VALUATION	1,150,675,970	1,155,644,680	1,160,817,740	1,165,210,300	1,183,410,760	1.6%
Assessment Ratio	95.53%	98.74%	98.68%	100.46%	100.23%	

TAX RATES (PER \$1,000 A.V.)

City of Cedarburg	6.49	6.49	6.68	6.83	6.99	2.3%
Cedarburg School District	10.37	10.55	9.68	9.51	9.90	4.1%
Ozaukee County	1.76	1.76	1.79	1.84	1.90	3.3%
State of Wisconsin	0.18	0.17	0.17	0.17	0.17	0.0%
M.A.T.C.	2.00	1.94	1.97	2.11	2.08	-1.4%

TOTAL TAX RATE (GROSS)	20.80	20.91	20.29	20.46	21.04	2.8%
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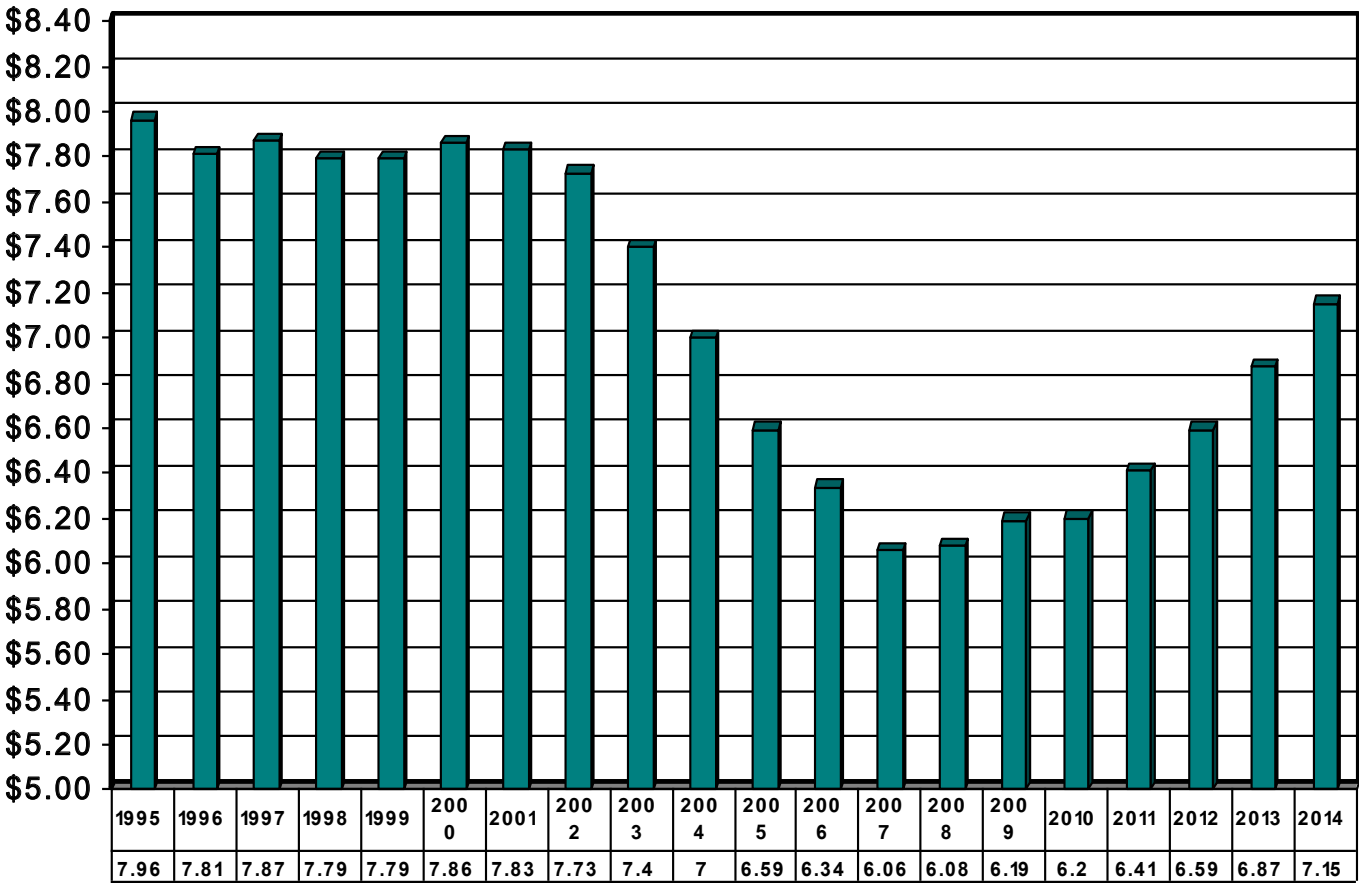
- State School Credit	(1.70)	(1.68)	(1.67)	(1.63)	(1.55)	-4.7%
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TOTAL TAX RATE (NET)	19.10	19.23	18.62	18.83	19.49	3.5%
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*Cost of increase to a property assessed at \$259,000 is \$41.44

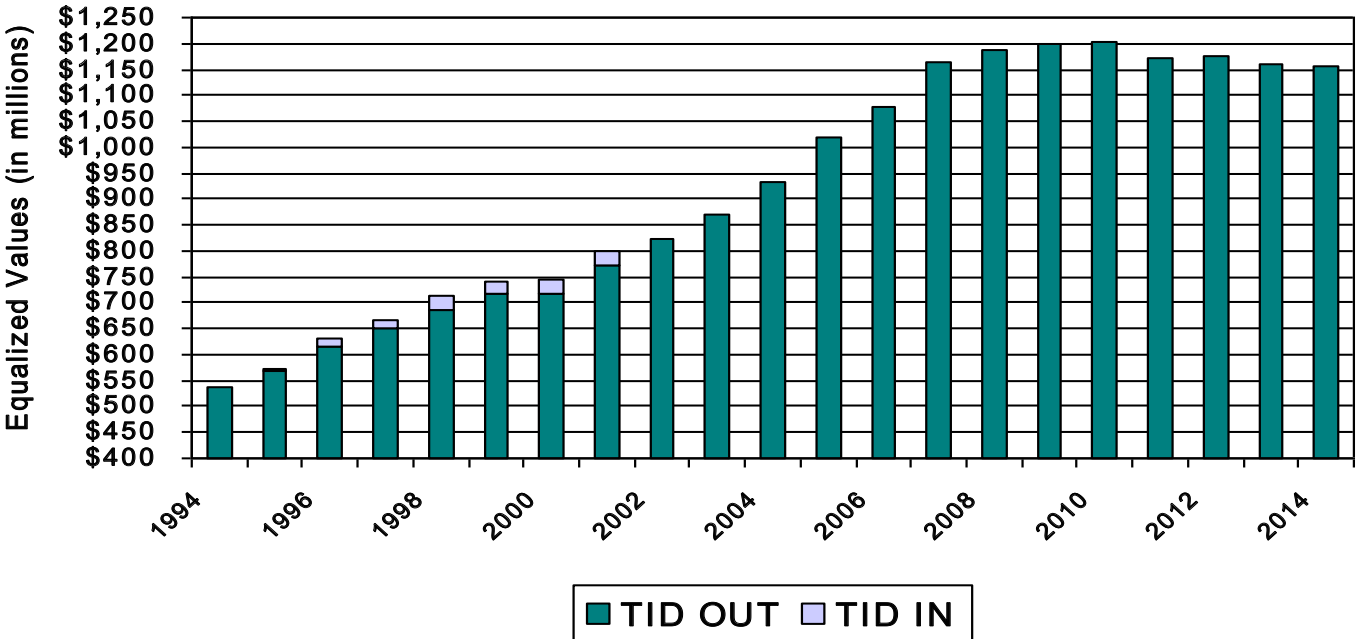
CITY OF CEDARBURG

MUNICIPAL EQUALIZED TAX RATE

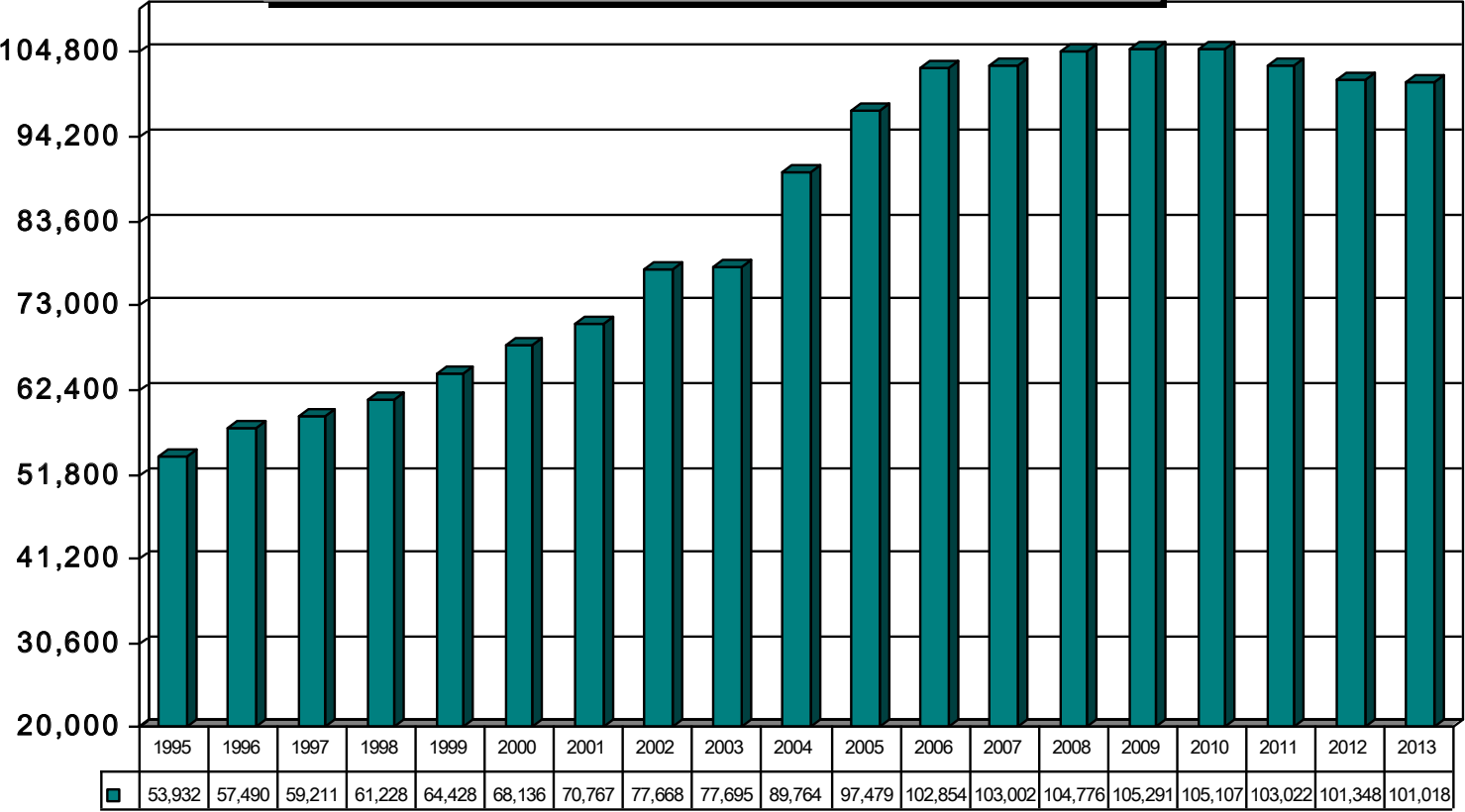


CITY OF CEDARBURG

HISTORICAL EQUALIZED VALUATIONS



TAX BASE PER CAPITA (TID OUT)

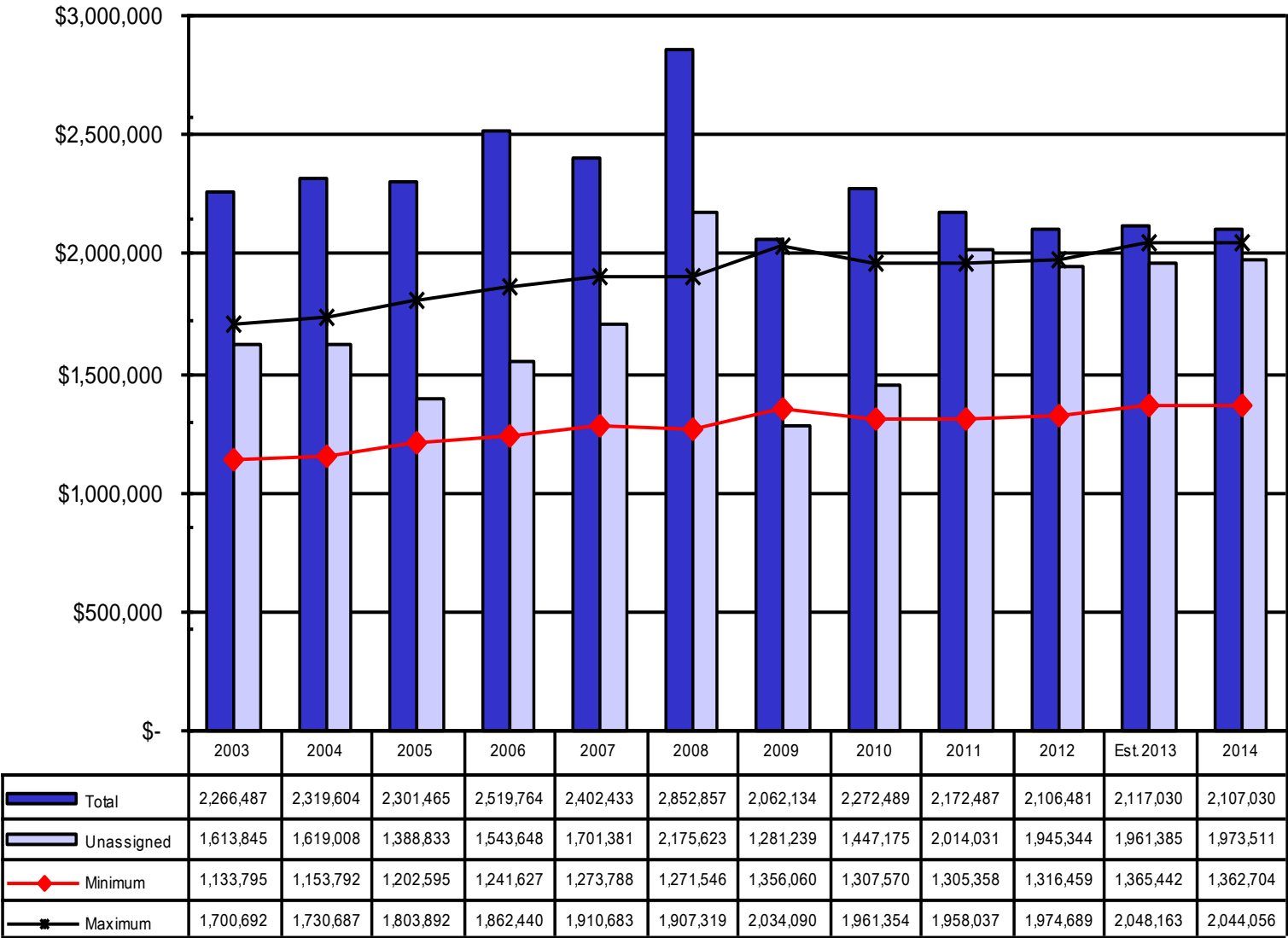


CITY OF CEDARBURG
GENERAL FUND

CITY OF CEDARBURG GENERAL FUND – FUND BALANCE

The graph below represents the trend in the General Fund Balance for the past 10 years. Since 1991 the City has built back its fund balance that was dramatically drawn down from 1985 to 1991. City policy states that undesignated General Fund Balance should be between two and three months of general fund expenditures, or approximately \$1.36 million to \$2.04 million. Therefore, efforts were made to restore the fund balance to the point that planned reductions in fund balance for one-time expenses would still keep the City within the adopted policy. The 2014 budget includes use of fund balance in the amount of \$10,000 to fund a portion of the health insurance consultant.

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

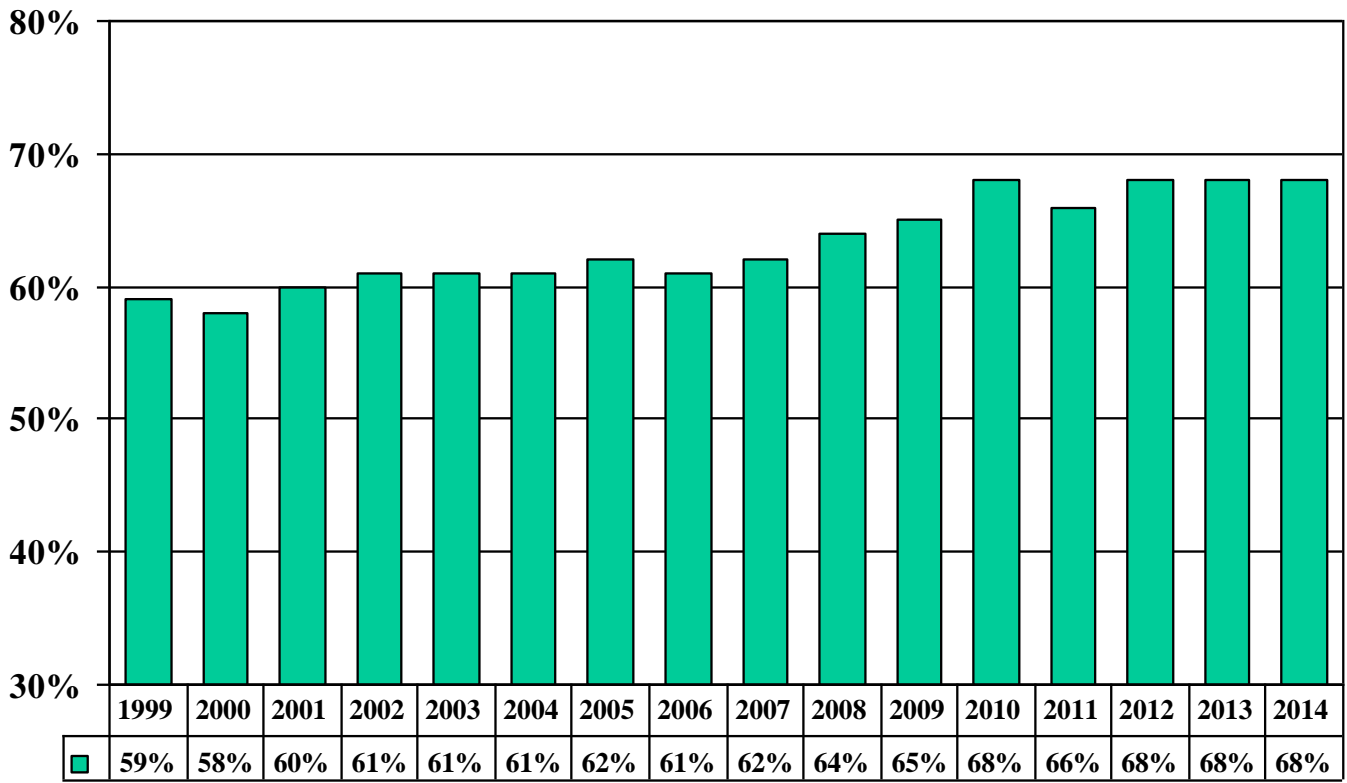


CITY OF CEDARBURG GENERAL FUND REVENUE SOURCES

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

PROPERTY TAXES

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



The increase in property taxes as a percentage of total General Fund revenues reflects the loss of State aids; particularly State Shared Revenues and the reduction in the Recycling Grant. The State cut the City's shared revenues by 15% for 2012 and the recycling grant by 37%. There is little expected growth in other revenue sources to pay for increased operating costs. As in 2013, 2014 building inspection revenues are expected to remain low due to the housing market.

The 2014 adopted budget included an assessed tax rate increase of 2.8%.

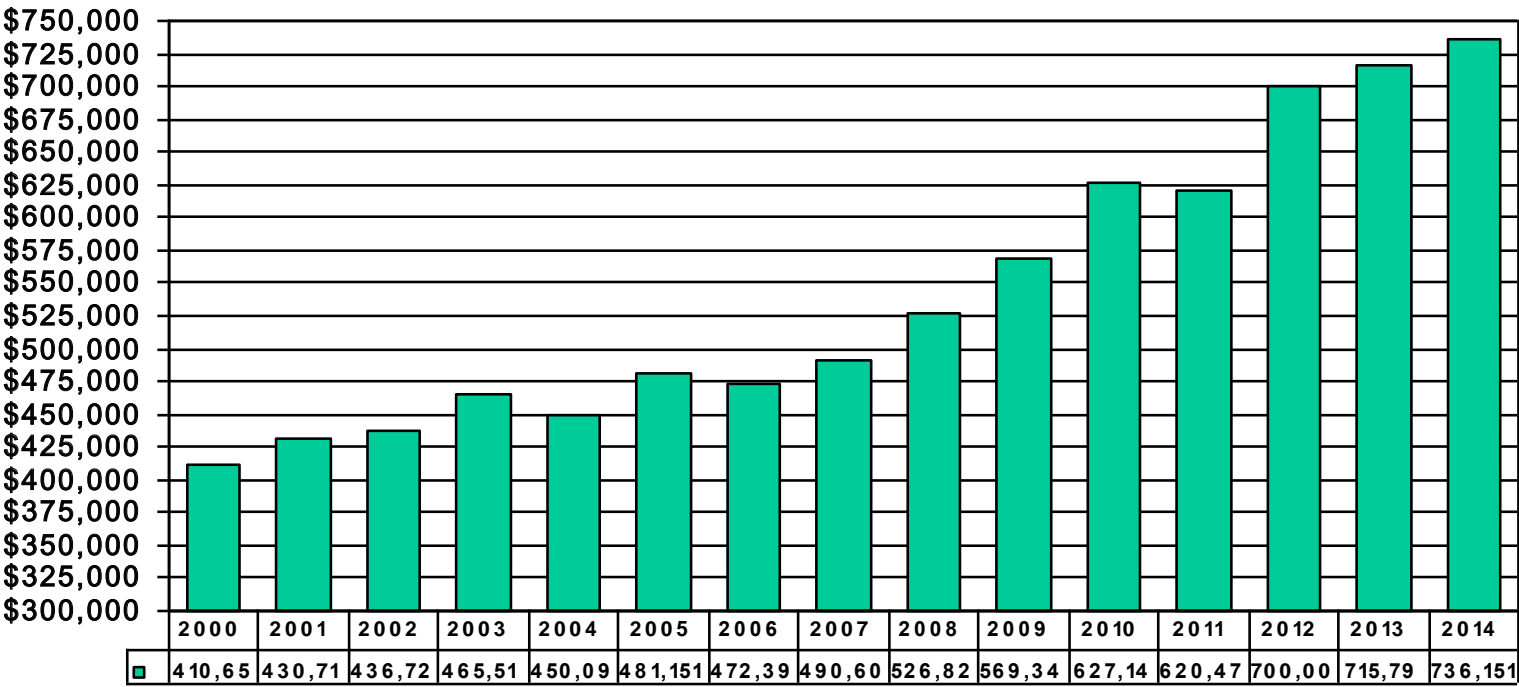
UTILITY TAX EQUIVALENT

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 9.0% of General Fund operating revenues in 2014.

The assumption for 2014 revenues was based on the value estimate completed by Cedarburg Light & Water and a 100% assessment ratio for 2013.

CITY OF CEDARBURG

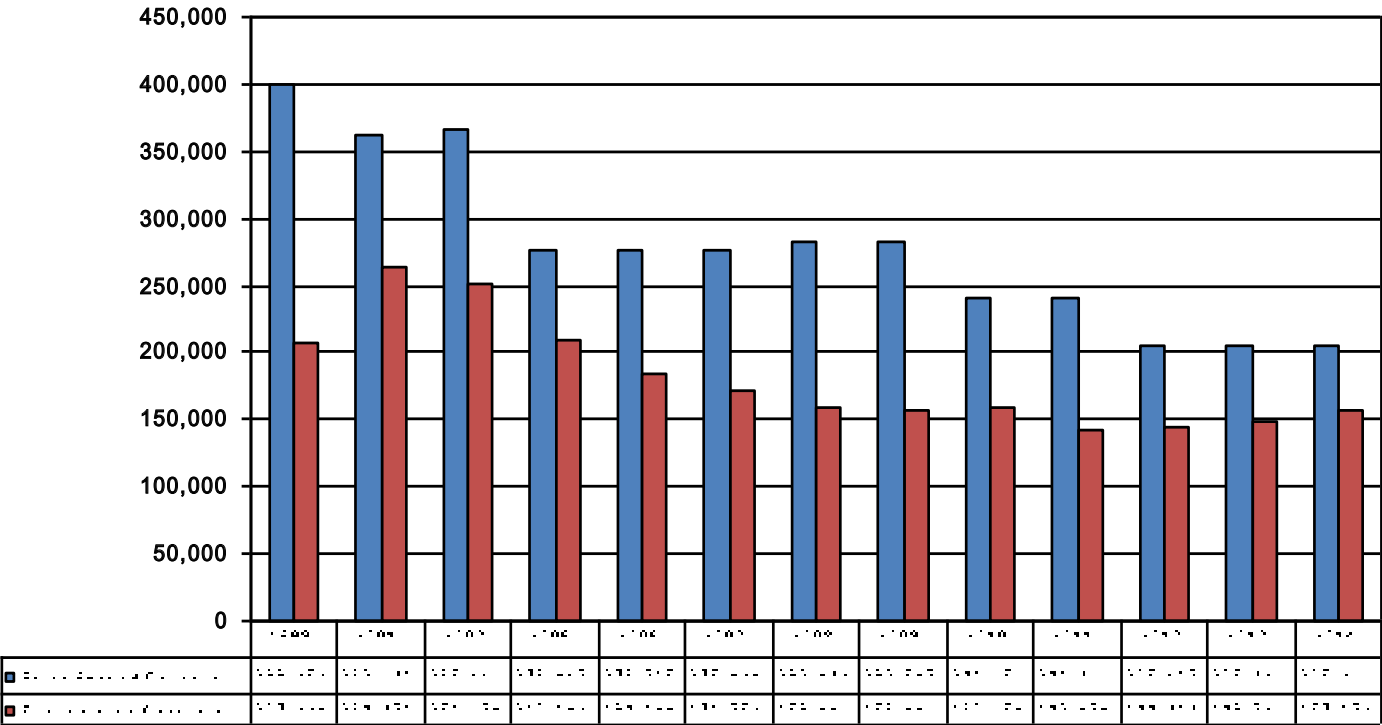
Utility Tax Equivalent



INTERGOVERNMENTAL REVENUES

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

State Shared Revenue and Expenditure Restraint

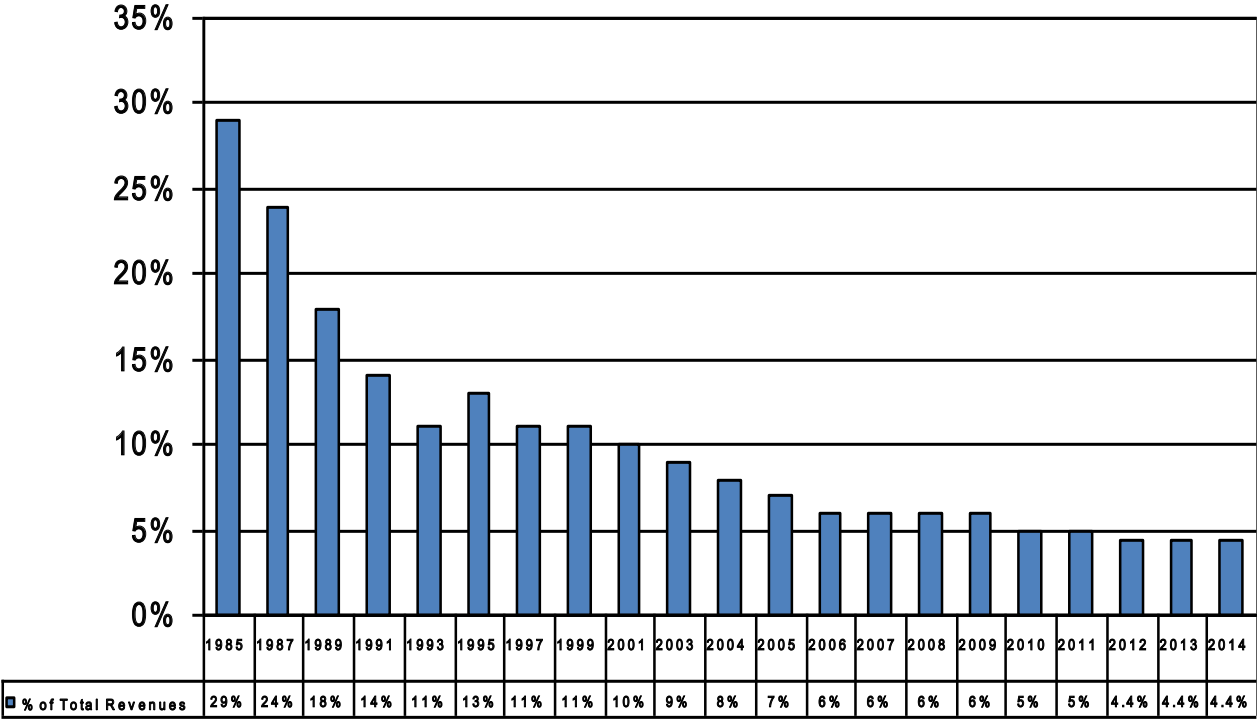


Typically, the City receives 95% of the prior year's payment under the State formula. State Shared Revenue for 2014 is decreasing 0.09%.

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 2014, the revenue is increasing 5.7% and the City will qualify for the program in 2015 by capping the expenditure increase at 2.2%.

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

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

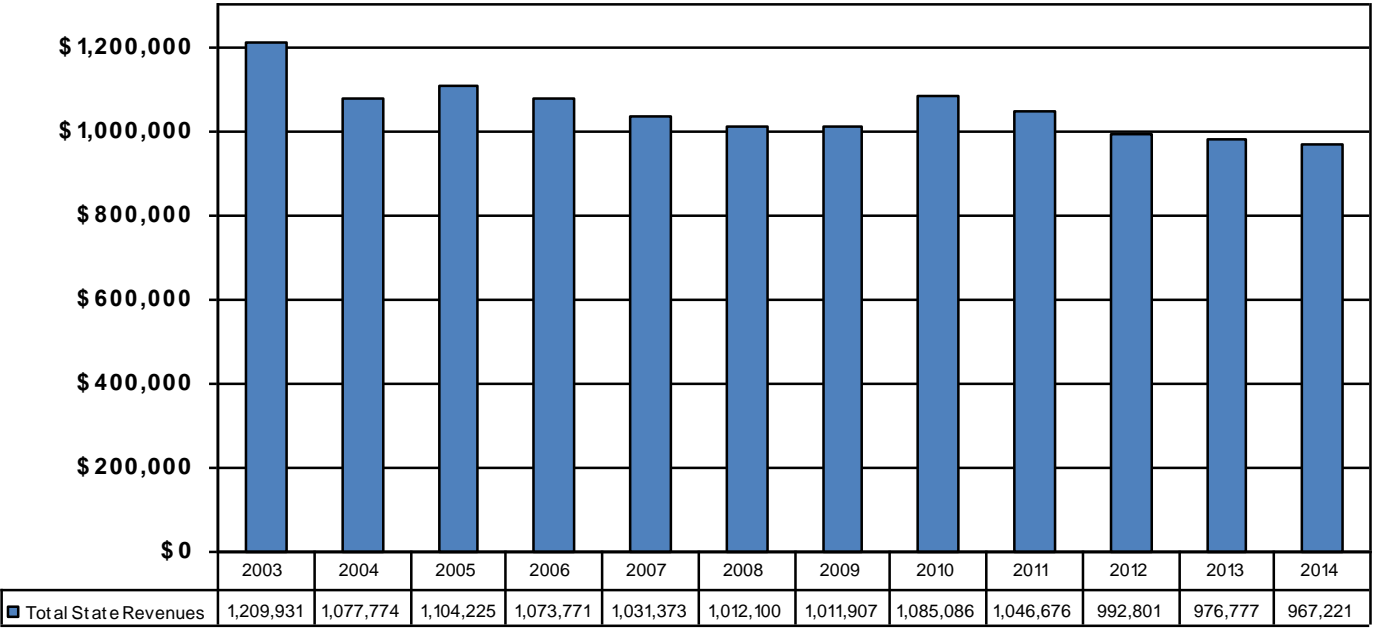


The second largest intergovernmental revenue consists of State transportation aids. State transportation aids are \$548,115, approximately 6.7% of the General Fund's revenue; resulting from a formula established by the State which takes into consideration costs of maintaining the City's transportation 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 2014 amount is a 4.25% increase from 2013.

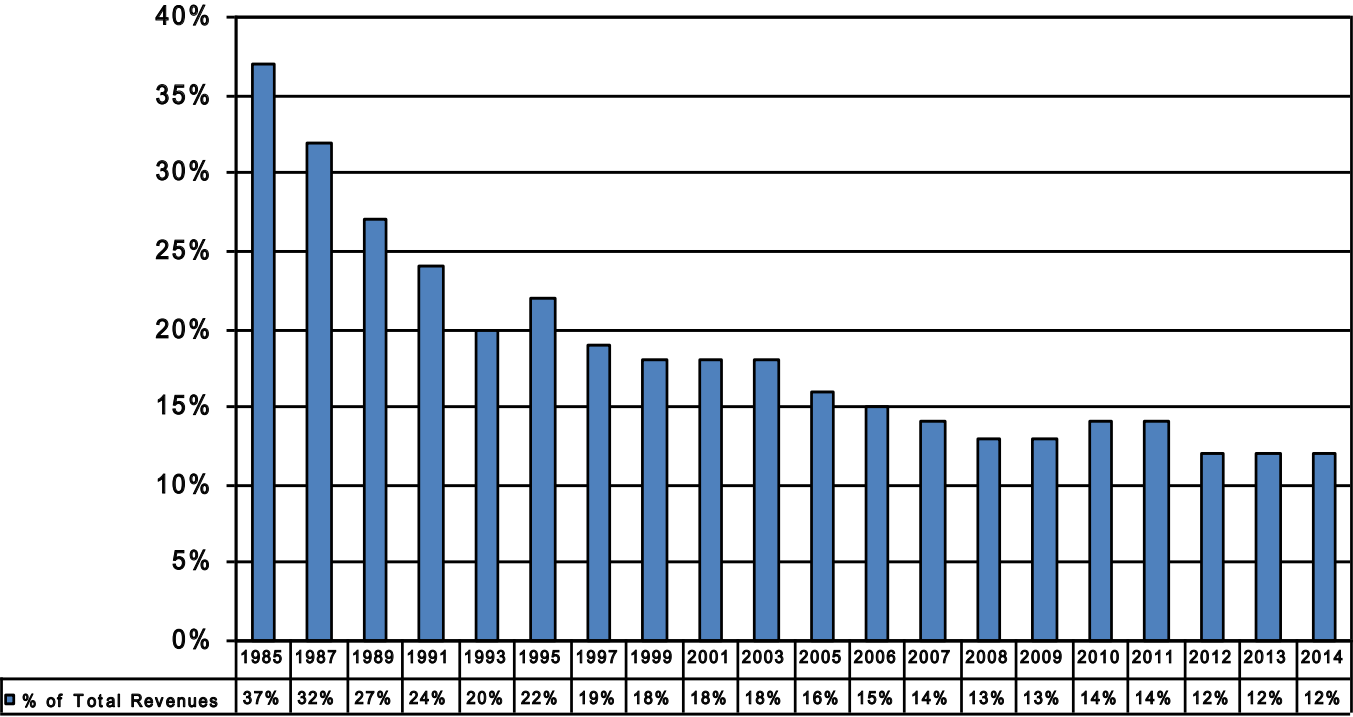
The City's Recycling Grant, funded by the Wisconsin Department of Natural Resources, pays for a portion of the cost of the City's curbside recycling program and yard waste collection and disposal. This grant previously provided approximately \$56,000 in annual funding. In 2011 the recycling grant program was affected by the State budget cuts. The 2013 amount was \$38,000 and is budgeted at the same level for 2014. Like other forms of State aid, the future of this source of revenue is uncertain.

Since 2000, the City has received computer aid revenue from the State. This payment stems from their decision to exempt all computers from inclusion as personal property. This revenue is budgeted to decrease by 3.8% for 2014.

Total State Revenues



Total State Revenues as %
of Total Revenues



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 4.1% of General Fund operating revenues. Many of the license fees and the cable television franchise fee are limited by State Statute or the agreement with the cable franchiser (regulated by federal law), and cannot be expected to increase to any significant degree in the near future. The cable franchise fee was increased from 3% to 5% in 1996. With the new legislation at the State level regulating franchise fees, after a three-year period of grandfathering current franchise agreements, future revenues and support for public education channels is uncertain. The City's franchise agreement ended in October 2012 which ended the courtesy internet connections provided to City buildings.

Building and related permits are dependent on construction activity and the local economy. In recent years, revenue from such permits has exceeded budgeted amounts due to increased residential construction and expansions at local industries. In 2007 new developments were approved, however, with the decline in the housing market, improvements have been delayed. Regulation and compliance revenues are projected based on

known factors (e.g., planned new development, number of premises requiring a liquor license) and trends in such revenues.

LAW AND ORDINANCE VIOLATIONS

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

PUBLIC CHARGES FOR SERVICES

This revenue source includes charges for use of City services and facilities. Major categories include Assessor's Office, Police Department, Public Works and Senior Center fees. Public charges for services are .7% of total revenues.

INTERGOVERNMENTAL CHARGES FOR SERVICES

This source previously consisted of the payments received from the Town of Cedarburg under a Shared Services Agreement. The Town paid the City amounts to fund a portion of the cost of operating Recreation Programs, Senior Center, Fire Department and ground water monitoring at a closed landfill jointly operated in the past by the Town and City. The agreement covering the Library, Recreation Programs, Senior Center and ground water monitoring expired on December 31, 2009. The Fire Department

Shared Service Agreement is in effect through 2014. Because the ground water monitoring is mandated by the State, this funding is continuing.

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

In addition, included under this category is the reimbursement received from the Cedarburg School District for the costs of school crossing guards, who are supervised by the Police Department. The intergovernmental charges revenue category provides approximately 2.6% of General Fund Revenues.

PUBLIC IMPROVEMENT REVENUES

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



COMMERCIAL REVENUES

This source primarily consists of interest earnings on invested funds and sales/rental of City property including rental income from the lease of water towers to cellular telephone companies. As a percentage of General Fund operating revenues, such revenues fund approximately 2% of the operating budget. Fluctuation in this account is due to the changes in yields on invested funds and the amount of investable funds. The market interest rate had dropped substantially in

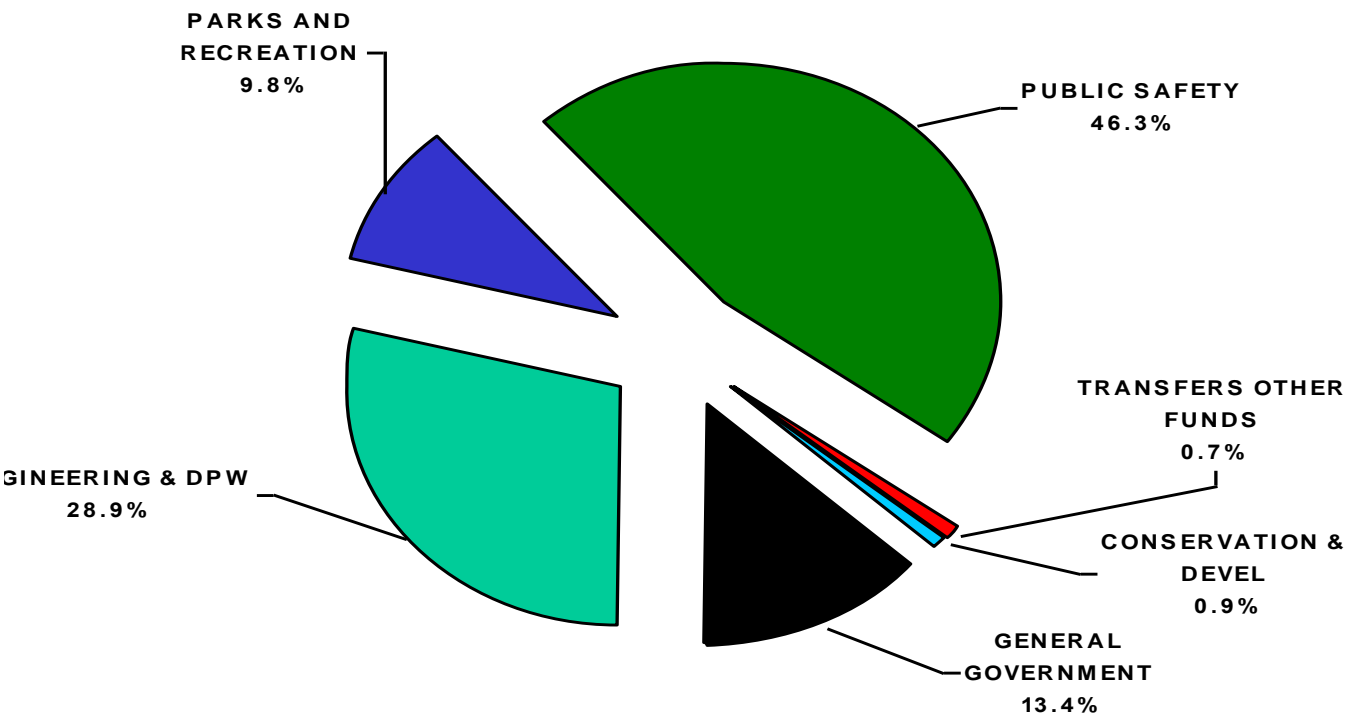
previous years, continued to decline and remained low through 2013. A decrease of \$15,000 was budgeted for 2014. The City is continuing to see the low interest rates on investments and is also losing a rental income revenue source. The City is losing rental income at the Lincoln Building for 2014. As investable funds have increased, the City has implemented the investment strategies recommended by the ad hoc Investment Advisory Committee and more actively managed its investments.

General Fund							
Fund 100	2013		2013	2014	% CHANGE		
Revenues	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Public Improvement Revenues	520	2,652	2,533	2,000	5,000	2,500	25.00%
Intergovernmental Revenues	1,085,087	1,047,079	1,007,343	971,705	976,989	1,007,221	3.66%
Regulation & Compliance	316,117	334,158	358,956	333,140	343,731	338,040	1.47%
Law & Ordinance Violations	69,090	72,912	62,479	89,000	83,000	83,000	-6.74%
Public Charges for Services	58,459	52,125	69,976	60,440	60,203	59,940	-0.83%
Intergovernmental Charges	208,025	202,684	192,605	207,206	206,831	208,584	0.67%
Commercial Revenues	180,975	178,225	178,722	182,330	164,745	162,576	-10.83%
Property Taxes	5,913,277	5,743,936	5,929,290	6,126,088	6,136,686	6,304,363	2.91%
Total	7,831,550	7,633,771	7,801,904	7,971,909	7,977,185	8,166,224	2.44%

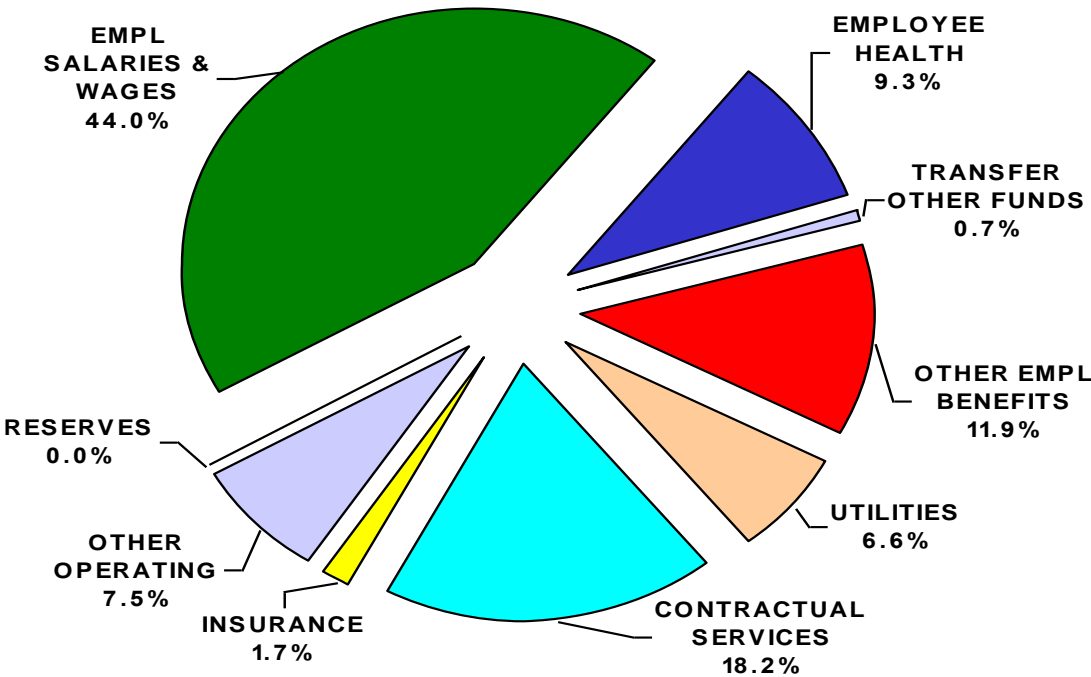
		2013		2013	2014	% CHANGE	
Expenditures	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
General Government	998,415	1,056,439	1,014,785	1,056,045	1,129,081	1,096,998	3.88%
Public Safety	3,540,466	3,570,525	3,630,311	3,727,787	3,710,037	3,782,737	1.47%
Engineering & Public Works	2,142,313	2,282,915	2,191,333	2,308,282	2,345,657	2,360,354	2.26%
Parks, Recreation & Forestry	724,925	728,414	791,127	790,174	796,836	805,330	1.92%
Conservation & Development	137,602	53,879	63,571	61,930	61,955	72,130	16.47%
Other	0	0	0	0	0	0	0.00%
Transfers to Other Funds	66,142	41,606	40,842	59,006	59,006	58,675	-0.56%
Total	7,609,863	7,733,778	7,731,969	8,003,224	8,102,572	8,176,224	2.16%
Revenues - Expenditures	221,687	(100,007)	69,935	(31,315)	(125,387)	(10,000)	-68.07%

Fund Balance	2,272,489	2,172,482	2,242,417	2,211,102	2,117,030	2,107,030	
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CITY OF CEDARBURG GENERAL FUND DEPARTMENT EXPENDITURES

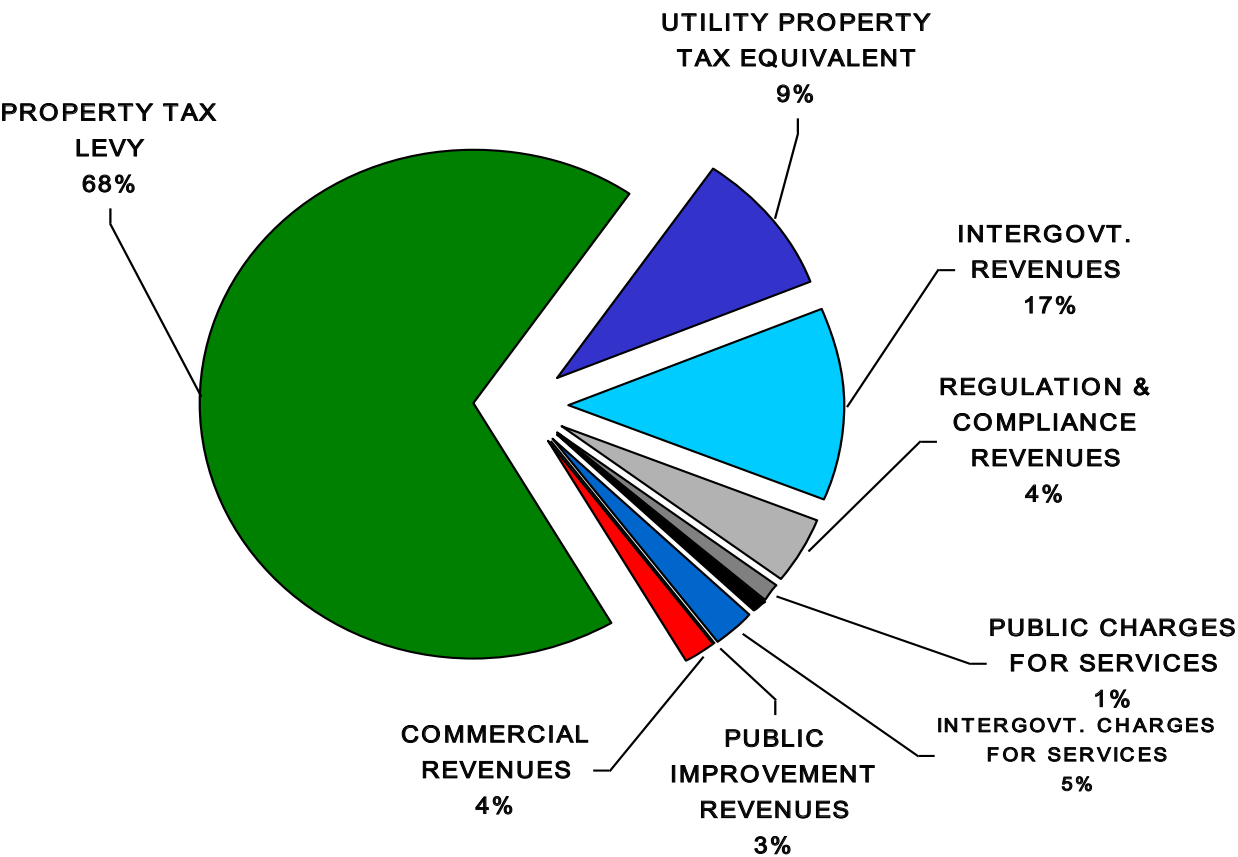


OPERATING EXPENSE BY OBJECT



CITY OF CEDARBURG

GENERAL FUND REVENUES



REVENUES

PROPERTY TAX LEVY	\$5,568,212
UTILITY PROPERTY TAX EQUIVALENT	736,151
INTERGOVERNMENTAL REVENUES	1,007,221
REGULATION & COMPLIANCE REVENUE	338,040
LAW AND ORDINANCE VIOLATIONS	83,000
PUBLIC CHARGES FOR SERVICES	59,940
INTERGOVT. CHARGES FOR SERVICES	208,584
PUBLIC IMPROVEMENT REVENUES	2,500
COMMERCIAL REVENUES	162,576
TOTAL	\$8,166,224

City of Cedarburg							
General Fund Revenues							
Fund 100				2013	2013	2014	% CHANGE
Public Improvements	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Engineering & Administration	520	2,652	2,533	2,000	5,000	2,500	25.00%
Total Public Improvement Revenues	520	2,652	2,533	2,000	5,000	2,500	25.00%

Intergovernmental Revenues							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% Change 2014/2013
State Shared Revenues	237,659	241,068	199,118	205,390	205,420	205,200	-0.09%
Fire Insurance Dues	34,247	35,495	39,859	34,000	40,187	40,000	17.65%
Expenditure Restraint Program	158,176	137,397	144,414	148,730	148,730	157,173	5.68%
State Grant, Police Training	8,920	3,675	3,040	3,200	2,560	2,700	-15.63%
State Transportation Aids	564,171	571,013	513,912	525,755	525,448	548,115	4.25%
State Computer Aids	19,578	14,832	16,629	16,630	16,304	16,000	-3.79%
State Recycling Grant	58,693	37,946	37,983	38,000	38,033	38,033	0.09%
State Forestry Grant	0	0	21,622	0	0	0	0.00%
Federal Grant - COPS/Police	0	5,653	26,919	0	95	0	0.00%
State Grants - DOT/Police	3,643	0	3,847	0	0	0	0.00%
Total Intergovernmental Revenues	1,085,087	1,047,079	1,007,343	971,705	976,777	1,007,221	3.66%

