



CEDARBURG
POLICE STATION

FISCAL YEAR
JANUARY 1—
DECEMBER 31
2017

City Of
CEDARBURG, WISCONSIN
ANNUAL BUDGET

CITY OF CEDARBURG

Principal Officials

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

TABLE OF CONTENTS

Table of Contents

EXECUTIVE SUMMARY

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

GENERAL FUND

General Fund Balance Summary.....	55
General Fund Revenue Sources	56
Mayor & Common Council	67
City Administrator	68
Legal Services	70
City Clerk	73
City Assessor.....	78
City Treasurer	81
Insurance	84
City Hall Complex.....	87
Police—Station & Administration	89
Police—Patrol & Investigations	91
Fire	96
Fire	98
Building Inspection.....	100
Auxiliary Police &	102
Emergency Management.....	102
Engineering & Public Works—Administration	106
Health & Sanitation.....	115
Senior Center	118
Parks, Recreation & Forestry.....	121
Conservation & Development.....	126
Other.....	129

CAPITAL IMPROVEMENT FUND

Policy and Practices.....	131
Project Expenditures and Revenue Graphs.....	134
Budget/Five-Year Plan Summary	135
Annual Road Improvement Program.....	153
Storm Water Capital Projects	155
Equipment Replacement Schedule	157
Parks Capital Improvement Budget.....	161

SEWER UTILITY FUND

Sewer Use Charges and Description of Fund.....	164
Sewer Service Charges—Historical Trend	166
Expenditures and Revenues Graphs	167
Budget Discussion, Summary Tables for Operating	168
Line Item Budget and Retained Earning Analysis.....	174
Capital Improvement Seven-Year Plan Summary and by Funding Source.....	176

TABLE OF CONTENTS

Table of Contents

DEBT SERVICE FUND

Description of Fund and Debt Policy	180
Fund Budget.....	184
Maturity Schedules, including all current and future planned debt.....	185

SPECIAL REVENUE FUND

Description of Funds	188
Cemetery Fund.....	189
Room Tax.....	192
Recreation Fund	193
Swimming Pool Fund	198
Park Subdivider Deposit Fund	201
Library Fund	202

INTERNAL SERVICES FUND

Description of Fund	208
Budget.....	209

APPENDICES

Personnel Information.....	212
Complete 2017 General Fund Expenditure Budget.....	214
Glossary of Budget Terms	229
Acronyms.....	235

The City of Cedarburg

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



CITY HALL

EXECUTIVE SUMMARY

BUDGET MESSAGE

Budget Message

December 2016

**Dear Mayor
Kip Kinzel
and Members
of the Common
Council,**

In accordance with the obligations set forth in Section 3-1-3 of the City of Cedarburg Code of Ordinances, I am pleased to submit the proposed fiscal year 2017 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 2017 budget is \$17.6 million.

As in previous years, the budget was difficult to balance due to previous year 0% rate increases. All of the City's reserve funds were depleted requiring borrowing or the purchasing of equipment and projects to be delayed. The State of Wisconsin continues to put restrictions on the ability of municipalities to raise revenues and increase expenditures. State revenues had declined dramatically over the years and now are holding steady. Expenditures have been cut since 2009 to keep the City's tax rate level, funds have become very tight. Revenues have been declining from the State along with new mandates on taxes and fees. Construction in the City is picking up with new subdivisions starting in 2016. With the increase in construction the City is seeing, the building permits are budgeted to increase in 2017.

The growth of the City in 2016 would allow for a tax levy increase of \$54,937.

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

Retirements in 2016 have continued along with notice of more in 2017. The City's workforce is aging and will require more recruitment than usual in the next five years. The City will have to become more creative in ways to recruit and retain new talent.

The seven year refuse and recycling contract is increasing for 2017 by \$13,109. The fuel surcharge budget was eliminated 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 2016 was 10% and in 2017 an additional 3.46% is proposed in the budget. The property taxes levied for 2016 were estimated to make the Library whole at the end of 2016. This did not occur due to the estimate of 2015 expenditures being low. The 2017 budget, with the help of funds from Capital Improvements, should end the year with a zero or positive fund balance.

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. In 2017 it is necessary to levy for a majority of the capital expenditures by a total of \$338,000 for the two departments.

The City's adopted assessed tax rate is \$7.46/\$1,000 of assessed value; an increase of \$0.49 or \$135.24 on a home assessed at \$276,000. Of this amount \$0.05 is for the General Fund, \$0.03 for Capital Improvements, \$0.01 for the Swimming Pool and \$0.48 for Debt Service due to the Library and Public Works building borrowings.

MAJOR YEAR GOALS

This budget was completed within the goals, objectives and priorities established by the Common Council. Major goals of the City continue to be infrastructure, environmental issues, equipment replacements and level of service to our citizens. The City has been aggressive in its street replacement program as much as funding allows and requested an increase in funding for 2017 which was not funded. The level of service continues with the funding proposed in this budget. The City will put a high priority on reviewing cost sharing options with neighboring communities for equipment and services, service levels and costs for efficiency and monetary savings. During 2016, the City saw the end of a shared service agreement with the Town of Cedarburg for the swimming pool. The Cedarburg School District during the year also increased its facilities rental charges, costing the City's youth basketball program approximately \$13,000 more in fees.

There may be additional opportunities with the new public works building and the added amenities for the department. The details of the City's goals and objectives are included in the Strategic Work Plan, Capital Improvement Plan and the

BUDGET MESSAGE

Budget Message

Department budgets.

BUDGET ENVIRONMENT

For 2017, the City anticipates \$7 million less in expenditures from 2016 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.

The City's health and dental insurance increased 8% and 3% respectively for 2017. The quoted increases were 12% for health and 15% for dental. With a few plan changes the City was able to reduce the increase to 8% for health insurance. The dental provider was changed reducing that increase to 3%. The plan offered in 2016 will continue to be offered in 2017 for health insurance, however those employees choosing the stay on the plan will have to pay the premium difference from the new plan.

Every year the City has to struggle with declining State aids such as shared revenues, the expenditure restraint program and the recycling grant program. The State has also increased tax exempt property. Since 1985 shared revenues have fallen from 29% of General Fund revenues to 2.4% in 2017. State Computer Aids are budgeted to decrease \$2,000 and the recycling grant is increasing \$7,453 if funding remains the same as 2016. There is also a possible increase due to the improvements to the DPW garage and the new drop offsite for residents. State Transportation Aids are budgeted to increase \$18,337. In 2017 the Forestry Department qualified for a grant of \$19,822 to help with EAB remediation and tree maintenance. In total the State grants proposed budget is increasing 6.0%. The levy limit is still in place from the 2011-2013 State budget. The law allows a municipality to carry forward from the previous year a percentage of unused levy capacity when calculating its 2017 limit. An adjustment is still allowed for debt authorized prior to July 1, 2005 and for debt authorized after July 1, 2005. The City no longer has outstanding debt authorized prior to 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 until the growth the City experiencing is added to the tax roll. The percentage the City is held to for 2017 was 1.7%. The City's budgeted expenditures are increasing 3.76% which will not qualify the City for this revenue source in 2018.

The City's growth would only allow for a levy increase of \$54,937; 0.65%. The Common Council requested a zero percent rate increase for 2016; however that was not possible with the increasing costs, depleted reserves and outstanding debt service.

The 2017 budget process was very challenging compared to previous years and the use of fund balance was budgeted to allow for continued service to our citizens as they expect. In addressing the budget every year, the City exercises fiscal discipline to avoid resorting to poor fiscal practices in order to make a particular fiscal year budget look better. Budget development guidelines to avoid include:

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

2016 IN REVIEW

For 2016, revenues are expected to exceed expenditures resulting in an increase in the fund balance. The increase in fund balance is due to the revenues expected to be over budget for the year. The new family residential construction has exceeded expectations.

The City has been able to selectively use the fund balance for special, one-time costs because the City's reserves are well within the parameters set by policy. In these tough economic times, the fund balance is used more often for one time purchases. The budget includes a \$155,743 use of fund balance. One time purchases of Police tactical medical supplies, handguns, holsters, and station maintenance, the swimming pool heater replacement and a transfer to Capital Improvements for Fire Department improvements. Further in the Transmittal Letter, the financial challenges of the City are discussed in detail.

BUDGET MESSAGE

Budget Message

STRATEGIC WORKPLAN AND OTHER ACCOMPLISHMENTS IN 2016

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

Organizational Development (SWP Goal #1)

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

- Hired new Assistant Senior Center Director
- Det. McNerney completed Northwestern University Police Staff and Command school.
- The Police Department and PFC recruited approximately 85 applicants to create an eligibility list. Hired two new officers.
- Auxiliary Police have been successful recruiting volunteers to assist the Police Department.
- Negotiated police union agreement
- Promoted Officers Joseph Kell and Scott Miller to Sergeant

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.

- Contracted with a financial advisor
- Completed a RPF for auditing services and contracted with a new firm
- CPD has joined training resources with other Law Enforcement agencies in the county to help reduce training costs.
- CPD has joined with other law enforcement agencies in the county to form a Major Crimes Task Force to assist with major criminal investigations helping to reduce cost and to work more efficiently.
- CPD has installed propane gas alternative fuel tanks on 3 patrol cars to go green, and save money.
- Borrowed for the Public Works facility

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.

- Revised park and open space plan

Infrastructure (SWP Goal #4)

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

- Built regional lift station on Sheboygan Road
- CPD has recently replaced its UPS back up power supply
- Built a new Public Works facility
- Reconstructed Bridge 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.

Public Safety (SWP Goal #6)

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

- CPD presented numerous community preparedness presentations.
- CPD added risk management measures for special events.
- An office has been created for CPD’s juvenile officer at Cedarburg High School for students and staff to meet with our officer.
- Officers walked through all schools on a weekly basis.

BUDGET MESSAGE

Budget Message

- Installed new emergency alert siren (third of five)

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.

- CPD has attained WILEAG accreditation for the 3rd time in 6 years

Technology (SWP Goal #8)

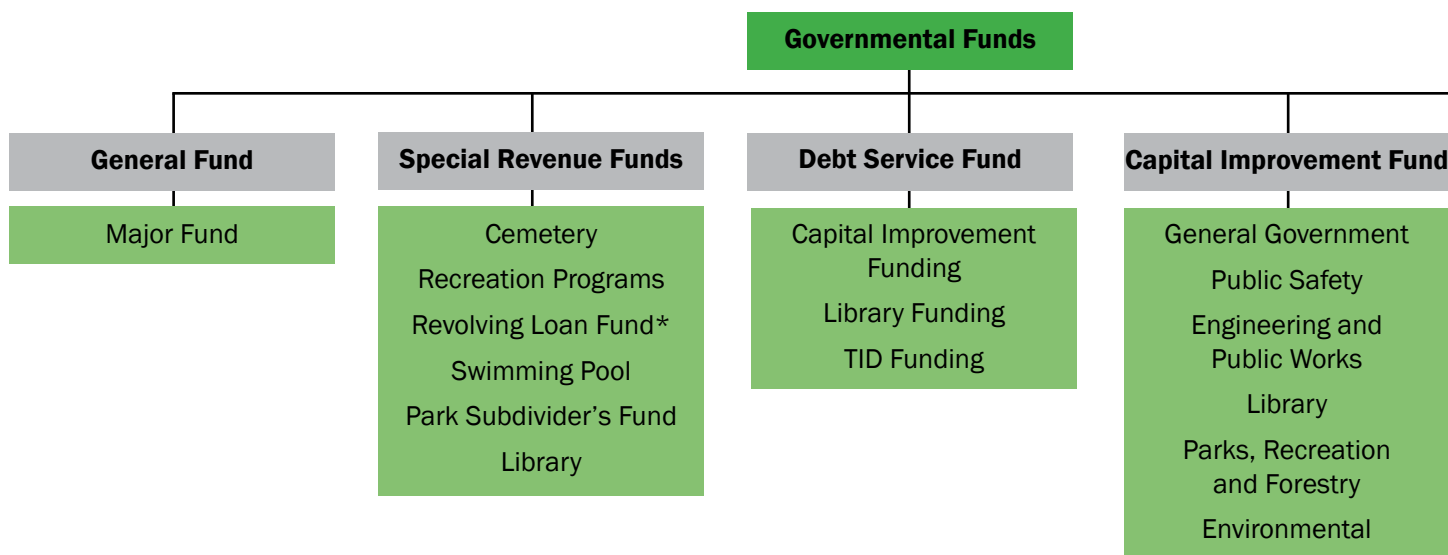
Improve efficiency and productivity between City departments, residents and businesses through technology.

- Replaced City Hall file server
- Completed security assessment and implemented some changes in 2016, more to come in 2017
- CPD has recently replaced its UPS back up power supply
- Purchased a cabinet for the file server at City Hall to keep server, switches and firewalls under lock and key, also helps with ventilation

BUDGET MESSAGE

Budget Message

City of Cedarburg Fund Structure



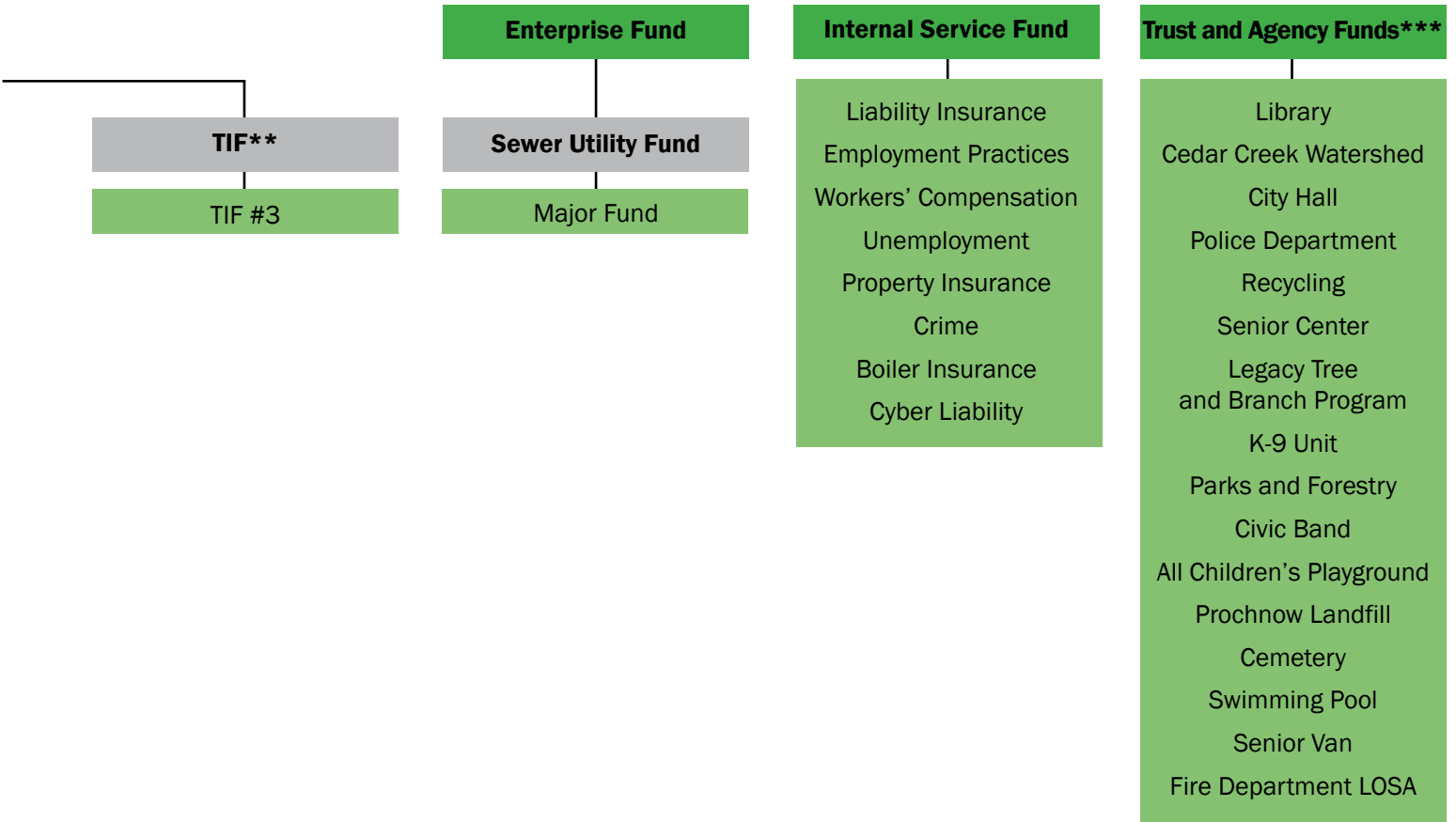
* Not Budgeted—This is a loan program and amortization schedules are developed as loans are approved

** Not Budgeted—A project plan is created at creation date stating project budget

*** Not Budgeted—Donations are not known until received (donor designates purchase)

BUDGET MESSAGE

Budget Message



BUDGET MESSAGE

Budget Message

Department/Fund Relationship

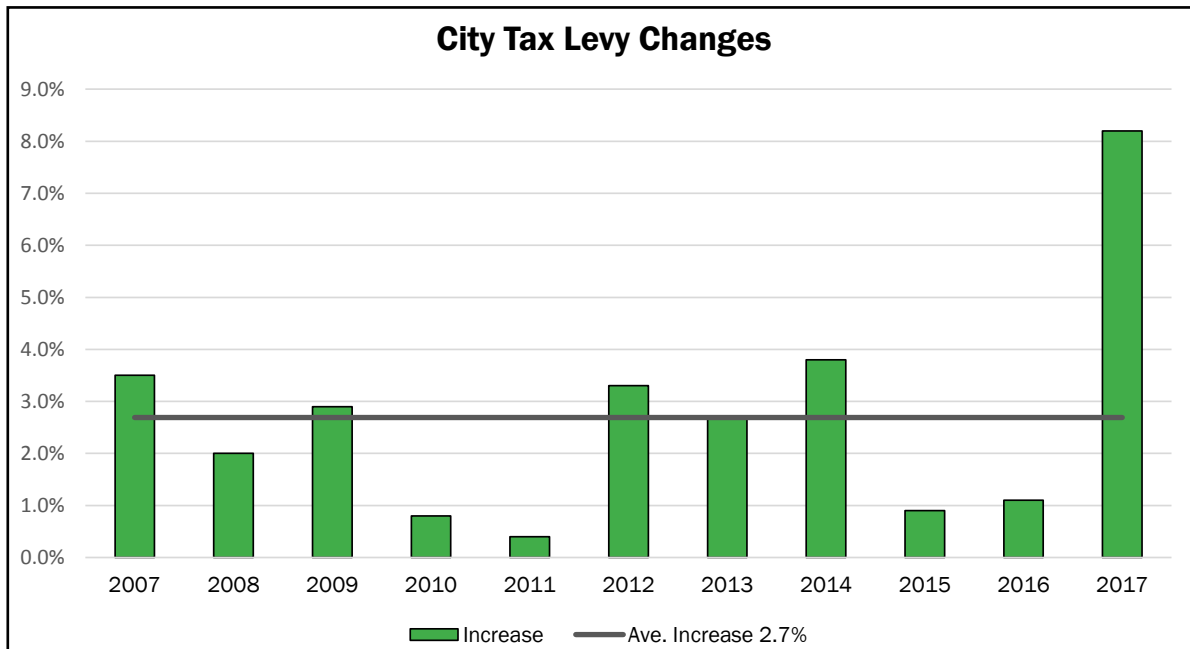
	Governmental Funds			Proprietary Funds	
	General Fund	Capital Fund	Other Governmental	Sewer Utility	Internal Service
Common Council	x				
Mayor	x				
City Administrator	x				
City Clerk	x				
Elections	x				
Technology	x				
Assessor's Office	x				
Treasurer's Office	x				
Independent Audit	x				
City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

BUDGET MESSAGE

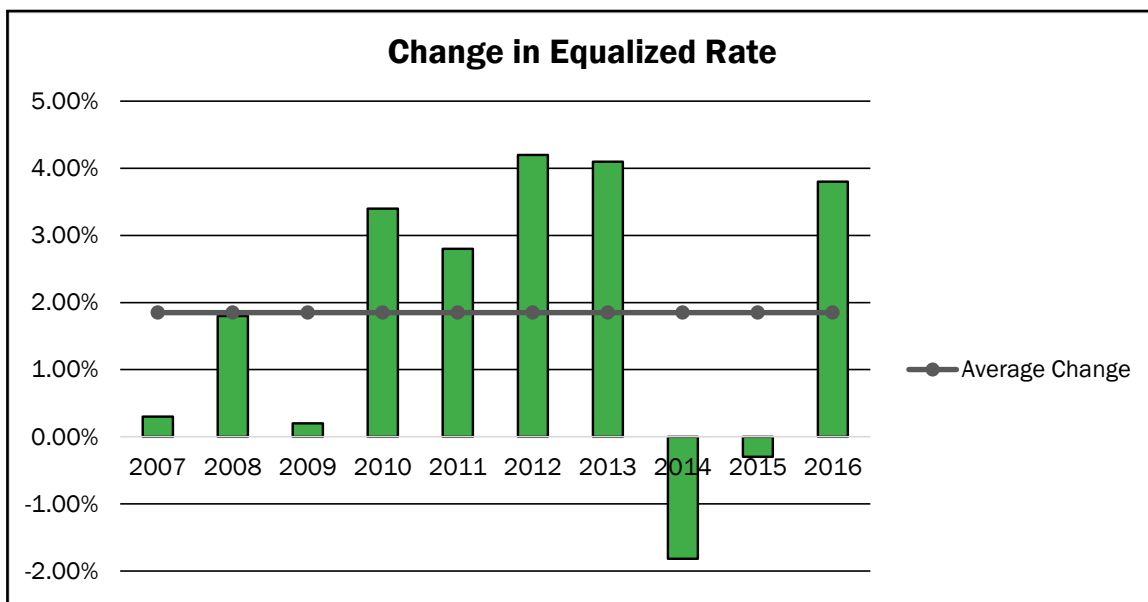
Budget Message

2017 BUDGET OVERVIEW BY FUND

The 2015 tax levy equaled \$8,430,459; 1.1% 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 2016 total levy is \$9,118,922, 8.2% higher than last year. The increase in the levy is the highest in the last twelve years. The increase is within the maximum allowable amount by the State tax levy limit due to our adjustment for the 2017 Debt Service.



For year to year, or city to city comparison purposes, the best measure is the equalized tax rate. The equalized rate is determined by dividing the proposed tax levy by the equalized value, which is an estimate by the State of Wisconsin of the total fair market value of taxable property within the City and is adjusted annually to reflect the increase in the fair market value of taxable property. The 2016 total equalized value is \$1,254,478,000; 4.2% higher than last year. Based on the proposed tax levy, the equalized tax rate is \$7.27/\$1,000 equalized value, or 7.0% above last year. Since 2002, the average annual municipal equalized rate decrease has been 0.14%.



BUDGET MESSAGE

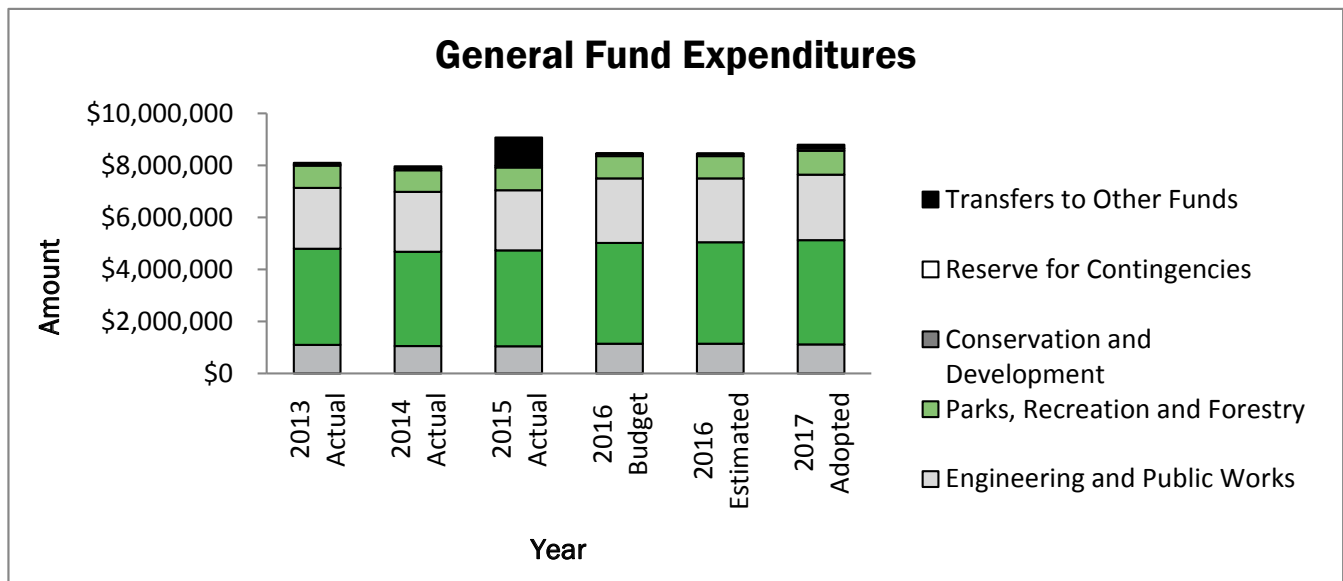
Budget Message

The assessed value of City property for 2016 is 97% of equalized value, or \$1,221,899,680 and is 1.1% over last year's value. This yields an assessed rate, based on the aforementioned levy, of \$7.46 per \$1,000 of value; 7.0% over 2015.

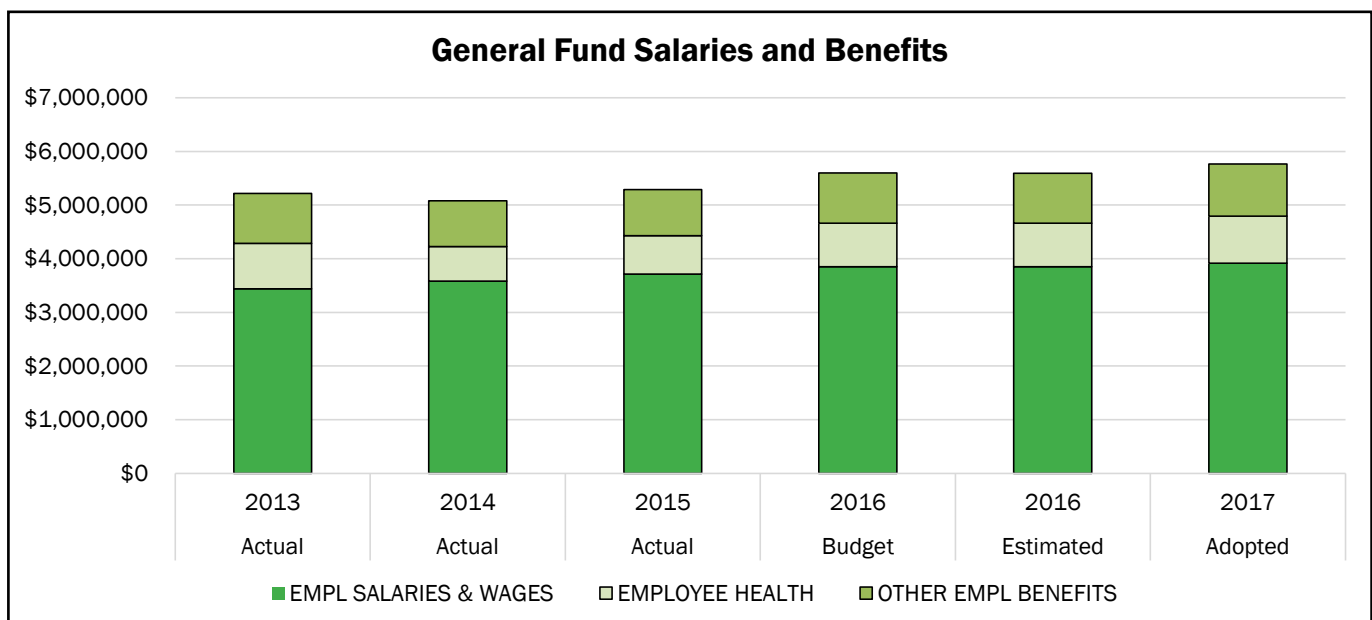
GENERAL FUND

Expenditures

The 2017 total General Fund Budget equals \$8,792,678, which is a 4.12% 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 does not qualify 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 2018 program revenue the expenditures cannot increase more than 1.7%



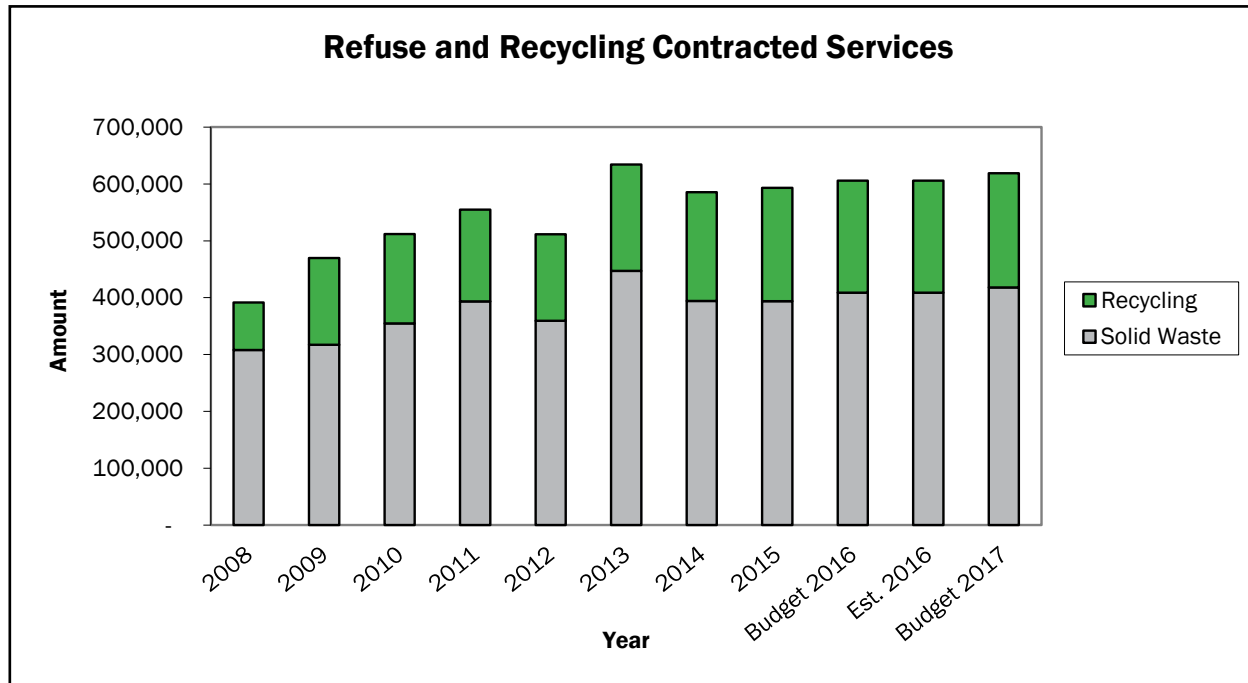
Salaries are budgeted with a 2% increase for employees on January 1; except for the Protective employees which are budgeted at a 2.25% increase. Dental insurance premiums are budgeted for an increase of 7% for 2017 and 8.0% for health insurance increased 0. The total budget for health and dental is only increasing 4.8% 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 2016 the factor was 1.04 and is 1.01 for 2017.



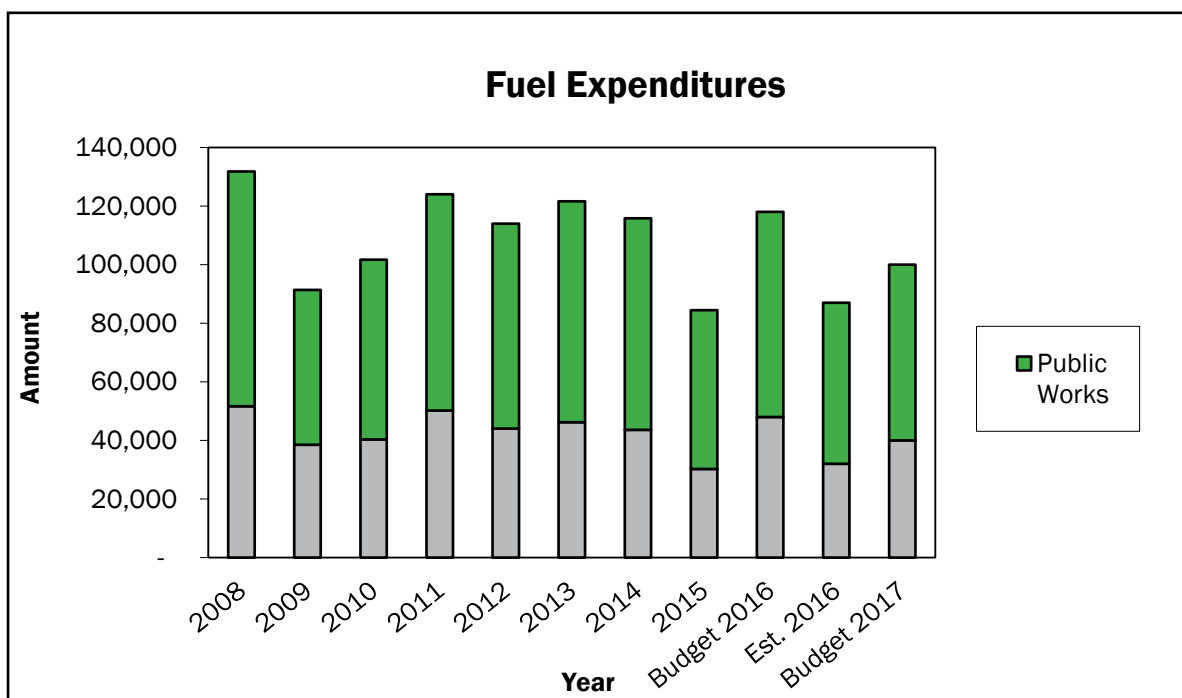
BUDGET MESSAGE

Budget Message

The City contract for refuse and recycling collection is increasing 2.0% for recycling and 2.5% for refuse collection. Part of the increase is due to the new construction of single family homes.



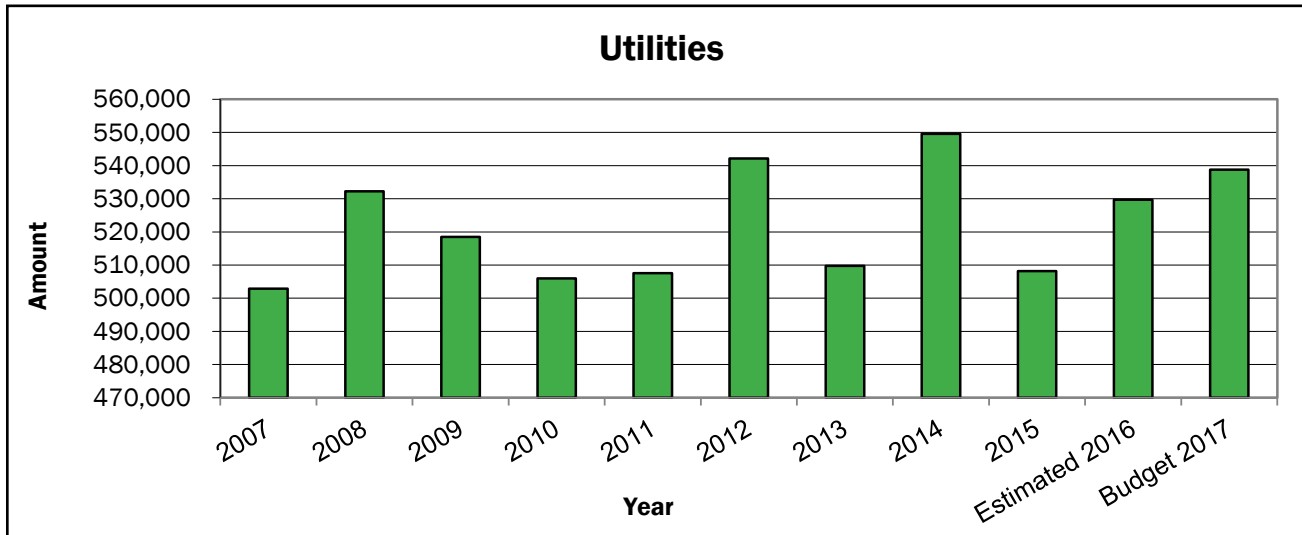
The following graph shows the departments with the largest fleets of vehicles and their increasing fuel budgets:



BUDGET MESSAGE

Budget Message

Utilities were budgeted the same as 2016 and adjusted to actual use for a decrease of 2%.



