| TITLE | NAME | TERM OF OFFICE |
| :--- | :--- | :--- |
| Mayor | Kip Kinzel | $4 / 2018$ |
| Alderman-District 1 | John Czarnecki | $4 / 2016$ |
| Alderman-District $\mathbf{2}$ | Jack Arnett | $4 / 2017$ |
| Alderman-District 3 | Arthur E. Filter | $4 / 2016$ |
| Alderman-District 4 | Rick Verhaalen | $4 / 2017$ |
| Alderman-District 5 | Mitch Regenfuss | $4 / 2017$ |
| Alderman-District 6 | Patricia Thome | $4 / 2017$ |
| Alderman-District 7 | Michael O'Keefe | $4 / 2016$ |
| Administrator/Treasurer | Christy Mertes |  |
| City Attorney | Michael Herbrand |  |
| City Assessor | Cathy A. Timm |  |
| City Clerk | Constance K. McHugh |  |
| Director of Engineering \& Public Works | Thomas A. Wiza |  |
| General Manager, Light \& Water | Dale Lythjohan |  |
| Emergency Management Director | Thomas J. Frank |  |
| Parks \& Recreation Director | Mikko Hilvo |  |
| Police Chief | Thomas J. Frank |  |
| Library Director | Linda Pierschalla Vahsholtz |  |

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## The City of Cedarburg



# BudgetMessage 

## December 2015

In accordance with the obligations set forth in Section 3-1-3 of the City of Cedarburg Code of Ordinances, I am pleased to submit the fiscal year 2016 budget for the City of Cedarburg. This annual document includes information on the City's General, Capital, Sewer, Debt Service, Special Revenue and Internal Service Funds. The total 2016 budget is $\$ 24.8$ million.
As in previous years, the budget was difficult to balance due to the economic climate. The State of Wisconsin continues to put restrictions on the ability of municipalities to raise revenues and increase expenditures. State revenues have declined dramatically over the years and finally have held somewhat steady the last few years. Construction in the City seems to be on the rebound with new subdivisions starting in 2013, 2014 and 2015. The growth of the City in 2015 would allow for a tax levy increase of $\$ 57,426$. In 2015 the 2014 internal borrowing was refinanced along with borrowing for the 2015 and 2016 projects.
The Federal government Affordable Care Act also created additional expense for the City in 2015 and 2016. In order to comply with the Act, the City had to contract with their payroll provider to help complete new forms to be filed for all employees regarding their health insurance benefit. In 2016, the Federal mandate is adding $\$ 8,404$ to the budget for an additional module to the payroll program. This will allow the forms to be completed electronically in 2017.

The State of WI passed legislation restricting municipalities from completing home inspections at the time of sale of a property. Due to this change the City has lost \$6,000 in revenues for 2016.
As retirements occur in the City, staff is diligent in reviewing the positions and reorganizing when possible. Due to a retirement in the Treasurer's Office in 2015, the Administrative Assistant in the Clerk's and Administrator's Offices became full time filling in the vacancy in the Treasurer's Office. The Treasurer's Office position had been 0.75 FTE and is now 0.50 FTE. Other staff in the office have taken on added responsibilities and duties were moved around to accommodate the change.
With the changes in technology, the City is trying to stay current with our computer hardware and software. Replacing a file server at City Hall is budgeted for 2016 and is scheduled for replacement every five years. Security updates were made in 2015 and will be reviewed again in 2016.
With the increase in construction the City is seeing, the budget includes added hours for the contracted planner position. At least one new subdivision should begin development in 2016 and we may also see a few new commercial developments. On the revenue side, the building permits are budgeted to increase due to the new construction expected in 2016.
The seven year refuse and recycling contract is increasing for 2016 by $\$ 13,474$. There is a slight decrease in the fuel surcharge budgeted due to the lower gasoline prices we have seen. The new library building has caused an increase in operating expenditures due to the added technology for the energy efficiency of the building. The budgeted increase for 2015 was $17.25 \%$ and in 2016 an additional $10 \%$ is proposed in the budget. Besides the additional maintenance required, staffing was increased to accommodate the two-story building.
Expenditures have been cut since 2009 to keep the City's tax rate level, funds have become very tight. Revenues have been declining from the State along with new mandates on taxes and fees.

The City was prefunding equipment purchases along with street and stormwater projects. The reserve accounts to fund these purchases were no longer sufficient to fund projects for 2016. The 2015 budget included borrowing to cover these purchases of capital items to ensure the continued operation of the City services.

Interest income has declined drastically in the last seven years. A request for a proposed investment advisor is being considered in 2016.

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

## MAJOR YEAR GOALS

This budget is submitted within the goals, objectives and priorities established by the Common Council. Major goals of the

City continue to be infrastructure, environmental issues, equipment replacements and level of service to our citizens. The City has been aggressive in its street replacement program as much as funding allows. The level of service continues with the funding proposed in this budget. The City continues to review cost sharing options with neighboring communities for equipment and services, service levels and costs for efficiency and monetary savings.

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

## BUDGET ENVIRONMENT

For 2016, the City anticipates $\$ 7.6$ million more in expenditures from 2015 due to the Department of Public Works building construction project. The new refuse and recycling contract was in effect January 1, 2014 and includes a new calculation for the fuel surcharge. To date the City has realized savings due to the declining fuel costs, but 2016 includes a CPI increase. The City's health insurance increase was 5\% and dental insurance increase of 7\% for 2016.
Every year the City has to struggle with declining State aids such as shared revenues, the expenditure restraint program and the recycling grant program. The State has also increased tax exempt property. Since 1985, shared revenues have fallen from 29\% of General Fund revenues to 4.3\% in 2016. State Computer Aids are budgeted to increase $\$ 5,000$, the Recycling Grant revenues are expected to decrease \$9,500 from 2015 and Transportation Aids are decreasing \$34,887; 6.1\%. In total, State grants and financial aids are decreasing by $8 \%$.
The State levy limit is still in place from the 2011-2013 State budget. The law allows a municipality to carry forward from the previous year a percentage of unused levy capacity when calculating its 2016 limit. An adjustment is still allowed for debt authorized prior to July 1, 2005 and for debt authorized after July 1, 2005. The levy limit is the current CPI at September 30 and the percentage of net new construction in the City. Staying within the State levy limit is an issue and will continue to be in the future unless we see growth. The 2016 limit was $0.9 \%$
The growth in the City's assessed value in 2015 would only allow for an increase of $\$ 57,426 ; 0.69 \%$. The Common Council requested no increase in the tax levy for 2016 which would result in a rate decrease for the second year in a row. The adopted budget includes a 1.1\% levy increase and no increase in the assessed tax rate.

The City's unfunded list of budget requests includes for General Fund; banners for Washington avenue; \$3,500, updating City signs; \$5,000, recodification ; \$15,000, a camera with locating wire and monitor; $\$ 15,800$, replacement or refinishing of downtown garbage cans; \$16,515-\$25,000, street tree pruning catchup; \$9,350, preconstruction pruning; \$12,240, Hamilton Road boring for water and sewer lines; $\$ 3,328$, an irrigation system for City Hall $(\$ 7,000)$ and the swimming pool (\$18,000), a water reel irrigation system for Behling Field; $\$ 7,000$ and a rate increase for dispatchers to bring them closer to the wages of their comparables. None of these items were included in the budget. The Library fund balance deficit was funded for 2014 and 2015 through the 2016 levy.
With the tight budget restrictions, declining revenues, and increasing benefits and utilities, the 2016 budgeting process was very challenging compared to prior years. The General Fund had to make the final payments of the TID \#2 debt. In addressing the budget every year, the City exercises fiscal discipline to avoid resorting to poor fiscal practices in order to make a particular fiscal year budget look better. Budget Development Guidelines to avoid include:

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


## 2015 IN REVIEW

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

The City has been able to selectively use the fund balance for special, one-time costs because the City's reserves are well within the parameters set by policy. In these tough economic times, the fund balance is used more often for one time purchases. Further in the Transmittal Letter, the financial challenges of the City are discussed in detail.

## STRATEGIC WORKPLAN AND OTHER ACCOMPLISHMENTS IN 2015

The Strategic Workplan helps guide the budget document in planning for the future. The following highlights recent significant accomplishments of the organization over the last year as they relate to each established goal area of the Strategic Plan.

## Organizationall Devellopment (SWP Goal \#1)

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

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


## Financial (SWP Goal \#2)

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

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


## Growth and Development (SWP Goal \#3)

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

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


## Infrastructure (SWP Goal \#4)

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

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


## Leisure Services (SWP Goal \#5)

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

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


## Public Safety (SWP Goal \#6)

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

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


## Risk Management/Environment (SWP Goal \#7)

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

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


## Technollogy (SWP Goal \#8)

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

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


## City of Cedarburg Fund Structure



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



## BuagdetreralM ESSAGE

Department/Fund Relationship

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

## 2016 BUDGET OVERVIEW BY FUND

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

City Tax Levy Changes


For year to year, or city to city comparison purposes, the best measure is the equalized tax rate. The equalized rate is determined by dividing the proposed tax levy by the equalized value, which is an estimate by the State of Wisconsin of the total fair market value of taxable property within the City and is adjusted annually to reflect the increase in the fair market value of taxable property. The 2015 total equalized value is $\$ 1,204,323,800 ; 1.4 \%$ higher than last year. Based on the adopted tax levy, the equalized tax rate is $\$ 7.00 / \$ 1,000$ equalized value, or $0.03 \%$ below last year. Since 2004, the average annual municipal equalized rate increase has been 0.05\%.

City Equalized Rate Change


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

## BuldGer MIESSAGE

## GENERAL FUND

## Expenditures

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

General Fund Expenditures


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

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

Refuse and Recycling Contracted Services


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

Fuel Expenditures


## Budget Message تSSACE

Utilities were budgeted to increase for 2016 as follows:

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


## Utilities



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

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


## Revenues

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

## General Fund Revenues



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

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

## CAPITAL IMPROVEMENT FUND

The 2016-2022 Capital Improvement Plan identifies capital projects and estimates the cost presently projected for the next seven years. Staff was urged to thoroughly plan for and realistically budget for capital improvements. Projects are prioritized annually as needs change or as funding allows.

## Expenditures

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

## Major Capital Projects Planned for 2016

- A total of $\$ 790,000$ is budgeted for street improvements in 2016. Projects include Jackson St., Hanover Avenue, and Bridge Road.
- Stormwater improvements are an area of Capital Improvement program emphasis with the NR216 regulations and resulting stormwater discharge permit with which the City must comply. Accordingly, \$462,750 of expenditures are expected for engineering services for 2016 projects; Jackson Street and the Susan Lane storm water pond.
- Environmental expenditures, including potential dam and landfill expenses, total anticipated spending is $\$ 100,000$. Prochnow Landfill remediation is expected to continue into 2016. No funding was included for DNR mandated improvements/compliance to regulations of City-owned dams due to the engineering study requested. The dam repairs are budgeted in 2017.
- Equipment purchases funded from the equipment replacement reserve account total $\$ 882,000$ for 2016. Major purchases include two squad car replacements for the Police Department ( $\$ 80,000$ ); a street sweeper ( $\$ 240,000$ ), 10 yard dump truck ( $\$ 195,000$ ), and two pickup trucks $(\$ 106,000)$ for Public Works and an aerial lift truck ( $\$ 170,000$ ) one-ton $4 \times 4$ dump truck ( $\$ 50,000$ ) and mower/snow blower ( $\$ 41,000$ ) for Parks, Recreation and Forestry.
- Park improvements funded through impact fees and the tax levy total $\$ 130,000$. The projects included are Cedar Creek Park net climber and Zeunert Park path resurfacing.


## BudgetMessage تSSACE

Capital Projects Expenditures


## REVENUES

The Capital Improvement Fund's primary funding source is the property tax levy set at $\mathbf{\$ 1 , 1 1 7 , 0 0 0 ;} \mathbf{\$ 2 6 5 , 0 0 0}$ less than last year. The tax levy funds the following accounts: the Equipment Replacement Account at $\$ 250,000$ based on the depreciation schedule in the Capital budget; the Street Improvements Reserve at \$505,000, the Stormwater Program at $\$ 375,000$, and General Projects at $\$ 20,000$. A transfer in the amount of $\$ 50,000$ from Park Equipment Impact Fees is funding the net climber at Cedar Creek Park. A borrowing is also budgeted for the construction of a new Public Works garage.

## Capital Projects Revenues



## SEWER FUND

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

## DEBT SERVICE FUND

The tax levy support for general City debt is budgeted to increase from $\$ 619,532$ to $\$ 705,776 ; 14 \%$. The actual debt support needed in 2016 is $\$ 926,282$ which has been lowered by $\$ 220,506$ from fund balance, an IRS interest reimbursement from the Build America Bonds program and unspent funds from the library building project. Further discussion of the future debt plan is found in the Debt Service section.

## SPECIAL REVENUE FUNDS

In this budget, spending plans for six special revenue funds are included: library, swimming pool, cemeteries, self-supporting recreation programs, room tax, and park subdivider deposits. These individual accounts allow the programs to accrue and manage their own monies without concern of commingling their capital with other programs. The largest account is the Library Fund, with operating expenses of $\$ 871,565 ; 7.08 \%$ increase from 2015 due to the new larger library building needing additional staff and maintenance. With the automated systems at the Library, maintenance agreements are necessary for the upkeep of the building. The second largest account is the Community Pool Fund with $\$ 330,712$ of activity, up $1.2 \%$.

## FINANCIAL PLANNING PRACTICES

The Mission Statement in the Strategic Work Plan is the unifying theme to the organization which reads:
The City of Cedarburg seeks to preserve its historic, "small town" atmosphere and quality of life while balancing the desires of our community by delivering high-quality programs and services in a fiscally responsible manner.
The Strategic Work Plan has been updated for the new year. Long-term projects/issues are addressed in this plan and also coordinated with the department goals.
The 2016-2019 Strategic Work Plan identifies the objectives of the City for the coming years. Estimated time frames for completion of objectives are included in the Strategic Plan, which is a part of the budget executive summary. There are some items that require special attention from the Council and city staff over the next several years. In the preparation of this budget, staff has attempted to look forward and include required projects along with suggested improvements to operations.

## SIGNIFICANT BUDGET HIGHLIGHTS

A constant challenge facing the staff and Common Council during the budget process and beyond, is meeting the expectations of the community within available resources. The City's Mission Statement indicates the relationship between improving service while minimizing financial impacts to taxpayers. Growing citizen expectations, reduced State funding, limited financial resources, increasing State mandates and the overall cost of doing business has made this an area of concern. Careful consideration was made of City operations and services to continue to provide excellent, yet affordable service.
Major changes to the budget for 2016 include the funding of the Public Works garage building and environmental issues.

## Environmental

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

## Butatetergal ESSAGE

The City continues to perform routine inspections and maintenance on the dams, and in 2014 had an engineering study started to see what needs to be done for all three dams to be brought up to current DNR NR 333 standards. None of the dams meet the present hydraulic capacity standards, nor can they be certified to be structurally stable in a 100 year flood. The potential financial burden and liability presented by the dams will only increase as they age. The City is hoping to finalize options in 2016.

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

## Street Condition

Street condition continues to be a priority of the City. The City of Cedarburg had been working towards full "pay-as-you-go" financing of annual street maintenance and repair until growth became stagnant and funding was cut back to keep the tax rate down for residents. For 2016, $\$ 790,000$ is budgeted for the 2016 capital program. The City had gradually increased funding support for the street maintenance efforts up until 2005. Additional support in future years remains necessary to fulfill an ambitious seven year capital street improvement program.

## Business Development

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

The original TID \#2 plan was to be completed in four phases; Phase I in 2007, Phase II in 2009 and Phases III \& IV in 2014. The TID is a mixed-use district. Due to the economy and decline in the housing market the project was reviewed in 2015 and closed.

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

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

## Mandates

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

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

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

Perhaps the most challenging mandate is the Department of Natural Resources' requirement for the City to complete a NR216 permit for its storm water discharge into Cedar Creek. The storm water permit was received in 2004. This entails a \$2,000 annual permit fee plus substantial additional requirements that will necessitate significant financial support. Funding began in 2003, with $\$ 375,000$ of Capital funds in 2016 and holding steady.

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

In order to comply with the U.S. DOT Federal Highway Administration retro-reflectivity mandate, \$11,000 was added to the sign budget in 2011. The City signs may be replaced with signs meeting the new retro reflective standards as replacements are needed. 2015 was the last year for this program.

| Impact Fees 2015 Activity |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Beginning <br> Balance | Receipts | Disbursements | Ending <br> Balance |
| Park Impact Fees | 83,326.18 | 49,112.30 | (72,591.00) | 59,847.48 |
| Library Impact Fees | 0.00 | 16,085.59 | (16,085.59) | 0.00 |
| Sewer Impact Fees |  |  |  |  |
| Biosolids | 2,264.50 |  |  | 2,264.50 |
| Equipment Replacement | 13,923.56 | 12,395.66 |  | 26,319.22 |
| Police Impact Fees | 0.00 | 19,295.33 | (19,295.33) | 0.00 |
| Pool Impact Fees | 0.00 | 19,295.33 | $(19,295.33)$ | 0.00 |
| Total Impact Fees | 99,514.24 | 116,184.21 | $(127,267.25)$ | 88,431.20 |

## 2016 BUDGET CHALLENGES

The City strives to maintain the high level of services its citizens have come to expect and was able to accomplish even with the tax rate remaining the same. In prior years maintenance or replacements of aging infrastructure, buildings and equipment were postponed and now are more expensive and urgent than before. Funding levels in capital improvements need to be re-instated to necessary amounts for proper project funding. The housing market, building inspection revenues, impact fees, and the timing of the business park on Hwy 60 will continue to have a significant impact on the City's tax base. The City has been able to maintain an adequate fund balance to alleviate revenue reductions beyond the City's control.

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

## GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Cedarburg for its 2015 budget document for the eighteenth year. The award is valid for a period of one year. The City will be applying for the award for its 2016 budget.

## ACKNOWLEDGEMENTS

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

Respectfully submitted,


City Administrator/Treasurer


The City of Cedarburg is located on the banks of Cedar Creek, in the southeastern portion of the State of Wisconsin in Ozaukee County, approximately 18 miles north of downtown Milwaukee, Wisconsin, and less than four miles from Lake Michigan. The City is comprised of 54.5 miles of streets located in a 4.83 square mile area, has 3 bridges and 53.7 miles of sanitary sewer. Interstate Highway 43 is located about three miles to the east of the City. State Highways 60 and 181, as well as County Highways C, I, N, NN and T , also provide ingress and egress to the City.
The City of Cedarburg operates under the laws of the State of Wisconsin as a fourth-class city, with a Mayor, seven Common Council Members, and a full-time City Administrator to coordinate municipal operations and services. Council Members are elected for two-year terms and the Mayor for a three-year term. A limit of four terms has been set for Council Members and three terms for the Mayor, with certain exceptions. Fifteen committees, commissions and boards, made up of Council Members and citizens, help determine the overall goals, advise in areas of special concern, and open additional lines of communication between the general public and City Officials. These volunteers, possessing a strong sense of community, give freely of their time and talents to create a community rich in architectural, cultural and historical ambience. City Hall is located in the former high school building which was built from locally quarried limestone in 1908 and renovated in 1987.


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

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

In 2008, the City of Cedarburg formally adopted the Smart Growth Comprehensive Land Use Plan-2025, which was drafted in accordance with Section 62.23(2) of the Wisconsin Statutes. This Plan is the official statement of the City of Cedarburg that sets forth the major objectives concerning the physical development of the City. It is intended to be used as a tool to help guide the physical development into functional, healthy, efficient and attractive land use patterns.
The Department of Administration's estimated population for the City of Cedarburg in 2015 was 11,500 . According to the 2010 Census, $30 \%$ of the families in the City of Cedarburg have children less than 18 years of age. There are currently 4,795 housing units in the City, of which 3,670 are single family. The total equalized value of the City is $\$ 1,204,323,800$ with the average equalized value on a single-family home being $\$ 280,000$.

## GITVY: © F C CEDARBURG

Cedarburg is a diverse business community whose downtown area has remained essentially unchanged for the past 100 years. Today, these restored structures serve as the "heart" of the City and are utilized for shops, homes, offices, museums, art galleries, restaurants and public buildings, resulting in a vital downtown district. Historic preservation is a priority in this community. A diversified cross section makes up Cedarburg's largest employers. Woodmere Town homes claims the City's highest 2015 assessed value equaling \$7,840,000. Integral to the economic development of Cedarburg is the Cedarburg Business Park, which was created as the City's first Tax Incremental Financing (TIF) District in 1991 through the joint efforts of the City, Chamber of Commerce and Forward Cedarburg. Businesses that have located in this successful Business Park include: L.S. Research Inc., Milwaukee Journal/ Sentinel, Community Printing, AE Commerce LLC, Eastern Wisconsin Water Conditioning, Inc., and others; ranging from local importers of medicinal herbs to software developers. The TIF District closed in 2002, two years ahead of projections with an incremental value increase of $\$ 30,183,200$ attributable to the City's investment in the property.
A primary goal of the leaders of this community is to foster economic growth and development through business retention and attraction of new businesses, preserving the financial integrity of Cedarburg. To this end, in 1998 the City purchased 60 acres along State Trunk Highway 60 in the Town of Cedarburg for future use as a business park. The City completed a Master Plan for this land and surrounding area and that planning effort is a component of the City of Cedarburg Smart Growth Plan-2025. This city-owned land for our future business park along with additional land recently annexed into the City comprised our second Tax Incremental Financing District. The TID No. 2 plan was adopted on January 29, 2007. The TID No. 2 was located on the north end of the City and abuts Highway 60, giving easy access to I-43. TID No. 2 was a mixed-use district to develop a business park and related areas to stimulate economic development. The TID No. 2 was closed in 2015 due to inactivity and a decrease in value.
In 2014, the City of Cedarburg was named the 2014 eCity of Wisconsin by Google. "The eCity Award recognizes the strongest online business community in each state; the digital capitals of America."
As part of the development of a long-range plan for economic growth and industrial expansion, the leadership, supported by its residents, is committed to protecting the environment and preserving Cedarburg's unique historic flavor and ambiance. In 2008, the City contracted with an Economic Development Coordinator. This contractor's main focus is on revitalizing the City's downtown. With this position, current and potential businesses and property owners have one resource for information.

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

In addition to 35 beautiful, well-kept city parks and designated park lands totaling 154 acres, the City of Cedarburg has been awarded the designation of Tree City USA by The National Arbor Day Foundation for 23 consecutive years. The City also received the Tree Growth Award 8 times. To become a Tree City USA, a community must meet four standards-a legal tree governing body, a city tree ordinance, a comprehensive urban forestry program and observance of Arbor Day.
Part of the park system is a city-wide interurban walking/biking trail that runs the full length of the community and is adjacent to an attractive section along Cedar Creek, which is crossed by a former rail bridge renovated in 1998. The City's trail is a portion of the 30-mile Ozaukee Interurban Trail, which follows the path of the former Interurban Railroad, and is a unique pathway for walkers, runners, cyclists and skaters that links Milwaukee County on the south to Sheboygan County on the north. Along the trail, the former Interurban Train Depot was renovated and is now occupied by the Ozaukee County Historical Society. Additionally, a bike trail was constructed in 2000 along Pioneer Road/CT Hwy C, between Green Bay Road and Wauwatosa Road, as part of the road reconstruction project.
In 1996 the City, in cooperation with the Town of Cedarburg, built a state-of-the-art community pool, which includes interactive play equipment, an area for toddlers and other amenities for members of this familyoriented 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.

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

The Cedarburg Police Department consists of twenty fulltime sworn officers and six full-time dispatchers and is housed in a state-of-the-art building constructed in 2000 on the west side of the City. In addition to maintaining a safe environment for citizens and businesses in the
community, the Police Department provides service to many civic organizations at special events such as festivals, the annual Ozaukee County Fair, Maxwell Street Days, and Cedarburg School District activities. Presentations are offered to the community on subjects such as drug abuse and sexual assault prevention, peer pressure, first aid, shoplifting and identity theft prevention. Annually, the Department cosponsors Safety Town and Safety Camp with the Cedarburg Junior Woman's Club to teach youngsters in the community bicycle safety; and along with the WI Department of Natural Resources sponsors Hunter Safety classes. A Citizens' Police Academy is also conducted annually. Several officers are certified as child passenger safety seat technicians and provide safety seat installation assistance. In 2008, the Police Department began offering registration services for the WI DMV.
In early 2009, a K-9 unit was added to the Police Department. Through generous donations, the Police Department was able to purchase Jake, a black Labrador, to assist officers with drug investigations and searching for missing persons. The Cedarburg Police Department is one of 24 departments in Wisconsin to demonstrate a level of competency to obtain accreditation by the State, for its' policies, training and practices.


The Cedarburg Fire Department, which was established in 1866, provides fire protection and emergency medical services 24 hours a day, seven days a week to the City and Town of Cedarburg. It is recognized as among the State's best. The volunteer department responds to approximately 1,100 calls annually. In 2006, a second fire station was constructed in the Town of Cedarburg just north of Highway 60. Training is a major component of the success of the Fire Department. In 2014, approximately 7,300 training hours were logged to improve fire and EMS skills. The Cedarburg Fire Departments Public Education participates in Safety


Town and provides a Survive Alive House and program. They also train local businesses and employees in the proper use of fire extinguishers and provide CPR classes. The Cedarburg Fire Department participates in the Learning for Life Explorer program where young men and women, ages 14-18, can learn the fire/EMS service. Cedarburg Fire Department promotes "Change Your Clock, Change Your Battery" program. The department annually participates in Safety Day promoting not only fire and EMS safety but drug awareness, water safety and many more displays to keep the community aware and educated.
The department is jointly funded by the Town and City of Cedarburg. Money raised from Maxwell Street Days, which is held four times a year, assists in the purchasing of capital equipment, specifically fire and rescue vehicles. Currently, the fire department has three engines, one tender, one 105' ladder tower, one heavy rescue with extrication equipment, one grass truck, one multiple purpose brush truck with extrication and EMS equipment, two ambulances, two utility vehicles, one dive trailer, two Cannondale bicycles and one EMS response vehicle used for festivals and football games. In 2013, a command vehicle was purchased to aid the Chiefs in running a fire scene and going to mutual aid calls in other jurisdictions. All equipment is paid for with money earned from fundraising and ambulance transport fees. No tax dollars are used to purchase equipment.
Emergency Management is responsible for the development, implementation and management of the City of Cedarburg's disaster prevention, preparedness, response, recovery and mitigation efforts in coordination with Ozaukee County and Wisconsin Emergency Management. The Police Chief, as the Director, is responsible for the development of the City's Emergency Response Plan (ERP). The plan is then adopted by the Common Council. Auxiliary Police are also overseen by the Police Chief and assist in local events, traffic control for accidents and fire calls.

The Cedarburg Public Library was established in 1912 by the Cedarburg Woman's Club and has had three locations in the City until finally opening a modern new facility in July of 2014. The library is a member of the Eastern Shores Library System which provides residents access to all the public libraries in Ozaukee and Sheboygan Counties along with Lakeland College library and a bookmobile. Savings is gained through the resource sharing of an automated catalog, technology support, delivery of interlibrary loan materials, reference/research support, and centralized cataloging of materials. Residents have access to well over a million materials among all the libraries. The library supports lifelong learning and offers programs for infants through seniors including story times and technology instruction. Approximately 135,000 visits were made to the library in 2014 along with 6,700 people attending programs/events and 304,000 library items checked out. 8,500 residents are registered library card holders and 4,050 nonresidents for a total of 12,550 card holders. The library receives supplemental support from the Friends of the Cedarburg Public Library, a 501(c)3 organization.


The Cedarburg School District encompasses three elementary schools, one middle school and one high school. In addition, located within the Cedarburg School District is a parochial school: First Immanuel Lutheran School. In 2013, Cedarburg School District was recognized by Forbes as one of the best ranked schools for your housing dollar in America. In 2014 Cedarburg High School was one of eight schools nominated by the State Superintendent for the National Blue Ribbon Program which recognizes overall academic excellence or progress in improving student achievement. The High School was nominated for the "Exemplary High Performing School" based on being in the top 15 percent for performance levels on the state's reading and mathematics assessments. Within 25 miles of Cedarburg, a higher level of education is offered at institutions such as Concordia University, University of

Wisconsin-Milwaukee, University of Wisconsin-West Bend, Marquette University, Cardinal Stritch College, Milwaukee School of Engineering, and Milwaukee Area Technical College, providing excellent educational opportunities for Cedarburg residents.

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

The Cedarburg Artists Guild represents a large cross-section of artisans and crafts people, many of whom have earned local and national recognition. Leading artists' work can be found in local galleries, stores, and at art fairs.
As the last remaining single-screen theatre in Ozaukee County, the Rivoli Theatre contributes to Cedarburg's smalltown character. The restoration of this 70 year-old theatre captures the old-fashioned excitement that attending a movie generates. Layers of previous renovations have been removed, replaced by a new façade recreating the theatre's original 1930s grandeur in the City's historical downtown.

Concerts in Cedar Creek Park are held on Friday evenings from late June through August. Community volunteers began Summer Sounds in 2002.
Cedarburg celebrates festivals each year beginning with Winter Festival. Activities include an ice carving contest, bed racing, chili contest and a pancake breakfast. In June, Strawberry Festival is all about arts and craft shows and plenty of strawberry delicacies. Cedarburg enjoys an old fashioned Fourth of July celebration like no other. A parade, day-long picnic in the park and spectacular fireworks complete the day. Then in September, the annual Wine and Harvest Festival includes arts and crafts, live bands, food courts, apple bobbing and a scarecrow contest. The annual event celebrating German heritage in Cedarburg is in October with authentic German bands, dancers, German food and specialty beers.

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


## CITY OF CEDARRGMRG

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

* based on Annual Estimates of the Resident PopulationSource: U.S. Census Bureau, Population Division
Population by Sex/Age**
Male ..... 5,253
Female ..... 6,172
Under 18 ..... 2,396
18 \& Over ..... 8,500
20-24 ..... 655
25-34 ..... 1,050
35-54 ..... 3,707
55-64 ..... 1,152
65 \& Over ..... 1,885
Population by Ethnicity**
Hispanic or Latino ..... 230
Non Hispanic or Latino ..... 11,195
Population by Race**
10,828
White
71
African American
216
Asian
14
14
American Indian and Alaska Native
American Indian and Alaska Native
0
0
Native Hawaiian and Pacific Islander
Native Hawaiian and Pacific Islander ..... 0
Identified by two or more ..... 66
Household Income**
Total Households ..... 4,650
Less than \$10,000 ..... 169
\$10,000-\$14,999 ..... 182
\$15,000-\$24,999 ..... 431
\$25,000-\$34,999 ..... 347
(3.6\%)
(3.9\%)
(9.3\%)
\$35,000-\$49,999 ..... 602 ..... (12.9\%)
\$50,000-\$74,999 ..... 810(17.5\%)
\$75,000-\$99,999 ..... 688
(14.8\%)
\$100,000-\$149,999 ..... 770
\$150,000-\$199,999 ..... 346
Industry
Civilian Employed Population 16+ years ..... 6,022
Agriculture, forestry, fishing and hunting, and mining. ..... 97
Construction ..... 162
Manufacturing ..... 871
Wholesale trade ..... 220
Retail trade ..... 507
Transportation and warehousing, and utilities ..... 99
Information ..... 154
Finance and insurance, and real estate and rental and leasing ..... 444
Professional, scientific, and management, and administrative and waste management services ..... 870
Educational services, and health care and social assistance ..... 1,620
Arts, entertainment, and recreation, and accommodation and food services ..... 431
Other services, except public administration ..... 457
Public administration ..... 90
Educational Attainment**
Population 25 years and over ..... 7,794
Less than 9th grade ..... 63
9th to 12th grade, no diploma ..... 200
High school graduate (incl. equivalency) ..... 1,572
Some college, no degree ..... 1,491
Associate's degree ..... 550
Bachelor's degree ..... 2,753
Graduate or professional degree ..... 1,165(16.6\%)
(7.4\%)
\$200,000 or more ..... 305 ..... (6.6\%)
Housing Occupancy
Total housing units ..... 4,916
Occupied housing units ..... 4,691
Vacant housing units ..... 225
For rent ..... 95
Rented, not occupied ..... 12
For sale only ..... 41
Sold, not occupied ..... 11 ..... (0.2\%)
Seasonal/recreational/occasional use ..... (0.4\%)
All other vacant ..... (0.9\%)(1.6\%)


## Organizational chart A C A



## ORGANIZATOrgansationde chart



The annual budget process is the key to the implementation of the City of Cedarburg's Strategic Work Plan, allowing the opportunity to reassess goals and objectives and a provision of the means for accomplishing them. The Common Council's goals and directives set the tone and groundwork for the development of the budget, identifying key policy issues and providing direction for the budget. While the budget may be reviewed by the Mayor and Common Council in October, and adopted in November, its preparation begins in May, with projections of City reserves, revenues and expenditure forecasts and beginning review of the strategic work plan.
Citizen feedback is an important component of the budget process in assessing citizen satisfaction with services and establishing priorities for the coming year(s). Citizens are welcome to all Common Council meetings and are able to share comments and suggestions at the meetings.

## BUDGET DEVELOPMENT

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

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

Financial trend analysis is an integral part of the City's decision-making process, which includes both short- and long-range economic financial forecasts. The City's current financial condition with existing programs is evaluated as well as future capacity, integrating long-range plans, objectives and financial policy. Infrastructure needs (capital improvement projects) are also evaluated and play a very important role in forecasting related short- and long-term operating needs.
Performance objective measures are used to report on the achievements, impacts and outcomes of City programs. Departments submit an update of their objectives and measurements during the budget process. They report on prior year performance, update current year estimates, long-term objectives, and set targets for the upcoming year. Department Heads are also encouraged to continually evaluate their performance indicators to ensure they accurately reflect the City's Mission Statement and priorities.

## BUDGET REVIEW WITH DEPARTMENTS OF PROPOSED BUDGET

Department Heads and Supervisors meet with the City Administrator/Treasurer in mid-September to discuss their operating and capital budget requests. Any new or expanded programs or services, costs or items not fitting within the overall established budget target are placed on an "unfunded" list. These supplemental requests are evaluated based on the City's financial capacity and how they relate to the Council's priorities. Following the review of every budget proposal, a preliminary proposed budget is completed for submission to the Common Council at their first meeting in October. During the 2016 budget process, there were twelve items that were on the unfunded list-items not included in the budget are south Washington Avenue banners, updating of City welcome/entrance signs, recodification, a locating camera for DPW, downtown garbage can replacements, street tree pruning and irrigation systems.

## REVIEW AND ADOPTION OF BUDGET

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

The City adopts annual budgets for the General Fund, Cemetery, Room Tax, Recreation Programs, Parks \& Playgrounds, Library, and Swimming Pool Special Revenue Funds, Debt Service Fund, Capital Improvement, Internal Service and Sewer Enterprise Funds. A budget has not been adopted for the Community Development Block Grant Fund as the only expenditures are loans and loan-related expenditures which must be individually approved by the Common Council. The Tax Incremental Finance (TIF) budget was approved at the point of plan adoption. The water and electric enterprise funds are independently adopted by the Light \& Water Commission. The Trust and Agency Fund is not included in the budget due to the donor of the funds designating the use of the funds.

## BUDGET ADOPTION AND AMENDMENTS

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

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

## Devetorment Phases BUDGE



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

June 10 Staff Review of Strategic Work Plan
June 29 Council set budget parameters
Common Council to review and approve 2015 Budget Process Calendar
July 6 Department Heads/Supervisors issued departmental request forms for operational budget needs, review and updating of department descriptions and narratives
August 7 A copy of proposed narrative and line item budget is due to Administrator/Treasurer
Preliminary proposed budget review process begins for board, committee and commission comments; public input solicited at City board, committee and commission meetings in order to identify constituent concerns and any other budget issues.

September 11 Department proposed budget requests with comments from boards, committees and commissions due to City Administrator/Treasurer
Capital planning meeting
Staff is to prepare unfunded list
September 14-18 Department Heads meet with City Administrator/Treasurer
October 5 E-mail budget summary to News Graphic (by 10:00 a.m.)
October $8 \quad$ Budget published in News Graphic
Proposed budget distributed to Common Council and available for public review
October 12 Consider proposed budget. Department presentations
October 19 Possible budget meeting. Department presentations
October 26 Consider proposed budget, official public budget hearing for citizen comments (citizens are free to comment throughout budget deliberations)

November 16 Possible Budget discussion/Council
November $9 \quad$ Consider proposed budget
November 30 Budget adopted by Common Council
December 3 Budget ordinance published
Following budget adoption, the budget may be amended only by a $2 / 3$ majority vote of the Common Council. Such a majority is required both for additional appropriations and for changes/transfers between appropriations. Appropriations are defined as expenditure categories such as general government, public safety, etc. Budget changes are required to be published in the official newspaper within ten days of approval.

## DESCRIPTION OF CITY FUNDS AND ACCOUNTING STRUCTURE

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

## GOVERNMENTAL FUND TYPES

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

## General Fund

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

## Special Revenue Funds

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

$$
\begin{array}{cc}
\text { Swimming Pool } & \text { Cemetery } \\
\text { Room Tax } & \text { Park Subdivider Deposit } \\
\text { Recreation Programs (self-supporting) } & \text { Library }
\end{array}
$$

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

## Capital Projects Funds

Capital Projects Funds account for financial resources to be used for the acquisition of equipment, construction of major capital facilities, or other long-term projects. Capital Projects Funds used by the City include the capital improvement fund and any tax incremental financing (TIF) district fund. The TIF No. 1 project plan adopted by the City in 1991 closed out in 2002. TIF No. 2 plan was adopted by the City in January 2007 and closed out in 2015 due to the losses seen and no development to date. Included in this plan is the project budget; therefore, an annual budget is not necessary.

## PROPRIETARY FUND TYPES

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

## Enterprise Funds

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

## Internal Service Funds

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

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

## FINANCIAL GOAL STATEMENT

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

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

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

## FINANCIAL POLICIES

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

## Revenue

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

## Budget Considerations

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


## Revenue Monitoring

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


## Other Considerations

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


## Debt

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

## Financing Considerations

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


## Debt Limits

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


## Other Considerations

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


## ElNANALbEt:POLICIES

## Financial Advisor

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


## Capital Budget

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

## Budget Considerations

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


## 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


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


## Oversight and Reporting

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


## Investment Advisor

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


## General Fund Balance

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

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


## Budget Transfer Policy

In accordance with Wisconsin Statutes Section 65.90(5)(a) (Municipal Budgets), changes to budgeted appropriations will not be made unless authorized by a vote of two-thirds (2/3) of the Common Council.
a. Requested changes will be reviewed by the City Administrator/Treasurer and referred to Council for approval by resolution.
b. A Class 1 notice will be published within ten days of approval.

## Procedure

- Request for increases or decreases in the total salary and fringe benefit accounts of a department must be reviewed and have the approval of the City Administrator/Treasurer. No changes will be considered which are contrary to adopted salary ordinances or wage schedules in collective bargaining agreements. Any questionable change requests will be referred to the City Administrator/Treasurer for review and recommendation. Example: If the Department Head is requesting that (excess) salary or fringe benefit funds be transferred to or from an account other than a salary and fringe
benefit account within the department's budget or if funds are being transferred from one salary account to another salary account within the department's budget, within the same appropriation, the transfer request will be reviewed and, if found to be justified, may be authorized by the City Administrator/Treasurer.
- The purchase of additional equipment or outlay items not in the approved budget must be reviewed and have the approval of the City Administrator/Treasurer.
- Transfers within appropriations, other than those listed in paragraphs one and two above, must be requested in writing by the Department Head (or as may be delegated to a department supervisor) together with justification for the transfer. These transfers will be within the account group(s) of the department's budget. The transfer requests will be reviewed and authorized by the City Administrator/Treasurer.
- All requests for transfers are to be in writing with proper justification and are to be presented to the City Administrator/ Treasurer.
- All transfers that need authorization by the Common Council will be presented for review and recommendation by the City Administrator/Treasurer.
- All requests for transfers will, in all but emergency cases, be made before monies are expended and/or purchases are authorized.
- All accounts are subject to a periodic internal audit by the City Treasurer's Office to ensure compliance with budgetary policies.


## Property Assessments

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

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


## Writing Off Uncollectible Receivables

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

- The City Treasurer's Office issues invoices to individuals/groups for the services provided. The invoice is payable 30 days from the date of invoice. After the 30 days, the invoice will accrue interest at $18 \%$ per annum.
- Invoices one month past due will be sent a reminder to submit payment with the additional amount of interest due.
- Four attempts will be made to collect the payment. Every 30 days the accounts will be reviewed by the Treasurer's Office. The office will make a recommendation to the City Administrator/Treasurer for review and possible approval.
- Upon written request, payment plans can be arranged to ensure full payment of the invoice. The approval of the City Administrator/Treasurer is required.
- Invoices to individuals/groups located in the City of Cedarburg with any past due amounts as of November 15 will be


## FIMANALIALPOLICIES

placed on the tax roll as a lien against the property.

- When the amount of the invoice is $\$ 2,000$ or less, and has been determined to be uncollectible, the City Administrator/ Treasurer will have the authority to approve writing off an invoice as uncollectible.
- When the amount is larger than $\$ 2,000$ and determined to be uncollectible, Common Council approval will be required to write off an invoice.


## Fixed Assets

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

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

## Purchasing

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

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


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materials or equipment from a local or other vendor, provided that the current approved budget provides for such purchase, and further that the Department Head exercises sound judgment in selecting the vendor which can provide the item or service at the best price or availability.

- For small purchases amounting to $\$ 20$ or less obtained from local suppliers at which the City does not have an account, the use of petty cash is recommended and authorized in order to minimize the need to utilize normal accounts payable procedures. If petty cash is used for such purchases, a memo slip detailing the item(s) purchased, purpose and budget account shall be completed for each such transaction and submitted along with the purchase receipt to the City Administrator/Treasurer. This procedure shall not be used to make numerous purchases of the same commodity to avoid the issuance of a purchase requisition.