Regulation and Compliance							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% Change 2014/2013
Liquor & Beer Licenses	19,615	18,985	15,063	19,330	20,083	19,880	2.85%
Electric Contr. Licenses	7,620	8,050	8,760	0	1,505	0	0.00%
Direct Seller Licenses	870	1,380	865	1,190	1,190	1,190	0.00%
Cigarette Licenses	800	700	500	700	900	800	14.29%
Operator Licenses	8,215	10,210	13,920	10,000	10,215	10,000	0.00%
Bicycle Licenses	215	283	120	100	120	100	0.00%
Dog and Cat Licenses	1,223	1,356	1,371	1,300	1,300	1,300	0.00%
Cable TV Franchise Fee	143,357	153,485	161,124	160,000	160,000	160,000	0.00%
Transient Permit Fee	260	250	250	250	250	250	0.00%
Weights & Measures Licenses	1,105	1,085	1,065	1,195	1,195	1,195	0.00%
Fire Inspection Fee	15,350	15,095	15,340	15,325	15,325	15,325	0.00%
Building Permits	50,758	56,165	58,753	60,000	64,351	60,000	0.00%
Electrical Permits	12,833	13,171	16,996	15,000	17,121	15,000	0.00%
Plumbing Permits	13,065	14,207	16,600	14,000	15,490	14,000	0.00%
Clearwater Compliance Permits	6,400	5,400	7,650	5,100	7,550	6,000	17.65%
Heating/Air Conditioning Permits	13,330	13,785	13,237	10,000	17,593	13,000	30.00%
Drive Opening Permits	630	595	575	600	690	600	0.00%
Erosion Control Permits	2,150	1,950	2,850	2,100	2,800	2,100	0.00%
Occupancy Permits	4,678	5,130	6,085	4,000	4,000	4,000	0.00%
Sign Permits	1,970	1,835	2,180	1,800	2,095	1,800	0.00%
Street Opening Permits	4,450	2,300	3,600	3,000	3,100	3,000	0.00%
Miscellaneous Permits (Clerk)	1,585	1,311	1,170	1,300	1,946	1,600	23.08%
Building Inspection Plan Review	2,315	2,315	3,365	2,450	3,535	2,450	0.00%
Storm water Management Permit	200	950	3,535	750	750	750	0.00%
Plan Review	2,473	3,710	2,317	3,000	5,310	3,100	3.33%
Zoning Permits	650	455	1,665	650	600	600	-7.69%
Total Regulation & Compliance	316,117	334,158	358,956	333,140	359,014	338,040	1.47%

Law & Ordinance Violations							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% Change 2014/2013
Court Penalties & Costs	53,021	54,158	41,446	66,000	60,000	60,000	-9.09%
Parking Violations	16,069	18,754	21,033	23,000	23,000	23,000	0.00%
Total Law & Ordinance Violations	69,090	72,912	62,479	89,000	83,000	83,000	-6.74%

Public Charges for Services							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% Change 2014/2013
Treasurer's Office Fees	691	641	639	500	500	500	0.00%
License Publication Fees	660	735	615	600	690	600	0.00%
Assessor's Office Fees	3,109	2,605	3,875	3,000	4,500	4,000	33.33%
General Government Misc. Fees	3,774	265	52	500	100	500	0.00%
Engineering Fees	1,100	680	375	1,000	500	700	-30.00%
Building Inspection House Nos.	403	437	479	300	367	300	0.00%
State Tag Fee	390	450	665	490	595	490	0.00%
Tax Exemption Fees	150	0	150	0	0	150	0.00%
Central Duplicating Fees	66	89	40	100	100	100	0.00%
Police Department Fees	10,728	10,786	13,171	10,500	10,500	10,500	0.00%
Alarm Permit Fees	150	200	275	200	200	200	0.00%
False Alarm Fees	935	765	1,645	1,000	1,440	1,000	0.00%
Public Works Dept. Fees	5,541	3,303	17,071	16,000	17,979	16,000	0.00%
Recycling-Plastic/Glass/Oil	168	230	328	250	470	100	-60.00%
Recycling-Aluminum/Tin	812	834	1,267	800	828	800	0.00%
Recycling Cart Upgrade	1,267	1,362	1,538	1,200	1,500	0	-100.00%
Weed Mowing Fees	1,223	1,321	679	500	500	500	0.00%
Park Rental Fees	6,006	4,456	5,045	6,000	5,500	5,500	-8.33%
Safety Training	0	225	150	0	0	0	0.00%
Community Center Sales	663	0	0	0	0	0	0.00%
Senior Center Fees	19,079	20,315	19,821	16,000	16,000	17,000	6.25%
Public Charges for Services	1,544	1,426	2,096	1,500	1,200	1,000	-33.33%
Miscellaneous Revenue	0	1,000	0	0	0	0	0.00%
Total Public Charges for Services	58,459	52,125	69,976	60,440	63,469	59,940	-0.83%

Intergovernmental Charges							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% Change 2014/2013
Sanitation - Town	4,212	3,350	3,350	3,350	3,350	3,350	0.00%
Fire - Operating - Town	122,392	119,674	119,289	128,263	128,263	128,290	0.02%
Fire/EMS Dispatching - Town	3,354	2,496	3,549	3,100	3,100	3,100	0.00%
Emergency Mgmt. - Town	1,730	814	773	1,000	775	775	-22.50%
Crossing Guards - School District	44,828	45,563	47,007	53,843	53,843	54,919	2.00%
Sewer Administrative Services	10,250	10,250	10,250	10,250	10,250	10,250	0.00%
Transfer from Room Tax Fund	3,770	3,089	3,431	3,000	3,000	3,000	0.00%
Transfer from CDBG - Admin	1,542	1,551	1,788	1,500	1,200	1,500	0.00%
Transfer from TIF - Admin	0	241	406	500	650	1,000	100.00%
City of Mequon - Reimbursement	2,597	2,656	2,762	2,400	2,400	2,400	0.00%
Transfer from Rec Programs	13,000	13,000	0	0	0	0	0.00%
Transfer from Trust & Agency	350	0	0	0	0	0	0.00%
Total Intergovernmental Charges	208,025	202,684	192,605	207,206	206,831	208,584	0.67%

				2013	2013	2014	% Change
Commercial Revenues	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Interest - Delinquent Property Taxes	186	441	131	200	275	200	0.00%
Interest - Investments	35,984	24,236	17,295	40,000	20,000	25,000	-37.50%
Interest - Special Assessments	478	218	3,831	0	14	0	0.00%
Rent - City Property	40,660	41,907	37,645	16,000	16,000	8,000	-50.00%
Rent - City Property, Water Tower	102,324	107,440	112,917	118,348	118,348	124,376	5.09%
Sale of City Property	82	1,616	635	400	708	0	-100.00%
Refund of Prior Years Expense	(39)	2,367	(32)	0	479	0	0.00%
Donations	1,300	0	6,300	7,382	7,382	5,000	-32.27%
Total Commercial Revenues	180,975	178,225	178,722	182,330	163,206	162,576	-10.83%

Total Non-Tax Revenues	1,918,273	1,889,835	1,872,614	1,845,821	1,857,297	1,861,861	0.87%
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				2013	2013	2014	% Change
Tax Revenues	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Property Taxes	5,286,133	5,123,466	5,259,337	5,410,295	5,420,893	5,568,212	2.92%
Property Tax Equivalent	627,144	620,470	669,953	715,793	715,793	736,151	2.84%
Total Property Taxes	5,913,277	5,743,936	5,929,290	6,126,088	6,136,686	6,304,363	2.91%

				2013	2013	2014	% Change
Total General Fund Revenues	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
	7,831,550	7,633,771	7,801,904	7,971,909	7,993,983	8,166,224	2.44%

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MAYOR
COMMON COUNCIL
513100, 511100

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

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

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

Mayor/Common Council Staffing Levels

Personnel Schedule Summary Position	2012	2013	2014
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

- 2013 SIGNIFICANT ACCOMPLISHMENTS:
2014 OBJECTIVES TO BE ACCOMPLISHED:
- Paperless Council packets
 - Started process to create TID #3
 - Determined disposition of old Library building
 - Approved site for the new Library and accepted bids for construction
 - Adopt a plan for TID #3
 - Sale of old Library building

- LONG TERM GOALS:
 - Promote economic development

ACCOUNT DETAIL:

511100 - Common Council

- 313 – **Printing:** Costs for budget document.
- 320 – **Subscriptions and Dues:** League of Municipalities (\$3,800), Mid Moraine Municipal Association (\$700), Cedarburg Chamber of Commerce (\$135), Ozaukee County Tourism Council (\$75), OED (\$1,500), VALUE (\$25)
- 330 – **Travel & Training:** Mid Moraine (intergovernmental meetings and functions)

513100 – Mayor

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

BUDGET VARIANCES:

511100 - Common Council

- 313 – **Printing:** Budget printing expenses declined with purchase of software and use of electronic versions

513100 – Mayor

- 152 – **Retirement:** Decrease due to new Mayor not eligible for benefits
- 225 – **Telephone:** Decrease due to cell phone expenditure eliminated
- 313 – **Printing:** Increase for newsletter printing. New format with more color and pictures increased cost
- 320 – **Dues:** 2% increase in League of Municipalities dues.
- 343 – **Awards, Supplies:** Increased for enhancement awards program

CITY ADMINISTRATOR
513200, 519200

DEPARTMENT: City Administrator
PROGRAM MANAGER: City Administrator/Treasurer
PROGRAM DESCRIPTION:
The City Administrator serves as the Chief Administrative Officer; leading, planning, organizing and directing the administration of the City of Cedarburg toward the fulfillment of goals and policies determined by the Common Council. The City Administrator coordinates the day-to-day activities of the City, introduces new methods and procedures among City departments and apprises the Mayor and Common Council on operating results. Additionally, the Administrator, as City Treasurer, oversees management of financial resources and is responsible for the preparation of the annual City budget.

PRODUCTS & SERVICES:

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

City Administrator/Treasurer Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
City Administrator/Treasurer*	.395	1.00	1.00
Administrative Assistant**	.25	.25	.25
TOTAL	.645	1.25	1.25

*Other .395 in Treasurer’s Office and .21 in Sewer Administration

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

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013	2014 Projected
Bond Ratings	A2	A2	A2	A2
Distinguished Budget Presentation Award	n/a***	n/a***	yes	yes

*** Did not submit

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Actual 2011/2012	Actual 2012/2013	Target 2013/2014
Administrator’s Office	Cost per capita	Operating costs	\$4.09	\$8.33	\$8.46

2013 SIGNIFICANT ACCOMPLISHMENTS:

- 1. Completed CVMIC Risk Assessment
- 2. Researched health and dental insurance options and found new provider
- 3. Started new health risk assessment program
- 4. Coordinated update of City website
- 5. Coordinated update of City phone system
- 6. Completed RFP for City Planner

2014 OBJECTIVES TO BE ACCOMPLISHED:

- 1. Request for proposals for legal services
- 2. Enter into contract with a new City Planner
- 3. Purchase new projector for Council Chambers

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

513200 – City Administrator

- 310 – **Office Supplies:** Calendar, pens, etc.
- 320 – **Publications & Dues:** Membership to Milwaukee Area Municipal Employer Association (MAMEA), Wisconsin City Management Association (WCMA) and Wisconsin Public Employer Labor Relations Association (WPELRA)
- 330 – **Conference & 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

- 135 – **Sick Payout:** Reduced due to change in policy in hours accumulated annually

LEGAL SERVICES

516100, 516200, 516400

DEPARTMENT: City Attorney

PROGRAM MANAGER: Mayor/City Administrator

PROGRAM DESCRIPTION:

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

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

PRODUCTS & SERVICES:

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

STAFFING: Contractual

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

2013 SIGNIFICANT ACCOMPLISHMENTS:

- 1. Prochnow settlement discussions
- 2. TID #3 Developer’s Agreement
- 3. Review new personnel handbook
- 4. Defended Board of Appeals Tourists home case.

2014 OBJECTIVES TO BE ACCOMPLISHED:

- 1. Sale of Library building

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

516100 – City Attorney

210 – **Annual retainer.**

211 – **Prosecution** of ordinance violations, extraordinary services

BUDGET VARIANCES:

516400 – Labor Relations

211 – **Professional Services:** Decreased \$3,000 for personnel related issues, union negotiations no longer necessary. Police Officers’ negotiations paid out of Police Administration account

Common Council, Mayor & City Attorney								
511100 Common Council				2013	2013	2014	% CHANGE	
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	16,865	16,477	16,800	16,800	16,800	16,800	0.00%
151	Social Security	1,290	1,260	1,285	1,285	1,285	1,285	0.02%
165	Workers' Comp Insurance	36	46	49	51	51	42	-17.65%
Total		18,191	17,783	18,134	18,136	18,136	18,127	-0.05%

511100				2013	2013	2014	% CHANGE	
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
313	Printing	1,450	259	1,606	1,450	500	500	-65.52%
320	Publications and Dues	6,114	6,132	6,241	6,150	6,150	6,235	1.38%
330	Training & Travel	105	119	99	150	150	150	0.00%
390	Operating Expenses	15	75	112	120	120	120	0.00%
Total		7,684	6,585	8,058	7,870	6,920	7,005	-10.99%
Total Expenditures		25,875	24,368	26,192	26,006	25,056	25,132	-3.36%

513100 Mayor				2013	2013	2014	% Change	
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	6,023	5,885	6,000	6,000	6,000	6,000	0.00%
151	Social Security	461	450	459	459	459	459	0.00%
152	Retirement	715	656	138	0	0	0	0.00%
165	Workers' Comp Insurance	14	18	19	18	18	15	-16.67%
Total		7,213	7,009	6,616	6,477	6,477	6,474	-0.05%

513100				2013	2013	2014	% CHANGE	
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
225	Telephone	735	892	556	240	20	20	-91.67%
313	Printing	1,890	5,790	5,450	6,000	7,100	7,250	20.83%
330	Training & Travel	58	21	41	140	140	140	0.00%
343	Awards, Supplies	459	355	187	200	200	600	200.00%
390	Operating Expenses	160	0	0	160	160	160	0.00%
Total		3,302	7,058	6,234	6,740	7,620	8,170	21.22%
Total Expenditures		10,515	14,067	12,850	13,217	14,097	14,644	10.80%

516100 City Attorney				2013	2013	2014	% Change	
Professional Services		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	General Services - Retainer	57,600	57,600	57,600	57,600	57,600	57,600	0.00%
211	Extraordinary Services	34,212	30,587	6,757	30,000	30,000	30,000	0.00%
Total		91,812	88,187	64,357	87,600	87,600	87,600	0.00%

516400 Labor Relations Counsel				2013	2013	2014	% Change	
Professional Services		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	11,338	4,438	0	5,000	5,000	0	-100.00%
Total		11,338	4,438	0	5,000	5,000	0	-100.00%

				2013	2013	2014	% Change	
Revenues		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
474110	Sewer Administrative	4,613	4,613	4,613	4,613	4,613	4,613	0.00%
Total		4,613	4,613	4,613	4,613	4,613	4,613	0.00%

				2013	2013	2014	% Change	
Net Cost of Program		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
		134,927	126,447	98,786	127,210	127,140	122,763	-3.50%

Administrator & Employee Relations

513200				2013	2013	2014	% CHANGE	
Personnel		2011	2012	Budget	Estimated	Adopted	2014/2013	
111	Salaries	53,088	42,853	31,163	66,724	66,724	68,065	2.01%
135	Sick Payout	895	6,069	491	1,132	1,132	866	-23.50%
151	Social Security	4,179	3,694	2,398	5,279	5,279	5,365	1.62%
152	Retirement	6,063	5,745	1,987	4,650	4,589	4,909	5.56%
154	Health Insurance	11,426	8,904	7,097	15,150	15,150	13,676	-9.73%
155	Life Insurance	46	45	29	23	23	26	13.04%
159	Longevity	1,191	825	547	1,145	1,145	1,194	4.28%
165	Workers' Comp Insurance	125	163	146	222	222	186	-16.22%
Total Personnel		77,013	68,298	43,858	94,325	94,263	94,287	-0.04%

513200				2013	2013	2014	% CHANGE	
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
225	Telephone	158	182	192	200	210	210	5.00%
310	Office Supplies	151	69	285	150	150	150	0.00%
320	Publications and Dues	161	161	323	325	342	325	0.00%
330	Training & Travel	269	135	126	300	175	300	0.00%
Total Operating		739	547	926	975	877	985	1.03%
Total Administrator		77,752	68,845	44,784	95,300	95,140	95,272	-0.03%

519200				2013	2013	2014	% CHANGE	
Employee Relations		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
124	Performance Bonuses	0	16,290	28,935	0	1,000	0	0.00%
161	EAP/125 Administration	199	1,759	1,738	2,000	2,000	2,000	0.00%
210	Professional Services	635	710	635	1,000	1,000	1,000	0.00%
335	Leadership & Development	119	177	31	300	300	300	0.00%
343	Awards, Supplies	2,364	1,561	1,951	1,960	1,960	1,300	-33.67%
Total Employee Relations		3,317	20,497	33,290	5,260	6,260	4,600	-12.55%

Total Expenditures		81,069	89,342	78,074	100,560	101,400	99,872	-0.68%
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				2013	2013	2014	% CHANGE	
Revenues		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Total		0	0	0	0	0	0	0.00%

				2013	2013	2014	% CHANGE	
Net Cost of Program		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
		81,069	89,342	78,074	100,560	101,400	99,872	-0.68%

CITY CLERK

514100, 514200, 514500

DEPARTMENT and PROGRAM MANAGER: City Clerk

PROGRAM DESCRIPTION:

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

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

PRODUCTS & SERVICES:

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

City Clerk Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
City Clerk	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00
Administrative Assistant*	.25	.25	.25
TOTAL	2.25	2.25	2.25

*Other .25 FTE located in City Administrator's Program

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Ordinances approved by Common Council	29	25	30	35
Resolutions approved by Common Council	11	25	20	20
Proclamations	12	12	12	12
Distribution of minutes and agendas	150	130	150	150
Indexes Council minutes (meetings)	20	22	20	22
Public Hearings	7	9	19	15
Courtesy notices	1	1	1	1
Property owners notices	231	450	650	450
Issuance of permits and licenses	430	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	20	30	40	30
Annexations	0	0	0	0
Annexation acres	0	0	0	0
Total population	11,419	11,425	11,445	11,450
Number of registered voters	7,600	8,100	7,900	8,100
Number of elections	3	6	2	4
Cost per voter for elections	\$2.80	\$1.75	\$3.61	\$3.26
Total number of voters	7,401	23,583	3,854	12,000
New registrants	180	1,800	75	1,000
Percent of voters who were new registrants	2.4%	8%	2%	8%
Number of absentee ballots cast	576	3,868	571	1,500
Percent of votes cast by absentee ballot	7.8%	16%	15%	13%

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Converted to electronic Council Packets and purchased tablet devices for Mayor and Council Members
2. Administrative Assistant reformatting City newsletter, budget document, and Directory of Officials using Adobe InDesign software
3. Risk assessment for CVMIC was completed
4. Inactivated approximately 500 voter records in SVRS as part of the GAB Four Year Voter Record Maintenance Process. These voter registrations were pulled from files and marked for destruction
5. 700+ inactive voter registration records were pulled from files in an on-going effort to update registration records

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Administer four elections, including the Governor's Election in November 2014
2. Implement election related law changes, possibly including Photo ID
3. Have Administrative Assistant trained to use the Statewide Voter Registration System (SVRS)
4. Have staff take advanced SVRS training and a variety of other election related training
5. Continue to monitor developments in approval of voting equipment for purchase in subsequent year

LONG-TERM OBJECTIVES:

1. Have all City Clerk Office staff trained to use SVRS

ACCOUNT DETAIL:

514100 – City Clerk

210 – **Professional Services:** Clerk's Index maintenance, ETI Licensing maintenance, records retention on CD, court reporter, public official bond, notary bond, sellers permit

225 – **Telephone:** AT&T

240 – **Repair and Maintenance:** MTM Microfilm Reader, Pitney Bowes, typewriters (2)

ACCOUNT DETAIL continued:

514100 – City Clerk continued

- 310 – **Office Supplies:** Safety deposit box, CDs, tapes, business cards, name plates, Council photos, miscellaneous office and postage supplies, plaques, directory covers, postage meter tapes, supplies for Mayor’s Enhancement Award Ceremony, and printer cartridges, etc.
- 311 – **Recording Fees:**Annexations,CertifiedSurveyMaps(CSMs),ConditionalUseGrants(CUGs),andLandCovenants.
- 315 – **Postage:** Box rental, bulk mail permit, postage
- 320 – **Publications and Dues:** IIMC, WMCA, WI Taxpayers Alliance, News Graphic, League manuals
- 330 – **Conferences and Seminars:** UWGB Advanced Education, WMCA District 5 meetings, WMCA Conference, WisLine (ETN) sessions, Mid Moraine meetings, mileage
- 335 – **Legal Notices:** Public hearings, land use amendments, Council minutes, ordinances, certain resolutions, requests for bids, employment ads, and publication affidavits
- 380 – **Equipment:** Fund for replacement of Microfilm Reader/Printer, keyboard holders, miscellaneous office equipment, etc.

514200 – Elections

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

514500 – Central Duplicating

- 310 – **Office Supplies:** Paper
- 380 – **Equipment:** Two all-in-one copiers/fax machines/scanners

BUDGET VARIANCES:

514100 – City Clerk

- 135 – **Sick Payout:** Decrease due to change in monthly accrual
- 210 – **Professional Services:** Decrease; the minutes indexing software (Imageflow Lite) is no longer supported
- 315 – **Postage:** Increase due to an increased number of absentee ballots mailed out in 2014 because of more elections and an increase in the annual bulk mail permit cost
- 320 – **Publications and Due:** Increase due to membership dues increase for the International Institute of Municipal Clerks (IIMC) and Administrative Assistant membership in the Wisconsin Municipal Clerk’s Association (WMCA)
- 330 – **Conferences and Seminars:** Increase for attendance at the IIMC annual conference in Milwaukee in May

514200 – Elections

- 111 – **Salaries:** Increase because of an increase in the number of elections in 2014 from two to four and due to a wage increase for election officials
- 112 – **Overtime:** Increase due to four elections in 2014
- 125 – **Part Time Salaries:** Increase due to four elections in 2014
- 310 – **Office Supplies:** Increase due to four elections in 2014

Clerk's Office							
514100							
Personnel		2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted % CHANGE 2014/2013
111	Salaries	130,630	127,362	114,994	115,818	115,818	118,131 2.00%
125	Part Time/Temporary	5,421	2,326	15,797	15,891	15,891	16,209 2.00%
135	Sick Payout	995	6,258	685	743	743	517 -30.42%
151	Social Security	10,701	10,584	10,654	10,258	10,258	10,447 1.84%
152	Retirement	15,426	12,057	7,085	8,108	7,860	8,424 3.90%
154	Health Insurance	24,106	22,718	22,832	25,268	25,268	22,112 -12.49%
155	Life Insurance	62	40	47	48	48	48 0.00%
159	Longevity	1,890	1,625	1,449	1,638	1,638	1,701 3.85%
165	Workers' Comp Insurance	349	389	398	457	428	359 -21.44%
Total		189,580	183,359	173,941	178,229	177,952	177,948 -0.16%

514100					2013	2013	2014	% Change
Operating					Budget	Estimated	Adopted	2014/2013
210	Professional Services	394	842	483	1,973	2,400	1,475	-25.24%
225	Telephone	549	606	598	400	600	600	50.00%
240	Repair & Maintenance Services	1,102	1,852	2,047	2,064	2,064	2,064	0.00%
310	Office Supplies & Expenses	1,444	2,391	1,891	3,100	2,900	3,100	0.00%
311	Recording Fees	398	210	300	400	400	400	0.00%
315	Postage	8,721	7,297	8,150	11,450	11,000	13,470	17.64%
320	Publications and Dues	683	406	562	450	450	560	24.44%
325	Legal Notice Publication	3,218	3,686	3,147	5,500	4,500	5,500	0.00%
330	Training & Travel	443	424	40	1,225	700	1,825	48.98%
380	Office Equipment	267	201	0	900	3,317	900	0.00%
Total		17,219	17,915	17,218	27,462	28,331	29,894	8.86%
Total Expenditures		206,799	201,274	191,159	205,691	206,283	207,842	1.05%

514200 Elections					2013	2013	2014	% Change
Personnel					Budget	Estimated	Adopted	2014/2013
111	Salaries	15,612	9,765	27,551	8,947	8,298	26,154	192.32%
112	Overtime	1,124	696	240	540	0	936	73.33%
125	Part Time Salaries	0	40	769	0	0	680	0.00%
151	Social Security	91	3	122	41	24	124	201.52%
165	Workers Compensation	43	30	63	29	29	24	-17.24%
Total		16,870	10,534	28,745	9,557	8,351	27,918	192.12%

514200 Elections					2013	2013	2014	% Change
Operating					Budget	Estimated	Adopted	2014/2013
310	Supplies	4,186	7,845	6,915	5,385	5,000	9,260	71.96%
321	Legal Notices	0	37	35	200	150	200	0.00%
380	Electronic Voting Equipment	0	16,916	0	0	0	0	0.00%
Total		4,186	24,798	6,950	5,585	5,150	9,460	69.38%
Total Expenditures		21,056	35,332	35,695	15,142	13,501	37,378	146.85%

514500 Central Duplicating					2013	2013	2014	% Change
Operating					Budget	Estimated	Adopted	2014/2013
310	Supplies	2,190	1,924	2,035	3,000	3,000	3,000	0.00%
380	Equipment Outlay/Lease	6,139	5,801	5,930	6,408	6,408	6,408	0.00%
Total		8,329	7,725	7,965	9,408	9,408	9,408	0.00%

					2013	2013	2014	% Change
Revenues					Budget	Estimated	Adopted	2014/2013
441110	Liquor and Beer Licenses	19,615	18,985	15,063	19,330	20,083	19,880	2.85%
441122	Direct Seller Licenses	870	1,380	865	1,190	1,190	1,190	0.00%
441123	Cigarette Licenses	800	700	500	700	900	800	14.29%
441124	Operator Licenses	8,215	10,210	13,920	10,000	10,215	9,500	-5.00%
441128	Transient Permit Fees	260	250	250	250	250	250	0.00%
461152	License Publication Fees	660	735	615	600	665	600	0.00%
443511	Miscellaneous Permit Fees	1,585	1,311	1,170	1,300	1,300	1,600	23.08%
461158	Tax Exemption Report Fees	150	0	150	0	0	150	0.00%
461160	Central Duplicating	66	89	40	100	100	100	0.00%
474110	Sewer Administrative Services	5,637	5,637	5,637	5,637	5,637	5,637	0.00%
Total		37,858	39,297	38,210	39,107	40,340	39,707	1.53%

					2013	2013	2014	Proposed
Net Cost of Program					Budget	Estimated	Adopted	2015
		198,326	205,034	196,609	191,134	188,852	214,921	12.45%

CITY ASSESSOR
515400

DEPARTMENT and PROGRAM MANAGER: City Assessor

PROGRAM DESCRIPTION:

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

PRODUCTS & SERVICES:

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

City Assessor Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
City Assessor	1.00	1.00	1.00

DEPARTMENT SERVICES INDICATORS	2011	2012	2013 Estimated	2014 Projected
Provide Real Estate Sales list on monthly basis	15	9	25	20
Provide assessment information	1,040	1,170	1,170	1,170
Listing of property owners for public hearings and detour routes	350	450	338	576
Special Assessment letters	120	120	140	160
Complete Wisconsin Realty Transfer Returns from the Department of Revenue	180	140	259	275
Field Inspections	382	450	363	365
Number of Board of Review Assessment Challenges	1	2	0	2
Number of personal property accounts	503	535	528	531
Number of assessable parcels	4,253	4,151	4,127	4,204
Sketches drawn-new construction/additions	74	80	173	150
Photos taken-new construction/changes	65	70	356	50
Number of Open Book cases	35	40	50	35

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2011/2012	Target 2012/2013	Target 2013/2014
City Assessor's Office	Efficient Municipal Government	Cost of assessment per parcel	\$24.93	\$26.59	\$26.50 estimated
City Assessor's Office	Efficient Municipal Government	Equalized property value per capita	\$103,077	\$101,809	\$101,294

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

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Complete conversion of commercial properties to Market Drive assessment software
2. Complete statistical analysis in all neighborhoods and commercial properties. Make changes as necessary to achieve fair and equitable assessments with everyone paying their fair share
3. Prepare and complete the new Annual Assessment Report (USPAP) now required by the Department of Revenue annually
4. Update assessment information on City website
5. Chair of Public Relations Committee WAAO

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Get manual sketches of commercial properties into Market Drive assessment software
2. Continue with learning changes being made to assessment software to be able to complete the most accurate and complete Annual Assessment Report

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

515400 – City Assessor

210 – **Professional Services:** Assessments

219 – **Professional Services:** Revaluations

310 – **Office Supplies:** Envelopes, letterhead, printer cartridges, labels, etc.

312 – **Computer Supplies:** Apex Software, Marshall & Swift, Assessment Technologies

320 – **Publications & Dues:** Wisconsin Department of Revenue, SEWAA, WAAO, IAAO

323 – **State Fees Manufacturing Assessment (Mandated)**

330 – **Employee Training & Travel:** Assessor's Annual Conference, SEWAA/WAAO meetings and classes, IAAO classes, Gas

BUDGET VARIANCES:

515400 – City Assessor

Expenditures

323 – **State Fees:** Decreased (\$100)

Revenues

515400 – **City Assessor:** Increase due to market increase (\$800)

Assessor's Office

515400					2013	2013	2014	% CHANGE
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	61,838	64,308	65,270	66,661	66,661	67,997	2.00%
135	Sick Payout	869	691	943	800	750	750	-6.25%
151	Social Security	5,203	5,172	5,155	5,272	5,268	5,375	1.95%
152	Retirement	7,031	6,486	4,021	4,603	4,579	4,918	6.85%
154	Health Insurance	4,503	12,005	17,377	19,177	19,177	17,312	-9.73%
155	Life Insurance	39	36	36	36	36	36	0.00%
159	Longevity	1,260	1,323	1,386	1,449	1,449	1,512	4.35%
165	Workers' Comp Insurance	1,982	2,467	2,650	2,855	2,839	2,729	-4.41%
Total		82,725	92,488	96,838	100,853	100,759	100,629	-0.22%

515400					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services - Assessments	13,500	13,500	10,100	10,100	10,100	10,100	0.00%
219	Professional Services - Revaluation	3,275	10,000	10,000	10,000	10,000	10,000	0.00%
225	Telephone	273	302	303	310	310	310	0.00%
310	Office Supplies	323	415	202	400	500	400	0.00%
312	Computer Supplies	4,927	3,948	5,136	4,400	4,300	4,400	0.00%
320	Publications and Dues	322	265	265	320	320	320	0.00%
323	State of WI Fees	2,443	1,855	1,745	1,900	1,683	1,800	-5.26%
330	Training & Travel	1,145	1,370	1,886	1,300	1,300	1,300	0.00%
Total		26,208	31,655	29,637	28,730	28,513	28,630	-0.35%
Total Expenditures		108,933	124,143	126,475	129,583	129,272	129,259	-0.25%

						2013	2013	2014	% CHANGE
Revenues						Budget	Estimated	Adopted	2014/2013
461153	Assessor's Office Fees	3,109	2,605	2,700	3,000	4,500	4,000	33.33%	
	Total	3,109	2,605	2,700	3,000	4,500	4,000	33.33%	

				2013	2013	2014	% CHANGE
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
	105,824	121,538	123,775	126,583	124,772	125,259	-1.05%

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 three employees in addition to the City Administrator/Treasurer. The equivalent of one full-time employee is funded by the Sewer Fund.

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

City Treasurer Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Administrator/Treasurer	.395	--	--
Deputy Treasurer/Payroll	.65	.65	.65
Accountant II/Accounts Receivable	.80	.80	.80
Accountant I	.60	.60	.60
TOTAL	2.445	2.05	2.05

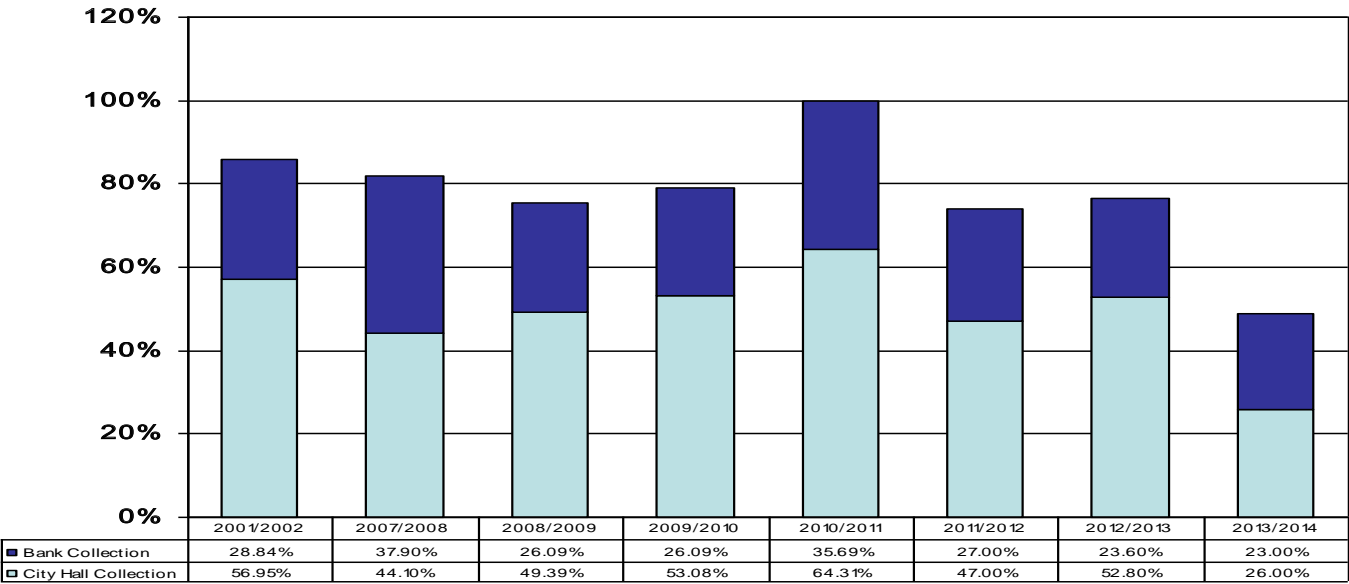
*Remainder .96 FTE of Treasurer’s Office is budgeted in Sewerage Enterprise Fund.

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Administration of liability claims	5	9	10	5
Administration of workers' compensation claims	5	9	10	10
Issuance of dog and cat licenses	500	525	525	525
Purchase Orders	150	150	150	150
Cash receipts	3,000	3,200	3,600	4,400
Accounts Receivable invoices	690	690	690	690
Donations	100	100	100	100
Accounts Payable checks	3,500	3,500	4,000	4,000
Charges Contingent Upon Annexation	31	35	36	35
Record and collect all current and deferred special assessments	16	10	19	15
Rate of return on investments	.65%	.75%	.40%	.35%
Payroll checks issued	249	20	10	5
Payroll direct deposits issued	3,680	3,774	3,800	3,800
Grant funding received	\$50,000			
W-2s issued	349	380	380	380
1099s issued	30	30	35	35
Real Estate and Personal Property taxes collected	75%	75%	77%	75%

PERFORMANCE MEASURES:

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

Percentage of the Tax Roll Collected



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

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Earn Distinguished Budget award from GFOA
2. Hired consultant to secure new health insurance provider
3. Installed new internet connection
4. Updated personnel policies and created employee handbook
5. Re-designed the City website

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

515600 – City Treasurer

225 – **Telephone:** Three lines and directory listing

310 – **Office Supplies:** Payroll forms, accounts payable checks, envelopes, invoices, storage boxes, file folders, bank endorsement stamps and deposit books, tax bill postage, employment law posters

320 – **Publications and Dues:** MTAW, GFOA, and WGFOA dues, GFOA publications

330 – **Training & Travel:** Seminars, Treasurer's Institute, MTAW Conference, and CVMIC training mileage

380 – **Capital Outlay:** Office equipment and furniture

390 – **Other Expenses:** Bank fees, UPS/Fed Ex, DTC audit confirmation, cat licenses, credit card collection fees, GFOA Awards Program Fee

514700 - Information Technology

210 – **Professional Services:** Technical support, real estate tax and accounting software support

220 – **Internet Service**

312 – **Computer Supplies:** Printer toner and maintenance

380 – **Capital Outlay:** Desktops, Microsoft Office Licenses, Antivirus software, printers

BUDGET VARIANCES:

514700 – Information Technology

380 – **Equipment:** Increase for purchase of computers

515600 – Treasurer

135 – **Sick Payout:** Decrease due to the policy change in the annual accrual of sick days from 15 to 12

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:	2011	2012	2013 Estimated	2014 Projected
Total General Liability Incident Reports	2	9	10	5
Incurred Liability Claims Paid/Reserve	0	3	1	1
Number of Vehicle Incident Reports	3	2	2	2
Total Vehicle Claims Paid	\$5,971	\$6,224	\$2,994	\$1,000
Number of Property Claims Filed – Public	2	5	3	2
Total Vehicle Claims Filed – City	5	5	2	2
Number of Property Claims Filed – City	2	1	2	2
Number of Workers' Compensation Incident Reports	19	23	20	20
Total Workers' Compensation Incident Claims	5	9	10	10
Workers' Compensation Modification Factor	1.11	1.18	1.03	1.07

BUDGET VARIANCES:
519400 - Insurance
520 – **Surety Bonds:** Decreased due to new policy combining crime with bonds.

INSURANCE PROGRAM SUMMARY

Account/Fund Budgeted	Property/Auto Insurance	Worker's Comp.*	General Liability	Surety Bond	Total
519400					
General Fund	\$3,280		\$4,629	\$466	\$8,375
Other Depts.					
General Fund	61,852	119,707	33,067		214,626
Sewer	10,286	18,158	4,998		33,442
Cemetery	161	806	197		1,164
Swimming Pool	1,583	6,716	1,643		9,942
Library		1,041	3,744		4,785
Trust & Agency	204				204
Recreation Programs		2,890	707		3,598
Total 2014	\$77,368	\$149,318	\$48,985	\$466	\$276,137
Total 2013	\$83,833	\$152,240	\$48,985	\$1,400	\$286,458

*Net dividend

Treasurer's Office								
515600					2013	2013	2014	% Change
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	90,797	93,944	95,585	64,840	64,840	66,129	1.99%
121	Part Time Salaries	23,469	21,525	23,702	24,619	24,619	25,116	2.02%
135	Sick Payout	1,015	615	1,186	850	850	661	-22.24%
151	Social Security	8,858	9,148	9,330	7,094	7,094	7,225	1.85%
152	Retirement	13,055	12,007	10,741	6,408	6,110	6,565	2.45%
154	Health Insurance	17,484	15,866	21,732	17,917	17,917	16,007	-10.66%
155	Life Insurance	91	95	80	77	77	88	14.29%
159	Longevity	2,571	2,712	2,853	2,422	2,422	2,539	4.83%
165	Workers' Comp Insurance	286	346	382	298	298	250	-16.11%
Total		157,626	156,258	165,591	124,525	124,227	124,580	0.04%

515600					2013	2013	2014	% Change
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	1,200	16,772	19,015	16,700	22,700	39,000	133.53%
225	Telephone	549	606	598	600	600	600	0.00%
310	Office Supplies	6,128	5,434	5,163	4,200	4,200	4,200	0.00%
320	Publications and Dues	395	375	400	500	500	500	0.00%
330	Training & Travel	47	670	579	400	400	400	0.00%
380	Office Equipment	0	57	114	100	280	100	0.00%
390	Other Expenses	1,153	522	1,081	650	2,570	2,600	300.00%
Total		9,472	24,436	26,950	23,150	31,250	47,400	104.75%
Total Expenditures		167,098	180,694	192,541	147,675	155,477	171,980	16.46%

515900					2013	2013	2014	% Change			
Independent Audit					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	26,717	27,647	28,357	29,000	28,992	29,300	1.03%			
	Total	26,717	27,647	28,357	29,000	28,992	29,300	1.03%			

514700					2013	2013	2014	% Change			
Technology					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	8,607	13,999	7,720	13,000	20,500	13,000	0.00%			
220	Internet Service	0	0	262	12,500	12,500	12,500	0.00%			
312	Computer Supplies	3,070	1,262	3,745	3,000	3,000	3,000	0.00%			
380	Equipment Outlay	5,187	2,608	11,265	6,000	50,943	7,500	25.00%			
Total		16,864	17,869	22,992	34,500	86,943	36,000	4.35%			

519400					2013	2013	2014	% Change			
Insurance					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
510	Property				2,270	2,373	2,328	3,700	3,700	3,280	-11.35%
512	General & Auto Liability				7,813	6,478	4,824	4,619	4,619	4,629	0.22%
520	Surety Bonds				1,361	1,378	1,410	1,410	(415)	466	-66.95%
Total					11,444	10,229	8,562	9,729	7,904	8,375	-13.92%

519100					2013	2013	Proposed	% Change			
Uncollectible Taxes					2010	2011	2012	Budget	Estimated	2014	2014/2013
591	Uncollectible Taxes	0	1,183	0	0	0	0	0	0%		
	Total	0	1,183	0	0	0	0	0	0.00%		

					2013	2013	2014	% Change
Revenues		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
411800	Interest - Delinq PP Tax	186	441	131	200	275	200	0.00%
441126	Dog & Cat license	1,223	1,356	1,371	1,300	1,300	1,300	0.00%
461151	Treasurer's Office fees	691	641	639	500	500	500	0.00%
481100	Interest income	35,984	24,236	17,295	40,000	20,000	25,000	-37.50%
481110	Interest - Spec. Assess.	478	218	3,831	0	14	0	0.00%
474210	Transfer from Room Tax	3,770	3,089	3,431	3,000	3,000	3,000	0.00%
474230	Transfer from CDBG	1,542	1,551	1,788	1,500	1,200	1,500	0.00%
474510	Transfer from TIF	0	241	0	500	650	1,000	100.00%
Total		43,874	31,773	28,486	47,000	26,939	32,500	-30.85%

					2013	2013	2014	% Change
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013	
	178,249	205,849	223,966	173,904	252,377	213,155	22.57%	

CITY HALL COMPLEX
518100



DEPARTMENT: Engineering and Public Works
PROGRAM MANAGER: Building Inspector
PROGRAM DESCRIPTION:

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

PRODUCTS & SERVICES:

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

City Hall Complex Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Building Maintenance Engineer	.83	.83	.83
Custodian	.60	.60	.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.

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Paint ceiling of gymnasium
2. Cleaning of blinds in City Hall
3. Replace roof on Lincoln Building. (Capital Improvement Plan 2013)
4. Remove carpet & tile in two rooms at Senior Center
5. Repair walls & ceiling - 2nd floor of Senior Center
6. Carpet replaced in City Hall meeting rooms #1 & #2
7. Replaced entire flooring of lower level at City Hall

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Replace doors at rear of Lincoln Building
2. Replace gutter system on City Hall (Capital Improvement Plan 2014)
3. Replace carpet by Clerk's office
4. Budget half of City Hall complex parking lot (work to be done in 2015-Capital Improvement plan 2014)

LONG-TERM OBJECTIVES:

1. Replace carpeting in City Hall
2. Pave City Hall complex parking lot (funds budgeted in 2014 & 2015 - Capital Improvement plan 2015).
3. Replace Community Center flat roof (Capital Improvement plan 2017)

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)

ACCOUNT DETAIL Continued:

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

222 – **Electric:** Increase, per Light and Water estimate

Revenues

469000 – **Public Charges for services** - reduced to reflect decrease rental of gym

482215 – **Rent/City Property:** Previous rental of the former Police Station on Hanover Avenue (Mercy Church) building removed for library - zero income

City Hall Complex

518100					2013	2013	2014	% Change
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	71,706	69,744	70,099	74,975	74,975	76,460	1.98%
112	Overtime	4,142	4,298	4,011	3,000	3,000	3,000	0.00%
125	Part Time Salaries	1,229	2,199	1,986	2,000	2,000	2,000	0.00%
135	Sick Payout	835	1,147	1,131	1,226	1,226	759	-38.09%
151	Social Security	6,229	6,246	6,177	6,609	6,377	6,466	-2.16%
152	Retirement	8,418	10,898	9,078	5,508	5,411	5,777	4.88%
154	Health Insurance	13,679	16,959	18,332	20,035	20,035	17,844	-10.94%
155	Life Insurance	65	100	129	89	133	88	-1.12%
159	Longevity	1,649	2,036	2,127	2,164	2,164	2,307	6.61%
165	Workers' Comp Insurance	2,993	3,006	3,204	3,219	3,432	3,300	2.52%
Total		110,945	116,633	116,274	118,825	118,753	118,001	-0.69%

518100					2013	2013	2014	% Change
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
222	Electric	23,230	24,104	24,588	24,074	24,074	24,555	2.00%
224	Natural Gas	30,018	30,005	23,645	30,000	30,000	30,000	0.00%
225	Telephone	1,233	1,368	2,041	1,200	1,200	1,200	0.00%
226	Water Service	3,133	4,353	3,975	3,720	3,720	3,720	0.00%
240	Repair & Maintenance Services	25,817	36,817	22,529	28,115	30,149	30,000	6.70%
350	Operating Supplies	12,962	16,553	14,465	15,000	15,000	15,000	0.00%
380	Equipment Outlay	328	800	0	0	0	0	0.00%
385	Capital Equipment Outlay	2,900	44,000	22,148	22,000	34,350	22,000	0.00%
Total		99,621	158,000	113,391	124,109	138,493	126,475	1.91%
Total Expenditures		210,566	274,633	229,665	242,934	257,246	244,476	0.63%

					2013	2013	2014	% Change
Revenues		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
467430	Community Center Sales	663	0	0	0	0	0	0.00%
469000	Public Charges for Services	1,544	1,426	2,096	1,500	1,200	1,000	-33.33%
482215	Rent - City Property Hanover	24,000	24,000	37,645	16,000	0	0	-100.00%
Total		26,207	25,426	39,741	17,500	1,200	1,000	-94.29%

					2013	2013	2014	% Change
Net Cost of Program		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
		184,359	249,207	189,924	225,434	256,046	243,476	8.00%

POLICE

Station and Administration
522100, 522110



DEPARTMENT: Police

PROGRAM MANAGER: Chief of Police

PROGRAM DESCRIPTION:

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

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

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

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

PRODUCTS & 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	2012 FTE	2013 FTE	2014 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
Secretary II	.75 PT	0.00	0.00
Records Clerk	.75 PT	1.00	1.00
Custodian	.40	.40	.40
TOTAL	10.9	10.4	10.4

DEPARTMENT SERVICES INDICATORS	2011	2012	2013 Estimated	2014 Projected
Number of telephone calls received by Dispatch	14,280	14,472	14,346	20,744
911 Calls	951	1,084	1,018	928
False 911 Calls	140	223	182	230
Individuals receiving assistance at Station	8,013	8,403	8,208	7,734
Citizens requests for Open Records	518	524	521	526
Mental Commitment Complaints	28	21	25	20
Violent Crimes	7	4	5*	5
Property Crimes	136	148	142*	210
Value of property stolen	\$73,025	\$69,530	\$71,278*	70,404
Recovery of property stolen	\$15,433	\$21,339	\$18,386*	19,862
Municipal warrants processed	144	178	161	64

*2013 counts are estimates pending receipt of final FBI report

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2011/2012	Target 2012/2013	Target 2013/2014
Police Department	Safe Community	Violent Crime Rate	.61%	.44%	.25%
Police Department	Safe Community	Property Crime Rate	12.9%	12.9%	10%
Police Department	Safe Community	Youth Crime Rate	9.8%	7.8%	6.8%

2013 SIGNIFICANT ACCOMPLISHMENTS:

- 1. Replace Dispatch Center furniture with ergonomically designed furniture to reduce fatigue and increase efficiency; and to accommodate numerous computers and equipment added in the last 10 years
- 2. Replace squad car #3
- 3. Wisconsin Law Enforcement Accreditation Group re-accreditation for a three year period.
- 4. Started hiring process for a new officer.
- 5. Promotion of a Detective/Juvenile Officer.
- 6. Use of Neo Gov online application software
- 7. Participation in Ozaukee Central Dispatch Committee.