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

- **Mayor & Council**—Printing decreased due to an electronic newsletter. In 2016 the spring newsletter was the last one printed.
- **Elections**—There is a decrease in election expenditures this year due to the number of elections reducing from 2016
- **Clerk's Office**—Postage was decreased due to projected absentee ballots mailed in 2016 for four elections which included the presidential. Legal publications were also reduced.
- **Technology**—There is a decrease due to the replacement of the City Hall file server in 2016
- **City Hall Complex**—Slight increase for telephone to reflect actual expenditures
- **Police Station**—Increase in repair and maintenance due to the aging building; \$6,300
- **Police Administration**—Increase in repair and maintenance due to increase in cost of maintenance agreements and equipment leases
- **Patrol**—Equipment purchases are increasing for tactical medical supplies \$4,000, and \$1,000 for increased costs of ammunition
- **Fire Department**—Increase in salaries for a part time fire chief and a full time fire inspector/EMT/Firefighter plus benefits starting July 1, 2017
- **Engineering**—Increase of \$1,500 for GIS data and mapping
- **Public Works Crew**—Reduction of fuel and oil expense due to current prices; \$10,000
- **Street Maintenance**—Reduction in signs due to end of three year replacement for State retro reflectivity requirement
- **Refuse & Recycling**—The contract for collection increased for 2017 by \$14,032 and the fuel charge was eliminated due to current fuel prices
- **Celebrations**—There is a reduction in operating supplies due to the extra purchases in 2016 for the bandshell and preparation for Summer Sounds
- **Parks, Recreation and Forestry**— Increase in seasonal salaries for an intern to help with tree maintenance in the summer. One half of the amount is funded by a State grant. Increase for a new account for field maintenance to better track expenses and to help track charges for possible use fee in the future; \$6,000. Increase in tree and supplies – contracted to meet needs for year of \$31,615 for EAB abatement also 50% funded by State grant.
- **Planning**—In 2017 an increase in the contract for the planner is included at 2%
- **Transfer to Other Funds**—The transfer to the Swimming Pool is for the the capital purchase of the pool heater and \$100,000 to Capital Improvements is to fund the Fire Department improvements

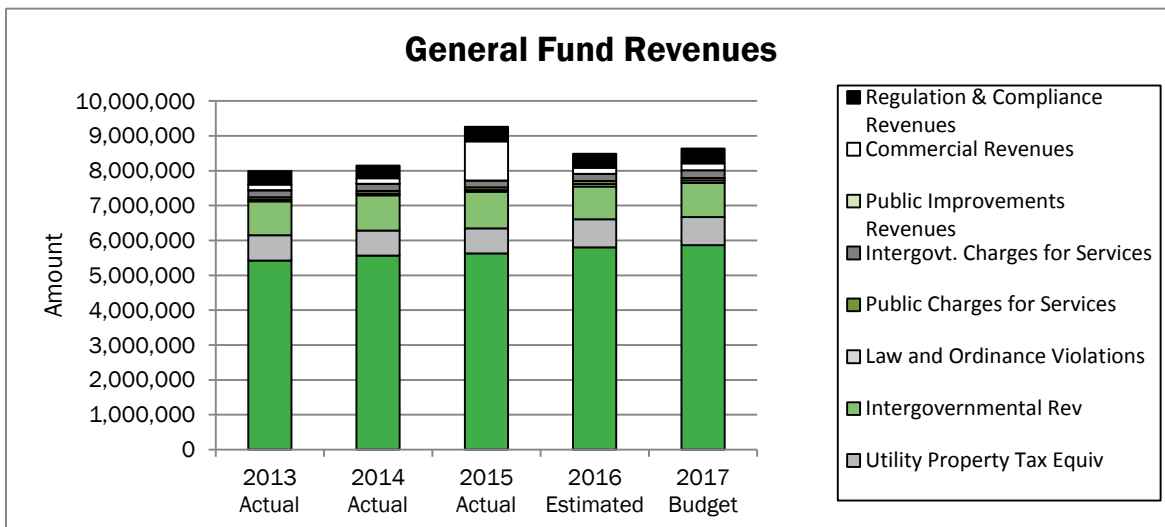
BUDGET MESSAGE

Budget Message

Revenues

The General Fund budget includes revenues of \$8,636,935, an increase of 2.58% from 2016, to support General Fund operations. The most significant revenue source is the Tax Levy, which makes up approximately 68% of General Fund revenue. General Fund Tax Levy support for 2017 is increasing 1.14% compared to last year. Revenues are less than expenditures by \$155,743 to fund one time expenditures for the Police Department (\$5,000), the swimming pool heater (\$38,700) and a transfer to Capital Improvements for Park and Fire Department projects of \$100,000. Building Inspection related revenues will exceed budget expectations for 2016 due to new construction. For 2017, revenues are budgeted to increase again due to the new subdivision construction. A total of 46 new family residential starts are budgeted for 2017. Permit fees were reviewed to ensure they are in line with surrounding communities and changes recommended and included in the budget.

Interest earnings are budgeted higher than 2016 due to the investment advisor services hired in 2016.



CAPITAL IMPROVEMENT FUND

The 2017-2023 Capital Improvement Plan identifies capital projects and estimates the cost presently projected for the next seven years. Staff was urged to thoroughly plan for and realistically budget for capital improvements. Projects are prioritized annually as needs change or as funding allows.

Expenditures

The \$2,499,724 total 2017 Capital Improvement Plan represents a decrease of \$8,377,315 from last year's amount. The reason for the decrease is the construction of the Public Works garage in 2016.

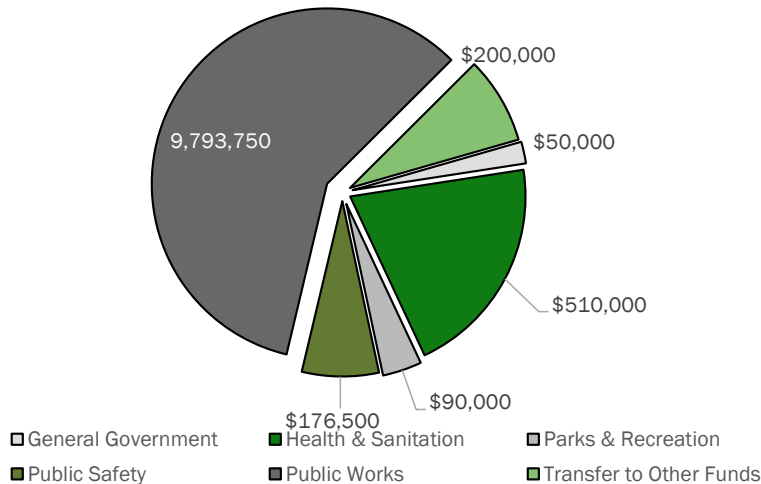
Major Capital Projects Planned for 2017

- A total of \$876,000 is budgeted for **street improvements** in 2017. Projects include Linden St., Locust Ave., Oak St., Hickory St., Chestnut St., Hillcrest Ave., and Pine St.
- 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, \$284,750 of expenditures are expected for engineering services for 2017 projects; Spruce Ave., Hillcrest Ave., and Pine St.
- Environmental expenditures**, including potential dam and landfill expenses, total anticipated spending is \$510,000. Prochnow Landfill remediation is expected to continue into 2017. Of the funding \$500,000 was included for DNR mandated improvements/compliance to regulations of City-owned dams due to the engineering study requested.
- Equipment purchases** funded from the equipment replacement reserve account total \$382,000 for 2017. Major purchases include a dump truck (\$70,000) and front end loader (\$235,000) for Public Works and a grounds master bagging mower (\$30,000), snow blower and mower (\$42,000), and a trailer (\$5,000) for Parks, Recreation and Forestry.
- Park improvements** projects included are repairs to the Zeunert Park tennis court and crack sealing (\$5,000), and Cedar Pointe basketball court resurfacing and basket repairs (\$8,000).

BUDGET MESSAGE

Budget Message

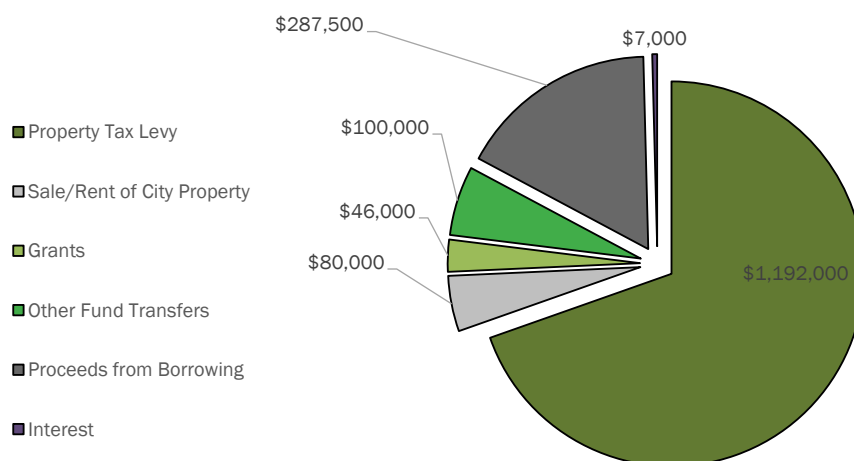
Capital Projects Expenditures



REVENUES

The Capital Improvement Fund's primary funding source is **the property tax levy set at \$1,192,000; \$22,000 more than last year**. The tax levy funds the following accounts: the Equipment Replacement Account at \$220,000 based on the depreciation schedule in the Capital budget; the Street Improvements Reserve at \$710,000, the Stormwater Program at \$242,000, and General Projects at \$20,000. A transfer in the amount of \$100,000 from General Fund is funding the Fire Department projects. All allocations are closer to actual funds needed for purchases due to the depletion of the reserve funds.

Capital Projects Revenues



SEWER FUND

In the City's major proprietary fund, the Sewer Fund 2017 volume charge of \$5.22/1,000 gallons is the same as 2016. The fixed charge of \$12/month/connection will increase to \$14/month. This monthly fee has not been changed since 2005. The holding and septic tank hauler's fee per 1,000 gallons will remain at \$8.70.

Operating expenses are increasing 2.3%. This equates to an estimated net loss for the Sewer Fund of \$331,834. The Sewer Fund continues aggressive collection system repair and maintenance activities, as shown in the Sewer Capital Plan. 2017 Capital expenditures total \$960,150.

BUDGET MESSAGE

Budget Message

For the first time since 2005, there is outstanding debt due to the construction of a lift station on Sheboygan Road to service City property from Highway 60 west to Washington Avenue. \$1,005,000 was borrowed for the project in 2016.

DEBT SERVICE FUND

The tax levy support for general City debt is budgeted to increase from \$705,776 to \$1,284,280; 82%. The actual debt support needed in 2017 is \$1,689,275 which has been lowered by \$404,995 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. The 2016 borrowing for the Public Works building accounts for \$710,963 of the payments and the 2012 Library borrowing accounts for \$566,725.

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 \$899,264; 3.18% increase from 2016 due to maintenance and utilities. 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 \$362,058 of activity, up 9.5% due to the replacement of the pool heater scheduled in 2017. The Town of Cedarburg is no longer participating in a shared service agreement for the pool; therefore, the City's share of expenditures has increased. The tax levy increased \$21,537 or 48.8% to make up the loss of the Town's contribution.

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 2017-2021 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 2017 include environmental issues, street and stormwater repairs.

Environmental

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

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

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

BUDGET MESSAGE

Budget Message

Street Condition

Street condition continues to be a priority of the City. The City of Cedarburg had been working towards full “pay-as-you-go” financing of annual street maintenance and repair until growth became stagnant and funding was cut back to keep the tax rate down for residents and the reserved funds were depleted. For 2017, \$876,000 is budgeted for the 2017 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. A budget request was made for an additional \$10,000 in funding that did not get approved.

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 2016, sewer and water is being made available to the north side of the City for future development. A subdivision on Sheboygan Road has led to the immediate need for services.

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

In 2016, the Community Development Authority was created. The Board has been working on a project to remediate and redevelop an old manufacturing site that is blighted and on the EPA’s National Priorities List.

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, \$284,750 of Capital funds in 2017 and increasing annually. Due to the unknowns of storm water projects, uncertainty of pipe condition until the road is excavated, the 2016 project was over budget depleting the fund. In addition to the tax levy funding for stormwater there is a \$46,000 grant budgeted for 2017.

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

BUDGET MESSAGE

Budget Message

are needed. 2015 was the last year for this program.

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

In 2016 the U.S. government changed the Federal Labor Standards Act minimum wage for an employee to qualify as an exempt employee. There were six employees that had to be evaluated and overtime had to be budgeted for 2017. As of the time of budget adoption this ruling has been put on hold.

The State of Wisconsin clarified the expenditure restraint program making it more difficult to qualify for the program and potentially lose \$167,000 in revenues. With the 2017 budget the City is unable to qualify for these revenues in 2018.

Impact Fees 2016 Activity				
	Beginning			Ending
	Balance	Receipts	Disbursements	Balance
Park Impact Fees	62,161.69	18,993.04	(47,934.44)	33,220.29
Library Impact Fees	0.00	14,343.48	(10,359.00)	3,984.48
Sewer Impact Fees				
Biosolids	2,270.56	0.00		2,270.56
Equipment Replacement	47,206.62	8,596.70	(50,000.00)	5,803.32
Police Impact Fees	0.00	18,125.60	(18,125.60)	0.00
Total Impact Fees	111,638.87	60,058.82	(126,419.04)	45,278.65

2017 BUDGET CHALLENGES

The City strives to maintain the high level of services its citizens have come to expect and was only able to accomplish this by increasing the tax rate by \$0.49/\$1,000 of assessed value. In prior years, maintenance or replacements of aging infrastructure, buildings and equipment were postponed and now are more expensive and urgent than before. Funding levels in capital improvements should have been re-instated to necessary amounts for proper project funding. Pavement of the Fire Department parking lot was postponed along with some park maintenance to keep the tax rate down. The housing market, building inspection revenues, impact fees, and the timing of the business park on Hwy 60 will continue to have a significant impact on the City's tax base. The City has been able to maintain an adequate fund balance to alleviate revenue reductions beyond the City's control.

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

GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Cedarburg for its 2016 budget document for the nineteenth year. The award is valid for a period of one year. The City will be applying for the award for its 2017 budget.

ACKNOWLEDGEMENTS

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

Respectfully submitted,



Christy Mertes
City Administrator/Treasurer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Cedarburg
Wisconsin**

For the Fiscal Year Beginning

January 1, 2016

Executive Director

CITY OF CEDARBURG

Overview

GOVERNMENT INTRODUCTION

The City of Cedarburg is located on the banks of Cedar Creek, in the southeastern portion of the State of Wisconsin in Ozaukee County, approximately 18 miles north of downtown Milwaukee, Wisconsin, and less than four miles from Lake Michigan. The City is comprised of 55.6 miles of streets located in a 4.86 square mile area, has 3 bridges and 55.4 miles of sanitary sewer. Interstate Highway 43 is located about three miles to the east of the City. State Highways 60 and 181, as well as County Highways C, I, N, NN and T, also provide ingress and egress to the City.

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.



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

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

The Department of Administration's population for the City of Cedarburg in 2016 was 11,530. According to the 2010 Census, 24.7% of the population is made up of children less than 18 years of age. There are currently 4,837 housing units in the City, of which 3,712 are single family. The total equalized value of the City is \$1,254,478,000 with the average equalized value on a single-family home being \$283,000.

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

ECONOMIC PROFILE

CITY OF CEDARBURG

Overview

Cedarburg is a diverse business community whose downtown area has remained essentially unchanged for the past 100 years. Today, these restored structures serve as the “heart” of the City and are utilized for shops, homes, offices, museums, art galleries, restaurants and public buildings, resulting in a vital downtown district. Historic preservation is a priority in this community. A diversified cross section makes up Cedarburg’s largest employers. Woodmere Town homes claims the City’s highest 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 (CDA) to work on redevelopment opportunities with owners of blighted property in the City. Currently the CDA is working on potential clean up and redevelopment of the Amcast, Hamilton Road property, which is on the EPA’s National Priorities List.

In addition to 35 beautiful, well-kept city parks and designated park lands totaling 154 acres, the City of Cedarburg has been awarded the designation of Tree City USA by The National Arbor Day Foundation for 23 consecutive years. The City also received the Tree Growth Award 8 times. To become a Tree City USA, a community must meet four standards—a legal tree governing body, a city tree ordinance, a comprehensive urban forestry program and observance of Arbor Day.

Part of the park system is a city-wide interurban walking/biking trail that runs the full length of the community and is adjacent to an attractive section along Cedar Creek, which is crossed by a former rail bridge renovated in 1998. The City’s trail is a portion of the 30-mile Ozaukee Interurban Trail, which follows the path of the former Interurban Railroad, and is a unique pathway for walkers, runners, cyclists and skaters that links Milwaukee County on the south to Sheboygan County on the north. Along the trail, the former Interurban Train Depot was renovated and is now occupied by the Ozaukee County Historical Society. Additionally, a bike trail was constructed in 2000 along Pioneer Road/CT Hwy C, between Green Bay Road and Wauwatosa Road, as part of the road reconstruction project.

In 1996 the City, in cooperation with the Town of Cedarburg, built a state-of-the-art community pool, which includes interactive play equipment, an area for toddlers and other amenities for members of this family-oriented community to enjoy. Annually over 75,000 people visit the Cedarburg Community Pool.

PARKS, RECREATION AND FORESTRY



CITY OF CEDARBURG

Overview



The multi-service Senior Center located in the historic 1894 Lincoln Building, a former grade school in downtown Cedarburg, is designed to provide essential social, wellness, education, nutrition, transportation and leisure services to adults 55 years and older in the Cedarburg area. The Center offers one-day and extended trips, organizes and implements sport leagues and activities, coordinates additional special events and the site for the Ozaukee County Senior Citizen Meal Program. Senior Center amenities include lounge area, games, pool table, and cable TV.

CITY SERVICES

The City of Cedarburg is serviced by municipal water, electric distribution and wastewater treatment systems. The **Cedarburg Light & Water Utility** is part of a community of more than 2,000 publicly-owned electric utilities in the United States that through consumer ownership ensure reliable, efficient and cost-effective electricity to their consumers.

Established in 1901, Light & Water purchases power through the 51-member WPPI Energy consortium and has over 100 miles of electric lines. Over fifty miles of water mains deliver a daily average of 1,000,000 gallons of water to the community. As a locally owned and operated electric and water utility, it supplies approximately 6,000 customers in Cedarburg with low-cost, reliable service. As a not-for-profit utility, "service" is the mission, not the need to pay out-of-town stockholders. Rates are kept low and savings are achieved in the community. About \$1.9 million is saved annually in electric charges compared to rates paid in surrounding communities, and over \$780,000 is paid to the municipality in lieu of property taxes, helping to strengthen the local economy. The seven-member Light & Water Commission is appointed by the Mayor and confirmed by the Common Council, serving for three-year terms of office.

The Cedarburg **Police Department** consists of twenty full-time sworn officers and six full-time dispatchers and is

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

In early 2009, a K-9 unit was added to the Police Department. Through generous donations, the Police Department was able to purchase Jake, a black Labrador, to assist officers with drug investigations and searching for missing persons. The Cedarburg Police



Department is one of 39 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

CITY OF CEDARBURG

Overview



Department. In 2015, approximately 4,700 training hours were logged to improve fire and EMS skills. The Cedarburg Fire Department's Public Education participates in Safety Town and provides a Survive Alive House and program. They also train local businesses and employees in the proper use of fire extinguishers and provide CPR classes. The Cedarburg Fire Department participates in the Learning for Life Explorer program where young men and women, ages 14-18, can learn the fire/EMS service. Cedarburg Fire Department promotes "Change Your Clock, Change Your Battery" program. The department annually participates in Safety Day promoting not only fire and EMS safety but drug awareness, water safety and many more displays to keep the community aware and educated.

The department is jointly funded by the Town and City of Cedarburg. Money raised from Maxwell Street Days, which is held four times a year, assists in the purchasing of capital equipment, specifically fire and rescue vehicles. Currently, the fire department has three engines, one tender, one 105' ladder tower, one heavy rescue with extrication equipment, one grass truck, one multiple purpose brush truck with extrication and EMS equipment, two ambulances, two utility vehicles, one dive trailer, two Cannondale bicycles and 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 was a member of the Eastern Shores Library System until the end of 2016 when the system merged with Dodge and Washington Counties to form the Monarch Library System. This system will provide residents access to all the public libraries in Ozaukee, Sheboygan, Dodge and Washington Counties along with Lakeland College library and a bookmobile. Savings is gained through the resource sharing of an automated catalog, technology support, delivery of interlibrary loan materials, reference/research support, and centralized cataloging of materials. Residents have access to well over a million materials among all the libraries. The library supports lifelong learning and offers programs for infants through seniors including story times and technology instruction. Approximately 125,000 visits were made to the library in 2015 along with



12,000 people attending programs/events and 596,000 library items checked out. 8,500 residents are registered library card holders and 4,600 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

EDUCATION

CITY OF CEDARBURG

Overview

student achievement. The High School was nominated for the “Exemplary High Performing School” based on being in the top 15 percent for performance levels on the state’s reading and mathematics assessments. Within 25 miles of Cedarburg, a higher level of education is offered at institutions such as Concordia University, University of Wisconsin-Milwaukee, University of Wisconsin-West Bend, Marquette University, Cardinal Stritch College, Milwaukee School of Engineering, and Milwaukee Area Technical College, providing excellent educational opportunities for Cedarburg residents.

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

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

As the last remaining single-screen theatre in Ozaukee County, the Rivoli Theatre contributes to Cedarburg’s small-town character. The restoration of this 70 year-old theatre captures the old-fashioned excitement that attending a movie generates. Layers of previous renovations have been removed, replaced by a new façade recreating the theatre’s original 1930s grandeur in the City’s historical downtown.

Concerts in Cedar Creek Park are held on Friday evenings from late June through August. Community volunteers began Summer Sounds in 2002. In 2016 the Cedarburg – Grafton Rotary donated to the City a band shell at the park that hosts these concerts.

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

SUMMARY

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



CITY OF CEDARBURG

Demographics

Population

2016*	11,530
2015*	11,500
2014*	11,479
2013*	11,475
2012*	11,425
2011*	11,427
2010	11,412
2009	11,440
2008	11,445

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

Population by Sex/Age**

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

Population by Ethnicity**

Hispanic or Latino	230
Non Hispanic or Latino	11,195

Population by Race**

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

Industry

Civilian Employed Population 16+ years	6,022	
Agriculture, forestry, fishing and hunting, and mining	97	(1.6%)
Construction	162	(2.7%)
Manufacturing	871	(14.5%)
Wholesale trade	220	(3.7%)
Retail trade	507	(8.4%)
Transportation and warehousing, and utilities	99	(1.6%)
Information	154	(2.6%)
Finance and insurance, and real estate and rental and leasing	444	(7.4%)
Professional, scientific, and management, and administrative and waste management services	870	(14.4%)
Educational services, and health care and social assistance	1,620	(26.9%)
Arts, entertainment, and recreation, and accommodation and food services	431	(7.2%)
Other services, except public administration	457	(7.6%)
Public administration	90	(1.5%)

Household Income**

Total Households	4,650	
Less than \$10,000	169	(3.6%)
\$10,000-\$14,999	182	(3.9%)
\$15,000-\$24,999	431	(9.3%)
\$25,000-\$34,999	347	(7.4%)
\$35,000-\$49,999	602	(12.9%)
\$50,000-\$74,999	810	(17.5%)
\$75,000-\$99,999	688	(14.8%)
\$100,000-\$149,999	770	(16.6%)
\$150,000-\$199,999	346	(7.4%)
\$200,000 or more	305	(6.6%)

Educational Attainment**

Population 25 years and over	7,794	
Less than 9th grade	63	(.8%)
9th to 12th grade, no diploma	200	(2.6%)
High school graduate (incl. equivalency)	1,572	(20.2%)
Some college, no degree	1,491	(19.1%)
Associate's degree	550	(7.1%)
Bachelor's degree	2,753	(35.3%)
Graduate or professional degree	1,165	(14.9%)

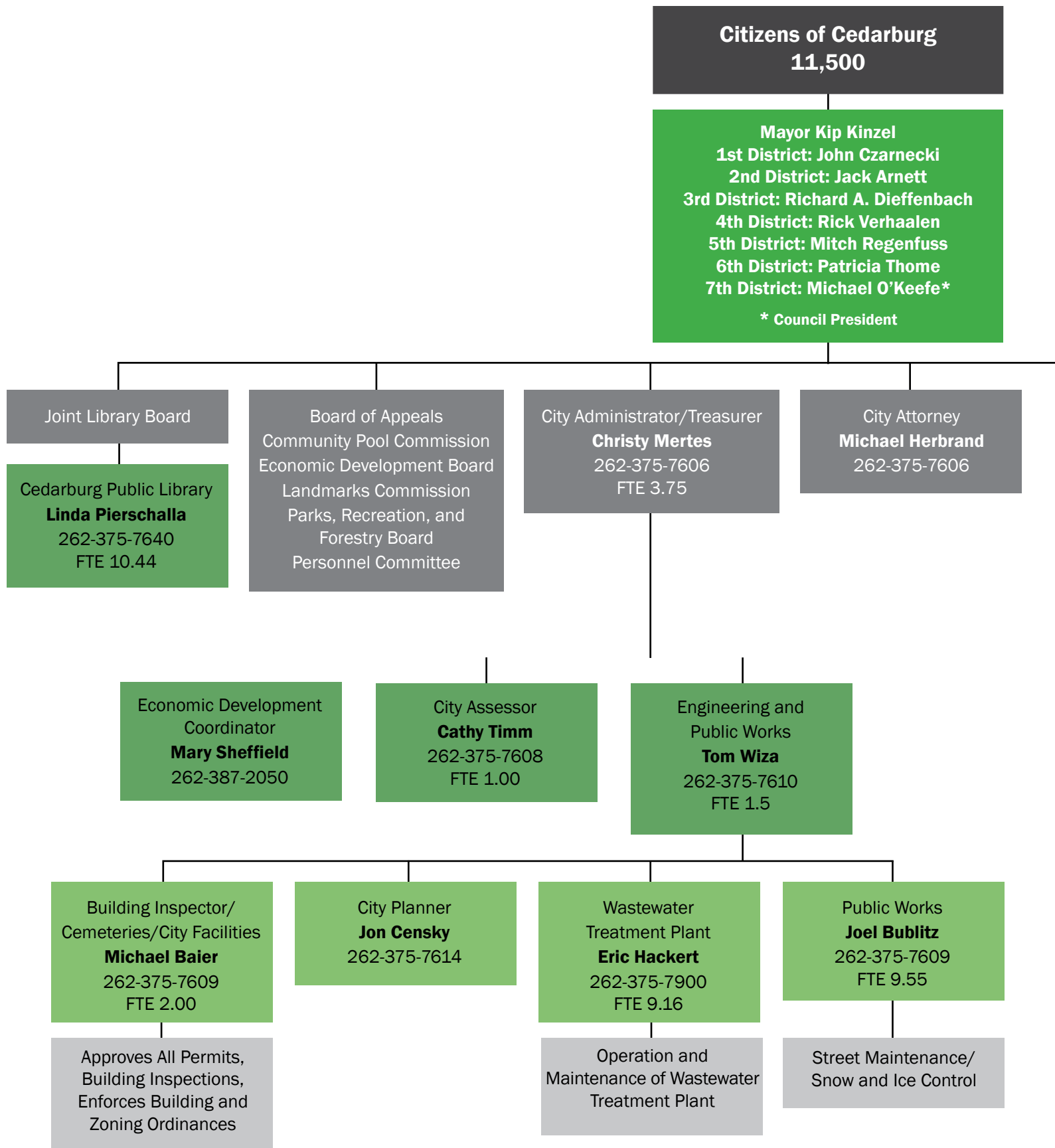
Housing Occupancy

Total housing units	4,916	
Occupied housing units	4,691	(95.4%)
Vacant housing units	225	(4.6%)
For rent	95	(1.9%)
Rented, not occupied	12	(0.2%)
For sale only	41	(0.8%)
Sold, not occupied	11	(0.2%)
Seasonal/recreational/occasional use	21	(0.4%)
All other vacant	45	(0.9%)

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

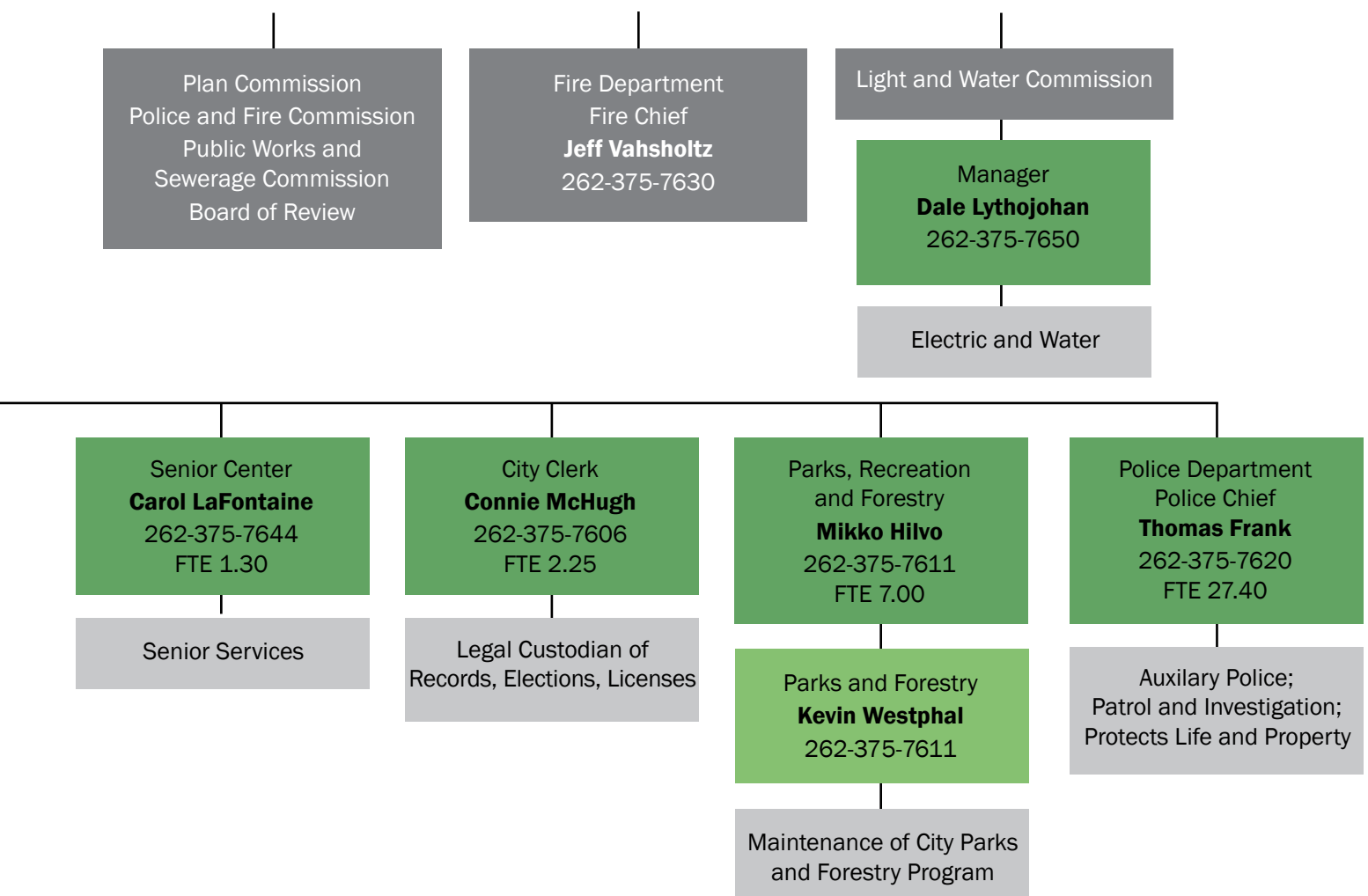
ORGANIZATIONAL CHART

Organizational Chart



ORGANIZATIONAL CHART

Organizational Chart



BUDGET PROCESS

Budget Process

BUDGET DEVELOPMENT

Once the Strategic Work Plan is updated and expenditure targets have been established by the Common Council, departments begin developing their budget requests reflecting what is necessary to meet the needs of their departments. Budget preparation affords departments the opportunity to reassess their goals and objectives for accomplishing them. Base budgets, which represent existing service levels, are adjusted for price changes (e.g., inflation and compensation adjustments). Staff is asked to evaluate programs, positions and services. Budgets are prepared by the departments addressing growth, service levels, and citizen and Council priorities. Department budget proposals are due in August for board and commission review and input. Boards, committees, and commissions review department requests and suggest changes as they consider necessary. Most comments 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 2017 budget process, there were nine items that were on the unfunded list—items not included in the budget are south Washington Avenue banners, recodification, downtown garbage can replacements, street tree pruning, stump removal and restoration, additional funding for street improvements 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 PROCESS

Budget Process

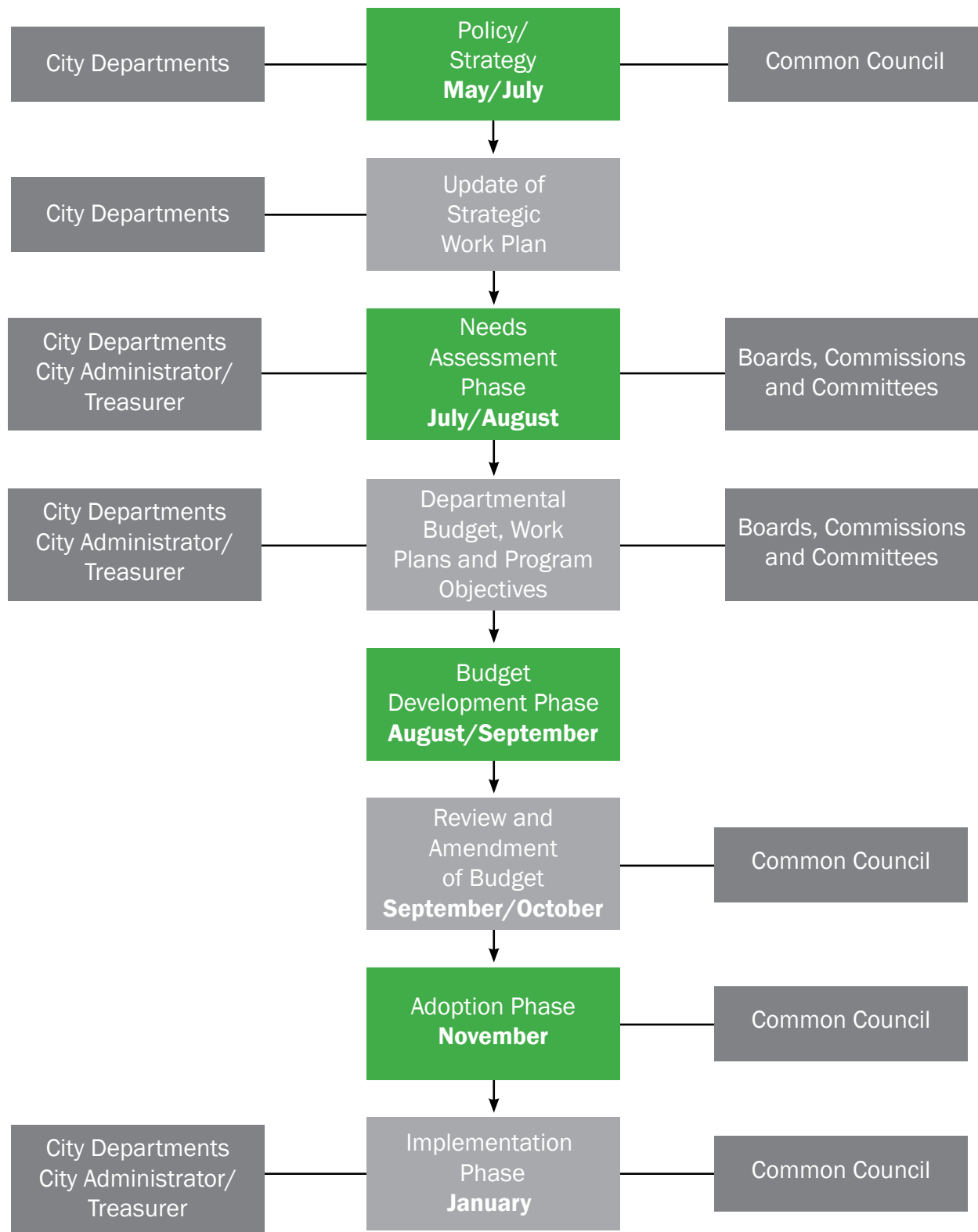
BUDGET ADOPTION AND AMENDMENTS

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

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

POLICY AND BUDGET

Development Phases



2017 BUDGET

Process Calendar

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

June 6	Staff Review of Strategic Work Plan
Mid-June	Capital planning meeting
June 27	Council set budget parameters Common Council to review and approve 2017 Budget Process Calendar
July 1	Department Heads/Supervisors issued departmental request forms for operational budget needs, review and updating of department descriptions and narratives including unfunded items
August 8	A copy of proposed narrative and line item budget is due to Administrator/Treasurer Preliminary proposed budget review process begins for board, committee and commission comments; public input solicited at City board, committee and commission meetings in order to identify constituent concerns and any other budget issues.
September 9	Department proposed budget requests with comments from boards, committees and commissions due to City Administrator/Treasurer
September 12–16	Department Heads meet with City Administrator/Treasurer
October 3	E-mail budget summary to News Graphic (by 10:00 a.m.)
October 6	Budget published in News Graphic Proposed budget distributed to Common Council and available for public review
October 10	Consider proposed budget. Department presentations
October 17 or 24	Possible budget meeting. Department presentations
October 31	Consider proposed budget, official public budget hearing for citizen comments (citizens are free to comment throughout budget deliberations)
November 14	Consider proposed budget
November 28	Budget adopted by Common Council
December 1	Budget ordinance published

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

BASIS OF BUDGETING

Basis of Budgeting

DESCRIPTION OF CITY FUNDS AND ACCOUNTING STRUCTURE

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

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

GOVERNMENTAL FUND TYPES

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

General Fund

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

Special Revenue Funds

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

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

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

Capital Projects Funds

Capital Projects Funds account for financial resources to be used for the acquisition of equipment, construction of major capital facilities, or other long-term projects. Capital Projects Funds used by the City include the capital improvement fund and any tax incremental financing (TIF) district fund. The TIF No. 1 project plan adopted by the City in 1991 closed out in 2002. TIF No. 2 plan was adopted by the City in January 2007 and closed out in 2015 due to the losses seen and no development to date. There currently is one outstanding TIF, TIF No. 3 was created in 2015 for two properties located on Washington Avenue and Mill St. Included in this plan is the project budget; therefore, an annual budget is not necessary.