# STTRATJEGIC WORKPLAN 

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


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

| Goal Objective | Projected <br> Completion <br> Date | Status as of September <br> 2015 | Responsible Party | Cost <br> Projection | Classification |
| :---: | :---: | :---: | :---: | :---: | :---: |

## Goal \#\# Organizational Development

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

| Recodify portions of <br> the City Code, possibly <br> outsource | 2017 | Ongoing | City Attorney, <br> Department Heads | $\$ 20,000$ | Priority |
| :--- | :---: | :---: | :---: | :---: | :---: |

## Goal \#2 Financial

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

| City-wide revaluation | 2018 | Ongoing analysis of annual <br> statistical reports | City Assessor | $\$ 50,000$ | Mandatory |
| :--- | :---: | :---: | :---: | :---: | :---: |
| Borrowing for DPW <br> garage building project | 2016 | Working on bid <br> specifications | Director of Engineering <br> and Public Works | $\$ 8,000,000$ |  |

## Goal \#3 Growth and Development

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

| Develop TID Plan for Hwy 60 | 2018 |  | City Administrator/ Treasurer, Director of Engineering \& Public Works, City Planner, Economic Development Board, Cedarburg Light \& Water | \$100,000? | Future Goal |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Amcast | 2018 | Working with DNR and EPA for funding of cleanup. Site on EPA's National Priorities List, Developer interest in acquiring. | City Attorney, Mayor, Common Council, City Administrator/Treasurer, Director of Engineering \& Public Works |  | Priority |
| Update of Zoning Code | 2016 | Ongoing | City Planner, Plan Commission, Common Council | \$20,000 | Priority |
| Promote development/ redevelopment of Smart Growth area \#19 along Pioneer Road | 2017 | Ongoing | City Planner, Economic Development Board |  | Future Goal |

## STRATEGIC WORKPPLG-2020

| Goal Objective | Projected <br> Completion <br> Date | Status as of September <br> 2015 | Responsible Party | Cost <br> Projection | Classification |
| :---: | :---: | :---: | :---: | :---: | :---: |

## Goal \#4 Infrastructure

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

| DPW Garage <br> Construction | 2016 | Space needs analysis <br> completed. Construction <br> management and <br> architect contracts <br> awarded. | Director of Engineering <br> \& Public Works, <br> Superintendent of <br> Public Works | $\$ 8,000,000$ | Priority |
| :--- | :---: | :---: | :---: | :---: | :---: |
| Dams-Compliance <br> with WI DNR NR333 | 2017 | Grouting completed- <br> other repairs yet to be <br> completed. Engineering <br> contract awarded. Study to <br> be completed for NR 333 <br> compliance. | Director of Engineering <br> \& Public Works | $\$ 1,000,000$ | Mandated |
| Phosphorus <br> Regulations | Unknown | To be determined by DNR <br> Regulations | Wastewater Treatment <br> Superintendent | Part of new <br> Wastewater <br> Treatment <br> Plant cost | Mandated |
| Garfield Lift Station- <br> Replacing valves and <br> piping | 2020 | Received cost from J.F. <br> Ahern Co. | Wastewater Treatment <br> Superintendent | $\$ 200,000$ | Priority |
| Replace and move <br> Highland Lift Station | 2020 | To be initiated | Wastewater Treatment <br> Superintendent, <br> Director of Engineering <br> \& Public Works | $\$ 1,300,000$ | Priority |
| New Regional Lift <br> Station | 2016 | To be initiated | Wastewater Treatment <br> Superintendent, <br> Director of Engineering <br> \& Public Works | $\$ 1,300,000$ | Priority |

## Goal \#5 Leisure Services

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

| Develop Parkland <br> at Prairie View <br> Subdivision-Shelter <br> and Restroom | 2016 | Phase II-graded and <br> seeded over; Phase III <br> playground install (2015) |  <br> Forestry Board, Director <br>  <br> Forestry | $\$ 500,000$ | Future Goal |
| :--- | :---: | :---: | :---: | :---: | :---: |
| Build outdoor Sports <br> Complex | 2020 | To be initiated | Director of Parks, <br> Recreation \& Forestry | TBD | Future Goal |
| Indoor Multipurpose <br> Gymnasium | 2020 | To be initiated, working <br> with local sports <br> organizations on needs <br> analysis (2015 | Director of Parks, <br> Recreation \& Forestry | TBD | Future Goal |

## §TTRATJEGIC WORKPLAN

| Goal \# $\ddagger$ Leisure Services (contd.) |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Goal Objective | Projected Completion Date | Status as of September 2015 | Responsible Party | Cost Projection | Classification |
| Enhance Cedar Creek Park and Adlai Horn Park after creek cleanup | 2017 | To be initiated | Director of Parks, Recreation \& Forestry | $\begin{gathered} \$ 250,000- \\ \$ 500,000 \end{gathered}$ | Future Goal |
| One year Library user survey | 2016 | To be initiated | Library Director | Staff time | Future Goal |
| Goal \#6 Public Safety |  |  |  |  |  |
| Protect life and property by establishing an atmosphere of safety, trust and well-being. |  |  |  |  |  |
| Investigate upgrade of severe weather siren system | 2018 | Ongoing upgrade One replaced in 2015, second budgeted in 2016 | Police Chief | \$72,000 | Priority |
| Develop a County-wide <br> Search and Rescue Team | 2016 | Under development and the group is working on the policy and assigning duties to its members | Police Chief | \$2,000 for training and equipment | Priority |
| Police Department State Accreditation | 2016 | Ongoing work on standards and documentation | Police Chief | \$1,000 for training and equipment | Priority |

## Goal \#7 Risk Management

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

| Improve CVMIC Risk <br> Assessment score | 2016 | Reviewing policies with <br> Safety Committee | Department Heads/ <br> Supervisors, City <br> Administrator/Treasurer | Staff time | Future Goal |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| Request Property <br> Insurance Quotes | 2015 | Requesting quotes | City Administrator/ <br> Treasurer | Staff time | Priority |
| Goal \#7 Technology |  |  |  |  |  |
| Improve efficiency and productivity between City departments, residents and businesses through technology |  |  |  |  |  |
| Cooperative Purchase <br> of new electronic <br> voting equipment <br> in conjunction with <br> Ozaukee County | 2015 or |  |  |  |  |
| 2016 | Voting machines will <br> be purchased as soon <br> as certified by Federal <br> and State Governments. <br> Machines will be reviewed <br> by Municipal Clerk and <br> County Clerk in June. | City Clerk | $\$ 3,000-$ <br> Decision to be made later <br> in year. | Ozaukee <br> County to pay <br> majority of <br> costs | Mandated |

CITY OF CEDARBURG 2016 BUDGET
(By Category)


2016 All Funds-By Revenue Category


## 2016 All Funds-Expenditures by Fund



336,991

## BUDGET SUMMMARAR

BY FUND


## BuldGESUMMARY

## FUND BALANCE

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

## BUDGET SBudgervamart

## Tax Levy



| $\square$ | OPERATIONS |
| :--- | :--- |
| $\square$ | CAPITAL |
| $\square$ | LIBRARY |
| $\square$ | DEBT |



## RHTGEGSUMMARY <br> Budget Summary

| City of Cedarburg |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| City Tax Levies | $\begin{array}{r} 2011 \\ \text { ACTUAL } \end{array}$ | $\begin{array}{r} 2012 \\ \text { ACTUAL } \end{array}$ | $\begin{array}{r} 2013 \\ \text { ACTUAL } \end{array}$ | $\begin{array}{r} 2014 \\ \text { ACTUAL } \end{array}$ | $\begin{array}{r} 2015 \\ \text { ACTUAL } \end{array}$ | 2016 \% CHANG ADOPTED 2016/2015 |  |
| General Fund Levy | 5,123,465 | 5,259,335 | 5,410,911 | 5,568,212 | 5,626,518 | 5,803,256 | 3.1\% |
| Capital Improvement Levy | 1,073,980 | 1,090,000 | 1,106,500 | 1,235,000 | 1,435,000 | 1,170,000 | -18.5\% |
| Special Revenue Fund Levy-Library | 428,454 | 490,000 | 490,000 | 490,000 | 657,842 | 707,306 | 7.5\% |
| Special Revenue Fund Levy-Pool |  |  |  |  |  | 44,121 | 0.0\% |
| Debt Service Levy | 880,000 | 914,042 | 956,118 | 972,917 | 619,532 | 705,776 | 13.9\% |
| Total City Levy | 7,505,899 | 7,753,377 | 7,963,529 | 8,266,129 | 8,338,892 | 8,430,459 | 1.1\% |
| Other Taxing Bodies |  |  |  |  |  |  |  |
| Cedarburg Schools | 12,161,771 | 11,208,647 | 11,052,752 | 11,689,535 | 11,768,557 | 11,817,277 | 0.4\% |
| Ozaukee CountyOperating | 2,039,075 | 2,081,789 | 2,143,072 | 2,243,675 | 2,227,614 | 2,211,000 | -0.7\% |
| State of Wisconsin | 198,621 | 199,629 | 196,847 | 196,308 | 201,463 | 204,381 | 1.4\% |
| M.A.T.C.-Operating | 2,245,896 | 2,289,003 | 2,456,955 | 2,460,817 | 1,507,980 | 1,514,199 | 0.4\% |
| Total Tax Levy (Gross) | 24,151,262 | 23,532,445 | 23,813,155 | 24,856,464 | 24,044,506 | 24,177,316 | 0.6\% |
| State School Credit | (1,941,694) | (1,942,291) | (1,899,259) | (1,838,119) | (1,812,945) | $(2,087,023)$ | 15.1\% |
| Total Tax Levy (Net) | 22,209,568 | 21,590,154 | 21,913,896 | 23,018,345 | 22,231,561 | 22,090,293 | -0.6\% |
| Equalized Valuation | 1,170,383,900 | 1,176,320,900 | 1,159,925,700 | 1,156,752,200 | 1,187,131,800 | 1,204,323,800 | 1.4\% |
| City Equalized Tax Rate | 6.41 | 6.59 | 6.87 | 7.15 | 7.02 | 7.00 | -0.3\% |
| School District Equalized Tax Rate | 10.42 | 9.55 | 9.55 | 10.13 | 9.94 | 9.84 | -1.0\% |
| Total Equalized Tax Rate | 18.99 | 18.37 | 18.92 | 19.93 | 18.77 | 18.36 | -2.2\% |
| Assessed Valuation | 1,155,644,680 | 1,160,817,740 | 1,165,210,300 | 1,183,410,760 | 1,196,486,770 | 1,208,692,140 | 1.0\% |
| Assessment Ratio | 98.74\% | 98.68\% | 100.46\% | 102.30\% | 100.91\% | 100.36\% |  |
| $\begin{aligned} & \text { Tax Rates (Per \$1,000 } \\ & \text { A.V.) } \end{aligned}$ |  |  |  |  |  |  |  |
| City of Cedarburg | 6.49 | 6.68 | 6.83 | 6.99 | 6.97 | 6.97 | 0.0\% |
| Cedarburg School District | 10.55 | 9.68 | 9.51 | 9.90 | 9.86 | 9.80 | -0.6\% |
| Ozaukee County | 1.76 | 1.79 | 1.84 | 1.90 | 1.86 | 1.83 | -1.6\% |
| State of Wisconsin | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.0\% |
| M.A.t.C. | 1.94 | 1.97 | 2.11 | 2.08 | 1.26 | 1.25 | -0.8\% |
| Total Tax Rate (Gross) | 20.91 | 20.29 | 20.46 | 21.04 | 20.12 | 20.02 | -0.5\% |
| State School Credit | (1.68) | (1.67) | (1.63) | (1.55) | (1.52) | (1.73) | 14.0\% |

## BUDGET SBudget summarg

Municipal Equalized Tax Rate


Equalized Value History


## BUDGE SUMMARY Budget Summary

Tax Base Per Capita



## STATION No. 3

PIBLIC EIUQATION - SURVIVE ALIVE AMTCUE EOUPMEIT MISEAM


## GENERAII FUND Fund Batance Summary

The graph below represents the trend in the General Fund Balance for the past 10 years. Since 1991 the City has built back its fund balance that was dramatically drawn down from 1985 to 1991. City policy states that undesignated General Fund Balance should be between two and three months of general fund expenditures, or approximately $\$ 1.43$ million to $\$ 2.14$ million. Therefore, efforts were made to restore the fund balance to the point that planned reductions in fund balance for one-time expenses would still keep the City within the adopted policy. The 2016 budget includes use of fund balance in the amount of $\$ 26,404$ to fund the purchase of a file server for City Hall, additional software module for payroll software provider, and $\$ 3,000$ to fund the contingency reserve account.
The difference between the total fund balance and the undesignated fund balance is encumbrances carried over from the previous fiscal year, prepaid expenses and fuel and supply inventory.


## GENEREACHEESOUNCD

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 $2.6 \%$ for 2016 and the recycling grant by $25 \%$. There is little expected growth in other revenue sources to pay for increased operating costs. The building inspection revenues are expected to increase slightly over 2015 due to the new subdivisions starting up in the City.
The 2016 adopted budget assessed tax rate remains the same as the previous year at \$6.97.

## GeENERALEFUND

## Utility Tax Equivalent

The Cedarburg Light \& Water Utility makes a payment in lieu of property taxes (PILOT), calculated by applying the local municipal and school tax rates against the total value of the utility plant in service. The calculation includes the assessment ratio; therefore, as the assessment ratio declines, so does the PILOT. This source provides $9.4 \%$ of General Fund operating revenues in 2016.

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


## Intergovernmental Revenues

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

State Shared Revenue and Expenditure Restraint


Typically, the City receives 95\% of the prior year's payment under the State formula. State Shared Revenue for 2016 is decreasing $2.6 \%$ or $\$ 5,274$ from the 2015 budget.
In 1995 the State added the Expenditure Restraint Program. Obtaining these revenues helped offset the decline in general shared revenues. The Expenditure Restraint Program provides additional shared State revenue for restricting the rate of growth of General Fund expenditures to a limit that considers inflation and growth in new construction in the municipality. To obtain these funds, the City must comply with the State requirement as previously mentioned. For 2016, the revenue is declining from the actual amount for 2015 and the City will qualify for the program in 2017 by capping the expenditure increase at 0.90\%.

The previously noted trend toward decreasing general State shared revenues resulting from the formula application and State budget property tax levy limit will continue to have a negative impact on General Fund revenues. As a percentage of total general fund revenues, the combined shared revenue and expenditure restraint decreased to $4.3 \%$ of total revenues, down from 4.4\% since 2013.

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


## GENEBALFUND

The second largest intergovernmental revenue consists of State transportation aids. State transportation aids are $\$ 510,210$, approximately $6.0 \%$ of the General Fund's revenue; resulting from a formula established by the State which takes into consideration costs of maintaining the City's transportation system, including maintenance, traffic enforcement and other costs. This formula uses costs over a rolling six-year period in determining the aid amount and such aids have been rising along with operating costs. The 2016 amount is a 6.4\% decrease from 2015.

The City's Recycling Grant, funded by the Wisconsin Department of Natural Resources, pays for a portion of the cost of the City's curbside recycling program and yard waste collection and disposal. This grant previously provided approximately $\$ 56,000$ in annual funding. In 2011 the recycling grant program was affected by the State budget cuts. The 2016 amount is budgeted at $\$ 28,488,25 \%$ less than 2015. Like other forms of State aid, the future of this source of revenue is uncertain.
Since 2000, the City has received computer aid revenue from the State. This payment stems from their decision to exempt all computers from inclusion as personal property. This revenue is budgeted to increase by $100 \%$ for 2016 due to the added exemptions for property.

Total State Revenues


## Regulation and Compliance Revenues

This revenue includes licenses issued by the City (e.g., liquor, contractor, bartender, pet, etc.), the cable television franchise fee and building and related permits. Such revenues are $4.2 \%$ of General Fund operating revenues. Many of the license fees and the cable television franchise fee are limited by State Statute and cannot be expected to increase to any significant degree in the near future. Building and related permits are dependent on construction activity and the local economy. In recent years, revenue from such permits has exceeded budgeted amounts due to increased residential construction and expansions at local industries. In 2007 new developments were approved, however, with the decline in the housing market, improvements have been delayed. During 2013 and 2014 residential construction in the City started back up. In 2015 there were three subdivisions with lots available for homes. A new subdivision is under consideration currently with the Plan Commission and would create an additional 70 lots available for construction. Regulation and compliance revenues are projected based on known factors (e.g., planned new development, number of premises requiring a liquor license) and trends in such revenues.

## Law and Ordinance Violations

Such revenues represent the City's share of fines from violations of City ordinances and State Statutes, as well as parking ticket revenues. Fines and parking tickets represent less than 1\% of general fund operating revenues. Revenues are budgeted to decline $\$ 15,500$ to better reflect actual collection in previous years.

## Public Charges for Services

This revenue source includes charges for use of City services and facilities. Major categories include Assessor's Office, Police Department, Public Works and Senior Center fees. Public charges for services are $0.9 \%$ of total revenues.

## Intergovernmental Charges for Services

This source consists of payments received from the Town of Cedarburg under a Shared Services Agreement for the Fire Department that is in effect through 2024. The DNR mandates water monitoring at the Pleasant Valley Landfill which is shared jointly with the Town. They fund one-third of the expenditures.
Beginning in 2004, an administrative charge of $\$ 10,250$ was applied to the Sewerage Fund representing the support to the utility from the Mayor, Common Council, Administrator and City Clerk.
In addition, included under this category is the reimbursement received from the Cedarburg School District for the costs of school crossing guards, who are supervised by the Police Department. The crossing guard expenditure and revenue are decreasing for 2016 due to a parochial school moving out of the City. The intergovernmental charges revenue category provides approximately $2.5 \%$ of General Fund Revenues.

## Public Improvement Revenues

This source consists of the administrative charges to developers in the City, reimbursing the City for administrative staff time spent on development review and oversight. Such revenues are not predictable and are minimally budgeted unless specific projects are anticipated for a given year. For the 2016 budget the line item was added to the engineering fees under Public Charges for Services.

## Commercial Revenues

This source primarily consists of interest earnings on invested funds and sales/rental of City property including rental income from the lease of water towers to cellular telephone companies. As a percentage of General Fund operating revenues, such revenues fund approximately $2.1 \%$ of the operating budget. Fluctuation in this account is due to the changes in yields on invested funds and the amount of investable funds. The market interest rates continue to remain low through 2015. As investable funds have increased, the City has implemented the investment strategies recommended by the ad hoc Debt/ Investment Advisory Committee and more actively managed its investments.

## GeNERALFUND

| General Fund |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fund 100 |  |  |  |  |  |  |  |
| Revenues | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $2015$ | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{aligned} & \text { \% Change } \\ & \text { 2016/2015 } \end{aligned}$ |
| Public Improvement Revenues | 2,533 | 7,031 | 1,410 | 2,800 | 3,000 | 0 | -100.00\% |
| Intergovernmental Revenues | 1,007,343 | 969,979 | 1,010,251 | 1,008,588 | 1,022,943 | 927,284 | -8.06\% |
| Regulation \& Compliance | 334,158 | 358,956 | 361,940 | 336,590 | 384,278 | 357,575 | 6.23\% |
| Law \& Ordinance Violations | 72,912 | 62,479 | 51,399 | 83,000 | 61,000 | 67,500 | -18.67\% |
| Public Charges for Services | 52,125 | 68,801 | 76,059 | 66,619 | 76,083 | 74,720 | 12.16\% |
| Intergovernmental Charges | 202,684 | 192,605 | 202,855 | 206,333 | 204,733 | 210,992 | 2.26\% |
| Commercial Revenues | 178,225 | 178,722 | 158,655 | 173,034 | 168,851 | 176,548 | 2.03\% |
| Property Taxes | 5,743,936 | 5,929,290 | 6,284,746 | 6,440,490 | 6,426,518 | 6,605,471 | 2.56\% |
| Total | 7,593,916 | 7,767,863 | 8,147,315 | 8,317,454 | 8,347,406 | 8,420,090 | 1.23\% |



## General Fund Department Expenditures



Operating Expense by Object


## General Fund Revenues




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

| General Fund Revenues |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fund 100 |  |  |  |  |  |  |  |
|  |  |  |  | 2015 | 2015 | 2016 | nge |
| Public Improvements | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Engineering \& Administration | 2,533 | 7,031 | 1,410 | 2,800 | 3,000 | 0 | -100.00\% |
| Total Public Improvement Revenues | 2,533 | 7,031 | 1,410 | 2,800 | 3,000 | - | -100.00\% |
|  |  |  | 2014 | 2015 | 2015 | 2016Adopted | $\begin{array}{r} \text { \% Change } \\ \text { 2016/2015 } \\ \hline \end{array}$ |
| Intergovernmental Revenues | 2012 | 2013 |  |  |  |  |  |
|  |  |  |  | Budget | Estimated |  |  |
| State Shared Revenues | 199,118 | 198,620 | 198,720 | 205,200 | 199,926 | 199,926 | -2.57\% |
| Fire Insurance Dues | 39,859 | 40,187 | 45,625 | 45,600 | 43,027 | 0 | -100.00\% |
| Expenditure Restraint Program | 144,414 | 148,731 | 157,190 | 157,200 | 172,926 | 162,960 | 3.66\% |
| State Grant, Police Training | 3,040 | 2,560 | 2,880 | 2,700 | 3,040 | 2,700 | 0.00\% |
| State Transportation Aids | 513,912 | 525,448 | 547,997 | 545,097 | 545,097 | 510,210 | -6.40\% |
| State Computer Aids | 16,629 | 16,304 | 15,848 | 11,500 | 17,022 | 23,000 | 100.00\% |
| State Recycling Grant | 37,983 | 38,034 | 37,991 | 37,991 | 37,984 | 28,488 | -25.01\% |
| State Forestry Grant | 21,622 | 0 | 0 | 3,300 | 0 | 0 | -100.00\% |
| Federal Grant-COPS/Police | 26,919 | 95 | 0 | 0 | 0 | 0 | 0.00\% |
| State Grants-DOT/Police | 3,847 | 0 | 4,000 | 0 | 3,921 | 0 | 0.00\% |
| Total Intergovernmental Revenues | 1,007,343 | 969,979 | 1,010,251 | 1,008,588 | 1,022,943 | 927,284 | -8.06\% |
|  |  |  |  | 2015 | 2015 | 2016 | Change |
| Regulation and Compliance | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | Adopted |
| Liquor \& Beer Licenses | 15,063 | 20,375 | 21,536 | 21,480 | 21,165 | 22,080 | 2.79\% |
| Electric Contr. Licenses | 8,760 | 1,505 | 0 | 0 | 0 | 0 | 0.00\% |
| Direct Seller Licenses | 865 | 940 | 645 | 1,190 | 1,190 | 1,190 | 0.00\% |
| Cigarette Licenses | 500 | 900 | 800 | 800 | 800 | 700 | -12.50\% |
| Operator Licenses | 13,920 | 10,565 | 12,400 | 11,700 | 12,000 | 13,750 | 17.52\% |
| Bicycle Licenses | 120 | 120 | 110 | 100 | 100 | 100 | 0.00\% |
| Dog and Cat Licenses | 1,371 | 1,478 | 1,531 | 1,300 | 1,300 | 1,300 | 0.00\% |
| Cable TV Franchise Fee | 161,124 | 159,215 | 156,207 | 155,000 | 160,000 | 160,000 | 3.23\% |
| Transient Permit Fee | 250 | 250 | 250 | 250 | 250 | 250 | 0.00\% |
| Weights \& Measures Licenses | 1,065 | 1,142 | 1,020 | 1,195 | 995 | 995 | -16.74\% |
| Fire Inspection Fee | 15,340 | 15,140 | 15,115 | 15,325 | 15,320 | 15,325 | 0.00\% |
| Building Permits | 58,753 | 74,879 | 65,459 | 60,000 | 92,132 | 71,000 | 18.33\% |
| Electrical Permits | 16,996 | 20,017 | 18,014 | 15,000 | 15,500 | 16,000 | 6.67\% |
| Plumbing Permits | 16,600 | 19,481 | 18,975 | 14,000 | 18,365 | 15,550 | 11.07\% |
| Clearwater Compliance Permits | 7,650 | 8,350 | 8,650 | 6,000 | 5,650 | 0 | -100.00\% |
| Heating/Air Conditioning Permits | 13,237 | 20,343 | 14,858 | 13,000 | 14,957 | 15,000 | 15.38\% |
| Drive Opening Permits | 575 | 880 | 790 | 800 | 900 | 900 | 12.50\% |
| Erosion Control Permits | 2,850 | 3,400 | 2,550 | 2,100 | 2,550 | 2,200 | 4.76\% |
| Occupancy Permits | 6,085 | 3,935 | 5,650 | 4,000 | 5,180 | 4,750 | 18.75\% |
| Sign Permits | 2,180 | 2,545 | 2,425 | 1,800 | 1,800 | 1,800 | 0.00\% |
| Street Opening Permits | 3,600 | 3,900 | 4,950 | 3,200 | 3,600 | 3,600 | 12.50\% |
| Miscellaneous Permits-Clerk | 1,170 | 1,946 | 1,375 | 1,600 | 1,695 | 1,910 | 19.38\% |
| Building Inspection Plan Review | 3,365 | 4,485 | 3,165 | 2,450 | 2,450 | 2,975 | 21.43\% |


| General Fund Revenues |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| Fund 100 (contd.) |



## Mayor \& Common Council <br> 513100, 511100

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

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

## Products and Services:

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


## Mayor/Common Council Staffing Levels:

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ |
| :--- | :--- | :--- | :--- |
| Mayor (part-time elected) | 1.00 | 1.00 | 1.00 |
| Council Members (7 part-time elected) | 7.00 | 7.00 | 7.00 |
| Total | $\mathbf{8 . 0 0}$ | $\mathbf{8 . 0 0}$ | $\mathbf{8 . 0 0}$ |

## 2015 Significant Accomplishments:

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

## Long Term Goals:

1. Promote economic development

## Account Detail:

## 511100-Common Council

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

## 513100-Mayor

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

## Budget Variances:

511100-Common Council
165 Worker's Compensation Insurance: Increase due to higher modification factor
513100-Mayor
225 Telephone: Increase for actual costs

## City Administrator 513200, 519200

## Department: City Administrator

## Program Manager: City Administrator/Treasurer

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

## Products and Services:

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


## City Administrator/Treasurer Staffing Levels:

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ <br> FTE | $\mathbf{2 0 1 5}$ <br> FTE | $\mathbf{2 0 1 6}$ <br> FTE |
| :--- | :--- | :--- | :--- |
| City Administrator/Treasurer | 1.00 | 1.00 | 1.00 |
| Administrative Assistant* | 0.25 | 0.25 | 0.25 |
| Total | $\mathbf{1 . 2 5}$ | $\mathbf{1 . 2 5}$ | $\mathbf{1 . 2 5}$ |

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

| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Bond Ratings | Aa2 | Aa2 | Aa2 | Aa2 |
| Distinguished Budget Presentation Award | yes | yes | yes | yes |

City Administrator
513200, 519200

## Performance Measures:

| Service Area | Objective | Efficiency <br> Measure | Actual <br> $2013 / 2014$ | Actual <br> $2014 / 2015$ | Target <br> $2015 / 2016$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Administrator's Office | Cost per capita | Operating <br> costs | $\$ 8.64$ | $\$ 8.55$ | 8.64 |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long Term Goals:

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

## Account Detail:

## 513200-City Administrator

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

## 519200-Employee Relations

161 EAP/125: Employee Assistance Program
210 Professional Services: Driver Notification Program, hearing and drug testing and other risk management activities
335 Leadership Development: Employee meeting refreshments
343 Awards, Supplies: Employee years of service recognition

## Budget Variances:

## 513200-City Administrator

165 Worker's Compensation Insurance: Increase due to modification factor increase for 2016
320 Publication and Dues: Increase in WCMA dues
519200-Employee Relations
343 Awards Supplies: Increase due to actual awards expected

# Legal Services 516100, 516200, 516400 

## Department: City Attorney

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

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

## Products and Services:

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


## Staffing: Contractual

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

## 2015 Significant Accomplishments:

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

## Long Term Objectives:

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

## Account Detail:

516100-City Attorney
210 Annual retainer
211 Prosecution of ordinance violations, legal services

## Budget Variances:

## 516100-City Attorney

211 Extraordinary Services: Decrease to better reflect actual

Common Council, Mayor \& City Attorney



## Department and Program Manager: City Clerk

Program Description: The City Clerk is the legal custodian of the City's official records, serves as the public information officer and liaison between the city and county, state and federal agencies, is responsible for the administration of elections, provides legal notifications to the public, issues licenses and permits, and prepares official minutes and agendas. The Clerk's Office provides administrative support to the Mayor, Common Council, City Administrator, boards, commissions and committees, and responds to informational requests from the general public.
Employees in the City Clerk's Office include the City Clerk, Deputy City Clerk, and Administrative Assistant. The Administrative Assistant is a part-time shared position with the City Administrator.

## Products and Services:

- Prepare and distribute resolutions, ordinances, proclamations, agendas and minutes for meetings of the Common Council and various City boards, committees, and commissions
- Administer elections in compliance with the Help America Vote Act and all federal and state laws; including providing information to candidates and the general public, registering voters, verification and updating of voter records, administering absentee voting, using the State of Wisconsin election management software (WisVote), publishing election notices, hiring of election officials, providing election official training, and maintaining voting equipment
- Administer oaths of office to staff, Mayor, Council and members of boards, committees, and commissions
- Certify official documents
- Publish summary of Council meeting minutes, ordinances, and resolutions as required
- Issue permits and licenses, including liquor licenses, operator licenses, provisional operator licenses, Special Class B picnic licenses, special event vending permits, direct sellers permits, fireworks permits, street use and block party permits, parade permits, filming permits, festival celebration permits, newspaper vending device permits, transient entertainment licenses and horse and carriage licenses as required by local ordinances and State laws
- Work with City Assessor and coordinate Board of Review meeting(s); serve as Secretary to the Board of Review
- Coordinate Board of Appeals meetings; serve as Secretary to the Board of Appeals
- Maintain custody of City's official records, providing access to and responding to open records requests and Freedom of Information Act (FOIA) requests, continually evaluate old files, categorize for offsite storage and mark for destruction
- Provide assistance with processing of applications for annexation, rezoning, conditional use permits, variances and appeals, and prepare legal notification for official public hearings and public information meetings, courtesy notices, official notices, and property owners notices
- Answer incoming calls for Mayor, City Administrator and Clerk's Office, directing callers and providing information
- Process incoming and outgoing mail
- Maintain and update the City's website
- Provide information to the public via City's website, cable television, telephone, and in-person contact
- Coordinate, prepare and distribute budget document, City-wide newsletter (two per year),City directory, and monthly calendar
- Update Employee Personnel Manual
- Maintain employee personnel files
- Oversee City's records management, retention program, disaster planning, and offsite storage
- Codify approved ordinances
- Oversee Weights and Measures budget, which includes inspections by State of Wisconsin and issuing permits (522360)
- Submit employment ads and requests for bids to news media
- Prepare and update City's official policies and maintain Policy Manual
- Provide notary service

City Clerk Staffing Levels:

| Personnel Schedule Summary Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :---: | :---: | :---: |
| City Clerk | 1.00 | 1.00 | 1.00 |
| Deputy Clerk | 1.00 | 1.00 | 1.00 |
| Administrative Assistant* | 0.25 | 0.25 | 0.25 |
| Total | 2.25 | 2.25 | 2.25 |

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

| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Ordinances Approved by Common Council | 30 | 30 | 25 | 25 |
| Resolutions Approved by Common Council | 15 | 20 | 20 | 20 |
| Proclamations | 12 | 12 | 12 | 12 |
| Distribution of Minutes and Agendas | 156 | 145 | 150 | 150 |
| Indexes Council Minutes-Meetings | 20 | 23 | 23 | 22 |
| Public Hearings | 19 | 17 | 15 | 15 |
| Courtesy Notices | 1 | 1 | 1 | 1 |
| Property Owners Notices | 845 | 284 | 450 | 450 |
| Issuance of Permits and Licenses | 450 | 450 | 450 | 450 |
| Employment Ads and Request for Bids to News Media | 10 | 10 | 10 | 10 |
| Number of Trainings Taken Regarding Licensing, Elections, <br> and Records Management | 40 | 30 | 30 | 30 |
| Annexations | 0 | 1 | 0 | 0 |
| Annexation Acres | 0 | 5 | 0 | 0 |
| Total Population | 11,451 | 11,479 | 11,500 | 11,520 est. |
| Number of Registered Voters | 7,900 | 8,100 | 7,800 | 8,100 |
| Number of Elections | 2 | 4 | 2 | 4 |
| Total Number of Voters | 3,854 | 9,763 | 3,918 | 12,000 |
| New Registrants | 75 | 1,000 | 150 | 1,200 |
| Percent of Voters Who Were New Registrants | $2 \%$ | $8 \%$ | $3.8 \%$ | $10 \%$ |
| Number of Absentee Ballots Cast | 571 | 1,765 | 541 | 3,000 |
| Percent of Votes Cast by Absentee Ballot | $15 \%$ | $18 \%$ | $14 \%$ | $25 \%$ |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

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

## Account Detail:

210 Professional Services: License Manager software maintenance, records retention on CD, notary bond, sellers permit
225 Telephone: Time Warner
240 Repair and Maintenance: Pitney Bowes postage equipment
310 Office Supplies: Safe deposit box, CDs, tapes, business cards, name plates, Council photos, miscellaneous office and postage supplies, plaques, directory covers, postage meter tapes, supplies for Mayor's Enhancement Award Program, and printer cartridges, etc.
311 Recording Fees: Annexations, Certified Survey Maps (CSMs), Conditional Use Grants (CUGs), Land Covenants and Developer Agreements
315 Postage: Box rental, bulk mail permit, postage
320 Publications and Dues: IIMC, WMCA, WI Taxpayers Alliance, News Graphic, League manuals
330 Conferences and Seminars: UWGB advanced education, WMCA District 5 meetings, WMCA conference, WisLine (ETN) sessions, Mid Moraine meetings, mileage
335 Legal Notices: Publication of public hearing notices, land use amendments, Council minutes, ordinances, certain resolutions, requests for bids, employment ads, alcohol license applications and the cost of publication affidavits
380 Equipment: Fund for purchase and replacement of necessary office equipment
514200-Elections
111 Salaries: Election Officials, Chief Inspector, tabulators, greeter, Special Registration Deputies, Special Voting Deputies
112 Overtime: Administrative Assistant
310 Supplies: Food, paper plates, etc., memory card programming, ballot layout and setup, printing of regular and absentee ballots and test decks, maintenance agreements for voting equipment, miscellaneous supplies, e.g., tally slips, ballot marking pens, absentee ballot envelopes, signs, batteries
321 Legal notices: Publication of election notices
514200-Elections
111 Salaries: Election Officials, Chief Inspector, tabulators, greeter, Special Registration Deputies, Special Voting Deputies
112 Overtime: Administrative Assistant
310 Supplies: Food, paper plates, etc., memory card programming, ballot layout and setup, printing of regular and absentee ballots and test decks, maintenance agreements for voting equipment, miscellaneous supplies, e.g., tally slips, ballot marking pens, absentee ballot envelopes, signs, batteries
321 Legal notices for elections
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# City Clerk 

514100, 514200

## Budget Variances:

## 514100-City Clerk

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

## 514200-Elections

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

| Clerk's Office |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 514100 |  |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Personnel |  | 2012 | 2013 | 8556 | Budget | Estimated | Adopted | 2016/2015 |
| 111 | Salaries | 114,994 | 116,239 | 118,557 | 120,486 | 120,486 | 122,692 | 1.83\% |
| 125 | Part Time/Temporary | 15,797 | 15,991 | 14,293 | 16,708 | 16,708 | 17,047 | 2.03\% |
| 135 | Sick Payout | 685 | 375 | 515 | 566 | 566 | 445 | -21.38\% |
| 151 | Social Security | 10,654 | 10,685 | 10,564 | 10,678 | 10,678 | 10,869 | 1.79\% |
| 152 | Retirement | 7,085 | 8,003 | 8,556 | 8,613 | 9,492 | 9,377 | 8.87\% |
| 154 | Health Insurance | 22,832 | 25,247 | 17,963 | 22,410 | 26,092 | 32,560 | 45.29\% |
| 155 | Life Insurance | 47 | 46 | 56 | 63 | 63 | 83 | 31.75\% |
| 159 | Longevity | 1,449 | 1,575 | 1,701 | 1,827 | 1,827 | 1,890 | 3.45\% |
| 165 | Workers' Comp. Insurance | 398 | 428 | 359 | 297 | 297 | 342 | 15.15\% |
| Total |  | 173,941 | 178,589 | 172,564 | 181,648 | 186,209 | 195,305 | 7.52\% |
| 514100 |  |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 210 | Professional Services | 483 | 985 | 829 | 1,475 | 750 | 1,000 | -32.20\% |
| 225 | Telephone | 598 | 670 | 1,458 | 600 | 600 | 600 | 0.00\% |
| 240 | Repair \& Maintenance Services | 2,047 | 2,061 | 1,958 | 2,104 | 2,104 | 1,415 | -32.75\% |
| 310 | Office Supplies \& Expenses | 1,891 | 1,520 | 3,012 | 3,100 | 3,100 | 3,100 | 0.00\% |
| 311 | Recording Fees | 300 | 270 | 240 | 400 | 400 | 400 | 0.00\% |
| 312 | Copier Supplies | 2,035 | 1,603 | 0 | 2,500 | 2,500 | 2,500 | 0.00\% |
| 315 | Postage | 8,150 | 9,279 | 9,929 | 11,518 | 7,000 | 13,500 | 17.21\% |
| 320 | Publications \& Dues | 562 | 378 | 548 | 560 | 560 | 575 | 2.68\% |
| 325 | Legal Notice Publication | 3,147 | 4,378 | 3,027 | 5,500 | 4,500 | 5,500 | 0.00\% |
| 330 | Training \& Travel | 40 | 479 | 665 | 1,375 | 500 | 1,375 | 0.00\% |
| 380 | Office Equipment | 0 | 3,317 | 0 | 900 | 800 | 900 | 0.00\% |
| Total |  | 19,253 | 24,940 | 21,666 | 30,032 | 22,814 | 30,865 | 2.77\% |
| Total Expenditures |  | 193,194 | 203,529 | 194,230 | 211,680 | 209,023 | 226,170 | 6.85\% |

## City Clerk

## 514100, 514200

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

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

## Products and Services:

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

City Assessor Staffing Levels:

| Personnel Schedule Summary Position | $\mathbf{2 0 1 4}$ FTE | 2015 FTE | 2016 FTE |
| :--- | :---: | :---: | :---: |
| City Assessor | 1.00 | 1.00 | 1.00 |


| Department Services Indicators | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Provide Real Estate Sales List on Monthly Basis | 13 | 14 | 15 | 14 |
| Provide Assessment Information | 1,170 | 1,170 | 1,170 | 1,170 |
| Listing of Property Owners for Public Hearings and Detour Routes | 845 | 267 | 276 | 400 |
| Special Assessment Letters | 177 | 180 | 190 | 180 |
| Complete Wisconsin Realty Transfer Returns from the <br> Department of Revenue | 322 | 275 | 379 | 330 |
| Field Inspections | 430 | 400 | 452 | 420 |
| Number of Board of Review Assessment Challenges | 0 | 1 | 0 | 2 |
| Number of Personal Property Accounts | 529 | 529 | 515 | 515 |
| Number of Assessable Parcels | 4,218 | 4,220 | 4,214 | 4,239 |
| Sketches Drawn-New Construction/Additions | 173 | 150 | 84 | 105 |
| Photos Taken-New Construction/Changes | 356 | 50 | 58 | 65 |
| Number of Open Book Cases | 45 | 35 | 30 | 30 |

Performance Measures:

| Service Area | Objective | Efficiency <br> Measure | Target <br> $\mathbf{2 0 1 3 / 2 0 1 4}$ | Target <br> $\mathbf{2 0 1 4 / 2 0 1 5}$ | Target <br> $\mathbf{2 0 1 5 / 2 0 1 6}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| City Assessor's Office | Efficient Municipal <br> Government | Cost of Assessment <br> Per Parcel | $\$ 24.40$ | $\$ 24.22$ | $\$ 25.79$ <br> Estimated |
| City Assessor's Office | Efficient Municipal <br> Government | Equalized Property <br> Value Per Capita | $\$ 101,294$ | $\$ 103,418$ | $\$ 104,915$ <br> Estimated |

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

## 2015 Significant Accomplishments:

1. City Assessor became the first Vice Chairman, Municipal Assessor's Section-Municipal Assessor's InstituteLeague of Municipalities
2. Chairman of the Public Relations Committee for Wisconsin Association of Assessing Officers. Finalized a PowerPoint presentation for public officials at the request of the Department of Revenue
3. Was part of the planning committee for NCRAAD (North Central Regional Association of Assessing Officers) Conference held in Wisconsin in 2015-Setup, organized, moderated and found moderators for 19 classes held during the Conference
4. Reorganization of Property Record Files

## Long-Term Objectives:

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

## 2016 Objectives to Be Accomplished:

1. City Assessor will become Chairman of the Municipal Assessor's Section-Municipal Assessor's InstituteLeague of Municipalities
2. Scan Commercial Property Improvement drawingsAttach them to each property record card

## Account Detail:

## 515400-City Assessor

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

## Budget Variances:

## 515400-City Assessor

## Expenditures

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

## Revenues

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

| Assessor's Office |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 515400 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 016/2015 |
| 111 Salaries | 65,270 | 66,920 | 68,257 | 69,355 | 69,355 | 70,798 | 2.08\% |
| 135 Sick Payout | 943 | 740 | 588 | 700 | 700 | 700 | 0.00\% |
| 151 Social Security | 5,155 | 5,115 | 5,195 | 5,480 | 5,480 | 5,595 | 2.10\% |
| 152 Retirement | 4,021 | 4,627 | 4,953 | 5,021 | 4,871 | 4,827 | -3.86\% |
| 154 Health Insurance | 17,377 | 19,155 | 14,760 | 17,287 | 17,287 | 18,161 | 5.06\% |
| 155 Life Insurance | 36 | 36 | 53 | 65 | 65 | 65 | 0.68\% |
| 159 Longevity | 1,386 | 1,449 | 1,512 | 1,575 | 1,575 | 1,638 | 4.00\% |
| 165 Workers' Comp. Insurance | 2,650 | 2,839 | 2,729 | 2,468 | 2,468 | 3,450 | 39.79\% |
| Total 96,838 |  | 100,881 | 98,047 | 101,951 | 101,801 | 105,234 | 3.22\% |
| 515400 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 16/2015 |
| 210 Professional Services-Assessments | 10,100 | 10,100 | 10,100 | 13,500 | 13,500 | 13,500 | 0.00\% |
| 219 Professional Services-Revaluation | 10,000 | 8,360 | 0 | 10,000 | 10,000 | 0 | -100.00\% |
| 225 Telephone | 303 | 335 | 729 | 400 | 300 | 300 | -25.00\% |
| 310 Office Supplies | 202 | 762 | 350 | 355 | 355 | 355 | 0.00\% |
| 312 Computer Supplies | 5,136 | 3,725 | 3,887 | 4,350 | 4,350 | 4,500 | 3.45\% |
| 320 Publications and Dues | 265 | 255 | 255 | 320 | 320 | 320 | 0.00\% |
| 323 State of Wisconsin Fees | 1,745 | 1,682 | 1,447 | 1,650 | 1,315 | 1,600 | -3.03\% |
| 330 Training \& Travel | 1,886 | 1,159 | 1,163 | 1,300 | 1,300 | 1,300 | 0.00\% |
| Total | 29,637 | 26,378 | 17,931 | 31,875 | 31,440 | 21,875 | -31.37\% |
| Total Expenditures | 126,475 | 127,259 | 115,978 | 133,826 | 133,241 | 127,109 | -5.02\% |
| Revenues | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $\begin{array}{r} 2015 \\ \text { Estimated } \end{array}$ | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{gathered} \text { \% Change } \\ 2016 / 2015 \\ \hline \end{gathered}$ |
| 461153 Assessor's Office Fees | 2,700 | 4,865 | 4,708 | 4,200 | 4,500 | 4,300 | 2.38\% |
| Total | 2,700 | 4,865 | 4,708 | 4,200 | 4,500 | 4,300 | 2.38\% |
| Net Cost of Program | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \\ \hline \end{array}$ | $\begin{array}{r} 2015 \\ \text { Estimated } \end{array}$ | 2016 Adopted | $\begin{array}{r} \text { \% Change } \\ 2016 / 2015 \\ \hline \end{array}$ |
|  | 123,775 | 122,394 | 111,270 | 129,626 | 128,741 | 122,809 | -5.26\% |

515600, 515900, 514700, 519100

## Department: City Treasurer

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

## Products and Services:

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


## City Treasurer Staffing Levels:

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ FTE | $\mathbf{2 0 1 5}$ FTE | $\mathbf{2 0 1 6}$ FTE |
| :--- | :--- | :--- | :--- |
| Deputy Treasurer/Payroll | 0.65 | 0.65 | .65 |
| Accountant II/Accounts Receivable | 0.80 | 0.80 | .80 |
| Account Clerk/Receptionist | 0.60 | 0.60 | .50 |
| Total | $\mathbf{2 . 0 5}$ | $\mathbf{2 . 0 5}$ | $\mathbf{1 . 9 5}$ |

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

515600, 515900, 514700, 519100

| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Administration of Liability Claims | 13 | 6 | 5 | 5 |
| Administration of Workers' Compensation Claims | 14 | 10 | 5 | 10 |
| Issuance of Dog and Cat Licenses | 539 | 550 | 456 | 460 |
| Purchase Orders | 151 | 160 | 175 | 175 |
| Cash Receipts | 3,663 | 3,700 | 3,700 | 3700 |
| Accounts Receivable Invoices | 667 | 600 | 650 | 650 |
| Donations | 121 | 110 | 100 | 100 |
| Accounts Payable Checks | 3,257 | 3,500 | 3,500 | 3,500 |
| Charges Contingent Upon Annexation | 34 | 34 | 34 | 34 |
| Record and Collect All Current and Deferred Special Assessments | 5 | 5 | 5 | 5 |
| Rate of Return on Investments | $0.17 \%$ | $0.25 \%$ | $0.22 \%$ | $0.27 \%$ |
| Payroll Checks Issued | 3 | 0 | 0 | 0 |
| Payroll Direct Deposits Issued | 3,718 | 3,650 | 5,200 | 5,200 |
| W-2s Issued | 344 | 325 | 330 | 330 |
| $1099 s$ Issued | 31 | 35 | 40 | 40 |
| Real Estate and Personal Property Taxes Collected | $76 \%$ | $62 \%$ | $78 \%$ | $75 \%$ |

Performance Measures:

| Service Area | Objective | Efficiency <br> Measure | Target <br> 2013/2014 | Target <br> $2014 / 2015$ | Target <br> 2015/2016 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| City Treasurer's Office | Cost per capita | Operating Costs | $\$ 2.02$ | $\$ 2.50$ | $\$ 3.84$ |

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

515600, 515900, 514700, 519100

## 2015 Significant Accomplishments:

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

## Long-Term Objectives:

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

## Account Detail:

## 515600-City Treasurer

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

## 514700-Information Technology

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

## Budget Variances:

## 514700-Information Technology

380 Equipment: Increase for purchase of City Hall file server

## 515600-Treasurer

121 Part Time Salaries: Moved to 111 Salaries
135 Sick Payout: Decrease due to the policy change in the annual accrual of sick days from 15 to 12
151 Social Security: Account Clerk reduced from . 75 to . 50
152 Retirement: Account Clerk reduced from . 75 to .50
210 Professional Services: Increase in payroll processing fees for ACA compliance and increase in annual disclosure reporting fee
225 Telephone: Reduced to better reflect actual cost
515900-Audit
210 Professional Services: Increase for outside audit (3\%); Final year of agreement