2014 OBJECTIVES TO BE ACCOMPLISHED:

- 1. Complete officer hiring
- 2. Purchase and set up of three squad cars

LONG-TERM OBJECTIVES:

- 1. Purchase digital interactive use of force trainer

ACCOUNT DETAIL:

522100 - Police Station

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

522110 – Administrative Division

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

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

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

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

BUDGET VARIANCES:

522110 – Police Administration

240 – **Maintenance:** \$2,000 Increased cost of maintenance

330 – **Training:** Increase \$245 to match increase training costs



Police Department

522100 Police Station

Personnel				2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
111	Salaries			17,349	21,224	18,940	18,017	18,017	18,373	1.98%
112	Overtime			0	0	0	443	443	443	0.00%
135	Sick Payout			0	0	211	275	275	121	-56.07%
151	Social Security			1,407	1,938	1,650	1,592	1,458	1,476	-7.31%
152	Retirement			1,882	2,604	2,302	1,316	1,249	1,311	-0.39%
154	Health Insurance			669	3,390	1,922	2,746	2,746	2,317	-15.63%
155	Life Insurance			9	1	1	45	45	18	-60.00%
159	Longevity			550	278	303	328	328	353	7.62%
165	Workers' Comp Insurance			1,074	672	723	774	776	746	-3.62%
Total				22,940	30,107	26,052	25,536	25,338	25,157	-1.48%

522100 Police Station

Operating				2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
222	Electric			26,205	26,504	27,593	26,876	26,876	27,414	2.00%
224	Natural Gas			12,378	12,528	10,016	13,000	13,000	13,000	0.00%
226	Water Service			771	929	954	1,105	1,105	1,105	0.00%
240	Repair & Maintenance Services			14,012	15,929	23,122	15,700	16,273	15,700	0.00%
340	Maintenance Supplies			4,113	4,706	4,719	4,500	4,500	4,500	0.00%
510	Property/Auto Insurance			1,418	1,465	1,496	2,651	2,651	2,269	-14.41%
Total				58,897	62,061	67,900	63,832	64,405	63,988	0.24%
Total Expenditures				81,837	92,168	93,952	89,368	89,743	89,145	-0.25%

522110 Administration

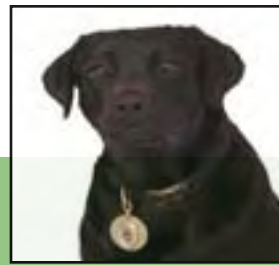
Personnel				2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
111	Salaries			157,940	167,974	159,448	174,184	174,184	180,275	3.50%
112	Overtime			2,652	2,780	129	3,760	3,760	3,760	0.00%
122	Office/Dispatchers			358,452	363,308	382,079	353,118	353,118	360,184	2.00%
134	Holiday			8,525	8,026	10,357	11,498	11,489	11,719	1.92%
135	Sick Payout			12,004	5,258	5,686	5,879	5,879	5,017	-14.66%
151	Social Security			40,715	41,858	42,966	42,849	42,848	43,864	2.37%
152	Retirement			76,279	77,156	61,188	60,426	36,856	58,254	-3.59%
154	Health Insurance			88,945	104,074	114,089	130,396	130,396	108,700	-16.64%
155	Life Insurance			204	185	218	163	163	193	18.40%
159	Longevity			12,066	12,248	12,857	11,681	11,681	12,437	6.47%
165	Workers' Comp Insurance			4,886	6,554	7,846	9,031	9,031	9,015	-0.18%
Total				762,668	789,421	796,863	802,985	779,406	793,418	-1.19%

522110

Operating				2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
212	Attorney/Consultant - Legal			13,943	27,714	20,037	25,000	18,000	25,000	0.00%
213	Animal Pound			1,322	1,394	1,230	1,500	1,500	1,500	0.00%
225	Telephone/Communications			25,368	23,439	23,819	26,500	26,500	27,000	1.89%
240	Repair & Maintenance Services			53,041	44,881	40,795	38,000	40,000	40,000	5.26%
310	Office Supplies			7,570	7,207	6,447	6,500	6,500	6,500	0.00%
313	Printing			2,143	1,920	3,183	3,500	3,500	3,500	0.00%
320	Publications & Dues			1,232	1,007	697	1,000	1,000	1,000	0.00%
330	Employee Training, Travel			5,527	4,803	5,088	4,255	4,255	4,500	5.76%
346	Clothing & Uniforms			3,243	2,934	3,285	3,700	3,700	3,700	0.00%
347	Supplies and Expenses-Hunter Safety			350	416	393	300	300	300	0.00%
380	Equipment Outlay			4,986	6,688	3,420	5,500	5,500	5,500	0.00%
390	Other Expenses (Photo.)			1,937	1,933	1,469	2,000	2,000	2,000	0.00%
512	Liability Insurance			25,104	25,181	18,721	17,940	18,242	18,282	1.91%
Total				145,766	149,517	128,584	135,695	130,997	138,782	2.27%
Total Expenditures				908,434	938,938	925,447	938,680	910,403	932,200	-0.69%

POLICE

Patrol and Investigations
522120, 522130



DEPARTMENT: Police
PROGRAM MANAGER: Chief of Police
PROGRAM DESCRIPTION:

The Patrol Division (Account 522120) is comprised of four traffic sergeants and eleven 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 & SERVICES:

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

Police Patrol and Investigations Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Patrol Sergeants	4.00	4.00	4.00
Patrol Officers	11.00	11.00	11.00
Detective/Juvenile Officer	1.00	1.00	1.00
Detective/Sergeant	1.00	1.00	1.00
TOTAL	17.00	17.00	17.00

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Calls for service and incidents received	11,639	13,019	13,000	20,744
Assistance to motorists/pedestrians	2,869	3,028	2,949	4,360
Fire/rescue responses	932	983	958	1,036
Burglar/fire alarms	140	145	143	168
Homes checked while residents on vacation	1,884	1,809	1,847	3,660
Lockouts of vehicles	161	169	165	184
Issued warnings	2,814	3,429	3,122	4,240
Arrests	2,142	2,027	2,085	2,000
Safety Town attendees & volunteers	109	153	131	142
Safety Camp attendees & volunteers	150	150	150	150
Hand checked doors	100,230	101,757	100,994	104,890
Hours on bicycle patrol	100	100	100	100
Citations issued, includes parking cites	2,009	1,881	1,945	1,838
Criminal complaints	220	231	226	228
Accidents investigated	147	149	148	190
K-9 Deployments	48	53	51	56

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Upgrade squad car video hardware/software
2. Purchase a new squad car
3. Development of county wide active shooter policy
4. Addition of plate carriers
5. Trained City Staff for active Shooter
6. Upgrade patrol rifles

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Additional training for video enhancement operator
2. Training of new officer.
3. Training of new Detective/Juvenile officer
4. Train High School Staff for active Shooter
5. Hire one new officer to bring staffing levels up to 2010 levels.

LONG-TERM OBJECTIVES:

1. Digital interactive use of force trainer.
2. Train new ICAC Officer

ACCOUNT DETAIL:

522120 – Patrol Division

240 – **Repair & Maintenance Service:** Tires, fluids, towing, maintenance and repair (tires, fluids, towing, etc.).

330 – **Employee Training, Travel:** Membership fees; registration fees; tuition costs, lodging, meals, etc., L/E Contract Education and Fitness training

346 – **Clothing & Uniforms:** Uniform allowance, crossing guards, department/patches; equip new officer; bike equipment; ballistic vest replacements; SRT supplies

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

522130 – Detective Division

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

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

BUDGET VARIANCES:

522120 – Police Patrol

111 – **Salaries:** \$53,788 WRS + Health + Social Security + Holiday

330 – **Training:** \$1,200 increase cost of training

351 – **Gas & Oil Expense:** \$2,000 gas cost increase



522120 Patrol				2013	2013	2014	% CHANGE	
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	1,007,855	986,598	984,742	1,013,744	1,013,744	1,076,491	6.19%
112	Overtime	37,066	30,524	26,903	41,533	41,533	42,364	2.00%
123	Crossing Guards	46,997	45,790	47,756	53,843	53,843	54,936	2.03%
129	Wages/Billable	(8,307)	(18,064)	(8,204)	(12,500)	(12,500)	(12,500)	0.00%
134	Holiday	28,872	27,734	27,251	47,918	47,918	51,151	6.75%
135	Sick Payout	19,229	3,091	19,511	4,330	4,330	5,872	35.61%
151	Social Security	87,753	85,647	85,513	89,815	89,043	94,334	5.03%
152	Retirement	226,681	240,344	207,590	215,232	211,207	189,318	-12.04%
154	Health Insurance	178,324	191,237	214,692	239,073	239,073	238,416	-0.27%
155	Life Insurance	468	256	259	250	250	172	-31.20%
159	Longevity	16,244	15,304	15,698	15,099	15,099	14,816	-1.87%
165	Workers' Comp Insurance	28,354	36,038	43,413	43,223	43,223	44,228	2.33%
Total		1,669,536	1,644,499	1,665,124	1,751,560	1,746,763	1,799,598	2.74%

522120 Patrol					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
240	Repair & Maintenance Services	24,252	19,721	13,143	20,000	20,000	20,000	0.00%
330	Employee Training, Travel	15,294	9,128	18,696	14,395	14,395	15,000	4.20%
346	Clothing & Uniforms	11,208	13,322	18,583	11,600	11,600	11,600	0.00%
347	Supplies and Expenses	7,493	5,417	8,953	5,500	5,500	5,500	0.00%
351	Gasoline, Motor Oil	40,332	50,172	46,735	46,000	46,000	48,000	4.35%
380	Equipment Outlay	13,417	14,347	40,938	14,000	14,000	14,000	0.00%
390	Other Expenses	84	4	44	500	500	500	0.00%
510	Property/Auto Insurance	1,946	3,889	3,538	3,640	3,574	3,579	-1.68%
Total		114,026	116,000	150,630	115,635	115,569	118,179	2.20%
Total Expenditures		1,783,562	1,760,499	1,815,754	1,867,195	1,862,332	1,917,777	2.71%

522130 Investigative Personnel					2013	2013	2014	% CHANGE
		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	134,243	139,289	147,168	145,475	145,475	150,176	3.23%
112	Overtime	4,956	2,988	3,174	8,996	8,996	10,000	11.16%
129	Wages/Billable	(381)	(852)	(277)	(500)	(500)	(500)	0.00%
134	Holiday	4,758	4,758	5,406	6,143	6,143	6,265	1.99%
135	Sick Payout	1,686	831	476	379	379	1,259	232.17%
151	Social Security	10,926	11,084	11,299	12,532	12,532	13,019	3.89%
152	Retirement	30,136	32,897	30,752	31,802	31,216	26,731	-15.94%
154	Health Insurance	26,281	31,689	35,940	38,546	38,546	37,627	-2.38%
155	Life Insurance	194	70	63	69	69	55	-19.97%
159	Longevity	2,943	3,069	3,195	3,321	3,321	2,987	-10.05%
165	Workers' Comp Insurance	3,734	4,933	6,023	7,063	7,205	7,373	4.39%
Total		219,476	230,756	243,219	253,826	253,382	254,993	0.46%

522130 Investigative					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	5,782	2,314	997	2,000	4,870	2,000	0.00%
310	Investigative Office Supplies	2,093	2,113	1,871	2,500	2,500	2,500	0.00%
330	Employee Training, Travel	540	782	315	1,550	1,550	2,000	29.03%
346	Clothing & Uniforms	880	1,586	878	1,250	1,278	1,250	0.00%
Total		9,295	6,795	4,061	7,300	10,198	7,750	6.16%
Total Expenditures		228,771	237,551	247,280	261,126	263,580	262,743	0.62%

Grand Total for Department		3,002,604	3,029,156	3,082,433	3,156,369	3,126,058	3,201,867	1.44%
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				2013	2013	2014	% CHANGE	
Revenues		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
435200	Police Training Grants	8,920	3,675	3,040	3,200	2,560	2,700	-15.63%
435429	Federal COPS Grant	0	5,653	26,919	0	95	0	0.00%
435431	State Grant - DOT Police	3,643	0	3,847	0	0	0	0.00%
441125	Bicycle Licenses	215	283	120	100	100	100	0.00%
451101	Court Penalties and Costs	53,021	54,158	41,446	66,000	60,000	60,000	-9.09%
451301	Parking Violations	16,069	18,754	21,033	23,000	23,000	23,000	0.00%
462140	Police Department Fees	10,728	10,786	13,171	10,500	10,500	10,500	0.00%
462141	Alarm Permit Fees	150	200	275	200	200	200	0.00%
462145	False Alarm Fees	935	765	1,645	1,000	1,440	1,000	0.00%
467318	Safety Training	0	225	150	0	0	0	0.00%
473500	School District - Crossing Guards	44,828	45,563	47,007	53,843	53,843	54,919	2.00%
475100	City of Mequon - Reimbursement	2,597	2,656	2,762	2,400	2,400	2,400	0.00%
Total		141,106	142,718	161,415	160,243	154,138	154,819	-3.38%

				2013	2013	2014	% CHANGE
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
	2,861,498	2,886,438	2,921,018	2,996,126	2,971,920	3,047,048	1.70%

FIRE

522230, 522240



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

Fire Department Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Fire Inspector	1.00	1.00	1.00
Volunteers	.75	.77	.77

PRODUCTS & SERVICES:

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

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Total number of training hours	7,800	7,113	7,200	7,300
Structural fires	4	2	2	6
Total losses due to fire	\$400,000	\$211,000	\$500,000	350,000
Response to incidents in City	800	730	770	800
Response to incidents in Town	250	219	255	300
Accident responses	25	25	30	30
Total responses	1,050	1,007	1,025	1,100
Other mutual aid locations	55	58	40	45
Fire inspections	1,630	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	500	500	500	600

2013 SIGNIFICANT ACCOMPLISHMENTS:

- Refurbish Tower 159
- Spec and purchase command vehicle



2014 OBJECTIVES TO BE ACCOMPLISHED:

- Replace self-contained breathing apparatuse
- Actively promote CFD through membership drive and recruitment campain
- Continue active fund raising to support purchase of Captial Equipment
- Participate in fire protection contract discussions with City and Town 2014 rework

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

522230 – Fire Station

235 – Operating Expense:

Administration	\$64,000	Fuel	\$8,500
Communication	\$16,000	Hose	\$2,500
Dive Team	\$4,000	Truck Maintenance	\$63,000
Explorers	\$2,000	Meeting Expenses	\$19,600
Fire Inspection	\$40,000	Non-fire Fighting Uniforms	\$7,000
Fire Prevention/ Public Education	\$7,000	Auto Extrication	\$2,000
Fire Fighting Equipment	\$37,500	Self-contained Breathing Apparatus	\$10,000
		Training	\$15,000

PUBLIC SAFETY/FIRE DEPARTMENT

522230					2013	2013	2014	% CHANGE			
Personnel					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
152	Retirement	21,296	22,612	21,372	23,944	24,031	25,160	5.08%			
165	Workers' Comp Insurance	7,421	8,305	8,829	9,167	9,187	8,699	-5.11%			
Total		28,717	30,917	30,201	33,111	33,218	33,859	2.26%			

522230					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
222	Electric	14,825	16,002	15,685	16,860	16,860	16,860	0.00%
224	Natural Gas	13,425	11,915	9,879	13,000	13,000	13,000	0.00%
225	Telephone	1,467	1,512	1,339	1,500	1,500	1,500	0.00%
226	Water Service	3,560	3,758	3,805	3,940	3,940	3,940	0.00%
235	Operating Expense	222,443	222,443	230,478	238,100	238,100	238,100	0.00%
240	Building maintenance	1,291	10,870	4,523	9,000	9,000	9,000	0.00%
510	Property/Auto Insurance	34,915	28,104	28,597	29,508	29,508	29,217	-0.99%
512	Liability Insurance	4,697	4,250	3,032	2,905	2,955	2,854	-1.76%
519	State Fire Insurance Dues	34,247	35,495	39,859	34,000	40,187	40,000	17.65%
Total Operating		330,870	334,349	337,197	348,813	355,050	354,471	1.62%
Total Expenditures		359,587	365,266	367,398	381,924	388,268	388,330	1.68%

					2013	2013	2014	% CHANGE
Revenues		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
435101	Fire Insurance Dues	34,247	35,495	39,859	34,000	40,187	40,000	17.65%
441130	Fire Inspection Fee	15,350	15,095	15,340	15,325	15,325	15,325	0.00%
473407	Fire-Operating Exp-Town	122,392	119,674	119,289	128,263	128,263	128,290	0.02%
473408	Fire/EMS Dispatching	3,354	2,496	3,549	3,100	3,100	3,100	0.00%
Total Revenues		175,343	172,760	178,037	180,688	186,875	186,715	3.34%

					2013	2013	2014	% CHANGE
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013	
	184,244	192,506	189,361	201,236	201,393	201,615	0.19%	

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. The Building Inspector is the staff liaison to the Landmarks Commission. Additionally, the Building Inspector supervises City Hall Complex employees, coordinates building maintenance, oversees cemeteries, and acts as Americans with Disabilities Act (ADA) representative. The Building Inspection Secretary is also secretary for the Public Works Division, handling all refuse and recycling questions and service requests, serving as recording co-secretary for the Public Works and Sewerage Commission, assists in coordinating cemetery burial and purchasing of lots and volunteer coordinator of the City Hall complex.

PRODUCTS & SERVICES:

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

Building Inspector Staffing Levels

Personnel Schedule Summary	2012	2013	2014
Position	FTE	FTE	FTE
Building Inspector	1.00	1.00	1.00
Secretary II	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00

DEPARTMENT SERVICE INDICATORS:	2011	2012	2013	2014
			Estimated	Projected
Inspections made by Building Inspector	1,700	1,750	1,800	1,800
Inspections made by contractor inspectors	10	25	25	25
Total Inspections made	1,710	1,775	1,825	1,825
Total Permits issued:				
Residential Building	150	140	140	140
Commercial Building	25	25	25	25
Electrical	240	286	300	300
Plumbing	210	265	280	280
HVAC	120	159	180	180
Certificate of Compliance	108	150	180	180
Value of improvements inspected	\$4,800,000	\$9,000,000 (includes Muilt-use building)	\$15,000,000 (includes Library)	\$11,000,000 (includes Commerce Bank)
Number of residential units permitted	12	14	14	14

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2011/2012	Target 2012/2013	Target 2013/2014
Building Inspection	Efficient Municipal Government	Operating Costs	\$2.79 per person	\$1.58 per person	\$2.18 per person

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Conduct all inspections needed for the Cedarburg Public Library
2. Adjust electrical permit procedure by eliminating local electrical contractor licenses per State Statues
3. Continue review of Sign code

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Update Sign code
2. Conduct all inspections needed for Cedarburg Public Library, Commerce Bank and Out & Out Buildings

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

522310 - Inpsection

210 – **Professional Services:** Testing or services as required by the Common Council and Commercial Electrcal Inspector's wages

225 – **Telephone:** Land-line telephones, cell phone for building inspector

310 – **Office Supplies:** Forms reproduced/general office supplies, house number tiles and frames; State tags for new houses, microfilm of building permits

320 – **Publications and Dues:** No money allocated in this budget line item

330 – **Employee Training/Travel:** State of Wisconsin Safety and Buildings (recertification for building, electric, plumbing inspector license-training classes), SE-WBIA (Building Inspector seminars)

BUDGET VARIANCES:

- Staff is estimating fourteen new single family residential starts in 2014, similar to the 2013 starts
- As dictated by State Statutes, the City will no longer be requiring Electrical Contractor Licenses

Revenues

441120 – **Electrical Contractor License:** Program deleted per State Statute-zero revenue

Expenditures

522310

310 – **Office Supplies:** Increase supplies budget for purchase of new file cabinet and state tags

Public Safety - Building Inspector

522310					2013	2013	2014	% CHANGE
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	80,179	84,661	84,881	97,509	97,509	103,461	6.10%
151	Social Security	5,815	6,195	6,173	7,638	7,638	8,103	6.08%
152	Retirement	9,021	8,588	7,186	6,639	6,639	7,414	11.68%
154	Health Insurance	22,447	20,826	31,032	38,354	38,354	34,624	-9.73%
155	Life Insurance	142	42	49	51	51	52	1.96%
159	Longevity	1,544	1,654	1,764	2,331	2,331	2,457	5.41%
165	Workers' Comp Insurance	1,631	2,032	2,189	2,386	2,386	2,276	-4.61%
Total		120,779	123,998	133,274	154,908	154,908	158,387	2.25%

522310					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	1,240	390	1,270	1,600	1,600	1,600	0.00%
225	Telephone	643	606	746	600	600	600	0.00%
310	Office Supplies	2,282	1,739	986	1,000	1,797	1,800	80.00%
320	Publications and Dues	0	0	0	0	40	0	0.00%
330	Training & Travel	709	384	427	650	650	650	0.00%
351	Gas and Oil Expense	1,423	2,271	2,570	2,600	2,600	2,600	0.00%
512	Liability Insurance	1,047	1,106	839	967	967	969	0.21%
Total		7,344	6,496	6,838	7,417	8,254	8,219	10.81%
Total Expenditures		128,123	130,494	140,112	162,325	163,162	166,606	2.64%

522360					2013	2013	2014	% CHANGE
Weights and Measures		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
214	Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Total		2,000	2,000	2,000	2,000	2,000	2,000	0.00%

					2013	2013	2014	% CHANGE
Revenues		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
441120	Electrical Contractor Licenses	7,620	8,050	8,760	0	1,505	0	0.00%
441129	Weights & Measures Licenses	1,105	1,085	1,065	1,195	1,195	1,195	0.00%
443500	Building Permits	50,758	56,165	58,753	60,000	64,351	60,000	0.00%
443501	Electrical Permits	12,833	13,171	16,996	15,000	17,121	15,000	0.00%
443502	Plumbing Permits	13,065	14,207	16,600	14,000	15,490	14,000	0.00%
443504	Clearwater Compliance Permits	6,400	5,400	7,650	5,100	7,550	5,500	7.84%
443505	Heating/Air Conditioning Permits	13,330	13,785	13,237	10,000	17,593	13,000	30.00%
443507	Erosion Control Permits	2,150	1,950	2,850	2,100	2,800	2,100	0.00%
443508	Occupancy Permits	4,678	5,130	6,085	4,000	4,000	4,000	0.00%
443509	Sign Permits	1,970	1,835	2,180	1,800	2,095	1,800	0.00%
443512	Building Inspection Plan Review	2,315	2,315	3,365	2,450	3,100	2,450	0.00%
461156	House Numbers	403	437	479	300	367	300	0.00%
461157	State Tag Fee	390	450	665	490	595	490	0.00%
Total		117,017	123,980	138,685	116,435	137,762	119,835	2.92%

					2013	2013	2014	% CHANGE
Net Cost of Program		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
		13,106	8,514	3,427	47,890	27,400	48,771	1.84%

EMERGENCY MANAGEMENT/ AUXILIARY POLICE

522410



DEPARTMENT: 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.

PRODUCTS & SERVICES:

- Implements the adopted City Emergency Management Plan
- Maintains the compatibility of the City Emergency Management Plan with the County's plan
- Directs local emergency management training programs and exercises
- Directs participation in emergency management programs and exercises that are ordered by the Adjutant General or the County head of emergency management
- Advises the County head of emergency management on local emergency management programs
- Submits to the County head of emergency management any reports required
- Performs such other duties related to emergency management as are required by the Common Council
- Assist Police Department with traffic and crowd control and searches
- Assist Fire Department at fires and rescue calls and practices
- Recruit new members and daytime staffing
- Maintain City sirens

Emergency Management Staffing Levels (Volunteers)

Personnel Schedule Summary Position	2012	2013	2014
Volunteers	21 Active, 5 Honorary	21 Active, 5 Honorary	21 Active, 5 Honorary

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Storm and tornado support call outs	10	8	7	6
Crowd control/searches call outs	4	3	4	4
Assists Fire Department call outs	10	12	12	12
Assists County Sheriff Department	8	8	10	10
Provides emergency power/communications calls outs	2	3	5	2
Mutual Aid call outs - Events	6	8	10	10
Mutual Aid call ins - Events	6	6	7	7
Local community emergencies call outs	3	5	5	5
Volunteer hours	2,700	2,600	2,800	2,800
Training meeting hours (In House)	800	750	750	750
Seminars and special courses hours	300	300	350	350
Number of emergency siren activations	2	2	2	2
5K Runs-call outs, Bike Race	6	6	8	9
5k Run Hours	100	110	150	160
Parades - Local call outs	4	4	4	4
Parades - Hours	225	250	250	250
Vehicle maintenance hours	75	100	150	100

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Continue recruiting members for daytime calls
2. Moved due to Library Building project
3. Emergency Management Director worked with County to adopt the Ozaukee County Hazard Mitigation Plan
4. Resolution 2013-09 on the WI Public Works Mutual Assistance agreement was passed

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Update and collaborate with local facilities for disaster evacuation plans (fairgrounds, nursing homes etc.)
2. Recruit members at Fair and local festivals
3. Continue and maintain cadet program
4. Train for parking and bicycle patrols

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

522410 – Emergency Management

225 – **Telephone:** Office phones and cell phones

239 – **Siren Maintenance:** Annual cost to operate six sirens

240 – **Repair and Maintenance:** HVAC and minor building repairs

290 – **Maintenance Contracts:** HVAC, generator maintenance agreement

316 – **Radio Equipment Maintenance:** Cost to maintain radio and pagers

343 – **Awards:** Recognition banquet for volunteers

350 – **Operating Supplies:** Vehicle maintenance

380 – **Equipment:** Larger building repairs, radio equipment, and traffic safety equipment

BUDGET VARIANCES:

522410 – Emergency Management

222 – **Electric:** Decrease due to loss of Hanover Building

224 – **Natural Gas:** Decrease due to loss of Hanover Building

225 – **Telephone:** Decrease due to loss of Hanover Building

226 – **Water:** Decrease due to loss of Hanover Building

290 – **Contracted Maintenance:** Removed due to loss of Hanover Building therefore boiler and air conditioning maintenance unnecessary

351 – **Fuel:** Increase due to price increase



Public Safety Emergency Management/Auxillary Police							
522410							
				2013	2013	2014	% CHANGE
Operating				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
165 Workers' Comp	393	0	0	0	0	393	0.00%
222 Electric	5,568	6,356	6,709	2,500	3,701	3,000	20.00%
224 Natural Gas	7,754	8,494	6,752	2,000	5,000	3,000	50.00%
225 Telephone	1,641	1,496	1,629	1,340	1,340	1,340	0.00%
226 Water Service	789	739	785	600	500	500	-16.67%
239 Siren Maintenance	4,064	5,119	2,238	2,200	12,175	400	-81.82%
240 Repair and Maintenance	696	2,039	1,719	2,500	500	2,500	0.00%
290 Contracted maintenance	7,661	8,497	5,991	0	204	0	0.00%
316 Radio Equipment Maintenance	571	1,303	1,144	1,000	500	1,000	0.00%
330 Training & Travel	1,072	1,270	1,177	1,500	500	1,500	0.00%
340 Repair & Maintenance Supplies	15	716	286	500	500	500	0.00%
343 Awards	243	433	388	400	400	500	25.00%
346 Clothing & Uniforms	1,888	414	610	1,200	500	1,200	0.00%
350 Operating Supplies - Vehicles	6,017	2,595	2,698	2,000	1,000	2,000	0.00%
351 Fuel/Vehicles	1,537	2,058	1,883	2,000	1,000	2,000	0.00%
380 Equipment	6,395	0	2,423	2,700	0	2,400	-11.11%
510 Property Insurance	1,848	1,923	1,935	2,729	2,729	1,702	-37.63%
Total	48,152	43,452	38,367	25,169	30,549	23,935	-4.90%

				2013	2013	2014	% Change
Revenues				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
473409 Emergency Management - Town	1,730	814	773	1,000	775	775	-22.50%
Total	1,730	814	773	1,000	775	775	-22.50%

				2013	2013	2014	% Change
Net Cost of Program				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
	46,422	42,638	37,594	24,169	29,774	23,160	-4.17%

ENGINEERING AND PUBLIC WORKS
ADMINISTRATION
533110



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

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

Engineering and Public Works Administration Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Director of Engineering & Public Works	.75	.75	.75
Administrative Secretary*	.75	.75	.75
TOTAL	1.50	1.50	1.50

*Remainder of employee allocation in Sewerage Enterprise Fund

DEPARTMENT SERVICES INDICATORS	2011	2012	2013 Estimated	2014 Projected
Installation of new sidewalk slabs	340	470	309	325
Installation of ADA ramps	15	36	17	6

- 2013 SIGNIFICANT ACCOMPLISHMENTS:
1. Reconstruct Madison Avenue from Bridge to Western
 2. Reconstruct Center Street from Evergreen to Madison
 3. Reconstruct Pierce Avenue from Hamilton to Fillmore
 4. Reconstruct Polk Street
 5. Reconstruct Victoria Court from Madison to Evergreen
 6. Coordinate Wauwatosa/Western and Wauwatosa/Bridge intersection Improvements (SP#3c)
 7. Replace Mill Street box culvert

2014 OBJECTIVES TO BE ACCOMPLISHED:

- 1. Reconstruct Kennedy Avenue from Grant to Wilson
- 2. Reconstruct Spring Street from Washington to Hilbert
- 3. Reconstruct Hilgen Street from Hamilton to Spring
- 4. Reconstruct Bywater Lane from Hawthorne to Derby
- 5. Reconstruct Bywater Lane from Highwood to Jefferson
- 6. Reconstruct Windsor, Manchester, and Bywater Courts
- 7. Reconstruct Covington Square
- 8. Coordinate with the Town to resurface Bridge Road west of Wauwatosa Road

LONG-TERM OBJECTIVES:

- 1. Coordinate the planning and construction of future phases of the Cedar Creek Walkway (SP#3d)
- 2. Complete planning and design for Department of Public Works garage facility (SP#4a)
- 3. Evaluate alternatives available to comply with DNR stormwater discharge limits
- 4. Replace all City street signs in compliance with mandatory FHWA Retro-Reflectivity Standards. Complete City-wide street sign inventory

ACCOUNT DETAIL:

533110 – Engineering & Public Works

- 210 – **Professional Services:** Land surveys, appraisals, geotechnical reports, soil borings, structural analysis, GIS mapping assistance, 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 & Dues:** WI Professional Engineer Registration, City membership in APWA, ASCE
- 330 – **Training & Travel:** Seminars (APWA spring and fall conferences), League of Municipalities Conference, staff training/computer seminars, D.O.T. Seminars
- 350 – **Operating Supplies:** Plotter ink cartridges, paper, Mylar, spray paint, survey flags, ribbon, stakes, safety equipment (vests, glasses, boots, gloves), recording fees, large document copier toner and paper
- 380 – **Capital Outlay:** Service for large document copier and AutoCAD plotter, GIS & AutoCAD software upgrades, radio equipment

BUDGET VARIANCES:

533110 – Engineering & Public Works

- 330 – **Employee Training:** Increase \$100 to allow attendance at annual APWA Spring and Fall Conference Professional Engineer Licensing now requires 30 hours of Certified Continuing Education
- 320 – **Dues:** Increased Budget by \$100 to reflect actual cost of APWA and ASCE Membership

ENGINEERING

533110

		2010		2011		2012		2013	2013	2014	% CHANGE
Personnel								Budget	Estimated	Adopted	2014/2013
111	Salaries	111,458		111,069		114,181		106,101	106,101	108,218	2.00%
135	Sick Payout	1,086		1,207		1,223		1,244	1,244	1,025	-17.60%
151	Social Security	8,373		8,447		8,762		8,261	8,356	8,509	3.00%
152	Retirement	12,397		12,195		9,642		7,398	7,264	7,786	5.24%
154	Health Insurance	17,319		20,282		20,275		19,965	19,965	18,045	-9.62%
155	Life Insurance	79		136		122		105	105	108	2.86%
159	Longevity	2,016		2,126		2,237		1,890	1,890	1,985	5.03%
165	Workers' Comp Insurance	2,313		2,816		3,032		3,205	3,205	3,068	-4.27%
Total		155,041		158,278		159,474		148,169	148,131	148,744	0.39%

533110

		2010		2011		2012		2013	2013	2014	% CHANGE
Operating								Budget	Estimated	Adopted	2014/2013
210	Professional Services	2,381		3,016		3,017		3,000	3,000	3,000	0.00%
225	Telephone	751		768		705		725	725	725	0.00%
310	Office Supplies	300		409		480		400	400	400	0.00%
318	Maps & Plats	0		78		75		100	100	100	0.00%
320	Publications and Dues	1,136		661		935		660	800	760	15.15%
330	Training & Travel	172		325		710		800	800	900	12.50%
350	Operating supplies	1,060		683		1,177		1,100	1,100	1,100	0.00%
351	Gas and Oil Expense	790		1,147		1,465		1,250	1,100	1,250	0.00%
380	Equipment Outlay	800		545		800		800	800	800	0.00%
512	Liability Insurance	8,437		8,828		6,356		6,748	6,748	6,763	0.22%
Total		15,827		16,460		15,720		15,583	15,573	15,798	1.38%
Total Expenditures		170,868		174,738		175,194		163,752	163,704	164,542	0.48%

		2010		2011		2012		2013	2013	2014	% CHANGE
Revenues								Budget	Estimated	Adopted	2014/2013
423204	Engineering and Admin fees	520		2,652		2,533		2,000	5,000	2,500	25.00%
443506	Drive Opening Permits	630		595		575		600	690	600	0.00%
443510	Street Opening Permits	4,450		2,300		3,600		3,000	3,100	3,000	0.00%
443513	Stormwater Mgmt Permit	200		950		3,535		750	750	750	0.00%
461155	Engineering Fees	1,100		680		375		1,000	500	700	-30.00%
Total Revenues		6,900		7,177		10,618		7,350	10,040	7,550	2.72%

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 53 plus miles of City roadways and alleyways. Also included are fall leaf pickup, brush pickup and drop-off, and street sweeping. The Superintendent of Public Works provides the front-line management of this budget area. The alleys (non-eligible) are a separate program because they are not calculated in the State transportation aids reimbursement formula.

PRODUCTS & SERVICES:

533210 Garage - Public Works Crew

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

533311 Street Maintenance

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

533410 Street Ineligible

- Maintain alleys and City-owned parking lots

533420 Street Lighting and 533421 Traffic Signals

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

533440 Storm Sewers

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

533450 Snow and Ice Control

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

Non-Supervisory Labor Pool

ACTIVITY	2013 Actual	2014 Proposed
Garage-Public Works Crew	1.75	1.75
Street Maintenance	3.95	3.95
Street Ineligible	0.00	0.00
Storm Sewers	1.35	1.35
Snow & Ice	0.00	0.00
Recycling	1.50	1.50
Celebrations	0.00	0.00
Total per year	8.55	8.55

Supervisory Labor Pool

ACTIVITY	2013 Actual	2014 Proposed
Garage-Public Works Crew	0.15	0.15
Street Maintenance	0.55	0.55
Storm Sewers	0.30	0.30
Total Per Year	1.00	1.00

Public Works Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Superintendent of Public Works	1.00	1.00	1.00
Equipment Operator/Crewperson*	8.30	8.30	8.30
WWTP Crewperson	0.25	0.25	0.25
TOTAL	9.55	9.55	9.55

*See Labor allocation chart above

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Catch basin replacements	12	14	37	35
Catch basins cleaned	1,000	1,000	500	1,000
Storm sewer manholes and pipes replacements	3	3	4	3
Asphalt placed by City Crew (tons)	60	60	40	60
Number of street lights	1,400	1,400	1,400	1,400
Number of new signs	5	3	3	5
Number of signs replaced	Budget Dependant	Budget Dependant	Budget Dependant	Budget Dependant
Line miles swept	950	950	950	950
Brush and small quantites of yard waste (tons)	1,400	1,400	1,400	1,400
Tonnage of debris collected from sweeping	320	320	320	320
Snow plowing events	8	8	8	8
Tons of salt used per event	20	20	20	20
Number of vehicles (vehicle inventory)	65	65	66	66
Appliance/furniture pickup	250	250	260	260

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2011/2012	Target 2012/2013	Target 2013/2014
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%

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Built in-house a dump truck with anti-icing unit (Capital Improvement Plan 2013)
2. Received concept approval for new Public Works facility (S.P. #4)
3. Continue budgeting for replacement signage to meet Federal Highway Administration (FHWA) Retro-Reflectivity Standards
4. Entered into State Mutual Aid Agreement making the City able to receive assistance from other communities in the State
5. Superintendent joined SWAPS (Southern Wisconsin Association of Public Works Supervisors)
6. Replaced Truck #93, a five yard dump truck with plow, wing and salter and under body blade (replaced 1995 vehicle) (Capital Improvement Plan 2013)
7. Replaced vehicle #72, a 2003 Blazer, with a 2004 Tahoe from Emergency Management (moved up from Capital Improvement Plan 2014)
8. Soil bore testing done at Public Works Facility. (S.P. #4)

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Continue budgeting for replacement signage to meet Federal Highway Administration (FHWA) Retro-Reflectivity Standards
2. Replace vehicle #94 - five yard dump truck with plow, wing and salter and under body blade (replaces 1999 truck) (Capital Improvement Plan 2014)
3. Replace vehicle #52, a 2001 pickup, with a used pickup truck with cap (moved up from 2015 Capital Improvement Plan)

LONG-TERM OBJECTIVES:

1. Replace vehicle #81, a one-ton dump truck (replaces 2001 dump truck) (moved from Capital Improvement Plan 2014 to 2015)
2. Review utility and fuel saving methods
3. Continue to monitor for the most cost-effective brush pickup/disposal policy
4. Continue the computerized inventory of all signs and establish a program for replacing signs at set intervals to meet Federal Highway Administration (FHWA) Retro-Reflectivity Standards
5. Replace public works facility (S.P. #4)

BUDGET DESCRIPTION AND VARIANCES:

533210 – Garage – Public Works Crew

- 210 – **Contracted Services:** For required hearing testing
222 – **Electric:** Increase per Light and Water
330 – **Travel and Training:** Conferences
350 – **Garage/Maintenance Supplies:** Includes \$1,000 for annual fire protection testing and uniforms and safety supplies
353 – **Machine Equipment/Maintenance:** Includes maintenance of City Hall vehicles
385 – **Capital Outlay:** Hot water pressure washer

BUDGET DESCRIPTION AND VARIANCES Continued:

533311 – Street Maintenance

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

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

- 222 – **Electric:** Increase per Cedarburg Light and Water
240 – **Repair & Maintenance Services:** Added additional \$10,000 for Washington Avenue and Lincoln Blvd traffic signals

533440 - Storm Sewer

- 112 - **Overtime:** Increase \$500

533450 – Snow and Ice

- 380 – **Equipment:** New sidewalk salter (Purchased one in 2013-requesting 2nd unit)
450 – **Ice Control Materials:** Cost of materials and salt brine

Revenues

- 435300 – **State Transportation Aids:** Amount set under State budget
463101 – **Appliance/furniture pickup** plus fees paid by Festivals for Public Works crews for festivals (average \$3,500 for appliances, plus 100% of DPW time for festivals [Wine & Harvest- \$5,000, Strawberry Festival \$6,000 and Winter Fest \$1,700])

PUBLIC WORKS								
533210 Garage-Public Works Crew					2013	2013	2014	% CHANGE
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries (1.90 FTE)	85,311	70,698	71,855	105,143	105,143	108,023	2.74%
112	Overtime	108	114	154	700	700	700	0.00%
151	Social Security	6,428	5,170	5,299	8,253	8,253	8,361	1.30%
152	Retirement	9,659	8,603	8,881	7,366	7,174	7,650	3.86%
154	Health Insurance	18,260	16,902	31,954	34,154	34,154	17,312	-49.31%
155	Life Insurance	17	8	2	41	41	0	-100.00%
159	Longevity	2,055	378	441	2,044	2,044	567	-72.26%
165	Workers' Comp Insurance	3,109	3,743	8,180	4,452	4,452	4,279	-3.89%
Total		124,947	105,616	126,766	162,153	161,962	146,892	-9.41%

533210

					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Contracted Services	0	0	0	700	700	700	0.00%
222	Electric	5,683	7,521	7,528	8,300	8,300	8,466	2.00%
224	Natural Gas	6,413	6,546	4,999	9,600	9,600	9,600	0.00%
225	Telephone	1,771	2,320	2,563	2,400	2,400	2,400	0.00%
226	Water Service	3,279	3,743	3,278	5,000	3,300	5,000	0.00%
330	Travel and Training	0	0	0	800	1,200	800	0.00%
350	Garage/Maint. Supplies	13,819	15,869	24,739	23,000	23,000	23,000	0.00%
351	Gasoline/Diesel Fuel, Oil	61,379	73,847	71,611	70,000	70,000	70,000	0.00%
353	Mach.-Equip Maint./Parts	42,515	49,011	47,015	45,000	60,000	45,000	0.00%
385	Capital Outlay	0	4,365	0	0	0	4,000	0.00%
510	Property/Auto Insurance	19,822	21,964	21,199	22,526	22,526	21,679	-3.76%
Total		154,681	185,186	182,932	187,326	201,026	190,645	1.77%
Total Expenditures		279,628	290,802	309,698	349,479	362,988	337,537	-3.42%

533311 - Street Maintenance					2013	2013	2014	% CHANGE
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries (4.50 FTE)	193,716	225,708	256,972	251,076	251,076	257,850	2.70%
112	Overtime	1,674	419	11,837	45,500	45,500	45,500	0.00%
125	Part TimeTemporary	8	17	0	0	0	0	0.00%
135	Sick Payout	714	1,673	1,201	971	971	2,124	118.74%
151	Social Security	14,951	18,563	20,715	23,143	23,143	24,207	4.60%
152	Retirement	21,587	25,724	29,445	20,438	20,053	22,002	7.65%
154	Health Insurance	46,875	46,575	85,698	81,146	81,146	124,872	53.89%
155	Life Insurance	97	203	229	106	106	161	51.50%
159	Longevity	6,136	9,261	9,828	4,972	4,972	10,962	120.47%
165	Workers' Comp Insurance	5,186	6,215	6,354	12,478	12,478	11,990	-3.91%
	Total	290,944	334,358	422,279	439,830	439,445	499,668	13.60%

533311

					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	843	402	763	750	750	750	0.00%
226	Water Service	527	183	0	0	0	0	0.00%
240	Repair & Maint. Services	65,535	103,225	76,208	45,500	45,500	45,500	0.00%
242	Sidewalk Replacement	45,316	44,567	44,942	0	0	0	0.00%
346	Uniforms/Safety Equipment	7,928	8,352	0	0	0	0	0.00%
350	Operating Supplies	2,570	2,942	2,419	3,000	3,000	3,000	0.00%
363	Sign, Supplies & Parts	8,964	19,257	19,883	20,000	20,000	20,000	0.00%
Total		131,683	178,928	144,215	69,250	69,250	69,250	0.00%
Total Expenditures		422,627	513,286	566,494	509,080	508,695	568,918	11.75%

PUBLIC WORKS								
533410 - Streets Inelig. Expenses					2013	2013	2014	% CHANGE
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries	2,844	898	0	0	0	0	0.00%
113	Salaries - Festivals	10,265	2,074	0	0	0	0	0.00%
114	Overtime - Festivals	3,613	2,756	0	0	0	0	0.00%
151	Social Security	1,238	818	0	0	0	0	0.00%
152	Retirement	1,828	1,317	0	0	0	0	0.00%
154	Health Insurance	4,609	73	0	0	0	0	0.00%
155	Life Insurance	8	1	0	0	0	0	0.00%
165	Workers' Comp Insurance	157	189	0	0	0	0	0.00%
Total		24,562	8,126	0	0	0	0	0.00%

533410					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
385	Capital Outlay	0	0	0	0	0	0	0.00%
530	Lease Expenses	4,007	4,032	3,926	4,200	4,200	4,200	0.00%
Total		4,007	4,032	3,926	4,200	4,200	4,200	0.00%
Total Expenditures		28,569	12,158	3,926	4,200	4,200	4,200	0.00%

533420 - Street Lighting					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
222	Electric	284,117	280,103	288,376	290,112	290,112	294,862	1.64%
	Total	284,117	280,103	288,376	290,112	290,112	294,862	1.64%

533421 - Traffic Control Signals					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
222	Electric	2,480	2,547	2,460	2,571	2,571	2,571	0.00%
240	Repair & Maintenance Services	3,503	3,964	15,605	5,000	5,000	5,000	0.00%
Total		5,983	6,511	18,065	7,571	7,571	7,571	0.00%
Total Expenditures - Lighting/Signals		290,100	286,614	306,441	297,683	297,683	302,433	1.60%

533440 - Storm Sewers					2013	2013	2014	% CHANGE
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries (1.65 FTE)	28,521	27,638	38,175	89,660	89,660	91,938	2.54%
112	Overtime	537	227	413	500	1,200	1,000	100.00%
120	Other Salaries	10,523	7,455	0	0	0	0	0.00%
125	Part time/Temporary	279	205	99	0	0	0	0.00%
151	Social Security	3,020	2,718	2,940	7,022	7,022	7,110	1.25%
152	Retirement	4,708	4,317	4,723	6,300	6,300	6,506	3.26%
154	Health Insurance	8,053	23,141	17,053	25,413	25,413	0	-100.00%
155	Life Insurance	9	5	5	39	39	0	-100.00%
159	Longevity	1,971	0	0	1,635	1,635	0	-100.00%
165	Workers' Comp Insurance	3,209	4,370	3,199	3,790	3,790	3,642	-3.91%
Total		60,830	70,076	66,607	134,359	135,059	110,195	-17.98%

533440					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
240	Repair & Maintenance Services	27,290	31,616	29,373	30,000	30,000	30,000	0.00%
295	Street Sweepings	17,133	8,425	9,191	15,000	15,000	15,000	0.00%
323	DNR Fees	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Total		46,423	42,041	40,564	47,000	47,000	47,000	0.00%
Total Expenditures		107,253	112,117	107,171	181,359	182,059	157,195	-13.32%

PUBLIC WORKS

533450 - Snow and Ice Control				2013	2013	2014	% CHANGE
Personnel				Budget	Estimated	Adopted	2014/2013
		2010	2011	2012			
111	Salaries	57,218	46,622	0	0	0	0.00%
112	Overtime	12,586	41,567	0	0	0	0.00%
151	Social Security	5,251	6,659	0	0	0	0.00%
152	Retirement	7,934	10,339	0	0	0	0.00%
154	Health Insurance	15,007	14,165	0	0	0	0.00%
155	Life Insurance	28	1	0	0	0	0.00%
159	Longevity	1,306	0	0	0	0	0.00%
165	Workers' Comp Insurance	2,763	3,337	0	0	0	0.00%
Total		102,093	122,690	0	0	0	0.00%

533450				2013	2013	2014	% CHANGE
Operating				Budget	Estimated	Adopted	2014/2013
		2010	2011	2012			
210	Contracted Services	5,988	11,000	0	12,000	12,000	0.00%
340	Maintenance Supplies	8,179	5,801	6,209	6,000	6,000	0.00%
380	Equipment	0	0	0	4,000	4,000	0.00%
450	Ice Control Materials	55,898	77,500	76,668	90,000	90,000	0.00%
Total		70,065	94,301	82,877	112,000	112,000	0.00%
Total Expenditures		172,158	216,991	82,877	112,000	112,000	0.00%

TOTAL PUBLIC WORKS	1,300,335	1,431,968	1,376,607	1,453,801	1,467,624	1,482,283	1.96%
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				2013	2013	2014	% CHANGE
Revenues				Budget	Estimated	Adopted	2014/2013
		2010	2011	2012			
435300	State Transportation Aids	564,171	571,013	513,912	525,755	525,448	4.25%
463101	Public Works Dept. Fees	5,541	3,303	17,071	16,000	17,979	0.00%
Total		569,712	574,316	530,983	541,755	543,427	4.13%

				2013	2013	2014	% CHANGE
Net Cost of Program				Budget	Estimated	Adopted	2014/2013
		2010	2011	2012			
		730,623	857,652	845,624	912,046	924,197	0.67%

DEPARTMENT: Engineering and Public Works
PROGRAM MANAGER: Director of Engineering and Public Works
PROGRAM DESCRIPTION: The Health and Sanitation program provides brush pickup curbside 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) – close drop-off recycling center (contract runs 1995 - 1997)
- **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 bi-weekly (every two weeks) pickup. A provision in the Code does allow a 96-gallon cart to replace the 64-gallon cart upon payment of a one-time flat fee of \$25. Also, the City is no longer providing the service allowing businesses to purchase two-yard dumpster pickup services through the City's contract.
- As part of the **2009** State of Wisconsin budget, landfill tipping fees were increased effective July 1, 2009 (additional 31¢ per unit) with an additional increase on October 1, 2009 of 23¢.
- **2014** – bids requested and contract awarded to Waste Management (seven year contract – 12/31/20). City will continue to offer refuse service to eligible buildings that generate six 32-gallon containers of refuse or less per week (status quo). For recycling, eligible buildings will be provided either one 64-gallon or one 96-gallon gallon cart for bi-weekly pickup (every two weeks) due to the fact the cost of pickup is identical for either size cart. If request to upgrade to a larger cart is made before 12/31/13, there will be no charge; however, any requests after 12/31/13 will be charged a one-time flat fee of \$25.