BASIS OF BUDGETING

Basis of Budgeting

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.

FINANCIAL POLICIES

Financial Policies

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

FINANCIAL GOAL STATEMENT

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

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

Led by this statement, the City has been cautious about issuing debt and has developed reserves for future potential liabilities and re-occurring capital expenditures. Moreover, the City has joint ventures with the Town of Cedarburg (fire department) and joint purchases with other municipalities (insurance, electrical power, and equipment). The Police Department shares surveillance equipment with the rest of the County, computer hardware, software, and maintenance of records system, (shared records system interfaces citations and accident reports with the State), 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. The Fire Department participates in the MABAS system which allows the Department to request assistance or assist another community outside the county for a large event. The dive team, hazardous materials team share their services with all fire departments in the County. The Fire Department also trains with other departments and the County to save on costs. Ladder and hose testing is also coordinated with other departments to keep costs down. The Department also shares a face piece testing machine with nine other departments in the County that is only used once a year by each department. These shared purchases and ventures reduce costs of services and improve the program quality. 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.

FINANCIAL POLICIES

Financial Policies

Revenue Monitoring

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

Other Considerations

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

Debt

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

Financing Considerations

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

Debt Limits

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

Other Considerations

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

FINANCIAL POLICIES

Financial 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.

FINANCIAL POLICIES

Financial Policies

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

FINANCIAL POLICIES

Financial Policies

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

Oversight and Reporting

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

Investment Advisor

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

General Fund Balance

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

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

Budget Transfer Policy

In accordance with Wisconsin Statutes Section 65.90(5)(a) (Municipal Budgets), changes to budgeted appropriations will not be made unless authorized by a vote of two-thirds (2/3) of the Common Council.

- a. Requested changes will be reviewed by the City Administrator/Treasurer and referred to Council for approval by resolution.
- b. A Class 1 notice will be published within ten days of approval.

Procedure

- Request for increases or decreases in the total salary and fringe benefit accounts of a department must be reviewed and have the approval of the City Administrator/Treasurer. No changes will be considered which are contrary to adopted salary ordinances or wage schedules in collective bargaining agreements. Any questionable change requests will be referred to the City Administrator/Treasurer for review and recommendation. Example: If the Department Head is requesting that (excess) salary or fringe benefit funds be transferred to or from an account other than a salary and fringe

FINANCIAL POLICIES

Financial Policies

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

FINANCIAL POLICIES

Financial Policies

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

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

Fixed Assets

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

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

Purchasing

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

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

FINANCIAL POLICIES

Financial Policies

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

- For small purchases amounting to \$35 or less obtained from local suppliers at which the City does not have an account, the use of petty cash is recommended and authorized in order to minimize the need to utilize normal accounts payable procedures. If petty cash is used for such purchases, a memo slip detailing the item(s) purchased, purpose and budget account shall be completed for each such transaction and submitted along with the purchase receipt to the City Administrator/Treasurer. This procedure shall not be used to make numerous purchases of the same commodity to avoid the issuance of a purchase requisition.

STRATEGIC WORKPLAN

2017-2021

Common Council Review June 2016

Each goal and objective is noted in the corresponding Department under each program's "2016 Significant Accomplishments" and "2017 Objectives to be Accomplished"

MISSION STATEMENT

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

Goal Objective	Projected Completion Date	Status as of September 2016	Responsible Party	Cost Projection	Classification
Goal #1 Organizational Development					
Responsiveness to citizen concerns and needs by involving citizens and providing sufficient staffing levels to meet service standards through effective recruitment, training and retention of qualified employees, supplemented by a network of volunteers and contract providers.					
Recodify portions of the City Code, possibly outsource	2017	Ongoing	City Attorney, Department Heads	\$20,000	Priority
Continue to recruit citizens to maintain Fire Department volunteer status and maintain low budget impact to the City of Cedarburg	Unknown/Ongoing	Ongoing	Fire Department	\$0	Future Goal
Goal #2 Financial					
Promote sound fiscal management that seeks to minimize debt, pre-fund significant expenditures, maximize non-tax revenues, shared revenues and expenses with other government entities when feasible.					
City-wide revaluation	2018	Ongoing analysis of annual statistical reports	City Assessor	\$50,000	Mandatory
Goal #3 Growth and Development					
Provide opportunities for business growth, foster historic preservation in historical areas, preserve quality of life and continue the vitality of the local economy.					
Develop TID Plan for Hwy 60 Business Park	2018	Sheboygan Road Lift Station being built to service area	City Administrator/ Treasurer, Director of Engineering & Public Works, City Planner, Economic Development Board, Cedarburg Light & Water	\$15,000	Future Goal
Amcast	2018	Working with DNR and EPA for funding of cleanup. Site on EPA's National Priorities List, Developer interest in acquiring.	City Attorney, Mayor, Common Council, City Administrator/ Treasurer, Community Development Authority (CDA)		Priority

STRATEGIC WORKPLAN

2017-2021

Update of Zoning Code	2018	Ongoing	City Planner, Plan Commission, Common Council	\$20,000	Priority
Promote development/ redevelopment of Smart Growth area #19 along Pioneer Road	2017	Ongoing	City Planner, Economic Development Board, Common Council, CDA		Future Goal
Goal Objective	Projected Completion Date	Status as of September 2016	Responsible Party	Cost Projection	Classification

Goal #4 Infrastructure

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

Dams-Compliance with WI DNR NR333	2017	Grouting completed— other repairs yet to be completed. Engineering contract awarded. Study to be completed for NR 333 compliance.	Director of Engineering & Public Works	\$500,000	Mandated
Phosphorus Regulations	Unknown	To be determined by DNR Regulations; hired attorney	Wastewater Treatment Superintendent	Part of new Wastewater Treatment Plant cost	Mandated
Garfield Lift Station— Replacing valves and piping	2020	Received cost from J.F. Ahern Co.	Wastewater Treatment Superintendent	\$200,000	Priority
Replace and move Highland Lift Station	2020	To be initiated	Wastewater Treatment Superintendent, Director of Engineering & Public Works	\$1,300,000	Priority

Goal #5 Leisure Services

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

Develop Parkland at Prairie View Subdivision—Shelter and Restroom	2017	Phase III—Restroom/ shelter	Parks, Recreation & Forestry Board, Director of Parks, Recreation & Forestry	\$200,000	Future Goal
Explore outdoor Sports Complex	2020	To be initiated	Director of Parks, Recreation & Forestry	TBD	Future Goal
Indoor Multipurpose Gymnasium	2020	To be initiated, working with local sports organizations on needs analysis (2017)	Director of Parks, Recreation & Forestry	TBD	Future Goal
Plan and construction of Cedar Creek Park and Adlai Horn Park after creek cleanup	2018	To be initiated	Director of Parks, Recreation & Forestry	\$250,000– \$500,000	Future Goal

STRATEGIC WORKPLAN

2017-2021

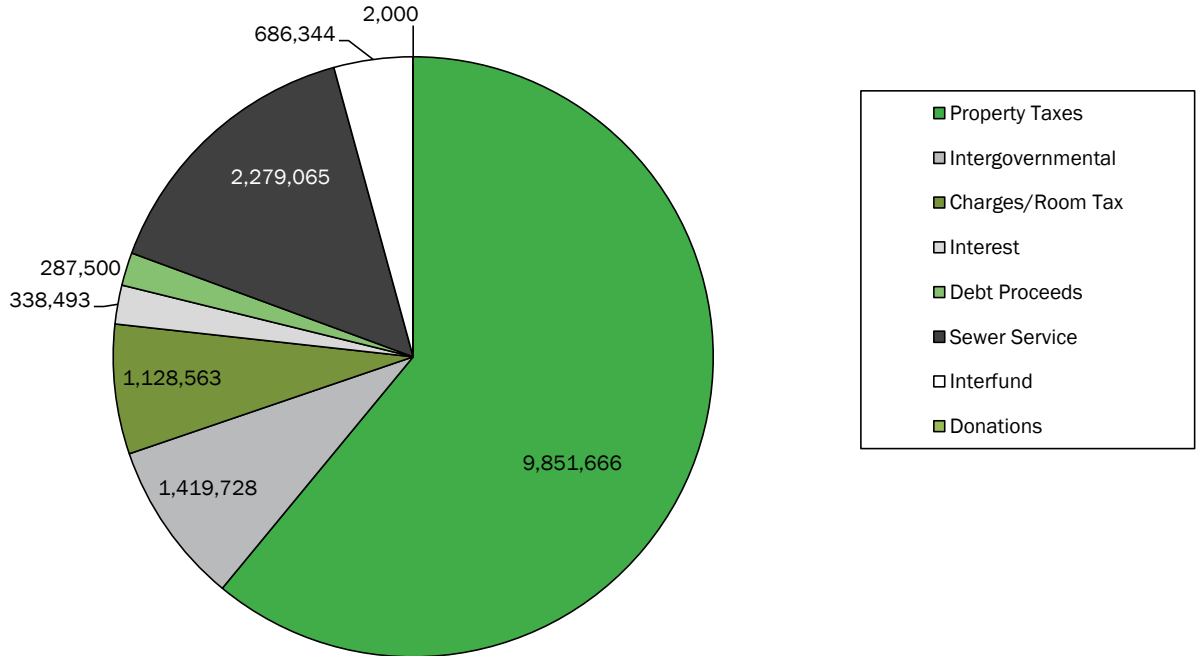
Technology User Survey and Technology Plan	2017	In progress	Library Director and Library Board	Staff Time	2017 Goal
Goal #6 Public Safety					
Protect life and property by establishing an atmosphere of safety, trust and well-being.					
Upgrade of severe weather siren system	2018	Ongoing upgrade Third one was replaced in 2016, and fourth one in 2017 (fourth of five)	Police Chief	\$75,000	Priority
Develop a County-wide Search and Rescue Team	2017	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
Continue replacement of Fire Department vehicles and safety equipment along with providing exceptional public education about fire safety	Unknown/ Ongoing	Ongoing	Fire Department		Priority
Goal #7 Risk Management					
Conduct the City operations in a manner that reduces risk exposure in the most cost effective manner possible through ongoing training concerning policies, procedures and safety practices.					
Improve CVMIC Risk Assessment score	2016	Reviewing policies with Safety Committee	Department Heads/ Supervisors, City Administrator/Treasurer	Staff time	Future Goal
Goal #8 Technology					
Improve efficiency and productivity between City departments, residents and businesses through technology					
Improve website to be ADA compliant	2018	Researching software options, updating links to documents	City Administrator/ Treasurer	\$5,000	Mandated
Improve paperless environment and record retention efforts					

CITY OF CEDARBURG 2017 BUDGET

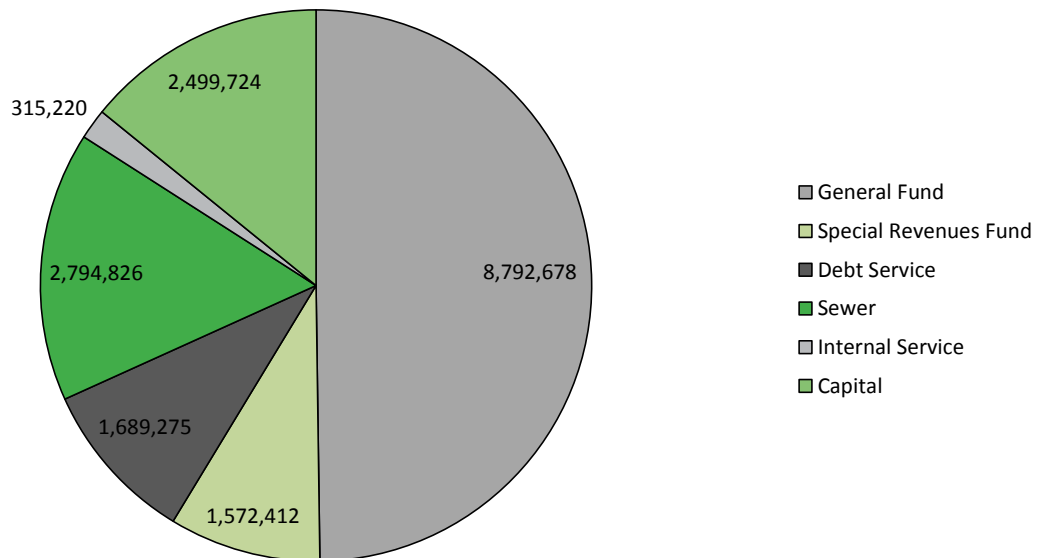
(By Category)

All Funds											
Revenues	General Fund	Cemetery	Room Tax	Recreation Programs	Swimming Pool	Subdividers Deposits	Library	Debt Service	Capital Improvements	Sewer Utility	Internal Service
Public Improvement Revenues	0										
Intergovernmental Revenues	983,469						185,264	204,995	46,000		
Regulation & Compliance	429,335		65,000								
Law & Ordinance Violations	67,500										
Public Charges for Services	76,565	26,740		178,065	323,358		27,000			2,442,491	
Intergovernmental Charges	217,614			1,000	38,700		7,474		100,000		322,556
Commercial Revenues	194,372	1,200				200	700	50	87,000	20,501	34,470
Donations				2,000					0		
Proceeds from Borrowing									287,500		
Property Taxes	6,668,080						707,306	1,284,280	1,192,000		
Total	8,636,935	27,940	65,000	181,065	362,058	200	927,744	1,489,325	1,712,500	2,462,992	357,026
Expenditures	General Fund	Cemetery	Room Tax	Recreation Programs	Swimming Pool	Subdividers Deposits	Library	Debt Service	Capital Improvements	Sewer Utility	Internal Service
General Government	1,116,049								50,000		
Public Safety	4,007,743								176,500		
Engineering & Public Works	2,515,804								1,975,750		
Parks, Recreation & Forestry	924,502	46,463		199,627	362,058		899,264		90,000		
Debt Service								1,689,275		82,809	
Insurance											315,220
Conservation & Development	88,880		61,750								
Sewer Utility										2,712,017	
Other	0										
Transfers to Other Funds	139,700		3,250			0			207,474		
Total	8,792,678	46,463	65,000	199,627	362,058	0	899,264	1,689,275	2,499,724	2,794,826	315,220
Revenues - Expenditures	(155,743)	(18,523)	0	(18,562)	(0)	200	28,480	(199,950)	(787,224)	(331,834)	41,806

2017 All Funds—By Revenue Category



2017 All Funds—Expenditures by Fund



BUDGET SUMMARY

All Funds

BY FUND

All Funds				
	Actual	Budget	Estimated	Budget
Revenues	2015	2016	2016	2017
General Fund	9,263,281	8,420,090	8,488,041	8,636,935
Cemetery	36,661	31,540	24,840	27,940
Room Tax	80,752	62,000	65,000	65,000
Recreation Programs	135,158	114,200	181,893	181,065
Swimming Pool	294,234	330,712	339,533	362,058
Subdividers Deposits	51,387	200	225	200
Library	812,280	889,625	889,052	927,744
Debt Service	1,641,549	912,332	1,184,051	1,489,325
Capital Improvements	5,595,937	9,265,000	10,001,718	1,712,500
Sewer Utility	2,373,554	2,298,753	3,312,051	2,462,992
Internal Service	413,536	345,349	400,407	357,026
Total	20,698,329	22,669,801	24,886,811	16,222,785
	Actual	Budget	Estimated	Budget
Expenditures	2015	2016	2016	2017
General Fund	9,066,646	8,444,494	8,452,460	8,792,678
Cemetery	50,317	45,911	47,008	46,463
Room Tax	80,752	62,000	65,000	65,000
Recreation Programs	118,170	119,706	185,245	199,627
Swimming Pool	294,234	330,712	339,533	362,058
Subdividers Deposits	72,591	50,000	47,934	0
Library	851,170	871,565	867,179	899,264
Debt Service	1,646,909	926,282	996,832	1,689,275
Capital Improvements	3,854,140	10,877,039	11,446,257	2,499,724
Sewer Utility	2,423,385	2,651,005	2,549,828	2,712,017
Internal Service	359,311	336,991	416,507	315,220
Total	18,817,625	24,715,705	25,413,783	17,581,326
Revenues-Expenditures	1,880,704	(2,045,904)	(526,972)	(1,358,541)

BUDGET SUMMARY

Budget Summary

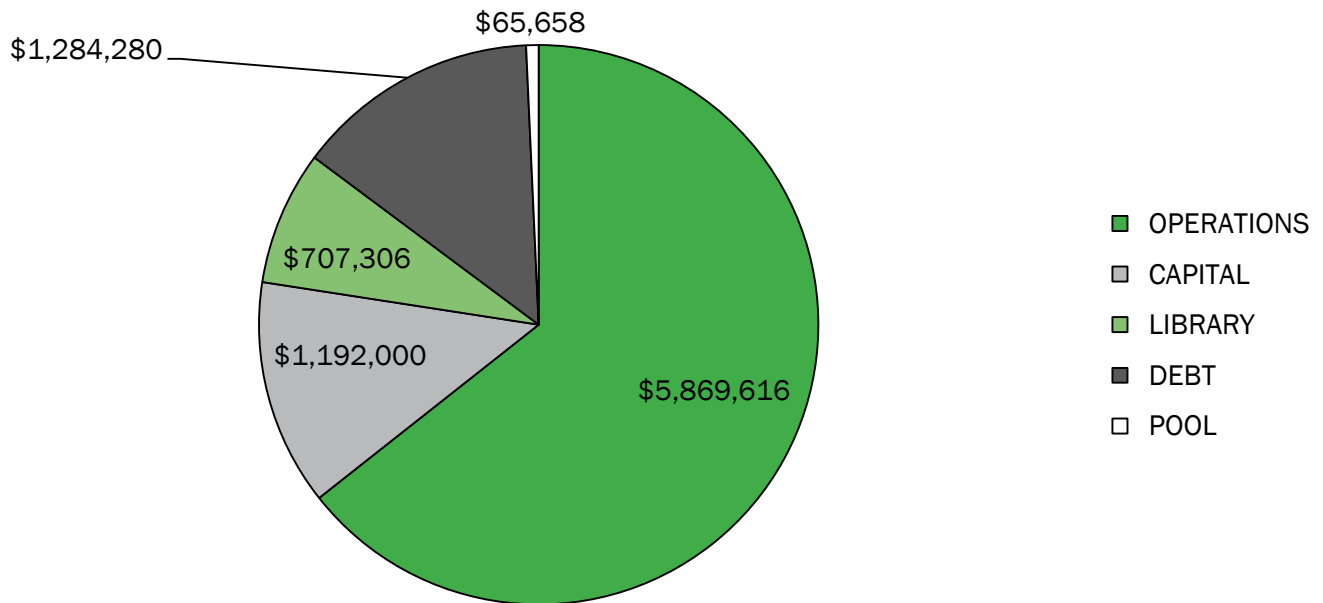
FUND BALANCE

2017 Budget Summary by Fund					
Fund	Description	Estimated Beginning Fund Balance	Adopted Budgeted Revenues	Adopted Budgeted Expenditures	Estimated Ending Fund Balance
100	General	2,554,474	8,636,935	8,792,678	2,398,731
200	Cemetery	280,747	27,940	46,463	262,224
210	Room Taxes	462	65,000	65,000	462
220	Recreation Programs	75,353	181,065	199,627	56,791
240	Swimming Pool	0	362,058	362,058	(0)
250	Parks & Playgrounds—Subdividers Deposits	14,413	200	0	14,613
260	Library	(28,480)	927,744	899,264	0
300	Debt Service Fund	219,814	1,489,325	1,689,275	19,864
400	Capital Improvements	1,087,027	1,712,500	2,499,724	299,803
601	Sewerage	17,753,315	2,462,992	2,794,826	17,421,481
700	Risk Management	883,409	357,026	315,220	925,215
Total Funds		22,840,534	16,222,785	17,664,135	21,399,183

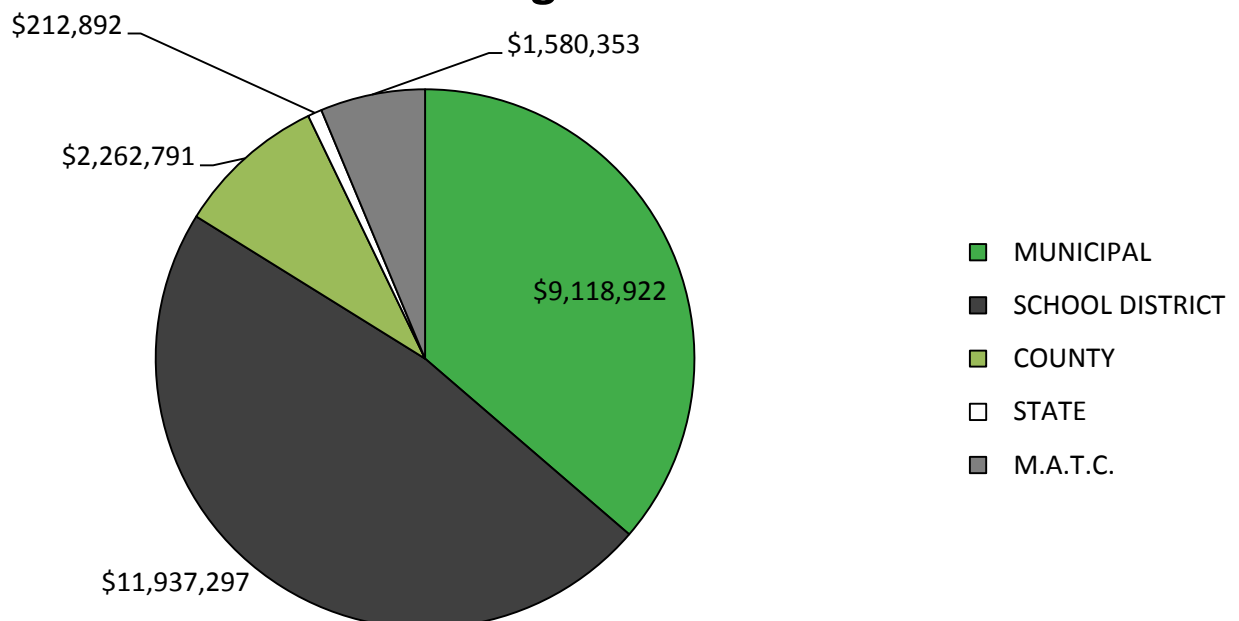
BUDGET SUMMARY

Budget Summary

Tax Levy



Taxing Entities



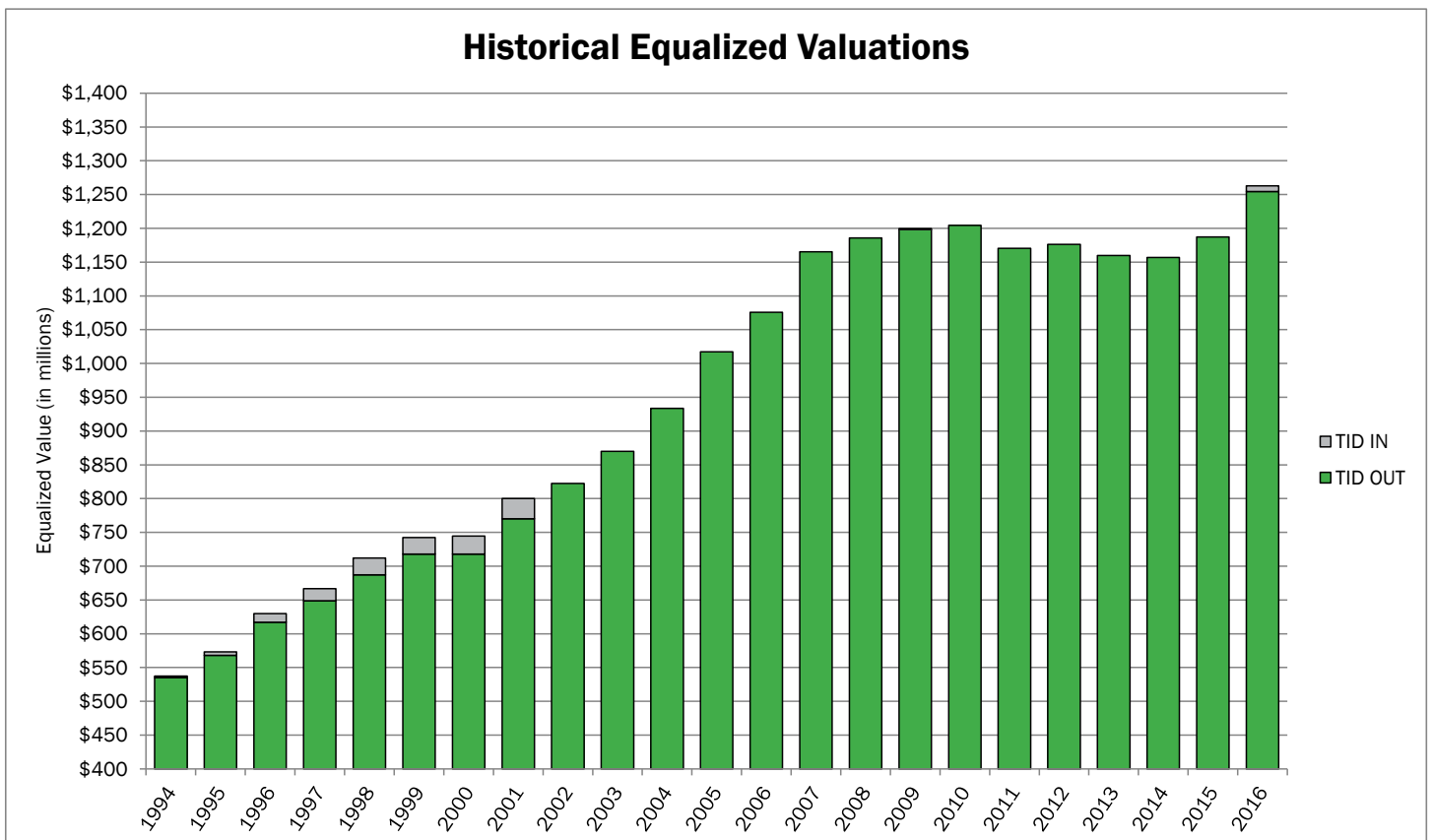
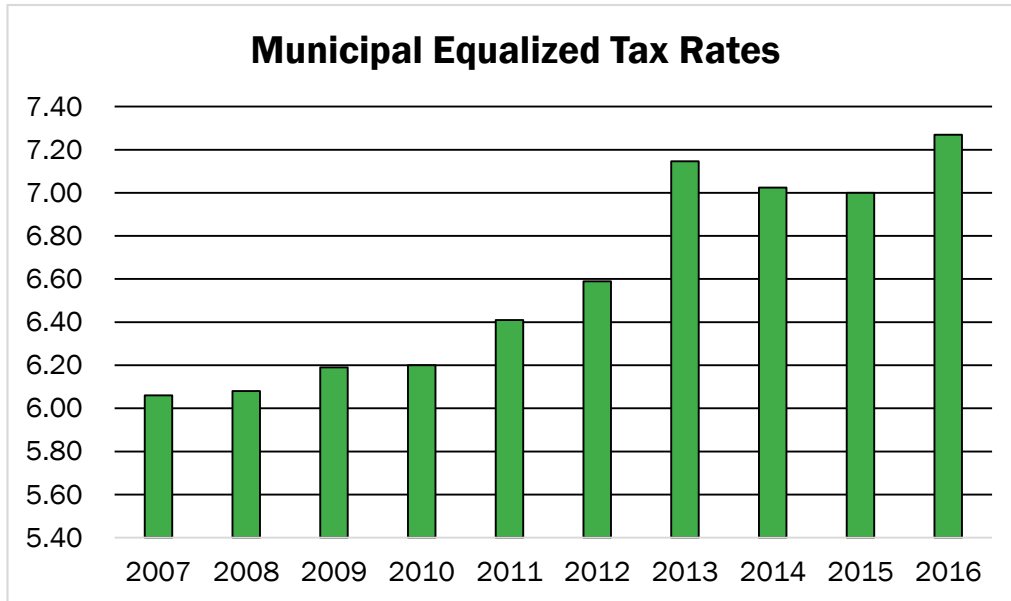
BUDGET SUMMARY

Budget Summary

City of Cedarburg					
	2014	2015	2016	2017	% CHANGE
City Tax Levies	ACTUAL	ACTUAL	ACTUAL	ADOPTED	2017/2016
General Fund Levy	5,568,212	5,626,518	5,803,256	5,869,616	1.1%
Capital Improvement Levy	1,235,000	1,435,000	1,170,000	1,192,000	1.9%
Special Revenue Fund Levy—Library	490,000	657,842	707,306	707,306	0.0%
TIF District - City Portion				62	
Special Revenue Fund Levy—Pool			44,121	65,658	48.8%
Debt Service Levy	972,917	619,532	705,776	1,284,280	82.0%
Total City Levy	8,266,129	8,338,892	8,430,459	9,118,922	8.2%
Other Taxing Bodies					
Cedarburg Schools	11,689,535	11,768,557	11,817,277	11,937,297	1.0%
Cedarburg Schools—TIF 3				81	
Ozaukee County—Operating	2,243,675	2,227,614	2,211,000	2,262,791	2.3%
Ozaukee County—TIF 3				15	
State of Wisconsin	196,308	201,463	204,381	212,892	4.2%
M.A.T.C.—Operating	2,460,817	1,507,980	1,514,199	1,580,353	4.4%
M.A.T.C.—TIF 3				11	
Total Tax Levy (Gross)	24,856,464	24,044,506	24,177,316	25,112,362	3.9%
- State School Credit	(1,838,119)	(1,812,945)	(2,087,023)	(2,103,864)	0.8%
Total Tax Levy (Net)	23,018,345	22,231,561	22,090,293	23,008,498	4.2%
Equalized Valuation	1,156,752,200	1,187,131,800	1,204,323,800	1,254,478,000	4.2%
City Equalized Tax Rate	7.15	7.02	7.00	7.27	3.8%
School District Equalized Tax Rate	10.13	9.94	9.84	9.54	-3.0%
Total Equalized Tax Rate	19.93	18.77	18.36	18.35	-0.1%
Assessed Valuation	1,183,410,760	1,196,486,770	1,208,692,140	1,221,899,680	1.1%
Assessment Ratio	102.30%	100.91%	100.36%	97.39%	
Tax Rates (Per \$1,000 A.V.)					
City of Cedarburg	6.99	6.97	6.97	7.46	7.0%
Cedarburg School District	9.90	9.86	9.80	9.79	-0.1%
Ozaukee County	1.90	1.86	1.83	1.85	1.1%
State of Wisconsin	0.17	0.17	0.17	0.17	0.0%
M.A.T.C.	2.08	1.26	1.25	1.29	3.2%
Total Tax Rate (Gross)	21.04	20.12	20.02	20.56	2.7%
- State School Credit	(1.55)	(1.52)	(1.73)	(1.72)	-0.3%
Total Tax Rate (Net)	19.49	18.60	18.29	18.84	3.0%

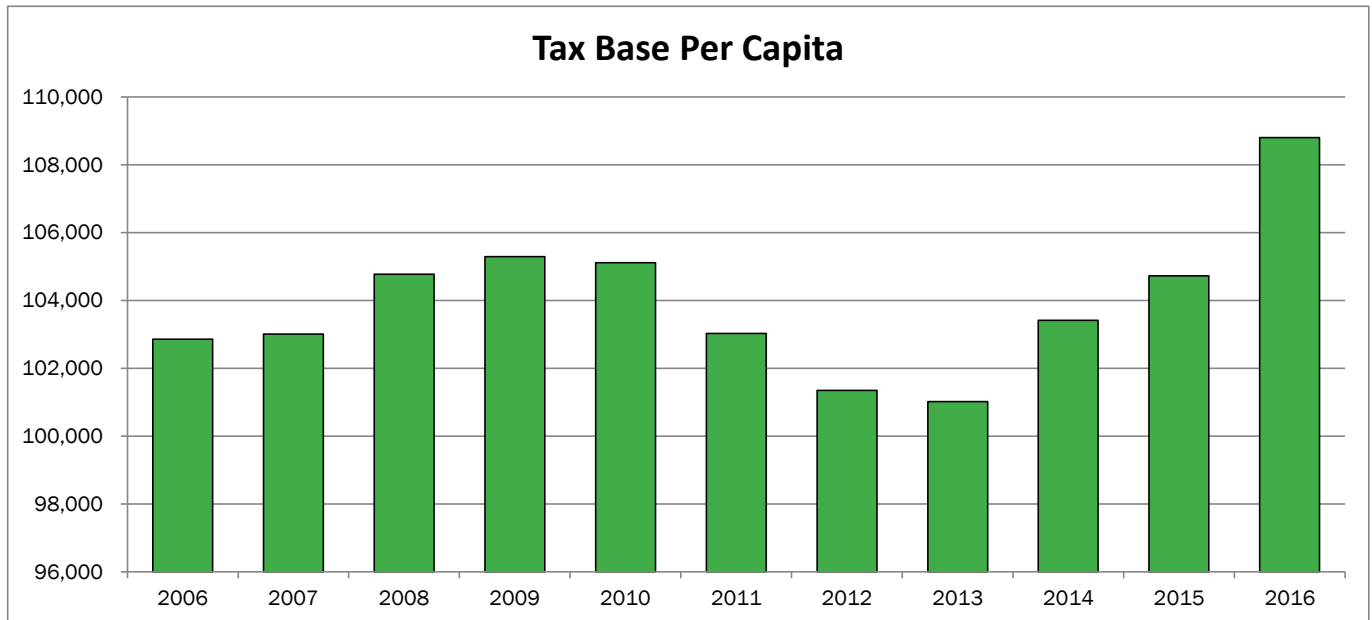
BUDGET SUMMARY

Budget Summary



BUDGET SUMMARY

Budget Summary



PUBLIC SCHOOL



W63 N643

LINCOLN BLDG.