## Insurance

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: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Total General Liability Incident Reports | 13 | 6 | 5 | 5 |
| Incurred Liability Claims Paid/Reserve | 5 | 5 | 4 | 5 |
| Number of Vehicle Incident Reports | 3 | 1 | 1 | 2 |
| Total Vehicle Claims Paid | $\$ 6,346$ | $\$ 120.05$ | $\$ 80,000$ | $\$ 0$ |
| Number of Property Claims Filed-Public | 3 | 5 | 2 | 3 |
| Total Vehicle Claims Filed-City | 2 | 3 | 1 | 2 |
| Number of Property Claims Filed-City | 22 | 5 | 3 | 2 |
| Number of Workers' Compensation Incident Reports | 14 | 10 | 5 | 15 |
| Total Workers' Compensation Incident Claims | 1.18 | 1.03 | .88 | 1.04 |
| Workers' Compensation Modification Factor |  |  | 5 |  |

## Budget Variances:

## 519400-Insurance

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

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


| Treasurer's Office |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 515600 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personn |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 | Salaries | 95,585 | 66,620 | 66,919 | 67,449 | 67,449 | 79,032 | 17.17\% |
| 121 | Part Time Salaries | 23,702 | 24,797 | 25,496 | 25,612 | 50,000 | 0 | -100.00\% |
| 135 | Sick Payout | 1,186 | 475 | 670 | 974 | 1,000 | 515 | -47.13\% |
| 151 | Social Security | 9,330 | 7,107 | 7,224 | 7,397 | 9,256 | 6,203 | -16.14\% |
| 152 | Retirement | 10,741 | 6,597 | 6,887 | 6,777 | 8,430 | 5,554 | -18.05\% |
| 154 | Health Insurance | 21,732 | 16,767 | 12,942 | 16,901 | 16,901 | 23,314 | 37.94\% |
| 155 | Life Insurance | 80 | 89 | 112 | 98 | 75 | 75 | -23.47\% |
| 159 | Longevity | 2,853 | 2,422 | 2,539 | 2,655 | 2,550 | 1,537 | -42.11\% |
| 165 | Workers' Comp. Insurance | 382 | 298 | 250 | 207 | 207 | 196 | -5.31\% |
| Total Personnel |  | 165,591 | 125,172 | 123,039 | 128,070 | 155,868 | 116,426 | -9.09\% |
| 515600 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 210 | Professional Services | 19,015 | 25,864 | 39,575 | 38,400 | 39,000 | 49,610 | 29.19\% |
| 225 | Telephone | 598 | 670 | 1,458 | 840 | 350 | 300 | -64.29\% |
| 310 | Office Supplies | 5,163 | 3,799 | 6,567 | 4,200 | 4,200 | 4,200 | 0.00\% |
| 320 | Publications and Dues | 400 | 350 | 415 | 500 | 500 | 500 | 0.00\% |
| 330 | Training \& Travel | 579 | 20 | 139 | 400 | 400 | 400 | 0.00\% |
| 380 | Office Equipment | 114 | 398 | 0 | 100 | 40 | 100 | 0.00\% |
| 390 | Other Expenses | 1,081 | 2,912 | 2,471 | 2,900 | 3,400 | 2,900 | 0.00\% |
| Total |  | 26,950 | 34,013 | 50,625 | 47,340 | 47,890 | 58,010 | 22.54\% |
| Total Expenditures |  | 192,541 | 159,185 | 173,664 | 175,410 | 203,758 | 174,436 | -0.56\% |
| 515900 |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Independent Audit |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 210 | Professional Services | 28,357 | 28,992 | 29,042 | 30,000 | 33,112 | 30,900 | 3.00\% |
| Total |  | 28,357 | 28,992 | 29,042 | 30,000 | 33,112 | 30,900 | 3.00\% |
| 514700 |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Technology |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 210 | Professional Services | 7,720 | 29,815 | 17,620 | 15,000 | 15,000 | 15,000 | 0.00\% |
| 220 | Internet Service | 262 | 12,892 | 10,098 | 12,500 | 13,329 | 13,500 | 8.00\% |
| 312 | Computer Supplies | 3,745 | 2,441 | 2,419 | 3,000 | 3,000 | 3,000 | 0.00\% |
| 380 | Equipment Outlay | 11,265 | 41,422 | 12,466 | 9,000 | 9,000 | 24,000 | 166.67\% |
| 385 | Multi Use Equipment | 5,930 | 5,746 | 7,151 | 6,408 | 9,459 | 6,500 | 1.44\% |
| Total |  | 28,922 | 92,316 | 49,754 | 45,908 | 49,788 | 62,000 | 35.05\% |
| 519400 |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Insurance |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 510 | Property | 2,328 | 3,700 | 3,280 | 3,481 | 3,481 | 3,648 | 4.80\% |
| 512 | General \& Auto Liability | 4,824 | 4,619 | 4,629 | 4,390 | 4,390 | 4,664 | 6.24\% |
| 520 | Surety Bonds | 1,410 | (415) | 862 | 865 | 531 | 584 | -32.49\% |
| Total |  | 8,562 | 7,904 | 8,771 | 8,736 | 8,402 | 8,896 | 1.83\% |


| Treasurer's Office (contd.) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | 2015 Estimated | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{array}{r} \text { \%Change } \\ \text { 2016/2015 } \end{array}$ |
| $$ | 131 | 275 | 289 | 200 | 421 | 200 | 0.00\% |
| 441126 Dog \& Cat License | 1,371 | 1,478 | 1,531 | 1,300 | 1,300 | 1,300 | 0.00\% |
| 461151 Treasurer’s Office fees | 639 | 1,015 | 851 | 600 | 600 | 600 | 0.00\% |
| 481100 Interest Income | 17,295 | 13,602 | 9,513 | 20,000 | 15,000 | 20,000 | 0.00\% |
| 481110 Interest-Spec. Assess. | 3,831 | 86 | 174 | 0 | 49 | 48 | 0.00\% |
| 474210 Transfer from Room Tax | 3,431 | 3,457 | 3,219 | 3,000 | 3,000 | 3,100 | 3.33\% |
| 474230 Transfer from CDBG | 1,788 | 1,498 | 980 | 1,500 | 1,500 | 1,500 | 0.00\% |
| 474510 Transfer from TIF | 0 | 709 | 1,769 | 1,000 | 500 | 1,000 | 0.00\% |
| Total | 28,486 | 22,120 | 18,326 | 27,600 | 22,370 | 27,748 | 0.54\% |
|  |  |  |  |  |  |  |  |
| Net Cost of Program | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | 2015 Estimated | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{array}{r} \text { \% Change } \\ \text { 2016/2015 } \end{array}$ |
|  | 229,896 | 266,277 | 242,905 | 232,454 | 272,690 | 248,484 | 6.90\% |

# City Hall Complex 518100 

Department: Engineering and Public Works
Program Manager: Building Inspector
Program Description: This account serves the building maintenance and repair needs of City Hall, Lincoln Building and Community Center Gym. Costs associated with the Library, Fire Station, Police Station maintenance and repair costs are located in their own budgets.

## Products and Services:

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


## City Hall Complex Staffing Levels:

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ <br> FTE | $\mathbf{2 0 1 5}$ <br> FTE | $\mathbf{2 0 1 6}$ <br> FTE |
| :--- | :---: | :---: | :---: |
| Building Maintenance Engineer | 0.83 | 0.83 | 0.83 |
| Custodian | 0.60 | 0.60 | 0.60 |
| Total | $\mathbf{1 . 4 3}$ | $\mathbf{1 . 4 3}$ | $\mathbf{1 . 4 3}$ |

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

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

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

## Account Detail:

## 518100-City Hall Complex

222 Electric: Three buildings (interior and exterior)
224 Natural Gas: Three buildings
225 Telephone: Land-line telephones for three buildings, phone updates, cell phones for maintenance supervisor and complex custodian
226 Water Service: Three buildings (interior and exterior)
240 Repairs and Maintenance: Monthly elevator inspection, rugs and mats, alarm system, HVAC repair/maintenance, monthly pest inspection, seasonal lawn and tree maintenance, water softener, exterior window cleaning, pull station inspections, Light \& Water for bubbler, sprinkler, carpet cleaning, purchase of fire extinguishers (required in 2010)
350 Operating Expenses: Hardware/paint, janitorial supplies/paper products
380 Equipment Outlay: Telephone replacements and equipment/tool purchases
385 Capital Outlay: Phone system, door locks, HVAC purchases, carpeting, lighting for parking lot, painting, window replacements and other major purchases and work performed for complex

# City Hall Complex 

## Budget Variances:

## 518100-City Hall Complex

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

| City Hall Complex |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 518100 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 | Salaries | 70,099 | 79,055 | 77,868 | 77,994 | 77,994 | 79,557 | 2.00\% |
| 112 | Overtime | 4,011 | 2,558 | 3,691 | 3,000 | 3,000 | 2,000 | -33.33\% |
| 125 | Part Time Salaries | 1,986 | 2,136 | 1,735 | 2,000 | 2,000 | 7,330 | 266.50\% |
| 135 | Sick Payout | 1,131 | 686 | 831 | 979 | 979 | 950 | -2.96\% |
| 151 | Social Security | 6,177 | 6,733 | 6,678 | 6,607 | 6,607 | 7,063 | 6.90\% |
| 152 | Retirement | 9,078 | 5,722 | 6,053 | 5,914 | 5,737 | 5,610 | -5.14\% |
| 154 | Health Insurance | 18,332 | 18,973 | 14,017 | 17,515 | 17,515 | 18,260 | 4.25\% |
| 155 | Life Insurance | 129 | 123 | 112 | 87 | 87 | 89 | 2.30\% |
| 159 | Longevity | 2,127 | 2,217 | 2,307 | 2,397 | 2,397 | 2,487 | 3.75\% |
| 165 | Workers' Comp. Insurance | 3,204 | 3,432 | 3,300 | 2,972 | 2,972 | 4,151 | 39.67\% |
| Total |  | 116,274 | 121,635 | 116,592 | 119,465 | 119,288 | 127,497 | 6.72\% |
| 518100 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 222 | Electric | 24,588 | 23,750 | 22,563 | 25,046 | 25,046 | 25,609 | 2.25\% |
| 224 | Natural Gas | 23,645 | 27,958 | 37,028 | 30,000 | 30,000 | 30,300 | 1.00\% |
| 225 | Telephone | 2,041 | 1,204 | 882 | 1,200 | 1,200 | 1,200 | 0.00\% |
| 226 | Water Service | 3,975 | 3,432 | 4,038 | 4,270 | 4,000 | 4,000 | -6.32\% |
| 240 | Repair \& Maintenance Services | 22,529 | 34,470 | 28,971 | 30,000 | 30,000 | 30,000 | 0.00\% |
| 350 | Operating Supplies | 14,465 | 9,869 | 20,026 | 15,000 | 15,000 | 15,000 | 0.00\% |
| 385 | Capital Equipment Outlay | 22,148 | 18,877 | 32,969 | 22,000 | 18,467 | 22,000 | 0.00\% |
| Total |  | 113,391 | 119,560 | 146,477 | 127,516 | 123,713 | 128,109 | 0.46\% |
| Total Expenditures |  | 229,665 | 241,195 | 263,069 | 246,981 | 243,001 | 255,606 | 3.49\% |
| Revenues |  | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $\begin{array}{r} 2015 \\ \text { Estimated } \end{array}$ | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{array}{r} \text { \% Change } \\ \text { 2016/2015 } \end{array}$ |
| 469000 | Public Charges for Services | 2,096 | 1,175 | 0 | 1,000 | 1,000 | 1,000 | 0.00\% |
| 482215 | Rent-City Property Hanover | 37,645 | 17,500 | 14,828 | 0 | 0 | 0 | 0.00\% |
| Total |  | 39,741 | 18,675 | 14,828 | 1,000 | 1,000 | 1,000 | 0.00\% |
| Net Cost of Program |  | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $\begin{array}{r} 2015 \\ \text { Estimated } \end{array}$ | $\begin{array}{r} 2016 \\ \text { Adopted } \\ \hline \end{array}$ | $\begin{array}{r} \text { \% Change } \\ \text { 2016/2015 } \end{array}$ |
|  |  | 189,924 | 222,520 | 248,241 | 245,981 | 242,001 | 254,606 | 3.51\% |

# Police-Station \& Administration <br> 522100, 522110 

## Department: Police <br> 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 afterhours calls.

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

## Products and Services:

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


## Police Station and Administration Staffing Levels:

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ FTE | $\mathbf{2 0 1 5}$ FTE | $\mathbf{2 0 1 6}$ FTE |
| :--- | :--- | :--- | :--- |
| Police Chief | 1.00 | 1.00 | 1.00 |
| Captain | 1.00 | 1.00 | 1.00 |
| Dispatchers | 6.00 | 6.00 | 6.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 |
| Records Clerk | 1.00 | 1.00 | 1.00 |
| Custodian | 0.40 | 0.40 | 0.40 |
| Total | $\mathbf{1 0 . 4}$ | $\mathbf{1 0 . 4}$ | $\mathbf{1 0 . 4}$ |

# Police-Station \& Administration 522100, 522110 

| Department Services Indicators | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ <br> Estimated | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Number of Telephone Calls Received by Dispatch | 14,326 | 20,744 | 10,660 | 10,196 |
| 911 Calls | 1,018 | 928 | $2,530 *$ | 2,480 |
| False 911 Calls | 239 | 230 | 302 | 302 |
| Individuals Receiving Assistance at Station | 6,968 | 7,734 | 5,742 | 6,360 |
| Citizens Requests for Open Records | 506 | 526 | 426 | 466 |
| Mental Commitment Complaints | 17 | 20 | 22 | 30 |
| Violent Crimes | 1 | 5 | 6 | 2 |
| Property Crimes | 203 | 210 | 160 | 118 |
| Value of Property Stolen | $\$ 106,065$ | $\$ 70,404$ | $\$ 95,648$ | 88,234 |
| Recovery of Property Stolen | $\$ 28,695$ | $\$ 19,862$ | $\$ 28,694$ | 24,278 |
| Municipal Warrants Processed | 47 | 64 | 56 | 72 |

*Due to more accurate reporting from Intrado

## Performance Measures:

| Service Area | Objective | Efficiency Measure | Target <br> $\mathbf{2 0 1 3 / 2 0 1 4}$ | Target <br> $\mathbf{2 0 1 4 / 2 0 1 5}$ | Target <br> $\mathbf{2 0 1 5 / 2 0 1 6}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Police Department | Safe Community | Violent Crime Rate | $0.25 \%$ | $.20 \%$ | $.20 \%$ |
| Police Department | Safe Community | Property Crime Rate | $10.00 \%$ | $10.00 \%$ | $10.00 \%$ |
| Police Department | Safe Community | Youth Crime Rate | $6.80 \%$ | $1.00 \%$ | $1.00 \%$ |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

1. Individually equip all officers for high-risk incidents

## Account Detail:

## 522100-Police Station

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

## 522110-Administrative Division

225 Telephone/Communications: Telephone service, telephone equipment/pagers, teletype/applicant fees, radar certification, radar/radio install/repair, internet, time system connection
240 Repair and Maintenance Service: Dictaphone; radio service/GCl; copy machines, office equipment; postage meter; telephone and voice mail equipment; software support/Pro Phoenix; computer hardware; computer hardware support/ River Run; Simplex/Tyco/sprinkler and alarms, support for squad vehicles and equipment; and station digital recorders
Office Supplies: Postage, TTY/computer paper, office supplies, petty cash, etc.
Printing: Forms, legal notices, citation books, crime prevention/juvenile material, advertisements, citations, letterhead, envelopes, business cards

# Police-Patrol \& Investigations <br> 522120, 522130 

## Department: Police

Program Manager: Chief of Police
Program Description: The Patrol Division (Account 522120) is comprised of four traffic sergeants and twelve patrol officers. These officers are the principal agents for carrying out the functions of the Cedarburg Police Department, which include protection of life and property; preservation of the peace and good order of the community; and furnishing any other appropriate services to enhance safety and the orderly operation of the City. One of the Department's patrol officers serves as the handler for the Division's K-9 Unit. The canine is trained to search for narcotics and to locate and rescue missing persons.
The Investigation Division (Account 522130) is comprised of two officers. The Detective Sergeant is responsible for all adult criminal investigations and may be assisted by the Detective/Juvenile Officer or a day-shift patrol officer when needed. The Detective/Juvenile Officer is responsible for all juvenile investigations and all other relationships with the public and parochial schools, parents, and school children; and assists the Detective Sergeant as necessary.

## Products and Services:

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


## Police Patrol and Investigations Staffing Levels:

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ FTE | $\mathbf{2 0 1 5}$ FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Patrol Sergeants | 4.00 | 4.00 | 4.00 |
| Patrol Officers | 11.00 | 12.00 | 12.00 |
| Detective/Juvenile Officer | 1.00 | 1.00 | 1.00 |
| Detective/Sergeant | 1.00 | 1.00 | 1.00 |
| Total | $\mathbf{1 7 . 0 0}$ | $\mathbf{1 8 . 0 0}$ | $\mathbf{1 8 . 0 0}$ |

## Police-Patrol \& Investigations <br> 522120, 522130

| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Calls for Service and Incidents Received | 21,324 | 20,744 | 18,902 | 20,898 |
| Assistance to Motorists/Pedestrians | 3,856 | 4,360 | 2,526 | 2,016 |
| Fire/Rescue Responses | 1,010 | 1,036 | 1,024 | 908 |
| Burglar/Fire Alarms | 176 | 168 | 186 | 186 |
| Homes Checked While Residents on Vacation | 2,380 | 3,660 | 1,836 | 1,948 |
| Lockouts of Vehicles | 193 | 184 | 166 | 170 |
| Issued Warnings | 3,908 | 4,240 | 2,972 | 3,876 |
| Arrests | 1,677 | 2,000 | 1,956 | 1,788 |
| Safety Town Attendees and Volunteers | 150 | 142 | 150 | 150 |
| Safety Camp Attendees and Volunteers | 150 | 150 | 150 | 150 |
| Hand Checked Doors | 105,850 | 104,890 | 104,980 | 104,980 |
| Hours on Bicycle Patrol | 63 | 100 | 100 | 100 |
| Citations Issued, Includes Parking Cites | 1,618 | 1,838 | 1,858 | 1,660 |
| Criminal Complaints | 150 | 228 | 124 | 100 |
| Accidents Investigated | 231 | 190 | 180 | 170 |
| K-9 Deployments | 60 | 56 | 64 | 58 |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

Long-Term Objectives:

1. Train new ICAC Officer
2. Train drug recognition expert

## Account Detail:

## 522120-Patrol Division

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

## 522130-Detective Division

210 Professional Services: Jail fees (inmate meals and lodging); blood tests; applicant test fees; attorney fees; hospital/ lab fees; officer medical tests (includes drugs, audiology, etc.)
310 Investigative Office Supplies: Safety Town/Camp supplies, cameras and related accessories, evidence collection materials

## Budget Variances:

## 3522130-Investigations

210 Professional Services: Cost of investigations
310 Investigative Office Supplies: Increased

| Police Department |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 522100 Police Station |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 | Salaries | 18,940 | 18,583 | 18,260 | 18,738 | 18,738 | 19,111 | 1.99\% |
| 112 | Overtime | 0 | 0 | 0 | 443 | 450 | 400 | -9.71\% |
| 135 | Sick Payout | 211 | 73 | 162 | 223 | 223 | 172 | -22.87\% |
|  | Social Security | 1,650 | 1,645 | 1,734 | 1,513 | 1,514 | 1,535 | 1.43\% |
| 152 | Retirement | 2,302 | 1,294 | 1,494 | 1,371 | 1,330 | 1,313 | -4.23\% |
| 154 | Health Insurance | 1,922 | 2,642 | 1,973 | 2,240 | 2,240 | 2,263 | 1.03\% |
| 155 | Life Insurance | 1 | 0 | 10 | 18 | 18 | 18 | 0.00\% |
| 159 | Longevity | 303 | 328 | 353 | 378 | 378 | 378 | 0.00\% |
| 165 | Workers' Comp. Insurance | 723 | 776 | 746 | 677 | 677 | 964 | 42.39\% |
| Total |  | 26,052 | 25,341 | 24,732 | 25,601 | 25,568 | 26,154 | 2.16\% |
| 522100 Police Station |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 222 | Electric | 27,593 | 26,761 | 26,923 | 27,962 | 27,962 | 28,591 | 2.25\% |
| 224 | Natural Gas | 10,016 | 10,711 | 16,443 | 13,000 | 13,000 | 13,130 | 1.00\% |
| 226 | Water Service | 954 | 746 | 895 | 1,270 | 1,270 | 1,270 | 0.00\% |
| 240 | Repair \& Maintenance Services | 23,122 | 27,328 | 16,591 | 15,700 | 19,831 | 15,700 | 0.00\% |
| 340 | Maintenance Supplies | 4,719 | 4,437 | 2,519 | 4,500 | 4,500 | 4,500 | 0.00\% |
| 510 | Property/Auto Insurance | 1,496 | 2,651 | 2,269 | 2,077 | 2,077 | 2,038 | -1.88\% |
| Total |  | 67,900 | 72,634 | 65,640 | 64,509 | 68,640 | 65,229 | 1.12\% |
| Total Expenditures |  | 93,952 | 97,975 | 90,372 | 90,110 | 94,208 | 91,383 | 1.41\% |
| 522110 Administration |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 | Salaries | 159,448 | 174,849 | 180,967 | 186,042 | 186,042 | 191,987 | 3.20\% |
| 112 | Overtime | 129 | 0 | 4,878 | 3,760 | 9,000 | 3,835 | 1.99\% |
| 122 | Office/Dispatchers | 382,079 | 354,786 | 339,468 | 362,774 | 348,692 | 376,585 | 3.81\% |
| 134 | Holiday | 10,357 | 8,960 | 8,960 | 11,953 | 11,953 | 12,192 | 2.00\% |
| 135 | Sick Payout | 5,686 | 4,793 | 5,002 | 5,458 | 5,458 | 5,248 | -3.85\% |
| 151 | Social Security | 42,966 | 42,438 | 41,133 | 44,577 | 43,900 | 46,139 | 3.50\% |
| 152 | Retirement | 61,188 | 59,916 | 48,938 | 46,385 | 43,823 | 45,181 | -2.60\% |
| 154 | Health Insurance | 114,089 | 132,122 | 92,885 | 119,801 | 119,801 | 125,306 | 4.60\% |
| 155 | Life Insurance | 218 | 180 | 204 | 213 | 213 | 222 | 4.23\% |
| 159 | Longevity | 12,857 | 13,654 | 12,148 | 12,715 | 12,715 | 13,282 | 4.46\% |
| 165 | Workers' Comp. Insurance | 7,846 | 9,030 | 9,015 | 6,573 | 6,573 | 8,316 | 26.52\% |
| Total |  | 796,863 | 800,728 | 743,598 | 800,251 | 788,170 | 828,293 | 3.50\% |
| 522110 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 212 | Attorney/Consultant-Legal | 20,037 | 14,692 | 14,574 | 15,000 | 15,000 | 15,000 | 0.00\% |
| 213 | Animal Pound | 1,230 | 595 | 490 | 1,500 | 1,500 | 1,500 | 0.00\% |
| 225 | Telephone/Communications | 23,819 | 26,521 | 30,449 | 27,000 | 28,000 | 28,000 | 3.70\% |
| 240 | Repair \& Maintenance Services | 40,795 | 40,520 | 43,976 | 40,000 | 45,491 | 40,000 | 0.00\% |


| Police Department (contd.) |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 522110 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 310 | Office Supplies | 6,447 | 5,442 | 6,136 | 6,500 | 6,500 | 6,500 | 0.00\% |
| 313 | Printing | 3,183 | 2,294 | 1,973 | 3,500 | 3,500 | 3,500 | 0.00\% |
| 320 | Publications \& Dues | 697 | 840 | 1,639 | 1,250 | 1,250 | 1,250 | 0.00\% |
| 330 | Employee Training, Travel | 5,088 | 5,537 | 5,987 | 4,500 | 4,500 | 4,500 | 0.00\% |
| 346 | Clothing \& Uniforms | 3,285 | 3,101 | 2,098 | 3,700 | 3,700 | 3,700 | 0.00\% |
| 347 | Supplies and ExpensesHunter Safety | 393 | 397 | 338 | 300 | 300 | 300 | 0.00\% |
| 380 | Equipment Outlay | 3,420 | 4,614 | 12,006 | 5,500 | 5,500 | 5,500 | 0.00\% |
| 390 | Other Expenses (Photo.) | 1,469 | 1,630 | 2,426 | 2,000 | 2,000 | 2,000 | 0.00\% |
| 512 | Liability Insurance | 18,721 | 18,242 | 18,282 | 19,269 | 19,269 | 19,840 | 2.96\% |
| Total |  | 128,584 | 124,425 | 140,374 | 130,019 | 136,510 | 131,590 | 1.21\% |
| Total Expenditures |  | 925,447 | 925,153 | 883,972 | 930,270 | 924,680 | 959,883 | 3.18\% |
| 522120 Patrol |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 | Salaries | 984,742 | 1,013,973 | 1,089,876 | 1,136,661 | 1,136,661 | 1,199,229 | 5.50\% |
| 112 | Overtime | 26,903 | 26,172 | 28,983 | 43,211 | 43,211 | 45,371 | 5.00\% |
| 123 | Crossing Guards | 47,756 | 48,631 | 48,634 | 55,245 | 55,245 | 51,744 | -6.34\% |
| 129 | Wages/Billable | $(8,204)$ | $(5,450)$ | $(8,813)$ | $(10,000)$ | $(10,000)$ | $(10,000)$ | 0.00\% |
| 134 | Holiday | 27,251 | 28,116 | 36,973 | 52,174 | 52,174 | 55,043 | 5.50\% |
| 135 | Sick Payout | 19,511 | 4,435 | 4,277 | 6,395 | 6,395 | 6,566 | 2.67\% |
| 151 | Social Security | 85,513 | 86,655 | 92,619 | 99,393 | 99,393 | 104,437 | 5.07\% |
| 152 | Retirement | 207,590 | 184,775 | 110,287 | 127,147 | 123,265 | 126,157 | -0.78\% |
| 154 | Health Insurance | 214,692 | 257,886 | 220,985 | 222,225 | 222,225 | 233,162 | 4.92\% |
| 155 | Life Insurance | 259 | 106 | 199 | 202 | 202 | 219 | 8.42\% |
| 159 | Longevity | 15,698 | 15,829 | 14,706 | 15,571 | 15,571 | 17,236 | 10.69\% |
| 165 | Workers' Comp. Insurance | 43,413 | 43,223 | 44,228 | 45,469 | 45,469 | 51,066 | 12.31\% |
| Total |  | 1,665,124 | 1,704,351 | 1,682,954 | 1,793,693 | 1,789,811 | 1,880,230 | 4.82\% |
| 522120 Patrol |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 240 | Repair \& Maintenance Services | 13,143 | 18,820 | 17,307 | 20,000 | 10,000 | 20,000 | 0.00\% |
| 330 | Employee Training, Travel | 18,696 | 15,169 | 17,770 | 16,000 | 16,000 | 16,000 | 0.00\% |
| 346 | Clothing \& Uniforms | 18,583 | 14,506 | 22,096 | 12,200 | 12,200 | 12,200 | 0.00\% |
| 347 | Supplies and Expenses | 8,953 | 6,748 | 10,005 | 5,500 | 10,000 | 5,500 | 0.00\% |
| 351 | Gasoline, Motor Oil | 46,735 | 46,198 | 43,615 | 48,000 | 48,000 | 48,000 | 0.00\% |
| 380 | Equipment Outlay | 40,938 | 13,761 | 22,235 | 15,000 | 19,790 | 16,000 | 6.67\% |
| 390 | Other Expenses | 44 | 67 | 870 | 500 | 500 | 500 | 0.00\% |
| 510 | Property/Auto Insurance | 3,538 | 3,574 | 3,579 | 3,319 | 3,319 | 3,440 | 3.65\% |
| Total |  | 150,630 | 118,843 | 137,477 | 120,519 | 119,809 | 121,640 | 0.93\% |
| Total Expenditures |  | 1,815,754 | 1,823,194 | 1,820,431 | 1,914,212 | 1,909,620 | 2,001,870 | 4.58\% |


| Police Department (contd.) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 522130 Investigative |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 Salaries | 147,168 | 146,590 | 151,818 | 154,982 | 154,982 | 159,940 | 3.20\% |
| 112 Overtime | 3,174 | 8,724 | 7,756 | 10,200 | 10,200 | 10,200 | 0.00\% |
| 129 Wages/Billable | (277) | (236) | (101) | (900) | (900) | (900) | 0.00\% |
| 134 Holiday | 5,406 | 5,583 | 5,777 | 6,390 | 6,390 | 6,594 | 3.19\% |
| 135 Sick Payout | 476 | 1,091 | 1,164 | 1,173 | 1,173 | 840 | -28.39\% |
| 151 Social Security | 11,299 | 12,272 | 12,520 | 13,384 | 13,384 | 13,763 | 2.83\% |
| 152 Retirement | 30,752 | 31,710 | 19,131 | 17,806 | 17,259 | 17,241 | -3.17\% |
| 154 Health Insurance | 35,940 | 38,408 | 31,327 | 35,220 | 35,220 | 37,013 | 5.09\% |
| 155 Life Insurance | 63 | 63 | 57 | 58 | 58 | 95 | 63.79\% |
| 159 Longevity | 3,195 | 4,986 | 3,754 | 3,113 | 3,113 | 3,239 | 4.05\% |
| 165 Workers' Comp. Insurance | 6,023 | 7,205 | 7,373 | 6,059 | 6,059 | 6,627 | 9.37\% |
| Total 243,219 |  | 256,396 | 240,576 | 247,485 | 246,938 | 254,652 | 2.90\% |
| 522130 Investigative |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 210 Professional Services | 997 | 7,628 | 5,158 | 2,500 | 2,500 | 2,500 | 0.00\% |
| 310 Investigative Office Supplies | 1,871 | 3,133 | 2,635 | 3,000 | 3,000 | 3,000 | 0.00\% |
| 330 Employee Training, Travel | 315 | 1,070 | 3,133 | 2,000 | 2,000 | 2,000 | 0.00\% |
| 346 Clothing \& Uniforms | 878 | 1,911 | 1,924 | 1,250 | 2,500 | 1,250 | 0.00\% |
| Total | 4,061 | 13,742 | 12,850 | 8,750 | 10,000 | 8,750 | 0.00\% |
| Total Expenditures | 247,280 | 270,138 | 253,426 | 256,235 | 256,938 | 263,402 | 2.80\% |
|  |  |  |  |  |  |  |  |
| Grand Total for Department 3,082,433 |  | 3,116,460 | 3,048,201 | 3,190,827 | 3,185,446 | 3,316,538 | 3.94\% |
|  |  |  |  |  |  |  |  |
| Revenues | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $\begin{array}{r} 2015 \\ \text { Estimated } \end{array}$ | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{array}{r} \text { \% Change } \\ 2016 / 2015 \end{array}$ |
| 435200 Police Training Grants | 3,040 | 2,560 | 2,880 | 2,700 | 3,040 | 2,700 | 0.00\% |
| 435429 Federal COPS Grant | 26,919 | 95 | 0 | 0 | 0 | 0 | 0.00\% |
| 435431 State Grant-DOT Police | 3,847 | 2,560 | 4,000 | 0 | 3,921 | 0 | 0.00\% |
| 441125 Bicycle Licenses | 120 | 120 | 110 | 100 | 100 | 100 | 0.00\% |
| 451101 Court Penalties and Costs | 41,446 | 37,788 | 33,672 | 60,000 | 38,000 | 44,500 | -25.83\% |
| 451301 Parking Violations | 21,033 | 14,188 | 17,727 | 23,000 | 23,000 | 23,000 | 0.00\% |
| 462140 Police Department Fees | 13,171 | 13,177 | 11,627 | 10,500 | 11,500 | 11,500 | 9.52\% |
| 462141 Alarm Permit Fees | 275 | 275 | 375 | 200 | 250 | 250 | 25.00\% |
| 462145 False Alarm Fees | 1,645 | 2,050 | 2,485 | 1,500 | 1,935 | 1,500 | 0.00\% |
| 467318 Safety Training | 150 | 190 | 0 | 0 | 0 | 0 | 0.00\% |
| 473500 School District-Crossing Guards | 47,007 | 47,651 | 47,430 | 55,245 | 55,245 | 56,394 | 2.08\% |
| 475100 <br> City of MequonReimbursement | 2,762 | 2,858 | 2,778 | 2,400 | 2,400 | 2,400 | 0.00\% |
| Total | 161,415 | 123,512 | 123,084 | 155,645 | 139,391 | 142,344 | -8.55\% |
|  |  |  |  |  |  |  |  |
| Net Cost of Program | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \\ \hline \end{array}$ | $\begin{array}{r} 2015 \\ \text { Estimated } \end{array}$ |  | $\begin{array}{r} \text { \% Change } \\ 2016 / 2015 \\ \hline \end{array}$ |
|  | 2,921,018 | 2,992,948 | 2,925,117 | 3,035,182 | 3,046,055 | 3,174,194 | 4.58\% |

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

## Products and Services:

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


## Fire Department Staffing Levels:

| Personnel Schedule Summary <br> Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Fire Inspector | 1.00 | 1.00 | 1.0 |
| Volunteers | 0.77 | 0.77 | 0.77 |


| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Total Number of Training Hours | 8,302 | 7,300 | 8,300 | 8,300 |
| Structural Fires | 3 | 6 | 4 | 4 |
| Total Losses Due to Fire | $\$ 2,00,643$ | $\$ 350,000$ | -- | -- |
| Response to Incidents in City | 839 | 800 | 850 | 800 |
| Response to Incidents in Town | 199 | 300 | 220 | 200 |
| Accident Responses | 29 | 30 | 34 | 30 |
| Total Responses | 1,067 | 1,100 | 1,104 | 1,030 |
| Other Mutual Aid Locations | 49 | 45 | 50 | 45 |
| Fire Inspections | 1,620 | 1,620 | 1,620 | 1,620 |
| Number of Citizens Receiving Fire Safety Education | $1,000+$ | $1,000+$ | $1,000+$ | $1,000+$ |
| Number of Hours of Public Contact |  | 600 |  |  |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

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

## Fire

## 522230, 522240

## Account Detail:

## 522230-Fire Station

235 Operating Expense:

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


| Public Safety/Fire Department |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 522230 |  |  |  | 2015 | 2015 | 2016 | \%Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 152 Retirement | 21,372 | 24,038 | 9,399 | 27,000 | 22,393 | 25,200 | -6.67\% |
| 165 Workers' Comp. Insurance | 8,829 | 9,187 | 8,699 | 6,915 | 6,915 | 9,297 | 34.45\% |
| Total | 30,201 | 33,225 | 18,098 | 33,915 | 29,308 | 34,497 | 1.72\% |
| 522230 |  |  |  | 2015 | 2015 | 2016 | Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 222 Electric | 15,685 | 16,268 | 15,639 | 17,200 | 16,000 | 16,360 | -4.88\% |
| 224 Natural Gas | 9,879 | 11,534 | 15,392 | 13,000 | 13,000 | 13,130 | 1.00\% |
| 225 Telephone | 1,339 | 1,436 | 1,393 | 1,600 | 800 | 800 | -50.00\% |
| 226 Water Service | 3,805 | 3,406 | 2,602 | 4,020 | 3,000 | 3,000 | -25.37\% |
| 235 Operating Expense | 230,478 | 238,100 | 238,100 | 238,100 | 238,100 | 268,100 | 12.60\% |
| 240 Building Maintenance | 4,523 | 10,014 | 15,339 | 11,000 | 11,000 | 11,000 | 0.00\% |
| 510 Property/Auto Insurance | 28,597 | 29,508 | 29,217 | 36,435 | 36,435 | 30,610 | -15.99\% |
| 512 Liability Insurance | 3,032 | 2,956 | 2,854 | 2,421 | 2,421 | 2,708 | 11.85\% |
| 519 State Fire Insurance Dues | 39,859 | 40,187 | 45,625 | 45,600 | 43,027 | 0 | -100.00\% |
| Total Operating | 337,197 | 353,409 | 366,161 | 369,376 | 363,783 | 345,708 | -6.41\% |
| Total Expenditures | 367,398 | 386,634 | 384,259 | 403,291 | 393,091 | 380,205 | -5.72\% |
| Revenues | 2012 |  |  | 2015 | 2015 | 2016 | \% Change |
|  |  | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 435101 Fire Insurance Dues | 39,859 | 40,187 | 45,625 | 45,600 | 43,027 | 0 | -100.00\% |
| 441130 Fire Inspection Fee | 15,340 | 15,140 | 15,115 | 15,325 | 15,320 | 15,325 | 0.00\% |
| 473407 Fire-Operating Exp. (Town) | 119,289 | 126,226 | 129,142 | 125,213 | 125,213 | 134,324 | 7.28\% |
| 473408 Fire/EMS Dispatching | 3,549 | 3,600 | 3,280 | 3,600 | 2,500 | 3,600 | 0.00\% |
| Total Revenues | 178,037 | 185,153 | 193,162 | 189,738 | 186,060 | 153,249 | -19.23\% |
| Net Cost of Program |  |  |  | 2015 | 2015 | 2016 | \% Change |
|  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
|  | 189,361 | 201,481 | 191,097 | 213,553 | 207,031 | 226,956 | 6.28\% |

## Building Inspection

## Department: Engineering and Public Works

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

## Products and Services:

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


## Building Inspector Staffing Levels:

| Personnel Schedule Summary <br> Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Building Inspector | 1.00 | 1.00 | 1.00 |
| Secretary II | 1.00 | 1.00 | 1.00 |
| Total | $\mathbf{2 . 0 0}$ | $\mathbf{2 . 0 0}$ | $\mathbf{2 . 0 0}$ |


| Department Service Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Inspections Made by Building Inspector | 1,938 | 1,800 | 1,397 | 1,800 |
| Inspections Made by Contracted Inspectors | 38 | 25 | 40 | 25 |
| Total Inspections Made | 1,976 | 1,825 | 1,437 | 1,825 |
| Total permits issued: |  |  |  |  |
| Residential New Construction | 21 | 14 | 24 | 22 |
| Residential Building | 147 | 140 | 146 | 140 |
| Commercial New Construction | 2 | 2 | 2 | 2 |
| Commercial Building | 31 | 20 | 10 | 20 |
| Electrical | 362 | 300 | 258 | 300 |
| Plumbing | 310 | 280 | 306 | 280 |
| HVAC | 212 | 180 | 163 | 180 |
| Certificate of Compliance | 167 | 180 | 116 | 0 |
|  | Value of Improvements Inspected | $\$ 18,587,289$ | $\$ 11,000,000$ |  |
|  | (Includes | $\$ 22,000,000$ | $21,683,299$ |  |

## Building Inspection

## Performance Measures:

| Service Area | Objective | Efficiency <br> Measure | Target <br> $\mathbf{2 0 1 3 / 2 0 1 4}$ | Target <br> $\mathbf{2 0 1 4 / 2 0 1 5}$ | Target <br> $\mathbf{2 0 1 5 / 2 0 1 6}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Building Inspection | Efficient Municipal <br> Government | Operating Costs | $\$ 1.33$ per <br> person | $\$ 1.38$ per <br> person | $\$ 1.33$ per <br> person |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

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

## Account Detail:

## 522310-Inspection

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

## Budget Variances:

## 522310-Inspection

111 Salaries: 2015 included retirement payout

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


## Revenues

443504 Clearwater has been eliminated due to change in State law

## Public Safety-Building Inspector

| 522310 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 111 | Salaries | 84,881 | 97,886 | 104,420 | 115,304 | 115,304 | 102,675 | -10.95\% |
| 151 | Social Security | 6,173 | 7,125 | 7,545 | 9,014 | 9,014 | 7,908 | -12.27\% |
| 152 | Retirement | 7,186 | 6,807 | 7,719 | 8,258 | 8,258 | 6,822 | -17.39\% |
| 154 | Health Insurance | 31,032 | 38,311 | 26,277 | 34,816 | 34,816 | 25,327 | -27.25\% |
| 155 | Life Insurance | 49 | 52 | 53 | 35 | 35 | 56 | 60.00\% |
| 159 | Longevity | 1,764 | 2,331 | 2,457 | 2,531 | 2,531 | 693 | -72.62\% |
| 165 | Workers' Comp. Insurance | 2,189 | 2,386 | 2,276 | 2,345 | 2,345 | 3,202 | 36.55\% |
| Total |  | 133,274 | 154,898 | 150,747 | 172,303 | 172,303 | 146,683 | -14.87\% |
| 522310 |  | 2012 | 2013 | 2014 | 2015 | 2015 | 2016 | \% Change |
| Operating |  |  |  |  | Budget | Estimated | Adopted 2016/2015 |  |
| 210 | Professional Services | 1,270 | 1,042 | 1,860 | 1,600 | 2,000 | 2,000 | 25.00\% |
| 225 | Telephone | 746 | 773 | 1,051 | 600 | 600 | 600 | 0.00\% |
| 310 | Office Supplies | 986 | 2,033 | 2,132 | 1,800 | 1,800 | 1,800 | 0.00\% |
| 320 | Publications and Dues | 0 | 40 | 0 | 0 | 0 | 0 | 0.00\% |
| 330 | Training \& Travel | 427 | 363 | 601 | 650 | 650 | 650 | 0.00\% |
| 351 | Gas and Oil Expense | 2,570 | 2,438 | 2,445 | 2,600 | 1,300 | 2,200 | -15.38\% |
| 512 | Liability Insurance | 839 | 967 | 969 | 1,043 | 1,043 | 949 | -9.01\% |
| Total |  | 6,838 | 7,656 | 9,058 | 8,293 | 7,393 | 8,199 | -1.13\% |
| Total Expenditures |  | 140,112 | 162,554 | 159,805 | 180,596 | 179,696 | 154,882 | -14.24\% |
| 522360 |  |  | 2013 | 2014 | 2015 | 2015 | 2016 | \% Change |
| Weights and Measures |  |  |  |  | Budget | Estimated | Adopted 2016/2015 |  |
| 214 | Professional Services | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00\% |
| Total |  | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00\% |
| Revenues |  |  |  |  |  |  | $\begin{array}{r} 2016 \% \text { Change } \\ \text { Adopted 2016/2015 } \end{array}$ |  |
|  |  | 2012 | 2013 | 2014 | Budget | Estimated |  |  |
| 441120 | Electrical Contractor Licenses | 8,760 | 1,505 | 0 | 0 | 0 | 0 | 0.00\% |
| 441129 | Weights \& Measures Licenses | 1,065 | 1,142 | 1,020 | 1,195 | 995 | 995 | -16.74\% |
| 443500 | Building Permits | 58,753 | 74,879 | 65,549 | 60,000 | 92,132 | 71,000 | 18.33\% |
| 443501 | Electrical Permits | 16,996 | 20,017 | 18,014 | 15,000 | 15,500 | 16,000 | 6.67\% |
| 443502 | Plumbing Permits | 16,600 | 19,481 | 18,975 | 14,000 | 18,365 | 15,550 | 11.07\% |
| 443504 | Clearwater Compliance Permits | 7,650 | 8,350 | 8,650 | 6,000 | 5,650 | 0 | -100.00\% |
| 443505 | Heating/Air Conditioning Permits | 13,237 | 20,343 | 14,858 | 13,000 | 14,957 | 15,000 | 15.38\% |
| 443507 | Erosion Control Permits | 2,850 | 3,400 | 2,550 | 2,100 | 2,550 | 2,200 | 4.76\% |
| 443508 | Occupancy Permits | 6,085 | 3,935 | 5,650 | 4,000 | 5,180 | 4,750 | 18.75\% |
| 443509 | Sign Permits | 2,180 | 2,545 | 2,425 | 1,800 | 1,800 | 1,800 | 0.00\% |
| 443512 | Building Inspection Plan Review | 3,365 | 4,485 | 3,165 | 2,450 | 2,450 | 2,975 | 21.43\% |
| 461156 | House Numbers | 479 | 452 | 490 | 300 | 646 | 400 | 33.33\% |
| 461157 | State Tag Fee | 665 | 735 | 595 | 700 | 800 | 1,000 | 42.86\% |
| Total |  | 138,685 | 161,269 | 141,941 | 120,545 | 161,025 | 131,670 | 9.23\% |
| Net Cost of Program |  |  |  |  | 2015 | 2015 | $\begin{gathered} 2016 \text { \% Change } \\ \text { Adopted 2016/2015 } \\ \hline \end{gathered}$ |  |
|  |  | 2012 | 2013 | 2014 | Budget | Estimated |  |  |
|  |  | 3,427 | 3,285 | 19,864 | 62,051 | 20,671 | 25,212 | -59.37\% |