Buildings serviced through City contract (2014 estimates):	
Single Family, duplex, condo	3,846
Commercial	64
Apartment	40
TOTAL:	3,950

Refuse – 3,950 units at \$8.37/unit = \$33,062 / mo = \$396,744 / yr	\$396,744 +
Recycling – 3,950 units at \$4.00/unit = \$15,800 / mo = \$189,600 / yr	\$189,600 +
Fuel Surcharge*	\$11,727 +
Compost employee - (35 weeks/\$10.25 per hour/6 hours per week)	\$2,153

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

GRAND TOTAL

= \$600,224

PRODUCTS & SERVICES:

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

Health and Sanitation Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Equipment Operator/Crewperson	1.5	1.5	1.5

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Refuse collection (tons)	2,169	1,878	1,900	1,900
Recyled collection (tons)	1,246	1,080	1,300	1,400
Recyclables to refuse	33%	33%	34%	34%

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Expanded annual city-wide shredding event to include electronics recycling, fire extinguisher recycling, and reuse of books (for Friends of the Library), and clothing/blankets (Mr. Bob’s Under the Bridge Ministry). Event called – “Shred-Recycle-Reuse Day”
2. Held a City-wide electronics recycling drop-off at Beyer’s True Value in February
3. Held a City-wide electronics and appliance drop-off in City Hall parking lot in July
4. Continue review of additional recycling options (excess recycling, electronics, etc)
5. Review recycling drop-off as part of the Public Works facility needs study
6. Bid out refuse and recycling contract for 2014 and beyond (current contract expires 12/31/13)
7. Provide information to residents on new recycling contract and changes that may occur
8. Because of purchase of new skid-steer, brush drop-off efficiency rate increased (shortened process by one day)

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Continue City-wide Shred-Recycle-Reuse day
2. Continue electronics and appliance recycling events in February, July and October
3. Continue education process for refuse and recycling with new contract
4. Review options for residents with extra recycling
5. Continue review of brush and compost drop-off as part of new facility planning process

LONG-TERM OBJECTIVES:

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

BUDGET VARIANCES:

533710 - Solid Waste Collection

- 290 – **Contracted Services:** Per new contract (current amounts obtained by using the Village of Grafton’s prices)
- 297 – **Fuel Surcharge:** disposal cost at landfill, disposal state fee and/or fuel surcharge : Dependent upon new contract negotiated (current amounts obtained by using the Village of Grafton’s prices)

533720 – Landfill – Groundwater Monitoring

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

BUDGET VARIANCES continued:

533730 – Recycling

- 112 – **Overtime:** for leaf-pickup
- 125 – **Part-time employee** at City compost area (\$10.25/hour – 6 hours per week for 35 weeks (increased \$0.25 per hour in 2013)
- 290 – **Contracted Services-** per new contract

Non Tax Revenue Supporting Program

- 435420 – **Recycling State Grant:** Amount set by State
- 464104 – **Recycling Cart Upgrade:** Dependent upon new contract negotiated
- 464105 – **Landfill Monitoring:** Town to pay 1/3 of monitoring costs at Plaesant Valley

HEALTH AND SANITATION								
533710 - Solid Waste Collection								
					2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
290	Contracted Services	306,103	317,508	299,349	338,778	338,778	396,744	17.11%
297	Fuel Surcharge and/or disposal fees	48,572	76,064	59,998	36,116	60,000	11,727	-67.53%
Total		354,675	393,572	359,347	374,894	398,778	408,471	8.96%

533720 - Landfill-Groundwater Monitoring					2013	2013	2014	% CHANGE
Operating					Budget	Estimated	Adopted	2014/2013
		2010	2011	2012				
290	Contracted Services	12,638	10,050	10,050	10,050	10,050	10,050	0.00%
	Total	12,638	10,050	10,050	10,050	10,050	10,050	0.00%

533730 - Recycling					2013	2013	2014	% CHANGE			
Personnel					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries (1.5 FTE)		94,061	75,023	81,931	81,759	81,759	84,061		2.82%	
112	Overtime		714	0	215	700	700	700		0.00%	
125	Part-Time/Temporary		2,224	1,839	2,322	2,153	2,153	2,153		0.00%	
151	Social Security		7,282	5,860	6,427	6,590	6,590	6,649		0.89%	
152	Retirement		10,786	8,317	9,828	5,734	5,585	5,933		3.48%	
154	Health Insurance		23,525	17,168	11,881	26,810	26,810	0		-100.00%	
155	Life Insurance		48	1	2	26	26	0		-100.00%	
159	Longevity		1,567	0	0	1,533	1,533	0		-100.00%	
165	Workers' Comp Insurance		2,534	3,023	3,176	3,548	3,548	3,411		-3.86%	
Total			142,741	111,231	115,782	128,853	128,705	102,907		-20.14%	

533730					2013	2013	2014	% CHANGE			
Operating					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
290	Maintenance/Contracted Services	157,274	161,258	152,246	174,432	174,432	189,600	8.70%			
344	Recycling Expenses	2,000	1,577	1,018	2,000	2,000	2,000	0.00%			
Total		159,274	162,835	153,264	176,432	176,432	191,600	8.60%			
Total Recycling Expenditures		302,015	274,066	269,046	305,285	305,137	294,507	-3.53%			

Total Health and Sanitation	669,328	677,688	638,443	690,229	713,965	713,028	3.30%
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Non-Tax Revenues Supporting this Program:					2013	2013	2014	% CHANGE
		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
435420	Recycling State Grant	58,693	37,946	37,983	38,000	38,034	38,033	0.09%
464101	Recycling - Plastic/Glass/Oil	168	230	328	250	100	100	-60.00%
464103	Recycling - Aluminum/Tin	812	834	1,267	800	800	800	0.00%
464104	Dumpster - Recyclable Collection	0	0	0	0	0	0	0.00%
464105	Recycling Cart Upgrade	1,267	1,362	1,539	1,200	1,500	0	-100.00%
473405	Landfill Monitoring - Town contribution	4,212	3,350	3,350	3,350	3,350	3,350	0.00%
Total Revenues		65,152	43,722	44,467	43,600	43,784	42,283	-3.02%

				2013	2013	2014	% CHANGE
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
	236,863	230,344	224,579	261,685	261,353	252,224	-3.62%

SENIOR CENTER 555140



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

PRODUCTS & SERVICES:

- Develop and implement new programs to reflect the changing needs and interests of Cedarburg older adults to include health, educational and intergenerational programs
- Design and distribute approximately 500 Senior Center newsletters bi-monthly
- Coordinate approximately 30 one-day and extended trips, accommodating approximately 650 senior citizens
- Co-sponsor county-wide trips and special events with Port Washington and Grafton Senior Centers
- Coordinate scheduling, operation and maintenance of the Cedarburg Senior Van Service and 20 volunteer drivers
- Provide site for Ozaukee County Senior Citizen Food and Friendship Meal Program
- Coordinate additional special events: Entertainment, Travel Show, Spring Luncheon, Speaker Program, Volunteer Appreciation, Senior Art Exhibition, Annual Turkey Feast, a special day featuring the talents of seniors, and holiday events
- Organize and implement sport leagues and activities, including Senior Olympics, walking groups, tennis and pickleball
- Senior Center amenities include lounge area, games, pool table, lending library, and cable TV
- Co-sponsor classes and events with St. Mary’s Hospital, Ozaukee County Aging and Disability Resource Center, local public and private healthcare agencies, local businesses and Cedarburg School District
- Coordinate educational programs including watercolor workshops, retirement and financial planning, health and wellness workshops including exercise and diabetes, current community events, 55 Alive Mature Drivers Safety Classroom Refresher Course, Brain Wellness Programs, music appreciation and adult enrichment
- Coordinate two Annual Rummage Sales plus Holiday Craft Sale
- Co-sponsor Annual Ozaukee County Senior Conference

Senior Center Staffing Levels

Personnel Schedule Summary Position	2012 PT	2013 PT	2014 PT
Senior Center Director	.70	.70	.70
Assistant Senior Center Diretor	.60	.60	.60
TOTAL	1.30	1.30	1.30

PERFORMANCE MEASURES:

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

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Days of operation	254	254	254	253
Total attendance	17,000	16,500	16,500	16,500
Average daily attendance	70	65	65	65
City participants	50	50	55	51
Town participants	5	2	2	2
Non-resident participants	15	13	8	12
One day and extended trips	375	435	450	650
Special Events	1,950	1,435	1,300	1,405
Attendance at weekly programs	14,375	15,065	14,750	14,445
Van ridership	4,075	3,900	3,500	3,300

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

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Worked with volunteer CPA to draft a document to form a 501(C)(3) “Friends” group for the Cedarburg Senior Center and Recreation Department to allow the Cedarburg Senior Center to receive tax deductible donations
2. Established new partnerships with Cedarburg High School Volunteer Service Department and Olsens Piggly Wiggly to continue the annual Beyer Family Turkey Dinner under a new name and procedure
3. Established new partnership with Mequon Thiensville Senior Art League for art show display and donation to Cedarburg Senior Center
4. Director LaFontaine received 2012 Professional Excellence Award from the Wisconsin Association of Senior Centers
5. Removed carpeting in the Senior Center office and two south activity rooms and restored wood floors.
6. Revised weekly senior exercise class by hiring certified instructors
7. Returned 127% on non-personal service budget to City as revenue
8. Secured grants from community organizations to sponsor programs and newsletter

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Continue to investigate ways to increase van ridership
2. Investigate installation of automatic door opener for main entry of Senior Center
3. Develop system to use email to notify interested older adults of upcoming Cedarburg Senior Center programs and tours
4. Improve appearance and upgrade quality of Senior Center newsletter by adding color photos and additional sponsorships

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 Mealsite 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

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, essay contest, arts day, senior games, movies, luncheons, parties, Ozaukee Senior Conference
- 310 – **Supplies & Expenses:** Receipt books, tour refreshments, advertisement ad placement for sales, newsletter postage, music group supplies, News Graphic subscription, decorations, cleaning supplies, mailing labels, miscellaneous supplies and lift maintenance
- 313 – **Printing:** Printing of bi-monthly newsletters
- 330 – **Travel & 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

- 152 – **Retirement:** Increase due to WRS rate increase
- 154 – **Health Insurance:** Reduction due to change in dental coverage
- 313 – **Printing:** Printing budget increase for adding color and additional sheets to the newsletter published six times per year

SENIOR CENTER

555140				2013	2013	2014	% CHANGE
Personnel				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
121 Part Time Salaries (1.30 FTE)	46,307	47,021	48,396	49,272	49,272	50,074	1.63%
135 Sick Pay Out	709	678	682	695	695	675	-2.85%
151 Social Security	3,303	3,696	3,564	3,820	3,933	3,998	4.66%
152 Retirement	5,308	4,668	3,001	3,465	3,419	3,658	5.58%
154 Health Insurance	4,208	161	3,088	3,474	3,474	3,833	10.33%
159 Longevity	1,260	1,323	1,386	1,449	1,449	1,512	4.35%
165 Workers' Comp Insurance	108	140	153	165	165	139	-15.76%
Total	61,203	57,687	60,270	62,340	62,407	63,889	2.48%

555140				2013	2013	2014	% Change
Operating				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
210 Professional Services	6,731	6,612	6,764	6,800	6,800	6,800	0.00%
225 Telephone	1,655	1,544	1,511	1,536	1,536	1,536	0.00%
310 Supplies & Expenses	907	1,125	1,012	2,000	2,084	1,500	-25.00%
313 Printing	655	654	654	700	700	1,400	100.00%
330 Employee Training, Travel	974	1,079	1,091	1,250	1,250	1,250	0.00%
510 Property-Auto Insurance	304	319	309	544	544	468	-13.97%
512 Liability Insurance	606	644	489	491	497	498	1.43%
Total	11,832	11,977	11,830	13,321	13,411	13,452	0.98%
Total Expenditures	73,035	69,664	72,100	75,661	75,818	77,341	2.22%

				2013	2013	2014	% Change
Revenues				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
467435 Senior Center Fees	19,079	20,315	19,821	16,000	16,000	17,000	6.25%
Total	19,079	20,315	19,821	16,000	16,000	17,000	6.25%

				2013	2013	2014	% Change
Net Cost of Program				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
	53,956	49,349	52,279	59,661	59,818	60,341	1.14%

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 34 City park areas, encompassing 149 acres, and recreational facilities, which include playgrounds, play equipment, athletic fields and buildings. The maintenance of City-owned property including right-of-ways, boulevards, and facility grounds is also included. The maintenance and development of the City's urban forestry program, including pest management, planting, pruning and removal of City street and park trees is also part of this program's operation, as well as the Weed Commissioner's duties (Superintendent of Parks and Forestry).

PRODUCTS & SERVICES:

- Park and recreational facility maintenance (including maintenance of the Community Pool, baseball fields, football field, parks, restroom facilities, buildings and shelters)
- Urban forestry planning, planting, maintenance and removal of over 7,000 street trees
- Ordinance enforcement
- City building grounds maintenance including City Hall, Police Department, Pool, Library and Public Works Garage
- Turf maintenance of approximately 80 acres of public lawn which includes parks, public right-of-way, City facilities and boulevards (approximately three miles)
- Maintenance of downtown hanging flower baskets and public flower and shrub beds at City facilities and boulevards
- Maintenance of the Cedar Creek walkway areas
- Maintenance of approximately three miles of the Interurban Trail (bicycle and pedestrian) easement.
- Weed complaints, notices, and invasive species control
- Nuisance tree complaints and notices
- Submit Tree City USA, Growth Award and Urban Forestry Grant applications
- Canada Goose control
- Staff support provided to Parks, Recreation, and Forestry Board, Pool Commission and Common Council
- Administrative services provided to divisions

Parks, Recreation and Forestry Staffing Levels

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Director of Parks, Recreation & Forestry	1.00	1.00	1.00
Parks, Recreation & Forestry Assistant	.75	.75	1.00
Superintendent of Parks & Forestry	1.00	1.00	1.00
Crewperson	3.05	3.05	3.05
Recreation Supervisor	--	--	0.25
TOTAL	5.80	5.80	6.30

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Total number of parks maintained	34	34	34	35
Total number of picnic shelters maintained	4	4	4	4
Total number of playgrounds maintained	10	10	10	10
Total designated parkland acreage	149	149	150	155
Number of mowed acres	64	64	64	69
Natural area acres	51	50	50	50
Street trees planted	163	165	192	150
Park trees planted	3	5	16	15
Trimmed/pruned trees	735	800	700	700
Emergency tree service	50	50	40	40
Trees removed	126	130	140	135
Stumps ground (*projected)	126	130	140	135
Issuance of park permits/reservations	150	150	107	110
Weed complaints and notices issued	15	15	18	15
Tree/shrub encroachment (trimming)letters sent)	5	5	8	5
Hazardous trees letter sent	2	3	2	2
Tree City USA Certification	yes	yes	yes	yes
Number of service requests (C.A.R.E.)	75	75	n/a	n/a
Number of program evaluation postcards returned (C.A.R.E.)	n/a	n/a	n/a	n/a
Citizens Satifcation Rating (1-5 scale)	n/a	n/a	n/a	n/a
Total acres of public right-of-way and facility grounds mowed/maintained	15	15	15	15

2013 SIGNIFICANT ACCOMPLISHMENTS:

- 1. Created a master park equipment inventory
- 2. Planted 208 trees
- 3. Replanted Mill Street planter
- 4. Resurfaced four playgrounds
- 5. Put in an ice rink
- 6. Started development of Prairie View Park

2014 OBJECTIVES TO BE ACCOMPLISHED:

- 1. Purchase playground inspection software
- 2. Start development of Prairie View Park athletic fields (Capital Improvement 2014)
- 3. Install playground equipment at Cedar Creek Park

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

555510 – Parks & Forestry

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

555220 – Celebrations (Hanging Baskets and Summer Sounds)

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

BUDGET VARIANCES:

555510 – Parks & Forestry

- 310 – **Office Supplies:** Parks, Recreation & Forestry office supplies
- 330 – **Employee Training/Travel:** Included Forestry staff training
- 363 – **Sign Supplies:** City Entrance Sign (\$1,000)
- 380 – **Equipment:** Cedar Creek Park picnic tables (\$7,000)
- 390 – **Other:** Playground Inspection Software (\$1,500)

555220 – Celebrations (Hanging Baskets and Summer Sounds)

- 350 – **Supplies:** Increase to purchase fertilizer and irrigation equipment 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

Culture and Recreation							
555210 Recreation Administration				2013	2013	2014	% Change
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111 Salaries	85,157	84,550	0	0	0	0	0.00%
135 Sick Payout	0	0	0	0	0	0	0.00%
151 Social Security	5,856	5,884	0	0	0	0	0.00%
152 Retirement	9,540	9,245	0	0	0	0	0.00%
153 Health Insurance	19,808	24,074	0	0	0	0	0.00%
154 Life Insurance	47	47	0	0	0	0	0.00%
155 Longevity	1,544	1,638	0	0	0	0	0.00%
165 Workers' Comp Insurance	1,845	2,274	0	0	0	0	0.00%
Total	123,797	127,712	0	0	0	0	0.00%

555210 Recreation Administration				2013	2013	2014	% Change
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
225 Telephone	711	588	0	0	0	0	0.00%
310 Office Supplies	567	913	0	0	0	0	0.00%
320 Publication & Dues	460	382	0	0	0	0	0.00%
330 Employee Training, Travel	1,226	1,195	0	0	0	0	0.00%
350 Operating Supplies	1,912	1,877	0	0	0	0	0.00%
380 Equipment	0	382	0	0	0	0	0.00%
390 Other Expenses	1,432	1,220	0	0	0	0	0.00%
510 Property/Auto Insurance	815	857	0	0	0	0	0.00%
Total	7,123	7,414	0	0	0	0	0.00%
Total Expenditures	130,920	135,126	0	0	0	0	0.00%

555510 Parks, Recreation & Forestry				2013	2013	2014	% Change
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111 Salaries	60,184	63,476	328,055	280,106	280,106	325,308	16.14%
112 Overtime	7,973	7,627	9,517	7,600	7,600	7,600	0.00%
125 Part-Time Salaries/Temporary	17,745	10,158	30,248	30,774	30,774	1,208	-96.07%
128 DPW Seasonal	186,943	165,377	23,132	23,440	23,440	24,420	4.18%
135 Sick Pay Out	0	0	0	0	0	0	0.00%
151 Social Security	20,719	19,461	29,403	26,938	26,552	27,845	3.37%
152 Retirement	26,963	28,297	38,289	21,419	19,476	23,685	10.58%
154 Health Insurance	40,677	61,819	84,418	92,538	92,538	92,303	-0.25%
155 Life Insurance	98	73	126	124	126	87	-29.48%
159 Longevity	1,423	2,961	4,883	5,166	5,166	5,450	5.49%
165 Workers' Comp Insurance	7,174	9,271	11,534	13,912	14,508	13,936	0.17%
Total	369,899	368,520	559,605	502,017	500,286	521,842	3.95%

555510 Parks, Recreation & Forestry				2013	2013	2014	% Change
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210 Professional Services	2,541	2,409	2,774	3,010	3,010	2,500	-16.94%
222 Electric	16,085	16,694	16,717	18,800	17,000	19,000	1.06%
224 Natural Gas	2,107	1,870	1,237	2,500	2,500	2,500	0.00%
225 Telephone	1,661	1,709	2,362	2,964	2,500	2,964	0.00%
226 Water Service	4,967	5,204	6,263	5,050	5,050	5,050	0.00%
240 Repair & Maintenance Services	34,820	34,193	39,777	53,160	53,000	48,525	-8.72%
241 Vandalism Repairs	0	356	97	750	500	750	0.00%
290 Contracted Services	57,516	61,119	15,796	49,840	54,057	49,840	0.00%
310 Office Supplies	0	0	427	1,700	1,500	1,800	5.88%
320 Publications & Dues	0	0	0	500	550	665	33.00%
330 Employee Training, Travel	230	250	908	1,560	1,560	1,710	9.62%
341 Trees and Supplies - Contracted	12,127	10,515	30,742	40,000	40,000	30,000	-25.00%
350 Operating Supplies	0	0	224	1,000	1,100	1,050	5.00%
363 Sign Supplies	448	306	1,012	250	250	1,650	560.00%
380 Equipment	3,897	4,187	2,044	5,000	5,100	12,000	140.00%
390 Other Expenses	0	0	0	1,000	1,000	2,500	150.00%
510 Property/Auto Insurance	919	939	2,073	3,644	3,645	1,364	-62.57%
512 Liability Insurance	2,956	3,244	3,150	3,471	3,692	3,700	6.60%
Total	140,274	142,995	125,603	194,199	196,014	187,568	-3.41%
Total Expenditures	510,173	511,515	685,208	696,216	696,300	709,410	1.90%

533740 Weed Control					2013	2013	2014	% Change
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
290	Maintenance/Contracted Services	1,785	1,521	1,088	500	364	500	0.00%

555220 Celebrations					2013	2013	2014	% Change	
Personnel			2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries		404	1,486	20,439	6,528	11,747	6,528	0.00%
112	Overtime		0	235	2,313	2,918	2,539	2,918	0.00%
121	Part-Time Salaries		970	1,784	11	0	844	0	0.00%
151	Social Security		104	268	1,242	723	1,144	723	-0.05%
152	Retirement		44	142	2,031	628	893	661	5.29%
Total			1,522	3,915	26,036	10,797	17,167	10,830	0.30%

555220 Celebrations					2013	2013	2014	% Change
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	2,245	550	0	0	0	0	0.00%
347	Supplies & Expenses	30	506	0	500	325	750	50.00%
350	Operating Supplies (Hanging baskets)	0	0	783	0	0	0	0.00%
390	Other Expenses	7,000	7,136	7,000	7,000	7,225	7,000	0.00%
Total		9,275	8,192	7,783	7,500	7,550	7,750	3.33%
Total Expenditures		10,797	12,107	33,819	18,297	24,717	18,580	1.55%
Grand Total for Department		653,675	660,269	720,115	715,013	721,381	728,490	1.88%

				2013	2013	2014	% Change
Revenues				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
435424 State Grant - Forestry	0	0	21,622	0	0	0	0.00%
464125 Weed Mowing Fees	1,223	1,321	679	500	364	500	0.00%
467200 Park Rental Fees	6,006	4,456	5,045	6,000	5,500	5,500	-8.33%
467318 Safety Training	0	225	150	0	0	0	0.00%
482215 Rent-City Property-Gym & Lincoln Bldg	16,666	17,907	37,645	16,000	16,000	8,000	-50.00%
485550 Donations	1,300	0	6,300	1,382	0	0	-100.00%
491220 Transfer from Rec Programs	13,000	13,000	0	0	0	0	0.00%
491800 Transfer from Trust & Agency	350	0	0	0	0	0	0.00%
Total	38,545	36,909	71,441	23,882	21,864	14,000	-41.38%

					2013	2013	2014	% Change
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013	
	615,130	623,360	648,674	691,131	699,517	714,490	3.38%	

CONSERVATION AND 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	2012 PT	2013 PT	2014
City Planner	Contracted	Contracted	Contracted PT
Economic Development Coordinator	Contracted	Contracted	Contracted PT

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Number of single family lots approved	-	2	12	51
Number of two-family lots approved	-	-	0	0
Number of multi-family lots approved	-	-	0	0
Certified survey maps processed	1	3	5	3
Re-zonings processed	1	3	4	2
Development reviews	1	2	4	3
Site and architectural plan approvals/amendments	12	5	5	5
Certificates of Appropriateness	5	5	10	5
Zoning text amendments	3	2	3	2
Conditional uses	1	3	5	5
Land use plan amendments	2	0	0	2
Outdoor alcohol beverage licenses	-	1	2	2
Temporary uses	3	3	0	10
Infill home	1	2	2	2
Miscellaneous Plan Commission reviews	2	4	4	10
Promotional marketing materials mailed	25	35	32	35
Distribution of commercial space available list	30	45	43	45
Annexation requests processed	-	0	0	2
Extension of time for approvals (due to economy)	2	1	1	1
Extraterritorial reviews	2	2	2	2
Zoning map amendments	1	1	3	2

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Coordination of new public library building project
2. Continued updating certain sections of the Zoning Code
3. Processed strategic Land Use Plan amendments and re-zoning as directed
4. Assisted Landmarks Commission regarding revision to historic structures
5. Coordinate with the Economic Development Board to identify & initiate redevelopment projects and review TID No. 2 for potential development or modification
6. Coordinate process and plan for developer’s agreement and TID #3
7. Completed updates of the C-4, Public Library, CEG, I-1, B-3 zoning districts and zoning code definitions
8. Approved plans for Commerce Bank and Out-N-Out Restaurant
9. Approved Riechers Subdivison final plat
10. Approved site, architecture and landscaping plans for Creek Walk South

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. CreateTID. No. 3
2. Sale or lease of old Library building
3. Continue updating Zoning Code including:
 - a. Non-conforming use and structure section
 - b. Floodplain section
 - c. Update Sign code to revise responsibilities and procedures
 - d. Tourist homes and swimming pools

LONG-TERM OBJECTIVES:

1. Update Zoning Code.
2. Update the Land Division and Subdivision Ordinance for consistency with the Smart Growth Plan
3. Provide technical assistance for land use discussions with the Town of Cedarburg
4. Coordinate development activity and rezonings as needed for TID No. 2
5. Provide technical assistance for development proposals within TID No. 2
6. Monitor future development and land divisions within Town of Cedarburg
7. Coordinate redevelopment activities for Amcast, Weil Pump and Mercury Marine sites

LONG-TERM OBJECTIVES continued:

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

ACCOUNT DETAIL:

566310 – City Planning

225 – **Telephone:** Two lines

310 – **Office Supplies:** Miscellaneous supplies, stamps

320 – **Publications and Dues:** Wisconsin Historical Society, American Planning Association

330 – **Travel and Training:** other training

BUDGET VARIANCES:

566310 – City Planning

210 – **Professional Services:** Increased hours for planning position from 2013

CITY PLANNING							
566310				2013	2013	2014	% CHANGE
Personnel		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
111	Salaries	91,474	15,624	0	0	0	0 0.00%
151	Social Security	7,016	1,195	0	0	0	0 0.00%
152	Retirement	8,545	175	0	0	0	0 0.00%
154	Health Insurance	13,118	0	0	0	0	0 0.00%
159	Longevity	504	0	0	0	0	0 0.00%
165	Workers' Comp Insurance	175	0	0	0	0	0 0.00%
Total		120,832	16,994	0	0	0	0 0.00%

566310				2013	2013	2014	% Change
Operating		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
210	Professional Services	14,267	35,120	44,766	60,000	60,000	70,000 16.67%
225	Telephone	255	281	279	300	300	300 0.00%
310	Office Supplies & Expenses	92	99	277	200	200	200 0.00%
320	Publications & Dues	415	45	143	430	430	430 0.00%
330	Conference & Travel	41	50	0	0	25	200 0.00%
380	Equipment Outlay	1,700	1,290	18,106	1,000	1,000	1,000 0.00%
Total		16,770	36,885	63,571	61,930	61,955	72,130 16.47%
Total Expenditures		137,602	53,879	63,571	61,930	61,955	72,130 16.47%

				2013	2013	2014	% Change
Revenues		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
443514	Plan Review	2,473	3,710	2,318	3,000	5,311	3,100 3.33%
444400	Zoning Permits	650	455	1,665	650	600	600 -7.69%
485550	Donations	1,300	0	6,300	7,382	7,382	5,000 -32.27%
Total		4,423	4,165	10,283	11,032	13,293	8,700 -21.14%

				2013	2013	2014	% Change
Net Cost of Program		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
		133,179	49,714	53,288	50,898	48,662	63,430 24.62%

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 summary are transfers to other funds.

ACCOUNT DETAIL:
5191000 - Other
The contingency reserve is funded by the undesignated reserve.

Transfers to other funds consist of \$66,872 to cover the budgeted deficit in the Community Pool Special Revenue Fund.

CULTURE AND RECREATION							
Other and Transfers							
591000				2013	2013	2014	% CHANGE
Other	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
990 Contingency Reserve	0	0	0	0	0	0	0.00%
Total Contingency Reserves	0	0	0	0	0	0	0.00%
592000				2013	2013	2014	% Change
Transfers to Other Funds	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
706 Transfer to Capital Improvement Fund	35,000	0	0	0	0	0	0.00%
710 Transfer to Spec Rev Fund-Pool	29,327	41,606	40,842	58,006	58,006	57,675	-0.57%
712 Transfer to Spec Rev Fund-Rec Prog	0	0	0	1,000	1,000	1,000	0.00%
970 Transfer to Internal Service	1,815	0	0	0	0	0	0.00%
Total Transfers to Other Funds	66,142	41,606	40,842	59,006	59,006	58,675	-0.56%
Total Expenditures	66,142	41,606	40,842	59,006	59,006	58,675	-0.56%

	2010	2011	2012	2013	2013	2014	% Change
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
	66,142	41,606	40,842	59,006	59,006	58,675	-0.56%

Tax and other revenues not specific to programs				2013	2013	2014	% Change
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
411111 Property Taxes	5,286,133	5,123,466	5,259,337	5,410,295	5,420,893	5,568,212	2.92%
411310 Property Tax Equivalent-Light/Water	627,144	620,470	669,953	715,793	715,793	736,151	2.84%
435100 State Shared Revenues	237,659	241,068	199,118	205,390	205,390	205,200	-0.09%
435102 Expenditure Restraint Program	158,176	137,397	144,414	148,730	148,730	157,173	5.68%
435302 State Computer Aids	19,578	14,832	16,629	16,630	16,304	16,000	-3.79%
441127 Cable TV Franchise Fees	143,357	153,485	161,124	160,000	160,000	160,000	0.00%
461154 General Govt Misc Fees	3,774	265	52	500	100	500	0.00%
482220 Rent-City Property-Water Towers	102,324	107,440	112,917	118,348	120,372	124,376	5.09%
483315 Sale of City Property	82	1,616	635	400	10	0	-100.00%
484210 Refund of Prior Years Expense	(40)	2,367	(32)	0	0	0	0.00%
Total	6,578,187	6,402,406	6,564,147	6,776,086	6,787,592	6,967,612	2.83%



CITY OF CEDARBURG
CAPITAL IMPROVEMENT FUND

CITY OF CEDARBURG
CAPITAL IMPROVEMENT FUND BUDGET

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

POLICY AND PRACTICES

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

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

HISTORY

Per the Strategic Work Plan Goal #2 Financial, the City emphasizes pre-funding reoccurring capital costs, or financing items on a “pay as you go” basis, funded by existing resources or tax levy. To this end, property tax direct funding has increased from no property tax funding prior to 1993, up to the 2014 capital amount of \$1,235,500. 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 2014 Capital Plan anticipates expenditures for a variety of projects and assets. The street improvements total \$793,500 (excluding water, storm and sanitary sewer improvements) for the road reconstruction projects on portions of Spring Street, Hilgen Streen, Kennedy Avenune, Bywater Lane, Bridge Road, Windsor, Manchester and Bywater Courts, and Covington Square. The projects are funded fully by the Street Improvement Reserve Fund. The 2014 levy funding for the Street Improvement Reserve Fund is \$400,000.

The storm water capital reserve, funded by \$200,000 of property taxes, will support improvements to Kennedy, Spring and Hilgen stormsewers, Covington Square and Bywater Lane catch basins, 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. \$30,000 is budgeted for environmental expenditures and \$200,000 for engineering and repairs to the City owned dams. These expenditures are funded by the Environmental Reserve Account.

Equipment purchases are funded by \$270,000 in property taxes through the Equipment Replacement Reserve program. The purchases for 2014 include three squad cars for the Police Department and a pick-up truck and five yard dump truck for Public Works.

Annually the City budgets funds for City facility improvements to keep up two 100-year old buildings (City Hall-Washington Building, Senior Center-Lincoln Building) and a 70-year old gymnasium (Community Gym). Proposed for 2014 is half of the funding for the paving of the parking lot and the remaining half of the gutter replacement at City Hall.

FUTURE YEARS EXPENDITURES

The Capital Plan for 2014 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 \$6.9 million are anticipated in the seven-year plan. This will address street condition deficiencies for 46 streets.

The Prochnow Landfill and Blank Landfill remediation is expected to commence in the future with the cost unknown; however, given the slow development of this project, it is not possible to accurately predict when this activity will occur. During 2010, the City’s Well #4 reached levels of vinyl chloride of .2 parts per billion, the maximum level allowed by the DNR, requiring the City to shut the well down. A treatment facility was built and up and running September 2011. The source of the contaminant has not been fully determined, but it is likely associated with the Prochnow Landfill.

The budget for City-owned dams in 2014 is \$200,000 to fund repairs as mandated by the DNR. The required repairs include masonry and concrete rehab work on dam structures, scour abatement at Woolen Mills dam, and the installation of a weir gate at Columbia Mills dam.

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

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

Long term, the City will have to budget for major modifications to bring the dams into full compliance with NR 333 standards. That may involve lowering and/or widening the dam spillways to increase hydraulic capacity.

Over the next seven years the stormwater budget includes \$2 million in capital projects. Most of this is associated with reconstruction of our existing storm sewer system; however, a sizable portion is related to NR 216 compliance expenditures. The DNR goal for 40% suspended solids removal from municipal storm runoff is still in place, but the compliance deadline has been lifted for the time being.

CAPITAL PROJECTS IMPACT ON OPERATING BUDGET
To identify the annual operating impact of the capital program, an assessment of each item has been made, based on the below criteria.

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

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

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

- a) Library building project - \$4,355,173 proceeds received in 2012
- b) Creek walk project - \$245,000
- c) DPW garage engineering - \$350,000
- d) State mandated dam repair - \$200,000
- e) Street repairs - \$200,000

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

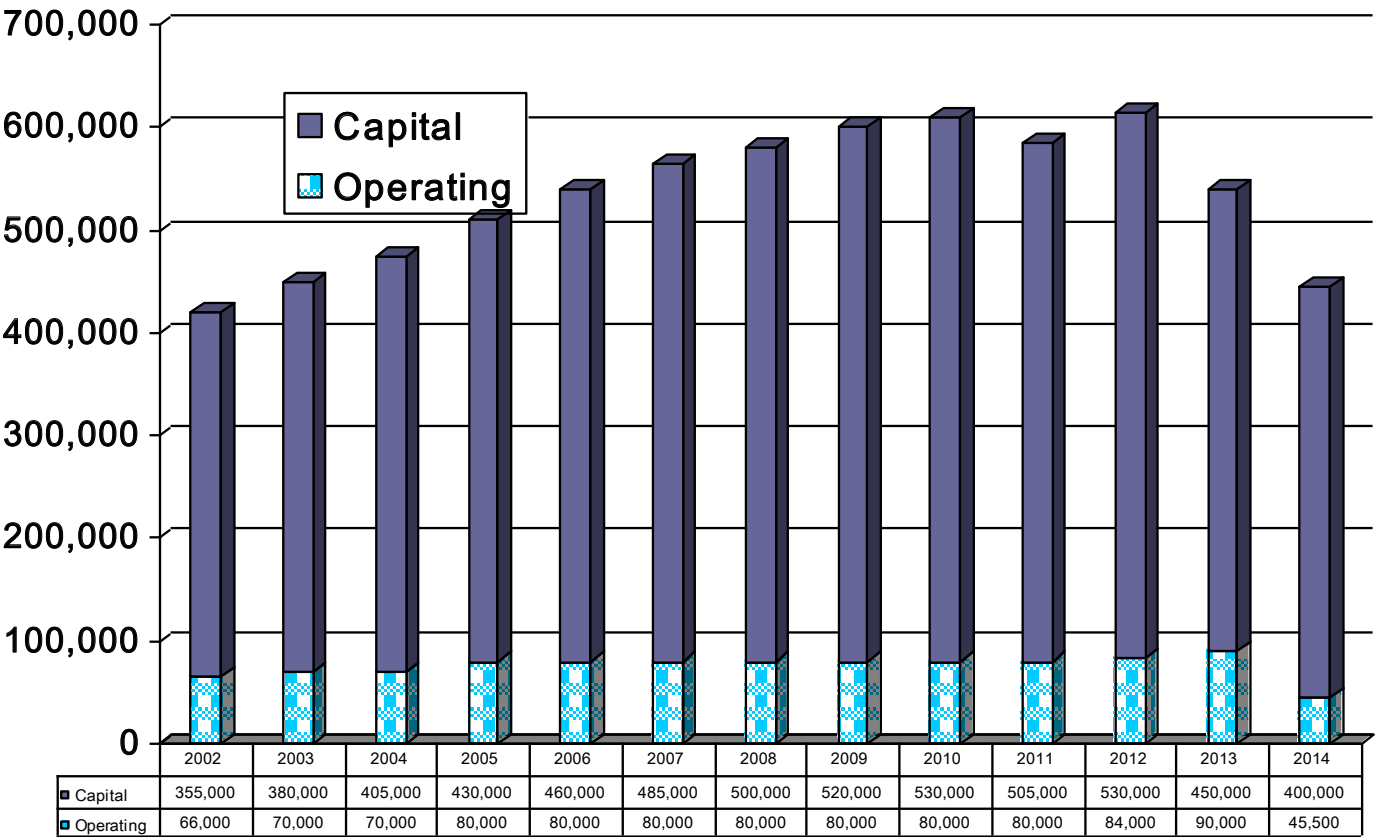
Park Equipment & Development Impact Fee – This impact fee adopted in 2002, in accordance with the 1993 Wisconsin Act 305, provides funds for developing new parkland dedicated by developers, or to expand or improve existing park facilities to accommodate new development. \$345,000 in park expenditures funded by this revenue source is included for the 2014-2020 budgets.

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

Property Tax – Prior to 1993, this funding source was not used for Capital items. Total 2014 budgeted tax levy support for the Capital Fund is \$1,235,000. This represents a 11.6% increase from the 2013 level.

\$400,000 of property tax is being used to fund street projects; specifically for road improvements. Environmental costs expected to be incurred in 2014 are funded by the reserve account. The equipment replacement reserve seeks to provide resources for the purchase of major movable equipment (vehicles, etc.) by including it in the property tax levy amounts equal to the annual cost for each piece of equipment. The annual funding level is determined by dividing the expected replacement cost of each asset by its expected useful life. The allocation for 2014 is \$270,000; \$55,000 more than the 2013 amount. The funding is scheduled to increase annually to make up for the shortage from prior years. The goal of the program is to eliminate peaks and valleys in funding for equipment as items require replacement, and to cease the use of long-term debt to fund the purchase of short-lived equipment.

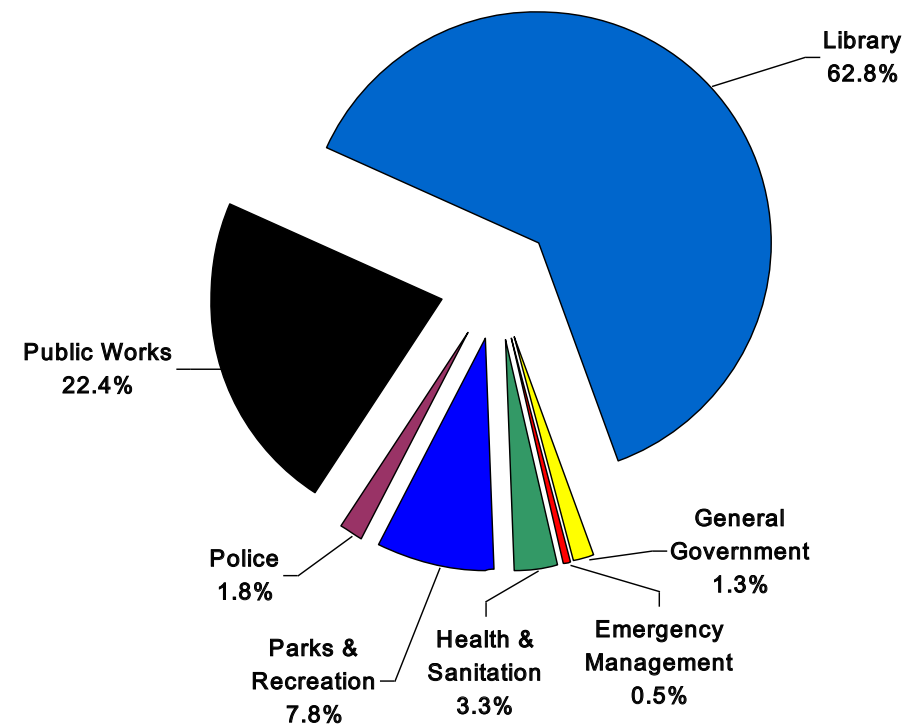
Street Improvement Funding 2002-2014



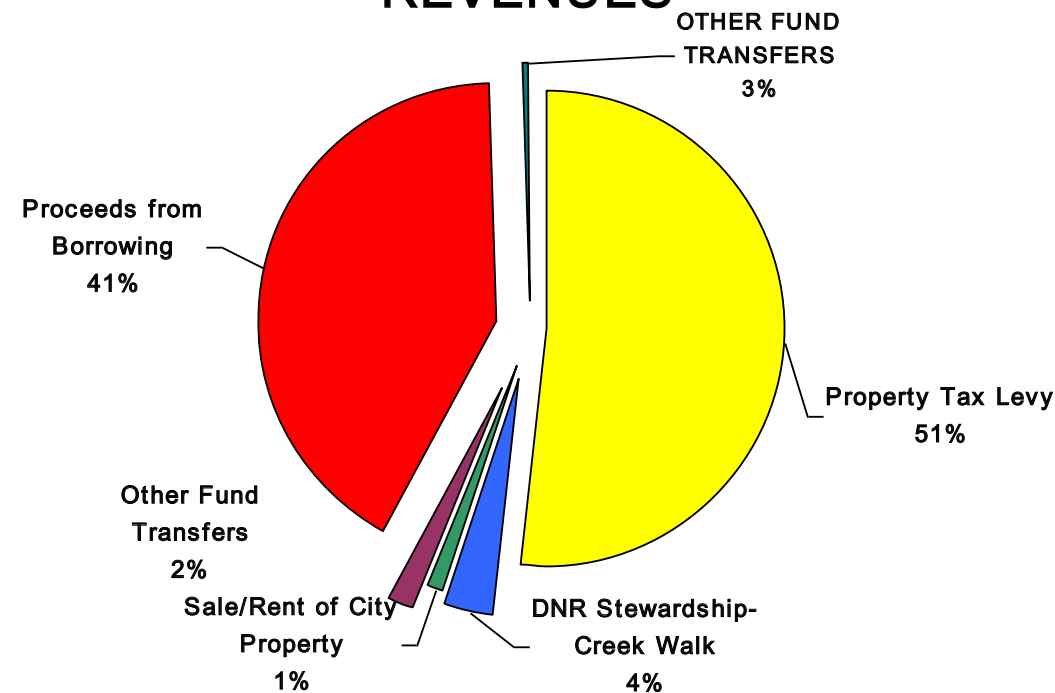
Fund Balance - Undesignated reserves in the General or Capital Fund have accumulated through positive variances in the cost of prior year projects, interest earnings on unspent funds, special collections and other factors. Fund balance has been used as a source of funds for smaller capital projects,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

CITY OF CEDARBURG 2014 CAPITAL PROJECTS

EXPENDITURES



REVENUES



Capital Improvements Fund 400

	2012	2013 Budget	2013 Estimated	2014 Proposed	2015 Projected	2016 Projected	2017 Projected	2018 Projected
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Beginning Fund Balance	\$2,347,474	\$6,751,354	\$6,751,354	\$4,781,649	\$242,990	\$413,240	\$934,490	\$575,990
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Revenues

Property Tax Levy:								
General Projects		115,000	115,000	345,000	300,500	175,000	250,000	150,000
Street Improvements	530,000	536,500	536,500	400,000	700,000	725,000	825,000	850,000
Equipment Replacements	350,000	215,000	215,000	270,000	400,000	475,000	500,000	525,000
Storm Water Improvements	200,000	240,000	240,000	220,000	240,000	300,000	325,000	375,000
Environmental Reserve	10,000				10,000	10,000	10,000	10,000
General Fund Transfer								
Trust & Agency Transfer	56,517						25,000	
Swimming Pool Transfer								
Parks & Playground Transfer	18,357	80,000	80,000	40,000	75,000	150,000		
Library Impact Fees	3,647		741					
Local Road Improvements Grant					42,000			
Proceeds from Borrowing	5,175,000			995,000	8,150,000	1,100,000		
HUD Grant			99,000					
DNR Urban Storm Water Mgt. Grant								100,000
Special Assessments								
DNR Stewardship - Creekwalk				85,000				
Donations - Library		235,710						
Interest Income	11,911	10,000	15,000	15,000	20,000	25,000	30,000	30,000
Sale/Rent of Property	8,126	20,000	50,867	25,000	30,000	30,000	30,000	30,000
Total Revenues	6,363,558	1,452,210	1,352,108	2,395,000	9,967,500	2,990,000	1,995,000	2,070,000

Expenditures

General Government

Complex Improvements		40,000	40,000	90,000	50,000		50,000	
City Hall Improvements	586							
City Hall Vehicles					15,000			
Lincoln Center Improvements	36,543	75,000	128,400					
Total	37,129	115,000	168,400	90,000	50,000	15,000	50,000	0

Public Safety

Police Department

Squad Cars	102,405	25,000	22,693	120,000	80,000	40,000	80,000	120,000
Radios/Use of Force Simulator	28,100	16,085	16,085		90,000			
Station Improvements	25,425	28,300	28,320	7,000	30,000	12,000		
Total	155,930	69,385	67,098	127,000	200,000	52,000	80,000	120,000

Fire Department

Station Improvements	37,000	7,800	7,800				42,000	
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Auxiliary Police/Emergency Management

Vehicles	30,322					50,000		50,000
Siren Upgrade				36,000	36,000			
Total	30,322	0	0	36,000	36,000	50,000	0	50,000

Total Public Safety	223,252	77,185	74,898	163,000	236,000	102,000	122,000	170,000
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Capital Improvements Fund 400								
	2012	2013 Budget	2013 Estimated	2014 Proposed	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Public Works								
Equipment Replacement	165,967	200,000	200,000	195,000	297,000	565,000	320,000	320,000
Street Improvements	671,368	735,220	746,280	803,500	1,196,500	1,086,500	1,064,500	1,069,500
Storm water Improvements	371,206	228,529	221,235	203,000	174,750	310,250	332,000	556,250
Public Works Garage Expansion	7,989	30,000	30,000	350,000	7,400,000			
Total	1,216,530	1,193,749	1,197,515	1,551,500	9,068,250	1,961,750	1,716,500	1,945,750

Library								
Building Project	197,926	6,120,000	1,500,000	4,355,173				

Parks, Recreation & Forestry								
Equipment Replacement		66,000	66,000	111,000	18,000	220,000	30,000	50,000
Park Improvements	51,751	80,000	80,000	70,000	355,000	160,000		170,000
Park Equipment				60,000	40,000		400,000	
Creek Walk	7,754		25,000	302,986				
Senior Van Replacement	22,890						25,000	
Total	82,395	146,000	171,000	543,986	413,000	380,000	455,000	220,000

Health and Sanitation								
Environmental Expenses	54,219	100,000	150,000	30,000	30,000	10,000	10,000	10,000
Dams - Engineering/Repairs	22,766	60,000	60,000	200,000				
Total	76,985	160,000	210,000	230,000	30,000	10,000	10,000	10,000

Operating Financing Sources/Uses								
Transfer to Debt Service	40,000							
Debt Issuance Costs	85,461							
Total	125,461	0	0	0	0	0	0	0

Total Expenditures	1,959,678	7,811,934	3,321,813	6,933,659	9,797,250	2,468,750	2,353,500	2,345,750
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Revenues - Expenditures	4,403,880	(6,359,724)	(1,969,705)	(4,538,659)	170,250	521,250	(358,500)	(275,750)
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Ending Fund Balance	6,751,354	391,630	4,781,649	242,990	413,240	934,490	575,990	300,240
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FUND BALANCE:								
Uncommitted	(\$18,314)	(\$90,499)	(\$163,919)	\$95	\$94,595	\$272,595	\$85,595	\$95,595
Economic Development	\$12,086	\$12,086	\$12,086	\$12,086	\$12,086	\$12,086	\$12,086	\$12,086
Environmental	\$299,245	\$139,245	\$188,245	\$158,245	\$138,245	\$138,245	\$138,245	\$138,245
Equipment Replacement	\$170,294	\$114,294	\$147,468	\$16,468	\$51,468	\$16,468	\$91,468	\$106,468
Street Improvements	\$433,611	\$234,891	\$223,831	\$20,331	\$15,831	\$404,331	\$164,831	(\$54,669)
Storm Water Improvements	\$0	\$11,471	\$18,765	\$35,765	\$101,015	\$90,765	\$83,765	\$2,515
Library	\$5,854,432	(\$29,858)	\$4,355,173	\$0	\$0	\$0	\$0	\$0
Encumbrances								
TOTAL FUND BALANCE	6,751,354	391,630	4,781,649	242,990	413,240	934,490	575,990	300,240

CAPITAL IMPROVEMENT PLAN 2014			
Responsible Department or Division	Funding Source	Impact of Capital Item On Operating Budget	
Capital Project	Status		

ADMINISTRATION			
<u>Environmental</u>	Cost Modified	\$30,000 - Property Tax;	Negligible
Legal and consulting services		Environmental Replacement Reserve	

BUILDING INSPECTION			
<u>City Hall Complex</u>	Move from 2013	\$50,000 - Property Tax	Positive
Paving of parking lot		(\$50,000 in 2014 & \$50,000 in 2015)	

<u>City Hall Complex</u>			
Replace gutter system on City Hall	Project first listed in 2013	\$40,000 - Property Tax	Positive
		(\$40,000 in 2013 & \$40,000 in 2014)	

EMERGENCY MANANGEMENT			
<u>Equipment Replacement</u>	New Project	\$36,000 - Property Tax	Positive
Siren Upgrade			

ENGINEERING & PUBLIC WORKS			
<u>Public Works Facility</u>	Cost Modified	\$350,000 - Debt Proceeds	Positive
Architectural design and site engineering			

<u>Equipment Replacement</u>	Moved from 2015	\$15,000 - Property Tax;	Positive
Used pickup truck with cap replaces #52, 2001 pick up		Equipment Replacement Reserve	

<u>Equipment Replacement</u>	Cost Modified	\$180,000 - Property Tax;	Positive
Five-yard dump truck with plow, wing and salter and under body blade; replaces #94, 1999 truck		Equipment Replacement Reserve	

<u>Equipment Replacement</u>	New Project	Transfer - No City Cost	Positive
2006 Expedition, #2 from PD; replaces #51, 1998 Bravada			

<u>Traffic Signals/Turn Arrows</u>	New Project	\$5,000 - Property Tax	Negligible
Engineering study on intersection of Pioneer Road and Washington Avenue			

<u>Traffic Signals/Turn Arrows</u>	New Project	\$10,000 - Property Tax	Negligible
Intersection of Washington Avenue and Lincoln Boulevard			

<u>Stormwater Improvement</u>	Cost Modified	\$8,000 - Property Tax;	Positive
Engineering Services For 2015 Projects		Street Improvement Reserve	

<u>Stormwater Consulting</u>	No Change	\$15,000 - Property Tax;	Positive
Hire engineers for State NR216 Compliance		Stormwater Reserve	

CAPITAL IMPROVEMENT PLAN 2014

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ENGINEERING & PUBLIC WORKS Continued

<u>Street Improvements</u> Pavement replacement Spring Street: Washington Avenue to Hilbert Ave (SS)	No Change	\$110,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Hilgen Street: Hamilton Avenue to Spring Street (S, W, SS)	New Project	\$55,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Kennedy Avenue: Grant Avenue to Wilson Street (SS, W)	No Change	\$100,000 - Property Tax; Street Improvement Reserve	Positive
<u>Stormwater Improvements</u> Kennedy Avenue Storm Water	Cost Modified	\$80,000 - Property Tax; Stormwater Reserve	Positive
<u>Stormwater Improvements</u> Spring Street: Washington Avenue to Hilbert Avenue	No Change	\$25,000 - Property Tax; Stormwater Reserve	Positive
<u>Street Improvements</u> Bywater Lane: Cedar Ridge Drive to Derby Lane	No Change	\$135,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Bywater Lane: Highwood Drive to Jefferson Avenue	No Change	\$40,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Bywater Lane: Hawthorne Avenue to Cedar Ridge Drive	No Change	\$50,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Bridge Road: Wauwatosa Road to Top View Trail	New Project Joint with Town	\$42,000 - Property Tax; Street Improvement Reserve	Positive
<u>Stormwater Improvements</u> Bywater Lane catch basins	No Change	\$30,000 - Property Tax; Stormwater Reserve	Positive
<u>Street Improvements</u> Windsor, Manchester & Bywater Courts	No Change	\$100,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Covington Square (SS)	No Change	\$70,000 - Property Tax; Street Improvement Reserve	Positive
<u>Stormwater Improvements</u> Covington Square catch basins	No Change	\$15,000 - Property Tax; Stormwater Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2014

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ENGINEERING & PUBLIC WORKS Continued

<u>Environmental</u> - Dam	Cost Modified	\$200,000 - Property Tax; Environmental Reserve, Debt Proceeds	Positive
<u>Street Improvements</u> Asphalt Repairs	No Change	\$41,500 - Property Tax Street Improvement Reserve	Negligible
<u>Street Improvements</u> Sidewalk Replacement	No Change	\$45,000 - Property Tax Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
<u>Creek Walk</u> Complete creek walk southern segment between Advent Church and August Weber Haus	No Change	\$302,986 - Property Tax; Debt Proceeds	Positive
<u>Equipment Replacement</u> 2002 John Deere 1445 Mower/Snowblower #47	No Change	\$38,000 - Property Tax; Equipment Replacement Reserve	Positive
<u>Equipment Replacement</u> Vermeer stump; replaces #15 1998 78 horse power	No Change (Joint Purchase with Grafton)	\$23,000 - Property Tax; Equipment Replacement Reserve	Positive
<u>Park Improvements</u> Prairie View Park Athletic Fields	No Change	\$40,000 - Park Impact Fees	Slight
<u>Park Improvements</u> Tennis Court Resurfacing: Zuenert/Adlai Horn	No Change	\$30,000 - Property Tax	Slight
<u>Playground Equipment Replacement</u> Cedar Creek Park	No Change	\$45,000 - Property Tax	Negligible
<u>Playground Equipment Replacement</u> Maple Manor	No Change	\$15,000 - Property Tax	Positive
<u>Equipment Replacement</u> Replaces #11, Ford 36 ft bucket truck	No Change (half 2013 & half 2014)	\$50,000 - Property Tax Equipment Replacement Reserve	Positive
POLICE DEPARTMENT			
<u>Squad Replacment</u> #1, #5 & #6 to be replaced	Cost Modified	\$120,000 - Property Tax; Equipment Replacement Reserve	Positive
<u>Building Improvements</u> Painting of Police Station Building	New Project	\$7,000 - Property Tax	Positive
<u>Stormwater Improvements</u> Hilgen Avenue: Hamilton Avenue to Spring Street (S, SS, W)	Moved from 2017 Change in Scope Cost Modified	\$30,000 - Property Tax; Stormwater Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2015

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ADMINISTRATIVE

<u>Environmental</u> Legal and consulting services	No Change	\$10,000 - Property Tax; Environmental Reserve	Negligible
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BUILDING INSPECTION

<u>City Hall Complex</u> Paving of parking lot	Moved from 2013	\$50,000 - Property Tax; (\$50,000 in 2014 & \$50,000 in 2015)	Positive
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EMERGENCY MANAGEMENT

<u>Equipment Replacement</u> Siren Upgrade	New Project	\$36,000 - Property Tax; Equipment Replacement Reserve	Positive
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ENGINEERING & PUBLIC WORKS

<u>Public Works Facility</u> New Building for vehicle storage and maintenance facility. New Outbuildings	Moved from 2014	\$7,400,000 - Debt Proceeds	Positive
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<u>Traffic Signals/Turn Arrows</u> Design and Construction of intersection of Pioneer Road and Washington Avenue	New Project	\$40,000 - Property Tax	Positive
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<u>Equipment Replacement</u> Five-yard dump truck with plow, wing, salter and underbody blade; replaces #91	Cost Modified	\$180,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> One-ton pickup truck; replaces #76 1998 pickup truck	Moved from 2013	\$52,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> 4x4 One-ton dump truck; with plow and salter; replaces #81, 2001 dump truck	Moved from 2014 Cost Modified	\$65,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Stormwater Consulting</u> Hire engineers for State NR216 Compliance	No Change	\$15,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> McKinley Boulevard: Pioneer Road to Washington Avenue	Change in Scope Cost Modified	\$75,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Engineering Services for 2016 Projects	Cost Modified	\$14,750 - Property Tax; Stormwater Reserve	Positive
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CAPITAL IMPROVEMENT PLAN 2015

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ENGINEERING & PUBLIC WORKS Continued

<u>Street Improvements</u> McKinley Boulevard: Pioneer Road to Washington Avenue	No Change	\$570,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Stormwater Improvements</u> Sheboygan Road: Washington Avenue to Oxford Drive	Cost Modified	\$70,000 - Property Tax; Stormwater Reserve	Positive
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<u>Street Improvements</u> Sheboygan Road: Washington Avenue to Oxford Drive (SS, W, S)	Change in Scope	\$500,000 - Property Tax; Stormwater Reserve	Positive
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<u>Street Improvements</u> Asphalt Repairs	No Change	\$41,500 - Property Tax Street Improvement Reserve	Negligible
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<u>Street Improvements</u> Sidewalk Replacement	No Change	\$45,000 - Property Tax Street Improvement Reserve	Positive
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PARKS, RECREATION & FORESTRY