CEDARBURG SENIOR CENTER

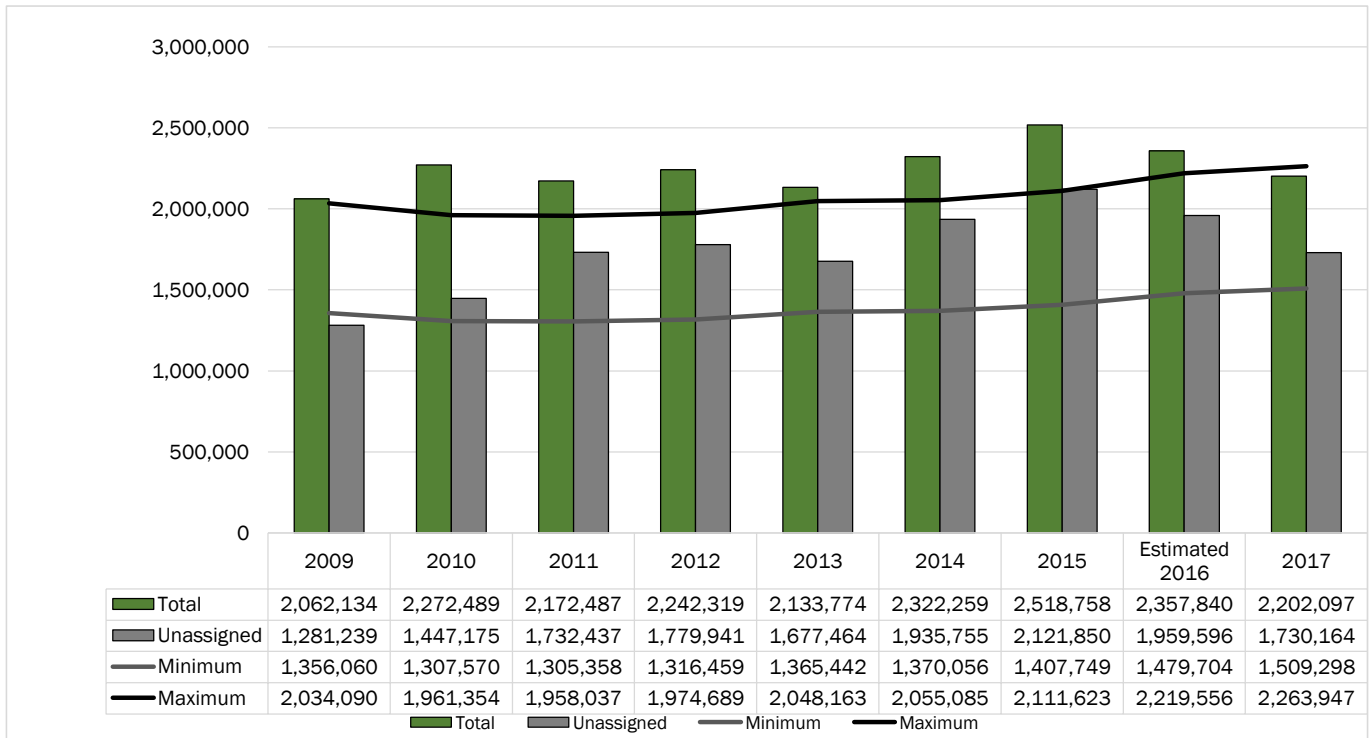
**GENERAL
FUND**

GENERAL FUND

Fund Balance Summary

The graph below represents the trend in the General Fund Balance for the past 10 years. Since 1991 the City has built back its fund balance that was dramatically drawn down from 1985 to 1991. City policy states that undesignated General Fund Balance should be between two and three months of general fund expenditures, or approximately \$1.46 million to \$2.2 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 2017 budget includes use of fund balance in the amount of \$155,743 to fund the purchase of tactical medical supplies, handguns and holsters for the Police Department, repair and paint a fence at the Police Dept., a pool heater and a transfer to Capital Improvements for Fire Department projects.

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.



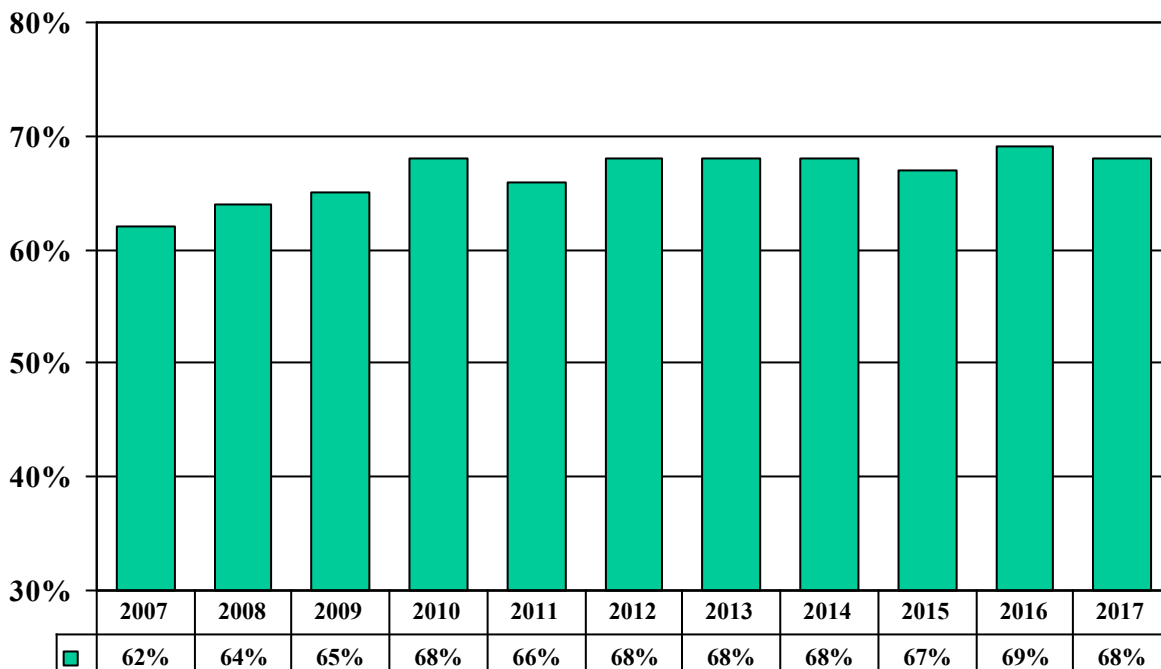
GENERAL FUND

Revenue Sources

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

Property Taxes

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



Property taxes as a percentage of total General Fund revenues have held steady since 2010. With construction picking up the percentage may continue to decline in the City in the future. The building inspection revenues are increasing \$71,000 over 2016 due to the increase expected in construction. In the future the City needs to explore other revenues sources to help lower the share of the burden on the taxpayers.

The 2017 adopted budget assessed tax rate increased from \$6.97 to \$7.46. \$0.48 of this amount is due to the debt service payments for the library and public works garage building projects.

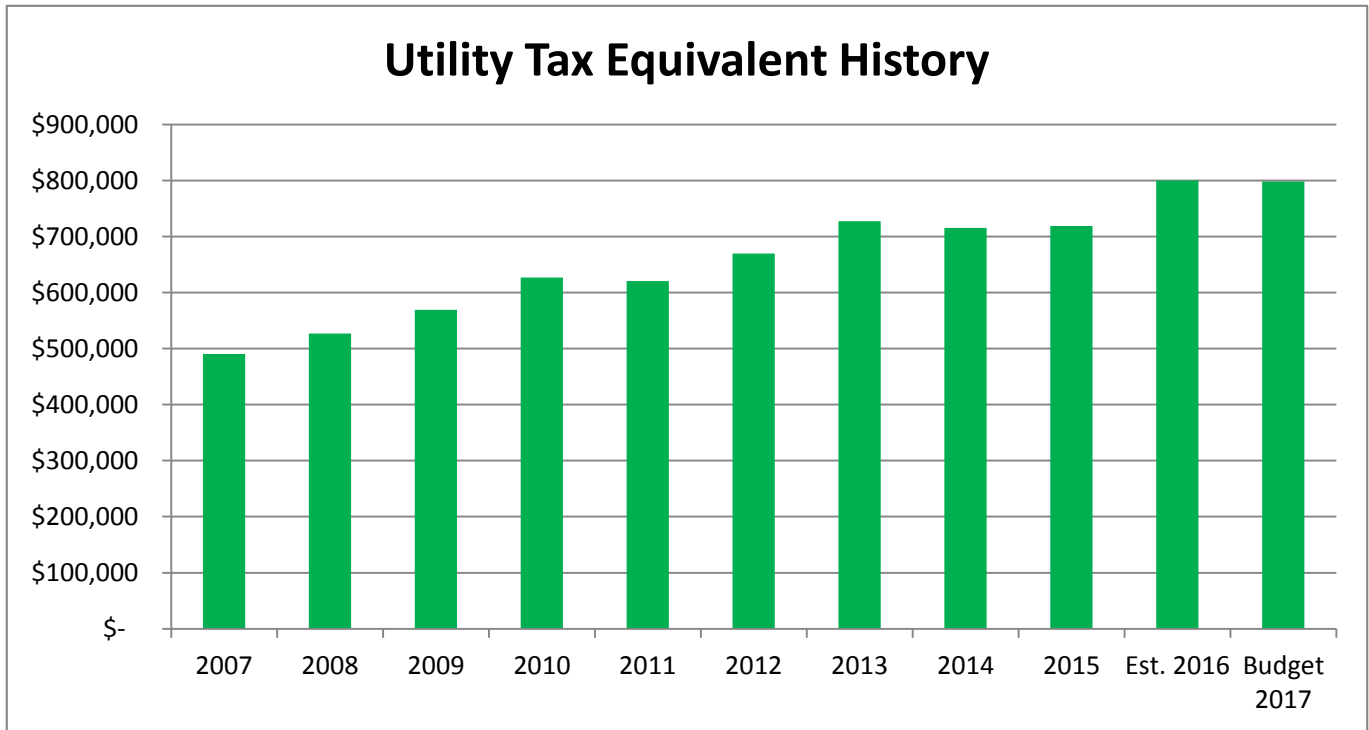
GENERAL FUND

Revenue Sources

Utility Tax Equivalent

The Cedarburg Light & Water Utility makes a payment in lieu of property taxes (PILOT), calculated by applying the local municipal and school tax rates against the total value of the utility plant in service. The calculation includes the assessment ratio; therefore, as the assessment ratio declines, so does the PILOT. This source provides 9.2% of General Fund operating revenues in 2017.

The assumption for 2017 revenues was based on the value estimate completed by Cedarburg Light & Water and a 97.39% assessment ratio for 2016.



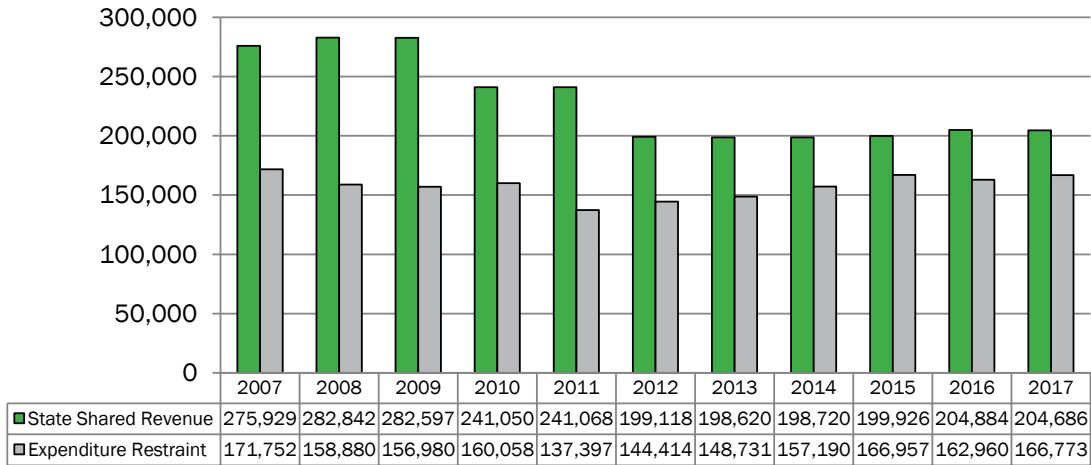
Intergovernmental Revenues

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.

GENERAL FUND

Revenue Sources

State Shared Revenue and Expenditure Restraint

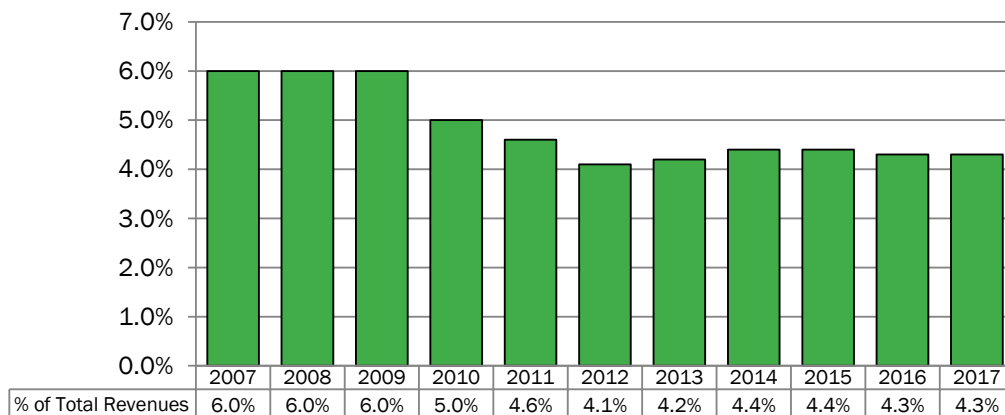


Typically, the City receives 95% of the prior year's payment under the State formula. State Shared Revenue for 2017 is increasing 2.4% or \$4,760 from the 2016 budget.

In 1995 the State added the Expenditure Restraint Program. Obtaining these revenues helped offset the decline in general shared revenues. The Expenditure Restraint Program provides additional shared State revenue for restricting the rate of growth of General Fund expenditures to a limit that considers inflation and growth in new construction in the municipality. To obtain these funds, the City must comply with the State requirement as previously mentioned. For 2017, the revenue is increasing from the 2016 budget by \$3,813. The City will not qualify for the program in 2018 due to the change in calculation of the total expenditures and the cap on expenditures limited to an increase of 1.7%. Expenditures are increasing 3.76% from the 2016 revised budget amount.

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

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



GENERAL FUND

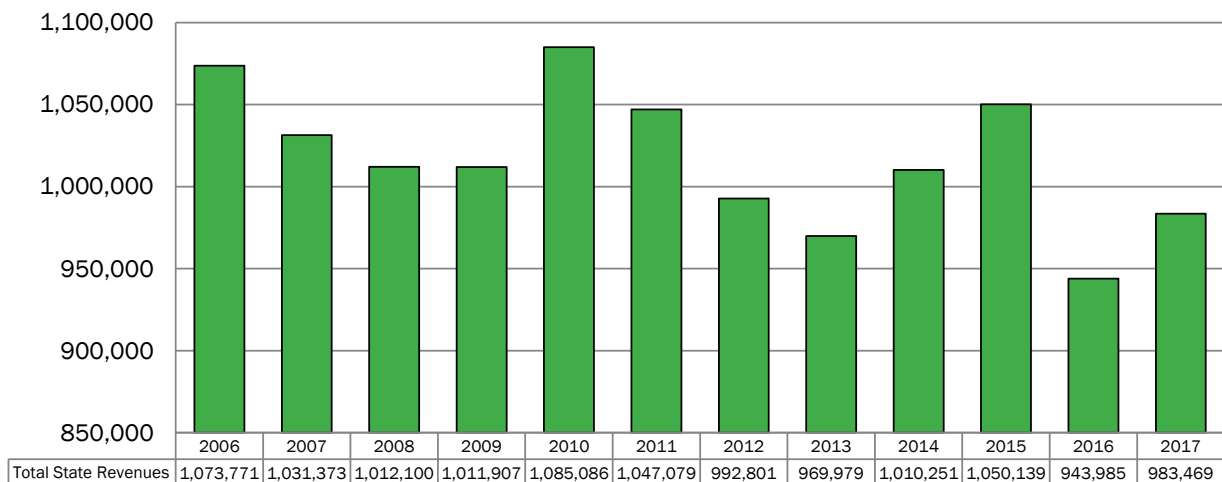
Revenue Sources

The second largest intergovernmental revenue consists of State transportation aids. State transportation aids are \$28,547, 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 2017 amount is a 4.0% increase from 2016.

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 2017 amount is budgeted at \$35,941, 26% higher than 2016. Like other forms of State aid, the future of this source of revenue is uncertain.

Since 2000, the City has received computer aid revenue from the State. This payment stems from their decision to exempt all computers from inclusion as personal property. This revenue is budgeted to decrease by 8.7% for 2017 due to the added exemptions for property for cable companies.

Total State Revenues



GENERAL FUND

Revenue Sources

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 4.9% 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 was approved and started development that has created an additional 70 lots. 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. These fees are increasing 20% over 2016 due to the anticipated development in 2017.

Law and Ordinance Violations

Such revenues represent the City's share of fines from violations of City ordinances and State Statutes, as well as parking ticket revenues. Fines and parking tickets represent less than 1% of general fund operating revenues. Revenues are budgeted to remain the same as 2016.

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 and budgeted to increase 2.5%.

Intergovernmental Charges for Services

This source consists of payments received from the Town of Cedarburg under a Shared Services Agreement for the Fire Department that is in effect through 2024. The DNR mandates water monitoring at the Pleasant Valley Landfill which is shared jointly with the Town. They fund one-third of the expenditures.

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

The intergovernmental charges revenue category provides approximately 2.5% 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

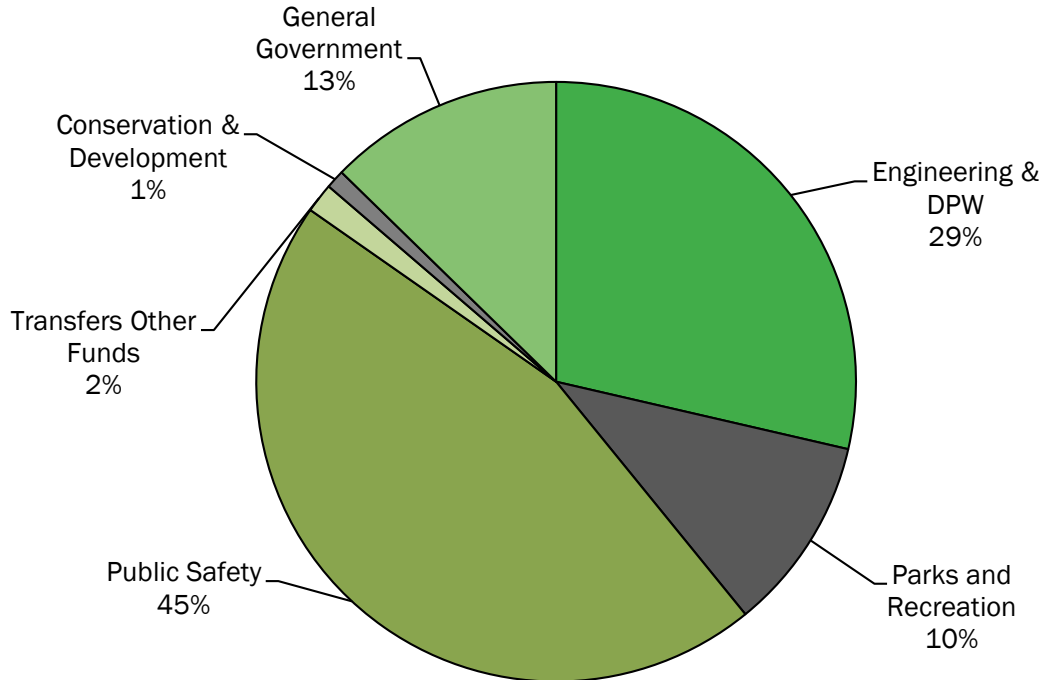
This source primarily consists of interest earnings on invested funds and sales/rental of City property including rental income from the lease of water towers to cellular telephone companies. As a percentage of General Fund operating revenues, such revenues fund approximately 2.2% of the operating budget. Fluctuation in this account is due to the changes in yields on invested funds and the amount of investable funds. The market interest rates began to increase in 2016 along with the State of WI Investment Pool rates. As investable funds have increased, the City has implemented the investment strategies recommended by the ad hoc Debt/Investment Advisory Committee and more actively managed its investments by hiring an investment advisor for long term investments.

GENERAL FUND

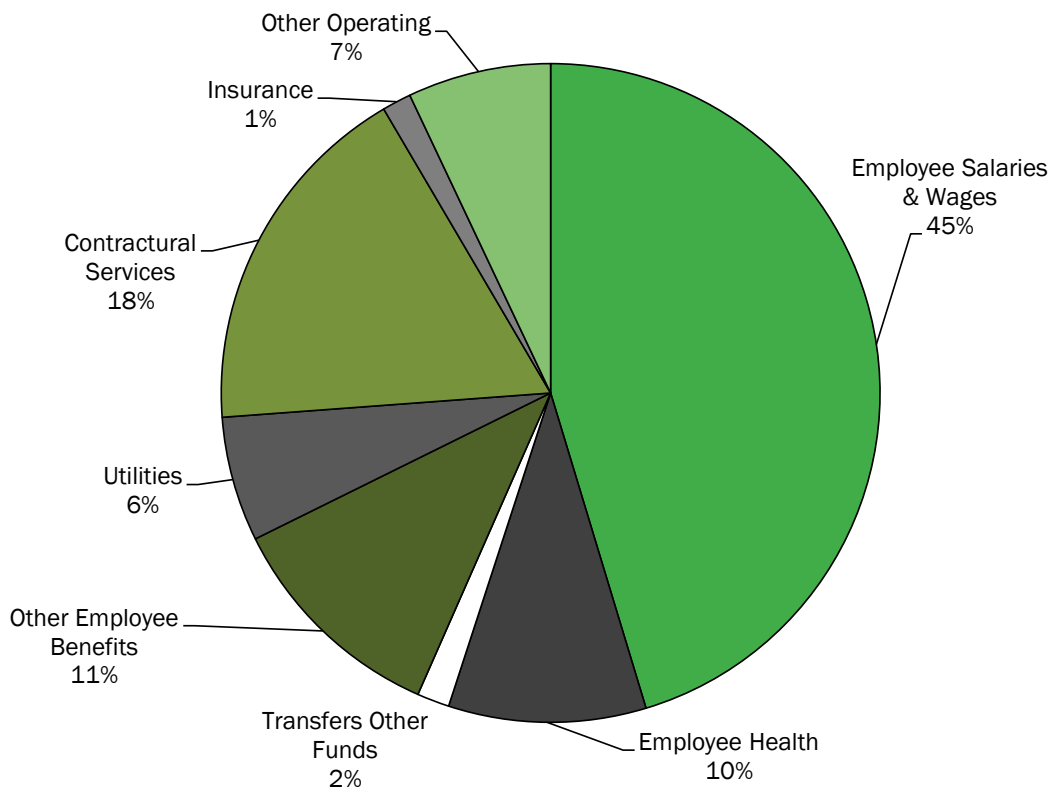
Revenue Sources

General Fund							
Fund 100							
				2016	2016	2017	% Change
Revenues	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Public Improvement Revenues	7,031	1,410	2,918	0	0	0	0.00%
Intergovernmental Revenues	969,979	1,010,251	1,050,139	927,284	943,985	983,469	6.06%
Regulation & Compliance	382,757	361,940	417,195	357,575	401,615	429,335	20.07%
Law & Ordinance Violations	51,976	51,399	49,444	67,500	67,500	67,500	0.00%
Public Charges for Services	69,567	76,059	79,436	74,720	86,544	76,565	2.47%
Intergovernmental Charges	200,061	202,855	196,482	210,992	209,381	217,614	3.14%
Commercial Revenues	156,998	158,655	1,120,416	176,548	173,873	194,372	10.10%
Property Taxes	6,147,922	6,284,746	6,346,910	6,605,471	6,605,143	6,668,080	0.95%
Total	7,986,291	8,147,315	9,262,940	8,420,090	8,488,041	8,636,935	2.58%
				2016	2016	2017	%Change
Expenditures	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
General Government	1,094,827	1,057,401	1,042,523	1,140,235	1,142,196	1,116,049	-2.12%
Public Safety	3,700,385	3,617,236	3,687,680	3,875,384	3,898,284	4,007,743	3.42%
Engineering & Public Works	2,335,053	2,308,939	2,308,639	2,480,529	2,459,777	2,515,804	1.42%
Parks, Recreation & Forestry	858,224	824,276	875,295	856,666	852,816	924,502	7.92%
Conservation & Development	49,038	70,419	72,621	87,680	87,680	88,880	1.37%
Other	0	0	0	3,000	0	0	0.00%
Transfers to Other Funds	57,311	80,559	1,079,875	1,000	11,707	139,700	13870.00%
Total	8,094,838	7,958,830	9,066,633	8,444,494	8,452,460	8,792,678	4.12%
Revenues - Expenditures	(108,547)	188,485	196,307	(24,404)	35,581	(155,743)	538.19%
Fund Balance	2,133,774	2,322,259	2,518,566	2,297,855	2,357,840	2,202,097	

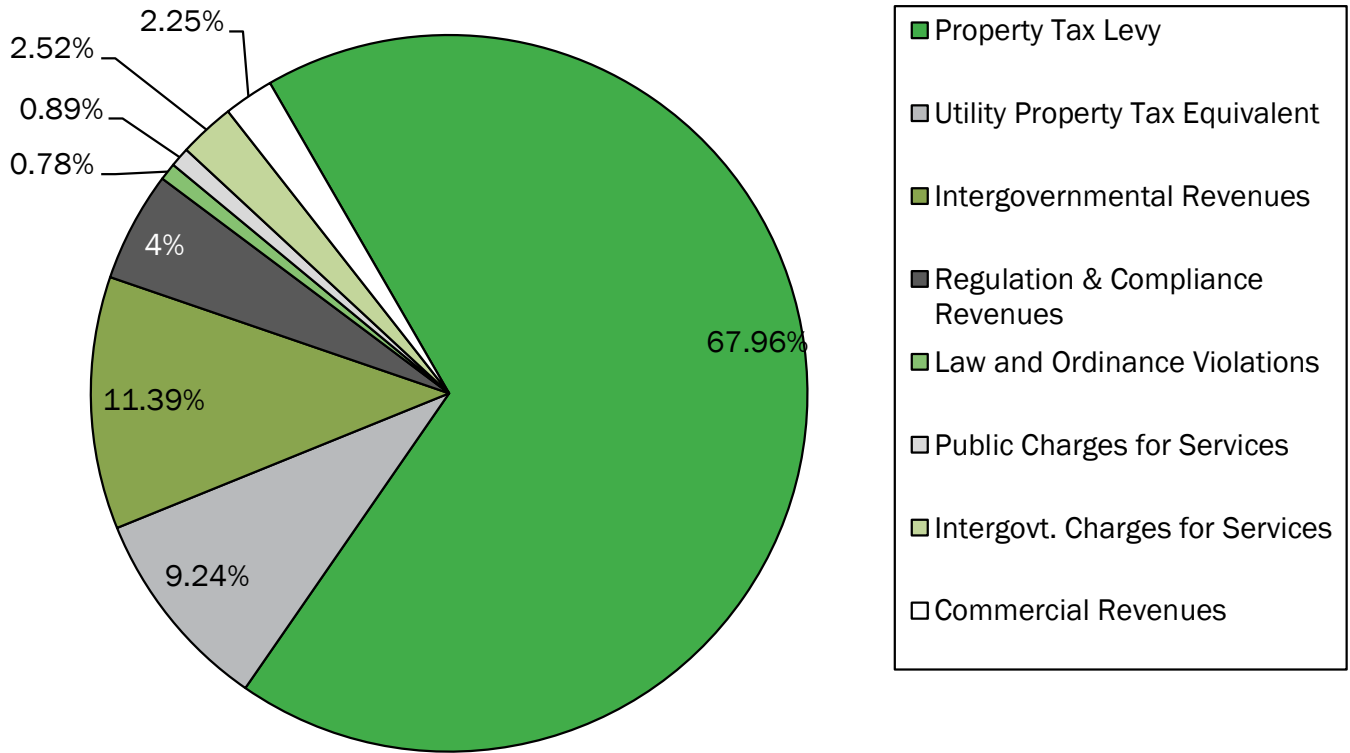
General Fund Department Expenditures



Operating Expense by Object



General Fund Revenues



Property Tax Levy	5,869,616
Utility Property Tax Equivalent	798,464
Intergovernmental Revenues	983,469
Regulation & Compliance Revenues	429,335
Law and Ordinance Violations	67,500
Public Charges for Services	76,565
Intergovt. Charges for Services	217,614
Commercial Revenues	<u>194,372</u>
TOTAL	8,636,935

General Fund Revenues

Fund 100

				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Public Improvements	2013	2014	2015				
Engineering & Administration	7,031	1,410	2,918	0	0	0	0.00%
Total Public Improvement Revenues	7,031	1,410	2,918	0	0	0	0.00%
				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Intergovernmental Revenues	2013	2014	2015				
State Shared Revenues	198,620	198,720	205,083	199,926	204,884	204,686	2.38%
Fire Insurance Dues	40,187	45,625	71,150	0	0	0	0.00%
Expenditure Restraint Program	148,731	157,190	166,957	162,960	162,960	166,773	2.34%
State Grant, Police Training	2,560	2,880	3,040	2,700	3,200	2,700	0.00%
State Transportation Aids	525,448	547,997	544,042	510,210	509,960	528,547	3.59%
State Computer Aids	16,304	15,848	17,022	23,000	23,040	21,000	-8.70%
State Recycling Grant	38,034	37,991	37,984	28,488	35,941	35,941	26.16%
Federal Grant—COPS/Police	95	0	940	0	0	0	0.00%
State Grants—DOT/Police	0	4,000	3,921	0	4,000	4,000	0.00%
State Grant - Forestry	0	0	0	0	0	19,822	0.00%
Total Intergovernmental Revenues	969,979	1,010,251	1,050,139	927,284	943,985	983,469	6.06%
				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Regulation and Compliance	2013	2014	2015				
Liquor & Beer Licenses	20,375	21,536	21,795	22,080	21,344	21,480	-2.72%
Electric Contr. Licenses	1,505	0	0	0	0	0	0.00%
Direct Seller Licenses	940	645	960	1,190	1,685	1,800	51.26%
Cigarette Licenses	900	800	600	700	700	700	0.00%
Operator Licenses	10,565	12,400	11,018	13,750	14,000	14,000	1.82%
Bicycle Licenses	120	110	60	100	131	100	0.00%
Dog and Cat Licenses	1,478	1,531	695	1,300	1,300	1,300	0.00%
Cable TV Franchise Fee	159,215	156,207	159,092	160,000	160,000	160,000	0.00%
Transient Permit Fee	250	250	250	250	250	250	0.00%
Weights & Measures Licenses	1,142	1,020	1,060	995	995	995	0.00%
Fire Inspection Fee	15,140	15,115	8,893	15,325	15,473	15,325	0.00%
Building Permits	74,879	65,459	108,798	71,000	94,271	111,800	57.46%
Electrical Permits	20,017	18,014	21,042	16,000	18,000	22,400	40.00%
Plumbing Permits	19,481	18,975	27,070	15,550	21,575	24,750	59.16%
Clearwater Compliance Permits	8,350	8,650	5,650	0	0	0	0.00%
Heating/Air Conditioning Permits	20,343	14,858	19,836	15,000	18,500	20,000	33.33%
Drive Opening Permits	880	790	940	900	1,100	1,000	11.11%
Erosion Control Permits	3,400	2,550	3,900	2,200	4,700	5,550	152.27%
Occupancy Permits	3,935	5,650	6,430	4,750	5,340	5,950	25.26%
Sign Permits	2,545	2,425	2,265	1,800	1,475	1,800	0.00%
Street Opening Permits	3,900	4,950	3,800	3,600	4,000	3,600	0.00%
Miscellaneous Permits—Clerk	1,946	1,375	1,905	1,910	1,900	1,910	0.00%
Building Inspection Plan Review	4,485	3,165	4,025	2,975	5,675	8,025	169.75%

General Fund Revenues

Fund 100 (contd.)