# Auxiliary Police \& Emergency Management <br> <br> 522410 

 <br> <br> 522410}


#### Abstract

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

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


## Products and Services:

## Emergency Management

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


## Auxiliary Police

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

Auxilliary Pollice and Emergency Management Staffing Levels (Volunteers):

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | 2016 |
| :--- | :--- | :--- | :--- |
| Auxiliary Police Volunteers | 21 Active, 5 Honorary | 21 Active, 5 Honorary | 16 Active |
| Emergency Management | 1 Director, 1 Deputy | 1 Director, 1 Deputy | 1 Director, 1 Deputy |


| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{1 0 0 2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Storm and Tornado Support Call Outs (Em. Mgmt.) | 5 | 6 | 6 | 6 |
| Crowd Control/Searches Call Outs (Aux. Police) | 2 | 4 | 4 | 4 |
| Assists Fire Department Call Outs (Aux. Police) | 1 | 12 | 10 | 8 |
| Assists County Sheriff Department (Aux. Police) | 7 | 10 | 10 | 8 |
| Provides Emergency Power/Communication Call Outs (Em. Mgmt.) | 0 | 2 | 2 | 2 |
| Mutual Aid Call Outs-Events (Aux. Police) | 15 | 10 | 10 | 12 |
| Mutual Aid Call Ins-Events (Aux. Police) | 5 | 7 | 10 | 7 |
| Local Community Emergency Call Outs (Aux. Police) | 10 | 5 | 5 | 7 |
| Volunteer Hours (Aux. Police and Em. Mgmt.) | 1,890 | 2,800 | 2,600 | 2,200 |
| Training Meeting Hours (In House) (Aux. Police and Em. Mgmt.) | 442 | 750 | 500 | 450 |
| Seminars and Special courses (Hours) (Aux. Police and Em. Mgmt.) | 320 | 350 | 350 | 300 |

# Auxiliary Police \& Emergency Management 

| Department Services Indicators (contd.): | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Number of Emergency Siren Activations (Em. Mgmt.) | 2 | 2 | 2 | 2 |
| 5K Runs and Bike Race Call Outs (Aux. Police) | 6 | 9 | 10 | 10 |
| 5K Run Hours | 100 | 160 | 175 | 180 |
| Parades-Local Call Outs (Aux. Police) | 4 | 4 | 4 | 5 |
| Parades-Hours | 100 | 250 | 300 | 325 |
| Vehicle Maintenance Hours (Aux. Police and Em. Mgmt.) | 69 | 100 | 100 | 100 |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

1. Implement "I Am Responding" software

## Long-Term Objectives:

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

## Account Detail:

## 522410-Auxiliary Police and Emergency Management

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

## Budget Variances:

## 522410-Auxiliary Police and Emergency Management

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

## Auxiliary Police \& Emergency Management <br> 522410

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

# Engineering \& Public Works- Administration 

## DEPARTMENT: Engineering and Public Works

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

## Products and Services:

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


## Engineering and Public Works Administration Staffing Levels:

| Personnel Schedule Summary <br> Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Director of Engineering \& Public Works* | 0.75 | 0.75 | 0.75 |
| Administrative Secretary* | 0.75 | 0.75 | 0.75 |
| Total | $\mathbf{1 . 5 0}$ | $\mathbf{1 . 5 0}$ | $\mathbf{1 . 5 0}$ |

*Remainder of employee allocation in Sewerage Enterprise Fund

| DEPARTMENT SERVICES INDICATORS | 2013 | 2014 | 2015 <br> Estimated | 2016 <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Installation of new sidewalk slabs | 309 | 311 | 300 | 300 |
| Lineal Feet of Streets Repaved | -- | -- | 9,000 | 8,000 |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

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

# Engineering \& Public Works- 

## 533110

## Account Detail:

## 533110-Engineering \& Public Works

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

## Budget Variances:

## 533110-Engineering \& Public Works

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

## Revenues

423204 Engineering and Admin Fees moved to 461155 Engineering Fees

| Engineering |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 533110 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 Salaries | 114,181 | 106,498 | 108,636 | 110,382 | 110,382 | 112,434 | 1.86\% |
| 135 Sick Payout | 1,223 | 1,025 | 911 | 1,000 | 1,100 | 1,100 | 10.00\% |
| 151 Social Security | 8,762 | 7,973 | 7,882 | 8,680 | 8,687 | 8,852 | 1.98\% |
| 152 Retirement | 9,642 | 7,396 | 7,915 | 7,952 | 7,722 | 7,564 | -4.88\% |
| 154 Health Insurance | 20,275 | 18,555 | 11,891 | 18,321 | 18,321 | 19,255 | 5.10\% |
| 155 Life Insurance | 122 | 118 | 134 | 110 | 110 | 112 | 1.82\% |
| 159 Longevity | 2,237 | 1,890 | 1,985 | 2,079 | 2,079 | 2,174 | 4.57\% |
| 165 Workers' Comp. Insurance | 3,032 | 3,205 | 3,068 | 2,760 | 2,760 | 3,837 | 39.02\% |
| Total | 159,474 | 146,660 | 142,422 | 151,284 | 151,162 | 155,328 | 2.67\% |
| 533110 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 210 Professional Services | 3,017 | 1,557 | 919 | 2,000 | 3,700 | 2,000 | 0.00\% |
| 225 Telephone | 705 | 661 | 848 | 725 | 500 | 500 | -31.03\% |
| 310 Office Supplies | 480 | 325 | 403 | 400 | 400 | 400 | 0.00\% |
| 318 GIS mapping | 75 | 0 | 0 | 3,000 | 3,000 | 3,000 | 0.00\% |
| 320 Publications \& Dues | 935 | 951 | 922 | 800 | 800 | 800 | 0.00\% |
| 330 Training \& Travel | 710 | 563 | 795 | 900 | 900 | 900 | 0.00\% |
| 350 Operating supplies | 1,177 | 935 | 811 | 1,150 | 1,150 | 1,150 | 0.00\% |
| 351 Gas and Oil Expense | 1,465 | 1,358 | 1,434 | 1,250 | 1,250 | 1,250 | 0.00\% |
| 380 Equipment Outlay | 800 | 551 | 485 | 800 | 800 | 800 | 0.00\% |
| 512 Liability Insurance | 6,356 | 6,748 | 6,763 | 6,776 | 6,776 | 6,914 | 2.04\% |
| Total | 15,720 | 13,649 | 13,380 | 17,801 | 19,276 | 17,714 | -0.49\% |
| Total Expenditures | 175,194 | 160,309 | 155,802 | 169,085 | 170,438 | 173,042 | 2.34\% |
| Revenues |  |  |  | 2015 | 2015 | 2016 | \% Change |
|  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 423204 Engineering and Admin. fees | 2,533 | 7,031 | 1,410 | 2,800 | 3,000 | 0 | -100.00\% |
| 443506 Drive Opening Permits | 575 | 880 | 790 | 800 | 900 | 900 | 12.50\% |
| 443510 Street Opening Permits | 3,600 | 3,900 | 4,950 | 3,200 | 3,600 | 3,600 | 12.50\% |
| 443513 Stormwater Mgmt. Permit | 3,535 | 601 | 244 | 600 | 1,053 | 800 | 33.33\% |
| 461155 Engineering Fees | 375 | 200 | 0 | 350 | 100 | 3,100 | 785.71\% |
| Total Revenues | 10,618 | 12,612 | 7,394 | 7,750 | 8,653 | 8,400 | 8.39\% |
| Net Cost of Program |  |  |  | 2015 | 2015 | 2016 | \% Change |
|  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
|  | 164,576 | 147,697 | 148,408 | 161,335 | 161,785 | 164,642 | 2.05\% |

## Department: Engineering and Public Works

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

## Products and Services:

## 533210 Garage-Public Works Crew

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


## 533311-Street Maintenance

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


## 533410-Street Ineligible

- Maintain alleys and City-owned parking lots


## 533420-Street Lighting and 533421 Traffic Signals

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


## 533440-Storm Sewers

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


## 533450-Snow and Ice Control

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


## Public Works

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

Non-Supervisory Labor Pool:

| Activity | $\mathbf{2 0 1 5}$ <br> Actual | $\mathbf{2 0 1 6}$ <br> Adopted |
| :--- | :---: | :---: |
| Garage-Public Works Crew | 1.75 | 1.75 |
| Street Maintenance | 3.95 | 3.95 |
| Street Ineligible | 0 | 0 |
| Storm Sewers | 1.35 | 1.35 |
| Snow \& Ice | 0 | 0 |
| Recycling | 1.5 | 1.5 |
| Celebrations | 0 | 0 |
| Total Per Year | $\mathbf{8 . 5 5}$ | $\mathbf{8 . 5 5}$ |

## Public Works Staffing Levels:

| Personnel Schedule Summary <br> Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Superintendent of Public Works | 1.00 | 1.00 | 1.00 |
| Equipment Operator/Crewperson* | 8.30 | 8.30 | 8.30 |
| WWTP Crewperson | 0.25 | 0.25 | 0.25 |
| Total | $\mathbf{9 . 5 5}$ | $\mathbf{9 . 5 5}$ | $\mathbf{9 . 5 5}$ |

*See Labor allocation chart above

| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Catch Basin Replacements | 35 | 35 | 35 | 38 |
| Catch Basins Cleaned | 1,000 | 1,000 | 1,000 | 1,500 |
| Storm Sewer Manholes and Pipes Replacements | 3 | 3 | 3 | 8 |
| Asphalt Placed by City Crew (Tons) | 60 | 60 | 60 | 80 |
| Number of Street Lights | 1,400 | 1,400 | 1,400 | 1,420 |
| Number of New Signs | 4 | 5 | 7 | 10 |
| Signs Replaced | 219 | 285 | 239 | 215 |
| Line Miles Swept | 950 | 950 | 955 | 1,290 |
| Brush and Small Quantities of Yard Waste (Tons) | 1,400 | 1,400 | 1,400 | 1,650 |
| Tonnage of Debris Collected from Sweeping | 320 | 320 | 320 | 480 |
| Snow Plowing Events | 8 | 8 | 8 | 15 |
| Tons of Salt Used Per Event | 20 | 20 | 20 | 25 |
| Number of Vehicles (Vehicle Inventory) | 65 | 65 | 65 | 65 |
| Appliance/Furniture Pickup | 268 | 260 | 260 | 320 |

Performance Measures:

| Service Area | Objective | Efficiency <br> Measure | Target <br> $\mathbf{2 0 1 3 / 2 0 1 4}$ | Target <br> $\mathbf{2 0 1 4 / 2 0 1 5}$ | Target <br> $\mathbf{2 0 1 5 / 2 0 1 6}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Public Works | Appropriate Response to <br> Winter Storms | Salting Operations | $70 \%$ | $70 \%$ | $70 \%$ |
| Public Works | Appropriate Response to <br> Winter Storms | Plowing Operation | $20 \%$ | $20 \%$ | $20 \%$ |
| Public Works | Appropriate Response to <br> Winter Storms | Downtown Snow <br> Removals | $10 \%$ | $10 \%$ | $\mathbf{1 0 \%}$ |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

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

## Budget Description and Variances:

## 533210-Garage-Public Works Crew

111 Salaries: Public Works crew and 0.25 WWTP employee
210 Contracted Services: For required hearing testing
330 Travel and Training: Includes \$400 increase to cover travel and training
350 Garage/Maintenance Supplies: Includes \$3,000 increase to maintain machinery equipment and fabricating
353 Machine Equipment/Maintenance: Includes \$1,000 increase in cost of maintenance
385 Capital Outlay: Tire machine/balancer

## 533311-Street Maintenance

112 Overtime: Includes snow and ice removal
210 Professional Services: Mandated drug testing for Commercial Driver's License (CDL) holders. Random Tests: Includes possible tests needed
240 Repair and Maintenance Services: Crack sealing and materials
363 Signs, Supplies and Parts: Decrease $\$ 6,200$ due to less signage needing to be updated
125 Part Time Salaries/Seasonal: Decrease from 2 part time to 1 part time

## Budget Description and Variances (contd.)

533410-Street Ineligible
530 Lease Expense: Parking lot rental (cover property tax)
533420-Street Lighting
222 Electric: Budget number provided by Cedarburg Light \& Water
533450-Snow and Ice
380 Equipment: Includes increase of \$1,200 to maintain plow
450 Ice Control Materials: Cost of materials and salt brine
Revenues
435300 State Transportation Aids: Amount set under State budget
463101 Appliance/furniture pickup plus fees paid by Festivals for Public Works crews for festivals (average \$3,500 for appliances, plus 100\% of DPW time for festivals-Wine \& Harvest: \$5,000, Strawberry Festival: \$6,000 and Winter Fest: \$1,700)

| Public Works |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 533210 Garage-Public Works Crew |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Person |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 | Salaries ( 1.90 FTE) | 71,855 | 77,130 | 86,828 | 110,340 | 110,340 | 112,604 | 2.05\% |
| 112 | Overtime | 154 | 161 | 488 | 700 | 1,750 | 1,050 | 50.00\% |
| 151 | Social Security | 5,299 | 5,689 | 6,331 | 8,543 | 8,623 | 8,748 | 2.40\% |
| 152 | Retirement | 8,881 | 5,461 | 6,583 | 7,828 | 7,665 | 7,547 | -3.59\% |
| 154 | Health Insurance | 31,954 | 16,380 | 10,824 | 17,287 | 17,287 | 18,161 | 5.06\% |
| 155 | Life Insurance | 2 | 28 | 3 | 0 | 0 | 0 | 0.00\% |
| 159 | Longevity | 441 | 504 | 567 | 630 | 630 | 693 | 10.00\% |
| 165 | Workers' Comp. Insurance | 8,180 | 4,451 | 4,279 | 4,096 | 4,096 | 5,391 | 31.62\% |
| Total |  | 126,766 | 109,804 | 115,903 | 149,424 | 150,391 | 154,194 | 3.19\% |
| 533210 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 210 | Contracted Services | 0 | 0 | 165 | 700 | 700 | 700 | 0.00\% |
| 222 | Electric | 7,528 | 7,766 | 8,250 | 8,635 | 8,635 | 8,829 | 2.24\% |
| 224 | Natural Gas | 4,999 | 7,610 | 10,585 | 10,000 | 10,000 | 10,100 | 1.00\% |
| 225 | Telephone | 2,563 | 2,254 | 2,223 | 2,400 | 2,400 | 2,400 | 0.00\% |
| 226 | Water Service | 3,278 | 2,905 | 2,622 | 3,445 | 3,445 | 3,445 | 0.00\% |
| 330 | Travel \& Training | 0 | 1,206 | 0 | 800 | 800 | 1,200 | 50.00\% |
| 350 | Garage/Maint. Supplies | 24,739 | 22,977 | 24,757 | 23,000 | 23,000 | 26,350 | 14.57\% |
| 351 | Gasoline/Diesel Fuel, Oil | 71,611 | 75,437 | 72,199 | 70,000 | 60,000 | 70,000 | 0.00\% |
| 353 | Mach.-Equip Maint./Parts | 47,015 | 62,224 | 51,842 | 50,000 | 50,000 | 51,000 | 2.00\% |
| 385 | Equipment Outlay | 0 | 0 | 3,700 | 5,000 | 5,000 | 5,000 | 0.00\% |
| 510 | Property/Auto Insurance | 21,199 | 22,526 | 21,679 | 25,124 | 25,124 | 28,515 | 13.50\% |
| Total |  | 182,932 | 204,905 | 198,022 | 199,104 | 189,104 | 207,539 | 4.24\% |
| Total Expenditures |  | 309,698 | 314,709 | 313,925 | 348,528 | 339,495 | 361,733 | 3.79\% |
| 533311-Street Maintenance |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 111 | Salaries (4.50 FTE) | 256,972 | 295,772 | 303,489 | 263,362 | 252,362 | 268,828 | 2.08\% |
| 112 | Overtime | 11,837 | 29,419 | 31,711 | 45,500 | 45,500 | 45,500 | 0.00\% |
| 125 | Part Time Temporary | 0 | 119 | 36 | 1,000 | 12,000 | 6,000 | 500.00\% |
| 135 | Sick Payout | 1,201 | 1,627 | 1,785 | 2,379 | 2,379 | 2,293 | -3.61\% |
| 151 | Social Security | 20,715 | 24,815 | 25,254 | 24,768 | 24,768 | 25,596 | 3.34\% |
| 152 | Retirement | 29,445 | 23,673 | 24,646 | 22,458 | 21,039 | 21,536 | -4.10\% |
| 154 | Health Insurance | 85,698 | 141,151 | 111,496 | 134,720 | 134,720 | 154,530 | 14.70\% |
| 155 | Life Insurance | 229 | 130 | 163 | 163 | 163 | 163 | 0.00\% |
| 159 | Longevity | 9,828 | 10,395 | 10,962 | 11,529 | 11,529 | 11,970 | 3.83\% |
| 165 | Workers' Comp. Insurance | 6,354 | 12,471 | 11,990 | 11,709 | 11,709 | 15,747 | 34.49\% |
| Total |  | 422,279 | 539,572 | 521,532 | 517,588 | 516,169 | 552,163 | 6.68\% |
| 533311 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 210 | Professional Services | 763 | 1,116 | 395 | 750 | 750 | 750 | 0.00\% |
| 240 | Repair \& Maint. Services | 76,208 | 45,500 | 54,013 | 45,500 | 64,392 | 45,500 | 0.00\% |


| Public Works (contd.) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 533311 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 242 Sidewalk Replacement | 44,942 | (901) | 0 | 0 | 0 | 0 | 0.00\% |
| 350 Operating Supplies | 2,419 | 2,764 | 851 | 3,000 | 3,000 | 3,000 | 0.00\% |
| 363 Sign, Supplies \& Parts | 19,883 | 20,000 | 20,993 | 20,000 | 21,573 |  | 0.00\% |
| Total | 144,215 | 68,479 | 76,252 | 69,250 | 89,715 | 49,250 | -28.88\% |
| Total Expenditures | 566,494 | 608,051 | 597,784 | 586,838 | 605,884 | 601,413 | 2.48\% |
| 533410-Streets Ineligible |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 530 Lease Expenses | 3,926 | 3,970 | 4,340 | 4,400 | 4,133 | 4,400 | 0.00\% |
| Total Expenditures | 3,926 | 3,970 | 4,340 | 4,400 | 4,133 | 4,400 | 0.00\% |
| 533420-Street Lighting |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 222 Electric | 288,376 | 289,723 | 296,538 | 301,834 | 301,834 | 307,666 | 1.93\% |
| Total | 288,376 | 289,723 | 296,538 | 301,834 | 301,834 | 307,666 | 1.93\% |
| 533421-Traffic Control Signals |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 222 Electric | 2,460 | 2,536 | 2,707 | 2,571 | 2,571 | 2,629 | 2.26\% |
| Repair \& Maintenance Ser- <br> 240 vices | 15,605 | 3,883 | 8,608 | 5,000 | 5,000 | 5,000 | 0.00\% |
| Total | 18,065 | 6,419 | 11,315 | 7,571 | 7,571 | 7,629 | 0.77\% |
| Total Expenditures - Lighting/Signals | 306,441 | 296,142 | 307,853 | 309,405 | 309,405 | 315,295 | 1.90\% |
| 533440-Storm Sewers |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 111 Salaries (1.65 FTE) | 38,175 | 39,361 | 52,131 | 96,369 | 96,369 | 98,530 | 2.24\% |
| 112 Overtime | 413 | 1,814 | 665 | 1,000 | 1,000 | 1,000 | 0.00\% |
| 125 Part Time/Temporary | 99 | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 151 Social Security | 2,940 | 3,127 | 3,999 | 7,449 | 7,449 | 7,614 | 2.22\% |
| 152 Retirement | 4,723 | 2,689 | 3,853 | 6,825 | 6,621 | 6,569 | -3.75\% |
| 154 Health Insurance | 17,053 | 125 | 140 | 0 | 0 | 0 | 0.00\% |
| 155 Life Insurance | 5 | 2 | 2 | 0 | 0 | 0 | 0.00\% |
| 165 Workers' Comp. Insurance | 3,199 | 3,788 | 3,642 | 3,511 | 3,511 | 4,684 | 33.41\% |
| Total | 66,607 | 50,906 | 64,432 | 115,154 | 114,950 | 118,397 | 2.82\% |
| 533440 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Proposed | 2016/2015 |
| 240Repair \& Maintenance <br> Services | 29,373 | 19,926 | 20,201 | 30,000 | 30,000 | 30,000 | 0.00\% |
| 295 Street Sweepings | 9,191 | 13,730 | 15,589 | 15,000 | 15,000 | 15,000 | 0.00\% |
| 323 DNR Fees | 2,000 | 2,000 | 2,000 | 2,000 | 1,500 | 2,000 | 0.00\% |
| Total | 40,564 | 35,656 | 37,790 | 47,000 | 46,500 | 47,000 | 0.00\% |
| Total Expenditures | 107,171 | 86,562 | 102,222 | 162,154 | 161,450 | 165,397 | 2.00\% |


| Public Works (Contd.) |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| $\mathbf{5 3 3 4 5 0 - S n o w}$ and Ice Control |
| Operating |

# Health \& Sanitation 533710, 533720, 533730, 533740 

## Department: Engineering and Public Works

Program Manager: Director of Engineering and Public Works
Program Description: The Health and Sanitation program provides brush pickup curb side beginning the first Monday of the month from April through October. A compost/yard waste and brush drop-off site has been created at the Public Works yard with drop-off set up for Saturdays from April 1 through December 1.
The second aspect of this program is to provide contracted solid waste removal and recycling pickup for City residents and facilities.

Below is a summary of the progression of our solid waste and recycling program:

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

| Buildings serviced through City contract (2015 estimates): |  |
| :--- | ---: |
| Single family, duplex, condo | 3,890 |
| Commercial | 70 |
| Apartment | 20 |
| Total: | $\mathbf{3 , 9 8 0}$ |


| Refuse $-3,980$ units at \$8.54/unit $=\$ 33,989 / \mathrm{mo}=\$ 407,868 / \mathrm{yr}$ |  | \$407,868 |
| :---: | :---: | :---: |
| Recycling-3,980 units at \$4.08/unit = \$16,238/mo = \$194,860/yr |  | \$194,860 |
| Additional recycling carts purchased-50 units at \$4.08/unit=\$204/mo=\$2,448/yr |  | \$2,448 |
|  | Fuel Surcharge* | \$1,000 |
| Compost employee-(35 weeks/\$10.75 per hour/6 hours per week) |  | \$2,258 |
| *(fuel surcharge will be charged only if | Grand Total | \$608,434 |

fuel prices exceed $\$ 4.00$ per gallon)

# Health \& Sanitation <br> 533710, 533720, 533730, 533740 

## Products and Services:

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

Health and Sanitation Staffing Levels

| Personnel Schedule Summary Position | $\mathbf{2 0 1 4}$ FTE | $\mathbf{2 0 1 5}$ FTE | $\mathbf{2 0 1 6}$ FTE |
| :--- | :---: | :---: | :---: |
| Equipment Operator/Crewperson | 1.5 | 1.5 | 1.5 |


| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Refuse Collection (Tons) | 2,005 | 2,000 | 2,000 | 2,050 |
| Recycled Collection (Tons) | 1,141 | 1,200 | 1,200 | 1,230 |
| Recyclables to Refuse | $36 \%$ | $36 \%$ | $36 \%$ | $38 \%$ |

## 2015 Significant Accomplishments:

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

## Long-Term Objectives:

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

## Budget Variances:

## 533710-Solid Waste Collection

290 Contracted Services: Per new contract
297 Fuel Surcharge: Charged only if fuel prices exceed $\$ 4.00$ per gallon
533720-Landfill: Groundwater Monitoring
290 Contracted Services: Determined by contract

## 533730-Recycling

112 Overtime: For leaf-pickup
125 Part-time employee at City compost area: $\$ 10.75 /$ hour-6 hours per week for 35 weeks
290 Contracted Services: Per new contract

## Non Tax Revenue Supporting Program

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


## Senior Center <br> 555140

## Department: Senior Center

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

## Products and Services:

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


## Senior Center Staffing Levels:

| Personnel Schedule Summary <br> Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Senior Center Director | 0.70 | 0.70 | 0.70 |
| Assistant Senior Center Director | 0.60 | 0.60 | 0.60 |
| Total | $\mathbf{1 . 3 0}$ | $\mathbf{1 . 3 0}$ | $\mathbf{1 . 3 0}$ |

Performance Measures:

| Service Area | Objective | Efficiency <br> Measure | Target <br> $\mathbf{2 0 1 2 / 2 0 1 3}$ | Target <br> $\mathbf{2 0 1 3 / 2 0 1 4}$ | Target <br> $\mathbf{2 0 1 4 / 2 0 1 5}$ | Target <br> $\mathbf{2 0 1 5 / 2 0 1 6}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Senior Center <br> Programming | Operating <br> Costs | Revenue 100\% <br> of Program <br> Expenses | $100 \%$ | $100 \%$ | $100 \%$ | $\mathbf{1 0 0 \%}$ |


| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Days of Operation | 254 | 253 | 250 | 250 |
| Total Attendance | 16,500 | 16,500 | 16,500 | 16,518 |
| Average Daily Attendance | 65 | 65 | 65 | 66 |
| City Participants | 53 | 53 | 54 | 54 |
| Non-Resident Participants | 12 | 12 | 11 | 12 |
| One Day and Extended Trips | 450 | 500 | 500 | 506 |
| Special Events | 1,300 | 1,500 | 1,500 | 1,306 |
| Attendance at Weekly Programs | 14,750 | 14,500 | 14,500 | 14,706 |
| Van Ridership | 3,500 | 4,000 | 4,100 | 4,060 |

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

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

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

## Account Detail:

## 555140-Senior Services

210 Professional Services/Special Events: Music appreciation, exercise, healthy living and watercolor instructors, miscellaneous class instruction, special events, e.g., rummage sales, volunteer appreciation, arts day, senior games, luncheons, parties, Ozaukee Senior Conference
310 Supplies and Expenses: Receipt books, tour refreshments, advertisement placement for sales, newsletter postage, music group supplies, News Graphic subscription, decorations, cleaning supplies, mailing labels, miscellaneous supplies and lift maintenance

## Senior Center

## 555140

Account Detail (contd.):
313 Printing: Printing of bi-monthly newsletters
330 Travel and Training: Wisconsin Association of Senior Centers (WASC) membership and Annual Conference, American Red Cross training, Wisconsin Park \& Recreation Association membership and training.

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

# Parks, Recreation \& Forestry 

555510, 555220

Department: Parks, Recreation \& Forestry
Program Manager: Director of Parks, Recreation \& Forestry
Program Description: The parks program provides for the maintenance of the City parks, which includes turf maintenance, painting, cleaning and repairing of 35 City park areas, encompassing 159 acres, and recreational facilities, which include playgrounds, play equipment, athletic fields and buildings. The maintenance of City-owned property including right-of-ways, boulevards, and facility grounds is also included. The maintenance and development of the City's urban forestry program, including pest management, planting, pruning and removal of City street and park trees is also part of this program's operation, as well as the Weed Commissioner's duties (Superintendent of Parks and Forestry).

## Products and Services:

- Park and recreational facility maintenance (including maintenance of the Community Pool, baseball fields, football field, parks, restroom facilities, buildings and shelters)
- Urban forestry planning, planting, maintenance and removal of over 7,000 street trees
- Ordinance enforcement
- City building grounds maintenance including City Hall, Police Department, Pool, Library and Public Works Garage
- Turf maintenance of approximately 90 acres of public lawn which includes parks, public right-of-way, City facilities and boulevards (approximately three miles)
- Maintenance of downtown hanging flower baskets and public flower and shrub beds at City facilities and boulevards
- Maintenance of the Cedar Creek walkway areas
- Maintenance of approximately three miles of the Interurban Trail (bicycle and pedestrian) easement
- Weed complaints, notices, and invasive species control
- Nuisance tree complaints and notices
- Submit Tree City USA, Growth Award and Urban Forestry Grant applications
- Canada Goose control
- Staff support provided to Parks, Recreation, and Forestry Board, Pool Commission and Common Council
- Administrative services provided to divisions
- Aphid spraying at City Hall


## Parks, Recreation and Forestry Staffing Levels:

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ FTE | $\mathbf{2 0 1 5}$ FTE | $\mathbf{2 0 1 6}$ FTE |
| :--- | :--- | :--- | :--- |
| Director of Parks, Recreation \& Forestry | 1.00 | 1.00 | 1.00 |
| Recreation Supervisor/Office Manager | 1.00 | 1.00 | 1.00 |
| Superintendent of Parks \& Forestry | 1.00 | 1.00 | 1.00 |
| Crewperson | 3.05 | 3.05 | 3.05 |
| Recreation Superintendent | 0.25 | 0.25 | 0.25 |
| Total | $\mathbf{6 . 3 0}$ | $\mathbf{6 . 3 0}$ | $\mathbf{6 . 3 0}$ |

## Parks, Recreation \& Forestry

555510, 555220

| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Total Number of Parks Maintained | 35 | 34 | 35 | 35 |
| Total Number of Picnic Shelters Maintained | 4 | 4 | 4 | 5 |
| Total Number of Playgrounds Maintained | 10 | 10 | 11 | 11 |
| Total designated Parkland Acreage | 155 | 149 | 159 | 159 |
| Number of Mowed Acres | 69 | 64 | 69 | 69 |
| Natural Area Acres | 50 | 50 | 50 | 50 |
| Street Trees Planted | 150 | 169 | 160 | 160 |
| Park Trees Planted | 15 | 7 | 8 | 10 |
| Trimmed/Pruned Trees | 700 | 600 | 1,240 | 1,000 |
| Emergency Tree Service | 40 | 30 | 65 | 50 |
| Trees Removed | 135 | 138 | 82 | 80 |
| Stumps Ground (*Projected) | 110 | 138 | 97 | 100 |
| Issuance of Park Permits/Reservations | 15 | 6 | 75 | 80 |
| Weed Complaints and Notices Issued | 5 | 6 | 11 | 10 |
| Tree/Shrub Encroachment (Trimming Letters Sent) | 2 | 2 | 2 | 3 |
| Hazardous Trees Letter Sent | yes | yes | yes | yes |
| Tree City USA Certification | 15 | 15 | 15 | 15 |
| Total acres of Public Right-of-Way and Facility Grounds Mowed/ <br> Maintained | 15 | 2 |  |  |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

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

## Account Detail:

## 555510-Parks and Forestry

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

# Parks, Recreation \& Forestry <br> 555510, 555220 

## Account Detail (contd.):

## 555220-Celebrations (Hanging Baskets and Summer Sounds)

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

## Budget Variances:

555510-Parks and Forestry
320 Publications \& Dues: Required certification renewals
330 Training: Addition of staff Horticulturist; required certification renewals

## 555220-Celebrations (Hanging Baskets and Summer Sounds)

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

## Revenues:

482215 Rent of City Property: Rentals done through Parks, Recreation \& Forestry Department at Senior Center and GymAPlus (\$9,540-Tax), Festivals (\$1,620), NS Soccer (\$820), Solar Rec (\$820), Baseball (\$620), Misc. Rentals (\$500) for a total of \$13,920
485550 \$6,000 moved to conservation and development, \$2,000 added from TP\&D Donation towards flower baskets

## Culture and Recreation

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


| 555510 Parks, Recreation \& Forestry |  |  |  |  | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | 2015 |  | \% Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Operating |  | 2012 | 2013 | 2014 |  | Estimated | Adopted 2016/2015 |  |
| 210 | Professional Services | 2,774 | 2,585 | 2,277 | 2,500 | 2,355 | 2,500 | 0.00\% |
| 222 | Electric | 16,717 | 17,840 | 17,902 | 18,360 | 18,000 | 18,400 | 0.22\% |
| 224 | Natural Gas | 1,237 | 2,025 | 2,818 | 2,100 | 2,100 | 2,120 | 0.95\% |
| 225 | Telephone | 2,362 | 2,268 | 1,575 | 2,964 | 2,300 | 2,580 | -12.96\% |
| 226 | Water Service | 6,263 | 5,724 | 5,178 | 5,800 | 5,200 | 5,800 | 0.00\% |
| 240 | Repair \& Maintenance Services | 39,777 | 59,912 | 50,877 | 48,825 | 48,000 | 48,825 | 0.00\% |
| 241 | Vandalism Repairs | 97 | 0 | 31 | 1,500 | 1,000 | 1,500 | 0.00\% |
| 290 | Contracted Services | 15,796 | 54,014 | 45,808 | 72,645 | 73,570 | 72,645 | 0.00\% |
| 310 | Office Supplies | 427 | 952 | 736 | 1,800 | 1,000 | 1,800 | 0.00\% |
| 320 | Publications \& Dues | 0 | 539 | 258 | 665 | 350 | 1,090 | 63.91\% |
| 330 | Employee Training, Travel | 908 | 1,275 | 1,848 | 1,730 | 1,730 | 3,110 | 79.77\% |
| 341 | Trees and Supplies-Contracted | 30,742 | 36,524 | 29,727 | 35,237 | 32,105 | 23,000 | -34.73\% |
| 350 | Operating Supplies | 224 | 1,090 | 1,043 | 1,050 | 1,360 | 1,360 | 29.52\% |
| 363 | Sign Supplies | 1,012 | 0 | 1,317 | 1,000 | 750 | 1,000 | 0.00\% |
| 380 | Equipment | 2,044 | 5,066 | 6,737 | 5,000 | 3,935 | 5,000 | 0.00\% |
| 390 | Other Expenses | 0 | 1,000 | 3,042 | 4,100 | 3,864 | 1,560 | -61.95\% |
| 510 | Property/Auto Insurance | 2,073 | 3,644 | 2,618 | 3,952 | 3,952 | 4,216 | 6.68\% |
| 512 | Liability Insurance | 3,150 | 3,692 | 3,700 | 3,453 | 3,453 | 3,541 | 2.55\% |
| Total |  | 125,603 | 198,150 | 177,492 | 212,681 | 205,024 | 200,047 | -5.94\% |
| Total Expenditures |  | 685,208 | 748,759 | 713,345 | 749,760 | 724,203 | 735,892 | -1.85\% |
| 533740 Weed Control |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 290 | Maintenance/Contracted Services | 1,088 | 962 | 794 | 500 | 800 | 1,000 | 100.00\% |
| 555220 Celebrations |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 111 | Salaries (0.40 FTE) | 20,439 | 18,834 | 14,506 | 21,063 | 21,063 | 21,063 | 0.00\% |
| 112 | Overtime | 2,313 | 3,371 | 6,399 | 2,918 | 4,500 | 2,918 | 0.00\% |
| 121 | Part-Time Salaries | 11 | 1,130 | 0 | 0 | 2,475 | 0 | 0.00\% |
| 151 | Social Security | 1,242 | 1,772 | 1,845 | 1,835 | 2,145 | 1,835 | -0.02\% |


| Culture and Recreation (contd.) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 555220 Celebrations |  |  |  | 2015 | 2015 |  | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 152 Retirement | 2,031 | 1,420 | 1,615 | 1,656 | 1,738 | 1,583 | -4.42\% |
| Total | 26,036 | 26,527 | 24,365 | 27,472 | 31,921 | 27,398 | -0.27\% |
| 555220 Celebrations |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 210 Professional Services | 0 | 0 | 0 | 1,000 | 500 | 1,000 | 0.00\% |
| $347 \begin{aligned} & \text { Supplies \& Expenses (Hanging } \\ & \text { Baskets) }\end{aligned}$ | 0 | 384 | 764 | 6,066 | 8,329 | 6,150 | 1.38\% |
| 350 Operating Supplies | 783 | 0 | 0 | 3,640 | 3,500 | 0 | -100.00\% |
| 390 Other Expenses | 7,000 | 7,225 | 7,000 | 7,000 | 7,000 | 7,000 | 0.00\% |
| Total | 7,783 | 7,609 | 7,764 | 17,706 | 19,329 | 14,150 | -20.08\% |
| Total Expenditures | 33,819 | 34,136 | 32,129 | 45,178 | 51,250 | 41,548 | -8.03\% |
| Grand Total for Department | 720,115 | 783,857 | 746,268 | 795,438 | 776,253 | 778,441 -2.14 |  |
| Revenues |  |  |  | 2015 | 2015 | 2016 \% Change <br> Adopted 2016/2015 |  |
|  | 2012 | 2013 | 2014 | Budget | Estimated |  |  |
| 435424 State Grant-Forestry | 21,622 | 0 | 0 | 3,300 | 0 | 0 | -100.00\% |
| 463103 Celebrations Revenue | 0 | 0 | 16,729 | 11,454 | 20,000 | 18,000 | 57.15\% |
| 464125 Weed Mowing Fees | 679 | 728 | 794 | 500 | 800 | 1,000 | 100.00\% |
| 467200 Park Rental Fees | 5,045 | 5,443 | 5,540 | 5,000 | 7,576 | 6,000 | 20.00\% |
| Rent-City Property-Gym \& Lincoln 482215 Bldg. | 37,645 | 17,500 | 0 | 13,740 | 13,740 | 13,740 | 0.00\% |
| 485550 Donations | 0 | 0 |  | 2,500 | 3,000 | 2,500 | 0.00\% |
| Total | 64,991 | 23,671 | 23,063 | 36,494 | 45,116 | 41,240 | 13.00\% |
|  |  |  |  |  |  |  |  |
| Net Cost of Program | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | 2015 Estimated | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{array}{r} \text { \% Change } \\ 2016 / 2015 \end{array}$ |
|  | 655,124 | 760,186 | 723,205 | 758,944 | 731,137 | 737,201 | -2.86\% |

# Conservation \& Development <br> 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 | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ |
| :--- | :---: | :---: | :---: |
| Position | PT | PT | PT |
| City Planner | Contracted | Contracted | Contracted |
| Economic Development Coordinator | Contracted | Contracted | Contracted |

## Conservation \& Development

566310

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

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

1. Update the Land Division and Subdivision Ordinance for consistency with the Smart Growth Plan
2. Provide technical assistance for land use discussions with the Town of Cedarburg
3. Coordinate development activity and rezonings as needed for Sheboygan Road Corridor
4. Provide technical assistance for development proposals within Sheboygan Road Corridor
5. Monitor future development and land divisions within Town of Cedarburg
6. Coordinate redevelopment activities for Amcast, Weil Pump and Mercury Marine sites
7. Coordinate the Cardinal Avenue project
8. Provide technical assistance related to extending sewer and water service to Sheboygan Road Corridor
9. Provide technical assistance for the development, redevelopment and business retention for the Downtown Business District
10. Encourage redevelopment opportunities throughout Cedarburg with both private investors and development companies
11. Monitor commercial development along the Creek Walk
12. Work with the Landmarks Commission on a program to place historic informational plaques on certain buildings in the Historic Preservation District

## Conservation \& Development

## 566310

## Account Detail:

## 566310-City Planning

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

## Budget Variances:

## 566310-City Planning

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

| City Planning |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 566310 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 016/2015 |
| 210 Professional Services | 44,766 | 48,377 | 68,310 | 71,500 | 75,000 | 85,600 | 19.72\% |
| 225 Telephone | 279 | 310 | 592 | 325 | 250 | 250 | -23.08\% |
| 310 Office Supplies \& Expenses | 277 | 50 | 256 | 200 | 200 | 200 | 0.00\% |
| 320 Publications \& Dues | 143 | 151 | 105 | 430 | 430 | 430 | 0.00\% |
| 330 Conference \& Travel | 0 | 25 | 52 | 200 | 200 | 200 | 0.00\% |
| 380 Equipment Outlay | 18,106 | 125 | 1,104 | 1,000 | 1,000 | 1,000 | 0.00\% |
| Total Expenditures | 63,571 | 49,038 | 70,419 | 73,655 | 77,080 | 87,680 | 19.04\% |
| Revenues |  |  |  | 2015 | 2015 | 2016 \% Change Adopted 2016/2015 |  |
|  | 2012 | 2013 | 2014 | Budget | Estimated |  |  |
| 443514 Plan Review | 2,318 | 6,088 | 4,621 | 3,100 | 5,026 | 5,000 | 61.29\% |
| 444400 Zoning Permits | 1,665 | 278 | 600 | 600 | 300 | 400 | -33.33\% |
| 485550 Donations | 6,300 | 6,000 | 6,000 | 6,000 | 6,000 | 2,667 | -55.55\% |
| Total | 10,283 | 12,366 | 11,221 | 9,700 | 11,326 | 8,067 | -16.84\% |
| Net Cost of Program |  |  |  | 2015 | 2015 | 2016 | \% Change |
|  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 016/2015 |
|  | 53,288 | 36,672 | 59,198 | 63,955 | 65,754 | 79,613 | 24.48\% |

591000, 592000

## Program Manager: City Administrator

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

## Account Detail:

## 5191000-Other

The contingency reserve is funded by the unassigned reserve. Transfers to other funds consists of a $\$ 1,000$ transfer to Recreation Programs to support the Civic Band.

| Culture and Recreation Other and Transfers |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 591000 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Other | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 990 Contingency Reserve | 0 | 0 | 0 | 54,000 | 0 | 3,000 | 0.00\% |
| Total Contingency Reserves | 0 | 0 | 0 | 54,000 | 0 | 3,000 | 0.00\% |
| 592000 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Transfers to Other Funds | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 704 Transfer to Debt Service Fund | 0 | 0 | 0 | 0 | 117,633 | 0 | 0.00\% |
| 710 Transfer to Spec. Rev. Fund-Pool | 40,842 | 56,321 | 79,559 | 61,361 | 56,354 | 0 | -100.00\% |
| 712 Transfer to Spec. Rev. Fund-Rec. Prog. | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00\% |
| Total Transfers to Other Funds | 40,842 | 57,321 | 80,559 | 62,361 | 174,987 | 1,000 | -98.40\% |
| Total Expenditures | 40,842 | 57,321 | 80,559 | 116,361 | 174,987 | 4,000 | -96.56\% |
| Net Cost of Program | 2012 |  |  | $2015$ | $2015$ | 2016 \% Change <br> Adopted 2016/2015 |  |
|  |  | 2013 | 2014 | Buaget | Estimated |  |  |
|  | 40,842 | 57,321 | 80,559 | 170,361 | 174,987 | 7,000 | -95.89\% |
| Tax and other revenues | 2012 |  |  | 2015 | 2015 | 2016 | \% Change |
| not specific to programs |  | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 411111 Property Taxes | 5,259,337 5 | 5,420,675 | 5,569,576 | 5,626,518 | 5,626,5185 | 5,794,756 | 2.99\% |
| 411310 Property Tax Equivalent-Light/Water | 669,953 | 727,247 | 715,170 | 813,972 | 800,000 | 802,215 | -1.44\% |
| 435100 State Shared Revenues | 199,118 | 198,620 | 198,720 | 205,200 | 199,926 | 199,926 | -2.57\% |
| 435102 Expenditure Restraint Program | 144,414 | 148,731 | 157,190 | 157,173 | 172,926 | 162,960 | 3.68\% |
| 435302 State Computer Aids | 16,629 | 16,304 | 15,848 | 11,500 | 17,022 | 23,000 | 100.00\% |
| 441127 Cable TV Franchise Fees | 161,124 | 159,215 | 156,207 | 155,000 | 160,000 | 160,000 | 3.23\% |
| 461154 General Govt Misc. Fees | 52 | 45 | 57 | 200 | 0 | 0 | -100.00\% |
| 482220 Rent-City Property (Water Towers) | 112,917 | 118,348 | 124,376 | 130,594 | 130,594 | 137,393 | 5.21\% |
| 483315 Sale of City Property | 635 | 708 | 162 | 0 | 0 | 0 | 0.00\% |
| 484210 Refund of Prior Years Expense | (32) | 479 | 3,313 | 0 | 39 | 0 | 0.00\% |
| Total 6,564,147 6,790,372 6,940,619 7,100,157 7,107,025 7,280,250 |  |  |  |  |  |  | 2.54\% |



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

## POLICY AND PRACTICES

Per Policy FC-3 Capital Improvement Budget, the City adopts an annual capital improvement budget, which is based on a seven-year capital improvement plan. The annual budget and seven-year plan is prepared by department heads and reviewed by the City Administrator/Treasurer along with the departmental and program operating budgets, as part of the annual budget cycle. The capital improvement budget is then reviewed and adopted by the Common Council via ordinance. As part of the budget review process, the impact of capital projects on future operating budgets is also considered which is estimated on the following capital project description pages.
Capital Improvement expenditures must be made in accordance with the budget document. Variance from the approved categorical budgets, including supplemental appropriations, prior year encumbrances or additions/deletions of projects, must be approved by the Common Council. As a general guideline, capital improvement expenditures are defined as those amounts expended for equipment or other assets with a useful life of five or more years and/or which involve amounts exceeding $\$ 25,000$. This includes multi-year projects where the total project cost is estimated to be more than $\$ 25,000$. In addition, expenditures for long-term projects are considered part of the capital improvement fund expenditure budget. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of any borrowed funds used for the item's purchase, are included in the operating budget.