<u>Equipment Replacement</u> 2008 John Deere 997 Zero Turn Mower #48	No Change	\$18,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Park Improvements</u> Prairie View playground	No Change	\$75,000 - Property Tax Park Impact Fees	Slight
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<u>Park Improvements</u> Zeunert Park path & parking lot repair	No Change	\$70,000 - Property Tax	Positive
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<u>Georgetown Park</u> Playground Equipment replacment	No Change	\$40,000 - Property Tax	Positive
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<u>School District</u> Tennis Court Repair	No Change	\$210,000 - Debt Proceeds	None- School District Facility
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POLICE DEPARTMENT

<u>Squad Replacment</u> #4 & #8 to be replaced	Cost Modified	\$80,000 - Property Tax Equipment Replacement Reserve	Positive
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<u>Equipment Upgrade</u> Use of Force Simulator	New Project	\$90,000 - Property Tax	Negligible
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<u>Building Maintenance</u> Tile vinyl floor replacement	New Project	\$30,000 - Property Tax	Positive
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CAPITAL IMPROVEMENT PLAN 2016

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
ADMINISTRATIVE			
<u>Vehicle Replacement</u> Replace #50 Bravada	Cost Modified	\$15,000 - Property Tax	Positive
<u>Environmental</u> Legal and consulting services	No Change	\$10,000 - Property Tax; Environmental Reserve	Negligible
EMERGENCY MANAGEMENT			
<u>Equipment Replacement</u> 2005 Dodge Ram pickup; replaces #4	Cost Modified	\$50,000 - Property Tax; Equipment Replacement Reserve	Positive
ENGINEERING & PUBLIC WORKS			
<u>Equipment Replacement</u> Replace regenerative Air Street Sweeper #6, 2001 Elgin	Cost Modified	\$240,000 - Property Tax; Equipment Replacement Fund	Positive
<u>Equipment Replacement</u> 10 yard dump truck, with plow, wing and salter; replacing #98, 2003 dump truck	New Project	\$200,000 - Property Tax; Equipment Replacement Fund	Positive
<u>Equipment Replacement</u> Replace Pickup Truck #71, 2003 Full-size truck with plow and lift gate	New Project Change in Scope	\$60,000 - Property Tax; Equipment Replacement Reserve	Positive
<u>Equipment Replacement</u> One full-size Pickup Truck with plow and lift gate; replaces #77, 2003 pickup	Moved from 2013 Cost Modified	\$65,000 - Property Tax; Equipment Replacement Reserve	Positive
<u>Stormwater Improvements</u> Engineering Services - 2017 Projects	No Change	\$15,250 - Property Tax; Stormwater Reserve	Positive
<u>Stormwater Improvements</u> Bridge Road: Mequon Avenue to Columbia Road	No Change	\$40,000 - Property Tax; Stormwater Improvement Reserve	Positive
<u>Stormwater Consulting</u> Hire Engineer for State NR216 Compliance	Cost Modified	\$30,000 - Property Tax; Stormwater Reserve	Positive
<u>Street Improvements</u> Bridge Road: Mequon Avenue to Columbia Road	No Change	\$300,000 - Property Tax; Street Improvement Reserve	Positive
<u>Stormwater Improvements</u> Jackson Street: Kennedy Avenue to Hanover Avenue	No Change	\$30,000 - Property Tax; Stormwater Reserve	Positive
<u>Street Improvements</u> Hillcrest Avenue: Jackson Street to Lincoln Blvd	No Change	\$130,000 - Property Tax; Street Improvement Reserve	Positive
<u>Stormwater Improvements</u> Hillcrest Avenue: Jackson Street to Lincoln Blvd	No Change	\$30,000 - Property Tax; Stormwater Reserve	Positive
<u>Stormwater Improvements</u> Johnson Avenue	Cost Modified	\$100,000 - Property Tax; Stormwater Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2016

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
ENGINEERING & PUBLIC WORKS Continued			
<u>Street Improvements</u> Reconstruct Hanover Avenue: Jackson St to Lincoln Blvd	No Change	\$130,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Reconstruct Johnson Ave: Lincoln Blvd to Wurthmann Street	No Change	\$95,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Sommerset Avenue: Pioneer Road to Wirth Street	No Change	\$70,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Wirth Street: Somerset Avenue to McKinley Court	No Change	\$65,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Jackson Street: Kennedy to Hanover	No Change	\$120,000 - Property Tax; Street Improvement Reserve	Positive
<u>Stormwater Improvements</u> Sunnyside Lane: Edgewater Drive to Highland Drive	Moved from 2014	\$65,000 - Property Tax; Stormwater Reserve	Positive
<u>Street Improvements</u> Sunnyside Lane: Edgewater Drive to Highalnd Drive	Moved from 2014	\$90,000 - Property Tax; Street Improvement Reserve	Positive
<u>Street Improvements</u> Asphalt repairs	No Change	\$41,500 - Property Tax Street Improvement Reserve	Negligible
<u>Street Improvements</u> Sidewalk replacement	No Change	\$45,000 - Property Tax Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
<u>Equipment Replacement</u> Aerial Lift Truck; replaces #8, 1996 55 ft bucket truck	No Change	\$150,000 - Property Tax; Equipment Replacement Reserve	Positive
<u>Park Improvements</u> Prairie View Shelter- Restroom	Cost Modified	\$150,000 - Park Impact Fees	Slight
<u>Park Improvements</u> Centennial Park Path Repairs	No Change	\$10,000 - Property Tax	Positive
<u>Equipment Replacement</u> One-ton 4x4 dump truck with plow, replaces #85	New Project	\$70,000 - Property Tax Equipment Replacement Reserve	Positive
POLICE DEPARTMENT			
<u>Squad Replacement</u> Replace #7	New Project	\$40,000 - Property Tax Equipment Replacement Reserve	Positive
<u>Seal Acess Driveway</u> Blacktop sealant and line painting	New Project	\$12,000 - Property Tax	Positive

CAPITAL IMPROVEMENT PLAN 2017

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ADMINISTRATIVE

<u>Environmental</u> Legal and consulting services	New Project	\$10,000 - Property Tax; Environmental Reserve	Negligible
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BUILDING INSPECTION

<u>Community Center Gym</u> Flat roof replacement	New Project	\$50,000 - Property Tax	Positive
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ENGINEERING & PUBLIC WORKS

<u>Equipment Replacement</u> Tri-axle dump truck Replacing #98 tandem dump truck	New Project	\$220,000 - Property Tax Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> One-ton 4x4 dump truck with plow and salter; replaces #83, 2000 dump truck	New Project	\$70,000 - Property Tax Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> Used Fork Lift Replaces #20, 1986 Fork Lift	No Change	\$30,000 - Property Tax Equipment Replacement Reserve	Positive
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<u>Stormwater Improvements</u> Engineering Services For 2018 Projects	No Change	\$27,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Stormwater Improvements</u> Wilshire Pond Dredging	No Change	\$200,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Consulting</u> Hire engineers for State NR216 Compliance	No Change	\$15,000 - Property Tax Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Spruce Avenue, Oak Street & Beech Street catch basins	No Change	\$50,000 - Property Tax; Stormwater Reserve	Positive
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<u>Street Improvements</u> Reconstruct Linden Street: Locust Avenue to Harris Avenue (SS)	No Change	\$54,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Reconstruct Locust Avenue: Bridge Road to Linden Street (SS)	No Change	\$87,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Glenwood Drive: Bristol Lane to Arbor Drive	No Change	\$140,000 - Property Tax; Street Improvement Reserve	Positive
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CAPITAL IMPROVEMENT PLAN 2017

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ENGINEERING & PUBLIC WORKS Continued

<u>Street Improvements</u> Hickory Street: Pine Street to Tower Avenue	No Change	\$160,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Stormwater Reserve</u> Reconstruct/Install catch basins: Hickory Street	No Change	\$40,000 - Property Tax; Stormwater Reserve	Positive
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<u>Street Improvements</u> Hilgen Avenue & Jackson Street: Washington Ave to Spring Street	Cost Modified	\$75,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Crescent Drive: Arbor Drive to Sheboygan Road	No Change	\$103,000 - Property Tax Street Improvement Reserve	Positive
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<u>Street Improvements</u> Spruce Avenue, Beech Street, Oak Street	No Change	\$359,000 - Property Tax Street Improvement Reserve	Positive
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<u>Street Improvements</u> Asphalt Repairs	No Change	\$41,500 - Property Tax Street Improvement Reserve	Negligible
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<u>Street Improvements</u> Sidewalk Replacement	No Change	\$45,000 - Property Tax Street Improvement Reserve	Positive
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FIRE DEPARTMENT

<u>Station Improvements</u> Replace station concrete apron at Station No. 1	New Project	\$42,000 - Property Tax	Positive
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PARKS, RECREATION & FORESTRY

<u>Park Improvements</u> All Children's Playground Replacement	No Change	\$400,000 - Property Tax	Positive
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<u>Van Replacement</u> Senior Van Replacement	No Change	\$25,000 - Donation; Rider Fees	Positive
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<u>Equipment Replacment</u> Replace 1998 Toro Grounds Master 223-D, Bagging Mower	New Project	\$30,000 - Property Tax Equipment Replacement Reserve	Positive
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POLICE DEPARTMENT

<u>Squad Replacement</u> Replace #5 & #6	Change in Scope	\$80,000 - Property Tax; Equipment Replacement Reserve	Positive
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CAPITAL IMPROVEMENT PLAN 2018

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ADMINISTRATIVE

<u>Environmental</u> Legal and consulting services	No Change	\$10,000 - Property Tax; Environmental Reserve	Negligible
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EMERGENCY MANAGEMENT

<u>Equipment Replacement</u> 2007 GMC Canyon pickup; vehicle #5	Cost Modified	\$50,000 - Property Tax; Equipment Replacement Reserve	Positive
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ENGINEERING & PUBLIC WORKS

<u>Equipment Replacement</u> 5-yard dump truck with plow, wing and salter; replaces #90, 2002 truck	Moved from 2012	\$180,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> One-ton 4x4 dump truck with plow and salter; replaces #82, 2007 dump truck	New Project	\$70,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> One-ton 4x4 dump truck with plow and salter; replaces #84, 2007 dump truck	New Project	\$70,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Stormwater Improvements</u> Balfour Street, Hampton Avenue, Drury Lane, Kingston Court	No Change	\$45,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater System Planning</u> Consulting Services related to NR216 Compliance	No Change	\$15,000 - Property Tax; Stormwater Reserve	Negligible
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<u>Street Improvements</u> Reconstruct St. John Avenue: Cleveland Street to Western Avenue	No Change	\$200,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Balfour Street	No Change	\$48,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Hampton Avenue and Court	No Change	\$140,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Drury Lane	No Change	\$75,000 - Property Tax; Street Improvement Reserve	Positive
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CAPITAL IMPROVEMENT PLAN 2018

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ENGINEERING & PUBLIC WORKS Continued

<u>Street Improvements</u> Kingston Court	No Change	\$40,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Harrison Avenue: Bridge Street to Washington Avenue	No Change	\$480,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Stormwater Improvements</u> Harrison Avenue: Bridge Street to Washington Avenue	No Change	\$50,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> St. John Avenue: Cleveland Street to Western Avenue	No Change	\$30,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Susan Lane Storm Water Pond	No Change	\$400,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Engineering Services for 2019 Projects	Cost Modified	\$16,250 - Property Tax; Stormwater Reserve	Negligible
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<u>Street Improvements</u> Asphalt Repairs	No Change	\$41,500 - Property Tax Street Improvement Reserve	Negligible
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<u>Street Improvements</u> Sidewalk Replacement	No Change	\$45,000 - Property Tax Street Improvement Reserve	Positive
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PARKS, RECREATION & FORESTRY

<u>Park Improvements</u> Behling Field concession stand replacement	No Change	\$120,000 - Property Tax	Positive
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<u>Park Improvements</u> Behling Field bleacher replacement	No Change	\$50,000 - Property Tax	Positive
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<u>Equipment Replacement</u> Replace 2011 Toro Grounds Master 4000D	New Project	\$50,000 - Property Tax Equipment Replacement Reserve	Positive
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POLICE DEPARTMENT

<u>Squad Replacement</u> Replace #8, #4 & #1	Cost Modified	\$120,000 - Property Tax Equipment Replacement Reserve	Positive
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CAPITAL IMPROVEMENT PLAN 2019

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ADMINISTRATIVE

<u>Environmental</u> Legal and consulting services	New Project	\$10,000 - Property Tax; Environmental Reserve	Negligible
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BUILDING INSPECTION

<u>Fire Department</u> Main building roof replacement	New Project	\$75,000 - Property Tax	Positive
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ENGINEERING & PUBLIC WORKS

<u>Equipment Replacement</u> 10 yard dump truck with plow, wing and salter; replaces #96, 2005 dump truck	New Project <i>(Joint Purchase with Cedarburg Light & Water)</i>	\$100,000 - Property Tax Equipment Replacement Reserve	Positive
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<u>Street Improvements</u> Madison Avenue: Walnut Street to Pine Street	Cost Modified	\$95,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Highland Drive: Cedar Creek to Portland Road	No Change	\$290,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Stormwater Improvements</u> Install stormwater in Highland Drive: Cedar Creek to Portland Road	No Change	\$100,000 - Property Tax; Stormwater Reserve	Positive
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<u>Street Improvements</u> Portland Road: Hilbert Avenue to Highland Drive (S,W)	No Change	\$45,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> St. John Avenue: Bridge Street to Washington Avenue	No Change	\$100,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Franklin Avenue: Bridge Street to Walnut Street	No Change	\$60,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Franklin Avenue: Pine Street to Fair Street	No Change	\$60,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Fair Street: Evergreen Blvd to Washington Avenue	No Change	\$70,000 - Property Tax; Street Improvement Reserve	Positive
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CAPITAL IMPROVEMENT PLAN 2019

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ENGINEERING & PUBLIC WORKS Continued

<u>Street Improvements</u> Pine Street: Evergreen Blvd to Tower Avenue	No Change	\$290,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Stormwater System Planning</u> Consulting Services related to NR216 Compliance	No Change	\$15,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Relay Highland Drive Stormwater to Columbia Road	No Change	\$90,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Relay Pine Street Stormwater at Harrison Avenue	No Change	\$105,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Engineering Services for 2020 Projects	Cost Modified	\$3,250 - Property Tax; Stormwater Reserve	Negligible
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<u>Stormwater Improvements</u> Madison Avenue: Pine Street to Fair Street	New Project	\$15,000 - Property Tax; Stormwater Reserve	Positive
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<u>Street Improvements</u> Asphalt Repairs	No Change	\$41,500 - Property Tax Street Improvement Reserve	Negligible
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<u>Street Improvements</u> Sidewalk Replacement	No Change	\$45,000 - Property Tax Street Improvement Reserve	Positive
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PARKS, RECREATION & FORESTRY

<u>Park Improvements</u> Outdoor Athletic Complex	New Project	\$500,000 - Park Impact Fees	Slight
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<u>Equipment Replacement</u> 2007 John Deere 1445 Mower/Snowblower #42	Moved from 2015 Cost Modified	\$41,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> Replace 2011 Wright Stander Mower	New Project	\$10,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> Replace 2009 Toyota Tacoma 4x4	New Project	\$26,000 - Property Tax; Equipment Replacement Reserve	Positive
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POLICE DEPARTMENT

<u>Squad Replacement</u> #9 to be replaced	New Project	\$40,000 - Property Tax; Equipment Replacement Reserve	Positive
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CAPITAL IMPROVEMENT PLAN 2020

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ADMINISTRATIVE

<u>Environmental</u> Legal and consulting services	New Project	\$10,000 - Property Tax; Environmental Reserve	Negligible
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EMERGENCY MANAGEMENT

<u>Equipment Replacement</u> Replace Unit #1, 2006 Ford Road Rescue	New Project	\$75,000 - Property Tax; Equipment Replacement Reserve	Positive
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ENGINEERING & PUBLIC WORKS

<u>Equipment Replacement</u> 10 yard dump truck with plow wing and salter; replaces #97, 2007 dump truck	New Project	\$220,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> 4x4 half ton pick-up truck with plow; replaces #79, 2008 pick-up truck	New Project	\$60,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Equipment Replacement</u> 4x4 one-ton service pick-up truck with lift gate; replaces #75, 2008 service pick-up	New Project	\$80,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Street Improvements</u> Portland Road: Hilbert Avenue to Highland Drive (S,W)	Moved from 2019	\$45,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Stormwater Consulting</u> Hire Engineers for State NR216 Compliance	New Project	\$15,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Arbor Drive Catch Basins	New Project	\$15,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Montgomery Avenue Catch Basins	New Project	\$15,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Poplar Avenue Catch Basins	New Project	\$20,000 - Property Tax; Stormwater Reserve	Positive
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<u>Stormwater Improvements</u> Engineering Services for 2021 Projects	New Project	\$10,000 - Property Tax; Stormwater Reserve	Positive
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<u>Street Improvements</u> Poplar Avenue: Drury Lane to Washington Avenue (SS)	New Project	\$105,000 - Property Tax; Street Improvement Reserve	Positive
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CAPITAL IMPROVEMENT PLAN 2020

Responsible Department or Division Capital Project	Status	Funding Source	Impact of Capital Item On Operating Budget
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ENGINEERING & PUBLIC WORKS Continued

<u>Street Improvements</u> Montgomery Avenue: Balfour Street to South terminus (SS)	New Project	\$128,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Monroe Avenue: Linden Street to Bridge Street	New Project	\$81,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Aspen Street: Cambridge Avenue to Aspen Court	New Project	\$88,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Linden Street: Pine Street to Harrison Avenue (W)	New Project	\$134,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Arbor Drive: Tamarack Drive to Willowbrooke Drive (W, SS)	New Project	\$138,000 - Property Tax; Street Improvement Reserve	Positive
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<u>Street Improvements</u> Asphalt Repairs	New Project	\$41,500 - Property Tax Street Improvement Reserve	Negligible
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<u>Street Improvements</u> Sidewalk Replacement	New Project	\$45,000 - Property Tax Street Improvement Reserve	Positive
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PARKS, RECREATION AND FORESTRY

<u>Equipment Replacement</u> Mower/Snowblower; replaces #45, 2008 John Deere 1445 6 ft. mower/snowblower	Moved from 2017 Cost Modified	\$42,000 - Property Tax; Equipment Replacement Reserve	Positive
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<u>Park Improvements</u> Board walk Cedar Pointe Park Conservancy	New Project	\$50,000 - Property Tax	Positive
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<u>Park Improvements</u> Extension of Cedar Hedge Trail (North)	New Project	\$50,000 - Property Tax	Positive
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<u>Equipment Replacement</u> Replace 2005 Brush Bandit Chipper	New Project	\$50,000 - Property Tax Equipment Replacement Reserve	Positive
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POLICE DEPARTMENT

<u>Squad Replacement</u> Replace #5 and #6	New Project	\$80,000 - Property Tax Equipment Replacement Reserve	Positive
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ANNUAL ROAD IMPROVEMENT PROGRAM								
REVENUES:	2013	2014	2015	2016	2017	2018	2019	2020
Beginning Balance	433,611	223,831	20,331	55,831	444,331	204,831	(14,669)	(62,669)
General Fund transfer								
Capital Fund Balance								
Property Tax	536,500	400,000	700,000	725,000	825,000	850,000	875,000	900,000
State/Federal Grant								
Special Assessments								
Debt Proceeds		200,000	450,000	750,000				
Local Road Improvement Program (LRIP)			42,000				42,000	
Total	970,111	823,831	1,212,331	1,530,831	1,269,331	1,054,831	902,331	837,331
EXPENDITURES:	2013	2014	2015	2016	2017	2018	2019	2020
Asphalt Repairs - Miscellaneous	35,000	41,500	41,500	41,500	41,500	41,500		
Sidewalk Program - Replacements	40,000	45,000	45,000	45,000	45,000	45,000		
Traffic Signals - Pioneer & Washington		5,000						
Traffic Signals - Lincoln & Washington		10,000						
Kennedy Ave. - Grant to Wilson (SS,W)		100,000						
Jackson St. - Kennedy to Hanover (S,SS,W)				120,000				
Hillcrest Ave. - Jackson to Lincoln (S,SS,W)				130,000				
Madison - Walnut to Fair (S,SS,W)							95,000	
Hanover Ave. - Jackson To Lincoln (S,W)				130,000				
St. John Ave. - Cleveland to Western (S,SS,W)						200,000		
Johnson Ave. - Lincoln to Wurthmann (S,SS)				95,000				
Highland - Cedar Creek to Portland (S, SS, W)							290,000	
Madison - Bridge to Western (S,SS,W)	311,280							
Sheboygan - Washington to Oxford (SS,W)			500,000					
Spring St. - Washington to Hilbert (SS)		110,000						
Center St. - Evergreen to Madison (S,W)	55,000							
Hickory St. - Pine to Tower(SS)					160,000			
Mckinley/Lincoln Blvd - Pioneer to Washington(SS)			570,000					
Sunnyside - Edgewater to Highland(S,SS,W)				90,000				
Hilgen St - Hamilton to Spring(S,SS,W)		55,000						
Jackson/Hilgen-Washington to Hamilton(S,W)					75,000			
Bridge Rd.-Mequon to Columbia(S,SS)				300,000				
Portland Rd.-Hilbert to Highland(S,W)								45,000
Pierce Avenue-Hamilton to Fillmore(SS)	130,000							
Polk Street	45,000							
Linden - Locust to Harrison (SS)					54,000			
Spruce, Oak, Beech (SS)					359,000			
Locust - Bridge to Linden (SS)					87,000			
Glenwood - Bristol to Arbor (W)					140,000			
Crescent Dr.-Arbor to Sheboygan(W)					103,000			
Western/Wauwatosa&Bridge/Wauwatosa Intersections	40,000							
Balfour Street						48,000		
Hampton Ave. and Court						140,000		
Drury Lane						75,000		
Kingston Court						40,000		
Harrison Ave. - Bridge to Washington(SS)						480,000		
Bywater Lane - Cedar Ridge to Derby Ln.(SS)		135,000						
Bywater Lane - Highwood to Jefferson(S)		40,000						
Bywater Lane - Hawthorne to Cedar Ridge		50,000						
Windsor, Manchester, and Bywater Courts(SS)		100,000						
Covington Square(SS)		70,000						
Victoria Court	90,000							
Sommerset Ave.-Pioneer to Wirth(S)				70,000				
Wirth St.-Sommerset to McKinley				65,000				
St. John Ave.-Bridge to Washington(S,W)							100,000	
Franklin Ave.-Bridge to Walnut(S,W)							60,000	
Franklin Ave.-Pine to Fair							60,000	
Fair St.-Evergreen to Washington(S,W)							70,000	
Pine St. - Evergreen to Tower (S,SS,W)							290,000	
Poplar Ave - Drury to Washington(SS)								105,000
Montgomery Ave - Balfour to south terminus(SS)								128,000
Monroe Ave - Linden to Bridge								81,000
Aspen St - Cambridge to Aspen Ct								88,000
Linden St - Pine to Harrison(W)								134,000
Arbor Dr - Tamarack to Willowbrooke(W,SS)								138,000
Bridge Rd - Wauwatosa to Topview Tr		42,000						
Total	746,280	803,500	1,156,500	1,086,500	1,064,500	1,069,500	965,000	719,000
BALANCE:	223,831	20,331	55,831	444,331	204,831	(14,669)	(62,669)	118,331
(S) = Sanitary sewer work. (W) =Water main work (SS) = Storm Sewer work								

STORM WATER CAPITAL PROJECTS								
REVENUES:	2013	2014	2015	2016	2017	2018	2019	2020
Beginning Balance	-	15,250	62,250	137,500	102,250	70,250	(61,000)	(64,250)
Property Tax Support	240,000	250,000	250,000	275,000	300,000	325,000	325,000	300,000
Capital Fund Balance								
DNR Stormwater Grant						100,000		
Debt Proceeds								
Total	240,000	265,250	312,250	412,500	402,250	495,250	264,000	235,750
CAPITAL EXPENDITURES:	2013	2014	2015	2016	2017	2018	2019	2020
Storm Water Consulting	3,907	15,000	15,000	30,000	15,000	15,000	15,000	15,000
Arbor Drive catch basins								15,000
Montgomery Avenue catch basins								15,000
Poplar Avenue catch basins								20,000
Madison - Pine to Fair							15,000	
Johnson Avenue				100,000				
Wilshire Pond Dredging					200,000			
Relay Highland Storm Sewer at Columbia							90,000	
Kennedy Avenue Storm Sewer		80,000						
Jackson Street-Kennedy to Hanover				30,000				
Madison Storm Sewer Bridge to Western	110,093							
Highland - Cedar Creek to Portland							100,000	
Pine St Storm Sewer Relay at Harrison Ave.							105,000	
Spring St. - Washington to Hilbert		25,000						
Hilgen Avenue-Hamilton to Spring		30,000						
Hickory St. catch basins					40,000			
St. John Storm Sewer Cleveland to Western						30,000		
Sheboygan - Washington to Oxford			70,000					
Hillcrest - Jackson to Lincoln				30,000				
Sunnyside - Edgewater to Highland				65,000				
Mckinley/Lincoln Blvd. - Pioneer to Washington			75,000					
Pierce Avenue-Hamilton to Fillmore	25,000							
Susan Lane storm water pond						400,000		
Spruce, Oak, Beech catch basins					50,000			
Bridge Rd. - Mequon to Columbia				40,000				
Balfour, Hampton, Drury, Kingston Ct.						45,000		
Harrison Ave. - Bridge to Washington						50,000		
Mill Street box culvert replacement	75,000							
Bywater catch basins		30,000						
Covington Square catchbasins		15,000						
Engineering (5% of following year construction total)	10,750	8,000	14,750	15,250	27,000	16,250	3,250	10,000
Total	224,750	203,000	174,750	310,250	332,000	556,250	328,250	75,000
BALANCE	15,250	62,250	137,500	102,250	70,250	(61,000)	(64,250)	160,750

CITY OF CEDARBURG

EQUIPMENT REPLACEMENT CHARGES - 2014

Vehicle No.	Year	Make	Model	Vehicle Identification Number	Purchase Price	Life Expectancy	Remaining Life	Replacement Cost	Annual Cost
EMERGENCY GOVERNMENT									
1	2004	Ford F-450 Road Rescue (rec'd 2012)		1FDXF47P94EC56438	48,221	10	9	60,000 (U)	6,000
3	2012	Ford Escape		1FMCU9DGXKB27923	27,788	10	9	32,000	3,200
4	2005	Dodge Ram Pickup		3D7KS28DX50800058	30,432	10	2	42,000	4,200
5	2007	GMC -T15653 Pickup		1GTDT19E578238600	24,480	10	4	33,000	3,300

Total Emergency Government					\$130,921			\$167,000	\$16,700
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ADMINISTRATION									
51	1998	Oldsmobile Bravada - Engineering/Rec	1GHDT13WW2717225	9,958	10	3	15,000	1,500	
52	2001	Chev.-Silverado Pickup (rec'd 2012)	1GCEK14V51Z310735	16,787	3	2	15,000	5,000	
53	1999	Jeep Cherokee (rec'd 2012)	1J4FF68S7XL612748	22,845	5	4	15,000	3,000	
54	1996	GMC Van - Recreation/Pool	1GKEL19W7TB522311	2,500	3	0	0	0	
50	2005	Grand Caravan (rec'd 2012)	2D4GP44L55R501097	23,175	6	5	5,000	833	
Total Administration				\$75,265			\$50,000	\$10,333	

POLICE DEPARTMENT									
1	2011	Ford Expedition - Sgt Patrol	1FMJU1G5XBEF36682	52,299	4	2	53,000	13,250	
2	2006	Ford Expedition - Sgt Patrol	1FMPU16506LA73366	38,574	4	0	50,000	0	
3	2013	Chevrolet Impala-Chief	2G1WF5E3XD1215915	25,205	9	9	30,000		
4	2013	Ford Taurus Interceptor (M)	1FAHP2L89DG132109	55,704	4	4	56,000	14,000	
5	2011	Ford Crown Victoria-Patrol (M)	2FABP7BY9BX148910	55,704	4	2	56,000	14,000	
6	2011	Ford Crown Victoria-Patrol (M)	2FABP7BY9BX148911	55,704	4	2	56,000	14,000	
7	2008	Dodge Charger Sedan-Det/Juv	2B3KA43G18H271275	30,238	7	2	30,000	4,286	
8	2013	Ford Taurus Interceptor (M)	1FAHP2L82DG132110	55,704	4	4	56,000	14,000	
9	2012	Chevy Tahoe K150 (Detective/Sargeant)	1GNSK2E00CR259912	37,236	8	8	40,000	5,000	
10	2008	Dodge Durango (Canine)	1D8HB38N38F118553	59,590	8	4	60,000	7,500	
Total Police Department				\$465,958			\$487,000	\$86,036	

SENIOR CENTER								
59	2012	Dodge Caravan	2C4RDGCG3CR209613	\$22,964	6	5	\$28,000	4,667
EQUIPMENT REPLACEMENT SUBTOTAL				\$695,108			\$732,000	\$117,736

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

CITY OF CEDARBURG										
EQUIPMENT REPLACEMENT CHARGES - 2014										
Vehicle No.	Year	Make	Model	Vehicle Identification Number	Purchase Price	Life Expectancy	Remaining Life	Replacement Cost	Annual Cost	
PUBLIC WORKS										
1	2003	Case Front End Loader (S)			123,000	15	7	130,000	8,667	
2	2008	Caterpillar 430E Backhoe Loader			EAT01395 83,663	15	11	90,000	6,000	
3	2011	International Garbage Packer			1HTMKAAN0BH329879 109,966	20	20	120,000	6,000	
4	1973	Galion Grader (S)			30,000	10	0	0 *	0	
5	2009	Freightliner M2 106 Garbage Truck			1FVACXDJ09HAE4184 109,794	20	17	180,000	9,000	
6	2001	Elgin Crosswind Dual Street Sweeper			1GDM7C1C11J504040 125,594	20	3	200,000	10,000	
7	2009	Elgin Pelican Dual Street Sweeper			NP1162D 149,520	20	16	170,000	8,500	
9	2000	Case 75 XT Skidsteer			25,000	10	0	35,000	0	
10	2011	John Deere 624K Wheel Loader			1DW625KZLBD638329 134,931	15	14	205,000	13,667	
17	1987	Target Concrete Saw			2,849	25	0	3,800	0	
18	1999	Ingersoll-Rand Compressor			10,500	15	1	12,000	800	
19	2005	Caterpillar Roller			21400638 25,772	10	2	28,000	2,800	
20	1986	Komatsu Fork Lift			FG25-8 135985	5	1	30,000	6,000	
21	1998	Concrete Mixer			350	20	5	2,500	125	
26	1981	Snow-Bird Trailer			1,700	15	0	0	0	
27	1984	Dynaweld Trailer			1,900	15	0	0	0	
28	2004	Towmaster T10P Trailer			5,426	15	6	5,000	333	
31	2006	Sno-Go Snowblower			73,238	15	8	80,000	5,333	
35	1984	John Deere Snow Blower			1,200	25	0	2,000	0	
36	1990	John Deere Snow Blower			1,200	20	0	2,000	0	
66	2007	Sterling LT 9500 Truck/Catch basin cleaner			2FZAZCVXX7AY0589 240,000	15	9	152,440	15,244	
70	2008	GMC Canyon 4 x 4			1GTD14E188168733 16,110	7	0	20,000	0	
71	2003	GMC Truck-Sierra Pickup			1GTEK14V737270838 17,479	10	1	60,000	6,000	
72	2004	Chevy Tahoe			1GNEK13Z84J283478 30,036	10	1	40,000	4,000	
74	2012	GMC Sierra 1600			1GTN2TE06C7241040 34,925	10	10	35,000	3,500	
75	2008	GMC Pickup Truck, 1 Ton			1GDHK39658E207953 51,947	10	5	55,000	5,500	
76	1998	GMC Pickup Truck, 1 TON Sierra			1GTHK34R0WZ540668 17,362	11	1	52,000	4,727	
77	2003	GMC Pickup			1GTHK24U53E260424 23,620	10	3	65,000	6,500	
78	2009	GMC Sierra 1/2-Ton 4x4,			1GTHK44K89E131175 38,500	10	6	30,000	3,000	
79	2008	GMC Sierra 1/2-Ton 4x4,			1GTEK14058Z260756 21,482	10	5	25,000	2,500	
81	2001	GMC Dump Truck, 1-T 4x4, P (S)			3GDKC34F01M115160 30,000	10	1	52,000	5,200	
82	2007	GMC, SIERRA			1GDJK34D37E192357 39,983	10	4	40,000	4,000	
83	2000	GMC Dump Truck, 1-T 4x4, P (S)			1GDJK34F1YF451327 40,000	11	0	50,000	0	
84	2007	GMC Sierra			1GDJK34D47E191864 39,983	10	4	50,000	5,000	
90	2002	Sterling 7500 Dump Truck			2FZAATAK32AJ81902 98,000	10	0	120,000	0	
91	2000	2554 International Dump Truck			1HTGBAAR9YH230437 97,799	10	1	175,000	17,500	
92	2006	Sterling Acctera Dump Truck			2FZACHDC16AV57854 105,000	10	3	125,000	12,500	
93	2014	Western State Dump Truck			5KKAACVY1EPFP9385 180,082	10	0	170,000	17,000	
94	1999	2554 International Dump Truck			1HTGBAAR7XH661115 72,000	10	0	120,000	0	
95	2009	Peterbilt 5 Yd Dump Truck, P (S)			2NPRHN8X29M776525 199,117	15	11	160,000	10,667	
96	2005	7400 International Dump Truck			1HTWGADT75J046817 127,000	15	7	145,000	9,667	
97	2007	7400 International Dump Truck			1HTWGAZTX7J428304 116,000	15	9	145,000	9,667	
98	2003	7400 International Dump Truck			1HTWGADT33IO55625 103,000	10	1	220,000	22,000	
99	1999	International 4900 Garbage Truck			1HTSD23R46H234744 60,000	20	0	60,000	0	
Total Public Works					\$2,817,027			\$3,461,740	\$241,396	
PARKS & FORESTRY										
8	1996	Ford F800 Lift Truck (U)			1FDXF80C3TVA29713 49,500	20	3	150,000	7,500	
11	2000	Ford F450 Lift Truck (U)			1FDXF46F2YEC38202 43,750	15	2	80,000	5,333	
13	2005	Bandit Chipper			27,895	15	7	28,000	1,867	
15	1998	Vermeer Stumper			1VRN151U2W1000327 26,886	15	0	40,000	0	
23	2010	Chilton Utility Trailer			UT60308R 14DAC0813AC000117 1,329	20	15	2,000	100	
24	2006	Chilton Utility Trailer			UT60308R 14DAD08166C000441 1,161	20	13	2,000	100	
25	1997	King Trailer			3,000	15	0	5,000	0	
29	2005	Falcon Utility Trailer			432SD162751010559 2,420	15	8	5,000	333	
40	2005	Kubota L3430 Tractor with Loader & Backhoe			27,200	20	12	27,200	1,360	
41	2012	Kubota RTV 1100 Utility Vehichle			A5KC1HDAVCG037301 19,550	7	7	23,500	3,357	
42	2007	John Deere Mower/ Snowblower 1445			TC1445D0070257 6,775	15	4	38,000	2,533	
43	2011	John Deere 4520			1LV4520HPBY840103 58,500	20	19	58,500	2,925	
44	2011	Toro Groundmaster 4000-D			311000319 43,324	15	14	43,324	2,888	
45	2008	John Deere Mower 4/WD 1445 31 HP Diesel W/Cab & Snow Blower			TC1445D080507 14,950	15	5	26,850	1,790	
46	1998	Toro Groundsmaster 223-d Mower w/bagging attachment			17,000	15	0	30,000	0	
47	2002	John Deere Mower 4/w.d. 1445 w/Cab and Snow Blower			M01145X150788 29,000	15	4	38,000	2,533	
48	2008	John Deere Zero Turn Mower Model 997			TC997RB030088 17,245	15	4	17,245	1,150	
49	2011	Wright Stander Mower Model GWS-3218			57029 7,836	15	14	7,836	522	
73	2009	Toyota Tacoma 4x4			5TEUU42NX9Z598214 24,454	10	6	26,000	2,600	
Total Parks & Forestry					\$421,775			\$648,455	\$36,892	
EQUIPMENT REPLACEMENT TOTAL					\$ 3,238,802			\$ 4,110,195	\$ 278,289	

CITY OF CEDARBURG

EQUIPMENT REPLACEMENT CHARGES - 2014

Vehicle No.	Year	Make	Model	Vehicle Identification Number	Purchase Price	Life Expectancy	Remaining Life	Replacement Cost	Annual Cost
SEWER UTILITY									
60	2007	Toyota	Prius Sedan	1TDKB20V377638620	18,318	10	4	24,720	2,472
61	2003	GMC	Sierra	1GTHK29U43E279863	21,514	8	0	27,340	0
62	2009	GMC	Sierra 2500HD	1GTHK44K79E121057	34,024	10	6	33,620	3,362
63	2001	GMC	Sierra	1GTJK39G71E278639	28,865	10	0	38,950	0
	1994	Onan	Portable Generator	4BT3-9G1	13,795	15	0	21,620	0
	2009	Onan	Portable Generator	50DSFAC	43,089	15	11	67,540	6,754
	2008	Godwin	Portable 6" Pump	GDN-CD150M	28,769	12	7	41,220	4,122
	2009	Simplicity	Riding Mower	122506	9,189	15	11	14,400	1,440
	2000	Caravan	Trailer		1,200	20	7	2,180	218
	2001	Pace	Trailer		2,100	20	8	3,820	382
Total Sewer Utility					\$ 200,863			\$ 275,410	\$ 18,750

Additional Vehicles Insured - 2014

Vehicle No.	Year	Make	Model	Vehicle Identification Number	Purchase Price	Replacement Cost
FIRE DEPARTMENT						
14	1924	Dodge	Pumper Truck	A128789	25,000	
15	1928	Pirsch	Pumper Truck	137589	15,000	
16	1957	FWD	Aerial Ladder Truck	C80276	5,000	
150	1998	Interstate	Dive Trailer	1UK500H21W1023118	10,000	
151	2012	Kenworth	T270 Rescue Squad	2NKHMM6H7CM304853	205,000	
152	2012	Kenworth	T270 Rescue Squad	2NKHMM6H7CM304854	205,000	
153	2007	Quantum	Heavy Rescue	4P1CUO1S07A006734	501,644	
154	1996	GMC	Yukon	IGKEC13R4TJ722765	36,000	
155	2004	Chev	Silverado	1GCHK23214F188861	43,000	
156	2013	Chev	Suburban	1GN5KJE76DR289697	48,367	
157	1989	GMC	Pickup Truck	1GTGK34N8KE530495	15,500	
158	2006	GMAC	C5500 Truck	1GDE5E3206F411062	107,000	
159	1988	Pierce	Aerial Ladder Truck	1P9CA02J1JAD40315	444,000	
161	2005	Pierce	Pump Truck	9P1CUDM758004724	460,000	
162	2009	Pierce	Custom Pumper	4P1CU01H69A009953	559,322	
163	1990	Pierce	Pumper	4P1CTO2G2LA000439	238,000	
164	1994	Pierce	Tanker	4P1CT02G1RA000554	289,000	
	1989	Brute	Trailer		1,100	
Total					\$3,207,933	

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

PARKS CAPITAL IMPROVEMENT BUDGET

REVENUES:	2013	2014	2015	2016	2017	2018	2019	2020
Beginning Balance - impact fees	170,415	88,702	46,688	(6,042)	(8,058)	(10,075)	(12,093)	(14,112)
Impact Fees and Impact Fee Interest received	300							
Property Tax Support	-	90,000	134,285	160,000		120,000		100,000
Grants								
Donations								
Creek Walk Donations								
Equipment Replacement Fund	66,000	111,000	59,000	220,000	72,000	100,000	77,000	84,000
Debt Proceeds		1,000,000	210,000		400,000		500,000	
Total	236,715	1,289,702	449,973	373,958	463,942	209,925	564,907	169,888

CAPITAL EXPENDITURES:	2013	2014	2015	2016	2017	2018	2019	2020
Cedar Creek Walkway								
Zeunert Park Exercise Stations								
Park Bleacher Replacement								
Willowbrooke Park Path								
Zeunert Tennis Court Repair								
High School JV Tennis Court Repair								
Prairie View Phase I (Grading/Utilities/Parking lot)	\$80,000	Impact Fees						
Equipment Replacement - 2006 Toro Workman	\$16,000	Tax						
Equipment Replacement - Ford 36ft Bucket Truck	\$50,000	Tax						
Creek Walk - Advent to August Weber		\$1,000,000	Tax/Debt					
Playground Equipment - Cedar Creek Park		\$45,000	Tax					
Playground Equipment - Maple Manor Park		\$15,000	Tax					
Prairie View Park Athletic Field		\$40,000	Impact Fees					
Tennis Court Resurfacing Adlai/Zeunert		\$30,000	Tax					
Equipment Replacement - Snowblower #47		\$38,000	Tax					
Equipment Replacement - Vermeer stumpers		\$23,000	Tax					
Equipment Replacement - Ford 36ft Bucket Truck		\$50,000	Tax					



CITY OF CEDARBURG SEWER UTILITY FUND

CITY OF CEDARBURG - SEWER UTILITY FUND

The Cedarburg Sewer Utility fund is a proprietary-enterprise fund of the City of Cedarburg. All financial transactions for the Sewerage Division operation are recorded within this fund. The Sewer fund is supported by the user charges to our customers, which is based on water usage for residential and commercial customers, and effluent volume and strength for our industrial customers. The policies and planning of the Wastewater Treatment operations are overseen by the members of the Public Works and Sewerage Commission, which are appointed by the Mayor and approved by the Common Council for two-year terms of office. Currently, Cedarburg has ten lift stations which keep the raw sewage moving through approximately 55 miles of sewer lines until its ultimate destination -the Wastewater Treatment Plant.

HISTORY

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

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

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

In 1996 a remote septage receiving station was added on Pioneer Road to better facilitate acceptance of holding tank waste. This allowed the plant to better process this wastewater and has received favorable acceptance by the haulers. In 2013, the Public Works and Sewerage Commission closed the remote site to address odor issues.

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 a 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 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, Marigold Food, Inc., started pretreating their waste.

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

In June of 2008, the Wastewater Treatment Plant Discharge Permit was renewed for another five years which will bring us to the twenty-five year mark for the current plant. There were reductions in the limits for ammonia nitrogen. The City will be able to operate with this permit.

SEWER USER CHARGES

The City of Cedarburg currently has approximately 11,445 residents. The sanitary sewer service area for the Cedarburg WWTP includes the present City limits plus a considerable amount of area in the Town of Cedarburg and a portion in the Town of Grafton and the City of Mequon. The current Sewer Service Area was last amended in 1996.

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

Sewer Meter Count:	(2011/2012)	(2012/2013)
Residential	3,479	3,500
Commercial	379	377
Industrial	30	27
Public	29	34
Total	3,917	3,938

The 2012/2013 influent wastewater characteristics for the Cedarburg WWTP are as follows:

	<u>MGD</u>	<u>mg/1</u>	<u>lbs/day</u>	<u>lbs/yr.</u>
Ave. Daily Flow	2.058			
Ave. Daily BOD		200	3,433	1,068,959
Ave. Daily TSS		253	4,342	1,333,416
Ave. Daily TKN		26.9	462	149,831
Ave. Daily P		3.8	65	20,451

The flow used in computing 2014 rates (326,108,700 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 allocable budget items. The allocation percentages applied to budgeted expenses is detailed in the user charge model, available in the Engineering and Public Works offices at City Hall.

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

SUMMARY OF RETAINED EARNING FUNDS

Collection System Reconstruction Fund

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

Equipment Replacement Fund

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

Impact Fees

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

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

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

The Connection Fee for new development fee funds collection system over sizing, regional lift stations, forcemains, highway and river crossings, and other unassessable 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 2014, which are effective January 1, 2014. The flow rate increased \$0.09; 1.8%, and the monthly connection fee remained the same.

	Flow Rate	Monthly
	(\$/1,000 gal.)	Connection Fee
	(\$/month)	
2014	Rate \$5.16	\$12/month
2013	Rate \$5.07	\$12/month

SURCHARGE

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

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

SEPTAGE HAULERS

Only the rates for holding tank waste will increase.

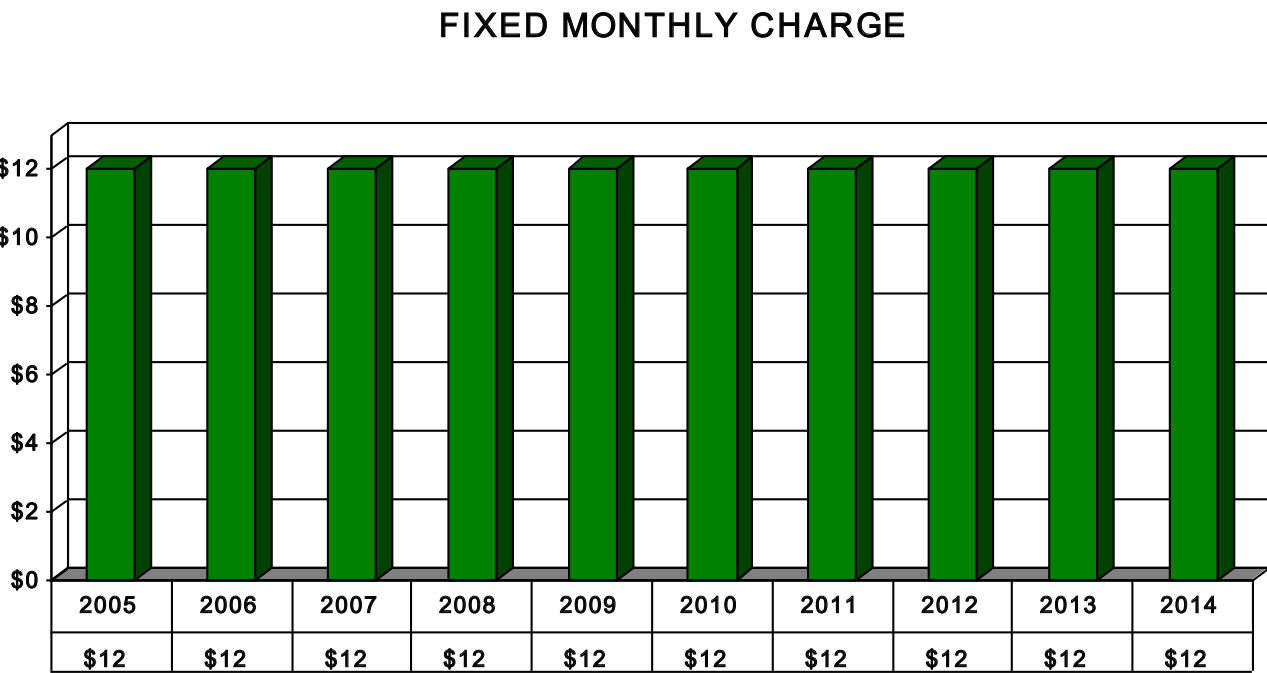
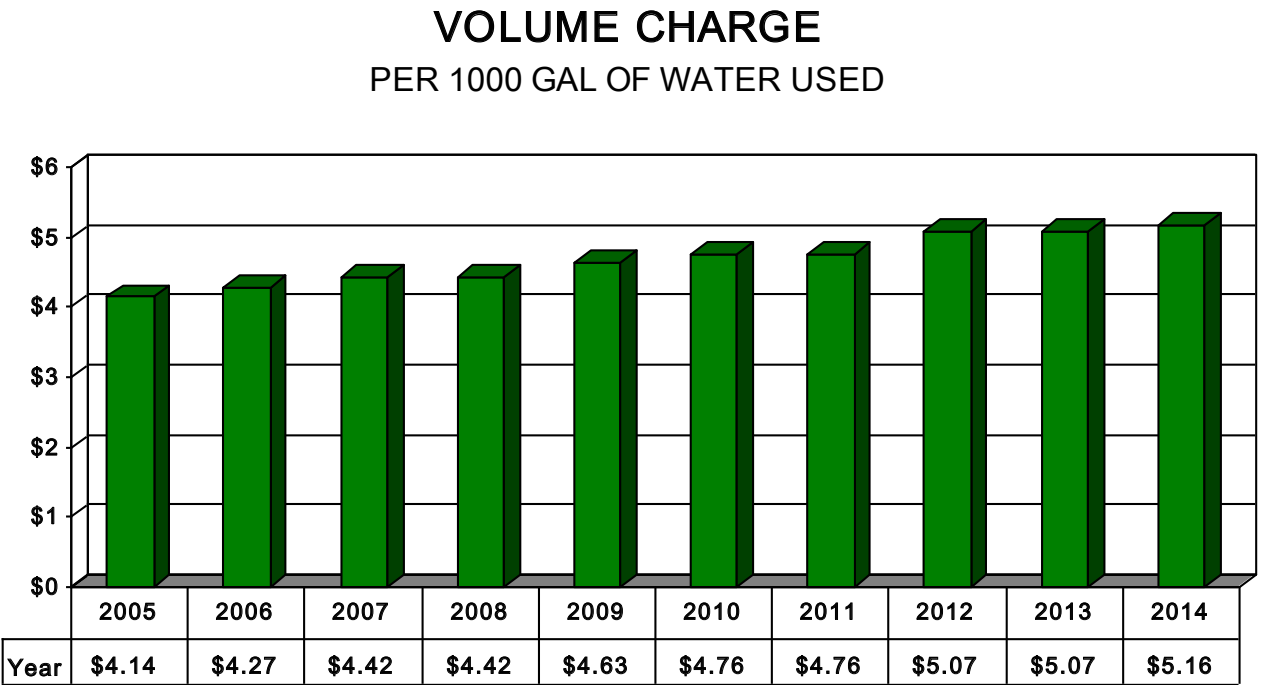
COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS

	2013 RATE	2014 RATE
Holding Tank	\$ 8.45/1,000 gallons	\$ 8.60/1,000 gallons
Septic Tank	\$41.58/1,000 gallons	\$41.58/1,000 gallons

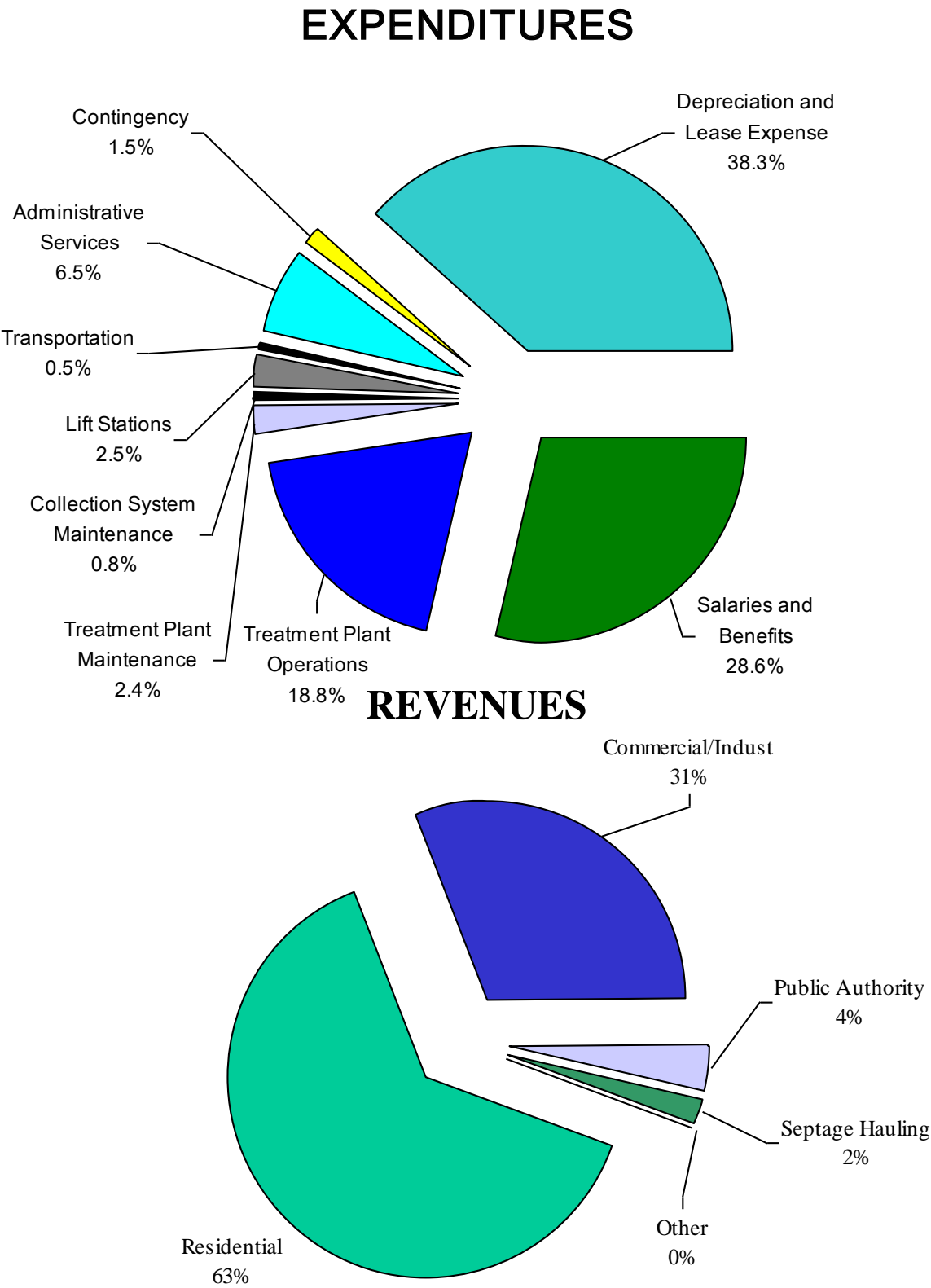
In addition to the above charges, a \$5 administrative fee is charged for each septage truckload received. This remains the same.