				2016	2016	2017	% Change
Regulation and Compliance (contd.)				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
Stormwater Management Permit	601	244	1,053	800	2,360	1,200	50.00%
Plan Review	6,088	4,621	6,058	5,000	6,441	5,000	0.00%
Zoning Permits	277	600	0	400	400	400	0.00%
Total Regulation & Compliance	382,757	361,940	417,195	357,575	401,615	429,335	20.07%
				2016	2016	2017	% Change
Law & Ordinance Violations				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
Court Penalties & Costs	37,788	33,672	32,228	44,500	44,500	44,500	0.00%
Parking Violations	14,188	17,727	17,216	23,000	23,000	23,000	0.00%
Total Law & Ordinance Violations	51,976	51,399	49,444	67,500	67,500	67,500	0.00%
				2016	2016	2017	% Change
Public Charges for Services				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
Treasurer's Office Fees	1,015	851	1,018	600	753	700	16.67%
License Publication Fees	720	720	750	720	765	920	27.78%
Assessor's Office Fees	4,865	4,708	5,510	4,300	5,510	5,000	16.28%
General Government Misc. Fees	45	57	0	0	4	0	0.00%
Engineering Fees	200	0	0	3,100	7,210	3,100	0.00%
Building Inspection House Nos.	452	490	973	400	721	920	130.00%
State Tag Fee	735	595	1,150	1,000	1,500	2,300	130.00%
Tax Exemption Fees	0	175	0	175	175	0	-100.00%
Central Duplicating Fees	118	206	244	175	175	175	0.00%
Police Department Fees	13,177	11,627	15,293	11,500	11,500	11,500	0.00%
Alarm Permit Fees	275	375	275	250	275	250	0.00%
False Alarm Fees	2,050	2,485	3,470	1,500	2,000	2,000	33.33%
Public Works Department Fees	1,631	3,518	3,774	5,000	3,864	3,500	-30.00%
Celebrations	16,601	16,729	17,149	18,000	23,496	18,000	0.00%
Recycling—Plastic/Glass/Oil	595	395	215	0	0	0	0.00%
Recycling—Aluminum/Tin	876	920	0	0	0	0	0.00%
Recycling Cart Upgrade	1,541	1,688	1,847	1,500	1,994	1,800	0.00%
Weed Mowing Fees	728	794	920	1,000	500	800	-20.00%
Park Rental Fees	5,443	5,540	7,929	6,000	7,002	6,500	8.33%
Safety Training	190	0	0	0	0	0	0.00%
Senior Center Fees	17,135	24,186	18,919	18,500	18,500	18,500	0.00%
Public Charges for Services	1,175	0	0	1,000	600	600	-40.00%
Total Public Charges for Services	69,567	76,059	79,436	74,720	86,544	76,565	2.47%
				2016	2016	2017	% Change
Intergovernmental Charges				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
Sanitation—Town	3,350	3,632	3,350	3,350	3,350	3,350	0.00%
Fire— Operating—Town	126,226	129,142	126,779	133,580	133,580	141,364	5.83%
Fire/EMS Dispatching—Town	3,600	3,280	3,570	3,600	3,100	3,500	-2.78%

General Fund Revenues

Fund 100 (contd.)

				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Intergovernmental Charges (contd.)							
	2013	2014	2015				
Emergency Management—Town	462	375	229	775	775	600	-22.58%
Crossing Guards—School District	47,651	47,430	44,567	51,437	50,000	50,000	-2.79%
Sewer Administrative Services	10,250	10,250	10,250	10,250	10,250	10,250	0.00%
Transfer from Room Tax Fund	3,457	3,219	4,038	3,100	3,100	3,250	4.84%
Transfer from CDBG—Admin.	1,498	980	973	1,500	1,500	1,500	0.00%
Transfer from TIF—Admin.	709	1,769	0	1,000	1,000	1,000	0.00%
City of Mequon—Reimbursement	2,858	2,778	2,726	2,400	2,726	2,800	16.67%
Total Intergovernmental Charges	200,061	202,855	196,482	210,992	209,381	217,614	3.14%
				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Commercial Revenues							
	2013	2014	2015				
Interest—Delinquent Property Taxes	275	289	429	200	605	400	100.00%
Interest— Investments	13,602	9,513	15,634	20,000	18,000	31,000	55.00%
Interest—Special Assessments	86	174	105	48	2	0	-100.00%
Rent—City Property	17,500	14,828	14,111	13,740	15,374	14,100	2.62%
Rent—City Property, Water Tower	118,348	124,376	130,594	137,393	137,393	143,705	4.59%
Sale of City Property	708	162	6,444	0	100	0	0.00%
Refund of Prior Years Expense	479	3,313	33	0	(2,768)	0	0.00%
Donations	6,000	6,000	15,415	5,167	5,167	5,167	0.00%
Contribution of Fire Dept. Assets	0	0	537,651	0		0	0.00%
Transfer from EMS	0	0	400,000	0		0	0.00%
Total Commercial Revenues	156,998	158,655	1,120,416	176,548	173,873	194,372	10.10%
Total Non-Tax Revenues	1,838,369	1,862,569	2,916,030	1,814,619	1,882,898	1,968,855	8.50%
				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Tax Revenues							
	2013	2014	2015				
Property Taxes	5,420,675	5,569,576	5,628,178	5,803,256	5,805,143	5,869,616	1.14%
Property Tax Equivalent	727,247	715,170	718,732	802,215	800,000	798,464	-0.47%
Total Property Taxes	6,147,922	6,284,746	6,346,910	6,605,471	6,605,143	6,668,080	0.95%
				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Total General Fund Revenues							
	7,986,291	8,147,315	9,262,940	8,420,090	8,488,041	8,636,935	2.58%

Mayor & Common Council

513100, 511100

Department and Program Manager: Mayor and Common Council

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

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

Products and Services:

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

Mayor/Common Council Staffing Levels:

Personnel Schedule Summary Position	2015	2016	2017
Mayor (part-time elected)	1.00	1.00	1.00
Council Members (7 part-time elected)	7.00	7.00	7.00
Total	8.00	8.00	8.00

2016 Significant Accomplishments:

1. Coordinated creek clean up with Mercury Marine
2. Columbarium Ordinance passed
3. Plat approval for The Glen at Cedar Creek and Fairfield Manor West

2017 Objectives to Be Accomplished:

1. TID #4 creation
2. SandHills Trail plat review

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

313 **Printing:** Costs to actual

513100—Mayor

313 **Printing:** Decrease due to newsletter changing to electronic

330 **Travel and Meeting Expenses:** Increase for Mayor's forum

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 appraises the Mayor and Common Council on operating results.

Additionally, the Administrator, as City Treasurer, oversees management of financial resources and is responsible for the preparation of the annual City budget.

Products and Services:

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

City Administrator/Treasurer Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
City Administrator/Treasurer	1.00	1.00	1.00
Administrative Assistant*	0.25	0.25	0.25
Total	1.25	1.25	1.25

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

Department Services Indicators:	2014	2015	2016	2017 Projected
Bond Ratings	Aa2	Aa2	Aa2	Aa2
Distinguished Budget Presentation Award	yes	yes	yes	yes

City Administrator

513200, 519200

Performance Measures:

Service Area	Objective	Efficiency Measure	Actual 2014/2015	Actual 2015/2016	Target 2016/2017
Administrator's Office	Cost per capita	Operating costs	\$8.55	\$8.64	\$9.00

2016 Significant Accomplishments:

1. Continued work on succession planning
2. Implemented GFOA budget reviewer comments
3. Prepared and distributed RFP for investment advisor
4. Continued review on safety policies with safety committee
5. Negotiated Police Union contract

2017 Objectives to Be Accomplished:

- 1.

Long Term Goals:

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

Account Detail:

513200—City Administrator

310 **Office Supplies:** File folders, pens, etc.

320 **Publications and Dues:** Membership to Milwaukee Area Municipal Employer Association (MAMEA), Wisconsin City/County Management Association (WCMA) and Wisconsin Public Employer Labor Relations Association (WPELRA)

330 **Conferences and Travel:** Fuel usage, WCMA conferences and district meetings, University Wisconsin-Green Bay (UWGB) Administrator's Summit and other seminars as needed

519200—Employee Relations

161 **EAP/125:** Employee Assistance Program

210 **Professional Services:** Driver Notification Program, hearing and drug testing and other risk management activities

335 **Leadership Development:** Employee meeting refreshments

343 **Awards, Supplies:** Employee years of service recognition

Budget Variances:

513200—City Administrator

225 **Telephone:** Decrease to actual

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

519200—Employee Relations

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

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

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).

2016 Significant Accomplishments:

1. Reviewed and implemented columbarium ordinance
2. Negotiated Police Union agreement

2017 Objectives to Be Accomplished:

1. Prochnow remediation

Long Term Objectives:

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

Account Detail:

516100—City Attorney

210 Annual retainer—No longer applied

211 Prosecution of ordinance violations, legal services, meeting attendance

Budget Variances:

516100—City Attorney

211 **Extraordinary Services:** Increase due to special projects

Common Council, Mayor & City Attorney

511100 Common Council				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries	16,800	16,477	16,800	16,800	16,800	16,800	0.00%
151 Social Security	1,285	1,260	1,243	1,285	1,285	1,285	0.00%
165 Workers' Comp. Insurance	51	42	34	38	38	37	-2.63%
Total	18,136	17,779	18,077	18,123	18,123	18,122	-0.01%
511100				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
313 Printing	0	67	0	500	100	100	-80.00%
320 Publications and Dues	6,012	6,220	6,322	6,300	6,322	6,350	0.79%
330 Training & Travel	191	315	233	225	225	225	0.00%
390 Operating Expenses	(85)	463	386	375	375	375	0.00%
Total	6,118	7,065	6,941	7,400	7,022	7,050	-4.73%
Total Expenditures	24,254	24,844	25,018	25,523	25,145	25,172	-1.38%
513100 Mayor				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
151 Social Security	459	459	459	459	459	459	0.00%
152 Retirement	8	8	0	0	0	0	0.00%
165 Workers' Comp. Insurance	18	15	12	14	14	13	-7.14%
Total	6,485	6,482	6,471	6,473	6,473	6,472	-0.02%
513100				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
225 Telephone	9	32	67	75	85	85	13.33%
313 Printing	7,100	6,813	7,103	3,750	3,564	0	-100.00%
330 Training & Travel	20	162	0	150	554	600	300.00%
343 Awards, Supplies	115	0	561	600	0	600	0.00%
390 Operating Expenses	0	250	515	250	250	250	0.00%
Total	7,244	7,257	8,246	4,825	4,453	1,535	-68.19%
Total Expenditures	13,729	13,739	14,717	11,298	10,926	8,007	-29.13%
516100 City Attorney				2016	2016	2017	% Change
Professional Services	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210 General Services—Retainer	57,600	19,200	0	0	0	0	0.00%
211 Extraordinary Services	26,318	43,541	51,305	70,000	100,000	80,000	14.29%
Total	83,918	62,741	51,305	70,000	100,000	80,000	14.29%
				2016	2016	2017	% Change
Revenues	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
474110 Sewer Administrative	4,613	4,613	4,613	4,613	4,613	4,613	0.00%
Total	4,613	4,613	4,613	4,613	4,613	4,613	0.00%
				2016	2016	2017	% Change
Net Cost of Program	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
	117,288	96,711	86,427	102,208	131,458	108,566	6.22%

Administrator & Employee Relations

513200					2016	2016	2017	% Change
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries	68,521	68,323	69,693	71,314	71,314	72,641	1.86%
135	Sick Payout	387	844	706	866	866	986	13.86%
151	Social Security	5,035	5,148	5,258	5,583	5,621	5,735	2.72%
152	Retirement	4,565	4,923	4,954	4,816	4,849	5,098	5.86%
154	Health Insurance	14,093	9,673	13,271	14,620	14,620	15,491	5.96%
155	Life Insurance	23	33	46	37	37	38	2.70%
159	Longevity	1,145	1,194	1,244	1,294	1,294	1,344	3.86%
165	Workers' Comp. Insurance	222	186	154	176	176	177	0.57%
Total Personnel		93,991	90,324	95,326	98,706	98,777	101,510	2.84%
513200					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
225	Telephone	205	587	129	210	130	130	-38.10%
310	Office Supplies	82	8	359	150	50	150	0.00%
320	Publications & Dues	342	404	550	375	180	375	0.00%
330	Training & Travel	174	727	68	500	792	600	20.00%
Total Operating		803	1,726	1,106	1,235	1,152	1,255	1.62%
Total Administrator		94,794	92,050	96,432	99,941	99,929	102,765	2.83%
519200					2016	2016	2017	% Change
Employee Relations		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
124	Performance Bonuses	1,000	0	0	0	0	0	0.00%
161	EAP Administration	1,722	1,759	1,904	2,100	2,100	2,100	0.00%
210	Professional Services	487	471	140	1,000	1,000	1,000	0.00%
335	Leadership & Development	8	549	344	300	300	300	0.00%
343	Awards, Supplies	2,721	1,330	2,164	1,200	1,200	1,550	29.17%
Total Employee Relations		5,938	4,109	4,552	4,600	4,600	4,950	7.61%
Total Expenditures		100,732	96,159	100,984	104,541	104,529	107,715	3.04%
Revenues		2013	2014	2015	2016	2016	2017	% Change
					Budget	Estimated	Adopted	2017/2016
Total		0	0	0	0	0	0	0.00%
Net Cost of Program		2013	2014	2015	2016	2016	2017	% Change
					Budget	Estimated	Adopted	2017/2016
		100,732	96,159	100,984	104,541	104,529	107,715	3.04%

City Clerk

514100, 514200

Department and Program Manager: City Clerk

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

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

Products and Services:

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

City Clerk

514100, 514200

City Clerk Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 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:	2014	2015	2016 Estimated	2017 Projected
Ordinances Approved by Common Council	30	25	25	25
Resolutions Approved by Common Council	20	20	20	20
Proclamations	12	12	12	12
Distribution of Minutes and Agendas	145	150	150	150
Indexes Council Minutes—Meetings	23	23	22	22
Public Hearings	17	11	12	12
Courtesy Notices	1	1	1	1
Property Owners Notices	284	310	400	400
Issuance of Permits and Licenses	450	450	450	450
Employment Ads and Request for Bids to News Media	10	10	10	10
Number of Trainings Taken Regarding Licensing, Elections, and Records Management	30	30	30	30
Annexations	1	0	0	0
Annexation Acres	5	0	0	0
Total Population	11,479	11,500	11,520 est.	11,540
Number of Registered Voters	8,100	7,800	8,100	8,200
Number of Elections	4	2	4	2
Total Number of Voters	9,763	3,918	15,500	4,000
New Registrants	1,000	150	1,400	150
Percent of Voters Who Were New Registrants	8%	3.8%	10%	3.8%
Number of Absentee Ballots Cast	1,765	541	3,300	600
Percent of Votes Cast by Absentee Ballot	18%	14%	25%	15%

City Clerk

514100, 514200

2016 Significant Accomplishments:

1. Transitioned to the Wisconsin Elections Commissions' new election management system/software, formerly known as SVRS and now known as WisVote, including staff training
2. Administrative Assistant received WisVote training, and is now a certified user. All members of the Clerk's Office are now certified to use WisVote
3. Put into operation new voting equipment and trained election officials on the use of the new equipment
4. Continued efforts to implement the Photo ID law, including training of staff and election workers, and outreach efforts
5. Implemented various election law changes approved by the Legislature in 2016
6. Successfully administered four elections, including the Presidential Election in November 2016

7. Used WisVote to process in-person absentee voting
8. Began to update various license and permit application forms
9. City Clerk testified in federal court case relating to election law changes

2017 Objectives to Be Accomplished:

1. Continue to update license and permit application forms

Long-Term Objectives:

1. 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

City Clerk

514100, 514200

Budget Variances:

514100—City Clerk

315 **Postage:** Decrease due to few absentee ballots and other election related materials mailed out

320 **Publications and Dues:** Decrease due to past history

330 **Training and Travel:** Decrease due to past history

514200—Elections

111 **Salaries:** Decrease due to two elections in 2017

112 **Overtime:** Decrease due to two elections in 2017

125 **Part Time Salaries:** Decrease due to two elections in 2017

310 **Election Office Supplies:** Decrease due to two elections in 2017

Clerk's Office								
514100					2016	2016	2017	% CHANGE
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries	116,239	118,557	120,749	123,542	123,542	125,832	1.85%
125	Part Time/Temporary	15,991	14,293	16,252	17,047	17,047	17,535	2.86%
135	Sick Payout	375	515	340	445	445	1,646	269.89%
151	Social Security	10,685	10,564	10,716	10,869	10,934	11,253	3.53%
152	Retirement	8,003	8,556	9,120	9,377	9,433	10,002	6.67%
154	Health Insurance	25,247	17,963	22,004	32,560	32,560	34,768	6.78%
155	Life Insurance	46	56	77	83	83	84	1.20%
159	Longevity	1,575	1,701	1,827	1,890	1,890	2,079	10.00%
165	Workers' Comp. Insurance	428	359	297	342	342	348	1.75%
Total		178,589	172,564	181,382	196,155	196,276	203,547	3.77%
514100					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	985	829	703	1,000	750	1,000	0.00%
225	Telephone	670	1,458	458	600	600	600	0.00%
240	Repair & Maintenance Services	2,061	1,958	1,996	1,415	1,415	1,415	0.00%
310	Office Supplies & Expenses	1,520	3,012	2,665	3,100	3,100	3,100	0.00%
311	Recording Fees	270	240	130	400	400	400	0.00%
312	Copier Supplies	1,603	0	1,393	2,500	2,000	2,500	0.00%
315	Postage	9,279	9,929	7,856	13,500	12,000	10,500	-22.22%
320	Publications & Dues	378	548	380	575	575	575	0.00%
325	Legal Notice Publication	4,378	3,027	2,473	5,500	4,000	4,500	-18.18%
330	Training & Travel	479	665	185	1,375	600	1,000	-27.27%
380	Office Equipment	3,317	0	424	900	600	900	0.00%
Total		24,940	21,666	18,663	30,865	26,040	26,490	-14.17%
Total Expenditures		203,529	194,230	200,045	227,020	222,316	230,037	1.33%

City Clerk

514100, 514200

Clerk's Office (contd.)

514200 Elections					2016	2016	2017	% CHANGE
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries	8,297	19,884	9,981	29,672	29,000	13,985	-52.87%
112	Overtime	0	792	87	1,004	1,000	200	-80.08%
125	Part Time Salaries	0	45	0	680	680	0	-100.00%
151	Social Security	24	111	0	129	129	15	-88.12%
165	Workers' Comp. Insurance	29	24	26	71	71	31	-56.34%
Total		8,350	20,856	10,094	31,556	30,880	14,231	-54.90%
514200 Elections					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
310	Supplies	3,333	4,375	4,209	9,700	9,000	7,106	-26.74%
321	Legal Notices	130	179	69	200	150	200	0.00%
380	Electronic Voting Equipment	0	0	3,160	0	0	0	0.00%
Total		3,463	4,554	7,438	9,900	9,150	7,306	-26.20%
Total Expenditures		11,813	25,410	17,532	41,456	40,030	21,537	-48.05%
					2016	2016	2017	% CHANGE
Revenues		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
441110	Liquor & Beer Licenses	20,375	21,536	21,795	22,080	21,344	21,480	-2.72%
441122	Direct Seller Licenses	940	645	960	1,190	1,685	1,800	51.26%
441123	Cigarette Licenses	900	800	600	700	700	700	0.00%
441124	Operator Licenses	10,565	12,400	11,018	13,750	14,000	14,000	1.82%
441128	Transient Permit Fees	250	250	250	250	250	250	0.00%
461152	License Publication Fees	720	720	750	720	765	920	27.78%
443511	Miscellaneous Permit Fees	1,946	1,375	1,905	1,910	1,900	1,910	0.00%
461158	Tax Exemption Report Fees	0	175	0	175	175	0	-100.00%
461160	Central Duplicating	118	206	244	175	175	175	0.00%
474110	Sewer Administrative Ser- vices	5,637	5,637	5,637	5,637	5,637	5,637	0.00%
Total		41,451	43,744	43,159	46,587	46,631	46,872	0.61%
					2016	2016	2017	% CHANGE
Net Cost of Program		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
		173,891	175,896	174,418	221,889	215,714	204,702	-7.75%

City Assessor

515400

Department and Program Manager: City Assessor

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

Products and Services:

- Preparation and completion of Municipal Assessment Reports (MAR), TIF Assessment Reports (TAR) and Exempt Computer Report (ECR) to the Department of Revenue
- Prepare and complete a detailed Annual Assessment Report detailing all assessment information on all properties
- Hold Open Book and Board of Review as required by State Statutes
- Validate sale information with an interior inspection to verify and update the property record card and review Wisconsin Realty Transfer Returns and listings
- Enter assessment information into the eRETR system and electronically submit assessment information to the Department of Revenue regarding all sales
- 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	2015 FTE	2016 FTE	2017 FTE
City Assessor	1.00	1.00	1.00

Department Services Indicators	2014	2015	2016 Estimated	2017 Projected
Provide Real Estate Sales List on Monthly Basis	14	15	21	20
Listing of Property Owners for Public Hearings and Detour Routes	267	310	400	400
Special Assessment Letters	180	190	223	220
Complete Wisconsin Realty Transfer Returns from the Department of Revenue	275	328	330	330
Field Inspections	400	495	495	500
Number of Board of Review Assessment Challenges	1	0	1	3
Number of Personal Property Accounts	529	515	508	508
Number of Assessable Parcels	4,220	4,214	4,230	4,250
Sketches Drawn—New Construction/Additions	150	84	120	125
Photos Taken—New Construction/Changes	50	58	65	70
Number of Open Book Cases	35	30	24	30

City Assessor

515400

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2014/2015	Target 2015/2016	Target 2016/2017
City Assessor's Office	Efficient Municipal Government	Cost of Assessment Per Parcel	\$24.22	\$24.17	\$24.91 Estimated
City Assessor's Office	Efficient Municipal Government	Equalized Property Value Per Capita	\$103,418	\$104,723	\$109,085 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.

2016 Significant Accomplishments:

1. City Assessor became Chairman of the Municipal Assessor's Section—Municipal Assessor's Institute—League of Municipalities
2. Started Scanning Commercial Property Improvement drawings—Attached them to each property record card
3. Updated City exemption property list

2017 Objectives to Be Accomplished:

1. Complete scanning of Commercial Property drawings and attach them to each property record card
2. Complete duties as Past Chairman of the Municipal Assessor's Section—League of Municipalities — Municipal Assessor's Institute

Long-Term Objectives:

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

Account Detail:

515400—City Assessor

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

Budget Variances:

515400—City Assessor

Expenditures

- 219 **Professional Service-Revaluation:** Decreased for one year to zero (2016) Put back to \$10,000 for 2017 (was \$20,000 originally)
- 225 **Telephone:** Decrease \$100 to reflect actual
- 323 **State Fees:** Increase \$85

Revenues

- 461153 **City Assessor:** Increase due to market increase, \$700

Assessor's Office								
515400				2016	2016	2017	% Change	
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries	66,920	68,257	69,677	71,198	71,198	72,622	2.00%
135	Sick Payout	740	588	340	700	700	700	0.00%
151	Social Security	5,115	5,195	5,104	5,595	5,626	5,739	2.57%
152	Retirement	4,627	4,953	4,976	4,827	4,853	5,102	5.70%
154	Health Insurance	19,155	14,760	17,571	18,161	18,161	19,609	7.97%
155	Life Insurance	36	53	65	65	65	66	1.54%
159	Longevity	1,449	1,512	1,575	1,638	1,638	1,701	3.85%
165	Workers' Comp. Insurance	2,839	2,729	2,468	3,450	3,450	3,408	-1.22%
Total		100,881	98,047	101,776	105,634	105,691	108,947	3.14%
515400				2016	2016	2017	% Change	
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services—Assessments	10,100	10,100	13,500	13,500	13,500	13,500	0.00%
219	Professional Services—Revaluation	8,360	0	0	0	0	0	0.00%
225	Telephone	335	729	196	300	200	200	-33.33%
310	Office Supplies	762	350	269	355	325	325	-8.45%
312	Computer Supplies	3,725	3,887	4,333	4,500	4,200	4,500	0.00%
320	Publications and Dues	255	255	255	320	305	305	-4.69%
323	State of Wisconsin Fees	1,682	1,447	1,315	1,600	1,505	1,685	5.31%
330	Training & Travel	1,159	1,163	1,285	1,300	950	1,200	-7.69%
Total		26,378	17,931	21,153	21,875	20,985	21,715	-0.73%
Total Expenditures		127,259	115,978	122,929	127,509	126,676	130,662	2.47%
				2016	2016	2017	% Change	
Revenues		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
461153	Assessor's Office Fees	4,865	4,708	5,510	4,300	5,510	5,000	16.28%
Total		4,865	4,708	5,510	4,300	5,510	5,000	16.28%
				2016	2016	2017	% Change	
Net Cost of Program		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
		122,394	111,270	117,419	123,209	121,166	125,662	1.99%

City Treasurer

515600, 515900, 514700, 519100

Department: City Treasurer

Program Manager: City Administrator/Treasurer

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

Products and Services:

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

City Treasurer Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Deputy Treasurer/Payroll	0.65	.65	.65
Accountant II/Accounts Receivable	0.80	.80	.80
Account Clerk/Receptionist	0.60	.50	.30
Total	2.05	1.95	1.75

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

City Treasurer

515600, 515900, 514700, 519100

Department Services Indicators:	2014	2015	2016	2017 Projected
Administration of Liability Claims	6	5	5	5
Administration of Workers' Compensation Claims	10	8	5	8
Issuance of Dog and Cat Licenses	550	456	508	500
Purchase Orders	160	175	150	150
Cash Receipts	3,700	3,700	3,700	3,700
Accounts Receivable Invoices	600	693	650	650
Donations	110	100	100	100
Accounts Payable Checks	3,421	3,184	3,200	3,200
Charges Contingent Upon Annexation	34	34	27	27
Record and Collect All Current and Deferred Special Assessments	5	5	5	5
Rate of Return on Investments	0.25%	0.22%	0.27%	0.40%
Payroll Direct Deposits Issued	3,650	3,600	3,600	3,600
W-2s Issued	325	349	350	350
1099s Issued	35	31	35	35
Real Estate and Personal Property Taxes Collected	62%	78%	75%	80%

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2014/2015	Target 2015/2016	Target 2016/2017
City Treasurer's Office	Cost per capita	Operating Costs	\$2.50	\$3.84	\$4.00

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

City Treasurer

515600, 515900, 514700, 519100

2016 Significant Accomplishments:

1. Wrote off uncollectible accounts receivables
2. Upgraded ADP payroll, time and attendance program
3. Implemented new ADP Human Resources module
4. Loss of .25 employee, work load remained
5. Completed RFP for investment advisor and contracted with a bank

2017 Objectives to Be Accomplished:

1. Purchase and train on ACA reporting module
2. Use accounting software to track purchase orders

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

- 312 **Computer Supplies:** Reduction in toner purchases due to multi-functioning machines
- 380 **Equipment:** Decrease due to City Hall file server purchase in 2016

515600—Treasurer

- 390 **Other Expenses:** Decrease due to change in credit card acceptance company

515900—Audit

- 210 **Professional Services:** Decrease for outside audit with new firm

Insurance

519400

Program Manager: City Treasurer

Program Description: The City utilizes an Internal Service Fund to account for all its insurance activities with respect to liability, property, auto and workers' compensation insurance needs and charges the cost to the respective funds and accounts. This account records the general government portion of insurance expenses. More information on the insurance program of the City is detailed in the Internal Service Fund section. Insurance allocations to programs and funds are summarized in the below table.

Department Services Indicators:	2014	2015	2016	2017 Projected
Total General Liability Incident Reports	6	5	5	5
Incurred Liability Claims Paid/Reserve	5	4	5	5
Number of Vehicle Incident Reports	1	1	2	2
Total Vehicle Claims Paid	\$120.05	\$74,359	\$30,170	\$0
Number of Property Claims Filed—Public	5	2	3	3
Total Vehicle Claims Filed—City	3	1	2	2
Number of Property Claims Filed—City	5	3	2	3
Number of Workers' Compensation Incident Reports	20	15	15	15
Total Workers' Compensation Incident Claims	10	5	10	8
Workers' Compensation Modification Factor	1.03	.88	1.04	1.01

Budget Variances:

519400—Insurance

510 **Property Insurance:** Premium and value increases

512 **General Auto Liability:** Premium increase

520 **Surety Bond:** Crime insurance coverage combined for all employees

Insurance Program Summary					
Account/Fund Budgeted	Property/Auto Insurance	Worker's Comp.*	General Liability	Surety Bond	Total
519400					
General Fund	\$3,702		\$4,555	\$520	\$8,776
Other Depts.					
General Fund	86,190	134,504	34,557		255,251
Sewer	10,746	17,335	3,973		32,054
Cemetery	221	891	176		1,288
Swimming Pool	1,688	7,575	1,494		10,758
Library	3,511	1,178	4,462		9,151
Trust & Agency	223				223
Recreation Programs		4,221	833		5,053
Total 2017	\$106,282	\$165,704	\$50,050	\$520	\$322,556
Total 2016	\$90,615	\$174,346	\$50,887	\$865	\$316,713

*Net dividend

Treasurer's Office								
515600				2016	2016	2017	% Change	
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries	66,620	66,919	73,579	80,082	80,082	81,343	1.57%
121	Part Time Salaries	24,797	25,496	29,297	0	0	0	0.00%
135	Sick Payout	475	670	354	515	515	474	-7.96%
151	Social Security	7,107	7,224	7,533	6,203	6,283	6,384	2.92%
152	Retirement	6,597	6,887	6,239	5,554	5,623	5,674	2.16%
154	Health Insurance	16,767	12,942	16,631	23,314	23,314	25,168	7.95%
155	Life Insurance	89	112	99	75	61	61	-18.67%
159	Longevity	2,422	2,539	1,446	1,537	1,537	1,629	5.99%
165	Workers' Comp. Insurance	298	250	207	196	196	197	0.51%
Total Personnel		125,172	123,039	135,385	117,476	117,611	120,930	2.94%
515600				2016	2016	2017	% Change	
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	25,864	39,575	43,762	49,610	49,610	49,125	-0.98%
225	Telephone	670	1,458	325	300	300	300	0.00%
310	Office Supplies	3,799	6,567	6,121	4,200	4,200	4,200	0.00%
320	Publications and Dues	350	415	464	500	465	500	0.00%
330	Training & Travel	20	139	151	400	400	400	0.00%
380	Office Equipment	398	0	0	100	100	100	0.00%
390	Other Expenses	2,912	2,471	4,146	2,900	2,500	2,500	-13.79%
Total		34,013	50,625	54,969	58,010	57,575	57,125	-1.53%
Total Expenditures		159,185	173,664	190,354	175,486	175,186	178,055	1.46%
515900				2016	2016	2017	% Change	
Independent Audit		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	28,992	29,042	33,112	30,900	32,400	28,000	-9.39%
Total		28,992	29,042	33,112	30,900	32,400	28,000	-9.39%
514700				2016	2016	2017	% Change	
Technology		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	29,815	17,620	15,603	15,000	15,000	15,000	0.00%
220	Internet Service	12,892	10,098	13,254	13,500	14,450	13,500	0.00%
312	Computer Supplies	2,441	2,419	88	3,000	100	500	-83.33%
380	Equipment Outlay	41,422	12,466	5,986	24,000	16,000	6,000	-75.00%
385	Multi Use Equipment	5,746	7,151	9,245	6,500	7,000	7,000	7.69%
Total		92,316	49,754	44,176	62,000	52,550	42,000	-32.26%
519400				2016	2016	2017	% Change	
Insurance		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
510	Property	3,700	3,280	3,480	3,648	3,648	3,702	1.48%
512	General & Auto Liability	4,619	4,629	4,390	4,664	4,664	4,639	-0.54%
520	Surety Bonds	(415)	862	531	584	520	520	-10.96%
Total		7,904	8,771	8,401	8,896	8,832	8,861	-0.39%

Treasurer's Office (contd.)

				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Revenues	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Interest—Delinquent 411800 Property Tax	275	289	429	200	605	400	100.00%
441126 Dog & Cat License	1,478	1,531	695	1,300	1,300	1,300	0.00%
461151 Treasurer's Office fees	1,015	851	1,018	600	753	700	16.67%
481100 Interest Income	13,602	9,513	14,186	20,000	18,000	31,000	55.00%
481110 Interest—Spec. Assess.	86	174	105	48	2	0	0.00%
474210 Transfer from Room Tax	3,457	3,219	4,038	3,100	3,100	3,250	4.84%
474230 Transfer from CDBG	1,498	980	973	1,500	1,500	1,500	0.00%
474510 Transfer from TIF	709	1,769	0	1,000	1,000	1,000	0.00%
Total	22,120	18,326	21,444	27,748	26,260	39,150	41.09%
				2016	2016	2017	% Change
				Budget	Estimated	Adopted	2017/2016
Net Cost of Program	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
	266,277	242,905	254,599	249,534	242,708	217,766	-12.73%

City Hall Complex

518100

Department: Engineering and Public Works

Program Manager: Building Inspector

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

Products and Services:

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

City Hall Complex Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Building Maintenance Engineer	0.83	0.83	0.83
Custodian	0.60	0.60	0.60
Total	1.43	1.43	1.43

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

2016 Significant Accomplishments:

1. Finished second half of City Hall parking lot
2. Fire Department remaining HVAC replacement
3. Designed retaining wall behind the Fire Department
4. Replaced decayed fascia, soffit and trim and rebuilt railings on steeple of Lincoln Building

2017 Objectives to Be Accomplished:

1. Replace steam boiler in gym
2. Remove and replace asphalt pavement around Fire Department
3. Replace retaining wall behind Fire Department

Long-Term Objectives:

1. Replace carpeting in City Hall
2. Replace Community Center flat roof (Capital Improvement Plan 2019)
3. New roof on Fire Department (Capital Improvement Plan 2019)
4. Replace roof on cemetery house
5. Repairs to mausoleum

Account Detail:

518100—City Hall Complex

222 **Electric:** Three buildings (interior and exterior)

224 **Natural Gas:** Three buildings

225 **Telephone:** Land-line telephones for three buildings, phone updates, cell phones for maintenance supervisor and complex custodian

226 **Water Service:** Three buildings (interior and exterior)

240 **Repairs and Maintenance:** Monthly elevator inspection, rugs and mats, alarm system, HVAC repair/maintenance, monthly pest inspection, seasonal lawn and tree maintenance, water softener, exterior window cleaning, pull station inspections, Light & Water for bubbler, sprinkler, carpet cleaning, purchase of fire extinguishers (required in 2010)

350 **Operating Expenses:** Hardware/paint, janitorial supplies/paper products

380 **Equipment Outlay:** Telephone replacements and equipment/tool purchases

385 **Capital Outlay:** Phone system, door locks, HVAC purchases, carpeting, lighting for parking lot, painting, window replacements and other major purchases and work performed for complex

Budget Variances:

518100—City Hall Complex

154 **Insurance:** Employee added coverage

City Hall Complex

518100

City Hall Complex								
518100				2016	2016	2017	% Change	
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries	79,055	77,868	80,979	79,557	79,557	81,152	2.00%
112	Overtime	2,558	3,691	1,542	2,000	2,000	2,000	0.00%
125	Part Time Salaries	2,136	1,735	2,027	7,330	5,330	7,330	0.00%
135	Sick Payout	686	831	988	950	950	997	4.95%
151	Social Security	6,733	6,678	6,835	7,063	6,910	7,195	1.88%
152	Retirement	5,722	6,053	5,942	5,610	5,610	5,897	5.12%
154	Health Insurance	18,973	14,017	16,394	18,260	18,260	21,232	16.28%
155	Life Insurance	123	112	124	89	89	107	20.22%
159	Longevity	2,217	2,307	2,397	2,487	2,487	2,577	3.62%
165	Workers' Comp. Insurance	3,432	3,300	2,972	4,151	4,151	4,247	2.31%
Total		121,635	116,592	120,200	127,497	125,344	132,734	4.11%
518100								
Operating				2016	2016	2017	% Change	
		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
222	Electric	23,750	22,563	20,753	25,609	25,609	25,609	0.00%
224	Natural Gas	27,958	37,028	22,172	30,300	20,000	25,000	-17.49%
225	Telephone	1,204	882	1,653	1,200	1,653	1,660	38.33%
226	Water Service	3,432	4,038	3,514	4,000	4,000	4,000	0.00%
240	Repair & Maintenance Services	34,470	28,971	29,537	30,000	30,000	30,000	0.00%
350	Operating Supplies	9,869	20,026	13,978	15,000	15,000	15,000	0.00%
385	Capital Equipment Outlay	18,877	32,969	22,147	22,000	22,000	22,000	0.00%
Total		119,560	146,477	113,754	128,109	118,262	123,269	-3.78%
Total Expenditures		241,195	263,069	233,954	255,606	243,606	256,003	0.16%
Revenues								
				2016	2016	2017	% Change	
		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
469000	Public Charges for Services	1,175	0	0	1,000	600	600	-40.00%
482215	Rent—City Property Ha- nover	17,500	14,828	14,111	0	0	0	0.00%
Total		18,675	14,828	14,111	1,000	600	600	-40.00%
Net Cost of Program								
				2016	2016	2017	% Change	
		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
		222,520	248,241	219,843	254,606	243,006	255,403	0.31%

Police—Station & Administration

522100, 522110

Department: Police

Program Manager: Chief of Police

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

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

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

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

Products and Services:

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

Police Station and Administration Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Police Chief	1.00	1.00	1.00
Captain	1.00	1.00	1.00
Dispatchers	6.00	6.00	6.00
Administrative Assistant	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00
Custodian	0.40	0.40	0.40
Total	10.4	10.4	10.4

Police—Station & Administration

522100, 522110

Department Services Indicators	2014	2015	2016 Estimated	2017 Projected
Number of Telephone Calls Received by Dispatch	20,744	10,660	10,196	11,138
911 Calls	928	2,530*	2,480	2,638
False 911 Calls	230	302	302	248
Individuals Receiving Assistance at Station	7,734	5,742	6,360	7,182
Citizens Requests for Open Records	526	426	466	612
Mental Commitment Complaints	20	22	30	20
Violent Crimes	5	6	2	4
Property Crimes	210	160	118	100
Value of Property Stolen	\$70,404	\$95,648	88,234	96,921
Recovery of Property Stolen	\$19,862	\$28,694	24,278	27,137
Municipal Warrants Processed	64	56	72	46

*Due to more accurate reporting from *Intrado*

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2014/2015	Target 2015/2016	Target 2016/2017
Police Department	Safe Community	Violent Crime Rate	.20%	.20%	.20%
Police Department	Safe Community	Property Crime Rate	10.00%	10.00%	10.00%
Police Department	Safe Community	Youth Crime Rate	1.00%	1.00%	1.00%

2016 Significant Accomplishments:

1. Researched upgrading all equipment
2. Crack sealed parking lot
3. Worked with Police and Fire Commission on updating rules and regulations
4. Replaced call recorder
5. Implemented new Emergency Medical Dispatch
6. Completed onsite assessment for re-accreditation through WILEAG
7. Replaced uninterrupted power supply system

2017 Objectives to Be Accomplished:

1. Upgrade radio console to new County system
2. Reevaluate safety and security for special events
3. Research combined 911 system

Account Detail:

522100—Police Station

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

522110—Administrative Division

225 **Telephone/Communications:** Telephone service, telephone equipment/pagers, teletype/applicant fees, radar certification, radar/radio install/repair, internet, time system connection

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

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

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

Police—Patrol & Investigations

522120, 522130

Department: Police

Program Manager: Chief of Police

Program Description: The Patrol Division (Account 522120) is comprised of four traffic sergeants and twelve patrol officers. These officers are the principal agents for carrying out the functions of the Cedarburg Police Department, which include protection of life and property; preservation of the peace and good order of the community; and furnishing any other appropriate services to enhance safety and the orderly operation of the City. One of the Department's patrol officers serves as the handler for the Division's K-9 Unit. The canine is trained to search for narcotics and to locate and rescue missing persons.