## HISTORY

Per the Strategic Work Plan Goal \#2 Financial, the City emphasizes pre-funding reoccurring capital costs, or financing items on a "pay as you go" basis, funded by existing resources or tax levy. To this end, property tax direct funding has increased from no property tax funding prior to 1993 , up to the 2016 capital amount of $\$ 1,170,000$. The capital plan anticipates that debt will be used solely for high dollar, long-lived assets or projects. Additional sources of revenue include special assessments, capital fund balance, park equipment and development impact fees, transfers from other funds and grants or other intergovernmental assistance. City policy states that intergovernmental assistance will be used to finance only those capital improvements that are consistent with the capital improvement plan and City priorities.

## CURRENT YEAR EXPENDITURES

The 2016 Capital Plan anticipates expenditures for a variety of projects and assets. The street improvements total $\$ 790,000$ (excluding water, storm and sanitary sewer improvements) for the road reconstruction projects on portions of Jackson Street from Kennedy to Hanover, Hanover Avenue from Jackson to Lincoln, Johnson Avenue from Lincoln to Wurthmann, Bridge Road from Mequon to Columbia and Hilbert from Portland to Spring. The projects are funded by the Street Improvement Reserve Fund and $\$ 950,000$ from the 2015 borrowing. The 2016 levy funding for the Street Improvement Reserve Fund is \$505,000.
The storm water capital reserve, funded by $\$ 375,000$ of property taxes, will support improvements to Jackson Street, consulting and engineering fees, and the Susan Lane storm water pond.
The remediation of the Prochnow and Blank Landfills, of which the City is a potentially responsible party (PRP), and repair of City dams continues to be a major present and future expense. $\$ 100,000$ is budgeted for environmental expenditures and for the City owned dams. There is a possibility the Prochnow Landfill may come to closure in 2016. The timing is dependent upon the actions of the PRP group and the DNR. These expenditures are funded by the Environmental Reserve Account.

Equipment purchases are funded by $\$ 250,000$ in property taxes through the Equipment Replacement Reserve program. The purchases for 2016 include two squad cars for the Police Department, a street sweeper, 10 yard dump truck and two pickup trucks for Public Works. Parks, Recreation and Forestry is replacing a an aerial lift truck, John Deere mower/snow blower and adding a one-ton dump truck.
Annually the City budgets funds for City facility improvements to keep up two 100-year old buildings (City Hall, Senior Center-Lincoln Building) and a 70 -year old gymnasium (Community Gym). Included in 2016 is the second half of the paving of the parking lot and painting of the exterior of all three buildings.

# staget TAL IIMPROVEMMENT FUND 

## FUTURE YEARS EXPENDITURES

The Capital Plan for 2016 and future years reflects the funding philosophy previously discussed, in that the City is attempting to maintain stable, uncommitted Capital Fund balances; plan and coordinate borrowing needs; obtain sufficient current resources via property taxes and other revenue sources to pay for projects; and accumulate funds for known future needs.

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

The street improvements budget is anticipated to be used for street repair in coordination with water, storm sewer and sanitary sewer needs, and the pavement evaluation and management program as required by the Wisconsin Department of Transportation (WDOT). Street improvements in the amount of $\$ 6.5$ million are anticipated in the sevenyear plan. This will address street condition deficiencies for 50 streets.

The Prochnow Landfill and Blank Landfill remediation could commence in 2016. The cost is still unknown; however, the City may be able to better estimate their share by early 2016 due to the work of the PRP Group. During 2010, the City's Well \#4 reached levels of vinyl chloride of .2 parts per billion, the maximum level allowed by the DNR, requiring the City to shut the well down. A treatment facility was built and up and running September 2011. The source of the contaminant has not been fully determined, but it is likely associated with the Prochnow Landfill. In 2015 the PRP Group approved an
appraisal, wetland delineation be completed along with the creation of an interim action plan for submittal to the DNR.

The budget for City-owned dams in 2014 was $\$ 200,000$ to fund repairs as mandated by the DNR; however, the repairs were not completed due to a new order from the DNR to bring one of the dams into NR 333 compliance. The required repairs included masonry and concrete rehab work on dam structures, scour abatement at Woolen Mills dam, and the installation of a weir gate at Columbia Mills dam. In 2014 the City hired an engineering firm to study the three dams in the City and make recommendations for compliance. The work has continued through 2015 and will continue into 2016. The City has 10 years to comply with NR 333 . Long term, the City will have to budget for major modifications to bring the dams into full compliance with NR 333 standards. That may involve lowering and/or widening the dam spillways to increase hydraulic capacity. The study will give the Common Council the options and costs for compliance.
The consulting firm Graef updated the Inspection, Operation and Maintenance Plans, and Emergency Action Plans for both the Woolen Mills and Columbia Mills dams.

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

Over the next seven years the stormwater budget includes $\$ 2.6$ million in capital projects. Most of this is associated with reconstruction of our existing storm sewer system; however, a sizable portion is related to NR 216 compliance expenditures. The DNR goal for $40 \%$ suspended solids removal from municipal storm runoff is still in place, but the compliance deadline has been lifted for the time being.

## CAPITAL PROJECTS IMPACT ON OPERATING BUDGET

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

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

# CAPITAL IIMPROVEMENT FHNDEL 

## REVENUE SOURCES

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

Debt Service-The projects, to be funded in whole or in part by debt, include:
a. Street repairs: \$950,000
b. Equipment replacement: $\$ 750,000$
c. Storm water pond: \$100,000

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

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

Park Equipment and Development Impact Fee-This impact fee adopted in 2002, in accordance with the 1993 Wisconsin Act 305, provides funds for developing new parkland dedicated by developers, or to expand or improve existing park facilities to accommodate new development. Park expenditures of $\$ 825,000$ are funded by this revenue source in the 2016-2020 budgets.

## Local Road Improvements Grant-These funds

 (approximately $\$ 42,000$ ) are available every four years from the State of Wisconsin (via Ozaukee County) for road Improvements. Funds were budgeted for 2015.Property Tax-Prior to 1993, this funding source was not used for Capital items. Total 2016 budgeted tax levy support for the Capital Fund is $\$ 1,345,000$. This represents a $6 \%$ decrease from the 2015 level.
$\$ 505,000$ of property tax is being used to fund street projects; specifically for road improvements. Environmental costs expected to be incurred in 2016 are funded by the reserve account. The equipment replacement reserve seeks to provide resources for the purchase of major movable equipment (vehicles, etc.) by including it in the property tax levy amounts equal to the annual cost for each piece of equipment. The annual funding level is determined by dividing the expected replacement cost of each asset by its expected useful life. The allocation for 2016 is $\$ 265,000$; $\$ 35,000$ less than the 2015 amount. The funding is scheduled to increase annually to make up for the shortage from prior years. The goal of the program is to eliminate peaks and valleys in funding for equipment as items require replacement, and to cease the use of long-term debt to fund the purchase of short-lived equipment.

## Street Improvement Funding (2005-2016)



## FUND BALANCE

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

## Capital Projects Revenues



## Capital Projects Expenditures



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

Capital Improvements
Fund 400 (contd.)


| Capital Improvements |  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Fund 400 (contd.) |  |  |  |  |  |

## Gaftital IMPROVEMENT PLAN

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ADMINISTRATIVE |  |  |  |
| Environmental Legal and consulting services | Cost Modified | $\mathbf{\$ 1 0 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Environmental Reserve | Negligible |
|  |  |  |  |
| BUILDING INSPECTION |  |  |  |
| City Hall Complex Painting exterior of complex buildings | New Project | \$15,000-Property Tax | Positive |
| City Hall Complex Paving of half of parking lot | Cost Modified | \$80,000-Property Tax | Positive |
|  |  |  |  |
| EMERGENCY MANAGEMENT |  |  |  |
| Siren Replacement | New Project | \$20,842-Property Tax | Positive |
|  |  |  |  |
| ENGINEERING \& PUBLIC WORKS |  |  |  |
| Public Works Facility New Building for vehicle storage \& maintenance facility. New Outbuildings | Cost Modified | \$8,000,000-Debt Proceeds | Positive |
| Equipment Replacement Replace regenerative Air Street Sweeper \#6, 2001 Elgin | No Change | $\mathbf{\$ 2 4 0 , 0 0 0}$-Property Tax; Equipment Replacement Fund | Positive |
| Equipment Replacement 10 yard dump truck with plow, wing and salter; replacing \#99, 1990 dump truck | Cost Modified | \$195,000-Property Tax; Equipment Replacement Fund | Positive |
| Equipment Replacement <br> Replace pickup truck \#71, 2003 fullsize truck with plow and lift gate | Cost Modified | \$53,000 -Property Tax; <br> Equipment Replacement Reserve | Positive |
| Equipment Replacement <br> One full-size pickup truck with plow and lift gate; replaces \#77, 2003 pickup | Cost Modified | \$53,000-Property Tax; Equipment Replacement Reserve | Positive |
| Stormwater Consulting <br> Hire engineers for State NR216 Compliance | No Change | \$40,000-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Engineering Services-2017 projects | Cost Modified | \$12,750—Property Tax <br> Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Bridge Rd.: Mequon Ave. to Columbia Rd. | No Change | $\mathbf{\$ 4 0 , 0 0 0}$-Property Tax Stormwater Improvement Reserve | Positive |

## CAPITAL IMPROVEMENT PLAON

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ENGINEERING \& PUBLIC WORKS (contd.) |  |  |  |
| Stormwater Improvements Susan Lane Storm Water Pond | Moved from 2018 Cost Modified | $\mathbf{\$ 3 4 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Jackson St.: Kennedy Ave. to Hanover Ave. | No Change | $\mathbf{\$ 3 0 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Street Improvements Bridge Rd.: Mequon Ave. to Columbia Rd. | No Change | $\mathbf{\$ 3 0 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Reconstruct Hanover Ave.: Jackson St. to Lincoln Blvd. | Cost Modified | \$140,000—Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Reconstruct Johnson Ave.: Lincoln Blvd. to Wurthmann St. | No Change | $\mathbf{\$ 9 5 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Jackson St.: Kennedy Ave. to Hanover Ave. | Cost Modified | \$130,000—Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Hilbert Ave.: Portland Rd. to Spring St. | New Project | $\mathbf{\$ 3 5 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Asphalt repairs | No Change | $\mathbf{\$ 4 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Negligible |
| Street Improvements Sidewalk replacement | No Change | $\mathbf{\$ 4 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| FIRE DEPARTMENT |  |  |  |
| Station Improvements HVAC replacement | New Project | \$35,000-Property Tax | Positive |
| Station Improvements Remove and replace concrete retaining wall by Creek | New Project | \$70,000-Property Tax | Positive |
| PARKS, RECREATION \& FORESTRY |  |  |  |
| Park Improvements Zuenert path resurface | Moved from 2015 | \$80,000-Property Tax | Positive |
| Equipment Replacement <br> Aerial Lift Truck; replaces \#8, 1996 55 ft . bucket truck | No Change | \$170,000-Property Tax; Equipment Replacement Reserve | Positive |

## 6थAPITAL IIMPROVEMENT PLAN

| Capital Project | Status | Funding Source | Impact of Capital Item <br> on Operating Budget |
| :--- | :---: | :---: | :---: |
| PARKS, RECREATION \& FORESTRY (contd.)    <br> Equipment Replacement <br> John Deere mower/snowblower <br> 1445, \#42 Moved from 2019 \$41,000-Property Tax; <br> Equipment Replacement Reserve Positive <br> Park Improvements <br> Cedar Creek Net Climber New Project $\mathbf{\$ 5 0 , 0 0 0 - P a r k ~ I m p a c t ~ F e e s ~}$ Slight <br> Equipment Replacement <br> One-ton 4x4 dump truck New Project $\mathbf{\$ 5 0 , 0 0 0 - P r o p e r t y ~ T a x ~}$ Slight <br> POLICE DEPARTMENT New Project $\mathbf{\$ 1 7 , 9 3 0 - P r o p e r t y ~ T a x ~}$ Positive <br> License Plate Reader New Project $\mathbf{\$ 5 , 0 0 0 - P r o p e r t y ~ T a x ~}$ Positive <br> Building Maintenance <br> Asphalt Repair-Police Department <br> and Cedar Pointe Park New Project $\mathbf{\$ 2 2 , 3 2 1 - P r o p e r t y ~ T a x ~}$ Positive <br> Call Recorder for 911 Calls New Project $\mathbf{\$ 8 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ <br> Equipment Replacement Reserve Positive <br> Squad Replacement <br> Replace \#4 and \#8 New Project $\mathbf{\$ 4 6 , 1 9 6 - P r o p e r t y ~ T a x ~}$ Positive <br> Officer Equipment <br> High-risk incident equipment    |  |  |  |

## CAPITAL IMPROVEMENT PLLOAT

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ADMINISTRATIVE |  |  |  |
| Environmental Legal and consulting services | No Change | \$10,000-Property Tax; Environmental Reserve | Negligible |
| BUILDING INSPECTION |  |  |  |
| Community Center Gym Flat roof replacement | New Project | \$50,000-Property Tax | Positive |
| EMERGENCY MANAGEMENT |  |  |  |
| Equipment Replacement <br> 2005 Dodge Ram pickup; replaces \#4 | Moved from 2016 <br> Cost Modified | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Equipment Replacement Reserve | Positive |
| Siren Replacement | New Project | \$20,000-Property Tax | Positive |
| ENGINEERING \& PUBLIC WORKS |  |  |  |
| Equipment Replacement $4 \times 4$ One-ton dump truck with plow and salter; replaces \#83, 2000 dump truck | No Change | \$70,000-Property Tax; Equipment Replacement Reserve | Positive |
| Equipment Replacement <br> Used fork lift; replaces \#20, 1986 fork lift | No Change | $\mathbf{\$ 3 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Equipment Replacement Reserve | Positive |
| Equipment Replacement Replace \#66 Jetter-Vac | No Change | $\mathbf{\$ 1 0 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Equipment Replacement Reserve | Positive |
| Equipment Replacement Front end loader with plow and wing; replaces \#1 2003 front end loader | No Change | \$225,000-Property Tax; Equipment Replacement Reserve | Positive |
| Stormwater Consulting Hire engineers for State NR216 Compliance | Cost Modified | \$40,000-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements <br> Engineering Services-2018 projects | Cost Modified | \$19,750—Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Spruce Ave., Oak St. and Beech St. catch basins | No Change | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Reconstruct/install catch basins: Hickory St. | Cost Modified | \$20,000—Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Street Improvements Reconstruct Linden St.: Locust Ave. to Harrison Ave. (SS) | Cost Modified | \$42,000-Property Tax; Street Improvement Reserve | Positive |
| Stormwater Improvements Hillcrest Ave.: Jackson St. to Lincoln Blvd. | No Change | \$30,000—Property Tax Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Relay Pine St. Stormwater at Harrison Ave.. | Moved from 2019 | \$105,000—Property Tax; <br> Stormwater Improvement Reserve | Positive |

# gaflital IMPROVEMENT PLAN 

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ENGINEERING \& PUBLIC WORKS (contd.) |  |  |  |
| Stormwater Improvements Tower Ave. Catch Basins | Moved from 2021 | $\mathbf{\$ 2 0 , 0 0 0}$-Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Street Improvements <br> Reconstruct Locust Ave.: Bridge Rd. to Linden St. (SS) | Cost Modified | $\mathbf{\$ 7 4 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements <br> Oak St.: Chestnut St. to Harrison Ave. | New Project | $\mathbf{\$ 8 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements <br> Hickory St.: Harrison Ave. to Tower Ave. | Change of Scope Cost Modified | $\mathbf{\$ 1 1 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements <br> Tower Ave., Chestnut St., Spruce Ave. and Beech St. | Change in Scope Cost Modified | \$420,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements <br> Hillcrest Ave.: Jackson St. to Lincoln Blvd. | Cost Modified | \$140,000—Property Tax; Street Improvement Reserve | Positive |
| Street Improvements <br> Pine St.: Harrison Ave. to Tower Ave. | Moved from 2019 Change in Scope Cost Modified | \$110,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Asphalt repairs | Cost Modified | $\mathbf{\$ 4 5 , 0 0 0}$-Property Tax; Street Improvement Reserve | Negligible |
| Street Improvements Sidewalk replacement | No Change | $\mathbf{\$ 4 5 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Dam Upgrades and Repairs Woolen Mills, Columbia Mills and Ruck Dams | New Project | $\mathbf{\$ 1 , 0 0 0 , 0 0 0 - P r o c e e d s ~ f r o m ~}$ Borrowing | Positive |
| FIRE DEPARTMENT |  |  |  |
| Station Improvements <br> Replace station concrete apron at Station No. 1 | New Project | \$42,000-Property Tax | Positive |
| Station Improvements <br> Remove and replace pavement around Fire Department building | New Project | \$100,000-Property Tax | Positive |
| PARKS, RECREATION \& FORESTRY |  |  |  |
| Equipment Replacement <br> Replace 1998 Toro Grounds Master 223-D, bagging mower | No Change | $\mathbf{\$ 3 0 , 0 0 0}$-Property Tax; <br> Equipment Replacement Reserve | Positive |
| Equipment Replacement <br> Snowblower/mower \#45 | Moved from 2020 | $\mathbf{\$ 4 2 , 0 0 0}$-Property Tax; <br> Equipment Replacement Reserve | Positive |
| Park Improvements <br> All Children's Playground equipment replacement | No Change | $\mathbf{\$ 4 0 0 , 0 0 0}$-Property Tax; Donations | Slight |
| Park Improvements Centennial Park path repairs | Moved from 2016 | \$10,000-Property Tax | Positive |

## CAPITAL IMPROVEMENT PLLOAT

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| PARKS, RECREATION \& FORESTRY (contd.) |  |  |  |
| Park Improvements <br> Cedar Pointe basketball court resurfacing | New Project | \$5,000-Property Tax | Positive |
| Park Improvements Cedar Pointe park path resealing | New Project | \$2,500 - Property Tax | Positive |
| Park Improvements <br> Prairie View shelter/restroom facility | Moved from 2016 | \$150,000-Property Tax | Positive |
| Equipment Replacement King trailer | New Project | $\mathbf{\$ 5 , 0 0 0}$-Property Tax; <br> Equipment Replacement Reserve | Positive |
| POLICE DEPARTMENT |  |  |  |
| Squad Replacement \#2, \#5 and \#6 to be replaced | Change in Scope | \$120,000-Property Tax; Equipment Replacement Reserve | Positive |
| Upgrade 911 System | New Project | \$70,000-Property Tax | Positive |
| Building Maintenance <br> Asphalt Repair and ResurfacingPolice Department and Cedar Pointe Park | New Project | \$50,000-Property Tax | Positive |
| SENIOR CENTER |  |  |  |
| Senior Van Replacement | No Change | \$25,000-Donation; Rider Fees | Positive |

## 6थATPITAL IIMPROVEMENT PLAN

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ADMINISTRATIVE |  |  |  |
| Environmental Legal and consulting services | No Change | $\mathbf{\$ 1 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Environmental Reserve | Negligible |
| EMERGENCY MANAGEMENT |  |  |  |
| Equipment Replacement 2007 GMC Canyon pickup; replaces \#5 | Cost Modified | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Equipment Replacement Reserve | Positive |
| Siren Replacement | New Project | \$20,000-Property Tax | Positive |
| ENGINEERING \& PUBLIC WORKS |  |  |  |
| Equipment Replacement 5-yard dump truck with plow, wing and salter, replaces \#90, 2002 truck | No Change | $\mathbf{\$ 2 2 5 , 0 0 0}$-Property Tax; Equipment Replacement Fund | Positive |
| Equipment Replacement One-ton $4 \times 4$ dump truck with plow and salter; replaces \#82, 2007 dump truck | No Change | \$70,000 - Property Tax; Equipment Replacement Fund | Positive |
| Equipment Replacement One-ton $4 \times 4$ dump truck with plow and salter; replaces \#84, 2007 dump truck | No Change | \$70,000-Property Tax; Equipment Replacement Fund | Positive |
| Stormwater System Planning Consulting services for State NR216 Compliance | Cost Modified | \$20,000-Property Tax; <br> Stormwater Improvement Reserve | Negligible |
| Stormwater Improvements Engineering Services-2019 projects | No Change | \$16,250—Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Balfour St., Hampton Ave., Drury Ln., Kingston Ct. | No Change | \$45,000—Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Montgomery/Poplar Catch Basins | Moved from 2021 | $\mathbf{\$ 3 0 , 0 0 0}$-Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Harrison Ave.: Bridge St. to Washington Ave. | No Change | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Willshire Pond Dredging | Moved from 2017 Cost Modified | $\mathbf{\$ 2 5 0 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Street Improvements Balfour St. | No Change | $\mathbf{\$ 4 8 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements Chatham St.: Wauwatosa to Poplar | Moved from 2021 | $\mathbf{\$ 8 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Sommerset Ave.: Pioneer Rd. to Wirth St. | Moved from 2016 | \$70,000—Property Tax; Street Improvement Reserve | Positive |

## CAPITAL IIMPROVEMENT PLLAF\&

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ENGINEERING \& PUBLIC WORKS (contd.) |  |  |  |
| Street Improvements Wirth St.: Sommerset Ave. to McKinley Ct. | Moved from 2016 | $\mathbf{\$ 6 5 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Hampton Ave. and Ct. | No Change | $\mathbf{\$ 1 4 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements Drury Ln. | No Change | $\mathbf{\$ 7 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements Kingston Ct. | No Change | $\mathbf{\$ 4 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements <br> Poplar Ave.: Drury Ln. to Washington Ave. (SS) | Moved from 2021 <br> Cost Modified | $\mathbf{\$ 1 0 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Montgomery Ave.: Balfour St. to South Terminus (SS) | Moved from 2021 | \$128,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements St. James Ct. | Moved from 2021 | $\mathbf{\$ 3 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Harrison Ave.: Coventry to Washington Ave. | New Project | $\mathbf{\$ 9 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Asphalt repairs | No Change | \$45,000-Property Tax; Street Improvement Reserve | Negligible |
| Street Improvements Sidewalk replacement | No Change | $\mathbf{\$ 4 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| PARKS, RECREATION \& FORESTRY |  |  |  |
| Equipment Replacement Replace 2011 Toro Grounds Master 4000-D | No Change | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; <br> Equipment Replacement Reserve | Positive |
| Equipment Replacement \#49 Wright stander mower model GWS-3218 | Moved from 2019 | \$10,000-Property Tax; Equipment Replacement Reserve | Positive |
| Park Improvements Behling Field concession stand replacement | No Change | \$120,000-Property Tax | Positive |
| Park Improvements Behling Field bleacher replacement | No Change | \$20,000-Property Tax | Positive |
| Park Improvements Behling Field asphalt repairs | New Project | \$10,000-Property Tax | Positive |
| Park Improvements Behling Field storage shed | New Project | \$20,000-Property Tax | Positive |

## 62ATPITAL IIMPROVEMENT PLAN

| Capital Project | Status | Funding Source | Impact of Capital Item <br> on Operating Budget |
| :--- | :---: | :---: | :---: |
| PARKS, RECREATION \& FORESTRY (contd.) Positive   <br> Park Improvements <br> Adlai Horn Park playground New Project $\mathbf{\$ 7 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ <br> Park Impact Fees  <br>     <br> POLICE DEPARTMENT New Project \$90,000-Property Tax; <br> Equipment Replacement Reserve  |  |  |  |
| Equipment Replacement <br> Radio system upgrade; base, <br> mobile, portables | Change in Scope | $\mathbf{\$ 4 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ <br> Equipment Replacement Reserve | Positive |
| Squad Replacement <br> \#7 to be replaced |  |  |  |

## CAPITAL IMPROVEMENT PLAON.

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ADMINISTRATIVE |  |  |  |
| Environmental Legal and consulting services | No Change | $\mathbf{\$ 1 0 , 0 0 0}$-Property Tax; Environmental Reserve | Negligible |
| ENGINEERING \& PUBLIC WORKS |  |  |  |
| Equipment Replacement 10-yard dump truck with plow, wing and salter; replaces \#96, 2005 dump truck | No Change (Joint purchase with Cedarburg Light \& Water) | \$100,000-Property Tax; Equipment Replacement Reserve | Positive |
| Equipment Replacement <br> 10-yard dump truck with plow, wing and salter; replaces \#98, tandem dump truck | No Change | \$225,000-Property Tax; Equipment Replacement Reserve | Positive |
| Stormwater System Planning <br> Consulting services for State NR216 Compliance | Cost Modified | $\mathbf{\$ 2 0 , 0 0 0}$-Property Tax; <br> Stormwater Improvement Reserve | Negligible |
| Stormwater Improvements Engineering Services-2020 projects | Cost Modified | \$13,500—Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Install stormwater in Highland Dr.: Cedar Creek to Portland Rd. | Cost Modified | \$150,000—Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Relay Highland Dr. Stormwater to Columbia Rd. | No Change | $\mathbf{\$ 9 0 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Sunnyside Ln.: Edgewater Dr. to Highland Dr. | Moved from 2017 | $\mathbf{\$ 6 5 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Street Improvements <br> Sunnyside Ln.: Edgewater Dr. to Highland Dr. | Moved from 2017 | $\mathbf{\$ 9 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Highland Dr.: Cedar Creek to Portland Rd. | Cost Modified | $\mathbf{\$ 3 8 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements <br> Birch St.: Edgewater Dr. to Sunnyside Ln. | New Project | \$42,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Edgewater Dr.: Sunnyside Ln. to Highland Dr. | New Project | \$155,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Asphalt repairs | No Change | \$45,000-Property Tax; Street Improvement Reserve | Negligible |
| Street Improvements Sidewalk replacement | No Change | $\mathbf{\$ 4 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |

geAPITAL IIMPROVEMENT PLAN

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| FIRE DEPARTMENT |  |  |  |
| Station Improvements <br> Main building roof replacement | New Project | \$75,000-Property Tax | Positive |
| PARKS, RECREATION \& FORESTRY |  |  |  |
| Equipment Replacement \#41 Kubota Utility Vehicle | Moved from 2021 | $\mathbf{\$ 2 5 , 0 0 0}$-Property Tax; Equipment Replacement Reserve | Positive |
| Equipment Replacement <br> Replace 2009 Toyota Tacoma 4x4 | New Project | \$26,000-Property Tax; Equipment Replacement Reserve | Positive |
| Park Improvements Outdoor Athletic Complex | New Project | \$500,000-Park Impact fees | Slight |
| POLICE DEPARTMENT |  |  |  |
| Squad Replacement \#4 and \#8 to be replaced | Moved from 2018 | $\mathbf{\$ 8 0 , 0 0 0}$-Property Tax; Equipment Replacement Reserve | Positive |

## CAPITAL IMPROVEMENT PLAOVO

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ADMINISTRATIVE |  |  |  |
| Environmental Legal and consulting services | No Change | $\mathbf{\$ 1 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Environmental Reserve | Negligible |
| EMERGENCY MANAGEMENT |  |  |  |
| Equipment Replacement Replace Unit \#1, 2006 Ford Road Rescue | New Project | \$75,000—Property Tax; Equipment Replacement Reserve | Positive |
| ENGINEERING \& PUBLIC WORKS |  |  |  |
| Equipment Replacement 10 yard dump truck with plow, wing and salter; replaces \#97, 2007 dump truck | No Change | $\mathbf{\$ 2 4 0 , 0 0 0}$-Property Tax; Equipment Replacement Reserve | Positive |
| Equipment Replacement $4 \times 4$ half ton pick-up truck with plow; replaces \#79, 2008 pick-up truck | No Change | $\mathbf{\$ 6 0 , 0 0 0}$-Property Tax; Equipment Replacement Reserve | Positive |
| Equipment Replacement $4 \times 4$ one-ton service pick-up truck with lift gate; replaces \#75, 2008 service pick-up | No Change | $\mathbf{\$ 8 0 , 0 0 0}$-Property Tax; <br> Equipment Replacement Reserve | Positive |
| Stormwater Consulting Hire engineers for State NR216 Compliance | Cost Modified | \$20,000-Property Tax; Stormwater Improvement Reserve | Negligible |
| Stormwater Improvements Engineering Services-2021 projects | Cost Modified | $\mathbf{\$ 2 3 , 5 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Arbor Drive Catch Basins | Cost Modified | $\mathbf{\$ 2 5 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Lexington St.: Cambridge Ave. to Fieldcrest St. | New Project | \$25,000—Property Tax; Stormwater Improvement Reserve | Positive |
| Regional Stormwater Quality BMP | No Change | $\mathbf{\$ 2 0 0 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Street Improvements Glenwood Dr.: Bristol Ln. to Arbor Dr. | Cost Modified | $\mathbf{\$ 1 0 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Aspen St.: Cambridge Ave. to Aspen Ct. | No Change | $\mathbf{\$ 8 8 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Lynwood Ln.: Tamarack Dr. to Arbor Dr. | New Project | $\mathbf{\$ 8 4 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements Willowbrooke Dr.: Lynwood Ln. to Arbor Dr. | New Project | $\mathbf{\$ 8 5 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Lexington St.: Cambridge Ave. to Fieldcrest St. | New Project | \$130,000-Property Tax; Street Improvement Reserve | Positive |

## 2020이ITAL IIMPROVEMENT PLAN

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ENGINEERING \& PUBLIC WORKS (contd.) |  |  |  |
| Street Improvements <br> Cambridge Ave.: Fieldcrest St. to Susan Ln. | New Project | \$120,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Arbor Dr.: Tamarack Dr. to Willowbrooke Dr. | New Project | \$138,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Crescent Dr.: Arbor Dr. to Sheboygan Rd. | Moved from 2019 Cost Modified | \$105,000-Property Tax Street Improvement Reserve | Positive |
| Street Improvements Asphalt repairs | Cost Modified | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Negligible |
| Street Improvements Sidewalk replacement | No Change | $\mathbf{\$ 4 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| PARKS, RECREATION \& FORESTRY |  |  |  |
| Equipment Replacement Replace \#3 2005 Brush Bandit Chipper | Cost Modified | $\mathbf{\$ 3 0 , 0 0 0}$-Property Tax; <br> Equipment Replacement Reserve | Positive |
| Equipment Replacement Replace \#47 John Deere mower/ snowblower | New Project | $\mathbf{\$ 4 0 , 0 0 0}$-Property Tax; <br> Equipment Replacement Reserve | Positive |
| Park Improvements Extension of Cedar Hedge Trail (North) | No Change | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Park Impact Fees | Positive |
| Park Improvements Boardwalk Cedar Pointe Park Conservancy | No Change | \$50,000-Property Tax | Positive |
| POLICE DEPARTMENT |  |  |  |
| Squad Replacement \#2, \#5 and \#6 to be replaced | Change in Scope | \$120,000-Property Tax; Equipment Replacement Reserve | Positive |

## CAPITAL IIMPROVEMENT PLAOZT

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ADMINISTRATIVE |  |  |  |
| Environmental <br> Legal and consulting services | No Change | \$10,000-Property Tax; Environmental Reserve | Negligible |
| ENGINEERING \& PUBLIC WORKS |  |  |  |
| Equipment Replacement $4 \times 43 / 4$ ton pickup truck with plow and lift gate; replaces \#78, 2008 service pickup | No Change | $\mathbf{\$ 5 5 , 0 0 0}$-Property Tax; Equipment Replacement Reserve | Positive |
| Equipment Replacement $4 \times 4$ half ton pickup truck with plow; replaces \#70, 2008 pickup truck | No Change | $\mathbf{\$ 4 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Equipment Replacement Reserve | Positive |
| Stormwater Consulting <br> Hire engineers for State NR216 Compliance | Cost Modified | \$20,000-Property Tax; <br> Stormwater Improvement Reserve | Negligible |
| Stormwater Improvements Engineering Services-2022 projects | Cost Modified | \$14,750—Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Woodland Rd. Storm Sewer | No Change | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Meadow Ln. Storm Sewer | No Change | $\mathbf{\$ 2 5 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Georgetown Dr. and Cts. Catch Basins | New Project | \$25,000—Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Willowbrooke Pond Dredging | New Project | $\mathbf{\$ 3 5 0 , 0 0 0}-$ Property Tax; Stormwater Improvement Reserve | Positive |
| Street Improvements Jefferson Ave.: Bridge to N. Terminus | Cost Modified | $\mathbf{\$ 1 0 5 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Park Cir. (W) | Moved from 2020 | $\mathbf{\$ 1 0 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements Jackson St./Hilgen Ave.: Washington Ave. to Hamilton Rd. | New Project | $\mathbf{\$ 8 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements Georgetown Dr.: Cedar Ridge Dr. to Windsor Dr. and Ct. | New Project | \$190,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Windsor Dr.: Georgetown Dr. to Bywater Ln. to Windsor Ct. | New Project | $\mathbf{\$ 8 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements Cedar Ridge Dr.: Bridge Rd. to Orchard St. | New Project | \$200,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Highwood Dr.: Bywater to Woodland | No Change | $\mathbf{\$ 3 6 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |

## 6022PITAL IIMPROVEMENT PLAN

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ENGINEERING \& PUBLIC WORKS (contd.) |  |  |  |
| Street Improvements <br> Woodland Dr.: Highwood Dr. to Cedar Ridge (SS) | No Change | \$120,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements <br> Meadow Ln.: Appletree to Meadow Ct. (SS) | Cost Modified | \$175,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Asphalt repairs | No Change | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Negligible |
| Street Improvements Sidewalk replacement | No Change | $\mathbf{\$ 4 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| PARKS, RECREATION \& FORESTRY |  |  |  |
| Park Improvements Playground equipment replacement at Zeunert Park | No Change | \$40,000-Property Tax | Positive |
| Equipment Replacement Falcon Utility Trailer | No Change | \$5,000-Property Tax; <br> Equipment Replacement Reserve | Positive |
| Park Improvements Outdoor Sports Complex Playground | New Project | $\begin{gathered} \text { \$75,000-Property Tax; } \\ \text { Park Impact Fees } \\ \hline \end{gathered}$ | Slight |
| POLICE DEPARTMENT |  |  |  |
| Squad Replacement \#1 to be replaced | New Project | $\mathbf{\$ 4 0 , 0 0 0}-$ Property Tax; Equipment Replacement Reserve | Positive |

## CAPITAL IMPROVEMENT PLAO22

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ADMINISTRATIVE |  |  |  |
| Environmental Legal and consulting services | New Project | \$10,000-Property Tax; Environmental Reserve | Negligible |
| ENGINEERING \& PUBLIC WORKS |  |  |  |
| Equipment Replacement \#74, 2012 GMC Sierra 1600 | New Project | $\mathbf{\$ 5 0 , 0 0 0}$-Property Tax; Equipment Replacement Reserve | Positive |
| Equipment Replacement \#2, 2008 Caterpillar 430E Backhoe Loader | New Project | \$200,000 - Property Tax; Equipment Replacement Reserve | Positive |
| Equipment Replacement \#92, 2006 Sterling 7500 Dump Truck | New Project | $\mathbf{\$ 2 0 0 , 0 0 0}$-Property Tax; <br> Equipment Replacement Reserve | Positive |
| Stormwater Consulting <br> Hire engineers for State NR216 Compliance | New Project | \$20,000-Property Tax; Stormwater Improvement Reserve | Negligible |
| Stormwater Improvements Engineering Services-2023 projects | New Project | $\mathbf{\$ 1 5 , 0 0 0}$-Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Regional Stormwater Quality BMP | New Project | $\mathbf{\$ 2 0 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Monroe Ave.: Walnut St. to Bridge Rd. | New Project | \$45,000—Property Tax; <br> Stormwater Improvement Reserve | Positive |
| Stormwater Improvements Harrison Ave.: Bridge Rd. to Pine St. Catch Basins | New Project | $\mathbf{\$ 3 0 , 0 0 0}$-Property Tax; Stormwater Improvement Reserve | Positive |
| Street Improvements <br> Harrison Ave.: Bridge St. to Pine St. $(S S, W)$ | Moved from 2018 Change in Scope Cost Modified | \$180,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements <br> Monroe Ave.: Linden St. to Bridge Rd. | Moved from 2020 | \$81,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Linden St.: Pine St. to Harrison Ave. | Moved from 2020 | \$134,000-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Oak St.: Harrison Ave. to Pine St. | New Project | $\mathbf{\$ 1 0 0 , 0 0 0}$-Property Tax; Street Improvement Reserve | Positive |
| Street Improvements Hickory St.: Harrison Ave. to Pine St. | New Project | $\mathbf{\$ 7 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| Street Improvements <br> Pine St.: Harrison Ave. to Evergreen Blva. | New Project | \$175,000-Property Tax; Street Improvement Reserve | Positive |

## 6022PITAL IIMPROVEMENT PLAN

| Capital Project | Status | Funding Source | Impact of Capital Item on Operating Budget |
| :---: | :---: | :---: | :---: |
| ENGINEERING \& PUBLIC WORKS (contd.) |  |  |  |
| Street Improvements Asphalt repairs | New Project | $\mathbf{\$ 5 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Negligible |
| Street Improvements Sidewalk replacement | New Project | $\mathbf{\$ 4 5 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Street Improvement Reserve | Positive |
| PARKS, RECREATION \& FORESTRY |  |  |  |
| Park Improvements New Subdivision playground | New Project | \$75,000-Property Tax; Park Impact Fees | Negligible |
| POLICE DEPARTMENT |  |  |  |
| Squad Replacement \#4 and \#8 to be replaced | New Project | $\mathbf{\$ 8 0 , 0 0 0 - P r o p e r t y ~ T a x ; ~}$ Equipment Replacement Reserve | Positive |



| Annual Road Improvement Program (contd.) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Expenditures (contd.) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Cambridge Ave.-Fieldcrest to Susan |  |  |  |  | 120,000 |  |  |
| Balfour Street |  |  | 48,000 |  |  |  |  |
| Hampton Ave. and Ct.(SS) |  |  | 140,000 |  |  |  |  |
| Drury Ln. |  |  | 75,000 |  |  |  |  |
| Kingston Ct. |  |  | 40,000 |  |  |  |  |
| Harrison Ave.-Coventry to Washington(SS) |  |  | 90,000 |  |  |  |  |
| Sommerset Ave.-Pioneer to Wirth(S) |  |  | 70,000 |  |  |  |  |
| Wirth St.-Sommerset to McKinley(W) |  |  | 65,000 |  |  |  |  |
| St. John Ave.-Bridge to Washington(S,W) |  |  |  |  |  |  |  |
| Franklin Ave.-Bridge to Walnut(S,W) |  |  |  |  |  |  |  |
| Franklin Ave.-Pine to Fair |  |  |  |  |  |  |  |
| Fair St.-Evergreen to Washington(S,W) |  |  |  |  |  |  |  |
|  |  |  | 100,000 |  |  |  |  |
| Montgomery Ave.-Balfour to south <br> terminus(SS)   128,000 |  |  |  |  |  |  |  |
| Monroe Ave.-Linden to Bridge(SS) |  |  |  |  |  |  | 81,000 |
| Linden St.-Pine to Harrison(W) |  |  |  |  |  |  | 134,000 |
| Harrison Ave.-Bridge to Pine(SS,W) |  |  |  |  |  |  | 180,000 |
| Oak St.-Harrison to Pine(W) |  |  |  |  |  |  | 100,000 |
| Hickory St.-Harrison to Pine(W) |  |  |  |  |  |  | 75,000 |
| Pine St.-Harrison to Evergreen(SS) |  |  |  |  |  |  | 175,000 |
| Chatham St.-Wauwatosa to Poplar |  |  | 80,000 |  |  |  |  |
| St. James Ct. |  |  | 30,000 |  |  |  |  |
| Georgetown Dr.-Cedar Ridge to Windsor and <br> Courts(SS)      190,000 |  |  |  |  |  |  |  |
| Windsor Dr.-Georgetown to Bywater and <br> Court       |  |  |  |  |  |  |  |
| Cedar Ridge Dr.-Bridge to Orchard |  |  |  |  |  | 200,000 |  |
| Jefferson Ave.-Bridge to N. terminus |  |  |  |  |  | 105,000 |  |
| Highwood Dr.-Bywater to Woodland |  |  |  |  |  | 36,000 |  |
| Woodland Dr.-Highwood to Cedar Ridge(SS) |  |  |  |  |  | 120,000 |  |
| Meadow Ln.-Appletree to Meadow Ct.(SS) |  |  |  |  |  | 175,000 |  |
| Park Cir. (W) |  |  |  |  |  | 100,000 |  |
| Total $790,0001,066,000$ |  |  | 956,000 | 767,000 | 945,000 1,181,000 |  | 840,000 |
| Balance | 143,348 | 2,348 | 21,348 | 196,348 | 201,348 | 20,348 | 180,348 |
| (S) = Sanitary sewer work. |  |  | SS) = Storm | Sewer work |  |  |  |


| Stormwater Capital Projects |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Beginning Balance | 90,114 | 2,364 | 138,614 | 77,364 | 88,864 | 145,364 | $(339,386)$ |
| Property Tax Support | 375,000 | 375,000 | 350,000 | 350,000 | 350,000 |  | 450,000 |
| Capital Fund Balance |  |  |  |  |  |  |  |
| DNR Stormwater Grant |  | 46,000 |  |  |  |  |  |
| Debt Proceeds |  |  |  |  |  |  |  |
| Total 465,114 |  | 423,364 | 488,614 | 427,364 | 438,864 | 145,364 | 110,614 |
| Capital Expenditures | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Stormwater Consulting | 40,000 | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Regional Stormwater Quality BMP |  |  |  |  | 200,000 |  | 200,000 |
| Arbor Dr. Catch Basins |  |  |  |  | 25,000 |  |  |
| Lexington St.-Cambridge to Fieldcrest |  |  |  |  | 25,000 |  |  |
| Dredge Willowbrooke Pond |  |  |  |  |  | 350,000 |  |
| Woodland Dr. Storm Sewer |  |  |  |  |  | 50,000 |  |
| Meadow Ln. Storm Sewer |  |  |  |  |  | 25,000 |  |
| Georgetown Drive and Courts catch basins |  |  |  |  |  | 25,000 |  |
| Tower Ave. Catch Basins |  | 20,000 |  |  |  |  |  |
| Montgomery/Poplar Catch Basins |  |  | 30,000 |  |  |  |  |
| Meadow Ln. Catch Basins |  |  |  |  |  |  |  |
| Madison-Pine to Fair |  |  |  |  |  |  |  |
| Johnson Ave. |  |  |  |  |  |  |  |
| Wilshire Pond Dredging |  |  | 250,000 |  |  |  |  |
| Relay Highland Storm Sewer at Columbia |  |  |  | 90,000 |  |  |  |
| Kennedy Ave. Storm Sewer |  |  |  |  |  |  |  |
| Jackson St.-Kennedy to Hanover | 30,000 |  |  |  |  |  |  |
| Madison Storm Sewer Bridge to Western |  |  |  |  |  |  |  |
| Highland-Cedar Creek to Portland |  |  |  | 150,000 |  |  |  |
| Pine St. Storm Sewer Relay at Harrison Ave. |  | 105,000 |  |  |  |  |  |
| Spring St.-Washington to Hilbert |  |  |  |  |  |  |  |
| Hilgen Ave.-Hamilton to Spring |  |  |  |  |  |  |  |
| Hickory St. Catch Basins |  | 20,000 |  |  |  |  |  |
| St. John Storm Sewer Cleveland to Western |  |  |  |  |  |  |  |
| Sheboygan-Washington to Oxford |  |  |  |  |  |  |  |
| Hillcrest-Jackson to Lincoln |  | 30,000 |  |  |  |  |  |
| Sunnyside-Edgewater to Highland |  |  |  | 65,000 |  |  |  |
| McKinley/Lincoln Blvd.-Pioneer to Washington |  |  |  |  |  |  |  |
| Pierce Ave.-Hamilton to Fillmore |  |  |  |  |  |  |  |
| Susan Ln. Storm Water Pond | 340,000 |  |  |  |  |  |  |
| Spruce, Oak, Beech Catch Basins |  | 50,000 |  |  |  |  |  |
| Bridge Rd.-Mequon to Columbia | 40,000 |  |  |  |  |  |  |

Stormwater Capital Projects (contd.)

| Capital Expenditures (contd.) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Balfour, Hampton, Drury, Kingston Ct. |  |  | 45,000 |  |  |  |  |
| Harrison Ave.-Coventry to Washington |  |  | 50,000 |  |  |  |  |
| Monroe Ave.-Walnut to Bridge |  |  |  |  |  |  | 45,000 |
| Harrison Ave.-Bridge to Pine Catch Basins |  |  |  |  |  |  | 30,000 |
| Mill Street Box Culvert Replacement |  |  |  |  |  |  |  |
| Bywater Catch Basins |  |  |  |  |  |  |  |
| Covington Square Catch Basins |  |  |  |  |  |  |  |
| Engineering (5\% of Following Year Construction Total) | 12,750 | 19,750 | 16,250 | 13,500 | 23,500 | 14,750 |  |
| Tota | 462,750 | 284,750 | 411,250 | 338,500 | 293,500 | 484,750 | 295,000 |