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

CITY OF CEDARBURG SEWER USER CHARGE – HISTORICAL TREND



CITY OF CEDARBURG 2014 Sewer Fund



SEWER UTILITY FUND



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

PRODUCTS AND SERVICES:

- Treat sewage including septage
- Maintain and operate ten lift stations and Wastewater Treatment Plant
- Responsible for maintaining 55 plus miles of sanitary sewer in Cedarburg
- Annually inspect and televise sanitary sewers for diagnostic purposes and inspection of pipe replacement
- Clean sanitary sewers plus trouble spots and Clean storm sewers
- Maintain records on sewer system
- Locate sewer lines for construction
- Respond to customer service calls
- In-house construction administration of sewer rehabilitation program
- Accept some water from remediation projects for treatment

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

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Director of Engineering & Public Works	0.25	0.25	.25
Wastewater Superintendent	1.00	1.00	1.00
Plant Operators	4.00	4.00	4.00
Collection System Technician	1.75	1.75	1.75
Assistant City Engineer	1.00	1.00	1.00
Engineering Secretary*	0.25	0.25	0.25
City Treasurer**	0.21	0.21	0.21
Deputy City Treasurer/Payroll	0.35	0.35	0.35
Accountant II/Receivables	0.20	0.20	0.20
Accountant I	0.15	0.15	0.15
TOTAL	9.16	9.16	9.16

*Remainder in Engineering & Public Works

**Remainder in City Treasurer

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
Sanitary Sewers Cleaned, ft.	119,270	120,080	30,500	115,000
Sanitary Sewers Televised, ft.	19,500	19,500	0	19,500
Storm Sewers Cleaned, ft.	0	0	1,200	200
Customer Service Calls	22	22	14	-
Basement Backups: Total/Problem in the main	21/0	18/0	14/0	-

PERFORMANCE MEASURES:

Service Area	Objective	Type of Measure	Measure
Wastewater Treatment Plant	Efficient Opertion, 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

PERFORMANCE MEASUREMENTS BUDGET	2011	2012	2013 Estimated	2014 Projected
Annual O&M Budget	2,590,574	2,674,035	2,619,059	2,636,513
Amount Spent	2,482,075	2,175,604	2,268,623	2,612,818
Sewerage Treated, in 1000 gallons	775,260	772,354	773,807	773,807
Sewer Flow Rate, \$/1,000 gallons	4.76	5.07	5.07	5.16

WASTEWATER TREATMENT PLANT

Compliance Maintenance Annual Report, (0-4)	2011	2012	2013	2014 Projected
Influent Loading	A	A	A	A
Effluent Quality, BOD	A	A	A	A
Effluent Quality, TSS	A	A	A	A
Effluent Quality, Ammonia	A	A	A	A
Effluent Quality, Phosphorus	A	A	A	A
Biosolids Management	A	A	A	A
Preventive Maintenance Staffing	A	A	A	A
Operator Certification	A	A	A	A
Financial Management	A	A	A	A
Collection System	A	A	A	A
TOTAL SCORE	4.00	4.00	4.00	4.00

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Replaced "Bank A" UV lamps
2. Replaced lights around the oxidation ditch and plant
3. Replaced scum beach on clarifier
4. Hired two operators
5. Replaced Variable Frequency Drives in Garfield Lift Station
6. Closed the remote septage receiving station
7. Submitted paperwork for new WPDES permit
8. Completed Thermal Study as related to new WPDES permit
9. Received exemption on air permit

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Replace bearings on aeration system or replace with new technology as needed
2. Replace old electronics in Garfield Lift Station with Programmable Logic Controllers
3. Repaint two lift stations

LONG-TERM OBJECTIVES:

1. Replace bearings on aeration blowers or alternate aeration system
2. Replace and move iron tank to top of hill by oxidation ditch
3. Purchase an 8' Poly plow
4. Purchase pump to be used as a source of water for cleaning dump pad
5. Replace trucks as needed

ACCOUNT DETAIL AND BUDGET VARIANCES:

573810 – General Labor

111 – **Salaries:** Increase(\$11,000) due to two new hires

573825 – WWTP Operations

222 – **Electric:** Increase 2% (\$2,172), per Cedarburg Light & Water

226 – **Water Service:** Increase 16.7% (\$700), increase in amount of water used with jetter

ACCOUNT DETAIL AND BUDGET VARIANCES continued:

573835 – Collection System

359 – Repair: Increase 50% (\$1,500), increase in parts for collection system

573840 – Lift Station

222 – Electric: Increase 2% (\$633), per Cedarburg Light & Water

573845 – Transportation

351 – Fuel/Oil: Increase 2% (\$196), increase in fuel cost and usage of vehicles

SEWER UTILITY FUND - 601							
573805 - Administrative							
Personnel		2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted % CHANGE 2014/2013
111	Salaries (3.41 FTE)	196,014	210,026	205,189	210,890	172,456	212,883 0.95%
112	Overtime	0	110	0	0	0	0 0.00%
135	Sick Pay Out	1,054	819	842	928	928	737 -20.58%
151	Social Security	14,760	15,392	15,929	16,389	13,449	16,509 0.73%
152	Retirement	15,149	14,213	10,770	10,283	11,629	15,055 46.41%
154	Health Insurance	31,142	42,630	44,843	45,232	42,929	41,120 -9.09%
155	Life Insurance	66	11	53	74	74	77 4.05%
159	Longevity	1,530	1,994	2,206	2,418	2,418	2,189 -9.47%
161	EAP/125 Admin	238	342	117	500	138	500 0.00%
165	Workers' Comp Insurance	137	169	190	197	197	166 -15.74%
Total		260,090	285,706	280,139	286,911	244,218	289,236 0.81%
573810 - General Labor							
Personnel		2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted % CHANGE 2014/2013
111	Salaries (4.0 FTE)	214,814	228,369	229,595	218,071	203,770	215,871 -1.01%
112	Overtime	10,300	8,664	8,359	10,557	5,734	8,248 -21.87%
135	Sick Payout	1,625	2,359	776	844	844	784 -7.11%
151	Social Security	17,378	18,198	18,185	17,800	16,323	17,374 -2.39%
152	Retirement	25,159	28,343	25,217	15,461	14,133	15,843 2.47%
154	Health Insurance	31,937	56,367	57,500	64,973	60,726	58,684 -9.68%
155	Life Insurance	165	128	102	110	106	32 -70.91%
159	Longevity	4,851	5,103	5,313	3,024	3,024	2,205 -27.08%
165	Workers' Comp Insurance	13,603	18,234	19,221	18,714	18,714	17,992 -3.86%
Total		319,832	365,765	364,268	349,554	323,374	337,033 -3.58%
573815 - Collection System							
Personnel		2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted % CHANGE 2014/2013
111	Salaries (1.75 FTE)	88,711	80,433	63,361	92,905	75,514	90,210 -2.90%
112	Overtime - Festivals	1,996	2,493	2,518	2,640	3,072	3,360 27.27%
135	Sick Pay Out	793	0	625	842	842	686 -18.53%
151	Social Security	6,886	6,266	5,227	7,494	6,216	7,336 -2.11%
152	Retirement	10,052	9,847	7,848	6,531	5,347	6,665 2.04%
154	Health Insurance	14,774	11,138	6,745	21,826	21,826	11,810 -45.89%
155	Life Insurance	35	38	34	34	34	39 14.71%
159	Longevity	1,481	1,449	1,512	1,827	1,827	1,638 -10.34%
Total		124,728	111,664	87,870	134,099	114,678	121,743 -9.21%
573835							
Operating		2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted % CHANGE 2014/2013
226	Sewer Cleaning Water	35	153	263	400	2,834	400 0.00%
293	Root Control	4,037	3,927	4,180	4,200	4,200	4,200 0.00%
296	Televising	2,379	908	1,061	2,800	4,591	2,800 0.00%
298	Cleaning	2,417	4,457	3,952	5,500	630	5,500 0.00%
347	Supplies	2,334	2,328	3,050	3,000	1,320	3,000 0.00%
359	Repair	0	(465)	5,422	3,000	4,716	4,500 50.00%
360	Manhole Adjustment	21,608	0	0	600	0	600 0.00%
Total		32,810	11,308	17,928	19,500	18,291	21,000 7.69%
Total Expenditures		157,538	122,972	105,798	153,599	132,969	142,743 -7.07%

573825 - WWTP Operations				2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
217	Outside Lab Testing	8,425	8,520	12,361	16,000	12,022	16,000 0.00%
222	Electric	97,578	101,419	100,112	108,605	67,600	110,777 2.00%
224	Natural Gas	7,730	7,291	5,599	12,480	8,782	12,480 0.00%
225	Telephone	3,448	3,037	3,958	4,200	3,295	4,200 0.00%
226	Water Service	4,084	4,172	5,994	4,200	4,862	4,900 16.67%
294	Sludge Hauling	318,984	337,962	367,190	300,000	251,000	300,000 0.00%
312	Computer Supplies	2,275	12,516	5,594	8,000	700	8,000 0.00%
370	Lab Supplies	5,008	3,494	3,768	5,750	8,595	5,750 0.00%
371	Coagulants	13,425	15,099	12,148	20,500	7,763	20,500 0.00%
372	Safety Equipment	2,765	3,673	2,809	5,900	2,844	5,900 0.00%
373	Chlorine/SO 2	0	0	0	1,250	1,250	1,250 0.00%
374	Diesel Fuel	0	0	0	1,200	0	1,200 0.00%
Total		463,722	497,183	519,533	488,085	368,713	490,957 0.59%

573830 - WWTP Maintenance				2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
297	Refuse Collection	16,400	17,000	17,600	20,000	15,050	20,000 0.00%
340	Maintenance Supplies	18,612	23,972	27,718	35,656	17,932	35,656 0.00%
342	Janitorial Supplies	2,387	1,578	1,236	2,500	1,168	2,500 0.00%
350	Operating Supplies	836	702	245	3,500	0	3,500 0.00%
362	Tools	469	144	0	500	181	500 0.00%
Total		38,704	43,396	46,799	62,156	34,331	62,156 0.00%

573840 - Lift Station				2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
222	Electric	29,948	31,334	31,917	33,165	26,680	33,828 2.00%
224	Natural Gas	1,096	837	1,019	3,800	604	3,800 0.00%
226	Water Service	714	728	731	2,500	388	2,500 0.00%
299	Odor Control	0	7,842	31	6,000	0	6,000 0.00%
340	Maintenance Supplies	8,555	8,627	14,908	18,435	11,004	18,435 0.00%
Total		40,313	49,368	48,606	63,900	38,676	64,563 1.04%

573845 - Transportation				2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
240	Repair and Maintenance	822	1,581	1,571	4,200	12	4,200 0.00%
351	Fuel/Oil	9,754	9,780	9,762	9,800	7,900	9,996 2.00%
Total		10,576	11,361	11,333	14,000	7,912	14,196 1.40%

573850 - Administrative Services				2013	2013	2014	% CHANGE
Operating		2010	2011	2012	Budget	Estimated	Adopted 2014/2013
210	Administrative Services	10,250	10,250	10,250	10,250	0	10,250 0.00%
211	Legal	392	1,500	0	5,000	0	5,000 0.00%
215	Engineering	1,120	5,620	1,585	10,000	2,238	10,000 0.00%
216	Light & Water Billing	90,410	82,458	94,495	103,000	106,532	108,700 5.53%
218	Audit	5,500	5,500	5,500	5,500	5,500	5,500 0.00%
310	Office Supplies	1,322	1,125	974	1,500	1,172	1,500 0.00%
320	Publications/Dues	124	0	0	600	0	600 0.00%
323	DNR Fees	10,231	9,846	9,168	11,000	8,530	11,000 0.00%
330	Travel/Training	1,958	2,675	1,269	2,600	3,000	2,600 0.00%
390	Other Expenses	120	0	233	500	0	500 0.00%
510	Property-Liability Insurance	13,385	14,408	12,596	17,305	17,305	15,284 -11.68%
Total		134,812	133,382	136,070	167,255	144,277	170,934 2.20%

573855 - 990 Sewer Contingency Account					2013	2013	2014	% CHANGE	
Operating					2010	2011	2012	2014/2013	
990	Sewer Contingency Account		0	0	0	40,000	0	40,000	0.00%
	Total		0	0	0	40,000	0	40,000	0.00%

573865 - 530 Lease Expense & Maintenance					2013	2013	2014	% CHANGE			
Operating					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
530	Lease Expense & Maintenance		0	0	459	31,000	4,152	31,000	0.00%		
	Total		0	0	459	31,000	4,152	31,000	0.00%		

573870 - 540 Depreciation Expense					2013	2013	2014	% CHANGE			
Operating					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
540	Depreciation Expense				966,904	972,941	978,987	970,000	970,000	970,000	0.00%
	Total				966,904	972,941	978,987	970,000	970,000	970,000	0.00%
	TOTAL SEWER EXPENSES				2,392,491	2,482,074	2,491,992	2,626,460	2,268,623	2,612,818	-0.52%

Revenues - Operating					2013	2013	2014	% CHANGE			
Public Charges for Services					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
464111	Residential				1,396,152	1,382,787	1,448,783	1,445,821	1,165,894	1,462,383	1.15%
464112	Commercial				407,730	401,366	432,134	426,955	341,692	435,997	2.12%
464113	Industrial				268,839	257,158	258,765	260,430	226,891	271,745	4.34%
464114	Public Authority				78,491	81,897	84,109	88,520	64,084	80,739	-8.79%
464116	Water Remediation				110	0	283	0	9	9	0.00%
464200	Miscellaneous				1,124	5,119	4,147	0	921	0	0.00%
464210	Biosolids Impact Fee				466	1,290	965	0	0	0	0.00%
464215	Sewer Connection Fee				3,411	10,233	15,458	0	0	0	0.00%
464220	Reserve Capacity Fee				1,882	5,413	6,710	0	0	0	0.00%
464310	Septage Hauler Revenues				130,553	129,047	105,649	120,133	96,948	43,785	-63.55%
	Total Operating Revenues				2,288,758	2,274,310	2,357,003	2,341,859	1,896,439	2,294,658	-2.02%

Sewer Fund Operating Income	(103,733)	(207,764)	(134,989)	(284,601)	(372,184)	(318,160)	
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Revenues - Non-Operating Revenues/Expenses					2013	2013	2014	% CHANGE			
Miscellaneous Revenues - Interest					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
481100	Unrestricted funds				3,698	2,411	2,115	2,500	1,500	1,500	-40.00%
481121	WWTF Replacement Fund				14,909	12,807	11,317	8,000	7,000	7,000	-12.50%
481122	Collection System Reconstruction				5,862	7,530	6,449	8,000	4,100	4,100	-48.75%
481110	Special Assessments				54	12	(0)	0	0	0	0.00%
481127/9	Impact Fees				70	16	17	0	10	0	0.00%
482215	Rent-City Property				1	1	1	0	1	0	0.00%
Total Miscellaneous Revenues					24,594	22,777	19,899	18,500	12,611	12,600	-31.89%

				2013	2013	2014	% CHANGE
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
	(79,139)	(184,987)	(115,090)	(266,101)	(359,573)	(305,560)	14.83%

City of Cedarburg Capital Projects							
Description	2014	2015	2016	2017	2018	2019	2020

<i>Collection System Fund:</i>							
Summerset Ave. - Pioneer to Wirth			70,000				
Fair St - Evergreen to Washington						70,000	
Highland - Cedar Creek to Portland Rd						290,000	
Portland Rd - Hilbert to Highland							45,000
Bridge Rd - Mequon to Columbia			300,000				
Spring-Washington to Hilbert	110,000						
St. John - Cleveland to Western					200,000		
St. John - Bridge to Washington						100,000	
Highwood - Bywater to Appletree	40,000						
Hilgen - Hamilton to Spring	55,000						
Engineering	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Sheboygan - Washington to Willobrooke lateral		55,000					
Johnson Ave - Lincoln to Wurthmann			95,000				
Pine St. - Evergreen to Tower						290,000	
Jackson/Hilgen - Washington to Hamilton				75,000			
Jackson St. - Kennedy to Hanover			120,000				
Sunnyside - Edgewater to Highland			90,000				
Madison - Walnut to Fair						95,000	
Hillcrest Ave - Jackson to Lincoln			130,000				
Highland Lift Station							1,300,000
Hanover -Jackson to Lincoln			130,000				
Franklin - Bridge to Walnut						60,000	
Subtotal Collection System	235,000	85,000	965,000	105,000	230,000	935,000	1,375,000

<i>Waste Water Treatment Plant Replacement Fund:</i>							
Aeration bearings replacement (32)		500,000					
Vehicle Replacement #61			35,000				
Vehicle Replacement #63		40,000					
Vehicle Replacement #60				28,000			
UV Bulbs (Bank A)				15,000			
UV Bulbs (Bank B)			15,000				
Miscellaneous Equipment	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Replace electronics in Garfield Lift Station	35,000						
Replace valves & piping at Garfield Lift Station			100,000				
Repaint Evergreen and Highland Lift Stations	30,000						
Subtotal Treatment Plant	105,000	580,000	190,000	83,000	40,000	40,000	40,000

Unrestricted Fund:

Subtotal Unrestricted	0	0	0	0	0	0	0
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Total Sewer Utility Capital	\$340,000	\$665,000	\$1,155,000	\$188,000	\$270,000	\$975,000	\$1,415,000
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Balance - December 31, 2012	\$	1,913,520	\$	1,502,918	\$	230,745	\$	5,070,831	\$	8,718,014
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2013:					
Interest earnings	7,000	4,100	10	(11,110)	
Yearly allocations	191,510	400,000		(591,510)	
Impact fees			0	0	
Disbursements:					
Engineering		(30,000)			
Center St. - Evergreen to Madison		(55,000)			
Madison - Bridge to Western		(300,000)			
Wauwatosa Road - San laterals and manholes		(25,000)			
Replace lights around plant	(11,000)				
Replace scum beach on clarifier	(6,610)				
UV Bulbs (Bank A)	(14,742)				
Miscellaneous Equipment	(40,000)				
Projected net income/(loss)				(359,573)	

Projected balance, December 31, 2013	\$	2,039,678	\$	1,497,018	\$	230,755	\$	4,108,638	\$	7,876,089
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2014:					
Interest earnings	7,000	4,100	0	(11,100)	
Yearly allocations	195,000	400,000		(595,000)	
Impact fees			0	0	
Disbursements:					
Miscellaneous Equipment	(40,000)				
Replace Electronics in Garfield Lift Station	(35,000)				
Repaint Evergreen and Highland Lift Stations	(30,000)				
Spring-Washington to Hilbert		(110,000)			
Highwood - Bywater to Appletree		(40,000)			
Hilgen - Hamilton to Spring		(55,000)			
Engineering		(30,000)			
Projected net income/(loss)				(305,560)	

Projected balance, December 31, 2014	\$	2,136,678	\$	1,666,118	\$	230,755	\$	3,196,978	\$	7,230,529
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<i>Collection System Fund:</i>							
Summerset Ave. - Pioneer to Wirth			70,000				
Fair St - Evergreen to Washington						70,000	
Highland - Cedar Creek to Portland Rd						290,000	
Portland Rd - Hilbert to Highland							45,000
Bridge Rd - Mequon to Columbia			300,000				
Spring-Washington to Hilbert	110,000						
St. John - Cleveland to Western					200,000		
St. John - Bridge to Washington						100,000	
Highwood - Bywater to Appletree	40,000						
Hilgen - Hamilton to Spring	55,000						
Engineering	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Sheboygan - Washington to Willobrooke lateral		55,000					
Johnson Ave - Lincoln to Wurthmann			95,000				
Pine St. - Evergreen to Tower						290,000	
Jackson/Hilgen - Washington to Hamilton				75,000			
Jackson St. - Kennedy to Hanover			120,000				
Sunnyside - Edgewater to Highland			90,000				
Madison - Walnut to Fair						95,000	
Hillcrest Ave - Jackson to Lincoln			130,000				
Highland Lift Station							1,300,000
Hanover -Jackson to Lincoln			130,000				
Franklin - Bridge to Walnut						60,000	
Subtotal Collection System	235,000	85,000	965,000	105,000	230,000	935,000	1,375,000

<i>Waste Water Treatment Plant Replacement Fund:</i>							
Aeration bearings replacement (32)		500,000					
Vehicle Replacement #61			35,000				
Vehicle Replacement #63		40,000					
Vehicle Replacement #60				28,000			
UV Bulbs (Bank A)				15,000			
UV Bulbs (Bank B)			15,000				
Miscellaneous Equipment	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Replace electronics in Garfield Lift Station	35,000						
Replace valves & piping at Garfield Lift Station			100,000				
Repaint Evergreen and Highland Lift Stations	30,000						
Subtotal Treatment Plant	105,000	580,000	190,000	83,000	40,000	40,000	40,000

<i>Unrestricted Fund:</i>							
Subtotal Unrestricted	0	0	0	0	0	0	0

Total Sewer Utility Capital	\$340,000	\$665,000	\$1,155,000	\$188,000	\$270,000	\$975,000	\$1,415,000
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2014 WASTEWATER TREATMENT PLANT CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECT	STATUS	FUNDING SOURCE
Spring Street: Washington Ave to Hilbert Ave	No Change	\$110,000 - Collection System Reconstruction Fund
Hilgen Avenue: Hamilton Road to Spring Street	New Project	\$55,000 - Collection System Reconstruction Fund
Engineering for 2015 Projects	No Change	\$30,000 - Collection System Reconstruction Fund
Highwood Drive: Bywater to Appletree	New Project	\$40,000 - Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 - Equipment Replacement Fund
Replace electronics in Garfield Lift Station	New Project	\$35,000 - Equipment Replacement Fund
Repaint two lift stations	New Project	\$30,000 - Equipment Replacement Fund
Pave new road at Wastewater Treatment Plant	New Project	\$33,000 - Equipment Replacement Fund

2015 WASTEWATER TREATMENT PLANT CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECT	STATUS	FUNDING SOURCE
Engineering for 2016 Projects	No Change	\$30,000 - Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 - Equipment Replacement Fund
Replace Bearings on Aerators	No Change	\$500,000 - Equipment Replacement Fund
Replace Truck #63	Moved from 2014	\$40,000 - Equipment Replacement Fund
Sheboygan Avenue: Washington Ave to Willowbrook-laterals	New Project	\$55,000 - Collection System Reconstruction Fund

2016 WASTEWATER TREATMENT PLANT CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECT	STATUS	FUNDING SOURCE
Bridge Road: Mequon Ave to Columbia Road	No Change	\$300,000 - Collection System Reconstruction Fund
Engineering for 2017 Projects	No Change	\$30,000 - Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 - Equipment Replacement Fund
Johnson Avenue: Lincoln Blvd to Wurthmann	No Change	\$95,000 - Collection System Reconstruction Fund
Replace Truck #61	No Change	\$35,000 - Equipment Replacement Fund
Hillcrest Avenue: Jackson to Lincoln Blvd	No Change	\$130,000 - Collection System Reconstruction Fund
Hanover Avenue: Jackson to Lincoln Blvd	No Change	\$130,000 - Collection System Reconstruction Fund
Summerset Avenue: Pioneer Road to Wirth Street	No Change	\$70,000 - Collection System Reconstruction Fund
Sunnyside Lane: Edgewater Drive to Highland Drive	Moved from 2014	\$90,000 - Collection System Reconstruction Fund
Jackson Street: Kennedy Avenue to Hanover Avenue	New Project	\$120,000 - Collection System Reconstruction Fund
UV Bulbs (Bank B)	New Project	\$15,000 - Equipment Replacement Fund
Garfield Lift Station: Replacing valves and piping	New Project	\$100,000 - Equipment Replacement Fund

2017 WASTEWATER TREATMENT PLANT CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECT	STATUS	FUNDING SOURCE
Replace Toyota Prius	No Change	\$28,000 - Equipment Replacement Fund
Miscellaneous Equipment	No Change	\$40,000 - Equipment Replacement Fund
Engineering for 2018 Projects	No Change	\$30,000 - Collection System Reconstruction Fund
Hilgen/Jackson: Washington Ave to Hamilton Raod	Change in Scope Cost Modified	\$75,000 - Collection System Reconstruction Fund
UV Bulbs (Bank A)	New Project	\$15,000 - Equipment Replacement Fund

2018 WASTEWATER TREATMENT PLANT CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECT	STATUS	FUNDING SOURCE
St. John Avenue: Cleveland St. to Western Rd.	No Change	\$200,000 - Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 - Equipment Replacement Fund
Engineering for 2019 Projects	No Change	\$30,000 - Collection System Reconstruction Fund

2019 WASTEWATER TREATMENT PLANT CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECT	STATUS	FUNDING SOURCE
Miscellaneous Equipment	No Change	\$40,000 - Equipment Replacement Fund
Madison Avenue: Walnut Street to Fair Street	Cost Modified	\$95,000 - Collection System Reconstruction Fund
Highland Street: Cedar Creek to Portland	No Change	\$290,000 - Collection System Reconstruction Fund
St. John Avenue: Bridge to Washington	No Change	\$100,000 - Collection System Reconstruction Fund
Franklin Avenue: Bridge Street to Walnut Street	No Change	\$60,000 - Collection System Reconstruction Fund
Fair Street: Evergreen to Washington	No Change	\$70,000 - Collection System Reconstruction Fund
Engineering for 2020 Projects	No Change	\$30,000 - Collection System Reconstruction Fund
Pine Street: Evergreen Blvd to Tower Avenue	New Project	\$290,000 - Collection System Reconstruction Fund

2020 WASTEWATER TREATMENT PLANT CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECT	STATUS	FUNDING SOURCE
Portland Road: Hilbert Avenue to Highland Drive	Moved from 2019	\$45,000 - Collection System Reconstruction Fund
Miscellaneous equipment	New Project	\$40,000 - Equipment Replacement Fund
Engineering for 2021 Projects	New Project	\$30,000 - Collection System Reconstruction Fund
Highland Lift Station: Upgrade	New Project	\$1,3000,000 - Equipment Replacement Fund



CITY OF CEDARBURG DEBT SERVICE FUND

CITY OF CEDARBURG DEBT SERVICE FUND

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

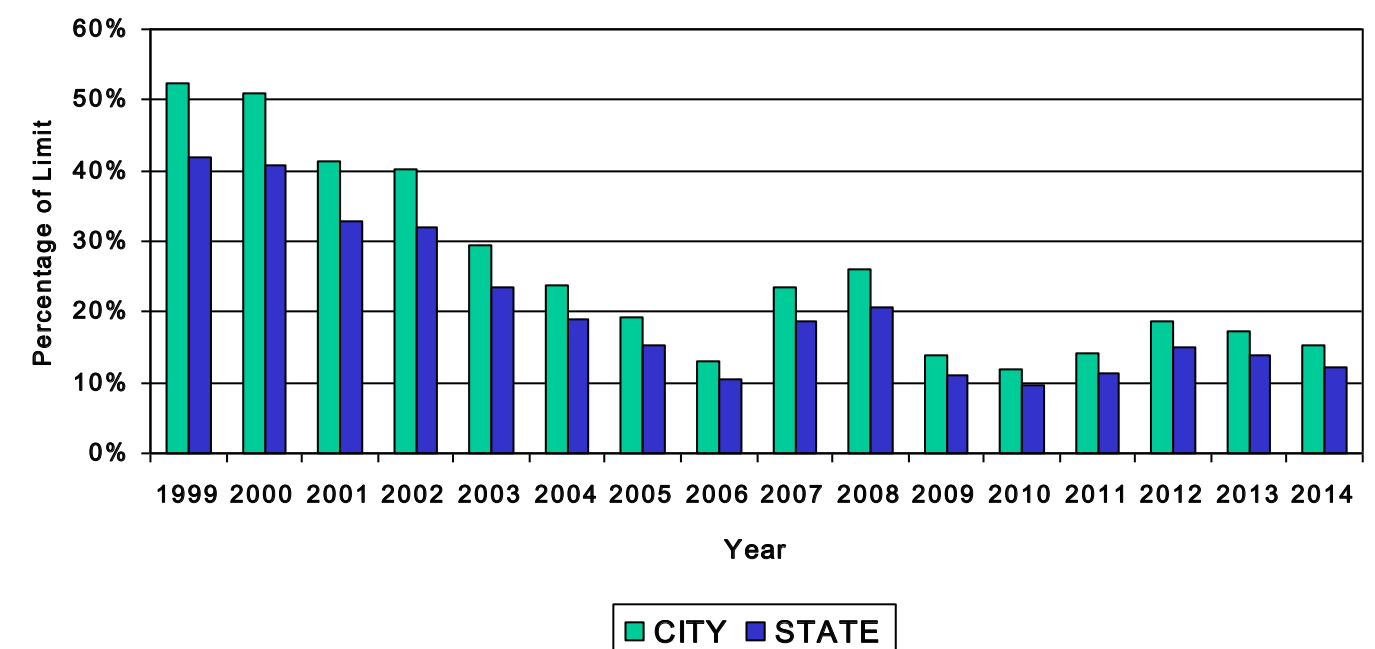
DEBT POLICY AND PRACTICES

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

The Debt Policy of the City limits the maturity of all outstanding general obligation bonds at or below 20 years. Secondly, it further limits general obligation debt to 4% of equalized valuation. The statutory limit is more generous; 5% of equalized value. This means that the City could theoretically issue an additional \$49 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.

G.O. Debt as Percentage of Statutory & City Limit⁽¹⁾



BOND RATING HISTORY

The City's bond rating is evidence of its financial strength. In 1997, Moody's Investor Services upgraded the City's bond rating from Baa1 to A2. The City's bond rating was again upgraded in 1999 from A2 to A1 by Moody's Investor Services. In affirming the rating A1 in 2001, Moody's Investor Services stated "This rating reflects the City's sound financial operations, moderate debt burden and growing tax base north of Milwaukee. Moody's expects the City's financial position to remain sound due to prudent management and maintenance of healthy reserves." Such ranking means the City's bonds are considered to be of excellent investment quality. The City attempted to improve its bond rating in 2007, 2008 and 2012 unsuccessfully. The total equalized value of the City is the main factor affecting their decision at this time.

DEBT ISSUANCE HISTORY

Over the last decade, the City's general obligation (G.O.) debt levels as a percentage of the City's equalized value last peaked in 1999 and have since been reduced, as shown in the first graph. In 1998, a State Trust Fund Loan was obtained in the amount of \$680,000 to purchase the Kohlwey Farm on Highway 60 for a future business park. Full re-funding of the Kohlwey Farm debt was not possible on a non-taxable basis; and instead, a portion of this debt was refinanced with each debt issue from 1999 to 2001. In 1999, the City had two debt issuances: \$5.83 million primarily for the Police Station and Cedar Pointe Park construction, and later that same year refinancing \$1,575,000 of Cedarburg Light & Water's Revenue Bonds for G.O. Notes to obtain interest rate savings. The \$1,245,000 2001 debt issue financed the first phase of the Washington Avenue improvements, a portion of the Pioneer Road and Cedar Pointe Park projects.



The planned 2002 issue was consolidated with the 2001 issue to reduce issuance expenses and take advantage of a low interest rate market. The note was issued to finance the second phase of the Washington Avenue project, Pioneer Road stormwater improvements and the Cedar Pointe Park shelter building. The result was a \$1,245,000 G.O. Note awarded at 3.97% for an eight-year term.

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

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

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



The 2012 budgeted borrowing for the south section of the Creek Walk was postponed until 2013 along with the project.

In 2014 there is a proposed borrowing of \$245,000 for the south section of the Creek Walk and the engineering services for the building of a new Department of Public Works garage, \$200,000 for dam repairs and \$200,000 for street projects.

In 2015 there is a proposed borrowing for a new DPW garage at \$7.4 million, \$450,000 for streets, \$210,00 for high school tennis courts, and \$90,000 for a shooting range simulator.

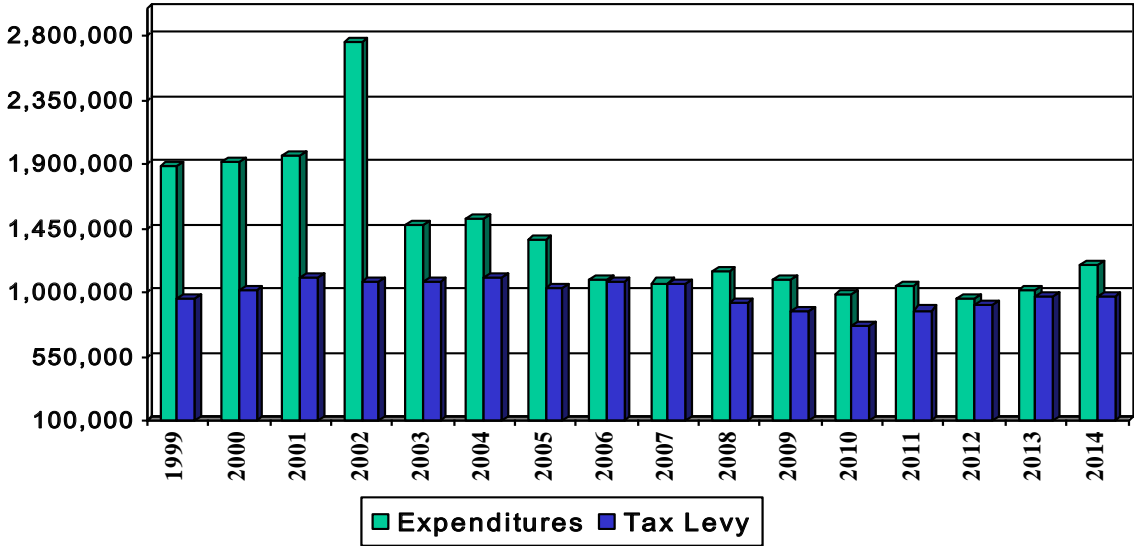
DEBT LEVEL

As shown on the accompanying schedule of debt maturities, the City has total general obligation debt outstanding as of December 31, 2013 of \$8,026,833. This represents 13.9% of the City's legal debt limit as per Wisconsin Statutes (5% of the equalized valuation of taxable property within the City). Debt service on new issues; however, adds to the property tax levy, and therefore, must be taken into consideration prior to any new debt issuance.

Equalized Value	\$1,156,752,200
Statutory Limit	5%
Legal Debt Limit	\$57,837,610
Outstanding Debt	8,026,833
Debt Capacity	\$49,810,777

The following graph shows the historical trend in debt service and tax levy funding. The difference between the tax levy amount and total expenditures was attributable to TIF #1 revenue (1997-2002 {two years early}), the Fire Station debt paid by Cedarburg Fire Department Inc. (1992-2002), Community Pool (2004) and the CVMIC bonds paid by the insurance company (1987-2007).

DEBT SERVICE EXPENDITURES

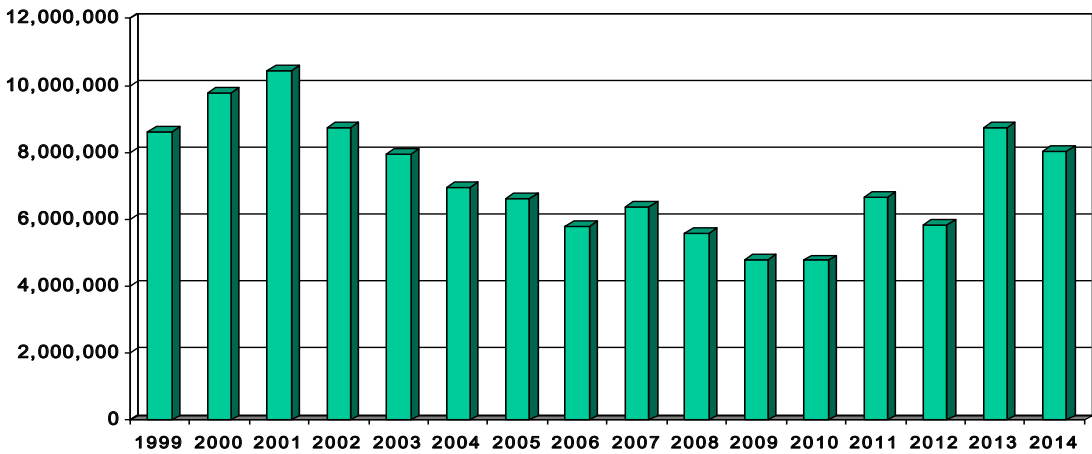


CURRENT YEAR

A \$16,799 increase in the debt service levy from 2013 to 2014 is called for in the debt payment schedule. The debt service portion of the tax levy will represent approximately 12% of the total taxes levied. Alternative sources of funding debt service are not available and impact fees are dependent upon residential development.

The available Debt Service fund balance is derived from the payment of the Pool and Police Station impact fees. Use of the Debt Service fund balance was budgeted in previous years and reduced the availability of funds for 2014. These impact fees are used to offset debt payments for the facilities which have been oversized to accommodate growth. Library impact fees are also receipted in this fund.

G.O. DEBT BALANCE
(Tax Levy Portion Only)



PERFORMANCE MEASUREMENTS:	2009	2010	2011	2012	2013 Estimated	2014 Projected
Percent of statutory debt capacity	11.1%	11.4%	9.9%	14.9%	13.8%	12.2%
Principal debt per capita (as of 1/1)	\$585	\$581	\$508	\$765	\$765	\$650
Moody's Investors Service Rating	A1	A1	A1	A1	A1	A1
Debt Service Tax Rate (Equalized)	\$0.79	\$0.64	\$0.75	\$0.78	\$0.87	\$0.84

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. The library building project construction began in 2013.

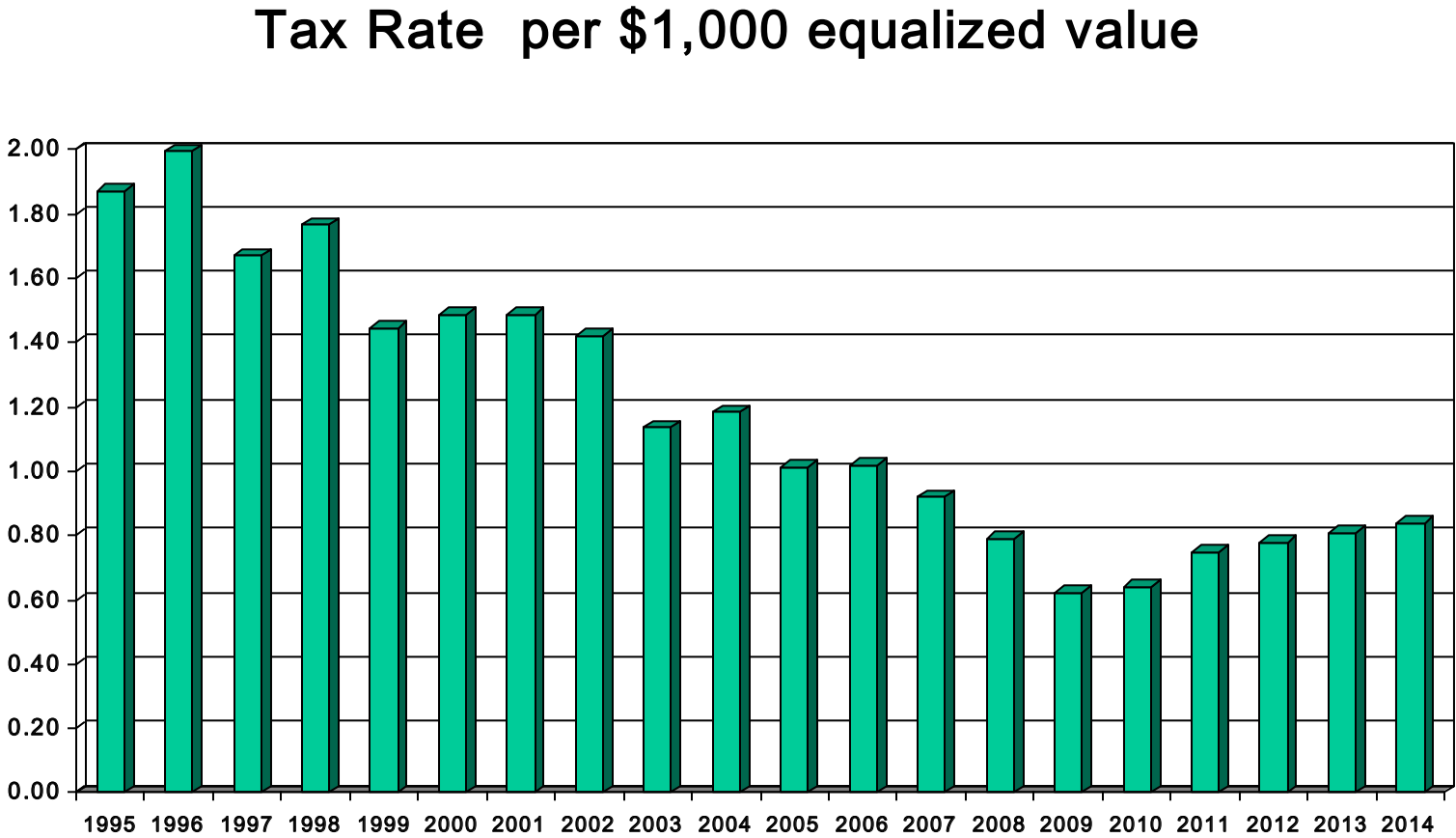
Below is the projection of the City's debt needs for 2014 and beyond.

2014		2015		2016	
\$165,000	Creek Walk	\$7,400,000	DPW Garage	\$350,000	Street Reconstruction
\$350,000	DPW Garage	\$450,000	Street Projects	\$750,000	Heavy Equipment
\$200,000	Environmental	\$210,000	School District Tennis Courts		
\$200,000	Street Projects	\$90,000	Shooting Range Simulator		

The timing of the TID borrowings are dependent on the housing market and the economy and unknown at this time.

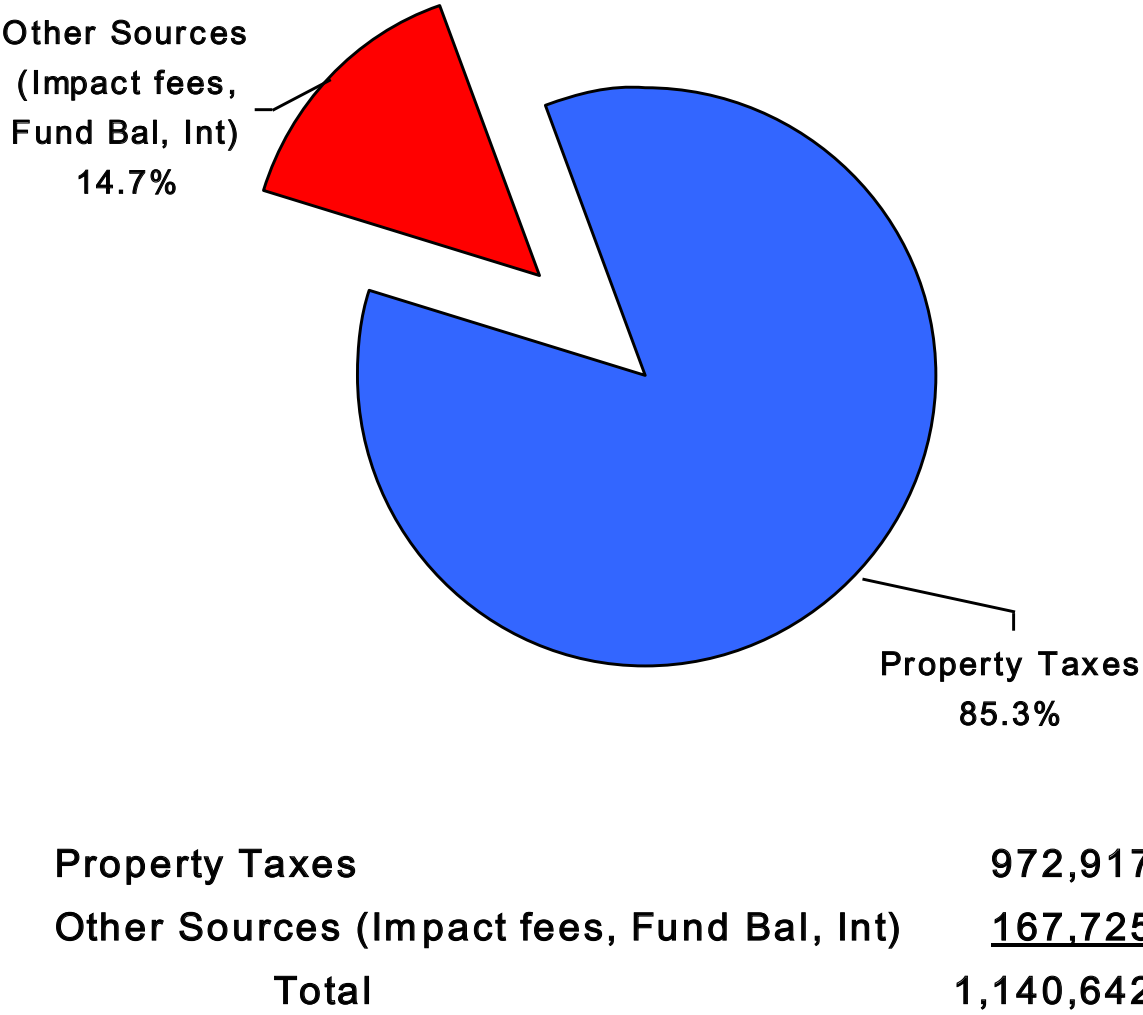
The City's existing debt level will impact the City's tax needs for the next several years. As shown in the tax impact schedule, the annual property tax rate for debt service will increase by 4.6% over 2013.

The following graph shows the annual tax rate for debt service payments from 1995 through 2014:



CITY OF CEDARBURG

Sources for Debt Payments 2014



Debt Service Fund

Fund 300				2013	2013	2014	% CHANGE
Revenues	2010	2011	2012	Budget	Estimated	Proposed	2014/2013
411111 Property Taxes	769,048	880,000	914,042	956,118	956,118	972,917	1.76%
423500 Swimming Pool Impact Fees	1,137	685					0.00%
467530 Police Impact Fee		4,197	12,020		2,542		0.00%
456305 Build America Bond Reimbursement	2,614	8,412	10,819	9,781	9,781	8,729	-10.76%
481100 Interest Revenue	393	181	99	60	75	75	25.00%
491350 Transfer from TIF	71,585	71,585	1,802,625	2,146	96,118	158,921	7305.45%
491400 Transfer from Capital Improvements	60,000	40,000	40,000				0.00%
Total Revenues	904,777	1,005,060	2,779,605	968,105	1,064,634	1,140,642	17.82%

Expenditures				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Proposed	2014/2013
581555 2000 G.O. Capital Improvement Notes	153,825						0.00%
581566 2004 G.O. Capital Improvement Notes	143,444	139,850	135,975	131,850	131,850	137,363	4.18%
581567 2007 G.O. Capital Improvement Notes	122,934	125,066	127,014	128,776	128,776	154,892	20.28%
581568 2008 G.O. Capital Improvement Notes	563,845	614,705	593,685	591,678	591,678	568,960	-3.84%
581580 2007 TIF #2 Notes	71,585	71,585	1,802,625		90,273	156,775	0.00%
581582 2010 Capital improvement Notes		98,686	98,686	98,686	98,686	98,686	0.00%
581565 2012 G.O. Capital Improvement Notes				70,948	70,948	71,745	1.12%
581570 2012 G.O. TIF #2 Refunding				2,146	2,146	2,146	0.00%
Total Expenditures	1,055,633	1,049,892	2,757,985	1,024,084	1,114,357	1,190,567	16.26%

Revenues over/(under) Expenditures	(150,856)	(44,832)	21,620	(55,979)	(49,723)	(49,925)	-10.81%
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Fund Balance	2010	2011	2012	2013	2013	2014
Beginning	307,717	156,861	112,029	133,649	133,649	83,926
Ending	156,861	112,029	133,649	77,670	83,926	34,001

City of Cedarubrg

Debt Obligations Payment Schedule

Date	Purpose of Borrowing,	Balance	Payment		2014	2015	2016	2017	2018
	Amount, Interest Rate	12/31/2013	Dates						
3/1/2004	Capital Improvements - Refunding obligations, stormwater, municipal building								
	G.O. Promissory Notes	\$135,000	P	3/1	135,000				
	\$1,170,000 1.20% to 3.50%		I	3/1, 9/1	2,363				
	Term: 10 years								
Total					137,363	0			

					2014	2015	2016	2017
3/1/2007	Capital Improvements - Stormwater							
	G.O. Promissory Notes	\$185,000	P	3/1	45,000	45,000	45,000	50,000
	\$355,000 3.07% to 3.75%		I	3/1, 9/1	6,038	4,373	2,708	938
	Term: 11 years							
Total					51,038	49,373	47,708	50,938

				2014	2015	2016	2017	2018	
3/1/2007	Library - Municipal building								
	G.O. Promissory Notes	\$795,000	P	3/1	75,000	75,000	85,000	85,000	95,000
	\$1,060,000 3.70% to 3.90%		I	3/1, 9/1	28,854	26,079	23,119	19,953	16,554
	Term: 16 years								
Total				103,854	101,079	108,119	104,953	111,554	

					2014
6/1/2008	Capital Improvements - Refunding 1999 Obligations				
	G.O. Refunding Bonds	\$560,000	P	3/1	560,000
	\$3,175,000 2.5% to 3.2%		I	3/1, 9/1	8,960
	Term: 6 years				
Total					568,960

					2014	2015	2016	2017	2018
6/1/2010	Capital Improvements - Streets								
	State Trust Fund Loan	\$586,833	P	3/15	73,746	76,880	80,097	83,552	87,102
	\$800,000 4.25%		I	3/15	24,940	21,806	18,590	15,135	11,584
	Term: 10 years								
Total					98,686	98,686	98,687	98,687	98,686

					2014	2015	2016	2017	2018
9/3/2012	Library - Municpal Building								
	G.O. Promissory Notes	\$5,175,000	P	6/1		280,000	270,000	500,000	500,000
	\$5,175,000 1.667%		I	6/1, 12/1	71,745	71,045	69,535	66,725	62,225
	Term: 15 years								
Total					71,745	351,045	339,535	566,725	562,225

TOTAL DEBT PRINCIPAL AND INTEREST PAYMENTS FOR THE YEAR	1,031,646	600,183	594,049	821,303	772,465
LESS OTHER SOURCES FOR PAYMENTS:					
Debt Service Fund Balance - Interest	(50,000)				
Transfer from Capital Improvements - Library Impact Fees					
Build America Bonds Refund	(8,729)				
ANNUAL TAX LEVY SUPPORT NEEDED	972,917	600,183	594,049	821,303	772,465

CHANGE FROM PRIOR YEAR	16,799
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TAX RATE (Equalized)	0.84	0.51	0.49	0.67	0.62
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City of Cedarubrg

Debt Obligations Payment Schedule

	Purpose of Borrowing,	Balance	Payment					
Date	Amount, Interest Rate	12/31/2013	Dates	2014	2015	2016	2017	2018

				2014	2015
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3/1/2007 Tax Incremental Fund No. 2						
G.O. Tax Exempt Notes	\$200,000	P	3/1	90,000	110,000	
G.O. Tax Promissory Notes		I	3/1, 9/1	5,735	2,035	
\$1,875,000 3.7% to 3.9%						
Term: 16 years						
Total				95,735	112,035	

				2014	2015	2016
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6/13/2012 Tax Incremental Fund No. 2							
G.O. Tax Exempt Notes	\$390,000	P	3/1		170,000	220,000	
G.O. Tax Promissory Notes		I	3/1, 9/1	2,170	1,745	660	
\$390,000 1.667%							
Term: 15 years							
Total				2,170	171,745	220,660	



CITY OF CEDARBURG
SPECIAL REVENUE FUNDS

CITY OF CEDARBURG SPECIAL REVENUE FUNDS

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

Cemetery (200) - Accounts for the operations of the three cemeteries owned by the City: Immanuel Church Cemetery, Zur Ruhe Cemetery and Immanuel Lutheran Heritage Cemetery. Costs associated with the operations of the cemeteries are supported by the sale of cemetery plots. In the late 1960s, the Zur Ruhe Cemetery Association turned over Zur Ruhe Cemetery and assets to the City of Cedarburg. In 1977, the Immanuel Cemetery Association also turned over its assets, which left the City of Cedarburg with two cemeteries to maintain. In 1998, Immanuel Lutheran Church turned over the Immanuel Lutheran Heritage Cemetery to the City of Cedarburg. The management of the cemeteries is overseen by the Public Works and Sewerage Commission and is staffed by the Engineering & Public Works Department, Building Inspection Division, which records all ownership and burial records for over 15,000 cemetery lots within the cemeteries as well as maintaining the property and sale of lots.