The Investigation Division (Account 522130) is comprised of two officers. The Detective Sergeant is responsible for all adult criminal investigations and may be assisted by the Detective/Juvenile Officer or a day-shift patrol officer when needed. The Detective/Juvenile Officer is responsible for all juvenile investigations and all other relationships with the public and parochial schools, parents, and school children; and assists the Detective Sergeant as necessary.

Products and Services:

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

Police Patrol and Investigations Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Patrol Sergeants	4.00	4.00	4.00
Patrol Officers	12.00	12.00	12.00
Detective/Juvenile Officer	1.00	1.00	1.00
Detective/Sergeant	1.00	1.00	1.00
Total	18.00	18.00	18.00

Police—Patrol & Investigations

522120, 522130

Department Services Indicators:	2014	2015	2016 Estimated	2017 Projected
Calls for Service and Incidents Received	20,744	18,902	20,898	20,580
Assistance to Motorists/Pedestrians	4,360	2,526	2,016	2,212
Fire/Rescue Responses	1,036	1,024	908	1,104
Burglar/Fire Alarms	168	186	186	122
Homes Checked While Residents on Vacation	3,660	1,836	1,948	1,768
Lockouts of Vehicles	184	166	170	112
Issued Warnings	4,240	2,972	3,876	4,700
Arrests	2,000	1,956	1,788	2,192
Safety Town Attendees and Volunteers	142	150	150	150
Safety Camp Attendees and Volunteers	150	150	150	150
Hand Checked Doors	104,890	104,980	104,980	104,980
Hours on Bicycle Patrol	100	100	100	100
Citations Issued, Includes Parking Cites	1,838	1,858	1,660	2,086
Criminal Complaints	228	124	100	75
Accidents Investigated	190	180	170	156
K-9 Deployments	56	64	58	28

2016 Significant Accomplishments:

1. Deployed County-wide Search and Rescue Team
2. Continued to train Crisis Intervention Training officers
3. Replaced squad cars #4, 2 and 8
4. Purchased additional high-risk equipment
5. Purchased and implemented license plate reader
6. Presented and hosted law enforcement training for active shooter to community

2017 Objectives to Be Accomplished:

1. Research decentralization techniques
2. Hire and train two new patrol officers
3. Promote and train two new patrol sergeants
4. 3 patrol vehicles using Liquefied Petroleum for fuel

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:

522100—Police Station

240 **Repair and Maintenance:** Increase \$5,000 to repair and paint fence and parking lot light poles, \$1,300 due to increase expense of repairs for the building

522110—Police Administration

240 **Repair and Maintenance:** Increase \$2,000 due to increase in repair and maintenance agreement cost

522120—Patrol

380 **Equipment:** Increase \$4,000 for tactical medical supplies, \$8,043 replacement handguns and holsters, \$1,000 due to increased costs of ammunition

Police Department							
522100 Police Station				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries	18,583	18,260	19,098	19,111	19,111	19,493	2.00%
112 Overtime	0	0	66	400	400	400	0.00%
135 Sick Payout	73	162	0	172	172	219	27.33%
151 Social Security	1,645	1,734	1,642	1,535	1,535	1,571	2.39%
152 Retirement	1,294	1,494	1,363	1,313	1,313	1,382	5.26%
154 Health Insurance	2,642	1,973	1,920	2,263	2,263	3,304	46.00%
155 Life Insurance	0	10	0	18	18	18	0.00%
159 Longevity	328	353	378	378	378	428	13.23%
165 Workers' Comp. Insurance	776	746	677	964	964	932	-3.32%
Total	25,341	24,732	25,144	26,154	26,154	27,747	6.09%
522100 Police Station				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
222 Electric	26,761	26,923	25,120	28,591	28,591	28,591	0.00%
224 Natural Gas	10,711	16,443	7,864	13,130	7,000	12,000	-8.61%
226 Water Service	746	895	915	1,270	1,270	1,270	0.00%
240 Repair & Maintenance Services	27,328	16,591	29,751	15,700	16,000	22,000	40.13%
340 Maintenance Supplies	4,437	2,519	2,794	4,500	4,500	4,500	0.00%
510 Property/Auto Insurance	2,651	2,269	2,077	2,038	2,038	2,038	0.00%
Total	72,634	65,640	68,521	65,229	59,399	70,399	7.93%
Total Expenditures	97,975	90,372	93,665	91,383	85,553	98,146	7.40%
522110 Administration				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries	174,849	180,967	187,501	191,987	191,987	196,304	2.25%
112 Overtime	0	4,878	9,408	3,835	3,835	3,950	3.00%
122 Office/Dispatchers	354,786	339,468	350,337	376,585	376,585	391,551	3.97%
134 Holiday	8,960	8,960	9,796	12,192	12,192	12,716	4.30%
135 Sick Payout	4,793	5,002	5,016	5,248	5,248	4,815	-8.25%
151 Social Security	42,438	41,133	42,822	46,139	46,139	47,674	3.33%
152 Retirement	59,916	48,938	45,540	45,181	45,181	50,293	11.31%
154 Health Insurance	132,122	92,885	112,504	125,306	125,306	134,896	7.65%
155 Life Insurance	180	204	218	222	222	228	2.70%
159 Longevity	13,654	12,148	12,715	13,282	13,282	13,849	4.27%
165 Workers' Comp. Insurance	9,030	9,015	6,573	8,316	8,316	7,983	-4.00%
Total	800,728	743,598	782,430	828,293	828,293	864,259	4.34%
522110				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
212 Attorney/Consultant—Legal	14,692	14,574	15,813	15,000	15,000	15,000	0.00%
213 Animal Pound	595	490	790	1,500	1,500	1,500	0.00%
225 Telephone/Communications	26,521	30,449	34,527	28,000	28,000	28,000	0.00%
240 Repair & Maintenance Services	40,520	43,976	47,438	40,000	43,302	42,000	5.00%

Police Department (contd.)

522110				2016	2016	2017	% Change
Operating (contd.)				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
310 Office Supplies	5,442	6,136	5,169	6,500	6,500	6,500	0.00%
313 Printing	2,294	1,973	2,509	3,500	3,500	3,500	0.00%
320 Publications & Dues	840	1,639	1,360	1,250	1,250	1,250	0.00%
330 Employee Training, Travel	5,537	5,987	5,546	4,500	4,500	4,500	0.00%
346 Clothing & Uniforms	3,101	2,098	3,624	3,700	3,700	3,700	0.00%
347 Supplies and Expenses— Hunter Safety	397	338	267	300	300	300	0.00%
380 Equipment Outlay	4,614	12,006	1,607	5,500	5,500	5,500	0.00%
390 Other Expenses (Photo.)	1,630	2,426	1,399	2,000	2,000	2,000	0.00%
512 Liability Insurance	18,242	18,282	19,269	19,840	19,840	19,880	0.20%
Total	124,425	140,374	139,318	131,590	134,892	133,630	1.55%
Total Expenditures	925,153	883,972	921,748	959,883	963,185	997,889	3.96%

522120 Patrol				2016	2016	2017	% Change
Personnel				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
111 Salaries	1,013,973	1,089,876	1,138,365	1,199,229	1,199,229	1,214,992	1.31%
112 Overtime	26,172	28,983	32,994	45,371	45,371	46,371	2.20%
123 Crossing Guards	48,631	48,634	44,221	51,744	51,744	53,296	3.00%
129 Wages/Billable	(5,450)	(8,813)	(8,032)	(10,000)	(10,000)	(10,000)	0.00%
134 Holiday	28,116	36,973	36,754	55,043	55,043	56,694	3.00%
135 Sick Payout	4,435	4,277	4,109	6,566	6,566	4,593	-30.05%
151 Social Security	86,655	92,619	96,300	104,437	104,437	105,590	1.10%
152 Retirement	184,775	110,287	124,115	126,157	126,157	146,561	16.17%
154 Health Insurance	257,886	220,985	211,628	233,162	233,162	233,540	0.16%
155 Life Insurance	106	199	225	219	219	204	-6.85%
159 Longevity	15,829	14,706	16,217	17,236	17,236	14,316	-16.94%
165 Workers' Comp. Insurance	43,223	44,228	45,469	51,066	51,066	49,543	-2.98%
Total	1,704,351	1,682,954	1,742,365	1,880,230	1,880,230	1,915,700	1.89%

522120 Patrol				2016	2016	2017	% Change
Operating				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
240 Repair & Maintenance Services	18,820	17,307	8,767	20,000	20,000	20,000	0.00%
330 Employee Training, Travel	15,169	17,770	20,535	16,000	16,000	16,000	0.00%
346 Clothing & Uniforms	14,506	22,096	16,621	12,200	12,200	12,200	0.00%
347 Supplies and Expenses	6,748	10,005	15,704	5,500	5,500	5,500	0.00%
351 Gasoline, Motor Oil	46,198	43,615	30,250	48,000	32,000	32,000	-33.33%
380 Equipment Outlay	13,761	22,235	20,292	16,000	20,130	21,000	31.25%
390 Other Expenses	67	870	17	500	500	500	0.00%
510 Property/Auto Insurance	3,574	3,579	3,319	3,440	3,440	3,922	14.01%
Total	118,843	137,477	115,505	121,640	109,770	111,122	-8.65%
Total Expenditures	1,823,194	1,820,431	1,857,870	2,001,870	1,990,000	2,026,822	1.25%

Police Department (contd.)								
522130 Investigative				2016	2016	2017	% Change	
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries	146,590	151,818	157,379	159,940	159,940	163,551	2.26%
112	Overtime	8,724	7,756	9,003	10,200	10,200	10,506	3.00%
129	Wages/Billable	(236)	(101)	(215)	(900)	(900)	(927)	3.00%
134	Holiday	5,583	5,777	5,962	6,594	6,594	6,792	3.00%
135	Sick Payout	1,091	1,164	927	840	840	1,174	39.76%
151	Social Security	12,272	12,520	12,915	13,763	13,763	14,105	2.48%
152	Retirement	31,710	19,131	17,756	17,241	17,241	20,254	17.48%
154	Health Insurance	38,408	31,327	33,791	37,013	37,013	39,957	7.95%
155	Life Insurance	63	57	83	95	95	96	1.05%
159	Longevity	4,986	3,754	3,113	3,239	3,239	3,277	1.17%
165	Workers' Comp. Insurance	7,205	7,373	6,059	6,627	6,627	6,476	-2.28%
Total		256,396	240,576	246,773	254,652	254,652	265,261	4.17%
522130 Investigative				2016	2016	2017	% Change	
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	7,628	5,158	1,678	2,500	4,643	2,500	0.00%
310	Investigative Office Supplies	3,133	2,635	1,765	3,000	3,000	3,000	0.00%
330	Employee Training, Travel	1,070	3,133	1,615	2,000	2,000	2,000	0.00%
346	Clothing & Uniforms	1,911	1,924	2,436	1,250	1,250	1,250	0.00%
Total		13,742	12,850	7,494	8,750	10,893	8,750	0.00%
Total Expenditures		270,138	253,426	254,267	263,402	265,545	274,011	4.03%
Grand Total for Department		3,116,460	3,048,201	3,127,550	3,316,538	3,304,283	3,396,868	2.42%
				2016	2016	2017	% Change	
Revenues		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
435200	Police Training Grants	2,560	2,880	3,040	2,700	3,200	2,700	0.00%
435429	Federal COPS Grant	95	0	940	0	0	0	0.00%
435431	State Grant—DOT Police	2,560	4,000	3,921	0	4,000	4,000	0.00%
441125	Bicycle Licenses	120	110	60	100	131	100	0.00%
451101	Court Penalties and Costs	37,788	33,672	32,228	44,500	44,500	44,500	0.00%
451301	Parking Violations	14,188	17,727	17,216	23,000	23,000	A	0.00%
462140	Police Department Fees	13,177	11,627	15,293	11,500	11,500	11,500	0.00%
462141	Alarm Permit Fees	275	375	275	250	275	250	0.00%
462145	False Alarm Fees	2,050	2,485	3,470	1,500	2,000	2,000	33.33%
467318	Safety Training	190	0	0	0	0	0	0.00%
473500	School District—Crossing Guards	47,651	47,430	44,567	51,437	50,000	50,000	-2.79%
475100	City of Mequon—Reimbursement	2,858	2,778	2,726	2,400	2,726	2,800	16.67%
Total		123,512	123,084	123,736	137,387	141,332	117,850	-14.22%
				2016	2016	2017	% Change	
Net Cost of Program		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
		2,992,948	2,925,117	3,003,814	3,179,151	3,162,951	3,279,018	3.14%

Department: Fire

Program Manager: Fire Chief

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

Products and Services:

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

Fire Department Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Fire Chief	--	--	.50
Fire Inspector	1.00	1.00	1.00
Volunteers	0.77	0.77	0.77

Department Services Indicators:	2014	2015	2016 Estimated	2017 Projected
Total Number of Training Hours	7,300	8,300	8,300	8,300
Structural Fires	6	4	4	4
Total Losses Due to Fire	\$350,000	--	--	--
Response to Incidents in City	800	850	800	875
Response to Incidents in Town	300	220	200	225
Accident Responses	30	34	30	40
Total Responses	1,100	1,104	1,030	1,100
Other Mutual Aid Locations	45	50	45	60
Fire Inspections	1,620	1,620	1,620	1,620
Number of Citizens Receiving Fire Safety Education	1,000+	1,000+	1,000+	1,000+
Number of Hours of Public Contact	600			

2016 Significant Accomplishments:

1. Replaced remaining HVAC
2. Replaced retaining wall behind the Fire Department

2017 Objectives to Be Accomplished:

1. Concrete apron Station 1

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				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries						25,000	0.00%
121 Part Time Salaries		(13,207)	13,207			25,000	0.00%
151 FICA		(1,008)	1,050			3,825	0.00%
152 Retirement/LOSA	24,038	23,614	23,393	25,200	20,197	25,788	2.33%
154 Health Insurance						9,535	0.00%
165 Workers' Comp. Insurance	9,187	8,699	6,915	9,297	9,297	9,409	1.20%
Total	33,225	18,098	44,565	34,497	29,494	98,557	185.70%

522230				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
222 Electric	16,268	15,639	14,816	16,360	16,360	16,360	0.00%
224 Natural Gas	11,534	15,392	9,161	13,130	13,130	13,130	0.00%
225 Telephone	1,436	1,393	575	800	800	800	0.00%
226 Water Service	3,406	2,602	2,515	3,000	3,000	3,000	0.00%
235 Operating Expense	238,100	238,100	247,773	268,100	268,100	244,763	-8.70%
240 Building Maintenance	10,014	15,339	7,791	11,000	5,339	11,000	0.00%
290 Maint/Contracted Services	0	0	0	0	0	2,300	0.00%
510 Property/Auto Insurance	29,508	29,217	36,435	30,610	30,610	34,563	12.91%
512 Liability Insurance	2,956	2,854	2,421	2,708	2,708	2,895	6.91%
519 State Fire Insurance Dues	40,187	45,625	0	0	46,134	0	0.00%
Total Operating	353,409	366,161	321,487	345,708	386,181	328,811	-4.89%
Total Expenditures	386,634	384,259	366,052	380,205	415,675	427,368	12.40%

Public Safety/Fire Department (contd.)							
	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Revenues							
435101 Fire Insurance Dues	40,187	45,625	71,150	0	0	0	0.00%
441130 Fire Inspection Fee	15,140	15,115	8,893	15,325	15,473	15,325	0.00%
473407 Fire—Operating Exp. (Town)	126,226	129,142	154,902	133,580	133,580	141,364	5.83%
473408 Fire/EMS Dispatching	3,600	3,280	3,570	3,600	3,100	3,500	-2.78%
481120 Fire Dept. Interest	0	0	1,448	0	0	0	0.00%
483320 Fire Dept. Equip. Sales	0	0	6,294	0	0	0	0.00%
485600 Contribution of FD Assets	0	0	537,651	0	0	0	0.00%
491270 Transfer from EMS	0	0	400,000	0	0	0	0.00%
Total Revenues	185,153	193,162	1,183,908	152,505	152,153	160,189	5.04%
				2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Net Cost of Program							
	201,481	191,097	(817,856)	227,700	263,522	267,179	17.34%

Building Inspection

522310

Department: Engineering and Public Works

Program Manager: Building Inspector

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

Products and Services:

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

Building Inspector Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Building Inspector	1.00	1.00	1.00
Secretary II	1.00	1.00	1.00
Total	2.00	2.00	2.00

Department Service Indicators:	2014	2015	2016	2017 Projected
Inspections Made by Building Inspector	1,800	1,397	1,800	1,718
Inspections Made by Contracted Inspectors	25	40	25	56
Total Inspections Made	1,825	1,437	1,825	1,774
Total permits issued:				
Residential New Construction	14	24	22	31
Residential Building	140	146	140	140
Commercial New Construction	2	2	2	2
Commercial Building	20	10	20	25
Electrical	300	258	300	300
Plumbing	280	306	280	280
HVAC	180	163	180	180
Certificate of Compliance	180	116	0	0
Value of Improvements Inspected	\$16,811,424 (Includes Commerce Bank)	\$21,730,000	21,683,299	22,000,000

Building Inspection

522310

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2014/2015	Target 2015/2016	Target 2016/2017
Building Inspection	Efficient Municipal Government	Operating Costs	\$1.38 per person	\$1.33 per person	\$0.75 per person

2016 Significant Accomplishments:

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

2017 Objectives to Be Accomplished:

1. Begin permit process for The Glen at Cedar Creek
2. Oversee construction of 42,000 SF storage facility for Cedarburg Storage
3. Oversee development of St. Francis Borgia site
4. Oversee development of Washington and Jackson site
5. Oversee construction of 7,000 SF Concord Development building

Long-Term Objectives:

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

Account Detail:

522310—Inspection

- 210 **Professional Services:** Testing or services as required by the Common Council and Commercial Electrical Inspector's wages
- 225 **Telephone:** Land-line telephones, cell phone for building inspector
- 310 **Office Supplies:** Forms reproduced/general office supplies, house number tiles and frames; State tags for new houses, microfilm of building permits
- 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

- 310 **Office Supplies:** Increase for state tag and house number cost and quantity increases
- Staff is estimating 46 new single family residential starts in 2017

Public Safety—Building Inspector

522310				2016	2016	2017	% Change
Personnel				Budget	Estimated	Adopted	2017/2016
		2013	2014	2015			
111	Salaries	97,886	104,420	113,682	102,675	102,675	105,396 2.65%
151	Social Security	7,125	7,545	8,362	7,908	7,908	8,121 2.69%
152	Retirement	6,807	7,719	7,134	6,822	6,822	7,218 5.80%
154	Health Insurance	38,311	26,277	27,729	25,327	25,327	27,344 7.96%
155	Life Insurance	52	53	49	56	56	59 5.36%
159	Longevity	2,331	2,457	630	693	693	756 9.09%
165	Workers' Comp. Insurance	2,386	2,276	2,345	3,202	3,202	3,145 -1.78%
Total		154,898	150,747	159,931	146,683	146,683	152,039 3.65%
522310				2016	2016	2017	% Change
Operating				Budget	Estimated	Adopted	2017/2016
		2013	2014	2015			
210	Professional Services	1,042	1,860	2,250	2,000	2,250	2,250 12.50%
225	Telephone	773	1,051	521	600	600	600 0.00%
310	Office Supplies	2,033	2,132	2,347	1,800	2,347	2,347 30.39%
320	Publications and Dues	40	0	0	0	0	0 0.00%
330	Training & Travel	363	601	0	650	650	650 0.00%
351	Gas and Oil Expense	2,438	2,445	1,863	2,200	1,863	1,900 -13.64%
512	Liability Insurance	967	969	1,043	949	949	962 1.37%
Total		7,656	9,058	8,024	8,199	8,659	8,709 6.22%
Total Expenditures		162,554	159,805	167,955	154,882	155,342	160,748 3.79%
522360				2016	2016	2017	% Change
Weights and Measures				Budget	Estimated	Adopted	2017/2016
		2013	2014	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%
				2016	2016	2017	% Change
Revenues				Budget	Estimated	Adopted	2017/2016
		2013	2014	2015			
441120	Electrical Contractor Licenses	1,505	0	0	0	0	0 0.00%
441129	Weights & Measures Licenses	1,142	1,020	1,060	995	995	995 0.00%
443500	Building Permits	74,879	65,549	108,798	71,000	94,271	111,800 57.46%
443501	Electrical Permits	20,017	18,014	21,042	16,000	18,000	22,400 40.00%
443502	Plumbing Permits	19,481	18,975	27,070	15,550	21,575	24,750 59.16%
443504	Clearwater Compliance Permits	8,350	8,650	5,650	0	0	0 0.00%
443505	Heating/Air Conditioning Permits	20,343	14,858	19,836	15,000	18,500	20,000 33.33%
443507	Erosion Control Permits	3,400	2,550	3,900	2,200	4,700	5,550 152.27%
443508	Occupancy Permits	3,935	5,650	6,430	4,750	5,340	5,950 25.26%
443509	Sign Permits	2,545	2,425	2,265	1,800	1,475	1,800 0.00%
443512	Building Inspection Plan Review	4,485	3,165	4,025	2,975	5,675	8,025 169.75%
461156	House Numbers	452	490	973	400	721	920 130.00%
461157	State Tag Fee	735	595	1,150	1,000	1,500	2,300 130.00%
Total		161,269	141,941	202,199	131,670	172,752	204,490 55.30%
				2016	2016	2017	% Change
Net Cost of Program				Budget	Estimated	Adopted	2017/2016
		2013	2014	2015			
		3,285	19,864	(32,244)	25,212	(15,410)	(41,742) -265.56%

Auxiliary Police & Emergency Management

522410

Department: Auxiliary Police and Emergency Management

Program Manager: Police Chief/ Emergency Management Director

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

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

Products and Services:

Emergency Management

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

Auxiliary Police

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

Auxiliary Police and Emergency Management Staffing Levels (Volunteers):

Personnel Schedule Summary Position	2015	2016	2017
Auxiliary Police Volunteers	21 Active, 5 Honorary	16 Active	16 Active
Emergency Management	1 Director, 1 Deputy	1 Director, 1 Deputy	1 Director, 1 Deputy

Department Services Indicators:	2014	2015	2016 Estimated	2017 Projected
Storm and Tornado Support Call Outs (Em. Mgmt.)	6	6	6	6
Crowd Control/Searches Call Outs (Aux. Police)	4	4	4	4
Assists Fire Department Call Outs (Aux. Police)	12	10	8	8
Assists County Sheriff Department (Aux. Police)	10	10	8	8
Provides Emergency Power/Communication Call Outs (Em. Mgmt.)	2	2	2	2
Mutual Aid Call Outs—Events (Aux. Police)	10	10	12	12
Mutual Aid Call Ins—Events (Aux. Police)	7	10	7	7
Local Community Emergency Call Outs (Aux. Police)	5	5	7	7
Volunteer Hours (Aux. Police and Em. Mgmt.)	2,800	2,600	2,200	2,200
Training Meeting Hours (In House) (Aux. Police and Em. Mgmt.)	750	500	450	450
Seminars and Special courses (Hours) (Aux. Police and Em. Mgmt.)	350	350	300	300

Auxiliary Police & Emergency Management

522410

Department Services Indicators (contd.):	2014	2015	2016 Estimated	2017 Projected
Number of Emergency Siren Activations (Em. Mgmt.)	2	2	2	2
5K Runs and Bike Race Call Outs (Aux. Police)	9	10	10	10
5K Run Hours	160	175	180	180
Parades—Local Call Outs (Aux. Police)	4	4	5	5
Parades—Hours	250	300	325	325
Vehicle Maintenance Hours (Aux. Police and Em. Mgmt.)	100	100	100	100

2016 Significant Accomplishments:

1. Implemented “I Am Responding” software
2. Installed new siren
3. Purchased AED for all vehicles
4. CPR training for all members
5. Trained all members in Tactical Emergency Medical Support
6. Improved garage aesthetics

2017 Objectives to Be Accomplished:

1. Replace an old siren—fourth replaced of five
2. Recruit more members
3. Continue Crisis Intervention Training
4. Continue improvement of garage and facility
5. Community outreach and education

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

Auxiliary Police & Emergency Management

522410

Public Safety Emergency Management/Auxiliary Police								
522410				2016	2016	2017	% Change	
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
165	Workers' Comp. Insurance	0	341	250	263	250	263	0.00%
222	Electric	3,566	2,433	711	1,020	1,020	1,020	0.00%
224	Natural Gas	4,353	2,394	760	1,500	1,500	1,250	-16.67%
225	Telephone	1,722	1,895	973	1,200	1,200	1,200	0.00%
226	Water Service	481	343	335	420	420	420	0.00%
239	Siren Maintenance	13,647	1,973	1,320	1,000	1,000	1,000	0.00%
240	Repair & Maintenance	951	954	2,392	2,000	2,000	2,000	0.00%
290	Contracted Maintenance	203	0	177	500	500	500	0.00%
316	Radio Equipment Maintenance	499	1,413	2,175	2,000	2,000	2,000	0.00%
330	Training & Travel	252	1,608	649	1,500	1,488	1,500	0.00%
340	Repair & Maintenance Supplies	475	309	441	500	500	500	0.00%
343	Awards	370	683	394	800	800	800	0.00%
346	Clothing & Uniforms	459	829	8,030	1,200	1,200	1,200	0.00%
350	Operating Supplies—Vehicles	1,063	2,158	1,026	2,000	2,000	2,000	0.00%
351	Fuel/Vehicles	1,193	1,445	916	1,500	750	750	-50.00%
380	Equipment	777	2,491	2,334	3,000	3,000	3,000	0.00%
510	Property Insurance	2,729	1,702	1,240	1,356	1,356	1,356	0.00%
Total		32,740	22,971	24,123	21,759	20,984	20,759	-4.60%
				2016	2016	2017	% Change	
Revenues		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
473409	Emergency Management—Town	462	375	229	775	775	600	-22.58%
Total		462	375	229	775	775	600	-22.58%
				2016	2016	2017	% Change	
Net Cost of Program		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
		32,278	22,596	23,894	20,984	20,209	20,159	-3.93%

Engineering & Public Works— Administration

533110

DEPARTMENT: Engineering and Public Works

PROGRAM MANAGER: Director of Engineering and Public Works

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

Products and Services:

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

Engineering and Public Works Administration Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Director of Engineering & Public Works*	0.75	0.75	0.75
Administrative Secretary*	0.75	0.75	0.75
Total	1.50	1.50	1.50

*Remainder of employee allocation in Sewerage Enterprise Fund

DEPARTMENT SERVICES INDICATORS	2014	2015 Estimated	2016	2017 Projected
Installation of new sidewalk slabs	311	300	300	N/A
Lineal Feet of Streets Repaved	--	9,000	8,000	7,100

2016 Significant Accomplishments:

1. Reconstructed Bridge Rd. from Mequon Rd. to Highland Rd.
2. Reconstructed Jackson St. from Kennedy Ave. to Hanover Ave.
3. Reconstructed Hanover Ave. from Lincoln Blvd. to Jackson St.
4. Resurfaced Johnson St. from Lincoln Blvd. to Wurthmann Ave.
5. Completed construction of the new Public Works facility
6. Constructed the Sheboygan Rd. Regional Lift Station

2017 Objectives to Be Accomplished:

1. Reconstruct Pine St. from Harrison Ave. to Tower Ave.
2. Reconstruct Hickory St. from Harrison Ave. to Tower Ave.
3. Reconstruct Oak St. from Harrison Ave. to Chestnut St.
4. Reconstruct Spruce Ave. from Chestnut St. to Beech St.
5. Reconstruct Linden St. and Locust Ave. from Harrison Ave. to Bridge Rd.
6. Reconstruct Beech St. from Tower Ave. to Locust Ave.
7. Reconstruct Chestnut St. from Spruce Ave. to Tower Ave.
8. Reconstruct Hillcrest Ave. from Lincoln Blvd. to Jackson St.
9. Complete maintenance and structural repairs to Woolen Mills and Columbia Mills Dams per DNR mandate
10. Coordinate the design and construction of a City owned communications tower
11. Coordinate Cedar Creek clean up issues with Mercury Marine

Engineering & Public Works— Administration

533110

Long-Term Objectives:

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

Account Detail:

533110—Engineering & Public Works

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

Budget Variances:

533110—Engineering & Public Works

- 210 **Professional Services:** Reduced \$500 with funds transferred to GIS Mapping (318)
- 318 **GIS Mapping:** Increased \$5,500 total to address consultant maintenance and support costs
- 320 **Publications and Dues:** Increased \$100 to cover cost of Professional Engineer license renewal, APWA, and ASCE membership
- 330 **Training & Travel:** Increase \$100 to help address state mandated continuing education requirements for P.E.

Engineering

533110					2016	2016	2017	% Change
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries	106,498	108,636	110,381	113,634	113,634	115,219	1.39%
135	Sick Payout	1,025	911	1,018	1,100	1,100	1,130	2.73%
151	Social Security	7,973	7,882	8,001	8,852	8,943	9,074	2.51%
152	Retirement	7,396	7,915	7,873	7,564	7,643	7,989	5.62%
154	Health Insurance	18,555	11,891	16,469	19,255	19,255	20,786	7.95%
155	Life Insurance	118	134	149	112	112	132	17.86%
159	Longevity	1,890	1,985	2,079	2,174	2,174	2,268	4.32%
165	Workers' Comp. Insurance	3,205	3,068	2,760	3,837	3,837	3,710	-3.31%
Total		146,660	142,422	148,730	156,528	156,698	160,308	2.42%
533110					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	1,557	919	3,700	2,000	2,000	1,500	-25.00%
225	Telephone	661	848	326	500	500	500	0.00%
310	Office Supplies	325	403	260	400	400	400	0.00%
318	GIS mapping	0	0	1,679	3,000	4,000	4,500	50.00%
320	Publications & Dues	951	922	770	800	1,000	900	12.50%
330	Training & Travel	563	795	989	900	900	1,000	11.11%
350	Operating supplies	935	811	659	1,150	1,100	1,100	-4.35%
351	Gas and Oil Expense	1,358	1,434	878	1,250	1,000	1,000	-20.00%
380	Equipment Outlay	551	485	854	800	770	800	0.00%
512	Liability Insurance	6,748	6,763	6,776	6,914	6,914	6,858	-0.81%
Total		13,649	13,380	16,891	17,714	18,584	18,558	4.76%
Total Expenditures		160,309	155,802	165,621	174,242	175,282	178,866	2.65%
					2016	2016	2017	% Change
Revenues		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
423204	Engineering and Admin. fees	7,031	1,410	2,918	0	0	0	0.00%
443506	Drive Opening Permits	880	790	940	900	1,100	1,000	11.11%
443510	Street Opening Permits	3,900	4,950	3,800	3,600	4,000	3,600	0.00%
443513	Stormwater Mgmt. Permit	601	244	1,053	800	2,360	1,200	50.00%
461155	Engineering Fees	200	0	0	3,100	7,210	3,100	0.00%
Total Revenues		12,612	7,394	8,711	8,400	14,670	8,900	5.95%
					2016	2016	2017	% Change
Net Cost of Program		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
		147,697	148,408	156,910	165,842	160,612	169,966	2.49%

Public Works

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

Department: Engineering and Public Works

Program Manager: Superintendent of Public Works

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

Products and Services:

533210 Garage—Public Works Crew

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

533311—Street Maintenance

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

533410—Street Ineligible

- Maintain alleys and City-owned parking lots

533420—Street Lighting and 533421 Traffic Signals

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

533440—Storm Sewers

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

533450—Snow and Ice Control

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

Public Works

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

Non-Supervisory Labor Pool:

Activity	2016 Actual	2017 Adopted
Garage-Public Works Crew	1.75	1.75
Street Maintenance	3.95	3.95
Street Ineligible	0	0
Storm Sewers	1.35	1.35
Snow & Ice	0	0
Recycling	1.5	1.5
Celebrations	0	0
Total Per Year	8.55	8.55

Supervisory Labor Pool:

Activity	2016 Actual	2017 Adopted
Garage-Public Works Crew	0.15	.15
Street Maintenance	0.55	.55
Storm Sewers	0.30	.30
Total Per Year	1.00	1.00

Public Works Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Superintendent of Public Works	1.00	1.00	1.00
Equipment Operator/Crewperson*	8.30	8.30	8.30
WWTP Crewperson	0.25	0.25	0.25
Total	9.55	9.55	9.55

*See Labor allocation chart above

Department Services Indicators:	2014	2015	2016 Estimated	2017 Projected
Catch Basin Replacements	35	35	38	33
Catch Basins Cleaned	1,000	1,000	1,500	1,500
Storm Sewer Manholes and Pipes Replacements	3	3	8	10
Asphalt Placed by City Crew (Tons)	60	60	80	70
Number of Street Lights	1,400	1,400	1,420	1,420
Number of New Signs	5	7	10	7
Signs Replaced	285	239	215	200
Line Miles Swept	950	955	1,290	1,360
Brush and Small Quantities of Yard Waste (Tons)	1,400	1,400	1,650	1,720
Tonnage of Debris Collected from Sweeping	320	320	480	490
Snow Plowing Events	8	8	15	20
Tons of Salt Used Per Event	20	20	25	26
Number of Vehicles (Vehicle Inventory)	65	65	65	65
Appliance/Furniture Pickup	260	260	320	300

Public Works

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

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016
Public Works	Appropriate Response to Winter Storms	Salting Operations	70%	70%	70%
Public Works	Appropriate Response to Winter Storms	Plowing Operation	20%	20%	20%
Public Works	Appropriate Response to Winter Storms	Downtown Snow Removals	10%	10%	10%

2016 Significant Accomplishments:

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

2017 Objectives to Be Accomplished:

1. Organize a smooth move in and set up of the new Public Works facility
2. Spec out and replace 1 ton dump truck with plow and salter
3. Spec out and replace front end loader with plow and salter
4. Help spec out and work with Wastewater on a shared Jetter Vac truck
5. Make the new recycling center at Public Works open 6 days a week with longer hours and resident remote access
6. Revise brush pick-up policy

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

- 111 **Salaries:** Public Works crew and 0.25 WWTP employee
- 210 **Contracted Services:** For required hearing testing
- 225 **Telephone:** \$3,000 increase includes service payment increase
- 330 **Travel and Training:** In and out of state training
- 350 **Garage/Maintenance Supplies:**
- 353 **Machine Equipment/Maintenance:** Maintenance of DPW trucks and equipment
- 385 **Capital Outlay:** Asphalt grinder

533311—Street Maintenance—Public Works Crew

- 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 materials, street painting and street patching
- 363 **Signs, Supplies and Parts:** Decrease \$3,900 due to less signage needing to be updated
- 125 **Part Time Salaries/Seasonal:** Seasonal employee for DPW

Public Works

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

Budget Description and Variances (contd.)