Balance | 2,364 | 138,614 | 77,364 | 88,864 | 145,364 | $(339,386)$ | $(184,386)$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |

## Equipment Replacement Charges

## Emergency Government

| Vehicle No. | Year | Make | Model | Purchase Price | Life Expec. | Remaining <br> Life | Replacement Cost | Annual Cost |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 2004 | Ford F-450 Road Rescue (rec'd 2012) |  | 48,221 | 12 | 0 | 60,000(U) | 5,000 |
| 3 | 2012 | Ford Escape |  | 27,788 | 10 | 6 | 29,000 | 2,900 |
| 4 | 2005 | Dodge Ram Pickup |  | 30,432 | 10 | 0 | 30,432 | 0 |
| 5 | 2007 | GMC -T15653 Pickup |  | 24,480 | 10 | 1 | 27,955 | 2,795 |

## Administration

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

## Police Department



| 59 | 2012 | Dodge Caravan |  | \$23,429 | 6 | 2 | \$28,000 | 4,667 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Equipment Replacement Subtotal |  |  |  | \$655,800 |  | \$708,387 |  | \$120,307 |
| Public Works |  |  |  |  |  |  |  |  |
| Vehicle No . | Year | Make | Model | Purchase Price | Life Expec. | Remaining Life | Replacement Cost | Annual Cost |
| 1 | 2003 | Case Front End Loader (S) |  | 123,000 | 15 | 2 | 130,000 | 8,667 |
| 2 | 2008 | Caterpillar 430E Backhoe Loader |  | 83,663 | 15 | 7 | 90,000 | 6,000 |
| 3 | 2011 | International Garbage Packer |  | 114,335 | 20 | 15 | 120,000 | 6,000 |
| 4 | 1973 | Galion Grader (S) |  | 30,000 | 10 | 0 | 0* | 0 |

Equipment Replacement Charges (contd.)
Public Works (contd.)

| Vehicle No. | Year | Make | Model | Purchase Price | Life Expec. | Remaining Life | Replacement Cost | Annual Cost |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5 | 2009 | Freightliner M2 106 Garbage Truck |  | 119,693 | 20 | 13 | 180,000 | 9,000 |
| 6 | 2001 | Elgin Crosswind Dual Street Sweeper |  | 125,594 | 20 | 5 | 200,000 | 10,000 |
| 7 | 2009 | Elgin Pelican Dual Street Sweeper |  | 149,520 | 20 | 13 | 170,000 | 8,500 |
| 9 | 2000 | Case 75 XT Skidsteer |  | 25,000 | 10 | 0 | 35,000 | 0 |
| 10 | 2011 | John Deere 624K Wheel Loader |  | 134,931 | 15 | 10 | 205,000 | 13,667 |
| 14 | 2015 | Crafco Crack sealing machine | SS125D | 30,000 | 10 | 8 | 30,000 | 3,000 |
| 16 | 2015 | 2000 Crafco Infrared trailer | Crafco | 30,000 | 15 | 13 | 30,000 | 2,000 |
| 17 | 1987 | Target Concrete Saw |  | 2,849 | 25 | 0 | 3,800 | 0 |
| 18 | 1999 | Ingersoll-Rand Compressor |  | 10,500 | 15 | 0 | 12,000 | 0 |
| 19 | 2005 | Caterpillar Roller |  | 25,772 | 10 | 0 | 28,000 | 2,800 |
| 20 | 1986 | Komatsu Fork Lift | FG25-8 | 2,000 | 5 | 0 | 30,000 | 0 |
| 21 | 1998 | Concrete Mixer |  | 350 | 20 | 2 | 2,500 | 125 |
| 26 | 1981 | Snow-Bird Trailer |  | 1,700 | 15 | 0 | 0 | 0 |
| 27 | 1984 | Dynaweld Trailer |  | 1,900 | 15 | 0 | 0 | 0 |
| 28 | 2004 | Towmaster T10P Trailer |  | 5,426 | 15 | 3 | 5,000 | 333 |
| 30 | 2015 | Spaulding 2 Ton patch trailer | RMV | 3,000 | 15 | 14 | 30,000 | 2,000 |
| 31 | 2006 | Sno-Go Snowblower |  | 73,238 | 15 | 5 | 80,000 | 5,333 |
| 35 | 1984 | John Deere Snow Blower |  | 1,200 | 25 | 0 | 2,000 | 0 |
| 36 | 1990 | John Deere Snow Blower |  | 1,200 | 20 | 0 | 2,000 | 0 |
| 66 | 2007 | Sterling LT 9500 Truck/Catch basin cleaner |  | 240,000 | 15 | 6 | 152,440 | 15,244 |
| 70 | 2008 | GMC Canyon $4 \times 4$ |  | 16,110 | 7 | 0 | 20,000 | 0 |
| 71 | 2003 | GMC Sierra Pickup |  | 17,479 | 10 | 0 | 60,000 | 0 |
| 72 | 2004 | Chevy Tahoe |  | 30,036 | 10 | 0 | 40,000 | 0 |
| 74 | 2012 | GMC Sierra 1600 |  | 34,925 | 10 | 6 | 35,000 | 3,500 |
| 75 | 2008 | GMC Pickup Truck, 1 Ton |  | 51,947 | 10 | 2 | 55,000 | 5,500 |
| 76 | 2015 | GMC Sierra 2500 Pickup |  | 39,117 | 10 | 9 | 52,000 | 5,200 |
| 77 | 2003 | GMC Pickup |  | 23,620 | 10 | 0 | 65,000 | 0 |
| 78 | 2009 | GMC Sierra 1/2-Ton 4x4, |  | 38,500 | 10 | 3 | 30,000 | 3,000 |
| 79 | 2008 | GMC Sierra 1/2-Ton 4x4, |  | 23,335 | 10 | 2 | 25,000 | 2,500 |
| 81 | 2015 | GMC Sierra 3500 Truck |  | 62,437 | 10 | 10 | 65,000 | 6,500 |
| 82 | 2007 | GMC, SIERRA |  | 39,983 | 10 | 1 | 40,000 | 4,000 |
| 83 | 2000 | GMC Dump Truck, 1-T 4x4, P (S) |  | 40,000 | 11 | 0 | 50,000 | 0 |
| 84 | 2007 | GMC Sierra |  | 39,983 | 10 | 1 | 50,000 | 5,000 |
| 90 | 2002 | Sterling 7500 Dump Truck |  | 98,000 | 10 | 0 | 120,000 | 0 |
| 91 | 2016 | Western Star 4700SF Truck |  | 283,138 | 10 | 10 | 175,000 | 17,500 |
| 92 | 2006 | Sterling Acctera Dump Truck |  | 105,000 | 10 | 0 | 125,000 | 12,500 |



Equipment Replacement Charges (contd.)

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

Parks Capital Improvement Budget

| Capital Expenditures | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Prairie View Playground |  |  |  |  |  |  |  |
| Zeunert Park Parking lot resurfacing |  |  |  |  |  |  |  |
| School District Tennis Court Repair? |  |  |  |  |  |  |  |
| Playground Equipment Georgetown Park |  |  |  |  |  |  |  |
| Equipment Replacement-Zero Turn Mower \#48 |  |  |  |  |  |  |  |
| Prairie View Shelter with Restrooms | \$150,000 | Impact/Tax |  |  |  |  |  |
| Cedar Creek Park Net Climber | \$45,000 |  |  |  |  |  |  |
| Equipment Replacement-Aerial Lift Truck | \$150,000 | Equipment |  |  |  |  |  |
| 1 ton Dump Truck with plow \#85 | \$70,000 | Equipment |  |  |  |  |  |
| Zeunert Park Path repair | \$80,000 | Tax |  |  |  |  |  |
| \#42 John Deer Mower/Snowblower | \$41,000 | Equipment |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| All Children's Playground Replacement |  | \$400,000 |  |  |  |  |  |
| Centennial Park Path Seal Coating |  | \$5,000 | Tax |  |  |  |  |
| Cedar pointe park Bball Court and path resurfacing |  | \$7,500 | Tax |  |  |  |  |
| \#45 Snowblower/Mower |  | \$42,000 | Equipment |  |  |  |  |
| King Trailer |  | \$5,000 | Equipment |  |  |  |  |
| 1998 Toro Grounds Master 223-D Bagging Mower |  | \$30,000 | Equipment |  |  |  |  |
| Behling Field Concessions Stand Update |  |  | \$120,000 | Tax |  |  |  |
| Behling Field Bleacher Replacement |  |  | \$20,000 | Tax |  |  |  |
| Behling Field Asphalt Repairs |  |  | \$10,000 | Tax |  |  |  |
| Behling Field Storage Shed |  |  | \$20,000 | Tax |  |  |  |
| Adlai Horn Park Playground |  |  | \$75,000 | Impact Fees |  |  |  |
| \#49 Wright Stander Mower Model GWS 3218 |  |  | \$10,000 | Equipment |  |  |  |
| 2011 Toro Grounds Master 4000-D |  |  | \$50,000 | Equipment |  |  |  |
|  |  |  |  |  |  |  |  |
| Develop Outdoor Athletic Complex |  |  |  | \$500,000 | Debt |  |  |
| \#41 Kubota Tractor with loader \& Backhoe |  |  |  | \$25,000 | Equipment |  |  |
| 2009 Toyota Tacoma 4x4 |  |  |  | \$26,000 | Equipment |  |  |

Parks Capital Improvement Budget (contd.)

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

## SERERERHTHTY FUND

The Cedarburg Sewer Utility fund is a proprietary-enterprise fund of the City of Cedarburg. All financial transactions for the Sewerage Division operation are recorded within this fund. The Sewer fund is supported by the user charges to our customers, which is based on water usage for residential and commercial customers, and effluent volume and strength for our industrial customers. The policies and planning of the Wastewater Treatment operations are overseen by the nine members of the Public Works/Sewerage Commission, which are appointed by the Mayor and approved by the Council for two-year terms of office. Currently, Cedarburg has ten lift stations which keep the raw sewage moving through approximately 54 miles of sewer lines until its ultimate destination the Wastewater Treatment Plant.

## HISTORY

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

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

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

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

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

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

The City purchased 100 acres of property along Pioneer Road (CTH C) at the confluence of Cedar Creek and the Milwaukee River in 2000. The balance of the Zarling farm was purchased in 2002 for a total of 115 acres. This land serves as the future location of the treatment facility 15-25 years into the future, depending on the regulatory requirements, technology changes and growth.
In June of 2008, the Wastewater Treatment Plant Discharge Permit was renewed for another five years which brought us to the twenty-five year mark for the current plant. There were reductions in the limits for ammonia nitrogen. The City is able to operate with this permit. We are still awaiting issuance of this five year permit from 2013.

## SEWER USER CHARGES

The City of Cedarburg currently has approximately 11,500 residents. The sanitary sewer service area for the Cedarburg WWTP includes the present City limits plus a considerable amount of area in the Town of Cedarburg and a portion in the Town of Grafton and the City of Mequon. The current Sewer Service Area was last amended in 1996.
Cedarburg has a variety of commercial, public and industrial users contributing to the WWTP in addition to the residential users. Below is a list of the meter count from the Cedarburg Light \& Water Utility for customers who have sewer service.

| Sewer Meter Count: | $\mathbf{2 0 1 3} \mathbf{2 0 1 4}$ | $\mathbf{2 0 1 4 / 2 0 1 5}$ |
| :--- | ---: | ---: |
| Residential | 3,513 | 3,531 |
| Commercial | 380 | 386 |
| Industrial | 27 | 27 |
| Public | 34 | 35 |
| Total | $\mathbf{3 , 9 5 4}$ | $\mathbf{3 , 9 7 9}$ |

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

|  | MGD | $\mathbf{m g} / \mathbf{1}$ | lbs/day | lbs/yr. |
| :--- | ---: | ---: | ---: | ---: |
| Ave. Daily Flow | 1.595 |  |  |  |
| Ave. Daily BOD |  | 233.00 | $3,099.00$ | $1,097,168$ |
| Ave. Daily TSS |  | 227.00 | $3,020.00$ | $1,076,360$ |
| Ave. Daily TKN |  | 29.50 | 392.40 | 140,818 |
| Ave. Daily P |  | 3.80 | 50.50 | 17,959 |

The flow used in computing 2016 rates (308,416,900 gallons) was $100 \%$ of billable flow.

## RECOVERY OF COSTS

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

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

## SUMMARY OF RETAINED EARNING FUNDS

## Collection System Reconstruction Fund

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

## Equipment Replacement Fund

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

## Impact Fees

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

## SEw

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

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

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

## SUMMARY OF RATES

Based upon the sewer use rate model, the following rates are for 2016, which are effective January 1, 2016. The flow rate stayed the same and the monthly connection fee remains the same.

|  | Flow Rate | Monthly <br> Connection Fee |
| :--- | :---: | :---: |
|  | $\mathbf{( \$ / 1 , 0 0 0}$ gal.) | $\mathbf{( \$ / \text { month } )}$ |
| 2015 Rate | $\$ 5.16$ | $\$ 12 /$ month |
| 2016 Rate | $\mathbf{\$ 5 . 2 2}$ | $\mathbf{\$ 1 2} /$ month |

## SURCHARGE

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

| Volume | $\$ 5.22 / 1,000$ gallons |
| :--- | :--- |
| BOD $>200 \mathrm{mg} / \mathrm{I}$ | $\$ 0.223 / \mathrm{lb}$. |
| TSS $>225 \mathrm{mg} / \mathrm{I}$ | $\$ 0.315 / \mathrm{lb}$. |
| TKN $>30 \mathrm{mg} / \mathrm{l}$ | $\$ 0.781 / \mathrm{lb}$. |
| Phosphorus $>10 \mathrm{mg} / \mathrm{I}$ | $\$ 6.519 / \mathrm{lb}$. |
| Fixed Charge | $\$ 12.00 / \mathrm{month} /$ connection |

## SEPTAGE HAULERS

These rates are also remaining at the 2015 amounts.

## COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS

|  | 2015 RATE | 2016 RATE |
| :--- | :---: | :---: |
| Holding Tank | $\$ 8.60 / 1,000$ gallons | $\$ 8.70 / 1,000$ gallons |
| Septic Tank | $\$ 41.58 / 1,000$ gallons | $\$ 44.91 / 1,000$ gallons |

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

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

## Sewer User Charge-Historical Trend Volume Charge <br> Per 1,000 gallons of water used



Fixed Monthly Charge


## 2016 Sewer Expenditures


$\square$ Salaries and Benefits
$\square$ Treatment Plant Operations
$\square$ Treatment Plant Maintenance
$\square$ Collection System Maintenance
$\square$ Lift Stations
$\square$ Transportation
$\square$ Administrative Services
$\square$ Contingency
$\square$ Depreciation and Lease Expense

## 2016 Sewer Revenues



## 

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

## Products and Services:

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


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

| Personnel Schedule Summary Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :---: | :---: | :---: | :---: |
| Director of Engineering \& Public Works | 0.25 | 0.25 | 0.25 |
| Wastewater Superintendent | 1.00 | 1.00 | 1.00 |
| Plant Operators* | 4.00 | 4.00 | 5.75 |
| Collection System Technician | 1.75 | 1.75 | -- |
| Assistant City Engineer | 1.00 | 1.00 | 1.00 |
| Engineering Secretary* | 0.25 | 0.25 | 0.25 |
| City Treasurer** | 0.21 | 0.21 | 0.21 |
| Deputy City Treasurer/Payroll | 0.35 | 0.35 | 0.35 |
| Accountant II/Receivables | 0.20 | 0.20 | 0.20 |
| Accountant I | 0.15 | 0.15 | 0.15 |
| TOTAL | 9.16 | 9.16 | 9.16 |

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

| DEPARTMENT SERVICES INDICATORS: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated |  |
| :--- | :---: | :---: | :---: | :---: |
| Sanitary Sewers Cleaned (feet) | 120,000 | 140,000 | 140,000 | 145,000 |
| Sanitary Sewers Televised (feet) | 20,000 | 20,000 | 26,930 | 25,000 |
| Storm Sewers Cleaned (feet) | 1,200 | 200 | 100 | 110 |
| Customer Service Calls | 14 | 18 | 18 | 18 |
| Basement Backups: Total/Problem in the Main | $17 / 0$ | $18 / 0$ | $18 / 0$ | $18 / 0$ |

PERFORMANCE MEASURES:

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

## Sewer utility Fund

| Performance Measurements <br> Budget | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :---: | :---: | :---: | :---: | :---: |
| Annual O\&M Budget | $2,626,460$ | $2,612,513$ | $2,591,901$ | $2,651,005$ |
| Amount Spent | $2,494,758$ | $2,591,901$ | $2,423,316$ | -- |
| Sewerage Treated, in 1000 gallons | 751,713 | 626,282 | 582,546 | 600,000 |
| Sewer Flow Rate, $\$ / 1,000$ gallons | 5.07 | 5.16 | 5.16 | 5.22 |

## WASTEWATER TREATMENT PLANT

| Compliance Maintenance Annual Report, (0-4) | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> 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 | $\mathbf{4 . 0 0}$ | 4.00 | $\mathbf{4 . 0 0}$ | $\mathbf{4 . 0 0}$ |

## 2015 Significant Accomplishments:

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

Licensed Operators

## Long-Term Objectives:

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

## Account Detail And Budget Variances:

## 573810-General Labor

111 Salaries: Employee salaries increased due to becoming advanced operators

## 573825-WWTP Operations

225 Telephone: Increase due to adding a tablet for GIS mapping usage and lift station cell phones
294 Sludge Hauling: Decrease due to improved plant operations
372 Safety Equipment: Increase in training for newer employees

## 573815-Collection System

111 Salaries: Employee salaries increased due to becoming advanced operators

## 573835-Operating

293 Root Control: Increasing cost of root cleaning

## 2016 Objectives To Be Accomplished:

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


| Sewer Utility Fund-601 (contd.) |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 573835 |  |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
|  |  | 5,422 | 2,486 | 4,122 | 4,500 | 4,500 | 4,500 | 0.00\% |
| 360 | Manhole Adjustment | 0 | 0 | 0 | 600 | 600 | 600 | 0.00\% |
| Total |  | 17,928 | 19,290 | 17,246 | 28,000 | 28,000 | 28,300 | 1.07\% |
| Total Expenditures |  | 105,798 | 149,274 | 146,115 | 167,648 | 164,700 | 171,365 | 2.22\% |
| 573825-WWTP Operations |  |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 217 | Outside Lab Testing | 12,361 | 7,775 | 15,967 | 16,000 | 16,000 | 16,000 | 0.00\% |
| 222 | Electric | 100,112 | 105,094 | 103,040 | 112,200 | 100,000 | 114,725 | 2.25\% |
| 224 | Natural Gas | 5,599 | 6,342 | 6,997 | 12,500 | 7,000 | 12,625 | 1.00\% |
| 225 | Telephone | 3,958 | 3,777 | 5,030 | 4,200 | 4,000 | 5,500 | 30.95\% |
| 226 | Water Service | 5,994 | 7,262 | 7,699 | 5,390 | 4,860 | 5,390 | 0.00\% |
| 294 | Sludge Hauling | 367,190 | 281,622 | 254,340 | 300,000 | 220,000 | 293,000 | -2.33\% |
| 312 | Computer Supplies | 5,594 | 4,470 | 7,220 | 10,000 | 10,000 | 10,000 | 0.00\% |
| 370 | Lab Supplies | 3,768 | 6,789 | 5,415 | 6,000 | 6,000 | 6,000 | 0.00\% |
| 371 | Coagulants | 12,148 | 9,320 | 10,037 | 18,000 | 5,000 | 18,000 | 0.00\% |
| 372 | Safety Equipment | 2,809 | 4,349 | 5,900 | 7,000 | 7,000 | 8,000 | 14.29\% |
| 373 | Chlorine/SO 2 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 0.00\% |
| 374 | Diesel Fuel | 0 | 0 | 770 | 1,200 | 0 | 1,200 | 0.00\% |
| Total |  | 519,533 | 436,800 | 422,415 | 493,490 | 379,860 | 491,440 | -0.42\% |
| 573830-WWTP Maintenance |  |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 297 | Refuse Collection | 17,600 | 18,200 | 18,300 | 20,000 | 15,000 | 20,000 | 0.00\% |
| 340 | Maintenance Supplies | 27,718 | 50,262 | 42,156 | 40,000 | 40,000 | 40,000 | 0.00\% |
| 342 | Janitorial Supplies | 1,236 | 1,252 | 1,568 | 2,500 | 1,800 | 2,500 | 0.00\% |
| 350 | Operating Supplies | 245 | 245 | 2,636 | 3,500 | 2,500 | 3,500 | 0.00\% |
| 362 | Tools | 0 | 342 | 399 | 1,000 | 1,000 | 1,000 | 0.00\% |
| Total |  | 46,799 | 70,301 | 65,059 | 67,000 | 60,300 | 67,000 | 0.00\% |
| 573840-Lift Station |  |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 222 | Electric | 31,917 | 32,666 | 31,509 | 37,680 | 28,000 | 35,000 | -7.11\% |
| 224 | Natural Gas | 1,019 | 765 | 1,120 | 3,800 | 1,000 | 3,838 | 1.00\% |
| 226 | Water Service | 731 | 453 | 478 | 2,750 | 600 | 2,750 | 0.00\% |
| 299 | Odor Control | 31 | 0 | 0 | 3,000 | 2,000 | 3,000 | 0.00\% |
| 340 | Maintenance Supplies | 14,908 | 40,350 | 18,120 | 20,000 | 20,000 | 20,000 | 0.00\% |
| Total |  | 48,606 | 74,234 | 51,227 | 67,230 | 51,600 | 64,588 | -3.93\% |
| 573845-Transportation |  |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 240 | Repair and Maintenance | 1,571 | 1,960 | 3,390 | 5,000 | 2,500 | 5,000 | 0.00\% |
| 351 | Fuel/Oil | 9,762 | 9,461 | 9,035 | 9,900 | 5,000 | 9,900 | 0.00\% |
| Total |  | 11,333 | 11,421 | 12,425 | 14,900 | 7,500 | 14,900 | 0.00\% |


| Sewer Utility Fund-601 (contd.) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 573850-Administrative Services |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 210 Administrative Services | 10,250 | 10,250 | 11,879 | 10,250 | 10,250 | 10,250 | 0.00\% |
| 211 Legal | 0 | 0 | 1,513 | 5,000 | 5,000 | 5,000 | 0.00\% |
| 215 Engineering | 1,585 | 1,120 | 4,643 | 20,000 | 11,000 | 20,000 | 0.00\% |
| 216 Light \& Water Billing | 94,495 | 98,335 | 100,804 | 108,800 | 109,021 | 109,900 | 1.01\% |
| 218 Audit | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 0.00\% |
| 310 Office Supplies | 974 | 1,128 | 408 | 1,500 | 500 | 1,500 | 0.00\% |
| 320 Publications/Dues | 0 | 0 | 274 | 600 | 400 | 600 | 0.00\% |
| 323 DNR Fees | 9,168 | 8,530 | 8,509 | 11,000 | 8,452 | 11,000 | 0.00\% |
| 330 Travel/Training | 1,269 | 2,702 | 1,833 | 5,000 | 2,000 | 5,000 | 0.00\% |
| 390 Other Expenses | 233 | 118 | 683 | 500 | 500 | 500 | 0.00\% |
| $\begin{aligned} & \text { Property—Liability Insur- } \\ & \text { ance } \end{aligned}$ | 12,596 | 17,305 | 15,284 | 15,567 | 15,567 | 15,414 | -0.98\% |
| Total | 136,070 | 144,988 | 151,330 | 183,717 | 168,190 | 184,664 | 0.52\% |
| 573855-990 Sewer Contingency Account | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $2015$ <br> Estimated | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{array}{r} \text { \% CHANGE } \\ \text { 2016/2015 } \end{array}$ |
|  |  |  |  |  |  |  |  |
| 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 <br> Operating |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
|  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 530 <br> Maintenance | 459 | 2,152 | 0 | 0 | 0 | 0 | 0.00\% |
| Total | 459 | $2,152$ | 0 | 0 | 0 | 0 | 0.00\% |
|  |  |  |  |  |  |  |  |
| 573870-540 Depreciation Expense |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 540 Depreciation Expense | 978,987 | 995,649 | 1,016,589 | 970,000 | 1,020,000 | 1,020,000 | 5.15\% |
| Total | 978,987 | 995,649 | 1,016,589 | 970,000 | 1,020,000 | 1,020,000 | 5.15\% |
| Total Sewer Expenses | 2,491,992 | 2,494,758 | 2,446,861 | 2,591,901 | 2,423,316 | 2,651,005 | 2.28\% |
|  |  |  |  |  |  |  |  |
| Revenues-Operating |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Public Charges for Services | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 464111 Residential | 1,448,783 | 1,419,844 | 1,410,435 | 1,432,871 | 1,400,000 | 1,409,440 | -1.64\% |
| 464112 Commercial | 432,134 | 428,676 | 432,128 | 447,644 | 436,000 | 435,594 | -2.69\% |
| 464113 Industrial | 258,765 | 268,923 | 279,172 | 276,331 | 277,000 | 266,500 | -3.56\% |
| 464114 Public Authority | 84,109 | 77,167 | 73,852 | 79,214 | 73,000 | 73,719 | -6.94\% |
| 464116 Water Remediation | 283 | 28 | 113 | 5 | 120 | 0 | -100.00\% |
| 464200 Miscellaneous | 4,147 | 2,861 | 3,426 | 0 | 3,229 | 0 | 0.00\% |
| 464210 Biosolids Impact Fee | 965 | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 464215 Sewer Connection Fee | 15,458 | 1,226 | 2,518 | 0 | 26,618 | 0 | 0.00\% |


| Sewer Utility Fund-601 (contd.) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues-Operating |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Public Charges for Services | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 464220 Reserve Capacity Fee | 6,710 | 0 | 1,759 | 0 | 12,396 | 0 | 0.00\% |
| 464310 Septage Hauler Revenues | 105,649 | 83,249 | 80,800 | 43,000 | 100,000 | 100,000 | 132.56\% |
| Total Operating Revenues | 2,357,003 | 2,281,974 | 2,284,203 | 2,279,065 | 2,328,363 | 2,285,253 | 0.27\% |
| Sewer Fund Operating Income | $(134,989)$ | $(212,784)$ | $(162,658)$ | $(312,836)$ | $(94,953)$ | $(365,752)$ |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| $4 \begin{aligned} & \text { Capital Contributions from } \\ & 473900 \text { Developer }\end{aligned}$ | 0 | 254,303 | 29,925 | 0 | 0 | 0 | 0.00\% |
| 481100 Unrestricted Funds | 2,115 | 1,494 | 2,094 | 1,500 | 2,900 | 2,000 | 33.33\% |
| 481121 WWTF Replacement Fund | 11,317 | 6,472 | 6,715 | 7,000 | 6,500 | 6,500 | -7.14\% |
| Collection System Recon481122 struction | 6,449 | 4,169 | 4,996 | 4,100 | 5,000 | 5,000 | 21.95\% |
| 481127/9 Impact Fees | 17 | 14 | 11 | 0 | 24 | 0 | 0.00\% |
| 482215 Rent-City Property | 1 | 1 | 1 | 0 | 1 | 0 | 0.00\% |
| Total Miscellaneous Revenues 19,899 |  | 266,453 | 43,742 | 12,600 | 14,425 | 13,500 | 7.14\% |
|  |  |  |  | 2015 | 2015 | 2016 | \% CHANGE |
| Net Cost of Program | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
|  | $(115,090)$ | 53,669 | $(118,916)$ | $(300,236)$ | $(80,528)$ | $(352,252)$ | 17.33\% |


| Sewer Capital Projects |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Collection System Fund | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Sommerset Ave. |  |  | 165,000 |  |  |  |  |
| Highland - Cedar Creek to Portland Rd |  |  |  | 370,000 |  |  |  |
| Portland Rd.-Hilbert to Highland |  |  |  |  | 45,000 |  |  |
| Bridge Rd.-Mequon to Columbia | 310,000 |  |  |  |  |  |  |
| Johnson Ave.-Lincoln Blvd. to Wurthmann and lift station | 225,000 |  |  |  |  |  |  |
| Edgewater Dr. - Sunnyside Lane to <br> Highland Dr.     |  |  |  |  |  |  |  |
| Birch St.-Sunnyside Lane to Edgewater <br> Dr.     |  |  |  |  |  |  |  |
| Engineering | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Sheboygan-Washington to Willowbrooke Lateral |  |  |  |  |  |  |  |
| Tower, Hickory, Chestnut, Oak, Beech, <br> Spruce, Locust, Linden, Pine  25,000 |  |  |  |  |  |  |  |
| Jackson St.-Kennedy to Hanover 105,000 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Madison-Walnut to Fair |  |  |  |  |  |  |  |
| Hillcrest Ave.-Jackson to Lincoln |  |  |  |  |  |  |  |
| Highland Lift Station |  |  |  |  |  |  |  |
| Hanover-Jackson to Lincoln |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Willowbrooke-Lexington-Crescent- <br> Cambridge     50,000 |  |  |  |  |  |  |  |
| Sheboygan - Regional Lift Station | 1,500,000 |  |  |  |  |  |  |
| Meadow-Woodland-Georgetown-Highwood |  |  |  |  |  | 60,000 | 60,000 |
| Subtotal Collection System 2,380,000 |  | 287,150 245,000 |  | 948,000 1,425,000 |  | 90,000 90,000 |  |
|  |  |  |  |  |  |  |  |
| Waste Water Treatment Plant Equipment Replacement Fund | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2021 |
| Vehicle Replacement \#61 |  |  |  |  |  |  |  |
| Vehicle Replacement \#63 |  |  | 80,000 |  |  |  |  |
| Vehicle Replacement \#62 |  |  |  |  |  |  |  |
| Vehicle Replacement \#60 |  |  |  | 20,000 |  |  |  |
| Jetter-Vac \#66 |  | 300,000 |  |  |  |  |  |
| UV Bulbs (Bank A) |  | 15,000 |  |  |  |  |  |
| UV Bulbs (Bank B) | 15,000 |  |  |  |  |  |  |
| Miscellaneous Equipment | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Rebuild Raw Sewage Pumps \#1, 2 \& 3 | 80,000 |  |  |  |  |  |  |
| Replace Digestor Blowers and controls | 100,000 |  |  |  |  |  |  |
| Subtotal Treatment Plant | 235,000 | 355,000 | 120,000 | 60,000 | 40,000 | 40,000 | 40,000 |
|  |  |  |  |  |  |  |  |
| Unrestricted Fund | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|  | Subtotal Unrestricted 0 | 0 | 0 | 0 | 0 | 0 | 0 |


| Sewer Utility Fund |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Equipment <br> Replacement | Collection <br> Reconstruction | Impact Fees | Unrestricted | Total |
| Balance | \$1,841,857 | \$1,773,721 | \$236,642 | \$5,723,869 | \$9,576,089 |
| 2015 |  |  |  |  |  |
| Interest Earnings | 6,500 | 5,000 | 24 | $(11,524)$ |  |
| Yearly Allocations | 195,000 | 400,000 |  | $(595,000)$ |  |
| Impact Fees |  |  | 12,396 | $(12,396)$ |  |
| Disbursements: |  |  |  |  |  |
| Miscellaneous Equipment | $(40,000)$ |  |  |  |  |
| Aeration Bearings Replacement | $(20,000)$ |  |  |  |  |
| Vehicle Replacement \#61 | $(42,000)$ |  |  |  |  |
| Rebuild \#3 RAS Pump | $(10,000)$ |  |  |  |  |
| Rebuild Raw Sewage Pumps \#1, 2 \& 3 | $(60,000)$ |  |  |  |  |
| Engineering |  | $(30,000)$ |  |  |  |
| Sheboygan-Washington to Willowbrooke lateral |  | $(55,000)$ |  |  |  |
| Sheboygan-Washington to Dorchester |  | $(160,000)$ |  |  |  |
| McKinley-Lincoln to Pioneer |  | $(25,000)$ |  |  |  |
| Projected Net Income/(Loss) |  |  |  | $(80,528)$ |  |
| Projected Balance, December 31, 201 | \$1,871,357 | \$1,908,721 | \$249,062 | \$5,024,421 | \$9,053,561 |
| 2016 |  |  |  |  |  |
| Interest Earnings | 6,500 | 5,000 | 0 | $(11,500)$ |  |
| Yearly Allocations | 152,770 | 470,000 |  | $(622,770)$ |  |
| Impact Fees |  |  | 0 | 0 |  |
| Proceeds from borrowing |  | 1,250,000 |  |  |  |
| Disbursements: |  |  |  |  |  |
| Miscellaneous Equipment | $(40,000)$ |  |  |  |  |
| Replace UV Bulbs (Bank B) | $(15,000)$ |  |  |  |  |
| Replace Digester Blowers and Controls | $(100,000)$ |  |  |  |  |
| Bridge Road-Mequon Ave. to Columbia Rd. |  | $(310,000)$ |  |  |  |
| Rebuild Raw Sewage Pumps \#1, 2 \& 3 | $(80,000)$ |  |  |  |  |
| Engineering |  | $(30,000)$ |  |  |  |
| Johnson Ave-Lincoln Blvd. to Wurthmann and lift station |  | $(225,000)$ |  |  |  |
| Hanover Avenue-Jackson to Lincoln Blvd. |  | $(210,000)$ |  |  |  |

## CAPITAL IMPROVEMENT PLAN

## Wastewater Treatment Plant 2016-2022

| Capital Project | Status | Funding Source |
| :---: | :---: | :---: |
| 2016 |  |  |
| Engineering for 2017 Projects | No Change | $\$ 30,000$ <br> Collection System Reconstruction Fund |
| Miscellaneous Equipment | No Change | $\mathbf{\$ 4 0 , 0 0 0}$ Equipment Replacement Fund |
| Bridge Road: <br> Mequon Ave. to Columbia Rd. | Cost Modified | $\$ 310,000$ <br> Collection System Reconstruction Fund |
| Johnson Avenue: <br> Lincoln Blvd. to Wurthmann and lift station | Change in scope | $\mathbf{\$ 2 2 5 , 0 0 0}$ Collection System Reconstruction Fund |
| Hanover Avenue: Jackson to Lincoln Blvd. | Cost Modified | $\mathbf{\$ 2 1 0 , 0 0 0}$ Collection System Reconstruction Fund |
| Jackson Street: <br> Kennedy Ave. to Hanover Ave. | Cost Modified | $\begin{gathered}\$ 105,000 \\ \text { Collection System Reconstruction Fund }\end{gathered}$ |
| Sheboygan Rd.: Regional lift station | New Project | $\mathbf{\$ 1 , 5 0 0 , 0 0 0}$ Borrowing Proceeds, Fund Balance |
| Replace UV Bulbs (Bank B) | No Change | $\mathbf{\$ 1 5 , 0 0 0}$ Equipment Replacement Fund |
| Rebuild 3 Raw Pumps and Check Valves | Moved from 2015 | $\mathbf{\$ 8 0 , 0 0 0}$ Equipment Replacement Fund |
| Replace Digester Blowers and Controls | New Project | $\mathbf{\$ 1 0 0 , 0 0 0}$ Equipment Replacement Fund |
| 2017 |  |  |
| Engineering for 2018 Projects | No Change | $\$ 30,000$ <br> Collection System Reconstruction Fund |
| Miscellaneous Equipment | No Change | $\mathbf{\$ 4 0 , 0 0 0}$ Equipment Replacement Fund |
| Hillcrest Avenue: Jackson St. to Lincoln Blvd. | Moved from 2016 Cost Modified | $\mathbf{\$ 2 3 2 , 1 5 0}$ Collection System Reconstruction Fund |
| Tower Ave., Hickory St., Chestnut St., Oak St., Beech St., Spruce Ave., Locust Ave., Linden St., Pine St. | New Project | \$25,000 <br> Collection System Reconstruction Fund |
| UV Bulbs (Bank A) | No Change | $\mathbf{\$ 1 5 , 0 0 0}$ Equipment Replacement Fund |
| Jetter-Vac \#66 | No Change | $\mathbf{\$ 3 0 0 , 0 0 0}$ Equipment Replacement Fund |

## CAPITAL IMPROVEMENT PLAN

## Wastewater Treatment Plant 2016-2022

| Capital Project | Status | Funding Source |
| :---: | :---: | :---: |
| 2018 |  |  |
| Engineering for 2019 Projects | No Change | $\$ 30,000$ <br> Collection System Reconstruction Fund |
| Miscellaneous Equipment | No Change | $\mathbf{\$ 4 0 , 0 0 0}$ Equipment Replacement Fund |
| Sommerset Ave. and Wirth St.: | Moved from 2016/ New Project | $\$ 165,000$ <br> Collection System Reconstruction Fund |
| Balfour St., Chatham St., Hampton Ave., Poplar Ave., Drury Ln., St. James Ct., Kingston Ct., Harrison Ave. | New Project | \$50,000 <br> Collection System Reconstruction Fund |
| Replace Truck \#63 with New Crane | Moved from 2016 | $\mathbf{\$ 8 0 , 0 0 0}$ Equipment Replacement Fund |
| 2019 |  |  |
| Engineering for 2020 Projects | No Change | $\$ 30,000$ <br> Collection System Reconstruction Fund |
| Miscellaneous Equipment | No Change | $\mathbf{\$ 4 0 , 0 0 0}$ Equipment Replacement Fund |
| Madison Avenue: Walnut St. to Fair St. | Cost Modified | $\mathbf{\$ 9 5 , 0 0 0}$ <br> Collection System Reconstruction Fund |
| Highland Street: Cedar Creek to Portland Rd. | No Change | $\mathbf{\$ 3 7 0 , 0 0 0}$ Collection System Reconstruction Fund |
| Sunnyside Ln.: <br> Edgewater Dr. to Highland Dr. | Moved from 2016 Cost Modified | $\$ 163,000$ <br> Collection System Reconstruction Fund |
| Edgewater Dr.: <br> Sunnyside Ln. to Highland Dr. | New Project | $\begin{aligned} & \$ 190,000 \\ & \text { Collection System Reconstruction Fund }\end{aligned}$ |
| Birch St.: <br> Sunnyside Ln. to Edgewater Dr. | New Project | $\mathbf{\$ 1 0 0 , 0 0 0}$ Collection System Reconstruction Fund |
| Replace Prius \#60 | New Project | Equipment Replacement Fund |

## CAPITAL IMPROVEMENT PLAN

## Wastewater Treatment Plant 2016-2022

| Capital Project | Status | Funding Source |
| :---: | :---: | :---: |
| 2020 |  |  |
| Engineering for 2021 Projects | No Change | $\$ 30,000$ <br> Collection System Reconstruction Fund |
| Miscellaneous Equipment | No Change | $\mathbf{\$ 4 0 , 0 0 0}$ Equipment Replacement Fund |
| Portland Road: Hilbert Ave. to Highland Dr. | No Change | $\mathbf{\$ 4 5 , 0 0 0}$ Collection System Reconstruction Fund |
| Highland Lift Station: Upgrade | No Change | $\mathbf{\$ 1 , 3 0 0 , 0 0 0}$ Equipment Replacement Fund |
| Cambridge Ave., Lexington St., Aspen Ct., Arbor Dr., Crescent Dr., Glenwood Dr., Lynwood Ln., Willowbrooke Dr. | New Project | \$50,000 <br> Collection System Reconstruction Fund |
| 2021 |  |  |
| Engineering for 2022 Projects | No Change | $\$ 30,000$ <br> Collection System Reconstruction Fund |
| Miscellaneous Equipment | No Change | $\mathbf{\$ 4 0 , 0 0 0}$ Equipment Replacement Fund |
| Meadow Ln., Woodland Rd., Jefferson Ave., Georgetown Dr., Cedar Ridge Dr., Windsor Dr., Highwood Dr. | New Project | \$60,000 <br> Collection System Reconstruction Fund |
| 2022 |  |  |
| Engineering for 2023 Projects | No Change | $\$ 30,000$ <br> Collection System Reconstruction Fund |
| Miscellaneous Equipment | No Change | Equipment Replacement Fund |
| Harrison Ave., Hickory St., Oak St., Linden St, Monroe Ave. | New Project | $\$ 60,000$ <br> Collection System Reconstruction Fund |



The Debt Service Fund of the City is used to account for the payment of debt service on all debt obligations of the City. Payments on general obligation debt issued for general government purposes are funded primarily by the property tax levy, with Sewer Enterprise Fund debt paid by user fees. Currently, there is no outstanding Sewer Enterprise Fund debt. If the Sheboygan Road lift station moves forward, a borrowing is possible to fund the project. The objective of the Fund is to provide capital for long-life assets of the City, managing a principal and interest payment stream that does not exceed an equalized tax rate of $\$ 1.48 / \$ 1,000$ of property value.

## Debt Policy and Practices

Certain costs are incurred by the City that reflect a longterm 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 longterm projects that cannot be financed from current revenues. Moreover, the term of the debt cannot exceed the life of the asset with maturities not to exceed 20 years.
The Debt Policy of the City limits the maturity of all outstanding general obligation bonds at or below 20 years. Secondly, it further limits general obligation debt to $4 \%$ of equalized valuation. The statutory limit is more generous; $5 \%$ of equalized value. This means that the City could theoretically issue an additional $\$ 50$ million in general obligation debt under its policy. Thirdly, the total annual debt service for general obligation debt shall not exceed $50 \%$ of the City's total annual general operating revenues (inclusive of all property tax levies and exclusive of revenues from proprietary entities).
The City of Cedarburg utilizes a Financial Advisor (Ehlers \& Associates, Inc.) and a Bond Counsel (Quarles \& Brady) to issue debt on a competitive sale basis to make sure debt issues are structured to protect the interest of the City for the present and future.

## Bond Rating History

The City's bond rating is evidence of its financial strength. In 1997, Moody's Investor Services upgraded the City's bond rating from Baa1 to A2. The City's bond rating was again upgraded in 1999 from A2 to A1 by Moody's Investor Services. In affirming the rating A1 in 2001, Moody's Investor Services stated "This rating reflects the City's sound financial operations, moderate debt burden and growing tax base north of Milwaukee. Moody's expects the City's financial position to remain sound due to prudent management and
maintenance of healthy reserves." Such ranking means the City's bonds are considered to be of excellent investment quality.
In 2010 Moody's recalibrated the municipal ratings to its global rating scale, and the City's rating was changed to Aa2. The City attempted to improve its bond rating in 2007, 2008, 2012, and 2015 unsuccessfully. The total equalized value of the City is the main factor affecting their decision at this time.

## Debt Issuance History

Over the last decade, the City's general obligation (G.O.) debt levels as a percentage of the City's equalized value have increased due to the Library borrowing, as shown in the graph on the next page.
No debt issuance occurred for 2003; however, the City decided to pay off its State Trust Fund debt for the future business park (Kohlwey) two years early with residual General Funds. Capital projects in the 2003 budget were funded with the 2004 debt issue. The 2004 debt issue was also used to refinance the 1995 general obligation debt for the Community Pool, stormwater improvements, and a police records system.
The increase in outstanding debt for 2007 was due to the borrowing of $\$ 1,885,000$ for the Tax Incremental District, $\$ 350,000$ for stormwater projects and $\$ 1,050,000$ for the Library building.
A borrowing of $\$ 800,000$ through the State Trust Fund was used to fund the 2010 Washington Avenue project. The Library building project borrowing of $\$ 5.125$ million was completed in 2012 which resulted in a 15 year G.O. Corporate Purpose Bond at an average rate of 1.66\%. The TID \#2 borrowing was refinanced in the amount of $\$ 390,000$ and $\$ 1.59$ million was distributed to an escrow agent to pay down the debt until the callable date in 2015.
The 2012 budgeted borrowing for the south section of the Creek Walk was postponed until 2014 along with the project. In 2014 there was a borrowing of $\$ 245,000$ for the south section of the Creek Walk, $\$ 250,000$ for engineering services for the building of a new Department of Public Works garage, $\$ 200,000$ for dam repairs and $\$ 200,000$ for street projects. The 2014 borrowing was done internally with the Light \& Water Commission and was refinanced with the 2015 borrowing to save on issuance costs.

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

## DebtServéce Fund $=$ ND

## Debt Level

As shown on the accompanying schedule of debt maturities, the City has total general obligation debt outstanding as of December 31, 2015 of $\$ 9,021,200$. This represents $14.98 \%$ of the City's legal debt limit as per Wisconsin Statutes (5\% of the equalized valuation of taxable property within the City). Debt service on new issues; however, adds to the property tax levy, and therefore, must be taken into consideration prior to any new debt issuance.