Room Tax (210) - Established in 1995, this fund is used to account for the receipts of the City-wide room tax which went into effect on January 1, 1995. The only expenditures from this fund are the distribution of 95% of the revenues collected to the Cedarburg Chamber of Commerce for tourism promotion and development with the remaining 5% for collection and administration costs transferred to the General Fund.

Recreation Programs (220) – This fund is used to account for all recreation programs for which the fee charged is to be sufficient to cover the direct operating cost of the program, including exercise and fitness, adult softball, volleyball, and gymnastics. In 2010 the Youth Center, Youth Basketball and Youth Football, along with the General Fund recreation programs, were all combined in this one fund.

Swimming Pool (240) – Accounts for the operations of the Cedarburg Community Pool, jointly supported by the City and Town of Cedarburg.

The City took over the operation of the concession stand in 2007. Those revenues and expenses are also included.

Park Subdivider Deposit (250) – This fund is used to account for the receipt and disbursement of park fees collected. The fees are used for new park equipment in new or existing parks to serve the growing population.

State Statute 66.0617 permits establishment of impact fees for public facilities. In 2011, the City hired a firm to update its impact fee schedule. The new fees were implemented in 2012. This is assessed to newly created residential lots. No revenues for fees are budgeted for the park subdivider deposit fund, as 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. The library building project of \$6.2 million is budgeted in the Capital Improvement Fund.

SPECIAL REVENUE FUND CEMETERY 200-544210



DEPARTMENT: Engineering and Public Works

PROGRAM MANAGER: Building Inspector

PROGRAM DESCRIPTION:

The materials and labor for this budget are used for three city-owned cemeteries: Zur Ruhe, Immanuel, and Immanuel Heritage. This includes lot sales, layout of plots, coordination with funeral directors, lawn maintenance, general upkeep of roads and water lines, and Immanuel Cemetery rental house.

PRODUCTS & SERVICES:

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

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

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Building Maintenance Engineer and Custodian	.17	.17	.17

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013	2014 Projected
Cemetery lots sold	40	42	30	30
Number of burials (casket & cremains)	70	83	70	70
Number of cemetery monument permits	45	40	25	40

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Partial extension of water line at Immanuel Cemetery, Section 4
2. Reviewed lands at Zur Ruhe Cemetery for possible cremation burial spaces
3. Inquire on different styles of section markers at both cemeteries
4. Continued updates to GIS for cemetery records

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Provide complete cemetery records on-line, including burials, purchases and lot locations (pending Ozaukee County GIS update is completed)
2. Begin cost analysis if mausoleum installation is appropriate
3. Install section markers at both cemeteries, if appropriate and cost effective
4. Compare cemetery lot cost and service with local cemeteries

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL AND BUDGET VARIANCES:

544210- Cemetery Fund

Revenues

465550 – **Monuments & Markers:** unexpected decline in 2013 – expect to rebound in 2014
486000 – **Miscellaneous Revenue:** decline in 2013 with more cremain burials being performed by City’s contracted grave digger – expect to rebound in 2014

Expenditures

125 – **Part-time/Seasonal:** no change
210 – **Professional Services:** no change for contracted lawn mowing services performed at Zur Ruhe Cemetery or GIS updates
222 – **Electric:** Increase per Light and Water
230 – **Ground Maintenance:** Increase for fuel for Immanuel Cemetery (\$100/month x 5 months), sod-seed-mulch (\$450), and spraying for weeds at both cemeteries (\$1,375) plus funds for mower/equipment repairs
380 – **Equipment:** No planned purchases

Special Revenue Cemetery Fund 200							
				2013	2013	2014	% CHANGE
				Budget	Estimated	Adopted	2014/2013
				2010	2011	2012	

BEGINNING FUND BALANCE	\$363,062	\$355,062	\$349,464	\$332,013	\$332,013	\$312,505	
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					2013	2013	2014	% CHANGE			
Revenues					2010	2011	2012	Budget	Estimated	Adopted	2014/2013
465500	Property Sales				18,275	28,900	19,325	13,500	13,500	13,500	0.00%
465550	Monuments & Markers				1,125	1,000	1,000	1,000	625	1,000	0.00%
481100	Interest Income				3,779	3,204	2,901	3,500	3,500	3,500	0.00%
482170	Rental Income				12,935	10,945	11,940	11,940	11,940	11,940	0.00%
486000	Cemetery-Misc Revenue				2,215	3,545	3,500	4,000	1,200	4,000	0.00%
Total Revenues					38,329	47,594	38,666	33,940	30,765	33,940	0.00%

544210 Personnel					2013	2013	2014	% CHANGE
					Budget	Estimated	Adopted	2014/2013
					2010	2011	2012	
111	Salaries (.17 FTE)	10,513	9,508	12,800	9,821	9,821	10,016	1.99%
112	Overtime	59	178	40	500	200	500	0.00%
125	Part time/Seasonal (.53 FTE)	7,957	10,408	8,206	10,300	10,300	10,475	1.70%
151	Social Security	1,520	1,195	1,620	1,605	1,582	1,634	1.79%
152	Retirement	1,924	1,528	1,755	729	690	762	4.47%
154	Health Insurance	3,167	2,491	3,672	3,260	3,260	2,943	-9.72%
155	Life Insurance	15	8	3	13	13	13	0.00%
159	Longevity	321	332	343	353	353	364	3.12%
165	Workers' Comp Insurance	481	778	824	839	839	806	-3.93%
Total		25,957	26,426	29,263	27,420	27,057	27,512	0.34%

544210				2013	2013	2014	% Change			
Operating				2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services			11,770	19,533	8,257	11,600	11,600	11,600	0.00%
222	Electric			303	305	312	328	328	335	2.13%
225	Telephone			111	131	128	140	140	140	0.00%
226	Water Service			642	606	730	552	552	552	0.00%
230	Grounds Maintenance			1,361	2,885	2,387	2,800	2,800	2,800	0.00%
240	Repair & Maintenance			4,509	1,472	2,036	2,000	2,000	2,000	0.00%
245	House Maintenance			539	754	630	1,000	1,500	1,000	0.00%
350	Operating Supplies			825	691	971	700	700	700	0.00%
380	Equipment			0	0	11,083	3,200	3,200	0	-100.00%
510	Property/Liability Insurance			312	389	320	396	396	358	-9.60%
Total				20,372	26,766	26,854	22,716	23,216	19,485	-14.22%
Total Expenditures				46,329	53,192	56,117	50,136	50,273	46,997	-6.26%

REVENUE - EXPENDITURES	(8,000)	(5,598)	(17,451)	(16,196)	(19,508)	(13,057)	
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ENDING FUND BALANCE	355,062	349,464	332,013	315,817	312,505	299,447	
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				2013	2013	2014
FUND BALANCE:	2010	2011	2012	Budget	Estimated	Adopted
Designated Cemetery Fund Balance	\$272,561	\$266,962	\$237,963	\$219,517	\$216,205	\$200,897
Designated for Perpetual Care	82,501	82,502	94,050	96,300	96,300	98,550
TOTAL FUND BALANCE	355,062	349,464	332,013	315,817	312,505	299,447

SPECIAL REVENUE FUND
ROOM TAX FUND - 210

				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013

Revenues

411500 Room Taxes	49,619	61,787	68,614	60,000	62,000	62,000	3.33%
481100 Interest Income	0	150	0	0	0	0	0.00%
Total Revenues	49,619	61,937	68,614	60,000	62,000	62,000	3.33%

566700 Operating

721 Chamber Tourism & Development	47,138	58,698	65,183	57,000	59,000	59,000	3.51%
Total	47,138	58,698	65,183	57,000	59,000	59,000	3.51%

592000 Operating

701 Transfer to General Fund	3,981	3,089	3,431	3,000	3,000	3,000	0.00%
Total	3,981	3,089	3,431	3,000	3,000	3,000	0.00%
Total Expenditures	51,119	61,787	68,614	60,000	62,000	62,000	3.33%

REVENUE - EXPENDITURES	(1,500)	150	0	0	0	0	
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BEGINNING FUND BALANCE	\$1,812	\$312	\$462	\$462	\$462	\$462	
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TOTAL FUND BALANCE	\$312	\$462	\$462	\$462	\$462	\$462	
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SPECIAL REVENUE FUND
RECREATION
220-555390



DEPARTMENT: Recreation
PROGRAM MANAGER: Parks, Recreation & Forestry Director
PROGRAM DESCRIPTION:

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

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

PRODUCTS & SERVICES:

- Implementation of youth and adult recreation instruction programs
- Implementation of youth and adult sport leagues
- Implementation of youth basketball leagues
- Cooperate with Solar Recreation to provide youth basketball instruction, arts and crafts, and youth drama programs
- Implementation of adult softball and volleyball leagues
- Implementation of adult exercise and fitness programs
- Implementation of Summer Supervised Playground program
- Implementation of youth football program
- Coordinate and cooperate with other community recreation providers including the Ozaukee County YMCA and the Northshore 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, skate competition, youth dances, Halloween show, and other special events
- Cooperate with the Northshore 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	2012 FTE	2013 FTE	2014 FTE
Recreation Supervisor	.45	.45	.25
Maint/Public Works	.10	.0	.0
TOTAL	.55	.45	.25

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013	2014 Projected
Youth Basketball League participants	240	233	214	220
Youth Basketball Instruction participants	275	284	216	230
Fall/Spring Tennis			114	120
Adult Volleyball Participants	130	108	105	100
Adult Volleyball Teams	14	12	11	10
Adult Softball participants	450	582	525	530
Adult Softball Teams	30	34	33	32
Exercise and fitness participants	350	213	223	550
Triathlon	75	55	56	60
Youth Football	140	110	110	120
Summer Basketball	48	13	12	20
Summer Volleyball Camp	36	40	38	40
Archery			35	40
Youth baseball participants	450	207	130	0
Adult basketball participants	75	99	98	100
Supervised playground participants	80	111	101	120
Tennis Lessons - youth and adult Summer	140	159	126	125
Youth Tennis Team	35	25	31	30

PERFORMANCE MEASURES:

Service Area	Objective	Efficiency Measure	Target 2011/2012	Target 2012/2013	Target 2013/2014
Recreation Programs	Recreation Programs serve needs of residents	Total clases offered per person	.008	.008	.008
Recreation Programs	Operation of Recreation Program	Operating costs for Recreation Programs per person	\$20.84	\$20.84	\$20.84

2013 SIGNIFICANT ACCOMPLISHMENTS:

- Added archery program
- Added Easter Egg Hunt
- Added two more weeks to Supervised Playgrounds program
- Partnered with Port Washington and Grafton to offer summer golf

2014 OBJECTIVES TO BE ACCOMPLISHED:

- Develop more programming for 1 - 5 year olds
- Develop additional joint programming with Port Washington and Grafton

LONG-TERM OBJECTIVES:

- Research options for an Indoor/Outdoor Athletic Complex

ACCOUNT DETAIL:

220-555390 – Self Supporting Recreation Programs

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

555210 – Recreation Administration

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

BUDGET VARIANCES:

555390 - Recreation Programs

Revenue

- 467310 – **Summer/Winter Recreation Fees:** Decreased (\$8,000) due to not running Youth Baseball and Softball

Expenditures

- 111 – **Salaries:** Changed Recreation Supervisor from 0.45 to 0.25
- 125 – **Part-Time/Seasonal:** Increased (\$10,000) due to the addition of two weeks of summer playground and other programs
- 290 – **Contracted Services:** Increased (\$13,000) for Community Gymnasium floor being re-finished



CITY OF CEDARBURG
SPECIAL REVENUE FUND
RECREATION PROGRAMS (SELF SUPPORTING) FUND - 220

				2013	2013	2014	% CHANGE
Revenues	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
435434 Recreation Programs Grants	750	625	400	250	0	0	-100.00%
467201 Gym rentals	494	380	0	240	660	240	0.00%
467202 Athletic Field Rentals	1,450	0	0	0	0	0	0.00%
467310 Summer/Winter Recreation Fees	61,424	51,588	45,171	48,000	38,000	42,000	-12.50%
467316 WPRA Ticket Sales Revenue	302	428	381	300	300	300	0.00%
467317 Youth Football Registration	6,030	7,795	5,805	6,000	5,500	5,760	-4.00%
467318 Safety Training	2,950	1,560	3,300	3,000	2,770	3,000	0.00%
467319 Basketball Fees	21,534	20,691	17,810	21,100	21,000	21,241	0.67%
467320 Softball Fees	17,885	15,156	14,918	15,400	14,000	14,500	-5.84%
467322 Gymnastics Fees	428	324	224	250	250	250	0.00%
467323 Volleyball Fees	3,395	3,471	3,604	3,500	3,000	2,750	-21.43%
467324 Aquatics Fees	2,886	1,850	3,640	2,500	3,500	3,000	20.00%
467325 Concession Revenue	800	800	800	800	800	800	0.00%
467325 Special Recreation Programs	4,036	4,631	0	0	0	0	0.00%
467327 Solar Recreation	4,385	5,115	10,933	10,000	5,574	6,000	-40.00%
467328 Summer Sand Volleyball	1,480	1,900	2,000	2,000	1,900	1,800	-10.00%
467329 Summer Soccer	320	110	215	0	0	0	0.00%
467331 Banner Advertising	0	1,750	1,050	1,050	700	1,050	0.00%
467335 Low Impact Fitness-Swing and Easy Fitness	7,970	7,395	7,060	7,000	7,000	7,000	0.00%
467336 Civic Band Revenue	0	2,630	2,270	2,200	2,200	2,250	2.27%
467431 Gym Vending Machine Receipts	0	527	0	0	0	0	0.00%
484410 Youth Center Receipts	710	434	172	250	600	500	100.00%
485550 Donations	300	933	1,100	250	1,087	500	100.00%
467352 Recreation Brochure Sponsorships	0	4,645	4,100	5,000	5,000	5,000	0.00%
481120 Youth Center Interest	12	0	0	0	0	0	0.00%
486000 Miscellaneous Revenue	615	493	2,532	3,250	3,000	3,250	0.00%
491100 General Fund Transfer - CIVIC Band	0	0	0	1,000	1,000	1,000	0.00%
491602 Basketball Fund Transfer	13,883	0	0	0	0	0	0.00%
491603 Flag Football Fund Transfer	5,826	0	0	0	0	0	0.00%
491604 Youth Center Fund Transfer	11,489	0	0	0	0	0	0.00%
Total Revenues	171,354	135,231	127,485	133,340	117,841	122,191	-8.36%

SPECIAL REVENUE FUND
SWIMMING POOL
240-555320



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

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

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

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Recreation Supervisor	.55	.55	.55
Equipment Operator Maintenance	.35	.35	.35
Seasonal Employees	12.05	12.05	12.05
TOTAL	12.95	12.95	12.95

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013	2014 Projected
Number of days open	72	75	72	71
Full Days	8	5	14	9
Partial Days				
Attendance	60,000	65,000	40,000	60,000
Average daily attendance	740	820	500	650
Total paid admissions (including group admissions)	15,000	18,000	12,000	15,000
Seasonal swim passes	760	800	695	750
Youth group swim instruction	750	775	575	700
Number of pool rentals	28	25	15	22
Number of facility jumps/saves	12	14	10	12

PERFORMANCE MEASURES

Service Area	Objective	Efficiency Measure	Target 2011/2012	Target 2012/2013	Target 2013/2014
Community Pool	Operation of the Pool	Operating cost per person	\$31	\$31	\$31

2013 SIGNIFICANT ACCOMPLISHMENTS:

1. Continued finding new ways to increase revenues at the pool. (Banner Advertising)
2. Installed ADA compliant lift
3. Installed a new diving board
4. Purchased hot dog roller
5. Added security cameras
6. Installed new hot water heater for bath house

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Fundraise for new play structures for the sand play area
2. Develop Birthday Party Rental Packages with community room and concessions options
3. Develop themed days

LONG-TERM OBJECTIVES:

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

ACCOUNT DETAIL:

555320 - Swimming Pool

210 – **Professional Services:** Computer annual maintenance and service, American Red Cross costs

290 – **Contracted Services:** Weed and feed turf areas, miscellaneous repairs

324 – **Permits and Licenses:** Pool license

330 – **Travel & 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 & swim team

350 – **Operating Supplies:** All pool chemicals (acid, chlorine, D.E. filter powder)

380 – **Equipment:** Photo ID supplies, rescue tubes, pumps, ADA Lift

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

BUDGET VARIANCES:

Expenditures

555320 – Swimming Pool

290 – **Contracted Services:** Increased for pool heater repairs and annual maintenance. Time Warner Cable fees

340 – **Repair & Maint Supplies:** Increased repair costs for aging pool facility

380 – **Equipment:** Pool speakers

CITY OF CEDARBURG
SPECIAL REVENUE FUND
SWIMMING POOL FUND - 240

		2010		2011		2012		2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Revenues											
467340	Daily pool admissions	94,152	86,403	97,054	94,000	77,974	85,000				-9.57%
467341	Passes	71,707	69,798	87,460	80,490	70,496	78,000				-3.09%
467342	Lessons	25,195	28,000	33,023	28,880	24,621	28,341				-1.87%
467343	Water aerobics	4,139	3,707	5,000	4,000	4,654	4,150				3.75%
467344	Uniforms/miscellaneous	768	1,012	1,230	1,200	3,554	1,200				0.00%
467345	Concessions	50,799	50,302	50,618	50,000	39,592	50,000				0.00%
467346	Swim Team	3,161	3,229	5,590	4,500	6,115	5,000				11.11%
467351	Swimming Pool-Banner Program	1,050	1,050	3,050	3,000	4,319	3,500				16.67%
473118	Town Pool Contribution*	11,255	15,528	16,196	22,558	20,721	22,430				-0.57%
482215	Facility Rentals	3,760	3,125	3,585	3,750	1,510	3,250				-13.33%
491100	City Pool Contribution	29,327	41,606	40,852	58,006	56,886	57,675				-0.57%
Total Revenues		295,313	303,760	343,658	350,384	310,444	338,546				-3.38%

		2010		2011		2012		2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Personnel											
111	Salaries/Rec. Superv. (.55 FTE)	18,096	17,612	18,312	19,082	19,082	19,464				2.00%
125	Part-Time Salaries/Seasonal	114,488	118,657	136,865	136,231	118,774	131,394				-3.55%
128	Salaries/City DPW (.35 FTE)	18,160	16,016	19,593	19,000	17,000	19,000				0.00%
132	Part-Time/Maintenance Salaries	2,989	1,895	2,996	3,330	2,603	3,420				2.70%
151	Social Security	11,711	11,403	13,556	13,635	13,635	13,256				-2.78%
152	Retirement	4,589	4,243	3,799	2,657	2,572	2,692				1.34%
154	Health Insurance	6,971	9,844	5,852	9,724	4,094	3,712				-61.83%
155	Life Insurance	9	0	0	16	16	3				-81.25%
159	Longevity	139	173	0	592	0	0				-100.00%
165	Workers' Comp Insurance	5,200	6,083	7,079	7,855	7,885	6,716				-14.50%
Total		182,352	185,926	208,052	212,122	185,661	199,657				-5.88%

		2010		2011		2012		2013 Budget	2013 Estimated	2014 Adopted	% Change 2014/2013
Operating											
210	Professional Services	1,876	1,744	1,926	2,450	3,644	2,450				0.00%
222	Electric	15,810	16,121	16,509	16,000	16,000	16,500				3.13%
224	Natural Gas	10,465	8,395	10,654	12,500	11,000	12,000				-4.00%
225	Telephone	565	549	500	650	650	600				-7.69%
226	Water Service	7,920	8,969	10,464	8,500	8,500	9,000				5.88%
290	Contracted Services	3,790	2,278	995	1,500	1,033	2,500				66.67%
324	Permits & Licenses	525	325	325	350	325	400				14.29%
330	Travel & Training	320	259	1,344	350	350	350				0.00%
340	Repair & maintenance Supplies	9,426	17,131	11,671	13,000	13,000	14,000				7.69%
346	Uniforms	1,019	1,612	1,836	1,200	1,559	1,200				0.00%
350	Operating Supplies/Chemicals	16,838	16,130	23,016	19,000	16,000	19,000				0.00%
380	Equipment	3,287	4,252	11,716	18,144	13,976	16,427				-9.46%
390	Other Expenses	999	1,081	1,845	1,200	834	1,200				0.00%
510	Property/Liability Insurance	3,131	3,178	2,725	3,674	3,496	3,226				-12.19%
Total		75,971	82,024	95,526	98,518	90,366	98,853				0.34%

555321 - Concessions		2010		2011		2012		2013 Budget	2013 Estimated	2014 Adopted	% Change 2014/2013
Personnel											
125	Part-Time Salaries/Seasonal	10,753	9,801	12,452	11,300	10,747	12,500				10.62%
151	Social Security	823	750	945	864	822	956				10.68%
Total		11,576	10,551	13,397	12,164	11,569	13,456				10.62%

555321 - Concessions		2010		2011		2012		2013 Budget	2013 Estimated	2014 Adopted	% Change 2014/2013
Operating											
324	Permits & Licenses	300	330	330	330	330	330				0.00%
350	Operating Supplies	23,572	25,053	24,655	26,000	21,801	25,000				-3.85%
380	Equipment	1,117	841	1,700	1,250	716	1,250				0.00%
Total		24,989	26,224	26,685	27,580	22,847	26,580				-3.63%

Total Swimming Pool Expenses	294,888	304,725	343,660	350,384	310,443	338,546	-3.38%
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REVENUE - EXPENDITURES	425	(965)	(2)	0	0	(0)	
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BEGINNING FUND BALANCE	19,600	20,025	19,060	19,058	19,058	19,058	
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TOTAL FUND BALANCE	20,025	19,060	19,058	19,058	19,058	19,058	
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SPECIAL REVENUE FUND
PARK SUBDIVIDER DEPOSITS - 250

				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013

Revenues		2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
467500	Subdivider Park Fees	5,296	0	2,217	0	751	0	0.00%
467510	Park Equipment Impact Fee	0	1,829	4,980	0	1,011	0	0.00%
481100	Interest Income	322	271	317	300	147	150	-50.00%
Total Revenues		5,618	2,100	7,514	300	1,909	150	-50.00%

592000					2013	2013	2014	% Change
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
706	Transfer to Capital Improvements	0	0	18,357	80,000		40,000	-50.00%
Total Expenditures		0	0	18,357	80,000	0	40,000	-50.00%

REVENUE - EXPENDITURES	5,618	2,100	(10,843)	(79,700)	1,909	(39,850)
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BEGINNING FUND BALANCE	\$190,793	\$196,411	\$198,511	\$187,668	\$187,668	\$189,577
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TOTAL FUND BALANCE	\$196,411	\$198,511	\$187,668	\$107,968	\$189,577	\$149,727
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SPECIAL REVENUE FUND
LIBRARY
260-555110



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

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 & SERVICES:
- Provide access to information and materials to all Cedarburg citizens, including those with special needs
 - Select and maintain books, magazines, newspapers, videos, DVDs, books on CD, and music CDs, including special collection of large print books, electronic databases, eBooks and eReaders
 - Handle circulation of Library materials, including interlibrary loans
 - Answer reference and reader’s advisory questions by phone, in–person or email
 - Provide six workstations to the public for Internet access via a T-1 line and for word-processing
 - Provide wireless Internet access
 - Provide Website for 24/7 service and links to other informative Websites (www.cedarburglibrary.org)
 - Provide children’s services including school visits, tours, displays, special programs and story hours for 2, 3, 4, and 5 year olds, and the Summer Reading Program
 - Select and maintain materials for the Historic Preservation Resource Center
 - Provide books for the book club sponsored by the Friends of the Library and for three other book clubs
 - Collaborate with the Friends of the Library to offer an ongoing book sale and annual book sale in July
 - Provide college class schedules, employment information, tax forms, telephone directories
 - Proctor tests for college and high school students
 - Display announcements and notices of local community events including agendas and minutes of City Boards, Commissions and Committees
 - Provide display case of exhibits of collections of historical and general interest

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

Personnel Schedule Summary Position	2012 FTE	2013 FTE	2014 FTE
Library Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Reference Librarian	1.00	1.00	1.00
Children’s Librarian	1.00	1.00	1.00
Associate Librarian	1.00	1.00	1.00
Library Assistant (3 positions)	2.82	2.82	2.82
Library Aides (5 postions)	1.74	1.74	1.74
Library Page (2 positions)	.55	.55	.55
Custodian	.3	.3	.33
TOTAL	10.41	10.41	10.44

DEPARTMENT SERVICES INDICATORS:	2011	2012	2013 Estimated	2014 Projected
<u>CITIZEN LIBRARY USE</u>				
Number of visits made to the Library.....	137,215	133,341	133,000	135,000
Average number of visits per day.....	453	440	439	446
Customer with active library cards Residents:...	11,322	7,892	8,300	8,500
Non-Residents:...	5,716	3,893	3,950	4,050
<u>STAFF</u>				
Percent of visits which involve interaction with.....	53%	56%	57%	57%
staff (visits divided by total staff interactions)				
Items checked out at front desk.....	215,795	203,984	197,000	200,000
Reference and advisory questions	25,740	28,145	28,500	30,000
Children's program attendance.....	5,094	5,188	5,100	6,000
Summer Reading Program registration.....	694	611	681	700
Internet access registrations via T-1 line.....	10,763	9,547	9,600	9,700
Issuance of new Library cards.....	583	666	686	700
FTE staff per 1,000 population.....	0.91	0.91	0.91	0.91
<u>CIRCULATION</u>				
Total materials circulated.....	514,517	482,592	470,000	480,000
City circulation of library materials.....	139,384	132,709	127,000	130,000
Non-resident circulation of library materials.....	76,411	71,275	70,000	71,000
Materials sent to other libraries.....	47,157	41,266	42,000	42,000
Materials received from other libraries.....	57,058	51,256	51,000	51,000
Downloadable eBooks and audios.....	1,908	4,004	8,000	10,000
Materials checked in.....	192,599	182,082	172,000	176,000
Average no. materials handled per day (Total materials divided by 303 days).....	1,698	1,579	1,525	1,551
Number of items ESLS van picks up at the Cedarburg Public Library daily.....	433	448	452	500
<u>COLLECTION</u>				
Books added to the collection.....	3,817	3,029	3,000	3,000
Total books in the collection.....	76,426	71,416	72,000	73,000
Number of audio materials in the collection.....	3,620	3,385	3,000	3,400
Number of video materials in the collection.....	5,086	5,113	4,200	4,500
Number of periodical subscriptions.....	147	144	137	132
Number of locally owned databases.....	52	57	52	52
Local appropriations per capita.....	37.54	42.81	42.94	42.94

2013 SIGNIFICANT ACCOMPLISHMENTS:

Improved Service through enhanced efficiency and technology:

1. Started the "1000 Books Before Kindergarten" program to encourage parents to read to their children and to have the children rewarded for that accomplishment, so they will become lifelong readers
2. Installed the AWE Early Literacy Station in the children's room to provide educational games for early literacy development
3. Continued to find ways to work with the School District by participating in the Community Buddies program with the first grade classes at Westlawn School
4. Began to post the photos on the website and Facebook more efficiently by using the mini iPad donated by the Friends of the Library to document construction of the new building
5. Began to use Ninite software from ESLS to update software programs more efficiently
6. Installed new Juniper Gateway SRX220 router, which provides more flexibility and can be transferred to the new library
7. Attended free professional development webinars

Building Project:

1. Worked with the Plan Commission and the Common Council to approve a zoning district for the proposed Library
2. Worked with the architects to present the design of the new library to the Plan Commission and the Common Council for approval
3. Worked with the Common Council and the Ozaukee Historical Society to adopt an easement agreement to provide shared parking between the two facilities
4. Worked with the construction management company to present the bid documents to the Common Council for final approval
5. Started construction of the new Cedarburg Public Library, just north of the current facility (SP#4)
6. Reactivated fundraising for the new library with the Friends of the Library by having a concert sponsored by Partnership Bank, selling U. S. flags and making it possible to donate to the library building project on the Library's website

Personnel:

A new Library Director was hired due to retirement

2014 OBJECTIVES TO BE ACCOMPLISHED:

1. Review and recommend staffing needs for the new library
2. Write and approve a "program and meeting room" policy for the new library
3. Move into the new Cedarburg Public Library
4. Plan an open house for the new facility

LONG-TERM OBJECTIVES:

1. Develop a long range plan
2. Review and update policies
3. Update job descriptions

ACCOUNT DETAIL:

555110 – Library

- 111 – **Salaries:** Wages for full-time employees
- 125 – **Part-time Salaries:** Wages for part-time employees
- 128 – **Maintenance/Public Works Salaries:** Wages for part-time custodian and assistance from the Public Works crew
- 240 – **Maintenance and Repair:** Heating and air conditioning photocopy machines, computers, including licenses for antivirus software, Orkin, annual smoke detector inspection and general building repairs
- 290 – **Contracted Services:** Protective mats
- 310 – **Office Supplies:** Protective covers for book jackets and soft cover books, book pockets, security labels, checkout cards, audio and video packaging, over due notices, mending supplies and office supplies
- 312 – **Computer Supplies:** Printer cartridges for public and staff printers, discs and CDs, cables, software upgrades, hard drives, etc.
- 313 – **Printing:** Paper for printing calendars, announcements, interlibrary loan slips, Jt. Library Board meeting information, summer reading program materials, etc., and for public to print items on computer, photocopy machine or reader/printer
- 319 – **Publication and Subscriptions:** Books, magazines, audios, videos and electronic resources for children and adults
- 320 – **Publications and Dues:** Director's membership for American Library Association, Library's institution membership in the Wisconsin Library Association, Wisconsin Historical Society
- 330 – **Travel and Training:** Annual Wisconsin Library Association and Wisconsin Public Library Association Conferences, and other workshops
- 336 – **Transportation:** Mileage to Wisconsin Library Association and Wisconsin Public Library Association Conferences, Eastern Shores Library System meetings and workshops
- 350 – **Operating Supplies:** Cleaning supplies, lighting tubes, paper products
- 381 – **Automation, Catalog:** EasiCat maintenance and licensing fees, five-day per week delivery service, Telephony (automated calling system)
- 382 – **Technology:** T-1 line, internet service provider fee, router maintenance
- 395 – **Employment Expenses:** Advertising for employment and pre-employment testing

BUDGET VARIANCES:

555110 - Library

Expenses

- 111 – **Salaries:** Increase due to Library Director retirement
- 128 – **Maint/P.W. Salaries:** Increased Custodian hours
- 135 – **Sick Leave Payout:** Decrease due to Library Director retirement
- 159 – **Longevity:** Decrease due to Library Director retirement
- 222 – **Electricity:** Increase cost for 4 months in a new larger building
- 223 – **Natural Gas:** Increase cost for 4 months in a new larger building
- 226 – **Water Service:** Increase cost for 4 months in a new larger building
- 240 – **Repair and Maintenance:** Increase cost for two additional photocopy machines for 4 months
- 313 – **Printing:** Increase cost for printing more
- 319 – **Publications & Subscriptions:** Decrease due to reduction in electronic resouces and reference budget
- 382 – **Technology:** Increase cost for additional bandwidth for 4 months in new facility

Special Revenue Fund

Library Fund - 260

					2013	2013	2014	% CHANGE
Revenue	Revenues	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
411111	City Property Taxes	428,454	428,454	490,000	490,000	490,000	490,000	0.00%
435432	Grants	0	815	715	715	715	715	0.00%
467100	Library fines and fees	25,150	24,335	21,351	23,000	21,000	21,000	-8.70%
467110	Library other revenues - County	131,840	125,423	105,475	119,106	119,106	118,863	-0.20%
467150	Library other revenues - copies	3,472	3,192	3,043	3,000	3,000	3,000	0.00%
Total Revenues		588,916	582,219	620,584	635,821	633,821	633,578	-0.35%

555110					2013	2013	2014	% CHANGE
Personnel		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
111	Salaries (7.0 FTE)	265,734	263,989	278,600	288,135	295,600	302,400	4.95%
124	Bonuses	0	2,457	0	0	0	0	0.00%
125	Part Time Salaries (3.06 PTE)	73,432	68,049	67,235	80,307	80,307	81,726	1.77%
128	Maint/PW Salaries (.25 PTE)	7,215	6,918	7,622	7,399	7,399	9,869	33.38%
135	Sick Leave Payout	758	906	1,240	1,240	15,527	104	-91.61%
151	Social Security	26,687	26,034	27,329	29,884	31,190	30,751	2.90%
152	Retirement	37,163	35,276	28,329	26,283	26,283	21,727	-17.33%
154	Health Insurance	57,934	70,474	80,566	87,195	87,195	89,263	2.37%
155	Life Insurance	147	155	177	181	181	173	-4.42%
159	Longevity	7,592	7,970	7,592	8,883	8,883	7,875	-11.35%
161	EAP/125 Admin/Bonuses	0	48	48	100	0	100	0.00%
165	Workers' Comp Insurance	778	1,040	1,133	1,133	1,133	1,041	-8.12%
Total		477,440	483,316	499,871	530,740	553,698	545,029	2.69%

555110					2013	2013	2014	% Change
Operating		2010	2011	2012	Budget	Estimated	Adopted	2014/2013
210	Professional Services	0	1,500	0	0	0	0	0.00%
211	Attorney/Consultant	28	0	0	1,205	50	1,205	0.00%
222	Electric	13,147	14,510	15,249	14,607	14,607	18,529	26.85%
223	Marketing	429	35	0	500	500	500	0.00%
224	Natural Gas	4,751	4,787	3,695	6,300	6,300	7,830	24.29%
225	Telephone	2,188	1,449	1,317	1,560	1,560	1,560	0.00%
226	Water Service	1,352	1,404	1,383	1,437	1,437	1,736	20.81%
230	Grounds Maintenance	0	449	0	454	454	454	0.00%
240	Repair and Maintenance	6,605	7,036	13,740	8,028	8,028	9,457	17.80%
290	Maint/Contracted Services	2,042	1,470	818	1,200	850	1,200	0.00%
310	Office supplies	3,737	3,925	3,437	4,500	4,500	4,500	0.00%
312	Computer Supplies	2,039	2,084	1,736	2,300	2,300	2,300	0.00%
313	Printing-Newsletters, Etc.	1,179	1,282	684	1,000	1,200	1,200	20.00%
315	Postage	1,043	1,194	1,424	2,000	2,000	2,000	0.00%
319	Publications and Subscriptions	78,147	78,385	80,652	82,283	82,283	78,283	-4.86%
320	Prof Publications and Dues	454	519	524	524	309	524	0.00%
330	Travel & Training	989	1,001	723	1,000	1,000	1,000	0.00%
336	Transportation	270	144	420	600	600	600	0.00%
350	Operating Supplies	1,566	974	1,698	2,000	1,500	2,000	0.00%
380	Equipment/Capital Outlay	7,817	687	1,682	0	2,507	0	0.00%
381	Automation Maintenance	7,797	10,454	9,602	10,996	10,996	10,996	0.00%
382	Library Technology	962	2,035	1,684	1,442	1,442	2,250	56.03%
395	Employment Expenses	129	99	110	450	100	450	0.00%
510	Property Insurance	4,760	5,973	4,830	5,123	5,123	5,391	5.23%
Total		141,431	141,396	145,408	149,509	149,646	153,965	2.98%

Total Expenditures	618,871	624,712	645,279	680,249	703,344	698,994	2.76%
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Revenues - Expenditures	(29,955)	(42,493)	(24,695)	(44,428)	(69,523)	(65,416)	
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Beginning Fund Balance	257,068	227,113	184,620	159,925	159,925	90,402	
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Total Fund Balance	227,113	184,620	159,925	115,497	90,402	24,986	
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CITY OF CEDARBURG 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 & Machinery Insurance
- Deductible and uncovered liability expenses

PROVIDERS

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

DEDUCTIBLES AND SELF-INSURED RETENTIONS

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

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

ALLOCATION OF COSTS

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

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

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

Internal Service
Risk Management Fund - 700

519400				2013	2013	2014	% Change
Operating Expenditures	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
165 Workers' Compensation Insurance	108,448	154,508	167,002	165,478	149,909	149,318	-9.77%
393 Unemployment Compensation	1,815	9,516	3,027	5,000	224	1,000	-80.00%
510 Property-Auto Insurance	32,730	38,199	43,058	51,704	47,361	46,781	-9.52%
512 General Liability Insurance	57,996	58,604	59,525	50,343	59,525	59,714	18.61%
513 Employment Practices Insurance	7,184	8,021	7,990	10,108	9,554	12,926	27.88%
515 Boiler Insurance	1,414	694	665	725	682	716	-1.24%
545 2009 Liability Claims Paid	449	0	0	0	0	0	0.00%
546 2010 Liability Claims Paid	10,862	2,879	0	2,500	0	0	-100.00%
547 2011 Liability Claims Paid	0	28,511	3,758	2,500	0	0	-100.00%
548 2012 Liability Claims Paid	0	0	11,079	5,000	105	2,500	-50.00%
549 2013 Liability Claims Paid	0	0	0	10,000	6,164	5,000	-50.00%
550 2014 Liability Claims Paid	0	0	0	0		10,000	0.00%
Total Expenditures	220,898	300,932	296,104	303,358	273,524	287,955	-5.08%

				2013	2013	2014	% Change
Revenues	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
481100 Interest Income	3,600	4,243	2,664	2,500	2,500	2,500	0.00%
481195 Dividend Income/WC Dividend	42,161	13,670	44,751	23,238	19,702	19,000	-18.24%
484000 Insurance Recoveries	8,820	17,193	10,643	0	2,221	0	0.00%
482000 Workers'Compensation-Wage Recovery	22,140	3,202	2,475	0	8,123	0	0.00%
491100 Charges to General Fund	198,431	212,150	210,666	229,631	228,231	223,578	-2.64%
491200 Charges to Cemetery Fund	793	1,167	1,144	1,237	1,237	1,003	-18.92%
491220 Charges to Recreation Programs Fund	3,650	4,552	3,811	3,712	3,712	1,164	-68.64%
491240 Charges to Swimming Pool Fund	8,331	9,261	9,804	10,481	10,481	9,942	-5.14%
491260 Charges to Library	5,141	5,828	4,746	4,976	4,976	4,785	-3.84%
491601 Transfer from Sewer Fund	27,124	32,811	32,006	36,217	36,217	33,442	-7.66%
491800 Transfer from Trust & Agency Fund	199	205	210	204	204	204	0.00%
Total Revenues	320,390	304,282	322,920	312,196	317,604	295,618	-5.31%

				2013	2013	2014	% Change
Net Cost of Program	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
	99,492	3,350	26,816	8,838	44,080	7,663	-13.29%

FUND BALANCE - JANUARY 1	611,557	711,049	714,399	741,215	741,215	785,295
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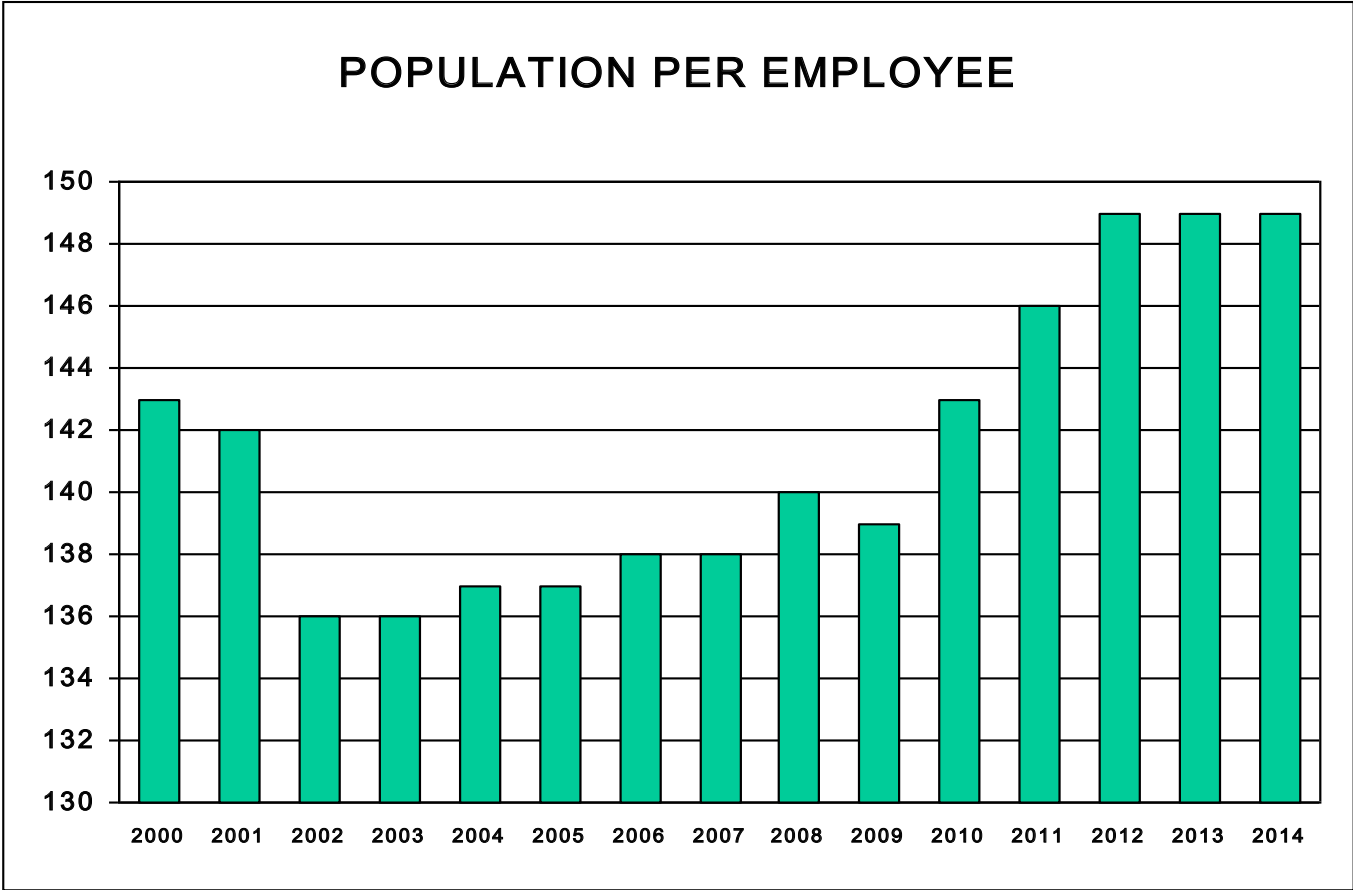
FUND BALANCE - DECEMBER 31	711,049	714,399	741,215	750,053	785,295	792,958
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CITY OF CEDARBURG
APPENDICES

CITY OF CEDARBURG

2014 PERSONNEL SUMMARY BY PROGRAM



YEAR	POP.	FTE(1) EMPLOYEES	POP. PER EMPLOYEE
2000	11,178	78.19	143
2001	11,196	78.70	142
2002	11,252	82.70	136
2003	11,254	82.98	136
2004	11,367	82.73	137
2005	11,331	82.73	137
2006	11,425	82.93	138
2007	11,425	82.93	138
2008	11,440	81.77	140
2009	11,435	82.48	139
2010	11,440	79.83	143
2011	11,419	77.71	146
2012	11,419	76.88	149
2013	11,445	76.61	149
2014	11,451	77.14	148
		AVG.	141

-Light & Water, volunteer (Fire & Emergency Gov't), seasonal or
-Population not reflective of Town population served by the Recreation, Lib

YEAR	POP.	FTE(1) EMPLOYEES	POP. PER EMPLOYEE
1989	9,734	73.25	133

HIGHPOINT

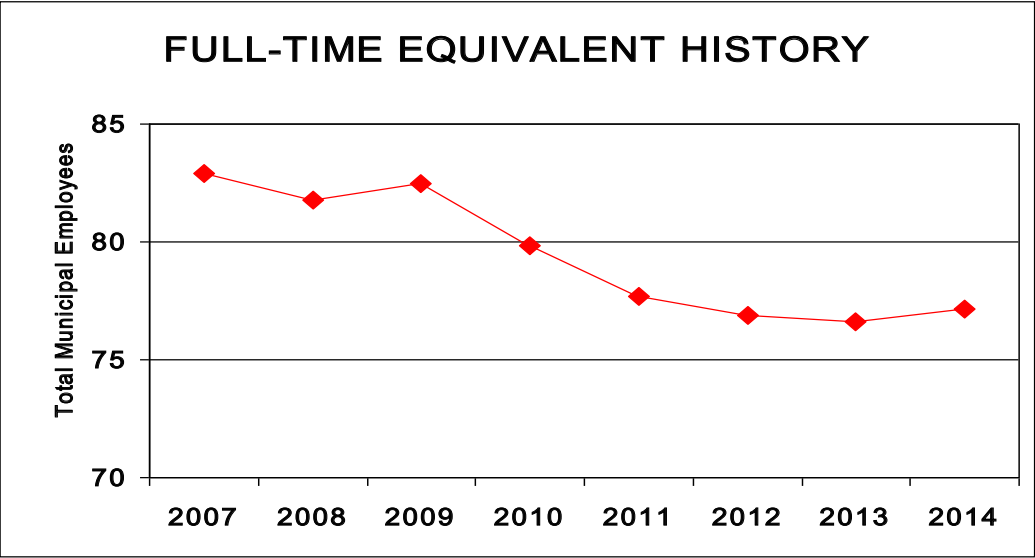
Acct. No.	Program	Adopted 2014 Salaries*	Regular Full-Time	Regular Part-time	Total FTE**
Fund 100-	GENERAL FUND EMPLOYEES:				
511100	Common Council	\$16,800			
513100	Mayor	6,000			
513200	Administrator	68,065	0.790		0.790
514100	City Clerk	134,340	2.50		2.50
515400	City Assessor	67,997	1.00		1.00
515600	City Treasurer	91,245	2.050		2.050
518100	City Hall Complex	76,460	1.43		1.43
522100	Police Station	18,816	0.40		0.40
522110	Police Administration	544,219	10.00		10.00
522120	Police Patrol***	1,173,791	15.00		15.00
522130	Police Investigation	160,176	2.00		2.00
522310	Building Inspection	103,461	2.00		2.00
533110	Engineering & Administration	108,218	1.50		1.50
533210	Garage	108,723	1.75		1.75
533311	Street Maintenance	303,350	3.95		3.95
533440	Storm Sewers	92,938	1.35		1.35
533730	Recycling	84,761	1.50		1.50
555140	Senior Center	50,074		1.30	1.30
555510	Parks & Forestry***	358,536	7.00		7.00
TOTAL GENERAL FUND EMPLOYEES		\$3,567,970	54.22	1.30	55.52
514200	Elections				
Funds 200, 220, 221, 222, 240, 260					
544210	Cemetery***	20,991	0.70		0.70
555390	Recreation-Self supporting***	72,744	0.55		0.55
555320	Swimming Pool***	185,778	0.90		0.90
555110	Library	393,995	7.00	3.31	10.31
TOTAL SPECIAL REVENUE FUND EMPLOYEES		\$673,508	9.15	3.41	12.46
Fund 601					
573805	Sewerage Administration	172,456	3.41		3.41
	Sewerage Labor	209,504	4.00		4.00
	Sewerage Collection	78,586	1.75		1.75
TOTAL SEWERAGE FUND EMPLOYEES		\$460,546	9.16		9.16
TOTAL MUNICIPAL EMPLOYEES		\$4,702,024	72.53	4.71	77.14

**FTE = Full-Time Equivalent-does not include seasonal and temporary employees.
*** Includes seasonal staff salaries.

FULL-TIME BY DEPARTMENT EQUIVALENT HISTORY(1)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
City Administrator	0.895	0.895	0.895	0.79	0.79
City Clerk	3.1	2.5	2.5	2.5	2.5
City Treasurer	2.445	2.445	2.445	2.05	2.05
Assessor	1	1	1	1	1
Parks, Recreation & Forestry	7.25	7.25	6.45	8.17	7
Senior Center	1.3	1.3	1.3	1.3	1.3
Police	28.95	27.9	27.9	27.4	27.4
Engineering & Public Works	24.06	24.01	23.56	23.34	24.79
Library	<u>10.83</u>	<u>10.41</u>	<u>10.83</u>	<u>10.06</u>	<u>10.31</u>
Total Municipal Employees	79.83	77.71	76.88	76.61	77.14

(1) Above figures do not include seasonal employees.