533410—Street Ineligible

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

533420—Street Lighting

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

533450—Snow and Ice

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

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					2016	2016	2017	% Change
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries (1.90 FTE)	77,130	86,828	98,181	112,604	112,604	115,097	2.21%
112	Overtime	161	488	1,414	1,050	1,050	1,050	0.00%
151	Social Security	5,689	6,331	7,199	8,748	8,748	8,943	2.23%
152	Retirement	5,461	6,583	6,946	7,547	7,547	7,949	5.33%
154	Health Insurance	16,380	10,824	12,414	18,161	18,161	19,609	7.97%
155	Life Insurance	28	3	10	0	0	0	0.00%
159	Longevity	504	567	630	693	693	756	9.09%
165	Workers' Comp. Insurance	4,451	4,279	4,096	5,391	5,391	5,269	-2.26%
Total		109,804	115,903	130,890	154,194	154,194	158,673	2.90%
533210								
Operating		2013	2014	2015	2016	2016	2017	% Change
					Budget	Estimated	Adopted	2017/2016
210	Contracted Services	0	165	679	700	700	700	0.00%
222	Electric	7,766	8,250	7,348	8,829	8,829	13,000	47.24%
224	Natural Gas	7,610	10,585	7,283	10,100	10,100	15,000	48.51%
225	Telephone	2,254	2,223	2,613	2,400	2,400	5,400	125.00%
226	Water Service	2,905	2,622	3,061	3,445	3,445	14,000	306.39%
330	Travel & Training	1,206	0	800	1,200	1,200	1,200	0.00%
350	Garage/Maint. Supplies	22,977	24,757	27,558	26,350	26,350	26,350	0.00%
351	Gasoline/Diesel Fuel, Oil	75,437	72,199	54,191	70,000	55,000	60,000	-14.29%
353	Mach.—Equip Maint./Parts	62,224	51,842	57,566	51,000	51,000	51,000	0.00%
385	Equipment Outlay	0	3,700	7,345	5,000	5,000	5,000	0.00%
510	Property/Auto Insurance	22,526	21,679	25,124	28,515	28,515	34,724	21.77%
Total		204,905	198,022	193,568	207,539	192,539	226,374	9.08%
Total Expenditures		314,709	313,925	324,458	361,733	346,733	385,047	6.45%
533311—Street Maintenance								
Personnel		2013	2014	2015	2016	2016	2017	% Change
					Budget	Estimated	Adopted	2017/2016
111	Salaries (4.50 FTE)	295,772	303,489	291,149	268,828	268,828	275,077	2.32%
112	Overtime	29,419	31,711	17,124	45,500	45,500	45,500	0.00%
125	Part Time Temporary	119	36	10,295	6,000	6,000	6,900	15.00%
135	Sick Payout	1,627	1,785	1,722	2,293	2,293	2,884	25.77%
151	Social Security	24,815	25,254	23,462	25,596	25,596	26,150	2.16%
152	Retirement	23,673	24,646	20,466	21,536	21,536	22,579	4.84%
154	Health Insurance	141,151	111,496	121,140	154,530	154,530	166,454	7.72%
155	Life Insurance	130	163	88	163	163	118	-27.61%
159	Longevity	10,395	10,962	10,710	11,970	11,970	11,466	-4.21%
165	Workers' Comp. Insurance	12,471	11,990	11,709	15,747	15,747	14,830	-5.82%
Total		539,572	521,532	507,865	552,163	552,163	571,958	3.58%

Public Works (Contd.)

533311					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	1,116	395	809	750	750	750	0.00%
240	Repair & Maint. Services	45,500	54,013	56,498	45,500	45,500	45,500	0.00%
242	Sidewalk Replacement	(901)	0	0	0	0	0	0.00%
350	Operating Supplies	2,764	851	3,036	3,000	4,000	3,000	0.00%
363	Sign, Supplies & Parts	20,000	20,993	22,371	15,373	15,373	11,473	-25.37%
Total		68,479	76,252	82,714	64,623	65,623	60,723	-6.04%
Total Expenditures		608,051	597,784	590,579	616,786	617,786	632,681	2.58%
533410—Streets Ineligible					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
530	Lease Expenses	3,970	4,340	4,133	4,400	5,450	5,450	23.86%
Total Expenditures		3,970	4,340	4,133	4,400	5,450	5,450	23.86%
533420—Street Lighting					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
222	Electric	289,723	296,538	297,507	307,666	300,000	280,000	-8.99%
Total		289,723	296,538	297,507	307,666	300,000	280,000	-8.99%
533421—Traffic Control Signals					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
222	Electric	2,536	2,707	2,300	2,629	2,629	2,700	2.70%
240	Repair & Maintenance Services	3,883	8,608	3,023	5,000	6,000	5,000	0.00%
Total		6,419	11,315	5,323	7,629	8,629	7,700	0.93%
Total Expenditures - Lighting/Signals		296,142	307,853	302,830	315,295	308,629	287,700	-8.75%
533440—Storm Sewers					2016	2016	2017	% Change
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries (1.65 FTE)	39,361	52,131	71,502	98,530	98,530	100,974	2.48%
112	Overtime	1,814	665	545	1,000	1,000	1,000	0.00%
151	Social Security	3,127	3,999	5,492	7,614	7,614	7,801	2.46%
152	Retirement	2,689	3,853	5,048	6,569	6,569	6,934	5.56%
154	Health Insurance	125	140	1,821	0	0	0	0.00%
155	Life Insurance	2	2	5	0	0	0	0.00%
165	Workers' Comp. Insurance	3,788	3,642	3,511	4,684	4,684	4,611	-1.56%
Total		50,906	64,432	87,924	118,397	118,397	121,320	2.47%
533440					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
240	Repair & Maintenance Services	19,926	20,201	26,745	30,000	30,000	30,000	0.00%
295	Street Sweepings	13,730	15,589	15,131	15,000	15,000	15,000	0.00%
323	DNR Fees	2,000	2,000	1,500	2,000	2,000	2,000	0.00%
Total		35,656	37,790	43,376	47,000	47,000	47,000	0.00%
Total Expenditures		86,562	102,222	131,300	165,397	165,397	168,320	1.77%

Public Works (Contd.)

533450--Snow and Ice Control						2016	2016	2017	% Change
Operating		2013	2014	2015		Budget	Estimated	Adopted	2017/2016
209	Professional Services—Seasonal	0	1,166	868		4,000	4,000	4,000	0.00%
210	Contracted Services	9,113	1,365	4,543		12,000	12,000	12,000	0.00%
340	Maintenance Supplies	5,057	8,037	11,750		7,200	7,200	7,200	0.00%
380	Equipment	3,924	3,900	4,235		4,000	4,000	4,000	0.00%
450	Ice Control Materials	126,188	112,083	61,523		90,000	90,000	90,000	0.00%
Total Expenditures		144,282	126,551	82,919		117,200	117,200	117,200	0.00%
Total Public Works		1,453,716	1,452,675	1,436,219		1,580,811	1,561,195	1,596,398	0.99%
Revenues		2013	2014	2015		2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
435300	State Transportation Aids	525,448	547,997	544,042		510,210	509,960	528,547	3.59%
463101	Public Works Dept. Fees	1,631	3,518	3,774		5,000	3,864	3,500	-30.00%
Total		527,079	551,515	547,816		515,210	513,824	532,047	3.27%
Net Cost of Program		2013	2014	2015		2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
		926,637	901,160	888,403		1,065,601	1,047,371	1,064,351	-0.12%

Health & Sanitation

533710, 533720, 533730, 533740

Department: Engineering and Public Works

Program Manager: Director of Engineering and Public Works

Program Description: The Health and Sanitation program provides brush pickup curb side beginning the first Monday of the month from April through October. A compost/yard waste and brush drop-off site has been created at the Public Works yard with drop-off set up for Saturdays from April 1 through December 1.

The second aspect of this program is to provide contracted solid waste removal and recycling pickup for City residents and facilities.

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

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

Buildings serviced through City contract (2017 estimates):	
Single family, duplex, condo	3,910
Commercial	70
Apartment	20
Total:	4,000

Refuse—4,000 units at \$8.71/unit = \$34,840/mo = \$418,080/yr	\$418,080
Recycling—4,000 units at \$4.16/unit = \$16,640/mo = \$199,680/yr	\$199,680
Additional recycling carts purchased—50 units at \$4.16/unit=\$208/mo=\$2,496/yr	\$2,496
Fuel Surcharge*	\$0
Compost employee—(35 weeks/\$11.25 per hour/6 hours per week)	\$2,363
Grand Total	\$622,619

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

Health & Sanitation

533710, 533720, 533730, 533740

Products and Services:

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

Health and Sanitation Staffing Levels

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Equipment Operator/Crewperson	1.5	1.5	1.5

Department Services Indicators:	2014	2015	2016 Estimated	2017 Projected
Refuse Collection (Tons)	2,000	2,000	2,050	3,100
Recycled Collection (Tons)	1,200	1,200	1,230	2,160
Recyclables to Refuse	36%	36%	38%	38%

2016 Significant Accomplishments:

1. Provided bins for brush pick-up
2. Created temporary site for brush during Public Works facility construction

2017 Objectives to Be Accomplished:

1. Cardboard dropoff/recycling
2. Continue drop off every day
3. Work with Waste Management to increase service due to increase of single family residences/homes—either Friday pick up or multiple route drivers

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 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: \$11.25/hour—6 hours per week for 35 weeks

290 **Contracted Services:** Per contract

Non Tax Revenue Supporting Program

435420 **Recycling State Grant:** Amount set by State

464104 **Recycling Cart Upgrade:** Dependent upon resident requests

464105 **Landfill Monitoring:** Town to pay one-third of monitoring costs at Pleasant Valley

Health and Sanitation								
533710—Solid Waste Collection				2016	2016	2017	% Change	
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016	
290 Contracted Services	365,811	393,400	393,929	407,868	407,868	418,080	2.50%	
297 Fuel Surcharge and/or Disposal Fees	81,178	972	0	1,000	0	0	-100.00%	
Total	446,989	394,372	393,929	408,868	407,868	418,080	2.25%	
533720—Landfill-Groundwater Monitoring				2016	2016	2017	% Change	
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016	
290 Contracted Services	10,050	10,898	10,050	10,050	10,050	10,050	0.00%	
Total	10,050	10,898	10,050	10,050	10,050	10,050	0.00%	
533730—Recycling				2016	2016	2017	% Change	
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016	
111 Salaries (1.5 FTE)	79,579	82,205	82,948	87,601	87,601	89,358	2.01%	
112 Overtime	117	1,532	865	700	700	700	0.00%	
125 Part-Time/Temporary	2,155	2,813	1,941	2,200	2,200	2,295	4.32%	
151 Social Security	6,256	6,558	6,494	6,923	6,923	7,065	2.05%	
152 Retirement	5,438	6,073	5,841	6,004	5,828	6,124	2.00%	
154 Health Insurance	2,901	524	0	0	0	0	0.00%	
155 Life Insurance	1	3	4	0	0	0	0.00%	
165 Workers' Comp. Insurance	3,548	3,411	3,265	4,270	4,270	4,188	-1.92%	
Total	99,995	103,119	101,358	107,698	107,522	109,730	1.89%	
533730				2016	2016	2017	% Change	
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016	
290 Maintenance/Contracted Services	187,123	190,332	190,646	194,860	194,860	199,680	2.47%	
344 Recycling Expenses	1,374	947	8,685	2,000	2,000	2,000	0.00%	
Total	188,497	191,279	199,331	196,860	196,860	201,680	2.45%	
Total Recycling Expenditures	288,492	294,398	300,689	304,558	304,382	311,410	2.25%	
Total Health and Sanitation	745,531	699,668	704,668	723,476	722,300	739,540	2.22%	
Non-Tax Revenues Supporting this Program				2016	2016	2017	% Change	
	2013	2014	2015	Budget	Estimated	Adopted	2017/2016	
435420 Recycling State Grant	38,034	37,991	37,984	28,488	35,941	35,941	26.16%	
464101 Recycling—Plastic/Glass/Oil	595	395	215	0	0	0	0.00%	
464103 Recycling—Aluminum/Tin	876	920	0	0	0	0	0.00%	
464105 Recycling Cart Upgrade	1,541	1,688	1,847	1,500	1,994	1,800	20.00%	
473405 Landfill Monitoring—Town Contribution	3,350	3,632	3,350	3,350	3,350	3,350	0.00%	
Total Revenues	44,396	44,626	43,396	33,338	41,285	41,091	23.26%	
Net Cost of Program				2016	2016	2017	% Change	
	2013	2014	2015	Budget	Estimated	Adopted	2017/2016	
	701,135	655,042	661,272	690,138	681,015	698,449	1.20%	

Senior Center

555140

Department: Senior Center

Program Manager: Senior Center Director

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

Products and Services:

- Develop and implement new programs to reflect the changing needs and interests of Cedarburg older adults to include health, educational and inter-generational programs
- Design and distribute approximately 500 Senior Center newsletters bi-monthly
- Coordinate approximately 25 one-day and extended trips, accommodating approximately 500 senior citizens
- Co-sponsor county-wide trips and special events with Port Washington and Grafton Senior Centers
- Coordinate scheduling, operation and maintenance of the Cedarburg Senior Van Service and 14 volunteer drivers
- Provide site for Ozaukee County Senior Citizen Food and Friendship Meal Program
- Coordinate additional special events: Entertainment, Travel Show, Spring Luncheon, Speaker Program, Volunteer Appreciation, Senior Art Exhibition, Annual Turkey Feast, a special day featuring the talents of seniors, and holiday events
- Organize and implement sport leagues and activities, including Senior Games, 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 current community events, 55 Alive Mature Drivers Safety Classroom Refresher Course, Brain Wellness Programs, music appreciation and adult enrichment
- Coordinate two Annual Rummage Sales plus Holiday Craft Sale
- Co-sponsor Annual Ozaukee County Senior Conference

Senior Center Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Senior Center Director	0.70	0.70	0.70
Assistant Senior Center Director	0.60	0.60	0.60
Total	1.30	1.30	1.30

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2013/2014	Target 2014/2015	Target 2015/2016	Target 2016/2017
Senior Center Programming	Operating Costs	Revenue 100% of Program Expenses	100%	100%	100%	100%

Senior Center

555140

Department Services Indicators:	2014	2015	2016 Estimated	2017 Projected
Days of Operation	253	250	250	253
Total Attendance	16,500	16,500	16,518	17,294
Average Daily Attendance	65	65	66	69
City Participants	53	54	54	55
Non-Resident Participants	12	11	12	14
One Day and Extended Trips	500	500	506	394
Special Events	1,500	1,500	1,306	1,000
Attendance at Weekly Programs	14,500	14,500	14,706	15,900
Van Ridership	4,000	4,100	4,060	4,990

*Attendance figures include attendance at the daily Cedarburg Dining Center.

Van ridership is included in the weekly program figures.

2016 Significant Accomplishments:

1. Increased number of volunteer van drivers from 12 to 14
2. Increased number of office volunteers from five to eight
3. Increased distribution sites of Senior Center newsletter throughout the Cedarburg area
4. Continued to promote van ridership to City of Cedarburg older adults increasing ridership
5. Participated in an Eagle Scout project receiving four new standing outdoor signs
6. Received a grant with the Port Washington and Grafton Senior Centers from the National Council on Aging to conduct the Aging Mastery Program at the Senior Center
7. Installed an Automated External Defibrillator at the Senior Center
8. Installed automatic door opening system at the Senior Center entrance
9. Installed ADA compliant raised toilets in the restrooms
10. Continued to encourage participants of the Senior Center to make a yearly contribution to the Center as an investor to support the Center and programming
11. Hired new Assistant Director

2017 Objectives to Be Accomplished:

1. Increase number of volunteer van drivers from 14 to 16
2. Train newly hired Senior Center Supervisor and Office Manager in all working aspects of the Senior Center and participants
3. Conduct the ten week Aging Mastery Program at the Senior Center using grant received in 2016
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 as an investor to maintain Senior Center revenue return to the City of Cedarburg

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 programming 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

Senior Center

555140

Account Detail:

555140—Senior Services

- 210 **Professional Services/Special Events:** Music appreciation, exercise, healthy living and watercolor instructors, miscellaneous class instruction, special events, e.g., rummage sales, volunteer appreciation, arts day, senior games, luncheons, parties, Ozaukee Senior Conference
- 310 **Supplies and Expenses:** Receipt books, tour refreshments, advertisement placement for sales, newsletter postage, music group supplies, News Graphic subscription, decorations, cleaning supplies, mailing labels, miscellaneous supplies and lift maintenance
- 313 **Printing:** Printing of bi-monthly newsletters
- 330 **Travel and Training:** Wisconsin Association of Senior Centers (WASC) membership and Annual Conference, American Red Cross training, Wisconsin Park & Recreation Association membership and training.

Senior Center								
555140					2016	2016	2017	% CHANGE
Personnel		2013	2014	2015	Budget	Estimated	Adopted 2017/2016	
121	Part Time Salaries (1.30 FTE)	50,146	51,014	50,024	52,352	52,352	55,596	6.20%
135	Sick Pay Out	675	946	725	725	725	400	-44.83%
151	Social Security	3,503	3,564	3,497	4,170	4,186	4,358	4.51%
152	Retirement	3,489	3,727	3,605	3,550	3,563	2,188	-38.36%
154	Health Insurance	4,149	2,072	2,730	3,550	3,550	273	-92.31%
159	Longevity	1,449	1,512	1,575	1,638	1,638	977	-40.35%
165	Workers' Comp. Insurance	165	139	114	131	131	127	-3.05%
Total		63,576	62,974	62,270	66,116	66,145	63,919	-3.32%
555140					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted 2017/2016	
210	Professional Services	6,445	7,303	5,561	6,800	6,800	6,800	0.00%
225	Telephone	1,600	1,016	235	325	325	325	0.00%
310	Supplies & Expenses	2,783	1,995	2,196	2,000	2,000	2,000	0.00%
313	Printing	654	1,007	874	1,000	1,000	1,000	0.00%
330	Employee Training, Travel	975	1,271	983	1,250	1,250	1,250	0.00%
390	Other Expenses	0	2,270	0	0	0	0	0.00%
510	Property/Auto Insurance	544	468	475	479	479	479	0.00%
512	Liability Insurance	497	498	470	500	500	491	-1.80%
Total		13,498	15,828	10,794	12,354	12,354	12,345	-0.07%
Total Expenditures		77,074	78,802	73,064	78,470	78,499	76,264	-2.81%
					2016	2016	2017	% CHANGE
Revenues		2013	2014	2015	Budget	Estimated	Adopted 2017/2016	
467435	Senior Center Fees	17,135	24,186	18,919	18,500	18,500	18,500	0.00%
Total		17,135	24,186	18,919	18,500	18,500	18,500	0.00%
					2016	2016	2017	% CHANGE
Net Cost of Program		2013	2014	2015	Budget	Estimated	Adopted 2017/2016	
		59,939	54,616	54,145	59,970	59,999	57,764	-3.68%

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 7,800 street trees
- Ordinance enforcement
- City building grounds maintenance including City Hall, Police Department, Pool, Library and Public Works Garage
- Turf maintenance of approximately 90 acres of public lawn which includes parks, public right-of-way, City facilities and boulevards (approximately three miles)
- Maintenance of downtown hanging flower baskets and public flower and shrub beds at City facilities and boulevards
- Maintenance of the Cedar Creek walkway areas
- Maintenance of approximately three miles of the Interurban Trail (bicycle and pedestrian) easement
- Weed complaints, notices, and invasive species control
- Nuisance tree complaints and notices
- Submit Tree City USA, Growth Award and Urban Forestry Grant applications
- Canada Goose control
- Staff support provided to Parks, Recreation, and Forestry Board, Pool Commission and Common Council
- Administrative services provided to divisions
- Maintenance of three miles of Boulevards

Parks, Recreation and Forestry Staffing Levels:

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Director of Parks, Recreation & Forestry	1.00	1.00	1.00
Recreation Supervisor/Office Manager	1.00	1.00	1.00
Superintendent of Parks & Forestry	1.00	1.00	1.00
Crewperson	3.00	3.00	3.00
Recreation Superintendent	0.25	0.25	0.45
Total	6.30	6.30	6.45

Parks, Recreation & Forestry

555510, 555220

Department Services Indicators:	2014	2015	2016 Estimated	2017 Projected
Total Number of Parks Maintained	34	35	35	35
Total Number of Picnic Shelters Maintained	4	4	5	5
Total Number of Playgrounds Maintained	10	11	11	11
Total designated Parkland Acreage	149	159	159	159
Number of Mowed Acres	64	69	69	69
Natural Area Acres	50	50	50	50
Street Trees Planted	169	160	160	170
Park Trees Planted	7	8	10	10
Trimmed/Pruned Trees	600	1,240	700	600
Emergency Tree Service	30	65	58	60
Trees Removed	138	82	70	80
Stumps Ground (*Projected)	138	97	70	80
Issuance of Park Permits/Reservations	70	75	83	80
Weed Complaints and Notices Issued	6	11	13	12
Tree/Shrub Encroachment (Trimming Letters Sent)	3	2	4	3
Hazardous Trees Letter Sent	2	2	4	3
Tree City USA Certification	yes	yes	yes	yes
Total acres of Public Right-of-Way and Facility Grounds Mowed/ Maintained	15	15	15	15

2016 Significant Accomplishments:

1. Continued to develop Prairie View athletic fields
2. Revised park and open space plan
3. Developed plan for Cedar Creek/Adlai Horn Park after Mercury Marine creek clean-up is complete
4. Recodified Tree and Shrub Ordinance with attorney
5. Installed 2 sculptures in City parks
6. Received donation of Band Shell
7. Installed dome structures and music ensemble at Cedar Creek Park
8. Worked with Eagle Scout to landscape Russ Dimick Park
9. Added Boulevard flower beds

2017 Objectives to Be Accomplished:

1. Develop a plan for Adlai Horn Park
2. Increase amount of playground inspections done

Long-Term Objectives:

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

Account Detail:

555510—Parks and Forestry

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

Parks, Recreation & Forestry

555510, 555220

Account Detail (contd.):

555510—Parks and Forestry (contd.)

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

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

555220—Celebrations (*Hanging Baskets and Summer Sounds*)

224 **Natural Gas:** Boy Scout House and Girl Scout House

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

Budget Variances:

555510—Parks and Forestry

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

330 **Training:** Addition of staff Horticulturist; required certification renewals

341 **Trees & Supplies:** Increase due to adding staff requiring CEU's for professional certifications

350 **Operating:** Cost of copy machine has increased since 2015

555220—Celebrations (*Hanging Baskets and Summer Sounds*)

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

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

Revenues:

482215 Rent of City Property: Rentals done through Parks, Recreation & Forestry Department at Senior Center and Gym—APlus (\$9,540-Tax), Festivals (\$1,620), NS Soccer (\$820), Solar Rec (\$820), Baseball (\$620), Misc. Rentals (\$500) for a total of \$13,920

485550 \$6,000 moved to conservation and development, \$2,000 added from TP&D Donation towards flower baskets

Culture and Recreation

555510 Parks, Recreation & Forestry					2016	2016	2017	% Change
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries (6.45 FTE)	315,789	358,640	357,299	343,295	343,295	358,967	4.57%
112	Overtime	7,756	8,848	10,057	8,000	8,000	14,211	77.64%
125	Part-Time Salaries/Temporary	31,980	15,322	2,722	0	0	0	0.00%
128	DPW Seasonal	21,053	13,742	17,406	25,350	25,350	33,150	30.77%
151	Social Security	28,008	29,818	29,389	29,017	29,078	31,364	8.09%
152	Retirement	24,501	25,371	26,238	23,316	23,414	25,625	9.90%
154	Health Insurance	101,717	66,058	85,637	87,439	87,439	80,201	-8.28%
155	Life Insurance	131	86	103	101	101	108	6.70%
159	Longevity	5,166	4,032	3,276	3,465	3,465	3,654	5.45%
165	Workers' Comp. Insurance	14,508	13,936	13,496	16,617	16,617	15,894	-4.35%
Total		550,609	535,853	545,623	536,600	536,759	563,174	4.95%
555510 Parks, Recreation & Forestry					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	2,585	2,277	2,499	2,500	2,520	2,500	0.00%
222	Electric	17,840	17,902	16,988	18,400	18,400	18,400	0.00%
224	Natural Gas	2,025	2,818	1,570	2,120	2,120	2,120	0.00%
225	Telephone	2,268	1,575	1,534	2,580	2,000	2,580	0.00%
226	Water Service	5,724	5,178	5,935	5,800	5,800	5,800	0.00%
240	Repair & Maintenance Services	59,912	50,877	49,218	48,825	45,000	49,525	1.43%
241	Vandalism Repairs	0	31	953	1,500	500	1,500	0.00%
243	Field Maintenance Supplies	0	0	0	0	0	6,000	0.00%
290	Contracted Services	54,014	45,808	73,685	72,645	72,645	72,645	0.00%
310	Office Supplies	952	736	1,073	1,800	1,800	1,800	0.00%
320	Publications & Dues	539	258	428	1,090	1,226	1,345	23.39%
330	Employee Training, Travel	1,275	1,848	2,196	3,110	3,000	3,800	22.19%
341	Trees and Supplies—Contracted	36,524	29,727	32,996	23,000	23,422	54,615	137.46%
350	Operating Supplies	1,090	1,043	1,274	1,360	1,594	2,080	52.94%
363	Sign Supplies	0	1,317	0	1,000	500	1,000	0.00%
380	Equipment	5,066	6,737	3,935	5,000	4,000	6,000	20.00%
390	Other Expenses	1,000	3,042	3,864	1,560	1,560	1,560	0.00%
510	Property/Auto Insurance	3,644	2,618	3,952	4,216	4,216	5,287	25.40%
512	Liability Insurance	3,692	3,700	3,453	3,541	3,541	3,179	-10.22%
Total		198,150	177,492	205,553	200,047	193,844	241,736	20.84%
Total Expenditures		748,759	713,345	751,176	736,647	730,603	804,910	9.27%
533740 Weed Control					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
290	Maintenance/Contracted Services	962	794	2,131	1,000	1,000	1,000	0.00%

Culture and Recreation (contd.)

555220 Celebrations				2016	2016	2017	% Change	
Personnel		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111	Salaries (0.40 FTE)	18,834	14,506	19,244	21,063	18,000	18,100	-14.07%
112	Overtime	3,371	6,399	5,562	2,918	6,000	6,451	121.08%
121	Part-Time Salaries	1,130	0	2,555	0	3,800	3,000	0.00%
151	Social Security	1,772	1,845	2,093	1,835	2,127	2,108	14.89%
152	Retirement	1,420	1,615	1,645	1,583	1,584	1,669	5.48%
Total		26,527	24,365	31,099	27,398	31,511	31,328	14.34%
555220 Celebrations				2016	2016	2017	% Change	
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Professional Services	0	0	0	1,000	1,203	1,000	0.00%
347	Supplies & Expenses (Hanging Baskets)	384	764	9,732	6,150	4,000	4,000	-34.96%
350	Operating Supplies	0	0	3,225	0	0	0	0.00%
390	Other Expenses	7,225	7,000	7,000	7,000	7,000	7,000	0.00%
Total		7,609	7,764	19,957	14,150	12,203	12,000	-15.19%
Total Expenditures		34,136	32,129	51,056	41,548	43,714	43,328	4.28%
Grand Total for Department		783,857	746,268	804,363	779,196	775,317	849,238	8.99%
				2016	2016	2017	% Change	
Revenues		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
435424	State Grant - Forestry	0	0	0	0	0	19,822	0.00%
463103	Celebrations Revenue	0	16,729	17,149	18,000	23,496	18,000	0.00%
464125	Weed Mowing Fees	728	794	920	1,000	500	800	-20.00%
467200	Park Rental Fees	5,443	5,540	7,929	6,000	7,002	6,500	8.33%
482215	Rent—City Property-Gym & Lincoln Bldg.	17,500	0	14,111	13,740	15,374	14,100	2.62%
485550	Donations	0		9,415	2,500	2,500	2,500	0.00%
Total		23,671	23,063	49,524	41,240	48,872	41,900	1.60%
				2016	2016	2017	% Change	
Net Cost of Program		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
		760,186	723,205	754,839	737,956	726,445	807,338	9.40%

Conservation & Development

566310

Department: Engineering and Public Works

Program Managers: City Planner, Economic Development Coordinator

Program Description: The community planning function provides services that maintain and preserve the “small town” atmosphere and quality of life for residents and businesses. It is responsible for both long and short-range planning, site plan review, zoning code administration and enforcement, economic development, landmarks administration, and general support of community development activities. It also supports historic preservation in historic areas.

The Economic Development Coordinator’s mission is to work with existing businesses on issues facing the business community. The Coordinator serves as a liaison between merchants, businesses, the Cedarburg Chamber of Commerce and the local government. In addition, the Coordinator mediates concerns and directs inquiries to the appropriate parties. The Coordinator works to promote the City of Cedarburg as the location of choice for retail, office and industrial business.

Products and Services:

Conservation

- Comprehensive (long-range) Planning Coordination—Provide research, policy analysis, and recommendations to Plan Commission and Common Council to help formulate long-range goals and objectives
- Current Planning Coordination—Review, analyze and report on development proposals, work with citizens, business owners, and developers to provide accurate Code interpretations and guide development in accordance with City ordinances, policies and plans
- Staff liaison to Plan Commission, Common Council, Economic Development Board, and Landmarks Commission
- Zoning Code Administration—Implement Land Use Regulations that reflect the evolving policies of the City, provide interpretation of the Zoning Regulations and prepare amendments to the Zoning Code as necessary
- Historic Preservation—Provide research, analysis and recommendations to the Landmarks Commission regarding historic preservation matters

Development

- Create marketing strategies to attract businesses, developers and investors to redevelop sites within the City
- Coordinate City’s economic development program, including providing demographic materials, information on available sites and other resources
- Work with existing businesses on issues facing the business community
- Sponsor information meetings on topics relevant to local businesses
- Coordinate with nearby communities regarding projects, trends and developments
- Attend Tourism, Promotion and Development, Cedarburg Merchants Organization, and Economic Development Board (serve as secretary) meetings

Conservation and Development Staffing Levels:

Personnel Schedule Summary Position	2015 PT	2016 PT	2017 PT
City Planner	Contracted	Contracted	Contracted
Economic Development Coordinator	Contracted	Contracted	Contracted

Conservation & Development

566310

DEPARTMENT SERVICES INDICATORS:	2014	2015	2016 Estimated	2017 Projected
Number of Single Family Lots Approved	51	21	100	20
Multi-family Units Approved	0	126	--	125
Certified Survey Maps Processed	3	3	3	3
Re-zonings Processed	2	2	2	2
Development Reviews	3	3	3	3
Site and Architectural Plan Approvals/Amendments	5	7	5	5
Certificates of Appropriateness	5	5	5	5
Zoning Text Amendments	2	2	2	2
Conditional Uses	5	5	5	5
Land Use Plan Amendments	2	2	2	2
Outdoor Alcohol Beverage Licenses	2	2	2	1
Temporary Uses	10	10	10	15
InfillHome	2	2	2	--
Miscellaneous Plan Commission Reviews	10	10	10	12
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)	1	1	1	--
Extraterritorial Reviews	2	1	1	1
Zoning Map Amendments	2	3	3	3

2016 Significant Accomplishments:

1. Commenced update of Comprehensive plan
2. Continued recodification of Zoning Ordinance
3. Coordinated development and/or redevelopment efforts with the CDA

2017 Objectives to Be Accomplished:

1. Land use plan update
2. Zoning code recodification
3. Coordinate redevelopment of St. Francis Borgia site
4. Coordinate redevelopment of Jackson Ct. property
5. Coordinate redevelopment efforts for Amcast

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 2% for City Planner

City Planning								
566310				2016	2016	2017	% Change	
Operating				Budget	Estimated	Adopted	2017/2016	
		2013	2014	2015				
210	Professional Services	48,377	68,310	71,525	85,600	85,600	86,800	1.40%
225	Telephone	310	592	175	250	250	250	0.00%
310	Office Supplies & Expenses	50	256	20	200	200	200	0.00%
320	Publications & Dues	151	105	300	430	430	430	0.00%
330	Conference & Travel	25	52	106	200	200	200	0.00%
380	Equipment Outlay	125	1,104	496	1,000	1,000	1,000	0.00%
Total Expenditures		49,038	70,419	72,622	87,680	87,680	88,880	1.37%
				2016	2016	2017	% Change	
Revenues				Budget	Estimated	Adopted	2017/2016	
		2013	2014	2015				
443514	Plan Review	6,088	4,621	6,058	5,000	6,442	5,000	0.00%
444400	Zoning Permits	278	600	0	400	400	400	0.00%
485550	Donations	6,000	6,000	6,000	2,667	2,667	2,667	0.00%
Total		12,366	11,221	12,058	8,067	9,509	8,067	0.00%
Net Cost of Program				2016	2016	2017	% Change	
		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
		36,672	59,198	60,564	79,613	78,171	80,813	1.51%

Other

591000, 592000

Program Manager: City Administrator

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

Account Detail:

5191000—Other

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

Culture and Recreation								
Other and Transfers								
591000				2016	2016	2017	% Change	
Other				Budget	Estimated	Adopted	2017/2016	
990	Contingency Reserve	0	0	0	3,000	0	0	-100.00%
Total Contingency Reserves		0	0	0	3,000	0	0	0.00%
592000				2016	2016	2017	% Change	
Transfers to Other Funds				Budget	Estimated	Adopted	2017/2016	
704	Transfer to Debt Service Fund	0	0	117,663	0	0	0	0.00%
706	Transfer to Capital Improvements	0	0	905,960	0	0	100,000	0.00%
710	Transfer to Spec. Rev. Fund—Pool	56,321	79,559	55,252	0	10,707	38,700	0.00%
712	Transfer to Spec. Rev. Fund—Rec. Prog.	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Total Transfers to Other Funds		57,321	80,559	1,079,875	1,000	11,707	139,700	13870.00%
Total Expenditures		57,321	80,559	1,079,875	4,000	11,707	139,700	3392.50%
Net Cost of Program				2016	2016	2017	% Change	
				Budget	Estimated	Adopted	2017/2016	
		57,321	80,559	1,079,875	4,000	11,707	139,700	3392.50%
Tax and other revenues not specific to programs				2016	2016	2017	% Change	
				Budget	Estimated	Adopted	2017/2016	
411111	Property Taxes	5,420,675	5,569,576	5,626,518	5,803,256	5,805,143	5,869,616	1.14%
411310	Property Tax Equivalent—Light/Water	727,247	715,170	718,732	802,215	800,000	798,464	-0.47%
435100	State Shared Revenues	198,620	198,720	205,083	199,926	204,884	204,686	2.38%
435102	Expenditure Restraint Program	148,731	157,190	166,957	162,960	162,960	166,733	2.32%
435302	State Computer Aids	16,304	15,848	17,022	23,000	23,040	21,000	-8.70%
441127	Cable TV Franchise Fees	159,215	156,207	159,092	160,000	160,000	160,000	0.00%
461154	General Govt Misc. Fees	45	57	0	0	4	0	0.00%
482220	Rent—City Property (Water Towers)	118,348	124,376	130,594	137,393	137,393	143,705	4.59%
483315	Sale of City Property	708	162	150	0	100	0	0.00%
484210	Refund of Prior Years Expense	479	3,313	33	0	(2,768)	0	0.00%
Total		6,790,372	6,940,619	7,024,181	7,288,750	7,290,756	7,364,204	1.04%



**CAPITAL
IMPROVEMENT
FUND**



CAPITAL IMPROVEMENT FUND *Budget*

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

POLICY AND PRACTICES

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

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

HISTORY

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

CURRENT YEAR EXPENDITURES

The 2017 Capital Plan anticipates expenditures for a variety of projects and assets. The street improvements total \$876,000 (excluding water, storm and sanitary sewer improvements) for the road reconstruction projects on portions of Linden Street from Locust to Harrison, Locust Avenue from Bridge to Linden, Oak Street from Chestnut to Harrison, Hickory Street from Harrison to Tower, Chestnut, Spruce and Beech Street, Hillcrest Avenue from Jackson to Lincoln, and Pine Street from Harrison to Tower. The 2017 levy funding for the Street Improvement Reserve Fund is \$710,000.