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

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



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

## DEBT SEREDI Service Fund

Debt Service Expenditures

G.O. Debt Balance
(Tax Levy Portion Only)


| PERFORMANCE MEASUREMENTS: | $\mathbf{2 0 1 1}$ | $\mathbf{2 0 1 2}$ | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| Percent of statutory debt capacity | $9.9 \%$ | $14.9 \%$ | $13.9 \%$ | $12.2 \%$ | $13.2 \%$ | $26.5 \%$ |
| Principal debt per capita (as of 1/1) | $\$ 508$ | $\$ 765$ | $\$ 701$ | $\$ 719$ | $\$ 718$ | $\$ 1,413$ |
| Moody's Investors Service Rating | Aa2 | Aa2 | Aa2 | Aa2 | Aa2 | Aa2 |
| Debt Service Tax Rate (Equalized) | $\$ 0.75$ | $\$ 0.78$ | $\$ 0.81$ | $\$ 0.84$ | $\$ 0.50$ | $\$ 0.39$ |

## Schedule of Future Debt

In accordance with the City's debt policy the future borrowings are for long-term capital projects. The assets' life far exceeds the terms of the debt.
Below is the projection of the City's debt needs for 2016 and beyond.

| $\mathbf{2 0 1 6}$ (borrowing completed in 2015) | $\mathbf{2 0 1 6}$ |  | $\mathbf{2 0 1 7}$ |  |
| :--- | :--- | :--- | :--- | :--- |
| $\$ 350,000$ | Street Reconstruction | $\$ 8,000,000$ | DPW Garage | $\$ 1,000,000$ dams |
| $\$ 750,000$ | Heavy Equipment |  |  |  |

## Debeservice fund CE FUND

The City's existing debt level will impact the City's tax needs for the next several years. As shown in the tax impact schedule, the annual property tax rate for debt service decreased by 39\% from 2014.
The following graph shows the annual tax rate for debt service payments from 2005 through 2016:

Tax Rate Per 1,000 Equalized Value


Sources of Debt Payments


- Property Taxes
- Intergovernmental Revenues

■ Transfer from other Funds

- Other Sources


## DEBT SEPbSt service Fund

| Debt Service Fund-Fund 300 |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues |  | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | 2015 <br> Estimated | 2016 \% Change <br> Adopted 2016/2015 |  |
| 411111 | Property Taxes | 914,042 | 956,118 | 972,917 | 619,532 | 619,532 | 705,776 | 13.92\% |
| 423500 | Swimming Pool Impact Fees |  |  | 3,536 |  |  |  |  |
| 467530 | Police Impact Fee | 12,020 | 3,389 | 3,481 |  | 19,295 |  |  |
| 456305 | Build America Bond Reimbursement | 10,819 | 9,781 | 8,101 | 7,632 | 7,075 | 6,506 | -14.75\% |
| 481100 | Interest Revenue | 99 | 104 | 461 | 500 | 24 | 50 | -90.00\% |
| 491000 | Proceeds from Borrowing |  |  |  | 755,000 | 737,619 |  | -100.00\% |
| 491100 | Transfer from General Fund |  |  |  |  | 100,000 |  |  |
| 491350 | Transfer from TIF | 1,802,625 | 96,118 | 97,905 | 283,780 |  |  | -100.00\% |
| 491400 | Transfer from Capital Improvements | 40,000 |  |  | 140,000 | 140,000 | 200,000 | 42.86\% |
| Total Revenues 2,779,605 |  |  | 1,065,510 1,086,401 1,806,444 |  |  | 1,623,545 | 912,332 | -49.50\% |
| Expenditures |  | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | 2015 Estimated | 2016 \% CHANGE Adopted 2016/2015 |  |
| 581566 | 2004 G.0. Capital Improvement Notes | 135,975 | 131,850 | 137,363 |  |  |  | 0.00\% |
| 581567 | 2007 G.O. Capital Improvement Notes | 127,014 | 128,776 | 154,891 | 150,452 | 898,415 |  | -100.00\% |
| 581568 | 2008 G.O. Capital Improvement Notes | 593,685 | 591,678 | 568,960 |  |  |  | 0.00\% |
| 581580 | 2007 TIF \#2 Notes | 1,802,625 | 93,973 | 97,905 | 112,035 | 115,233 |  | -100.00\% |
| 581582 | 2010 Capital improvement Notes | 98,686 | 98,686 | 98,686 | 98,686 | 98,686 | 98,687 | 0.00\% |
| 581565 | 2012 G.O. Capital Improvement Notes |  | 70,948 | 71,745 | 351,045 | 351,045 | 339,535 | -3.28\% |
| 581520 | 2014 Internal Borrowing |  |  |  | 910,663 |  |  | -100.00\% |
| 581521 | 2015 G.O. Capital Improvement Notes |  |  |  | 11,818 | 11,818 | 267,400 | 2162.65\% |
| 581570 | 2012 G.O. TIF \#2 Refunding |  | 2,146 | 1,129,550 | 171,745 | 171,745 | 220,660 | 28.48\% |
| Total Expenditures 2,757,985 |  |  | 1,118,057 |  | 1,806,444 | 1,646,942 | 926,282 | -48.72\% |
| Revenues over/(under) Expenditures |  | $21,620$ | $(52,547)$ | $(43,149)$ | 0 | $(23,397)$ | $(13,950)$ |  |


| Fund Balance |  |  |  | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ |  |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
|  |  | $\mathbf{2 0 1 2}$ | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | Budget | Estimated | Adopted |
|  | Beginning | 112,029 | 133,649 | 81,102 | 37,953 | 37,953 | 14,556 |
|  | Ending | 133,649 | 81,102 | 37,953 | 37,953 | 14,556 | 606 |

Debt Obligations Payment Schedule

| Capital Improvements-Streets |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Purpose of Borrowing, |  |  |  |  |  |  |  |  |
| Date | Amount, Interest Rate | 12/31/2015 |  | Dates | 2016 | 2017 | 2018 | 2019 | 2020 |
| 6/1/2010 | State Trust Fund Loan | \$436,206 | P | 3/15 | 80,097 | 83,552 | 87,102 | 90,804 | 94,652 |
|  | \$800,000 4.25\% |  | 1 | 3/15 | 18,590 | 15,135 | 11,584 | 7,882 | 4,034 |
|  | Term: 10 years |  |  |  |  |  |  |  |  |
| Total |  |  |  |  | 98,687 | 98,687 | 98,686 | 98,686 | 98,686 |
| Library-Municipal Building |  |  |  |  |  |  |  |  |  |
|  | Purpose of Borrowing, | Balance |  | Payment |  |  |  |  |  |
| Date | Amount, Interest Rate | 12/31/2015 |  | Dates | 2016 | 2017 | 2018 | 2019 | 2020 |
| 9/3/2012 | G.O. Promissory Notes | \$4,895,000 | P | 3/1 | 270,000 | 500,000 | 500,000 | 500,000 | 500,000 |
|  | \$5,175,000 1.667\% |  | 1 | 3/1, 9/1 | 69,535 | 66,725 | 62,225 | 56,850 | 50,725 |
|  | Term: 15 years |  |  |  |  |  |  |  |  |
| Total |  |  |  |  | 339,535 | 566,725 | 562,225 | 556,850 | 550,725 |
| 2015 and 2016 Capital Projects; 2007 Refinancing |  |  |  |  |  |  |  |  |  |
|  | Purpose of Borrowing, | Balance |  | Payment |  |  |  |  |  |
| Date | Amount, Interest Rate | 12/31/2015 |  | Dates | 2016 | 2017 | 2018 | 2019 | 2020 |
| 6/25/2015 | G.O. Promissory Notes | \$3,470,000 | P | 3/1 | 200,000 | 250,000 | 335,000 | 405,000 | 410,000 |
|  | \$3,470,000 .35\%-2.0\% |  | 1 | 9/1 | 67,400 | 62,900 | 57,050 | 49,650 | 41,500 |
|  | Term: 10 years |  |  |  |  |  |  |  |  |
| Total |  |  |  |  | 267,400 | 312,900 | 392,050 | 454,650 | 451,500 |
| Public Works - Municipal Building |  |  |  |  |  |  |  |  |  |
| Date | Purpose of Borrowing, <br> Amount, Interest Rate | $\begin{array}{r} \text { Balance } \\ 12 / 31 / 2015 \end{array}$ |  | Payment <br> Dates | 2016 | 2017 | 2018 | 2019 | 2020 |
| 4/1/2016 | G.O. Promissory Notes |  | P | 6/1 |  |  | 345,000 | 350,000 | 355,000 |
|  | \$8,000,000 1.35\%-3.95\% |  | 1 | 12/1 |  | 338,909 | 236,901 | 231,860 | 226,130 |
|  | Term: 10 years |  |  |  |  |  |  |  |  |
| Total |  |  |  |  | 0 | 338,909 | 581,901 | 581,860 | 581,130 |
| Total Debt Principal and Interest Payments for the Year |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 705,622 | 1,317,221 | 1,634,862 | 1,692,046 | 1,682,041 |
| Less Other Sources for Payments: |  |  |  |  | 2016 | 2017 | 2018 | 2019 | 2020 |
| Debt Service Fund Balance |  |  |  |  | $(14,000)$ |  |  |  |  |
| Transfer from Capital Improv.-reimbursement \& unused funds 2014 |  |  |  |  | $(200,000)$ | $(100,000)$ | $(100,000)$ |  |  |
| Build America Bonds Refund |  |  |  |  | $(6,506)$ |  |  |  |  |

Debt Obligations Payment Schedule (contd.)
Annual Tax Levy Support Needed


Tax Incremental Fund No. 2
Purpose of Borrowing,
Balance
Payment


Special

Severde Fulthls

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

## Cemetery (200)

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

## Room Tax (210)

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

## Recreation Programs (220)

This fund is used to account for all recreation programs for which the fee charged is to be sufficient to cover the direct operating cost of the program, including exercise and fitness, adult softball, youth basketball, youth football, volleyball, and gymnastics.

## Swimming Pool (240)

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

## Park Subdivider Deposit (250)

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

## Library (260)

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

## Special Revenue Fund-Cemetery 200-544210

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

## Products and Services:

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


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

| Personnel Schedule Summary <br> Position | $\mathbf{2 0 1 4}$ FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Building Maintenance Engineer and Custodian | 0.17 | 0.17 | 0.17 |


| DEPARTMENT SERVICES INDICATORS: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Cemetery lots sold | 29 | 30 | 39 | 32 |
| Number of burials (casket \& cremains) | 78 | 70 | 61 | 70 |
| Number of cemetery monument permits | 38 | 40 | 31 | 37 |

2015 SIGNIFICANT ACCOMPLISHMENTS:

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

2016 OBJECTIVES TO BE ACCOMPLISHED:

1. Add additional information to GIS program, including copies of deeds and notices

## Long-Term Objectives:

1. Review locations for additional burial space at Immanuel and Zur Ruhe Cemeteries
2. Install section markers at both cemeteries if appropriate and cost effective

## Account Detail And Budget Variances:

## 544210-Cemetery Fund

## Expenditures

125 Part-time/Seasonal: no change

| Special Revenue-Cemetery |  |  |  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| Fund 200 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |


| Special Revenue-Cemetery |  |  |  |  |  | Fund 200 (contd.) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fund Balance | 2012 | 2013 | 2014 | $2015$ <br> Budget | $\begin{array}{r} 2015 \\ \text { Estimated } \end{array}$ |  |
| Designated Cemetery Fund Balance | \$249,511 | \$222,294 | \$216,295 | \$191,788 | \$200,199 | \$183,578 |
| Designated for Perpetual Care | 82,502 | 94,050 | 100,275 | 102,525 | 102,908 | 105,158 |
| Total Fund Balance | 332,013 | 316,344 | 316,570 | 294,313 | 303,107 | 288,736 |

## Special Revenue Fund-Room Tax 210-566700, 592000

Department: Treasurer
Program Manager: City Treasurer
Program Description: In 1994, pursuant to Wisconsin Statutes Section 66.75, the City imposed a tax on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. The tax rate is five percent (5\%) of the gross receipts from such retail furnishing of rooms or lodgings. The taxes are due quarterly, thirty days after the end of the quarter.
The City keeps $5 \%$ of the collected taxes and the other $95 \%$ is disbursed to the Chamber of Commerce for tourism promotion and development ( $70 \%$ ) and downtown capital improvements (25\%). The Chamber of Commerce places $25 \%$ of the funds received in an account for capital improvements to enhance the City. The remainder of the funds are used for the operation of the Chamber and the Tourism, Promotion and Development Committee.

| Special Revenue Fund-Room Tax Fund 210 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | 2015 Estimated | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{aligned} & \text { CHANGE } \\ & 16 / 2015 \end{aligned}$ |
| 411500 Room Taxes | 68,614 | 69,138 | 67,749 | 60,000 | 60,000 | 62,000 | 3.33\% |
| Total Revenues | 68,614 | 69,138 | 67,749 | 60,000 | 60,000 | 62,000 | 3.33\% |
| 566700 |  |  |  | 2015 | 2015 | 2016 | CHANGE |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 6/2015 |
| 721 Chamber Tourism \& Development | 65,183 | 65,681 | 64,362 | 57,000 | 57,000 | 58,900 | 3.33\% |
| Total | 65,183 | 65,681 | 64,362 | 57,000 | 57,000 | 58,900 | 3.33\% |
| 592000 |  |  |  | 2015 | 2015 | 2016 | CHANGE |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 6/2015 |
| 701 Transfer to General Fund | 3,431 | 3,457 | 3,387 | 3,000 | 3,000 | 3,100 | 3.33\% |
| Total | 3,431 | 3,457 | 3,387 | 3,000 | 3,000 | 3,100 | 3.33\% |
| Total Expenditures | 68,614 | 69,138 | 67,749 | 60,000 | 60,000 | 62,000 | 3.33\% |
| Revenue - Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |  |
| Beginning Fund Balance | \$462 | \$462 | \$462 | \$462 | \$462 | \$462 |  |
| Total Fund Balance | \$462 | \$462 | \$462 | \$462 | \$462 | \$462 |  |

# Special Revenue Fund-Recreation 220-555390 

## Department: Recreation

Program Manager: Parks, Recreation \& Forestry Director
Program Description: The self-supporting Youth Basketball, Youth Football, and other Summer/Winter Recreation Programs are administered by the Parks, Recreation and Forestry Department. The self-supporting Recreation Fund accounts for all recreation programs for which the fee charged is to be sufficient to cover the direct operating costs. All Special Revenue Recreation programs and General Fund Recreation programs were moved into this one fund in 2010.
The majority of Recreation Administration non-personnel budget and the entire Civic Band budget were moved to this fund in 2012.

## Products and Services:

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

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

| Personnel Schedule Summary <br> Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Recreation Superintendent | 0.25 | 0.25 | 0.20 |

## Special Revenue Fund-Recreation 220-555390

| DEPARTMENT SERVICES INDICATORS: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ <br> Estimated | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Youth Basketball League Participants | 214 | 178 | 160 | 175 |
| Youth Basketball Instruction Participants | 216 | 117 | 115 | 120 |
| Fall/Spring Tennis | 114 | 54 | 56 | 60 |
| Adult Volleyball Participants | 105 | 100 | 94 | 100 |
| Adult Volleyball Teams | 11 | 10 | 10 | 10 |
| Adult Softball Participants | 525 | 462 | 475 | 480 |
| Adult Softball Teams | 33 | 30 | 30 | 30 |
| Exercise and Fitness Participants | 223 | 230 | 240 | 250 |
| Triathlon | 56 | 35 | 30 | 50 |
| Youth Football | 110 | 117 | 90 | 100 |
| Summer Volleyball Camp | 38 | 31 | 23 | 30 |
| Archery | 35 | 25 | 13 | 20 |
| T-Ball/U8 Ball Participants | 130 | 0 | 40 | 60 |
| Adult Basketball Participants | 98 | 79 | 80 | 80 |
| Supervised Playground Participants | 101 | 100 | 108 | 120 |
| Tennis Lessons-Youth and Adult Summer | 31 | 117 | 60 | 90 |
| Youth Tennis Team | 20 | 14 | 20 |  |
| Yoga | - | 54 | 60 | 60 |

## Performance Measures:

| Service Area | Objective | Efficiency <br> Measure | Target <br> $\mathbf{2 0 1 3 / 2 0 1 4}$ | Target <br> $\mathbf{2 0 1 4 / 2 0 1 5}$ | Target <br> $\mathbf{2 0 1 5 / 2 0 1 6}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Recreation Programs | Recreation <br> Programs Serve <br> Needs of Residents | Total Classes Offered <br> Per Person | .008 | .010 | .010 |
| Recreation Programs | Operation of <br> Recreation Program | Operating Costs for <br> Recreation Programs <br> Per Person | $\$ 0$ <br> Self-Supporting | $\$ 0$ <br> Self-Supporting | $\$ 0$ <br> Self-Supporting |

## 2015 Significant Accomplishments:

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

## 2016 Objectives to Be Accomplished:

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

## Long-Term Objectives:

1. Research options for an indoor/outdoor athletic complex

# Special Revenue Fund-Recreation 220-555390 

## Account Detail:

## 220-555390-Self Supporting Recreation Programs

290 Contracted Services: School District custodial fees
347 Supplies and Expenses: Equipment, supplies, awards, ASCAP licensing
336 Tennis League Bussing
372 Safety Training: City Staff, classes for the public, Lifeguard Training Class
555210—Recreation Administration
310 Office Supplies: Supplies for Parks, Recreation and Forestry
320 Publications and Dues: Wisconsin Park and Recreation Association dues, National Park and Recreation Association dues, News Graphic subscription
330 Training and Travel: Wisconsin Park and Recreation Association (WPRA) training and fall conference, office support training
350 Operating Supplies: Office copier monthly rental
380 Equipment: Printer and copier toner
390 Other Expenses: Computer software annual maintenance

## Budget Variances:

220-555390-Self Supporting Recreation Programs
380 Equipment Outlay/Lease: Chip timing system for races (combined purchase with Port Washington); $(\$ 3,000)$
347 Supplies and Expenses: Office furniture (\$2,000)

| Special Revenue Fund-Recreation Programs (Self Supporting) |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fund 220 |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 2015 | 2015 | 2016 | \%Change |
| Revenues |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 435434 R | Recreation Programs Grants | 400 | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 467201 | Gym Rentals | 0 | 760 | 1,549 | 240 | 240 | 240 | 0.00\% |
| 467202 | Athletic Field Rentals | 0 | 0 | 300 | 300 | 300 | 300 | 0.00\% |
| 467310 S | Summer/Winter Recreation Fees | 45,171 | 45,068 | 44,425 | 45,520 | 39,000 | 40,620 | -10.76\% |
| 467316 | WPRA Ticket Sales Revenue | 381 | 270 | 267 | 300 | 300 | 300 | 0.00\% |
| 467317 | Youth Football Registration | 5,805 | 6,445 | 5,375 | 5,760 | 4,500 | 5,760 | 0.00\% |
| 467318 | Safety Training | 3,300 | 2,770 | 1,850 | 3,200 | 5,000 | 3,420 | 6.88\% |
| 467319 | Basketball Fees | 17,810 | 17,535 | 11,880 | 15,000 | 15,000 | 15,000 | 0.00\% |
| 467320 | Softball Fees | 14,918 | 14,309 | 10,322 | 14,500 | 13,000 | 13,000 | -10.34\% |
| 467322 | Gymnastics Fees | 224 | 140 | 0 | 250 | 200 | 250 | 0.00\% |
| 467323 V | Volleyball Fees | 3,604 | 3,067 | 2,034 | 2,750 | 2,750 | 2,750 | 0.00\% |
| 467324 | Aquatics Fees | 3,640 | 4,720 | 4,318 | 4,000 | 4,500 | 4,000 | 0.00\% |
| 467325 | Concession Revenue | 800 | 800 | 650 | 800 | 800 | 800 | 0.00\% |
| 467326 Sp | Special Rec Programs | 0 | 0 | 1,435 | 0 | 0 | 0 | 0.00\% |
| 467327 | Solar Recreation | 10,933 | 5,574 | 8,156 | 6,000 | 2,500 | 3,000 | -50.00\% |
| 467328 Sun | Summer Sand Volleyball | 2,000 | 1,900 | 1,500 | 1,800 | 1,150 | 1,800 | 0.00\% |
| 467329 Sun | Summer Soccer | 215 | 0 | 270 | 300 | 130 | 100 | -66.67\% |
| 467331 | Banner Advertising | 1,050 | 350 | 350 | 700 | 350 | 700 | 0.00\% |
| 467335 | Low Impact Fitness-Swing and Easy Fitness | 7,060 | 7,605 | 8,837 | 7,000 | 8,277 | 7,500 | 7.14\% |
| 467336 | Civic Band Revenue | 2,270 | 3,680 | 2,745 | 2,250 | 3,000 | 3,000 | 33.33\% |
| 467431 | Gym Vending Machine Receipts | 0 | 353 | 0 | 0 | 0 | 0 | 0.00\% |
| 484410 | Youth Center Receipts | 172 | 609 | 0 | 250 | 675 | 500 | 100.00\% |
| 485550 | Donations | 1,100 | 1,780 | 2,094 | 1,000 | 1,850 | 1,500 | 50.00\% |
| 467352 R | Recreation Brochure Sponsorships | 4,100 | 5,700 | 5,300 | 5,500 | 6,810 | 5,500 | 0.00\% |
| 486000 N | Miscellaneous Revenue | 2,532 | 3,306 | 7,105 | 3,250 | 3,000 | 3,160 | -2.77\% |
| 491100 | General Fund Transfer-CIVIC Band | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00\% |
| Total Revenues |  | 127,485 | 127,741 | 121,762 | 121,670 | 114,332 | 114,200 | -6.14\% |
| 555390 |  |  |  |  | 2015 | 2015 | 2016 \% Change |  |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 111 S | Salaries/Rec. Supervisor (.20 FTE) | 14,593 | 15,613 | 9,709 | 9,945 | 9,945 | 8,117 | -18.38\% |
| 125 | Part time/Seasonal | 50,563 | 52,503 | 44,650 | 53,205 | 46,000 | 49,705 | -6.58\% |
| 128 | Maint/Public Works Salaries | 5,276 | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 127 | Exercise/Fitness Salaries | 5,166 | 5,670 | 5,622 | 6,000 | 6,500 | 6,000 | 0.00\% |
| 151 | Social Security | 5,835 | 5,610 | 4,584 | 5,290 | 4,777 | 4,882 | -7.71\% |
| 152 | Retirement | 1,412 | 1,487 | 720 | 677 | 676 | 536 | -20.83\% |
| 154 | Health Insurance | 2,324 | 2,627 | 1,678 | 1,705 | 1,705 | 1,433 | -15.95\% |
| 155 | Life Insurance | 0 | 2 | 1 | 2 | 2 | 1 | -50.00\% |
| 161 | EAP/125 Administration | 0 | 0 | 0 | 60 | 0 | 60 | 0.00\% |
| 165 | Workers' Comp. Insurance | 3,053 | 3,006 | 2,891 | 2,536 | 2,536 | 2,887 | 13.84\% |
| Total |  | 88,222 | 86,518 | 69,855 | 79,420 | 72,141 | 73,621 | -7.30\% |


| Special Revenue Fund-Recreation Programs (Self Supporting) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fund 220 (contd.) |  |  |  |  |  |  |  |
| 555390 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2 | 016/2015 |
| 225 Telephone | 1,114 | 991 | 1,640 | 1,080 | 1,080 | 1,080 | 0.00\% |
| 290 Contracted Services | 3,325 | 7,663 | 17,453 | 6,550 | 6,200 | 6,800 | 3.82\% |
| 309 Recreation Brochure Expenses | 4,539 | 5,086 | 5,194 | 5,200 | 6,810 | 5,200 | 0.00\% |
| 310 Office Supplies | 492 | 263 | 210 | 600 | 500 | 600 | 0.00\% |
| 320 Publications \& Dues | 606 | 125 | 190 | 185 | 150 | 185 | 0.00\% |
| 330 Travel \& Training | 706 | 676 | 833 | 1,650 | 1,650 | 2,750 | 66.67\% |
| 336 Transportation | 355 | 1,106 | 1,245 | 1,090 | 1,090 | 1,090 | 0.00\% |
| 340 PW/Field Maintenance Supplies | 4,174 | 0 | 0 | 0 | 0 | 0 | 0.00\% |
| 347 Supplies and Expenses | 10,891 | 20,182 | 20,577 | 18,028 | 15,000 | 19,908 | 10.43\% |
| 350 Operating supplies | 6,481 | 1,112 | 1,523 | 1,060 | 1,360 | 1,360 | 28.30\% |
| 372 Safety equipment | 165 | 880 | 294 | 1,050 | 750 | 1,050 | 0.00\% |
| 380 Equipment Outlay/Lease | 17,337 | 0 | 834 | 1,500 | 1,000 | 1,500 | 0.00\% |
| 386 Civic Band Expenses | 2,400 | 4,671 | 4,290 | 3,250 | 4,000 | 4,000 | 23.08\% |
| 510 Insurance Charges | 758 | 706 | 707 | 649 | 649 | 562 | -13.41\% |
| Total | 53,343 | 43,461 | 54,990 | 41,892 | 40,239 | 46,085 | 10.01\% |
| Total Expenditures | 141,565 | 129,979 | 124,845 | 121,312 | 112,380 | 119,706 | -1.32\% |
| Revenue - Expenditures | $(14,080)$ | $(2,238)$ | $(3,083)$ | 358 | 1,952 | $(5,506)$ |  |
| Beginning Fund Balance | \$81,116 | \$67,036 | \$64,798 | \$61,715 | \$61,715 | \$63,667 |  |
| Total Fund Balance | \$67,036 | \$64,798 | \$61,715 | \$62,073 | \$63,667 | \$58,161 |  |

## Special Revenue Fund Swimming Pool

240-555320

## Department: Parks \& Recreation

Program Manager: Parks \& Recreation Director
Program Description: This fund accounts for the operations of the Cedarburg Community Pool constructed in 19951996. All direct operating expenditures of the pool are budgeted for in this fund, along with the accompanying revenues from use of the pool, concessions, rentals, etc. Any deficit from pool operations is subsidized by the City and the Town of Cedarburg based on the prior year's proportionate usage by each municipality's residents.

## Products and Services:

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


## Swimming Pool Staffing Levels (Full-Time Equivallent Employees-FTE):

| Personnel Schedule Summary <br> Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Recreation Supervisor | 0.55 | 0.55 | 0.55 |
| Equipment Operator Maintenance | 0.35 | 0.35 | 0.35 |
| Seasonal Employees | 12.05 | 12.05 | 12.05 |
| TOTAL | $\mathbf{1 2 . 9 5}$ | $\mathbf{1 2 . 9 5}$ | $\mathbf{1 2 . 9 5}$ |


| Department Services Indicators: | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ <br> Projected |
| :--- | :---: | :---: | :---: | :---: |
| Number of days open Full Days |  |  |  |  |
| Partial Days | $\mathbf{7 2}$ | 80 | 80 | 80 |
| Attendance | 14 | 16 | 13 | 12 |
| Average daily attendance | 40,000 | 38,550 | 48,000 | 50,000 |
| Total paid admissions (including group admissions) | 500 | 476 | 490 | 600 |
| Seasonal swim passes | 12,000 | 13,268 | 13,500 | 14,000 |
| Youth group swim instruction | 695 | 616 | 580 | 650 |
| Number of pool rentals | 575 | 587 | 530 | 600 |
| Number of facility jumps/saves | 15 | 15 | 16 | 18 |
| Superpasses sold | 10 | 12 | 5 | 10 |
| Superpass Port Washington Visits |  |  |  |  |
| Superpass Mequon Visits | -- | - | 100 | 120 |

## Special Revenue FundSwimming Pool <br> 240-555320

## Performance Measures:

| Service Area | Objective | Efficiency <br> Measure | Target <br> $\mathbf{2 0 1 3 / 2 0 1 4}$ | Target <br> $\mathbf{2 0 1 4 / 2 0 1 5}$ | Target <br> $\mathbf{2 0 1 5 / 2 0 1 6}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Community Pool | Operation of the <br> Pool | Operating Cost Per <br> Person | $\$ 31$ | $\$ 28$ | $\$ 28$ |

## 2015 Significant Accomplishments:

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

## Long-Term Objectives:

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

## Account Detail:

## 555320-Swimming Pool

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

## Budget Variances:

## Expenditures

## 555320-Swimming Pool

290 Contracted Services: Increased for pool heater repairs and annual maintenance; Time Warner Cable fees
340

## 2016 Objectives To Be Accomplished:

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

## certification costs

Repair and Maintenance Supplies: Increased repair costs for aging pool facility

| Special Revenue Fund-Swimming Pool Fund 240 |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues |  | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | 2015 Estimated | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | \% Change <br> 2016/2015 |
| 411111 R | Real Estate Taxes |  |  |  |  |  | 44,121 | 0.00\% |
| 467340 D | Daily Pool Admissions | 97,054 | 77,974 | 64,926 | 81,589 | 82,722 | 104,524 | 28.11\% |
| 467341 P | Passes | 87,460 | 70,496 | 62,864 | 72,655 | 61,807 | 86,005 | 18.37\% |
| 467342 L | Lessons | 33,023 | 24,621 | 23,420 | 27,266 | 19,920 | 25,791 | -5.41\% |
| 467343 W | Water Aerobics | 5,000 | 4,654 | 3,462 | 4,200 | 4,189 | 4,329 | 3.07\% |
| 467344 U | Uniforms/Miscellaneous | 1,230 | 3,554 | 2,913 | 1,200 | 2,601 | 2,400 | 100.00\% |
| 467345 | Concessions | 50,618 | 39,593 | 33,803 | 43,579 | 44,818 | 42,212 | -3.14\% |
| 467346 S | Swim Team | 5,590 | 6,115 | 6,020 | 5,300 | 4,544 | 5,000 | -5.66\% |
| 467351 S | Swimming Pool Banner Program | 3,050 | 4,319 | 2,700 | 3,050 | 2,100 | 2,800 | -8.20\% |
| 473118 T | Town Pool Contribution* | 16,196 | 22,981 | 33,316 | 23,863 | 20,862 | 11,030 | -53.78\% |
| 482215 F | Facility Rentals | 3,585 | 1,510 | 2,136 | 2,680 | 2,120 | 2,500 | -6.72\% |
| 491100 | City Pool Contribution | 40,852 | 56,311 | 79,559 | 61,361 | 53,645 | 0 | -100.00\% |
| Total Revenues |  | 343,658 | 312,128 | 315,119 | 326,743 | 299,328 | 330,712 | 1.21\% |
| 555320 |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 16/2015 |
| 111 S | Salaries/Rec. Supervisor (.50 FTE) | 18,312 | 19,388 | 21,653 | 21,879 | 21,879 | 22,322 | 2.02\% |
| 125 P | Part-Time Salaries/Seasonal | 136,865 | 118,736 | 116,358 | 121,065 | 105,059 | 123,256 | 1.81\% |
| 128 | Salaries/City DPW (. 35 FTE) | 19,593 | 16,838 | 19,744 | 19,000 | 18,000 | 19,000 | 0.00\% |
| 132 | Part-Time/Maintenance Salaries | 2,996 | 2,603 | 2,016 | 3,600 | 358 | 3,000 | -16.67\% |
| 151 | Social Security | 13,556 | 12,076 | 12,216 | 12,664 | 11,115 | 12,820 | 1.23\% |
| 152 | Retirement | 3,799 | 2,652 | 3,350 | 2,780 | 2,712 | 2,727 | -1.91\% |
| 154 H | Health Insurance | 5,852 | 4,810 | 3,729 | 3,750 | 3,750 | 3,941 | 5.09\% |
| 155 | Life Insurance | 0 | 0 | 1 | 3 | 3 | 3 | 0.00\% |
| 165 W | Workers' Comp. Insurance | 7,079 | 6,985 | 6,716 | 5,397 | 5,397 | 7,670 | 42.12\% |
| Total |  | 208,052 | 184,088 | 185,783 | 190,138 | 168,273 | 194,739 | 2.42\% |
| 555320 |  |  |  |  | 2015 | 2015 | 2016 | Change |
| Operating |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 210 P | Professional Services | 1,926 | 3,644 | 2,824 | 2,450 | 2,338 | 2,970 | 21.22\% |
| 222 | Electric | 16,509 | 16,324 | 16,967 | 16,830 | 16,830 | 17,200 | 2.20\% |
| 224 N | Natural Gas | 10,654 | 10,679 | 19,010 | 11,000 | 12,500 | 12,000 | 9.09\% |
| 225 T | Telephone | 500 | 610 | 313 | 440 | 440 | 440 | -0.00\% |
| 226 | Water Service | 10,464 | 7,628 | 9,070 | 9,760 | 9,760 | 9,760 | 0.00\% |
| 290 | Contracted Services | 995 | 1,167 | 2,414 | 6,000 | 5,400 | 3,000 | -50.00\% |
| 324 P | Permits \& Licenses | 325 | 325 | 400 | 400 | 400 | 400 | 0.00\% |
| 330 T | Travel \& Training | 1,344 | 144 | 300 | 600 | 600 | 600 | 0.00\% |
| 340 R | Repair \& Maintenance Supplies | 11,671 | 12,919 | 17,793 | 14,000 | 13,000 | 14,000 | 0.00\% |
| 346 U | Uniforms | 1,836 | 1,559 | 1,648 | 1,200 | 1,369 | 1,500 | 25.00\% |
| 350 | Operating Supplies/Chemicals | 23,016 | 16,908 | 20,844 | 20,000 | 18,352 | 20,000 | 0.00\% |
| 380 Equ | Equipment | 11,716 | 17,719 | 14,574 | 14,004 | 13,919 | 14,000 | -0.03\% |
| 390 | Other Expenses | 1,845 | 834 | 15,800 | 1,000 | 1,035 | 1,000 | 0.00\% |
| 510 P | Property/Liability Insurance | 2,725 | 3,496 | 3,226 | 3,000 | 3,000 | 3,181 | 6.03\% |
| Total |  | 95,526 | 93,956 | 125,183 | 100,684 | 98,943 | 100,051 | -0.63\% |


| Special Revenue Fund-Swimming Pool Fund 240 (contd.) |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 555321 | Concessions |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Person |  |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 125 | Part Time Salaries/Seasonal |  | 12,452 | 10,747 | 8,853 | 11,000 | 10,959 | 11,000 | 0.00\% |
|  | Social Security |  | 945 | 822 | 677 | 842 | 823 | 842 | 0.06\% |
| Total |  |  | 13,397 | 11,569 | 9,530 | 11,842 | 11,782 | 11,842 | 0.00\% |
| 555321-Concessions |  |  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating |  |  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 324 | Permits \& Licenses |  | 330 | 330 | 330 | 330 | 330 | 330 | 0.00\% |
| 350 | Operating Supplies |  | 25,053 | 21,926 | 12,893 | 23,000 | 20,000 | 23,000 | 0.00\% |
| 380 | Equipment |  | 841 | 716 | 0 | 750 | 0 | 750 | 0.00\% |
| Total |  |  | 26,224 | 22,972 | 13,223 | 24,080 | 20,330 | 24,080 | 0.00\% |
|  |  |  |  |  |  |  |  |  |  |
| Total Swimming Pool Expenses |  |  | 343,199 | 312,585 | 333,719 | 326,744 | 299,328 | 330,712 | 1.21\% |
|  |  |  |  |  |  |  |  |  |  |
| Revenue - Expenditures |  |  | 459 | (457) | $(18,600)$ | (1) | 0 | 0 |  |
|  |  |  |  |  |  |  |  |  |  |
| Beginning Fund Balance |  |  | 18,598 | 19,057 | 18,600 | 0 | 0 | 0 |  |
|  |  |  |  |  |  |  |  |  |  |
| Total Fund Balance |  |  | 19,057 | 18,600 | 0 | (1) | 0 | 0 |  |


| Special Revenue Fund-Park Subdivider Deposits |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fund 250 |  |  |  |  |  |  |  |
|  |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Revenues | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 467500 Subdivider Park Fees | 2,217 | 751 | 0 | 0 | 27,145 | 0 | 0.00\% |
| 467510 Park Equipment Impact Fee | 4,980 | 8,023 | 3,117 | 0 | 21,968 | 0 | 0.00\% |
| 481100 Interest Income | 317 | 204 | 133 | 125 | 200 | 200 | 60.00\% |
| Total Revenues | 7,514 | 8,978 | 3,250 | 125 | 49,313 | 200 | 60.00\% |
| 592000 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| $706 \begin{aligned} & \text { Transfer to Capital } \\ & \text { Improvements }\end{aligned}$ | 18,357 | 76,570 | 40,000 | 75,000 | 72,591 | 50,000 | -33.33\% |
| Total Expenditures | 18,357 | 76,570 | 40,000 | 75,000 | 72,591 | 50,000 | -33.33\% |
| Revenue - Expenditures | $(10,843)$ | $(67,592)$ | $(36,750)$ | $(74,875)$ | $(23,278)$ | $(49,800)$ |  |
| Beginning Fund Balance | \$198,511 | \$187,668 | \$120,076 | \$83,326 | \$83,326 | \$60,048 |  |
| Total Fund Balance | \$187,668 | \$120,076 | \$83,326 | \$8,451 | \$60,048 | \$10,248 |  |

## Special Revenue Fund-Library


#### Abstract

Department: Library Program Manager: Library Director Program Description: The Library is a "body politic" overseen by a City seven-member Library Board, appointed by the Mayor and Common Council. Day to-day management is delegated to the Library Director. The Library's governance is determined by Wisconsin State Statute Chapter 43. The Library is primarily funded by local property taxes and also receives revenue from the non-libraried non-resident County tax.

The Library is a member of the Eastern Shores Library System (ESLS) and provides residents access to all the public libraries in Ozaukee and Sheboygan Counties including Lakeland College and a Bookmobile. Residents have access to well over a million items among all the member libraries. The mission of the Cedarburg Library is to provide organized information and varied resources to all citizens of the community for their continuing educational, cultural and recreational needs.


## Products and Services:

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


## - Children's and Youth Services include:

- Traditional library services along with providing school visits, tours, displays, special programs and story hours for two, three, four and five year-olds, and the Summer Reading Program; after school programs and literacy development
- Assistance to parents/caregivers for finding age appropriate reading material for children and youth and encouragement of lifelong reading and learning
- Homework assistance and collaboration with schools for assignment materials
- Six computer stations loaded with literacy and phonic development programs and links to educational websites
- Teen Zone with a young adult book collection and programs/events for teens


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

| Personnel Schedule Summary <br> Position | 2014 FTE | 2015 FTE | 2016 FTE |
| :--- | :--- | :--- | :--- |
| Library Director | 1.00 | 1.00 | 1.00 |
| Assistant Director | 1.00 | 1.00 | 1.00 |
| Adult Services Librarian | 2.00 | 3.00 | 3.00 |
| Youth Services Librarian | 1.00 | 1.00 | 1.00 |
| Youth Services Assistant | 1.50 | 1.50 | 1.50 |
| Library Associate | 1.00 | 1.00 | 1.00 |
| Circulation Supervisor | 1.00 | 1.00 | 1.00 |
| Library Aides | 1.74 | 2.13 | 2.35 |
| Library Page/Shelvers | 0.55 | 0.75 | 0.75 |
| Custodian | 0.33 | 0.50 | 0.50 |
| TOTAL | $\mathbf{1 1 . 1 2}$ | $\mathbf{1 2 . 8 8}$ | $\mathbf{1 3 . 1}$ |

## Special Revenue Fund-Library

## 260-555110

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

# Special Revenue Fund-Library <br> 260-555110 

## 2015 Significant Accomplishments:

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

## 2016 Objectives To Be Accomplished:

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

## Long-Term Objectives:

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

## Account Detail:

## 555110-Library

## Operating:

111 Salaries: Wages for full-time staff; retirement payouts are budgeted
125 Part-time Salaries: Part-time staff work a varied schedule since we are open evenings and weekends; they also cover for one another for vacation and sick time when needed-total number of hours worked will vary year to year
128 Maintenance/Public Works Salaries: Wages for part-time custodian
210 Professional Services: Legal help if needed
240 Maintenance and Repair: Items not covered under maintenance agreements; plumbing, lighting, repairs for mechanics that are not part of contracts
290 Maintenance/Contracted Services: Preventative maintenance agreements have been purchased and include Clean Source weekend cleaning, LaRosa snow removal and spring/summer bed maintenance, J\&H Heating and Cooling, UniFirst mats/mops, 3M equipment maintenance, annual window cleaning, annual carpet cleaning, annual tile cleaning, annual pest control, Otis Elevator, elevator inspection, DataComm phone/intercom/announcement software, Ross Imaging four copiers, sprinkler system and backflow inspection, fire alarm/smoke detectors inspection, Kaiser water softener, Auto Entrances handicapped entrance
320 Publications and Dues: Six professional librarians; American Library Association, WI Library Association, Cedarburg Woman's Club, Chamber, Cedarburg-Grafton Rotary
330 Travel and Training: Transportation consolidated into this account; Wisconsin Library Association Conferences, Wisconsin Association of Public Libraries conference, various workshops, training and Eastern Shores Library System meetings

## Budget Variances:

## 555110-Library

## History:

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

# Special Revenue Fund-Library 260-555110 

Budget Variances (contd.):

## 555110-Library

## Revenue:

411111 City Property Taxes: Increase to cover 2014 and 2015 deficit and 2016 full year of operation of new building
467110 Revenues County: $22.27 \%$ increase due to higher usage from non-residents from non-libraried areas; this is based on 2014 usage; should increase further into the future as the County has authorized non-libraried areas to increase reimbursement from $86 \%$ to $100 \%$ the cost of service over the next 5 years
467150 Revenues Copies: $28.57 \%$ decrease due to library patrons not printing as much as anticipated
482215 Rent of City Property: 80\% decrease-room is primarily used by library staff for programs/events and does not have a lot of availability for rental

## Operating:

222 Electric: Stabilizing, minor increase from old library
223 Marketing: Decrease
224 Natural Gas: Decrease
225 Telephone: Decrease
226 Water: Decrease
240 Repair and Maintenance: Decrease
290 Maintenance/Contracted Services: Increase due to no maintenance in old library; we do not have a building maintenance manager so the responsibility falls on Director and Assistant Director
320 Publications and Dues: Increase to allow for staff development opportunities for new staff

## Personnel:

135 Sick Leave Payout: 8510.71\% increase-staff member retirement in 2016
154 Health Insurance: 23.41\% increase-rate increase and staff member going from individual to family coverage

## Special Revenue Fund-Library

Fund 260

| Revenues | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $2015$ <br> Estimated | $2016$ <br> Adopted | $\begin{array}{r} \text { \% Change } \\ 2016 / 2015 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 411111 City Property Taxes | 490,000 | 490,000 | 490,000 | 657,842 | 657,842 | 707,306 | 7.52\% |
| 435432 Grants | 715 | 762 | 707 | 715 | 730 | 715 | 0.00\% |
| 467100 Library Fines and Fees | 21,351 | 19,606 | 16,840 | 25,000 | 25,400 | 25,000 | 0.00\% |
| 467110 Library Other Revenues-County | 105,475 | 119,106 | 118,863 | 125,872 | 125,872 | 153,904 | 22.27\% |
| 467150 Library Other Revenues-Copies | 3,043 | 3,013 | 2,319 | 3,500 | 2,544 | 2,500 | -28.57\% |
| 473200 Library Donations | 0 | 0 | 2,828 | 0 | 0 | 0 | 0.00\% |
| 482215 Rent of City Property | 0 | 0 | 507 | 1,000 | 200 | 200 | -80.00\% |
| Total Revenues | 620,584 | 632,487 | 632,064 | 813,929 | 812,588 | 889,625 | 9.30\% |
|  |  |  |  |  |  |  |  |
| 555110 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| 111 Salaries (8.0 FTE) | 278,600 | 315,916 | 317,753 | 344,576 | 344,000 | 354,101 | 2.76\% |
| 124 Bonus | 0 | 0 | 0 | 2,000 | 0 | 0 | -100.00\% |
| 125 Part Time Salaries (4.61 PTE) | 67,235 | 69,436 | 109,516 | 107,186 | 113,500 | 114,635 | 6.95\% |
| 128 Maint/PW Salaries (.50 PTE) | 7,622 | 7,703 | 12,711 | 15,094 | 14,204 | 15,241 | 0.97\% |
| 135 Sick Leave Payout | 1,240 | 75 | 157 | 84 | 84 | 7,233 | 8510.71\% |
| 151 Social Security | 27,329 | 29,966 | 33,288 | 36,325 | 36,542 | 38,055 | 4.76\% |
| 152 Retirement | 28,329 | 24,129 | 26,150 | 32,289 | 32,482 | 32,832 | 1.68\% |

## Special Revenue Fund-Lilbrary

260-555110

| Special Revenue Fund-Library |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fund 260 (contd.) |  |  |  |  |  |  |  |
| 154 Health Insurance | 80,566 | 88,381 | 67,025 | 88,744 | 88,744 | 109,522 | 23.41\% |
| 155 Life Insurance | 177 | 183 | 119 | 107 | 121 | 121 | 13.08\% |
| 159 Longevity | 7,592 | 7,371 | 5,512 | 5,891 | 5,891 | 6,237 | 5.87\% |
| 161 EAP/125 Admin. | 48 | 0 | 96 | 100 | 100 | 100 | 0.00\% |
| 165 Workers' Comp. Insurance | 1,133 | 1,240 | 1,041 | 1,016 | 1,016 | 1,179 | 16.04\% |
| Total | 499,871 | 544,400 | 573,368 | 633,412 | 636,684 | 679,256 | 7.24\% |
| 555110 |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted 2016/2015 |  |
| 210 Professional Services | 0 | 0 | 263 | 0 | 0 | 275 | 0.00\% |
| 222 Electric | 15,249 | 15,372 | 19,037 | 14,280 | 16,000 | 16,000 | 12.04\% |
| 223 Marketing | 0 | 172 | 500 | 500 | 300 | 200 | -60.00\% |
| 224 Natural Gas | 3,695 | 5,063 | 8,209 | 7,830 | 6,910 | 7,000 | -10.60\% |
| 225 Telephone | 1,317 | 1,541 | 2,951 | 2,640 | 2,000 | 2,000 | -24.24\% |
| 226 Water Service | 1,383 | 1,339 | 1,413 | 2,770 | 1,600 | 1,900 | -31.41\% |
| 240 Repair and Maintenance | 13,740 | 4,998 | 5,349 | 5,000 | 1,000 | 2,000 | -60.00\% |
| 290 Maint./Contracted Services | 818 | 1,322 | 4,094 | 27,202 | 37,162 | 39,629 | 45.68\% |
| 308 Program Supplies | 0 | 0 | 0 | 500 | 500 | 500 | 0.00\% |
| 310 Office supplies | 3,437 | 4,971 | 15,160 | 4,000 | 4,200 | 5,000 | 25.00\% |
| 312 Computer Supplies | 1,736 | 5,644 | 3,415 | 3,000 | 2,065 | 3,000 | 0.00\% |
| 313 Printing-Newsletters, Etc. | 684 | 1,182 | 1,416 | 1,500 | 1,500 | 1,500 | 0.00\% |
| 315 Postage | 1,424 | 1,489 | 185 | 500 | 500 | 500 | 0.00\% |
| 319 Publications and Subscriptions | 80,652 | 82,935 | 73,280 | 80,000 | 80,000 | 80,000 | 0.00\% |
| 320 Prof. Publications and Dues | 524 | 309 | 1,145 | 550 | 1,000 | 1,600 | 190.91\% |
| 330 Travel \& Training | 1,143 | 1,515 | 4,119 | 5,000 | 6,000 | 6,000 | 20.00\% |
| 350 Operating Supplies | 1,698 | 1,182 | 2,140 | 1,000 | 1,887 | 1,000 | 0.00\% |
| 380 Equipment/Capital Outlay | 1,682 | 648 | 0 | 0 | 0 | 0 | 0.00\% |
| 381 Shared System Services | 9,602 | 10,708 | 15,003 | 14,096 | 14,000 | 14,000 | -0.68\% |
| 382 Library Technology | 1,684 | 3,374 | 5,654 | 2,000 | 1,500 | 2,000 | 0.00\% |
| 395 Employment Expenses | 110 | 63 | 495 | 500 | 200 | 200 | -60.00\% |
| 510 Liability/Property Insurance | 5,973 | 5,125 | 5,391 | 7,649 | 4,177 | 8,005 | 4.65\% |
| Total | 146,551 | 148,952 | 169,219 | 180,517 | 182,501 | 192,309 | 6.53\% |
| Total Expenditures | 646,422 | 693,352 | 742,587 | 813,929 | 819,185 | 871,565 | 7.08\% |
| Revenues - Expenditures | $(25,838)$ | $(60,865)$ | $(110,523)$ | 0 | $(6,597)$ | 18,060 |  |
| Beginning Fund Balance | 185,763 | 159,925 | 99,060 | $(11,463)$ | $(11,463)$ | $(18,060)$ |  |
| Total Fund Balance | 159,925 | 99,060 | $(11,463)$ | $(11,463)$ | $(18,060)$ | 0 |  |



# City of Cedarburg <br> INTERNAL SERVICE/RISK MANAGEMENT FUND 

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

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


## Providers

The general liability insurance is provided through the Cities and Villages Mutual Insurance Company (CVMIC), a municipal insurance pool, in which the City retains exposure to losses for liability claims up to $\$ 17,500$ per occurrence, with a $\$ 70,000$ yearly claims payment maximum (the Cedarburg Light \& Water Commission also is considered in the yearly maximum). The general liability policy provides coverage for "third-party" claims for auto and other forms of damages. The insurance pool also covers and administers workers' compensation. On a group purchase basis, the City obtains Auto Physical Damage, Excess Liability, Boiler and Machinery and Employment Practices Insurance through CVMIC. Through 2015 property insurance was obtained through the State of Wisconsin Local Government Property Insurance Fund (LGPIF). The new provider for 2016 is Municipal Property Insurance Company (MPIC).