THE CITY OF CEDARBURG
2014 GENERAL FUND EXPENDITURE BUDGET

City of Cedarburg General Government Fund 100 Common Council 511100				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	16,865	16,477	16,800	16,800	16,800	16,800	0.00%
Social Security	1,290	1,260	1,285	1,285	1,285	1,285	0.02%
Workers' Comp Insurance	36	46	49	51	51	42	-17.65%
Total	18,191	17,783	18,134	18,136	18,136	18,127	-0.05%

511100 Common Council Operating				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Printing	1,450	259	1,606	1,450	500	500	-65.52%
Subscriptions and Dues	6,114	6,132	6,241	6,150	6,150	6,235	1.38%
Travel & Meeting Expenses	105	119	99	150	150	150	0.00%
Operating Expenses	15	75	112	120	120	120	0.00%
Total	7,684	6,585	8,058	7,870	6,920	7,005	-10.99%
Total Expenditures	25,875	24,368	26,192	26,006	25,056	25,132	-3.36%

513100 Mayor Personnel				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salary	6,023	5,885	6,000	6,000	6,000	6,000	0.00%
Social Security	461	450	459	459	459	459	0.00%
Retirement	715	656	138	0	0	0	0.00%
Workers' Comp Insurance	14	18	19	18	18	15	-16.67%
Total	7,213	7,009	6,616	6,477	6,477	6,474	-0.05%

513100 Mayor Operating				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Telephone	735	892	556	240	20	20	-91.67%
Printing	1,890	5,790	5,450	6,000	7,100	7,250	20.83%
Travel & Meeting Expenses	58	21	41	140	140	140	0.00%
Awards & Supplies	459	355	187	200	200	600	200.00%
Other Expenses	160	0	0	160	160	160	0.00%
Total	3,302	7,058	6,234	6,740	7,620	8,170	21.22%
Total Expenditures	10,515	14,067	12,850	13,217	14,097	14,644	10.80%

513200 City Administrator Personnel				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	53,088	42,853	31,163	66,724	66,724	68,065	2.01%
Sick Payout	895	6,069	491	1,132	1,132	866	-23.50%
Social Security	4,179	3,694	2,298	5,279	5,279	5,365	1.63%
Retirement	6,063	5,745	1,987	4,650	4,589	4,909	5.57%
Health Insurance	11,426	8,904	7,097	15,150	15,150	13,676	-9.73%
Life Insurance	46	45	29	23	23	26	13.04%
Longevity	1,191	825	547	1,145	1,145	1,194	4.28%
Workers' Comp Insurance	125	163	146	222	222	186	-16.22%
Total	77,013	68,298	43,758	94,325	94,264	94,287	-0.04%

513200 City Administrator Operating				2013	2013	2014	% CHANGE
	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Telephone	158	182	192	200	210	210	5.00%
Operating Supplies	151	69	286	150	150	150	0.00%
Publications & Dues	161	161	323	325	342	325	0.00%
Conferences & Travel	269	136	126	300	175	300	0.00%
Total	739	548	927	975	877	985	1.03%
Total Expenditures	77,752	68,846	44,685	95,300	95,141	95,272	-0.03%

				2013	2013	2014	% CHANGE
519200 Employee Relations				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Performance Bonuses	0	16,290	28,935	0	1,000	0	0.00%
EAP/125	199	1,759	1,738	2,000	2,000	2,000	0.00%
Professional Services	635	710	635	1,000	1,000	1,000	0.00%
Leadership Development	119	177	31	300	300	300	0.00%
Awards and Supplies	2,364	1,561	1,951	1,960	1,960	1,300	-33.67%
Total	3,317	20,497	33,290	5,260	6,260	4,600	-12.55%

Legal Services				2013	2013	2014	% CHANGE
516100 City Attorney				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
General Services	57,600	57,600	57,600	57,600	57,600	57,600	0.00%
Extraordinary Services	34,212	30,587	6,757	30,000	30,000	30,000	0.00%
Total	91,812	88,187	64,357	87,600	87,600	87,600	0.00%

				2013	2013	2014	% CHANGE
516400 Labor Relations				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Professional Services	11,338	4,438	0	5,000	5,000	0	-100.00%

Total Legal Services	103,150	92,625	64,357	92,600	92,600	87,600	-5.40%
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514100 City Clerk				2013	2013	2014	% CHANGE
Personnel				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Salaries	130,630	127,362	114,994	115,818	115,818	118,131	2.00%
Salaries Part-Time	5,421	2,326	15,797	15,891	15,891	16,209	2.00%
Sick Payout	995	6,258	685	743	743	517	-30.42%
Social Security	10,701	10,584	10,654	10,258	10,258	10,447	1.84%
Retirement	15,426	12,057	7,085	8,108	7,860	8,424	3.90%
Health Insurance	24,106	22,718	22,832	25,268	25,268	17,844	-29.38%
Life Insurance	62	40	47	48	48	48	0.00%
Longevity	1,890	1,625	1,449	1,638	1,638	1,701	3.85%
Workers' Comp Insurance	349	389	398	457	428	359	-21.44%
Total	189,580	183,359	173,941	178,229	177,952	173,680	-2.55%

514100 City Clerk				2013	2013	2014	% CHANGE
Operating				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Professional Services	394	842	483	1,973	2,400	1,475	-25.24%
Telephone	549	606	598	400	600	600	50.00%
Repair & Maintenance Services	1,102	1,852	2,047	2,064	2,064	2,064	0.00%
Office Supplies & Expenses	1,444	2,391	1,891	3,100	2,900	3,100	0.00%
Recording Fees	398	210	300	400	400	400	0.00%
Postage	8,721	7,297	8,150	11,450	11,000	13,470	17.64%
Publication & Dues	683	406	562	450	450	560	24.44%
Legal Notice Publications	3,218	3,686	3,147	5,500	4,500	5,500	0.00%
Employee Training, Travel	443	424	40	1,225	700	1,825	48.98%
Equipment	267	201	0	900	3,317	900	0.00%
Total	17,219	17,915	17,218	27,462	28,331	29,894	8.86%
Total Expenditures	206,799	201,274	191,159	205,691	206,283	203,574	-1.03%

514200 Elections				2013	2013	2014	% CHANGE
Personnel				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Salaries	15,612	9,765	27,551	8,947	8,298	26,154	192.32%
Overtime	1,124	696	240	540	0	936	73.33%
Salaries - Part Time	0	40	769	0	0	680	0.00%
Social Security	91	3	122	41	24	124	201.52%
Workers' Comp Insurance	43	30	63	29	29	24	-17.24%
Total	16,870	10,534	28,745	9,557	8,351	27,918	192.12%

514200 Elections				2013	2013	2014	% CHANGE
Operating				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Supplies	4,186	3,845	6,915	5,385	5,000	9,260	71.96%
Legal Notice Publications	0	37	35	200	150	200	0.00%
Total	4,186	3,882	6,950	5,585	5,150	9,460	69.38%
Total Expenditures	21,056	14,416	35,695	15,142	13,501	37,378	146.85%

514500 Central Duplicating				2013	2013	2014	% CHANGE
Operating				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Supplies	2,190	1,924	2,035	3,000	3,000	3,000	0.00%
Equipment	6,139	5,801	5,930	6,408	6,408	6,408	0.00%
Total	8,329	7,725	7,965	9,408	9,408	9,408	0.00%

515400 City Assessor				2013	2013	2014	% CHANGE
Personnel				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Salaries	61,838	64,308	65,270	66,661	66,661	67,997	2.00%
Sick Payout	869	691	943	800	750	750	-6.25%
Social Security	5,203	5,172	5,155	5,272	5,268	5,375	1.95%
Retirement	7,031	6,486	4,021	4,603	4,579	4,918	6.85%
Health Insurance	4,503	12,005	17,377	19,177	19,177	17,312	-9.73%
Life Insurance	39	36	36	36	36	36	0.00%
Longevity	1,260	1,323	1,386	1,449	1,449	1,512	4.35%
Workers' Comp Insurance	1,982	2,467	2,650	2,855	2,839	2,729	-4.41%
Total	82,725	92,488	96,838	100,853	100,759	100,629	-0.22%

515400 City Assessor				2013	2013	2014	% CHANGE
Operating				Budget	Estimated	Adopted	2014/2013
	2010	2011	2012				
Professional Services	13,500	13,500	10,100	10,100	10,100	10,100	0.00%
Revaluation	3,275	0	0	10,000	10,000	10,000	0.00%
Telephone	273	302	303	310	310	310	0.00%
Office Supplies	323	415	202	400	500	400	0.00%
Computer Supplies	4,927	3,948	5,136	4,400	4,300	4,400	0.00%
Publication & Dues	322	265	265	320	320	320	0.00%
State Fees - Mfg Assessment	2,443	1,855	1,745	1,900	1,683	1,800	-5.26%
Employee Training, Travel	1,145	1,370	1,886	1,300	1,300	1,300	0.00%
Total	26,208	21,655	19,637	28,730	28,513	28,630	-0.35%
Total Expenditures	108,933	114,143	116,475	129,583	129,272	129,259	-0.25%

515600 City Treasurer				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	90,797	93,944	95,585	64,840	64,840	66,129	1.99%
Salaries - Part Time	23,469	21,525	23,702	24,619	24,619	25,116	2.02%
Sick Payout	1,015	615	1,186	850	850	661	-22.24%
Social Security	8,858	9,148	9,330	7,094	7,094	7,225	1.85%
Retirement	13,055	12,007	10,741	6,408	6,110	6,565	2.45%
Health Insurance	17,484	15,866	21,732	17,917	17,917	16,007	-10.66%
Life Insurance	91	95	80	77	77	88	14.29%
Longevity	2,571	2,712	2,853	2,422	2,422	2,539	4.83%
Workers' Comp Insurance	286	346	382	298	298	250	-16.11%
Total	157,626	156,258	165,591	124,525	124,227	124,580	0.04%

515600 City Treasurer				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	1,200	16,772	19,015	16,700	22,700	39,000	133.53%
Telephone	549	606	598	600	600	600	0.00%
Office Supplies	6,128	5,434	5,163	4,200	4,200	4,200	0.00%
Publication & Dues	395	375	400	500	500	500	0.00%
Employee Training, Travel	47	670	579	400	400	400	0.00%
Office Equipment	0	57	114	100	280	100	0.00%
Other Expenses	1,153	522	1,081	650	2,570	2,600	300.00%
Total	9,472	24,436	26,950	23,150	31,250	47,400	104.75%
Total Expenditures	167,098	180,694	192,541	147,675	155,477	171,980	16.46%

				2013	2013	2014	% CHANGE
515900 Independent Auditing	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	26,717	27,647	28,357	29,000	28,992	29,300	1.03%

				2013	2013	2014	% CHANGE
514700 Information Technology	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	8,607	13,999	7,720	13,000	20,500	13,000	0.00%
Internet Service	0	0	262	12,500	12,500	12,500	0.00%
Computer Supplies	3,070	1,262	3,745	3,000	3,000	3,000	0.00%
Equipment Outlay	5,187	2,608	11,265	6,000	50,943	7,500	25.00%
Total	16,864	17,869	22,992	34,500	86,943	36,000	4.35%

				2013	2013	2014	% CHANGE
519100 Uncollectible Taxes	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Uncollectible Taxes	0	1,183	0	0	0	0	0.00%

				2013	2013	2014	% CHANGE
519400 Insurance	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Property/Auto Insurance	2,270	2,373	2,328	3,700	3,700	3,280	-11.35%
General Liability Insurance	7,813	6,478	4,824	4,619	4,619	4,629	0.22%
Surety Bonds	1,361	1,378	1,410	1,410	(415)	466	-66.95%
Total	11,444	10,229	8,562	9,729	7,904	8,375	-13.92%

518100 City Hall Complex				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	71,706	69,744	70,099	74,975	74,975	76,460	1.98%
Overtime	4,142	4,298	4,011	3,000	3,000	3,000	0.00%
Salaries Part-Time	1,229	2,199	1,986	2,000	2,000	2,000	0.00%
Sick Payout	835	1,147	1,131	1,226	1,226	759	-38.09%
Social Security	6,229	6,246	6,177	6,609	6,377	6,466	-2.16%
Retirement	8,418	10,898	9,078	5,508	5,411	5,777	4.88%
Health Insurance	13,679	16,959	18,332	20,035	20,035	17,844	-10.94%
Life Insurance	65	100	129	89	133	88	-1.12%
Longevity	1,649	2,036	2,127	2,164	2,164	2,307	6.61%
Workers' Comp Insurance	2,993	3,006	3,204	3,219	3,432	3,300	2.52%
Total	110,945	116,633	116,274	118,825	118,753	118,001	-0.69%

518100 City Hall Complex				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Electric	23,230	24,104	24,588	24,074	24,074	24,555	2.00%
Natural Gas	30,018	30,005	23,645	30,000	30,000	30,000	0.00%
Telephone	1,233	1,368	2,041	1,200	1,200	1,200	0.00%
Water Service	3,133	4,353	3,975	3,720	3,720	3,720	0.00%
Repair & Maintenance Services	25,817	35,672	22,529	28,115	30,149	30,000	6.70%
Operating Supplies	12,962	16,553	14,465	15,000	15,000	15,000	0.00%
Equipment	328	800	0	0	0	0	0.00%
Capital Equipment Outlay	2,900	31,368	22,148	22,000	34,350	22,000	0.00%
Total	99,621	144,223	113,391	124,109	138,493	126,475	1.91%
Total Expenditures	210,566	260,856	229,665	242,934	257,246	244,476	0.63%

Total General Government	998,415	1,056,439	1,014,785	1,056,045	1,128,181	1,096,998	3.88%
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Public Safety							
522100 Police Station							
Personnel	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Salaries	17,349	21,224	18,940	18,017	18,017	18,373	1.98%
Overtime	0	0	0	443	443	443	0.00%
Sick Payout	0	0	211	275	275	121	-56.07%
Social Security	1,407	1,938	1,650	1,592	1,458	1,476	-7.31%
Retirement	1,882	2,604	2,301	1,316	1,249	1,311	-0.38%
Health Insurance	669	3,390	1,922	2,746	2,746	2,317	-15.63%
Life Insurance	9	1	1	45	45	18	-60.00%
Longevity	550	278	302	328	328	353	7.62%
Workers' Comp Insurance	1,074	672	723	774	776	746	-3.62%
Total	22,940	30,107	26,050	25,536	25,338	25,157	-1.48%

522100 Police Station							
Operating							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Electric	26,205	26,504	27,593	26,876	26,876	27,414	2.00%
Natural Gas	12,378	12,528	10,016	13,000	13,000	13,000	0.00%
Water Service	771	929	954	1,105	1,105	1,105	0.00%
Repair & Maintenance Services	14,012	15,929	23,122	15,700	16,273	15,700	0.00%
Maintenance Supplies	4,113	4,706	4,719	4,500	4,500	4,500	0.00%
Property/Auto Insurance	1,418	1,465	1,496	2,651	2,651	2,269	-14.41%
Total	58,897	62,061	67,900	63,832	64,405	63,988	0.24%
Total Expenditures	81,837	92,168	93,950	89,368	89,743	89,145	-0.25%

522110 Police Administration							
Personnel	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Salaries	157,940	167,974	159,448	174,184	174,184	180,275	3.50%
Overtime	2,652	2,780	129	3,760	3,760	3,760	0.00%
Office/Dispatchers	358,452	363,308	382,079	353,118	353,118	360,184	2.00%
Holiday	8,525	8,026	10,357	11,498	11,489	11,719	1.92%
Sick Payout	12,004	5,258	5,686	5,879	5,879	5,017	-14.66%
Social Security	40,715	41,858	42,966	42,849	42,848	43,864	2.37%
Retirement	76,279	77,156	61,188	60,426	36,856	58,254	-3.59%
Health Insurance	88,945	104,074	114,089	130,396	130,396	108,700	-16.64%
Life Insurance	204	185	215	163	163	193	18.40%
Longevity	12,066	12,248	12,857	11,681	11,681	12,437	6.47%
Workers' Comp Insurance	4,886	6,554	7,846	9,031	9,031	9,015	-0.18%
Total	762,668	789,421	796,860	802,985	779,406	793,418	-1.19%

522110 Police Administration							
Operating							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Legal Services	13,943	27,714	20,037	25,000	18,000	25,000	0.00%
Animal Pound	1,322	1,394	1,230	1,500	1,500	1,500	0.00%
Telephone/Communications	25,368	23,439	23,819	26,500	26,500	27,000	1.89%
Repair & Maintenance Services	53,041	44,881	40,795	38,000	40,000	40,000	5.26%
Office Supplies	7,570	7,207	6,447	6,500	6,500	6,500	0.00%
Printing	2,143	1,920	3,183	3,500	3,500	3,500	0.00%
Publications & Dues	1,232	1,007	697	1,000	1,000	1,000	0.00%
Employee Training, Travel	5,527	4,803	5,088	4,255	4,255	4,500	5.76%
Clothing & Uniforms	3,243	2,934	3,285	3,700	3,700	3,700	0.00%
Supplies & Expenses - Hunter Safety	350	416	393	300	300	300	0.00%
Equipment Outlay	4,986	6,688	3,420	5,500	5,500	5,500	0.00%
Other Expenses (Photo)	1,937	1,933	1,469	2,000	2,000	2,000	0.00%
Liability Insurance	25,104	25,181	18,721	17,940	18,242	18,282	1.91%
Total	145,766	149,517	128,584	135,695	130,997	138,782	2.27%
Total Expenditures	908,434	938,938	925,444	938,680	910,403	932,200	-0.69%

522120 Patrol							
Personnel							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Salaries	1,007,855	986,598	984,742	1,013,744	1,013,744	1,076,491	6.19%
Overtime	37,066	30,524	26,903	41,533	41,533	42,364	2.00%
Crossing Guards	46,997	45,790	47,756	53,843	53,843	54,936	2.03%
Wages/Billable	(8,307)	(18,064)	(8,204)	(12,500)	(12,500)	(12,500)	0.00%
Holiday	28,872	27,734	27,251	47,918	47,918	51,151	6.75%
Sick Payout	19,229	3,091	19,511	4,330	4,330	5,872	35.61%
Social Security	87,753	85,647	85,513	89,815	89,043	94,334	5.03%
Retirement	226,681	240,344	207,590	215,232	211,207	189,318	-12.04%
Health Insurance	178,324	191,237	214,692	239,073	239,073	238,416	-0.27%
Life Insurance	468	256	259	250	250	172	-31.20%
Longevity	16,244	15,304	15,698	15,099	15,099	14,816	-1.87%
Workers' Comp Insurance	28,354	36,038	43,413	43,223	43,223	44,228	2.33%
Total	1,669,536	1,644,499	1,665,124	1,751,560	1,746,763	1,799,598	2.74%

522120 Patrol							
Operating							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Repair & Maintenance Services	24,252	19,721	13,143	20,000	20,000	20,000	0.00%
Employee Training, Travel	15,294	9,128	18,696	14,395	14,395	15,000	4.20%
Clothing & Uniforms	11,208	13,322	18,583	11,600	11,600	11,600	0.00%
Supplies & Expenses	7,493	5,417	8,953	5,500	5,500	5,500	0.00%
Gasoline, Motor Oil	40,332	50,172	46,735	46,000	46,000	48,000	4.35%
Equipment Outlay	13,417	14,347	40,938	14,000	14,000	14,000	0.00%
Other Expenses	84	4	44	500	500	500	0.00%
Property/Automobile Insurance	1,946	3,889	3,538	3,640	3,574	3,579	-1.68%
Total	114,026	116,000	150,630	115,635	115,569	118,179	2.20%
Total Expenditures	1,783,562	1,760,499	1,815,754	1,867,195	1,862,332	1,917,777	2.71%

522130 Investigative Division							
Personnel							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Salaries	134,243	139,289	147,168	145,475	145,475	150,176	3.23%
Overtime	4,956	2,988	3,174	8,996	8,996	10,000	11.16%
Wages/Billable	(381)	(852)	(277)	(500)	(500)	(500)	0.00%
Holiday	4,758	4,758	5,406	6,143	6,143	6,265	1.99%
Sick Payout	1,686	831	476	379	379	1,259	232.19%
Social Security	10,926	11,087	11,299	12,532	12,532	13,019	3.89%
Retirement	30,136	32,897	30,752	31,802	31,216	26,731	-15.95%
Health Insurance	26,281	31,689	35,940	38,546	38,546	37,627	-2.38%
Life Insurance	194	70	63	69	69	55	-20.29%
Longevity	2,943	3,069	3,195	3,321	3,321	2,987	-10.06%
Workers' Comp Insurance	3,734	4,933	6,023	7,063	7,205	7,373	4.39%
Total	219,476	230,759	243,219	253,826	253,382	254,993	0.46%

522130 Investigative Division							
Operating							
	2010	2011	2012	2013 Budget	2013 Estimated	2014 Adopted	% CHANGE 2014/2013
Professional Services	5,782	2,314	997	2,000	4,870	2,000	0.00%
Investigative Supplies	2,093	2,113	1,871	2,500	2,500	2,500	0.00%
Employee Training, Travel	540	782	315	1,550	1,550	2,000	29.03%
Clothing & Uniforms	880	1,586	878	1,250	1,278	1,250	0.00%
Total	9,295	6,795	4,061	7,300	10,198	7,750	6.16%
Total Expenditures	228,771	237,554	247,280	261,126	263,580	262,743	0.62%

Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Retirement	21,296	22,612	21,372	23,944	24,031	25,160	5.08%
Workers' Comp Insurance	7,421	8,305	8,829	9,167	9,187	8,699	-5.11%
Total	28,717	30,917	30,201	33,111	33,218	33,859	2.26%

522230 Fire Station				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Electric	14,825	16,002	15,685	16,860	16,860	16,860	0.00%
Natural Gas	13,425	11,915	9,879	13,000	13,000	13,000	0.00%
Telephone	1,467	1,512	1,339	1,500	1,500	1,500	0.00%
Water Service	3,560	3,758	3,805	3,940	3,940	3,940	0.00%
Operating Expense	222,443	222,443	230,478	238,100	238,100	238,100	0.00%
Building Maintenance	1,291	10,870	4,523	9,000	9,000	9,000	0.00%
Property/Auto Insurance	34,915	28,104	28,597	29,508	29,508	29,217	-0.99%
Liability Insurance	4,697	4,250	3,032	2,905	2,955	2,854	-1.76%
State Fire Insurance Dues	34,247	35,495	39,859	34,000	40,187	40,000	17.65%
Total	330,870	334,349	337,197	348,813	355,050	354,471	1.62%
Total Expenditures	359,587	365,266	367,398	381,924	388,268	388,330	1.68%

522310 Building Inspection				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	80,179	84,661	84,881	97,509	97,509	103,461	6.10%
Social Security	5,815	6,195	6,173	7,638	7,638	8,103	6.08%
Retirement	9,021	8,588	7,186	6,639	6,639	7,414	11.68%
Health Insurance	22,447	20,826	31,032	38,354	38,354	34,624	-9.73%
Life Insurance	142	42	49	51	51	52	1.96%
Longevity	1,544	1,654	1,764	2,331	2,331	2,457	5.41%
Workers' Comp Insurance	1,631	2,032	2,189	2,386	2,386	2,276	-4.61%
Total	120,779	123,998	133,274	154,908	154,908	158,387	2.25%

522310 Building Inspection				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	1,240	390	1,270	1,600	1,600	1,600	0.00%
Telephone	643	760	746	600	600	600	0.00%
Office Supplies & Expenses	2,282	1,739	986	1,000	1,797	1,800	80.00%
Publications & Dues	0	0	0	0	40	0	0.00%
Employee Training, Travel	709	384	427	650	650	650	0.00%
Vehicle Maintenance, Gasoline	1,423	2,271	2,570	2,600	2,600	2,600	0.00%
Liability Insurance	1,047	1,106	845	967	967	969	0.21%
Total	7,344	6,650	6,844	7,417	8,254	8,219	10.81%
Total Expenditures	128,123	130,648	140,118	162,325	163,162	166,606	2.64%

					2013	2013	2014	% CHANGE
522360 Weights & Measures	2010	2011	2012	Budget	Estimated	Adopted	2014/2013	
Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%	

522410 Emergency Management				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Workers' Compensation Insurance	393	0	0	0	0	393	0.00%
Electric	5,568	6,356	6,709	2,500	3,701	3,000	20.00%
Natural Gas	7,754	8,494	6,752	2,000	5,000	3,000	50.00%
Telephone	1,641	1,496	1,629	1,340	1,340	1,340	0.00%
Water Service	789	739	785	600	500	500	-16.67%
Sirens Maintenance	4,064	5,119	2,238	2,200	12,175	400	-81.82%
Repair & Maintenance	696	2,039	1,719	2,500	500	2,500	0.00%
Maintenance - Contracted	7,661	8,497	5,991	0	204	0	0.00%
Radio Equipment Maintenance	571	1,303	1,144	1,000	500	1,000	0.00%
Training & Travel	1,072	1,270	1,177	1,500	500	1,500	0.00%
Repair & Maintenance - Supplies	15	716	286	500	500	500	0.00%
Awards	243	433	388	400	400	500	25.00%
Clothing & Uniforms	1,888	414	610	1,200	500	1,200	0.00%
Operating Supplies - Vehicles	6,017	2,595	2,698	2,000	1,000	2,000	0.00%
Fuel - Vehicles	1,537	2,058	1,883	2,000	1,000	2,000	0.00%
Equipment	6,395	0	2,423	2,700	0	2,400	-11.11%
Property Insurance	1,848	1,923	1,935	2,729	2,729	1,702	-37.63%
Total	48,152	43,452	38,367	25,169	30,549	23,935	-4.90%

Total Public Safety	3,540,466	3,570,525	3,630,311	3,727,787	3,710,037	3,782,737	1.47%
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533110 Engineering				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	111,458	111,069	114,181	106,101	106,101	108,218	2.00%
Sick Pay Out	1,086	1,207	1,223	1,244	1,244	1,025	-17.60%
Social Security	8,373	8,447	8,762	8,261	8,356	8,509	3.00%
Retirement	12,397	12,195	9,642	7,398	7,264	7,786	5.24%
Health Insurance	17,319	20,282	20,275	19,965	19,965	18,045	-9.62%
Life Insurance	79	136	123	105	105	108	2.86%
Longevity	2,016	2,126	2,237	1,890	1,890	1,985	5.03%
Workers' Comp Insurance	2,313	2,816	3,032	3,205	3,205	3,068	-4.27%
Total	155,041	158,278	159,475	148,169	148,131	148,744	0.39%

533110 Engineering				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	2,381	3,016	3,017	3,000	3,000	3,000	0.00%
Telephone	751	768	705	725	725	725	0.00%
Office Supplies	300	409	480	400	400	400	0.00%
Maps & Plats	0	78	75	100	100	100	0.00%
Publications & Dues	1,136	661	935	660	800	760	15.15%
Employee Training, Travel	172	325	710	800	800	900	12.50%
Operating Supplies	1,060	683	1,177	1,100	1,100	1,100	0.00%
Gas & Oil Expense	790	1,147	1,465	1,250	1,100	1,250	0.00%
Equipment Outlay	800	545	800	800	800	800	0.00%
Liability Insurance	8,437	8,828	6,356	6,748	6,748	6,763	0.22%
Total	15,827	16,460	15,720	15,583	15,573	15,798	1.38%
Total Expenditures	170,868	174,738	175,195	163,752	163,704	164,542	0.48%

533210 Public Works Crew				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	85,311	70,698	71,855	105,143	105,143	108,023	2.74%
Overtime	108	114	154	700	700	700	0.00%
Social Security	6,428	5,170	5,299	8,253	8,253	8,361	1.30%
Retirement	9,659	8,603	8,881	7,366	7,174	7,650	3.86%
Health Insurance	18,260	16,902	31,954	34,154	34,154	17,312	-49.31%
Life Insurance	17	8	2	41	41	0	-100.00%
Longevity	2,055	378	441	2,044	2,044	567	-72.26%
Workers' Comp Insurance	3,106	3,743	8,180	4,452	4,452	4,279	-3.89%
Total	124,944	105,616	126,766	162,153	161,962	146,892	-9.41%

533210 Public Works Crew				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Contracted Services	0	0	0	700	700	700	0.00%
Electric	5,683	7,521	7,528	8,300	8,300	8,466	2.00%
Natural Gas	6,413	6,546	4,999	9,600	9,600	9,600	0.00%
Telephone	1,771	2,320	2,563	2,400	2,400	2,400	0.00%
Water Service	3,279	3,743	3,278	5,000	3,300	5,000	0.00%
Employee Training, Travel	0	0	0	800	1,200	800	0.00%
Garage/Maintenance Supplies	13,819	15,869	24,739	23,000	23,000	23,000	0.00%
Gas/Diesel Fuel & Oil Expense	61,379	73,847	71,611	70,000	70,000	70,000	0.00%
M & E Maintenance/Parts	42,515	49,011	47,015	45,000	60,000	45,000	0.00%
Capital Outlay	0	1,365	0	0	0	4,000	0.00%
Property/Auto Insurance	19,822	21,964	21,199	22,526	22,526	21,679	-3.76%
Total	154,681	182,186	182,932	187,326	201,026	190,645	1.77%
Total Expenditures	279,625	287,802	309,698	349,479	362,988	337,537	-3.42%

533311 Street Maintenance				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	193,716	225,708	256,972	251,076	251,076	257,850	2.70%
Overtime	1,674	419	11,837	45,500	45,500	45,500	0.00%
Part Time Salaries/Temporary	8	17	0	0	0	0	0.00%
Sick Pay Out	714	1,673	1,201	971	971	2,124	118.74%
Social Security	14,951	18,563	20,715	23,143	23,143	24,207	4.60%
Retirement	21,587	25,724	29,445	20,438	20,053	22,002	7.65%
Health Insurance	46,875	46,575	85,698	81,146	81,146	124,872	53.89%
Life Insurance	97	203	229	106	106	161	51.89%
Longevity	6,136	9,261	9,828	4,972	4,972	10,962	120.47%
Workers' Comp Insurance	5,186	6,215	6,354	12,478	12,478	11,990	-3.91%
Total	290,944	334,358	422,279	439,830	439,445	499,668	13.60%

533311 Street Maintenance				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	843	402	763	750	750	750	0.00%
Water Service	527	183	0	0	0	0	0.00%
Repair & Maintenance Services	65,535	103,225	76,208	45,500	45,500	45,500	0.00%
Sidewalk Replacement	45,316	44,567	44,942	0	0	0	0.00%
Uniforms/Safety Equipment	7,928	8,352	0	0	0	0	0.00%
Operating Supplies	2,570	2,942	2,419	3,000	3,000	3,000	0.00%
Signs, Supplies & Parts	8,964	19,257	19,883	20,000	20,000	20,000	0.00%
Total	131,683	178,928	144,215	69,250	69,250	69,250	0.00%
Total Expenditures	422,627	513,286	566,494	509,080	508,695	568,918	11.75%

533410 Street Ineligible				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	2,844	898	0	0	0	0	0.00%
Salaries - Festivals	10,265	2,074	0	0	0	0	0.00%
Overtime - Festivals	3,613	2,756	0	0	0	0	0.00%
Social Security	1,238	818	0	0	0	0	0.00%
Retirement	1,828	1,317	0	0	0	0	0.00%
Health Insurance	4,609	73	0	0	0	0	0.00%
Life Insurance	8	1	0	0	0	0	0.00%
Workers' Comp Insurance	157	189	0	0	0	0	0.00%
Total	24,562	8,126	0	0	0	0	0.00%

533410				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Lease Expenses	4,007	4,032	3,926	4,200	4,200	4,200	0.00%
Total	4,007	4,032	3,926	4,200	4,200	4,200	0.00%
Total Expenditures	28,569	12,158	3,926	4,200	4,200	4,200	0.00%

533420				2013	2013	2014	% CHANGE
Street Lighting	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Electric	284,117	280,103	288,376	290,112	290,112	294,862	1.64%
Total	284,117	280,103	288,376	290,112	290,112	294,862	1.64%

533421				2013	2013	2014	% CHANGE
Traffic Control Signals	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Electric	2,480	2,547	2,460	2,571	2,571	2,571	0.00%
Repair & Maintenance Services	3,503	3,964	15,605	5,000	5,000	5,000	0.00%
Total	5,983	6,511	18,065	7,571	7,571	7,571	0.00%

Total Lighting and Signals	290,100	286,614	306,441	297,683	297,683	302,433	1.60%
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533440 Storm Sewers				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	28,521	27,638	38,175	89,660	89,660	91,938	2.54%
Overtime	537	227	413	500	1,200	1,000	100.00%
Other Salaries	10,523	7,455	0	0	0	0	0.00%
Part Time Salaries/Temporary	279	205	99	0	0	0	0.00%
Social Security	3,020	2,718	2,940	7,022	7,022	7,110	1.25%
Retirement	4,708	4,317	4,723	6,300	6,300	6,506	3.26%
Health Insurance	8,053	23,141	17,053	25,413	25,413	0	-100.00%
Life Insurance	9	5	5	39	39	0	-100.00%
Longevity	1,971	0	0	1,635	1,635	0	-100.00%
Workers' Comp Insurance	3,209	4,370	3,199	3,790	3,790	3,642	-3.91%
Total	60,830	70,076	66,607	134,359	135,059	110,195	-17.98%

533440 Storm Sewers				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Repair & Maintenance Services	27,290	31,616	29,373	30,000	30,000	30,000	0.00%
Contracted Services (street sweepings)	17,133	8,425	9,191	15,000	15,000	15,000	0.00%
State Fees - DNR Stormwater Permit	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Total	46,423	42,041	40,564	47,000	47,000	47,000	0.00%
Total Expenditures	107,253	112,117	107,171	181,359	182,059	157,195	-13.32%

533450 Snow and Ice Control				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	57,218	46,622	0	0	0	0	0.00%
Overtime	12,586	41,567	0	0	0	0	0.00%
Social Security	5,251	6,659	0	0	0	0	0.00%
Retirement	7,934	10,339	0	0	0	0	0.00%
Health Insurance	15,007	14,165	0	0	0	0	0.00%
Life Insurance	28	1	0	0	0	0	0.00%
Longevity	1,306	0	0	0	0	0	0.00%
Workers' Comp Insurance	2,763	3,337	0	0	0	0	0.00%
Total	102,093	122,690	0	0	0	0	0.00%

533450 Snow and Ice Control				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Contracted Services	5,988	11,000	0	12,000	12,000	12,000	0.00%
Maintenance Supplies	8,179	5,801	6,209	6,000	6,000	6,000	0.00%
Equipment	0	0	0	4,000	4,000	4,000	0.00%
Ice Control Materials	55,898	77,500	76,668	90,000	90,000	90,000	0.00%
Total	70,065	94,301	82,877	112,000	112,000	112,000	0.00%
Total Expenditures	172,158	216,991	82,877	112,000	112,000	112,000	0.00%

533730 Recycling				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	94,061	75,023	81,931	81,759	81,759	84,061	2.82%
Overtime	714	0	215	700	700	700	0.00%
Part Time Salaries/Temporary	2,224	1,839	2,322	2,153	2,153	2,153	0.00%
Social Security	7,282	5,860	6,427	6,590	6,590	6,649	0.89%
Retirement	10,786	8,317	9,828	5,734	5,585	5,933	3.48%
Health Insurance	23,525	17,168	11,881	26,810	26,810	0	-100.00%
Life Insurance	48	1	2	26	26	0	-100.00%
Longevity	1,567	0	0	1,533	1,533	0	-100.00%
Workers' Comp Insurance	2,534	3,023	3,176	3,548	3,548	3,411	-3.86%
Total	142,741	111,231	115,782	128,853	128,705	102,907	-20.14%

533730 Recycling				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Contracted Services	157,274	161,258	152,246	174,432	174,432	189,600	8.70%
Recycling Expenses	2,000	1,577	1,018	2,000	2,000	2,000	0.00%
Total	159,274	162,835	153,264	176,432	176,432	191,600	8.60%
Total Expenditures	302,015	274,066	269,046	305,285	305,137	294,507	-3.53%

533710				2013	2013	2014	% CHANGE
Solid Waste Collection	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Contracted Services	306,103	317,508	299,349	338,778	338,778	396,744	17.11%
Fuel Surcharge	48,572	76,064	59,998	36,116	60,000	11,727	-67.53%
Total	354,675	393,572	359,347	374,894	398,778	408,471	8.96%

533720				2013	2013	2014	% CHANGE
Landfill-Groundwater Monitoring	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Contracted Services	12,638	10,050	10,050	10,050	10,050	10,050	0.00%

533740				2013	2013	2014	% CHANGE
Weed Control	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Maintenance Services	1,785	1,521	1,088	500	364	500	0.00%

Total Health and Sanitation	369,098	405,143	370,485	385,444	409,192	419,021	8.71%
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Total Engineering & Public Works	2,142,313	2,282,915	2,191,333	2,308,282	2,345,657	2,360,354	2.26%
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555140 Senior Services				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Part Time Salaries	46,307	47,021	48,396	49,272	49,272	50,074	1.63%
Sick Pay Out	709	678	682	695	695	675	-2.85%
Social Security	3,303	3,696	3,564	3,820	3,933	3,998	4.66%
Retirement	5,308	4,668	3,001	3,465	3,419	3,658	5.58%
Health Insurance	4,208	161	3,088	3,474	3,474	3,833	10.33%
Longevity	1,260	1,323	1,386	1,449	1,449	1,512	4.35%
Workers' Comp Insurance	108	140	153	165	165	139	-15.76%
Total	61,203	57,687	60,270	62,340	62,407	63,889	2.48%

555140 Senior Services				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	6,731	6,612	6,764	6,800	6,800	6,800	0.00%
Telephone	1,655	1,544	1,511	1,536	1,536	1,536	0.00%
Supplies & Expenses	907	1,125	1,012	2,000	2,084	1,500	-25.00%
Printing	655	654	654	700	700	1,400	100.00%
Employee Training, Travel	974	1,079	1,091	1,250	1,250	1,250	0.00%
Property Insurance	304	319	309	544	544	468	-13.97%
Liability Insurance	606	644	489	491	497	498	1.43%
Total	11,832	11,977	11,830	13,321	13,411	13,452	0.98%
Total Expenditures	73,035	69,664	72,100	75,661	75,818	77,341	2.22%

555210 Recreation Administration				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	85,157	84,550	0	0	0	0	0.00%
Social Security	5,856	5,884	0	0	0	0	0.00%
Retirement	9,540	9,245	0	0	0	0	0.00%
Health Insurance	19,808	24,074	0	0	0	0	0.00%
Life Insurance	47	47	0	0	0	0	0.00%
Longevity	1,544	1,638	0	0	0	0	0.00%
Workers' Comp Insurance	1,845	2,274	0	0	0	0	0.00%
Total	123,797	127,712	0	0	0	0	0.00%

555210 Recreation Administration				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Telephone	711	588	0	0	0	0	0.00%
Office Supplies	567	913	0	0	0	0	0.00%
Printing	0	0	0	0	0	0	0.00%
Publications & Dues	460	382	0	0	0	0	0.00%
Employee Training, Travel	1,226	1,195	0	0	0	0	0.00%
Operating Supplies	1,912	1,877	0	0	0	0	0.00%
Equipment Outlay	0	382	0	0	0	0	0.00%
Other Expenses	1,432	1,220	0	0	0	0	0.00%
Property Insurance	815	857	0	0	0	0	0.00%
Total	7,123	7,414	0	0	0	0	0.00%
Total Expenditures	130,920	135,126	0	0	0	0	0.00%

555220 Celebrations				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	404	1,486	20,439	6,528	11,747	6,528	0.00%
Overtime	0	235	2,313	2,918	2,539	2,918	0.00%
Part Time Salaries	970	1,784	11	0	844	0	0.00%
Social Security	104	268	1,242	723	1,144	723	-0.05%
Retirement	44	142	2,031	628	893	661	5.29%
Total	1,522	3,915	26,036	10,797	17,167	10,830	0.30%

555220 Celebrations				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	2,245	550	0	0	0	0	0.00%
Supplies & Expenses	30	506	0	500	325	750	50.00%
Operating Supplies (Hanging baskets)	0	0	783	0	0	0	0.00%
Other Expenses	7,000	7,136	7,000	7,000	7,225	7,000	0.00%
Total	9,275	8,192	7,783	7,500	7,550	7,750	3.33%
Total Expenditures	10,797	12,107	33,819	18,297	24,717	18,580	1.55%

555510 Parks, Recreation & Forestry				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	60,184	63,476	328,055	280,106	280,106	325,308	16.14%
Overtime	7,973	7,627	9,517	7,600	7,600	7,600	0.00%
Part Time Salaries/Temporary	17,745	10,158	30,248	30,774	30,774	1,208	-96.07%
DPW Seasonal	186,943	165,377	23,132	23,440	23,440	24,420	4.18%
Social Security	20,719	19,461	29,403	26,938	26,552	27,845	3.37%
Retirement	26,963	28,297	38,289	21,419	19,476	23,685	10.58%
Health Insurance	40,677	61,819	84,418	92,538	92,538	92,302	-0.26%
Life Insurance	98	73	126	124	126	87	-29.84%
Longevity	1,423	2,961	4,883	5,166	5,166	5,450	5.50%
Workers' Compensation Insurance	7,174	9,271	11,534	13,912	14,508	13,936	0.17%
Total	369,899	368,520	559,605	502,017	500,286	521,841	3.95%

555510 Parks, Recreation & Forestry				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	2,541	2,409	2,774	3,010	3,010	2,500	-16.94%
Electric	16,085	16,694	16,717	18,800	17,000	19,000	1.06%
Natural Gas	2,107	1,870	1,237	2,500	2,500	2,500	0.00%
Telephone	1,661	1,709	2,362	2,964	2,500	2,964	0.00%
Water Service	4,967	5,204	6,263	5,050	5,050	5,050	0.00%
Repair & Maintenance Services	34,820	34,193	39,777	53,160	53,000	48,525	-8.72%
Vandalism Repair	0	358	97	750	500	750	0.00%
Contracted Services	57,516	61,119	15,796	49,840	54,057	49,840	0.00%
Office Supplies	0	0	427	1,700	1,500	1,800	5.88%
Publications & Dues	0	0	0	500	550	665	33.00%
Employee Training; Travel	230	250	908	1,560	1,560	1,710	9.62%
Trees and Supplies - Contracted	12,127	10,515	30,742	40,000	40,000	30,000	-25.00%
Operating Supplies	0	0	224	1,000	1,100	1,050	5.00%
Sign Supplies	448	306	1,012	250	250	1,650	560.00%
Equipment	3,897	4,187	2,044	5,000	5,100	12,000	140.00%
Other Expenses	0	0	0	1,000	1,000	2,500	150.00%
Property/Auto Insurance	919	939	2,073	3,644	3,645	1,364	-62.57%
Liability Insurance	2,956	3,244	3,150	3,471	3,692	3,700	6.60%
Total	140,274	142,997	125,603	194,199	196,014	187,568	-3.41%
Total Expenditures	510,173	511,517	685,208	696,216	696,300	709,409	1.89%

Total Parks, Recreation & Forestry	724,925	728,414	791,127	790,174	796,836	805,330	1.92%
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566310 City Planning				2013	2013	2014	% CHANGE
Personnel	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Salaries	91,474	15,624	0	0	0	0	0.00%
Social Security	7,016	1,195	0	0	0	0	0.00%
Retirement	8,545	175	0	0	0	0	0.00%
Health Insurance	13,118	0	0	0	0	0	0.00%
Longevity	504	0	0	0	0	0	0.00%
Workers' Comp Insurance	175	0	0	0	0	0	0.00%
Total	120,832	16,994	0	0	0	0	0.00%

566310 Planning				2013	2013	2014	% CHANGE
Operating	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Professional Services	14,267	35,120	44,766	60,000	60,000	70,000	16.67%
Telephone	255	281	279	300	300	300	0.00%
Supplies & Expenses	92	99	277	200	200	200	0.00%
Publications & Dues	415	45	143	430	430	430	0.00%
Employee Training, Travel	41	50	0	0	25	200	0.00%
Equipment Outlay	1,700	1,290	18,106	1,000	1,000	1,000	0.00%
Total	16,770	36,885	63,571	61,930	61,955	72,130	16.47%
Total Expenditures	137,602	53,879	63,571	61,930	61,955	72,130	16.47%

591000				2013	2013	2014	% CHANGE
Other	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Contingency Reserve	0	0	0	0	0	0	0.00%

Total Operating Expenditures	7,543,721	7,692,172	7,691,127	7,944,218	8,042,665	8,117,549	2.18%
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592000				2013	2013	2014	% CHANGE
Transfers to Other Funds	2010	2011	2012	Budget	Estimated	Adopted	2014/2013
Capital Improvement Fund	35,000	0	0	0	0	0	0.00%
Special Revenue Fund - Pool	29,327	41,606	40,842	58,006	58,006	57,675	-0.57%
Special Revenue Fund - Rec Programs	0	0	0	1,000	1,000	1,000	0.00%
Internal Service	1,815	0	0	0	0	0	0.00%
Total Transfers to Other Funds	66,142	41,606	40,842	59,006	59,006	58,675	-0.56%

Total Expenditures and Transfers	7,609,863	7,733,778	7,731,969	8,003,224	8,101,671	8,176,224	2.16%
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GLOSSARY OF BUDGET TERMS

Accomplishments -

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

Accrual Basis of Accounting –

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

Adopted Budget -

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

Appraised Value - To make an estimate of value for the purpose of taxation.

Appropriated Fund Balance –

The amount of fund balance appropriated 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 valuation established for real estate and certain personal property as a basis for levying property taxes.

Assets -

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

Audit –

Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the City's financial statements fairly present 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 3 to 5 years in length.

Bonds -

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

Budget -

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

Budget Message -

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

Budget Preparation Calendar -

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

Capital -

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

Capital Budgets –

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

Capital Improvement Plan -

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

Capital Improvement Program -

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

Capital Project -

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

Cities & Villages Mutual Insurance Company -

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

Citizen Action and Response Ensured -

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

Contingency Account -

A portion of the General Fund set aside for emergencies or unforeseen expenditures not budgeted for.

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

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

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

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

Depreciation – The allocation of the cost of an asset over a period of time (life of the asset).

Distinguished Budget Presentation Awards Program -
A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance -
The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Funds –
A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business enterprise, i.e., user charges.

Equalized Value -
The estimate of the State of Wisconsin Department of Revenue of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

Estimated Revenue -
The amount of projected revenues to be collected during the fiscal year.

Expenditures -
The cost of goods received or services rendered whether payment for such goods and services has been made or not.

Fees, Licenses, and Permits –
Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits, and other miscellaneous permits.

Full-Time Equivalent Position –
A unit for measuring staffing levels equal to one position working 40 hours per week for an entire year.

Fund -
A fiscal and accounting entity with a self-balancing set of accounts recording cash and for other financial resources, together with all related liabilities and residual or equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The cumulative excess of revenues over expenditures in a fund at the end of a fiscal year.

Fund Equity -
The excess of fund assets and resources over fund liabilities. A portion of the equity may be reserved or designated; the remainder is referred to as Fund Balance.

General Fund –
The primarily operating fund used to account for revenues and expenditures for regular day-to-day operations of the City.

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

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

Governmental Accounting Standards Board -
Board which establishes and improves standards for state and local governmental accounting and finances reporting resulting in useful information for users of financial reports and guide and educate the public, including issuers, auditors and users of those financial reports.

Governmental Funds –
Used to account for tax-supported (governmental) activities. Included are General Fund, Special Revenue Funds, Capital Improvements, Debt Service and Trust & Agency.

Grant -
A contribution by a government or other organization to financially support a particular function or purpose.

Infrastructure Assets -
Physical assets including roads, bridges, curbs and gutters, sidewalks, drainage systems, and lighting systems installed for the common good.

Intergovernmental Revenues -
Revenues received from another government source (State, Federal and Local) which can be in the form of grants or shared revenues.

Internal Service Funds –
Funds established to account for the financing of goods or services provided by one department or other departments within the City. Goods and services are furnished and billed at cost plus a fixed factor which is designed to cover all expenses of the funds.

Levy – To impose taxes, special assessments, or service charges for the support of City activities.

Mission Statement -
A broad statement which states the activities that improve the quality of life of City of Cedarburg residents.

Modified Accrual Basis of Accounting –
Basis of accounting to which (1) revenues are recognized in the accounting period in which they become available and measurable; and (2) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Objective –
Specific targets for achievement which represent an interim step or progress toward a goal within a specified time span.

Operating Budget –
A financial plan that presents proposed expenditures for a fiscal year and estimates of revenue to finance those expenditures.

Operating Budget Impacts –

Provide the projected operating costs for each year of a capital project. Operating costs could include new staff salaries, debt service payments, maintenance expenses, and utilities.

Operating Expenditures -

The expenditures which provide a financial plan for the operation of government and the provision of services for the year.

Other (General Fund) –

A category for expenditures itemizing costs related to banking fees and other financial transactions.

Pavement Surface Evaluation and Rating – A State approved standard for rating streets.

Performance Measurements –

A quantitative means of assessing the efficiency and effectiveness of services performed by departments.

Policy – Plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Products and Services –

Measures of effort and accomplishment that illustrate the performance of the City of Cedarburg in terms of service provisions.

Property Taxes -

Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property’s valuation and tax rate.

Proprietary Funds –

Used to account for the City’s business-type activities. Included are Enterprise Funds and Internal Service Funds, Sewer Utility Fund and Internal Service Fund.

Revenue Bonds –

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

Risk Management -

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

Shared Revenue -

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

Special Assessment -

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

Special Revenue Funds –

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

Target Based Budgeting –

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

Tax Incremental District –

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

Tax Levy -

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

Tax Rate -

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

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

Trust and Agency Funds –

A fund used to account for assets held by the City in a trustee capacity for individuals, other governments, or other funds.

Visioning –

A planning process which attempts to maximize public participation in a Forum that leads to a consensus on as many issues as possible.

WI DNR N333 of the WI Administrative Code –

Section of the Code dealing with dams, e.g., safety, construction and regulations the DNR has on them.

Wisconsin Public Power –

Cedarburg’s power supplier is owned by Cedarburg and 50 other Wisconsin communities that operate municipal utilities. These communities supply electricity to more than 100,000 homes and businesses throughout the state. Based in Sun Prairie, WPPI was formed in 1980 to provide its member-owners with reliable, low-cost electricity, power supply expertise and industry related business services.

Working Capital – Current assets minus current liabilities, also called net assets.

Zero-Levy Growth Target –

Set by the Common Council for management to reach in developing the budget. Tax levy has to equal prior years, thus reflecting a “zero-levy growth.”



ACRONYMS

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

ACRONYMS

M	MAMEA	Milwaukee Area Municipal Employer Association
	MATC	Milwaukee Area Technical College
	MMC	Master Municipal Clerk
	MMMEA	Mid-Moraine Municipal Engineers Association
	MTAW	Municipal Treasurer's Association of Wisconsin
N	NIMS	National Incident Management System
P	PASER	Pavement Surface Evaluation and Rating
	PLC	Programmable Logic Controller
	PRP	Primarily Responsible Party
R	RFP	Request for Proposal
S	SCADA	Supervisory Control and Data Acquisition
	SEWAA	Southeastern Wisconsin Assessor's Association
	SMART	Speed Monitoring Awareness Radar Trailer
	SRT	Special Response Team
	SVRS	Statewide Voter Registration System
T	TID	Tax Incremental District
	TIF	Tax Incremental Financing District
U	UWGB	University of Wisconsin Green Bay
V	VFD	Variable Frequency Drive
	VGB	Virginia Graeme Baker
W	WAAO	Wisconsin Association of Assessing Officers
	WAME	Wisconsin Award for Municipal Excellence
	WAPA	Wisconsin Chapter of American Planning Association
	WASC	Wisconsin Association of Senior Centers
	WCMA	Wisconsin City Management Association
	WCMC	Wisconsin Certified Municipal Clerk
	WCPC	Wisconsin Certified Professional Clerk
	WDMV	Wisconsin Department of Motor Vehicles
	WDNR	Wisconsin Department of Natural Resources
	WDOT	Wisconsin Department Of Transportation
	WMCA	Wisconsin Municipal Clerks Association
	WPDES	Wisconsin Pollution Discharge Elimination System
	WPPI	Wisconsin Public Power Incorporated
	WRS	Wisconsin Retirement System
	WWTP	Wastewater Treatment Plant