## Deductibles and Self-Insured Retentions

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

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

## Allocation of Costs

The premium and claims costs for the above programs are funded via charges to General Fund departments, the Sewer Utility Fund, the Swimming Pool, Cemetery, Recreation Programs and Library in the Special Revenue Fund, and the operations of the senior van accounted for in the Trust and Agency Fund. Premium charges to operating departments are based on factors such as value of automobiles, value of buildings and contents and employee salaries. One-half of the City's liability insurance premium is attributable to vehicles and allocated along with the physical damage premium.
The remainder of the liability insurance premium is combined with an estimate of claims costs (including legal and administration) and allocated accordingly to individual funds. In addition to premium and claims costs, this fund also paid the debt service on the bonds required to be issued by the City with respect to the formation of CVMIC. These debt service costs were financed by dividends from CVMIC based on investment earnings of CVMIC. The bonds were paid in full in 2007.

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

# City of Cedarburg <br> INTERNAL SERVICE/RISK MANAGEMENT FUND 

Internal Service-Risk Management
Fund 700




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

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

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

High Point Low Point

| 2016 Personnel Summary by Program |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| General Fund Employees <br> Fund 100 | Adopted 2016 Salaries* | Regular <br> Full-Time | Regular <br> Part-time | $\begin{aligned} & \text { Total } \\ & \text { FTE** } \end{aligned}$ |
| 511100 Common Council |  |  |  |  |
| 513100 Mayor |  |  |  |  |
| 513200 Administrator |  | 1.04 |  | 1.04 |
| 514100 City Clerk |  | 2.25 |  | 2.25 |
| 515400 City Assessor |  | 1.00 |  | 1.00 |
| 515600 City Treasurer |  | 1.95 |  | 1.95 |
| 518100 City Hall Complex |  | 1.43 |  | 1.43 |
| 522100 Police Station |  | 0.40 |  | 0.40 |
| 522110 Police Administration |  | 10.00 |  | 10.00 |
| 522120 Police Patrol*** |  | 15.00 |  | 15.00 |
| 522130 Police Investigation |  | 2.00 |  | 2.00 |
| 522310 Building Inspection |  | 2.00 |  | 2.00 |
| 533110 Engineering \& Administration |  | 1.50 |  | 1.50 |
| 533210 Garage |  | 1.75 |  | 1.75 |
| 533311 Street Maintenance |  | 3.95 |  | 3.95 |
| 533440 Storm Sewers |  | 1.35 |  | 1.35 |
| 533730 Recycling |  | 1.50 |  | 1.50 |
| 555140 Senior Center |  |  | 1.30 | 1.30 |
| 555510 Parks \& Forestry*** |  | 7.00 |  | 7.00 |
| Total General Fund Employees | \$0 | 53.12 | 2.40 | 55.52 |
| Special Revenue Fund Employees <br> Funds 200, 220, 221, 222, 240, 260 | Adopted 2016 <br> Salaries* | Regular <br> Full-Time | Regular <br> Part-time | Total <br> FTE** |
| 544210 Cemetery*** |  | 0.17 |  | 0.17 |
| 555390 Recreation-Self supporting*** |  | 0.20 |  | 0.20 |
| 555320 Swimming Pool*** |  | 0.90 |  | 0.90 |
| 555110 Library |  | 7.00 | 3.56 | 10.56 |
| Total Special Revenue Fund Employees | \$0 | 8.27 | 3.41 | 11.83 |
| Special Revenue Fund Employees Fund 601 | Adopted 2016 <br> Salaries* | Regular <br> Full-Time | Regular <br> Part-time | Total FTE** |
| 573805 Sewerage Administration |  | 3.41 |  | 3.41 |
| 573810 Sewerage General Labor |  | 4.00 |  | 4.00 |
| 573815 Sewerage Collection System |  | 1.75 |  | 1.75 |
| Total Sewerage Fund Employees | \$0 | 9.16 |  | 9.16 |
| Total Municipal Employees | \$0 | 70.55 | 5.81 | 76.51 |

[^0]| Full-Time by Department Equivalent History |  |  |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\mathbf{2 0 1 1}$ | $\mathbf{2 0 1 2}$ | $\mathbf{2 0 1 3}$ | $\mathbf{2 0 1 4}$ | $\mathbf{2 0 1 5}$ | $\mathbf{2 0 1 6}$ |
| City Administrator | 0.895 | 0.895 | 0.79 | 0.79 | 0.79 | 0.79 |
| City Clerk | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.25 |
| City Treasurer | 2.445 | 2.445 | 2.05 | 2.05 | 2.05 | 1.95 |
| Assessor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Parks, Recreation and Forestry | 7.25 | 6.45 | 8.17 | 7.0 | 7.0 | 7.0 |
| Senior Center | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 |
| Police | 27.9 | 27.9 | 27.4 | 27.4 | 28.4 | 28.4 |
| Engineering and Public Works | 24.01 | 23.56 | 23.34 | 24.79 | 24.39 | 24.39 |
| Library | 10.41 | 10.83 | 10.06 | 10.31 | 10.56 | 13.1 |
| Total Municipal Employees | $\mathbf{7 7 . 7 1}$ | $\mathbf{7 6 . 8 8}$ | $\mathbf{7 6 . 6 1}$ | $\mathbf{7 7 . 1 4}$ | $\mathbf{7 7 . 9 9}$ | $\mathbf{8 0 . 1 8}$ |

## *Above figures do not include seasonal employees





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



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



| 518100 City Hall Complex |  |  |  | 2015 | 2015 | 2016 | \% Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Personnel (contd.) | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Salaries-Part-Time | 1,986 | 2,136 | 1,735 | 2,000 | 2,000 | 7,330 | 266.50\% |
| Sick Payout | 1,131 | 687 | 831 | 979 | 979 | 950 | -2.96\% |
| Social Security | 6,177 | 6,733 | 6,678 | 6,607 | 6,607 | 7,063 | 6.90\% |
| Retirement | 9,078 | 5,722 | 6,053 | 5,914 | 5,737 | 5,610 | -5.14\% |
| Health Insurance | 18,332 | 18,973 | 14,017 | 17,515 | 17,515 | 18,260 | 4.25\% |
| Life Insurance | 129 | 123 | 112 | 87 | 87 | 89 | 2.30\% |
| Longevity | 2,127 | 2,217 | 2,307 | 2,397 | 2,397 | 2,487 | 3.75\% |
| Workers' Comp. Insurance | 3,204 | 3,432 | 3,300 | 2,972 | 2,972 | 4,151 | 39.67\% |
| Total | 116,274 | 121,636 | 116,592 | 119,465 | 119,288 | 127,497 | 6.72\% |
|  |  |  |  |  |  |  |  |
| 518100 City Hall Complex |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Electric | 24,588 | 23,750 | 22,563 | 25,046 | 25,046 | 25,609 | 2.25\% |
| Natural Gas | 23,645 | 27,958 | 37,028 | 30,000 | 30,000 | 30,300 | 1.00\% |
| Telephone | 2,041 | 1,204 | 882 | 1,200 | 1,200 | 1,200 | 0.00\% |
| Water Service | 3,975 | 3,432 | 4,038 | 4,270 | 4,000 | 4,000 | -6.32\% |
| Repair \& Maintenance Services | 22,529 | 34,470 | 28,971 | 30,000 | 30,000 | 30,000 | 0.00\% |
| Operating Supplies | 14,465 | 9,869 | 20,026 | 15,000 | 15,000 | 15,000 | 0.00\% |
| Capital Equipment Outlay | 22,148 | 18,877 | 32,969 | 22,000 | 18,467 | 22,000 | 0.00\% |
| Total | 113,391 | 119,560 | 146,477 | 127,516 | 123,713 | 128,109 | 0.47\% |
| Total Expenditures | 229,665 | 241,196 | 263,069 | 246,981 | 243,001 | 255,606 | 3.49\% |
| Total General Government | 1,010,764 | 1,094,827 | 1,057,401 | 1,100,925 | 1,089,003 | 1,145,435 | 4.04\% |


| Public Safety |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 522100 Police Station |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Salaries | 18,940 | 18,584 | 18,260 | 18,738 | 18,738 | 19,111 | 1.99\% |
| Overtime | 0 | 0 | 0 | 443 | 450 | 400 | -9.71\% |
| Sick Payout | 211 | 73 | 162 | 223 | 223 | 172 | -22.87\% |
| Social Security | 1,650 | 1,645 | 1,734 | 1,513 | 1,514 | 1,535 | 1.45\% |
| Retirement | 2,301 | 1,294 | 1,494 | 1,371 | 1,330 | 1,313 | -4.23\% |
| Health Insurance | 1,922 | 2,642 | 1,973 | 2,240 | 2,240 | 2,263 | 1.03\% |
| Life Insurance | 1 | 0 | 10 | 18 | 18 | 18 | 0.00\% |
| Longevity | 302 | 328 | 353 | 378 | 378 | 378 | 0.00\% |
| Workers' Comp. Insurance | 723 | 776 | 746 | 677 | 677 | 964 | 42.39\% |
| Total 26,050 | 26,050 | 25,341 | 24,732 | 25,601 | 25,568 | 26,154 | 2.16\% |
| 522100 Police Station |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Electric | 27,593 | 26,761 | 26,923 | 27,962 | 27,962 | 28,591 | 2.25\% |
| Natural Gas | 10,016 | 10,711 | 16,443 | 13,000 | 13,000 | 13,130 | 1.00\% |
| Water Service | 954 | 746 | 895 | 1,270 | 1,270 | 1,270 | 0.00\% |
| Repair \& Maintenance Services | 23,122 | 27,328 | 16,591 | 15,700 | 19,831 | 15,700 | 0.00\% |
| Maintenance Supplies | 4,719 | 4,437 | 2,519 | 4,500 | 4,500 | 4,500 | 0.00\% |
| Property/Auto Insurance | 1,496 | 2,651 | 2,269 | 2,077 | 2,077 | 2,038 | -1.88\% |
| Total 67,900 |  | 72,632 | 65,640 | 64,509 | 68,640 | 65,229 | 1.12\% |
| Total Expenditures 93,950 |  | 97,974 | 90,372 | 90,110 | 94,208 | 91,383 | 1.41\% |


| 522110 Police Administration |  |  |  |  | 2015 | 2016 | $\begin{array}{r} \text { \% Change } \\ \text { 2016/2015 } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted |  |
| Salaries | 159,448 | 174,849 | 180,967 | 186,042 | 186,042 | 191,987 | 3.20\% |
| Overtime | 129 | 0 | 4,878 | 3,760 | 9,000 | 3,835 | 1.99\% |
| Office/Dispatchers | 382,079 | 354,786 | 339,468 | 362,774 | 348,692 | 376,585 | 3.81\% |
| Holiday | 10,357 | 8,960 | 8,960 | 11,953 | 11,953 | 12,192 | 2.00\% |
| Sick Payout | 5,686 | 4,793 | 5,002 | 5,458 | 5,458 | 5,248 | -3.85\% |
| Social Security | 42,966 | 42,438 | 41,133 | 44,577 | 43,900 | 46,139 | 3.50\% |
| Retirement | 61,188 | 59,916 | 48,938 | 46,385 | 43,823 | 45,181 | -2.60\% |
| Health Insurance | 114,089 | 132,122 | 92,885 | 119,801 | 119,801 | 125,306 | 4.60\% |
| Life Insurance | 215 | 180 | 204 | 213 | 213 | 222 | 4.23\% |
| Longevity | 12,857 | 13,654 | 12,148 | 12,715 | 12,715 | 13,282 | 4.46\% |
| Workers' Comp. Insurance | 7,846 | 9,030 | 9,015 | 6,573 | 6,573 | 8,316 | 26.52\% |
| Total | 796,860 | 800,728 | 743,598 | 800,251 | 788,170 | 828,293 | 3.50\% |
| 522110 Police Administration |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Legal Services | 20,037 | 14,692 | 14,574 | 15,000 | 15,000 | 15,000 | 0.00\% |
| Animal Pound | 1,230 | 595 | 490 | 1,500 | 1,500 | 1,500 | 0.00\% |
| Telephone/Communications | 23,819 | 26,521 | 30,449 | 27,000 | 28,000 | 28,000 | 3.70\% |
| Repair \& Maintenance Services | 40,795 | 40,520 | 43,976 | 40,000 | 45,491 | 40,000 | 0.00\% |
| Office Supplies | 6,447 | 5,442 | 6,136 | 6,500 | 6,500 | 6,500 | 0.00\% |
| Printing | 3,183 | 2,294 | 1,973 | 3,500 | 3,500 | 3,500 | 0.00\% |
| Publications \& Dues | 697 | 840 | 1,639 | 1,250 | 1,250 | 1,250 | 0.00\% |
| Employee Training, Travel | 5,088 | 5,538 | 5,987 | 4,500 | 4,500 | 4,500 | 0.00\% |
| Clothing \& Uniforms | 3,285 | 3,101 | 2,098 | 3,700 | 3,700 | 3,700 | 0.00\% |
| Supplies \& Expenses-Hunter Safety | 393 | 397 | 338 | 300 | 300 | 300 | 0.00\% |
| Equipment Outlay | 3,420 | 4,614 | 12,006 | 5,500 | 5,500 | 5,500 | 0.00\% |
| Other Expenses (Photo) | 1,469 | 1,630 | 2,426 | 2,000 | 2,000 | 2,000 | 0.00\% |
| Liability Insurance | 18,721 | 18,242 | 18,282 | 19,269 | 19,269 | 19,840 | 2.96\% |
| Total | 128,584 | 124,426 | 140,374 | 130,019 | 136,510 | 131,590 | 1.21\% |
| Total Expenditures | 925,444 | 925,154 | 883,972 | 930,270 | 924,680 | 959,883 | 3.18\% |
| 522120 Patrol |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Salaries | 984,742 | 1,013,973 | 1,089,876 | 1,136,661 | 1,136,661 | 1,199,229 | 5.50\% |
| Overtime | 26,903 | 26,172 | 28,983 | 43,211 | 43,211 | 45,371 | 5.00\% |
| Crossing Guards | 47,756 | 48,631 | 48,634 | 55,245 | 55,245 | 51,744 | -6.34\% |
| Wages/Billable | $(8,204)$ | $(5,450)$ | $(8,813)$ | $(10,000)$ | $(10,000)$ | $(10,000)$ | 0.00\% |
| Holiday | 27,251 | 28,116 | 36,973 | 52,174 | 52,174 | 55,043 | 5.50\% |
| Sick Payout | 19,511 | 4,435 | 4,277 | 6,395 | 6,395 | 6,566 | 2.67\% |
| Social Security | 85,513 | 86,655 | 92,619 | 99,393 | 99,393 | 104,437 | 5.07\% |
| Retirement | 207,590 | 184,775 | 110,287 | 127,147 | 123,265 | 126,157 | -0.78\% |
| Health Insurance | 214,692 | 257,886 | 220,985 | 222,225 | 222,225 | 233,162 | 4.92\% |
| Life Insurance | 259 | 106 | 199 | 202 | 202 | 219 | 8.42\% |
| Longevity | 15,698 | 15,829 | 14,706 | 15,571 | 15,571 | 17,236 | 10.69\% |
| Workers' Comp. Insurance | 43,413 | 43,223 | 44,228 | 45,469 | 45,469 | 51,066 | 12.31\% |
| Total | 1,665,124 | 1,704,350 | 1,682,954 | 1,793,693 | 1,789,811 | 1,880,230 | 4.82\% |



| Building Maintenance | 4,523 | 10,014 | 15,339 | 11,000 | 11,000 | 11,000 | 0.00\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Property/Auto Insurance | 28,597 | 29,508 | 29,217 | 36,435 | 36,435 | 30,610 | -15.99\% |
| Liability Insurance | 3,032 | 2,956 | 2,854 | 2,421 | 2,421 | 2,708 | 11.85\% |
| State Fire Insurance Dues | 39,859 | 40,187 | 45,625 | 45,600 | 43,027 | 0 | -100.00\% |
| Total | 337,197 | 353,410 | 366,161 | 369,376 | 363,783 | 345,708 | -6.41\% |
| Total Expenditures | 367,398 | 386,634 | 384,259 | 403,291 | 393,091 | 380,205 | -5.72\% |
| 522310 Building Inspection |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Salaries | 84,881 | 97,886 | 104,420 | 115,304 | 115,304 | 102,675 | -10.95\% |
| Social Security | 6,173 | 7,125 | 7,545 | 9,014 | 9,014 | 7,908 | -12.27\% |
| Retirement | 7,186 | 6,807 | 7,719 | 8,258 | 8,258 | 6,822 | -17.39\% |
| Health Insurance | 31,032 | 38,311 | 26,277 | 34,816 | 34,816 | 25,327 | -27.25\% |
| Life Insurance | 49 | 52 | 53 | 35 | 35 | 56 | 60.00\% |
| Longevity | 1,764 | 2,331 | 2,457 | 2,531 | 2,531 | 693 | -72.62\% |
| Workers' Comp. Insurance | 2,189 | 2,386 | 2,276 | 2,345 | 2,345 | 3,202 | 36.55\% |
| Total | 133,274 | 154,896 | 150,747 | 172,303 | 172,303 | 146,683 | -14.87\% |
| 522310 Building Inspection |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Professional Services | 1,270 | 1,042 | 1,860 | 1,600 | 2,000 | 2,000 | 25.00\% |
| Telephone | 746 | 773 | 1,051 | 600 | 600 | 600 | 0.00\% |
| Office Supplies \& Expenses | 986 | 2,033 | 2,132 | 1,800 | 1,800 | 1,800 | 0.00\% |
| Publications \& Dues | 0 | 40 | 0 | 0 | 0 | 0 | 0.00\% |
| Employee Training, Travel | 427 | 363 | 601 | 650 | 650 | 650 | 0.00\% |
| Vehicle Maintenance-Gasoline | 2,570 | 2,438 | 2,445 | 2,600 | 1,300 | 2,200 | -15.38\% |
| Liability Insurance | 845 | 967 | 969 | 1,043 | 1,043 | 949 | -9.01\% |
| Total | 6,844 | 7,656 | 9,058 | 8,293 | 7,393 | 8,199 | -1.13\% |
| Total Expenditures | 140,118 | 162,551 | 159,805 | 180,596 | 179,696 | 154,882 | -14.24\% |
| 522360 Weights \& Measures <br> Professional Services | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $\begin{array}{r} 2015 \\ \text { Estimated } \end{array}$ | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{array}{r} \text { \% Change } \\ \text { 2016/2015 } \\ \hline \end{array}$ |
|  | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0.00\% |
| 522410 Emergency ManagementOperating |  |  |  | 2015 | 2015 | 2016 | \% Change |
|  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Workers' Comp. Insurance | 0 | 0 | 341 | 393 | 250 | 263 | -33.08\% |
| Electric | 6,709 | 3,566 | 2,433 | 1,020 | 800 | 1,020 | 0.00\% |
| Natural Gas | 6,752 | 4,353 | 2,394 | 1,500 | 1,200 | 1,500 | 0.00\% |
| Telephone | 1,629 | 1,722 | 1,895 | 1,340 | 1,200 | 1,200 | -10.45\% |
| Water Service | 785 | 481 | 343 | 420 | 400 | 420 | 0.00\% |
| Sirens Maintenance | 2,238 | 13,647 | 1,973 | 1,000 | 1,000 | 1,000 | 0.00\% |
| Repair \& Maintenance | 1,719 | 951 | 954 | 2,000 | 1,800 | 2,000 | 0.00\% |
| Maintenance-Contracted | 5,991 | 204 | 0 | 500 | 500 | 500 | 0.00\% |
| Radio Equipment Maintenance | 1,144 | 499 | 1,413 | 1,500 | 1,638 | 2,000 | 33.33\% |
| Training \& Travel | 1,177 | 252 | 1,608 | 1,500 | 800 | 1,500 | 0.00\% |
| Repair \& Maintenance-Supplies | 286 | 475 | 309 | 500 | 500 | 500 | 0.00\% |
| Awards | 388 | 370 | 683 | 800 | 400 | 800 | 0.00\% |


| 522410 Emergency Managemen Operating (contd.) | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $2015$ <br> Estimated | 2016 Adopted | $\begin{array}{r} \text { \% Change } \\ 2016 / 2015 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Clothing \& Uniforms | 610 | 459 | 829 | 6,200 | 6,200 | 1,200 | -80.65\% |
| Operating Supplies-Vehicles | 2,698 | 1,063 | 2,158 | 2,000 | 1,500 | 2,000 | 0.00\% |
| Fuel-Vehicles | 1,883 | 1,193 | 1,445 | 1,500 | 800 | 1,500 | 0.00\% |
| Equipment | 2,423 | 777 | 2,491 | 3,000 | 3,000 | 3,000 | 0.00\% |
| Property Insurance | 1,935 | 2,729 | 1,702 | 1,240 | 1,240 | 1,356 | 9.35\% |
| Total | 38,367 | 32,739 | 22,971 | 26,413 | 23,228 | 21,759 | -17.62\% |
|  |  |  |  |  |  |  |  |
| Total Public Safety | 3,630,311 | 3,700,384 | 3,617,236 | 3,803,127 | 3,783,461 | 3,875,384 | 1.90\% |
| 533110 Engineering |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Salaries | 114,181 | 106,498 | 108,636 | 110,382 | 110,382 | 112,434 | 1.86\% |
| Sick Pay Out | 1,223 | 1,025 | 911 | 1,000 | 1,100 | 1,100 | 10.00\% |
| Social Security | 8,762 | 7,973 | 7,882 | 8,680 | 8,687 | 8,852 | 1.98\% |
| Retirement | 9,642 | 7,396 | 7,915 | 7,952 | 7,722 | 7,564 | -4.88\% |
| Health Insurance | 20,275 | 18,555 | 11,891 | 18,321 | 18,321 | 19,255 | 5.10\% |
| Life Insurance | 123 | 118 | 134 | 110 | 110 | 112 | 1.82\% |
| Longevity | 2,237 | 1,890 | 1,985 | 2,079 | 2,079 | 2,174 | 4.57\% |
| Workers' Comp. Insurance | 3,032 | 3,205 | 3,068 | 2,760 | 2,760 | 3,837 | 39.02\% |
| Total | 159,475 | 146,661 | 142,422 | 151,284 | 151,161 | 155,328 | 2.67\% |
|  |  |  |  |  |  |  |  |
| 533110 Engineering |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Professional Services | 3,017 | 1,557 | 919 | 2,000 | 3,700 | 2,000 | 0.00\% |
| Telephone | 705 | 661 | 848 | 725 | 500 | 500 | -31.03\% |
| Office Supplies | 480 | 325 | 403 | 400 | 400 | 400 | 0.00\% |
| Maps \& Plats | 75 | 0 | 0 | 3,000 | 3,000 | 3,000 | 0.00\% |
| Publications \& Dues | 935 | 951 | 922 | 800 | 800 | 800 | 0.00\% |
| Employee Training, Travel | 710 | 563 | 795 | 900 | 900 | 900 | 0.00\% |
| Operating Supplies | 1,177 | 935 | 811 | 1,150 | 1,150 | 1,150 | 0.00\% |
| Gas \& Oil Expense | 1,465 | 1,358 | 1,434 | 1,250 | 1,250 | 1,250 | 0.00\% |
| Equipment Outlay | 800 | 551 | 485 | 800 | 800 | 800 | 0.00\% |
| Liability Insurance | 6,356 | 6,748 | 6,763 | 6,776 | 6,776 | 6,914 | 2.04\% |
| Total | 15,720 | 13,649 | 13,380 | 17,801 | 19,276 | 17,714 | -0.49\% |
| Total Expenditures | 175,195 | 160,310 | 155,802 | 169,085 | 170,437 | 173,042 | 2.34\% |
|  |  |  |  |  |  |  |  |
| 533210 Public Works Crew |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Salaries | 71,855 | 77,130 | 86,828 | 110,340 | 110,340 | 112,604 | 2.05\% |
| Overtime | 154 | 161 | 488 | 700 | 1,750 | 1,050 | 50.00\% |
| Social Security | 5,299 | 5,689 | 6,331 | 8,543 | 8,623 | 8,748 | 2.40\% |
| Retirement | 8,881 | 5,461 | 6,583 | 7,828 | 7,665 | 7,547 | -3.59\% |
| Health Insurance | 31,954 | 16,380 | 10,824 | 17,287 | 17,287 | 18,161 | 5.06\% |
| Life Insurance | 2 | 28 | 3 | 0 | 0 | 0 | 0.00\% |
| Longevity | 441 | 504 | 567 | 630 | 630 | 693 | 10.00\% |
| Workers' Comp. Insurance | 8,180 | 4,451 | 4,279 | 4,096 | 4,096 | 5,391 | 31.62\% |
| Total | 126,766 | 109,803 | 115,903 | 149,424 | 150,391 | 154,194 | 3.19\% |





| 555140 Senior Services |  |  |  | 2015 | 2015 | 2016 | \% Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Professional Services | 6,764 | 6,445 | 7,303 | 6,800 | 6,800 | 6,800 | 0.00\% |
| Telephone | 1,511 | 1,600 | 1,016 | 900 | 325 | 325 | -63.89\% |
| Supplies \& Expenses | 1,012 | 2,783 | 1,995 | 2,000 | 2,000 | 2,000 | 0.00\% |
| Printing | 654 | 654 | 1,007 | 1,450 | 1,000 | 1,000 | -31.03\% |
| Employee Training, Travel | 1,091 | 975 | 1,271 | 1,250 | 1,250 | 1,250 | 0.00\% |
| Other Expenses | 0 | 0 | 2,270 | 0 | 0 | 0 | 0.00\% |
| Property Insurance | 309 | 544 | 468 | 475 | 475 | 479 | 0.84\% |
| Liability Insurance | 489 | 497 | 498 | 470 | 470 | 500 | 6.38\% |
| Total | 11,830 | 13,497 | 15,828 | 13,345 | 12,320 | 12,354 | -7.43\% |
| Total Expenditures | 72,100 | 77,074 | 78,802 | 78,385 | 77,250 | 78,270 | -0.15\% |
| 555220 Celebrations |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Salaries | 20,439 | 18,834 | 14,506 | 21,063 | 21,063 | 21,063 | 0.00\% |
| Overtime | 2,313 | 3,371 | 6,399 | 2,918 | 4,500 | 2,918 | 0.00\% |
| Part Time Salaries | 11 | 1,130 | 0 | 0 | 2,475 | 0 | 0.00\% |
| Social Security | 1,242 | 1,772 | 1,845 | 1,835 | 2,145 | 1,835 | 0.00\% |
| Retirement | 2,031 | 1,420 | 1,615 | 1,656 | 1,738 | 1,583 | -4.41\% |
| Total | 26,036 | 26,526 | 24,365 | 27,472 | 31,921 | 27,399 | -0.27\% |
| 555220 Celebrations |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Professional Services | 0 | 0 | 0 | 1,000 | 500 | 1,000 | 0.00\% |
| Supplies \& Expenses | 0 | 384 | 764 | 6,066 | 8,329 | 6,150 | 1.38\% |
| Operating Supplies (Hanging baskets) | 783 | 0 | 0 | 3,640 | 3,500 | 0 | -100.00\% |
| Other Expenses | 7,000 | 7,225 | 7,000 | 7,000 | 7,000 | 7,000 | 0.00\% |
| Total | 7,783 | 7,609 | 7,764 | 17,706 | 19,329 | 14,150 | -20.08\% |
| Total Expenditures | 33,819 | 34,135 | 32,129 | 45,178 | 51,250 | 41,549 | -8.03\% |
| 555510 Parks, Recreation \& |  |  |  |  |  |  |  |
| Forestry |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Personnel | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Salaries | 328,055 | 315,789 | 358,640 | 339,216 | 330,216 | 342,495 | 0.97\% |
| Overtime | 9,517 | 7,756 | 8,848 | 7,600 | 7,600 | 8,000 | 5.26\% |
| Part Time Salaries/Temporary | 30,248 | 31,980 | 15,322 | 0 | 3,000 | 0 | 0.00\% |
| DPW Seasonal | 23,132 | 21,053 | 13,742 | 31,950 | 24,000 | 25,350 | -20.66\% |
| Social Security | 29,403 | 28,008 | 29,818 | 29,303 | 28,236 | 29,017 | -0.98\% |
| Retirement | 38,289 | 24,501 | 25,371 | 24,610 | 23,263 | 23,316 | -5.26\% |
| Health Insurance | 84,418 | 101,717 | 66,058 | 86,536 | 85,000 | 87,439 | 1.04\% |
| Life Insurance | 126 | 131 | 86 | 84 | 84 | 101 | 20.24\% |
| Longevity | 4,883 | 5,166 | 4,032 | 4,284 | 4,284 | 3,465 | -19.12\% |
| Workers' Comp. Insurance | 11,534 | 14,508 | 13,936 | 13,496 | 13,496 | 16,617 | 23.13\% |
| Total | 559,605 | 550,610 | 535,853 | 537,079 | 519,179 | 535,800 | -0.24\% |


| 555510 Parks, Recreation \& Forestry <br> Operating | 2012 | 2013 | 2014 | $\begin{array}{r} 2015 \\ \text { Budget } \end{array}$ | $2015$ <br> Estimated | 2016 <br> Adopted | $\begin{array}{r} \text { \% Change } \\ 2016 / 2015 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Professional Services | 2,774 | 2,585 | 2,277 | 2,500 | 2,355 | 2,500 | 0.00\% |
| Electric | 16,717 | 17,840 | 17,902 | 18,360 | 18,000 | 18,400 | 0.22\% |
| Natural Gas | 1,237 | 2,025 | 2,818 | 2,100 | 2,100 | 2,120 | 0.95\% |
| Telephone | 2,362 | 2,268 | 1,575 | 2,964 | 2,300 | 2,580 | -12.96\% |
| Water Service | 6,263 | 5,724 | 5,178 | 5,800 | 5,200 | 5,800 | 0.00\% |
| Repair \& Maintenance Services | 39,777 | 58,168 | 50,877 | 48,825 | 48,000 | 48,825 | 0.00\% |
| Vandalism Repair | 97 | 0 | 31 | 1,500 | 1,000 | 1,500 | 0.00\% |
| Contracted Services | 15,796 | 54,014 | 45,808 | 72,645 | 73,570 | 72,645 | 0.00\% |
| Office Supplies | 427 | 952 | 736 | 1,800 | 1,000 | 1,800 | 0.00\% |
| Publications \& Dues | 0 | 539 | 258 | 665 | 350 | 1,090 | 63.91\% |
| Employee Training; Travel | 908 | 1,275 | 1,848 | 1,730 | 1,730 | 3,110 | 79.77\% |
| Trees and Supplies-Contracted | 30,742 | 36,524 | 29,727 | 35,237 | 32,105 | 23,000 | -34.73\% |
| Operating Supplies | 224 | 1,090 | 1,043 | 1,050 | 1,360 | 1,360 | 29.52\% |
| Sign Supplies | 1,012 | 0 | 1,317 | 1,000 | 750 | 1,000 | 0.00\% |
| Equipment | 2,044 | 5,066 | 6,737 | 5,000 | 3,935 | 5,000 | 0.00\% |
| Other Expenses | 0 | 1,000 | 3,042 | 4,100 | 3,864 | 1,560 | -61.95\% |
| Property/Auto Insurance | 2,073 | 3,644 | 2,618 | 3,952 | 3,952 | 4,216 | 6.68\% |
| Liability Insurance | 3,150 | 3,692 | 3,700 | 3,453 | 3,453 | 3,541 | 2.55\% |
| Total | 125,603 | 196,405 | 177,492 | 212,681 | 205,024 | 200,047 | -5.94\% |
| Total Expenditures | 685,208 | 747,015 | 713,345 | 749,760 | 724,203 | 735,847 | -1.86\% |
| Total Parks, Recreation \& Forestry | 791,127 | 858,224 | 824,276 | 873,323 | 852,703 | 855,666 | -2.02\% |
| 566310 City Planning |  |  |  | 2015 | 2015 | 2016 | \% Change |
| Operating | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Professional Services | 44,766 | 48,377 | 68,310 | 71,500 | 75,000 | 85,600 | 19.72\% |
| Telephone | 279 | 310 | 592 | 325 | 250 | 250 | -23.08\% |
| Supplies \& Expenses | 277 | 50 | 256 | 200 | 200 | 200 | 0.00\% |
| Publications \& Dues | 143 | 151 | 105 | 430 | 430 | 430 | 0.00\% |
| Employee Training, Travel | 0 | 25 | 52 | 200 | 200 | 200 | 0.00\% |
| Equipment/Capital Outlay | 18,105 | 125 | 1,104 | 1,000 | 1,000 | 1,000 | 0.00\% |
| Total Expenditures | 63,570 | 49,038 | 70,419 | 73,655 | 77,080 | 87,680 | 19.04\% |
| 591000 <br> Other |  |  |  | 2015 | 2015 | 2016 | \% Change |
|  | 2012 | 2013 | 2014 | Budget | Estimated | Adopted | 2016/2015 |
| Contingency Reserve | 0 | 0 | 0 | 54,000 | 0 | 3,000 | -94.44\% |
|  |  |  |  |  |  |  |  |
| Total Operating Expenditures | 7,687,105 | 8,037,526 | 7,878,271 | 8,309,093 | 8,222,103 | 8,445,494 | 1.64\% |


| 592000 |  |  |  | 20152015 |  | $\begin{array}{r} 2016 \\ \text { Adopted } \end{array}$ | $\begin{array}{r} \text { \% Change } \\ \text { 2016/2015 } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Transfers to Other Funds | 2012 | 2013 | 2014 | Budget | Estimated |  |  |
| Debt Service | 0 | 0 | 0 | 0 | 117,633 | 0 | 0.00\% |
| Special Revenue Fund-Pool | 40,842 | 56,311 | 79,559 | 61,361 | 61,035 | 0 | -100.00\% |
| Special Revenue Fund-Rec Programs | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00\% |
| Total Transfers to Other Funds | 40,842 | 57,311 | 80,559 | 62,361 | 179,668 | 1,000 | -98.40\% |
| Total Expenditures and Transfers | 7,727,947 | 8,094,838 | 7,958,830 | 8,371,454 | 8,401,771 | 8,446,494 | 0.90\% |

## Accomplishments

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

## Accrual Basis of Accounting

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

## Adopted Budget

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

## Appraised Value

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

## Appropriated Fund Balance

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

## Appropriations

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

## Assessed Valuation

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

## Assets

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

## Audit

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

## Balanced Budget

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

## Benchmarking Process

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

## Bond Anticipation Notes

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

## Bonds

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

## Budget

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

## Budget Message

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

## Budget Preparation Calendar

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

## Capital

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

## Capital Budgets

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

## Capital Improvement Plan

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

## Capital Improvement Program

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

## Capital Project

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

## Cities \& Villages Mutual Insurance Company

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

## Citizen Action and Response Ensured

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

## Contingency Account

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

## Current Assets

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

## Current Liabilities

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

## Debt Service

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

## Department

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

## Depreciation

The allocation of the cost of an asset over a period of time (life of the asset).

## Distinguished Budget Presentation Awards Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

## Encumbrance

The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

## Enterprise Funds

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business enterprise, i.e., user charges.

## Equalized Value

Equalized Value is the estimated value of all taxable real and personal property in each taxation district, by class of property, as of January 1, and certified by the Department of Revenue on August 15 of each year..

## Estimated Revenue

The amount of projected incoming funds to be collected during the fiscal year.

## Expenditures

The cost of goods received or services rendered whether payment for such goods and services has been made or not.

## Fees, Licenses, and Permits

Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits, and other miscellaneous permits.

## Full-Time Equivalent Position

A unit for measuring staffing levels equal to one position working 40 hours per week for an entire year.

## Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and for other financial resources, together with all related liabilities and residual or equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

## Fund Balance

The cumulative excess of revenues over expenditures in a fund at the end of a fiscal year.

## Fund Equity

The excess of fund assets and resources over fund liabilities. A portion of the equity may be reserved or designated; the remainder is referred to as Fund Balance.

## General Fund

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

## General Obligation Notes Bonds

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

## Goal

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

## Governmental Accounting Standards Board

Board which establishes and improves standards for state and local governmental accounting and finances reporting resulting in useful information for users of financial reports and guide and educate the public, including issuers, auditors and users of those financial reports.

## Governmental Funds

Used to account for tax-supported (governmental) activities. Included are General Fund, Special Revenue Funds, Capital Improvements, Debt Service and Trust \& Agency.

## Grant

A contribution by a government or other organization to financially support a particular function or purpose.

## Infrastructure Assets

Physical assets including roads, bridges, curbs and gutters, sidewalks, drainage systems, and lighting systems installed for the common good.

## Intergovernmental Revenues

Funds received from another government source (State, Federal and Local) which can be in the form of grants or shared revenues.

## Internal Service Funds

Funds established to account for the financing of goods or services provided by one department or other departments within the City. Goods and services are furnished and billed at cost plus a fixed factor which is designed to cover all expenses of the funds.

## Levy

To impose taxes, special assessments, or service charges for the support of City activities.

## Mission Statement

A broad statement which sets out the goals and activities that improve the quality of life of City of Cedarburg residents.

## Modified Accrual Basis of Accounting

The time period for recording financial transactions when (1) revenues are recognized in the accounting period in which they become available and measurable; and (2) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

## Objective

Specific targets for achievement which represent an interim step or progress toward a goal within a specified time span.

## Operating Budget

A financial plan that presents proposed expenditures for a fiscal year and estimates of revenue to finance those expenditures.

## Operating Budget Impacts

Provide the projected operating costs for each year of a capital project. Operating costs could include new staff salaries, debt service payments, maintenance expenses, and utilities.

## Operating Expenditures

The costs which provide a financial plan for the operation of government and the provision of services for the year.

## Other (General Fund)

A category for expenditures itemizing costs related to banking fees and other financial transactions.

## Pavement Surface Evaluation and Rating

A State approved standard for rating streets.

## Performance Measurements

A quantitative means of assessing the efficiency and effectiveness of services performed by departments.

## Policy

Plan, course of action or guiding principle, designed to set parameters for decisions and actions.

## Products and Services

Measures of effort and accomplishment that illustrate the performance of the City of Cedarburg in terms of service provisions.

## Property Taxes

Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

## Proprietary Funds

Used to account for the City's business-type activities. Included are Enterprise Funds and Internal Service Funds, Sewer Utility Fund and Internal Service Fund.

## Revenue Bonds

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

## Risk Management

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

## Shared Revenue

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

## Special Assessment

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

## Special Revenue Funds

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

## Target Based Budgeting

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

## Tax Incremental District

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

## Tax Levy

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

## 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."

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


| M | MAMEA | Milwaukee Area Municipal Employer Association |
| :---: | :---: | :---: |
|  | MATC | Milwaukee Area Technical College |
|  | MMC | Master Municipal Clerk |
|  | MMMEA | Mid-Moraine Municipal Engineers Association |
|  | MMSD | Milwaukee Metropolitan Sewerage District |
|  | MTAW | Municipal Treasurer's Association of Wisconsin |
| N | NIMS | National Incident Management System |
| $\mathbf{P}$ | PASER | Pavement Surface Evaluation and Rating |
|  | PLC | Programmable Logic Controller |
|  | PRP | Primarily Responsible Party |
| $\mathbf{R}$ | RFP | Request for Proposal |
| S | SCADA | Supervisory Control and Data Acquisition |
|  | SEWAA | Southeastern Wisconsin Assessor's Association |
|  | SGA |  |
|  | SMART | Speed Monitoring Awareness Radar Trailer |
|  | SRT | Special Response Team |
|  | SS | Sanitary Sewer |
|  | SVRS | Statewide Voter Registration System |
|  | SWP | Strategic Work Plan |
| T | TID | Tax Incremental District |
|  | TIF | Tax Incremental Financing District |
| U | UWGB | University of Wisconsin Green Bay |
|  | UPS | Uninterrupted Power Supply |
| 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 |

Table of Contents


[^0]:    **FTE $=$ Full-Time Equivalent-does not include seasonal and temporary employees
    *** Includes seasonal staff salaries