The **storm water** capital reserve, funded by \$242,000 of property taxes, will support improvements to Spruce Ave., Oak St. and Beech St. catch basins, reconstruct/install catch basins on Hickory Street, reconstruct from Hillcrest Avenue from Jackson to Lincoln and Linden Street from Locust to Harrison, relay Pine St. at Harrison and consulting and engineering fees.

The remediation of the **Prochnow and Blank Landfills**, of which the City is a potentially responsible party (PRP), and repair of City dams continues to be a major present and future expense. \$10,000 is budgeted for environmental expenditures and \$500,000 for City owned dams. The timing of the Prochnow Landfill closing is dependent upon the DNR and the actions of the PRP group. These expenditures are funded by the Environmental Reserve Account and a \$212,500 borrowing in 2015.

Equipment purchases are funded by \$220,000 in property taxes through the Equipment Replacement Reserve program. The purchases for 2017 include a one-ton dump truck with plow and salter, front end loader with plow and wing, a trailer and two mowers.

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 2017 is the replacement of the boiler in the Community Center Gym.

Other capital projects funded through the general projects appropriation and fund balance include Emergency Management siren replacement, and a radio console upgrade and an air conditioning unit at the Police Station. Zuenert park tennis court repairs and Cedar Pointe basketball court resurfacing is also included in the 2017 budget.

CAPITAL IMPROVEMENT FUND

Budget

FUTURE YEARS EXPENDITURES

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

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

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

The Prochnow Landfill and Blank Landfill remediation continues into 2017. The cost is still unknown. During 2010, the City's Well #4 reached levels of vinyl chloride of .2 parts per billion, the maximum level allowed by the DNR, requiring the City to shut the well down. A treatment facility was built and up and running in September 2011. The source of the contaminant has not been fully determined, but it is likely associated with the Prochnow Landfill. In 2015 the PRP Group approved an appraisal, 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 will continue into 2017. 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 \$2.1 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 IMPROVEMENT FUND *Budget*

REVENUE SOURCES

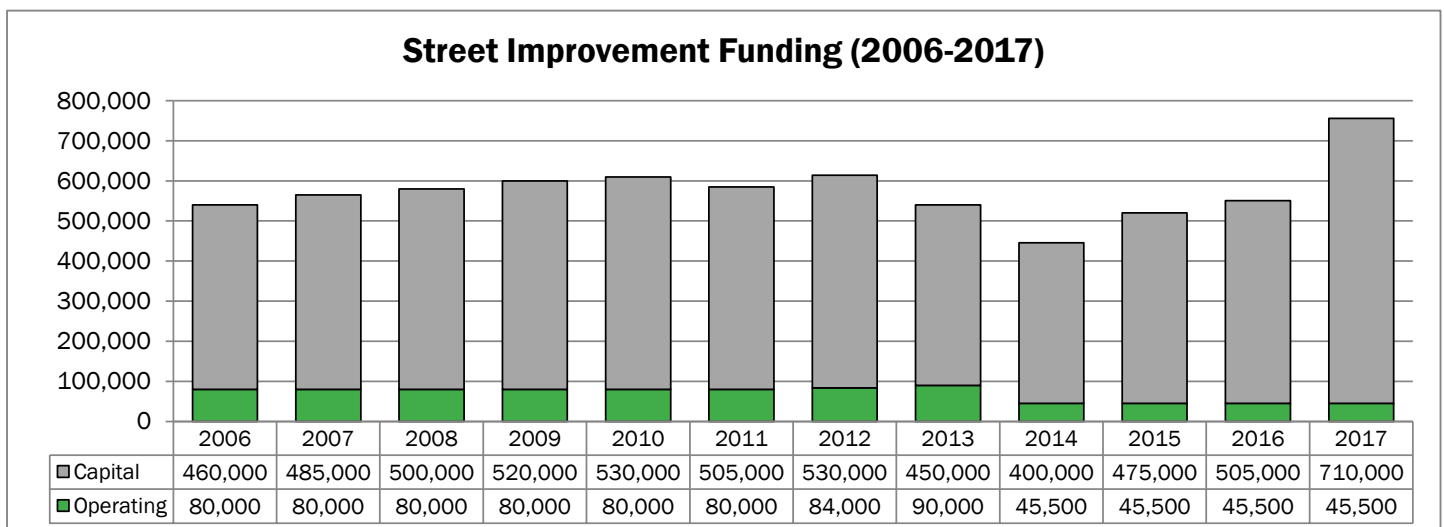
Major revenue sources for the Capital Improvement Fund include the following:

Park Equipment and Development Impact Fee—This impact fee adopted in 2002, in accordance with the 1993 Wisconsin Act 305, provides funds for developing new parkland dedicated by developers, or to expand or improve existing park facilities to accommodate new development. Park expenditures of \$390,000 are funded by this revenue source in the 2017-2021 budgets.

Local Road Improvements Grant—These funds (approximately \$42,000) are available every four years from the State of Wisconsin (via Ozaukee County) for road Improvements. Funds were budgeted for 2015 and are budgeted again in 2019.

Property Tax—Prior to 1993, this funding source was not used for Capital items. Total 2017 budgeted tax levy support for the Capital Fund is \$1,192,000. This represents a 1.9% increase from the 2016 level.

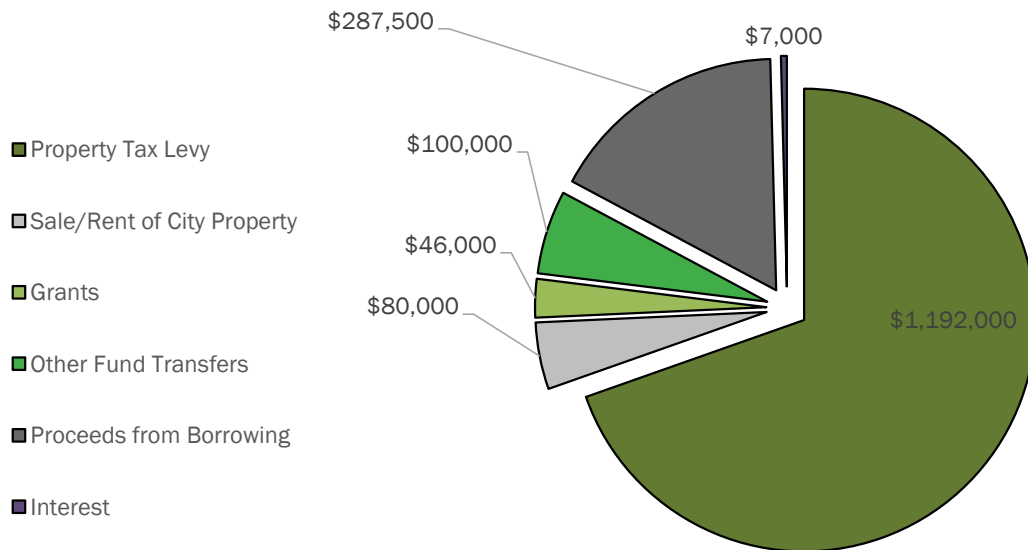
\$710,000 of property tax is being used to fund street projects; specifically for road improvements. Environmental costs expected to be incurred in 2017 are funded by the reserve account. The equipment replacement reserve seeks to provide resources for the purchase of major movable equipment (vehicles, 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 2017 is \$220,000; \$30,000 less than the 2016 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.



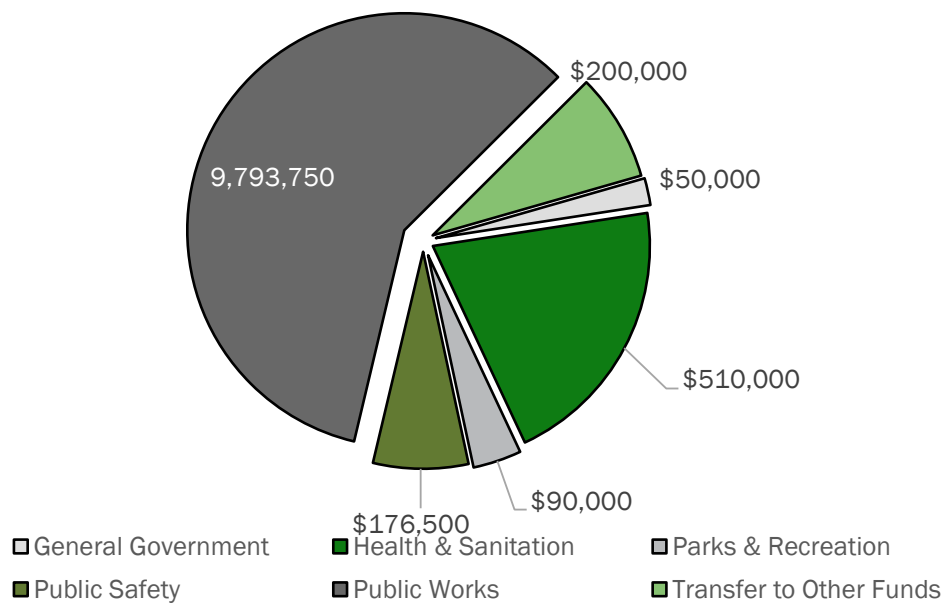
FUND BALANCE

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

Capital Projects Revenues



Capital Projects Expenditures



Capital Improvements Fund 400

	2016	2017	2018	2019	2020	2021
	Estimated	Adopted	Projected	Projected	Projected	Projected

Beginning Fund Balance	2,531,567	1,087,028	299,804	240,554	598,054	854,554
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Revenues

Property Tax Levy:						
General Projects	20,000	20,000	250,000	200,000	200,000	200,000
Street Improvements	505,000	710,000	1,045,000	1,000,000	1,000,000	1,000,000
Equipment Replacements	250,000	220,000	550,000	525,000	550,000	550,000
Storm Water Improvements	375,000	242,000	220,000	375,000	400,000	410,000
Environmental Reserve	20,000		10,000	10,000	10,000	10,000
Trust & Agency Transfer			25,000			
Cemetery Transfer			17,000			
Parks & Playground Transfer	47,934		25,000	40,000	275,000	50,000
General Fund Transfer		100,000	200,000			
Library Impact Fees	10,359					
Local Road Improvements Grant				42,000		
Proceeds from Borrowing	8,697,694	287,500				500,000
DNR Urban Storm Water Mgt. Grant		46,000				
Donations			400,000			
Interest Income	15,000	7,000	7,000	7,000	7,000	7,000
Miscellaneous Revenue						
Sale/Rent of Property	60,731	80,000	30,000	30,000	30,000	30,000
Total Revenues	10,001,718	1,712,500	2,779,000	2,229,000	2,472,000	2,757,000

Expenditures	2016	2017	2018	2019	2020	2021
General Government	Estimated	Adopted	Projected	Projected	Projected	Projected
Complex Improvements	80,000	50,000	20,000	50,000		25,000
Cemetery - Rental House			17,000			
City Hall Vehicles						
Lincoln Center Improvements						
Total	80,000	50,000	37,000	50,000	0	25,000

Public Safety	2016	2017	2018	2019	2020	2021
Police Department	Estimated	Adopted	Projected	Projected	Projected	Projected
Squad Cars	84,622		120,000	120,000	40,000	120,000
Computers/Use of Force Simulator	20,089			15,000		
Station Improvements	5,000	46,000	146,000		90,000	
Officer Equipment	44,653					
Total	154,364	46,000	266,000	135,000	130,000	120,000

Capital Improvements (contd.)

	2016	2017	2018	2019	2020	2021
Fire Department	Estimated	Adopted	Projected	Projected	Projected	Projected
Station Improvements	35,000	107,500	140,000	75,000		
Vehicle Improvements						
Total	35,000	107,500	140,000	75,000	0	0

	2016	2017	2018	2019	2020	2021
Auxiliary Police/ Emergency Management	Estimated	Adopted	Projected	Projected	Projected	Projected
Vehicles			50,000	50,000	75,000	
Building Upgrade					250,000	
Siren Upgrade	20,892	23,000	23,000			
Total	20,892	23,000	73,000	50,000	325,000	0
Total Public Safety	210,256	176,500	479,000	260,000	455,000	120,000

	2016	2017	2018	2019	2020	2021
Public Works	Estimated	Adopted	Projected	Projected	Projected	Projected
Equipment Replacement	523,389	305,000	365,000	325,000	380,000	95,000
Street Improvements	830,000	876,000	1,046,000	767,000	915,000	1,181,000
Stormwater Improvements	532,750	284,750	211,250	348,500	343,500	484,750
Public Works Garage Building Project	8,600,000					
Total	10,486,139	1,465,750	1,622,250	1,440,500	1,638,500	1,760,750

	2016	2017	2018	2019	2020	2021
Parks, Recreation & Forestry	Estimated	Adopted	Projected	Projected	Projected	Projected
Equipment Replacement	249,268	77,000	60,000	51,000	82,000	25,000
Park Improvements	121,934	13,000	605,000	60,000	30,000	550,000
Park Equipment						
Senior Van Replacement			25,000			
Total	371,202	90,000	690,000	111,000	112,000	575,000

	2016	2017	2018	2019	2020	2021
Health and Sanitation	Estimated	Adopted	Projected	Projected	Projected	Projected
Environmental Expenses	25,000	10,000	10,000	10,000	10,000	10,000
Dams—Engineering/Repairs		500,000				
Total	25,000	510,000	10,000	10,000	10,000	10,000

	2016	2017	2018	2019	2020	2021
Debt Service	Estimated	Adopted	Projected	Projected	Projected	Projected
Issuance Costs	73,660					
Total	73,660	0	0	0	0	0

Capital Improvements (contd.)

	2016	2017	2018	2019	2020	2021
Transfer to Other Funds	Estimated	Adopted	Projected	Projected	Projected	Projected
Transfer to Debt Service	200,000	200,000				
Transfer to Library		7,474				
Total	200,000	207,474	0	0	0	0
Total Expenditures	11,446,257	2,499,724	2,838,250	1,871,500	2,215,500	2,490,750
Revenues - Expenditures	(1,444,539)	(787,224)	(59,250)	357,500	256,500	266,250
Ending Fund Balance	1,087,028	299,804	240,554	598,054	854,554	1,120,804
	2016	2017	2018	2019	2020	2021
Fund Balance	Estimated	Adopted	Projected	Projected	Projected	Projected
Uncommitted	\$585,879	\$60,879	\$8,879	\$55,879	\$167,879	\$349,879
Economic Development	12,086	12,086	12,086	12,086	12,086	12,086
Environmental	152,011	142,011	142,011	142,011	142,011	142,011
Equipment Replacement	158,899	76,899	61,899	70,899	73,899	413,899
Street Improvements	68,289	2,289	1,289	276,289	361,289	180,289
Storm Water Improvements	0	3,250	12,000	38,500	95,000	20,250
Library	109,864	2,390	2,390	2,390	2,390	2,390
Encumbrances						
Total Fund Balance	\$1,087,028	\$299,804	\$240,554	\$598,054	\$854,554	1,120,804

CAPITAL IMPROVEMENT PLAN

2017

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	\$10,000 —Property Tax; Environmental Reserve	Negligible
Transfer to Debt Service	New Project	\$200,000 —Impact Fees; Proceeds from sale of Library	Positive
BUILDING INSPECTION			
Community Center Gym Replace Boiler	New Project	\$50,000 —Property Tax	Positive
EMERGENCY MANAGEMENT			
Siren Replacement	Cost Modified	\$23,000 —Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 4x4 One-ton dump truck with plow and salter; replaces #83, 2000 dump truck	No Change	\$70,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Front end loader with plow and wing; replaces #1 2003 front end loader	No Change	\$235,000 —Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	No Change	\$40,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Engineering Services—2018 projects	No Change	\$19,750 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Spruce Ave., Oak St. and Beech St. catch basins	No Change	\$50,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Reconstruct/install catch basins: Hickory St.	No Change	\$20,000 —Property Tax; Stormwater 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..	Cost Modified	\$125,000 —Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Reconstruct Linden St.: Locust Ave. to Harrison Ave. (SS)	No Change	\$42,000 —Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN

2017

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Reconstruct Locust Ave.: Bridge Rd. to Linden St. (SS)	No Change	\$74,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Oak St.: Chestnut St. to Harrison Ave.	No Change	\$80,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Hickory St.: Harrison Ave. to Tower Ave.	No Change	\$110,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Chestnut St., Spruce Ave. and Beech St.	Change in Scope Cost Modified	\$260,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Hillcrest Ave.: Jackson St. to Lincoln Blvd.	No Change	\$140,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Pine St.: Harrison Ave. to Tower Ave.	No Change	\$110,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	\$45,000 —Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	Cost Modified	\$15,000 —Property Tax; Street Improvement Reserve	Positive
Dam Repairs Woolen Mills, Columbia Mills	Cost Modified	\$500,000 —Proceeds from Borrowing	Positive
FIRE DEPARTMENT			
Station Improvements Replace station concrete apron at Station No. 1	No Change	\$42,000 —Property Tax	Positive
Station Improvements Remove and replace pavement around Fire Department building	No Change	\$100,000 —Property Tax	Positive
Station Improvements Remove and replace concrete retaining wall by Creek	Started Engineering in 2016; Construction in 2017	\$65,000 —Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement Replace 1998 Toro Grounds Master 223-D, bagging mower	No Change	\$30,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Snowblower/mower #45	No Change	\$42,000 —Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Zuenert park tennis court repairs and crack sealing	New Project	\$5,000 —Property Tax	Positive

CAPITAL IMPROVEMENT PLAN

2017

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
PARKS, RECREATION & FORESTRY (contd.)			
Park Improvements Cedar Pointe basketball court resurfacing and basket repairs	Cost Modified	\$8,000 —Property Tax	Positive
Equipment Replacement King trailer	No Change	\$5,000 —Property Tax; Equipment Replacement Reserve	Positive
POLICE DEPARTMENT			
Equipment Replacement Radio console upgrade	New Project	\$46,000 —Property Tax; Equipment Replacement Reserve	Positive
Station Improvements Air Conditioning Unit	New Project	\$11,000 —Property Tax	Positive

CAPITAL IMPROVEMENT PLAN

2018

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	\$10,000 —Property Tax; Environmental Reserve	Negligible
Transfer to Debt Service	New Project	\$5,880 —Impact Fees	Positive
BUILDING INSPECTION			
Cemetery New roof on rental house	New Project	\$10,000 —Transfer from Cemetery	Positive
Cemetery Remove and replace decayed fascia, soffit and trim on mausoleum	New Project	\$7,000 —Transfer from Cemetery	Positive
City Hall Complex Exterior paint	New Project	\$20,000 —Property Tax	Positive
EMERGENCY MANAGEMENT			
Equipment Replacement 2005 Dodge Ram pickup; replaces #4	Moved from 2017	\$50,000 —Property Tax; Equipment Replacement Reserve	Positive
Siren Replacement	Cost Modified	\$23,000 —Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 5-yard dump truck with plow, wing and salter, replaces #90, 2002 truck	No Change	\$225,000 —Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement One-ton 4x4 dump truck with plow and salter; replaces #82, 2007 dump truck	No Change	\$70,000 —Property Tax; Equipment Replacement Fund	Positive
Equipment Replacement One-ton 4x4 dump truck with plow and salter; replaces #84, 2007 dump truck	No Change	\$70,000 —Property Tax; Equipment Replacement Fund	Positive
Stormwater System Planning Consulting services for State NR216 Compliance	Cost Modified	\$20,000 —Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2019 projects	No Change	\$16,250 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Balfour St., Hampton Ave., Drury Ln., Kingston Ct..	No Change	\$45,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Tower Ave. Storm Sewer	Moved from 2017 Cost Modified	\$50,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Montgomery/Poplar Catch Basins	No Change	\$30,000 —Property Tax; Stormwater Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN

2018

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Stormwater Improvements Harrison Ave.: Bridge St. to Washington Ave.	No Change	\$50,000 —Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Balfour St.	No Change	\$48,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Chatham St.: Wauwatosa to Poplar	No Change	\$80,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Tower Ave..	Moved from 2017	\$225,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Hampton Ave. and Ct.	No Change	\$140,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Drury Ln.	No Change	\$75,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Kingston Ct.	No Change	\$40,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Poplar Ave.: Drury Ln. to Washington Ave. (SS)	No Change	\$100,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Montgomery Ave.: Balfour St. to South Terminus (SS)	No Change	\$128,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements St. James Ct.	No Change	\$30,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Harrison Ave.: Coventry to Washington Ave.	No Change	\$90,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	\$45,000 —Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	\$45,000 —Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
Station Improvements Flag pole and planter area removal and replacement	New Project	\$40,000 —Property Tax	Negligible
PARKS, RECREATION & FORESTRY			
Equipment Replacement Replace 2011 Toro Grounds Master 4000-D	No Change	\$50,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #49 Wright stander mower model GWS-3218	No Change	\$10,000 —Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN

2018

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
PARKS, RECREATION & FORESTRY (contd.)			
Park Improvements Cedar Creek Park bathroom roof and gutters	New Project	\$5,500 —Property Tax	Positive
Park Improvements All Children's Playground equipment replacement	Moved from 2017	\$400,000 —Property Tax; Donations	Slight
Park Improvements Centennial Park gazebo roof	New Project	\$5,000 —Property Tax	Positive
Park Improvements Cedar Pointe park path resealing	Moved from 2017	\$2,500 —Property Tax	Positive
Park Improvements Prairie View shelter/restroom facility	Cost Modified Moved from 2017	\$175,000 —Property Tax; \$25,000 —Park Subdivider Fees	Positive
Park Improvements Zuenert Park bathroom roof and gutters	New Project	\$6,000 —Property Tax	Positive
POLICE DEPARTMENT			
Equipment Replacement Radio console upgrade; base	Cost Modified	\$46,000 —Property Tax	Positive
Squad Replacement #5 and #6 and #7 to be replaced	Moved from 2017	\$120,000 —Property Tax; Equipment Replacement Reserve	Positive
Upgrade 911 System	Moved from 2017 Cost Modified	\$100,000 —Property Tax	Positive
SENIOR CENTER			
Senior Van Replacement	Moved from 2017	\$25,000 —Donation; Rider Fees	Positive

CAPITAL IMPROVEMENT PLAN

2019

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	\$10,000 —Property Tax; Environmental Reserve	Negligible
EMERGENCY MANAGEMENT			
Equipment Replacement 2007 GMC Canyon pickup; replaces #5	moved from 2018	\$50,000 —Property Tax; Equipment Replacement Reserve	Positive
BUILDING INSPECTION			
Community Center Gym Flat roof replacement	Moved from 2017	\$50,000 —Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 10-yard dump truck with plow, wing and salter; replaces #96, 2005 dump truck	No Change (Joint purchase with Cedarburg Light & Water)	\$100,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 10-yard dump truck with plow, wing and salter; replaces #98, tandem dump truck	No Change	\$225,000 —Property Tax; Equipment Replacement Reserve	Positive
Stormwater System Planning Consulting services for State NR216 Compliance	No Change	\$20,000 —Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2020 projects	No Change	\$13,500 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Install storm sewer in Highland Dr.: Cedar Creek to Portland Rd.	No Change	\$150,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Relay Highland Dr. storm sewer to Columbia Rd.	No Change	\$90,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Cost Modified	\$75,000 —Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Cost Modified	\$100,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Highland Dr.: Cedar Creek to Portland Rd.	No Change	\$380,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Birch St.: Edgewater Dr. to Sunnyside Ln.	No Change	\$42,000 —Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN

2019

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Edgewater Dr.: Sunnyside Ln. to Highland Dr.	No Change	\$155,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	\$45,000 —Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	\$45,000 —Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
Station Improvements Main building roof replacement	No Change	\$75,000 —Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement #41 Kubota Tractor with loader and backhoe	No Change	\$25,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Replace 2009 Toyota Tacoma 4x4	No Change	\$26,000 —Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Behling Field storage shed	Moved from 2018	\$20,000 —Property Tax	Positive
Park Improvements Woodland Park playground	New Project	\$40,000 —Property Tax; Park Impact Fees	Positive
POLICE DEPARTMENT			
Squad Replacement #2 to be replaced	Moved from 2017	\$40,000 —Property Tax; Equipment Replacement Reserve	Positive
Squad Replacement #4 and #8 to be replaced	Moved from 2018	\$80,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Network server replacement	New Project	\$15,000 —Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2020

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	\$10,000 —Property Tax; Environmental Reserve	Negligible
EMERGENCY MANAGEMENT			
Equipment Replacement Replace Unit #1, 2006 Ford Road Rescue	No Change	\$75,000 —Property Tax; Equipment Replacement Reserve	Positive
Building Upgrade	New Project	\$250,000 —Property Tax;	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement 10 yard dump truck with plow, wing and salter; replaces #97, 2007 dump truck	No Change	\$240,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 4x4 half ton pick-up truck with plow; replaces #79, 2008 pick-up truck	No Change	\$60,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement 4x4 one-ton service pick-up truck with lift gate; replaces #75, 2008 service pick-up	No Change	\$80,000 —Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	No Change	\$20,000 —Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2021 projects	No Change	\$23,500 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Arbor Drive Catch Basins	No Change	\$25,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Lexington St.: Cambridge Ave. to Fieldcrest St.	No Change	\$25,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Willshire Pond Dredging	Moved from 2018	\$250,000 —Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Glenwood Dr.: Bristol Ln. to Arbor Dr.	No Change	\$100,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Aspen St.: Cambridge Ave. to Aspen Ct.	No Change	\$88,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Lynwood Ln.: Tamarack Dr. to Arbor Dr.	No Change	\$84,000 —Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN

2020

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Willowbrooke Dr.: Lynwood Ln. to Arbor Dr.	No Change	\$85,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Lexington St.: Cambridge Ave. to Fieldcrest St.	No Change	\$130,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Cambridge Ave.: Fieldcrest St. to Susan Ln.	No Change	\$120,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Arbor Dr.: Tamarack Dr. to Willowbrooke Dr.	No Change	\$138,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Crescent Dr.: Arbor Dr. to Sheboygan Rd.	No Change	\$105,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	\$50,000 —Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk repairs	Cost Modified	\$15,000 —Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement Replace #3 2005 Brush Bandit Chipper	Cost Modified	\$42,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Replace #47 John Deere mower/snowblower	No Change	\$40,000 —Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Outdoor Athletic Complex	Moved from 2019	\$500,000 —Debt	Slight
Park Improvements Behling Field bleacher replacement	Moved from 2018	\$20,000 —Property Tax	Positive
Park Improvements Behling Field asphalt repairs	Moved from 2018	\$10,000 —Property Tax	Positive
POLICE DEPARTMENT			
Squad Replacement #3 to be replaced	New Project	\$40,000 —Property Tax; Equipment Replacement Reserve	Positive
Impound storage garage	New Project	\$90,000 —Property Tax	Positive

CAPITAL IMPROVEMENT PLAN 2021

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

CAPITAL IMPROVEMENT PLAN

2021

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Cedar Ridge Dr.: Bridge Rd. to Orchard St.	No Change	\$200,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Highwood Dr.: Bywater to Woodland	No Change	\$36,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Woodland Dr.: Highwood Dr. to Cedar Ridge (SS)	No Change	\$120,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Meadow Ln.: Appletree to Meadow Ct. (SS)	No Change	\$175,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	\$50,000 —Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	\$45,000 —Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Equipment Replacement Kubota Utility Vehicle	New Project	\$20,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Falcon Utility Trailer	No Change	\$5,000 —Property Tax; Equipment Replacement Reserve	Positive
Park Improvements Outdoor Sports Complex Playground	No Change	\$75,000 —Property Tax; Park Impact Fees	Slight
Park Improvements Extension of Cedar Hedge Trail (North)	Moved from 2020	\$50,000 —Property Tax; Park Impact Fees	Positive
POLICE DEPARTMENT			
Squad Replacement #9, #5, and #6 to be replaced	New Project	\$120,000 —Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN

2022

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	New Project	\$10,000 —Property Tax; Environmental Reserve	Negligible
ENGINEERING & PUBLIC WORKS			
Equipment Replacement #74, 2012 GMC Sierra 1600	New Project	\$50,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #2, 2008 Caterpillar 430E Backhoe Loader	New Project	\$200,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #92, 2006 Sterling 7500 Dump Truck	New Project	\$200,000 —Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	No Change	\$20,000 —Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2023 projects	No Change	\$15,000 —Property Tax; Stormwater Improvement Reserve	Positive
Regional Stormwater Quality BMP	Moved from 2020	\$200,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Monroe Ave.: Walnut St. to Bridge Rd.	No Change	\$45,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Harrison Ave.: Bridge Rd. to Pine St. Catch Basins	No Change	\$30,000 —Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Sommerset Ave.: Pioneer Rd. to Wirth St.	Moved from 2018	\$70,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Wirth St.: Somerset Ave. to McKinley Ct.	Cost Modified Moved from 2018	\$80,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Harrison Ave.: Bridge St. to Pine St. (SS,W)	No Change	\$180,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Monroe Ave.: Linden St. to Bridge Rd.	No Change	\$81,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Linden St.: Pine St. to Harrison Ave.	No Change	\$134,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Oak St.: Harrison Ave. to Pine St.	No Change	\$100,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Hickory St.: Harrison Ave. to Pine St.	No Change	\$75,000 —Property Tax; Street Improvement Reserve	Positive

CAPITAL IMPROVEMENT PLAN

2022

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ENGINEERING & PUBLIC WORKS (contd.)			
Street Improvements Sommerset Ave.: Pioneer Rd. to Wirth St.	Moved from 2018	\$70,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt repairs	No Change	\$50,000 —Property Tax; Street Improvement Reserve	Negligible
Street Improvements Sidewalk replacement	No Change	\$45,000 —Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Playground equipment replacement at Zeunert Park	Moved from 2021	\$60,000 —Property Tax	Positive
POLICE DEPARTMENT			
Squad Replacement #2 #4 and #8 to be replaced	Change in Scope	\$120,000 —Property Tax; Equipment Replacement Reserve	Positive

CAPITAL IMPROVEMENT PLAN 2023

Capital Project	Status	Funding Source	Impact of Capital Item on Operating Budget
ADMINISTRATIVE			
Environmental Legal and consulting services	No Change	\$10,000 —Property Tax; Environmental Reserve	Negligible
BUILDING INSPECTION			
City Hall Boiler replacement	New Project	\$50,000 —Property Tax	Positive
ENGINEERING & PUBLIC WORKS			
Equipment Replacement Mini excavator	New Project	\$130,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Replace #72 2004 Chevy Tahoe	New Project	\$50,000 —Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Heavy equipment trailer	New Project	\$30,000 —Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	New Project	\$25,000 —Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements Engineering Services—2024 projects	New Project	\$15,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements St. John Ave.: Bridge St. to Washington Ave.	New Project	\$30,000 —Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Madison Ave.: Walnut St. to Washington Ave.	New Project	\$30,000 —Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements St. John Ave. : Bridge St. to Washington Ave.	New Project	\$100,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements St. John Ave.: Cleveland St. to Western Rd.	New Project	\$216,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Elm St.: St. John Ave. to Washington Ave.	New Project	\$42,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Madison Ave.: Walnut St. to Fair St.	New Project	\$105,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Franklin St.: Bridge St. to Fair St.	New Project	\$125,000 —Property Tax; Street Improvement Reserve	Positive
Street Improvements Fair St.	New Project	\$65,000 —Property Tax; Street Improvement Reserve	Positive
PARKS, RECREATION & FORESTRY			
Park Improvements Behling Field concession stand replacement	Moved from 2018 Cost Modified	\$250,000 —Property Tax	Positive
Park Improvements New Subdivision playground	Moved from 2022	\$75,000 —Property Tax; Park Impact Fees	Negligible

Annual Road Improvement Program

Revenues	2016	2017	2018	2019	2020	2021	2022	2023
Beginning Balance	393,289	68,289	2,289	1,289	276,289	361,289	180,289	185,289
Property Tax	505,000	810,000	1,045,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State/Federal Grant								
Debt Proceeds								
Local Road Improvement Program (LRIP)				42,000				
Total	898,289	878,289	1,047,289	1,043,289	1,276,289	1,361,289	1,180,289	1,185,289
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023
Asphalt Repairs—Miscellaneous	45,000	45,000	45,000	45,000	50,000	50,000	50,000	50,000
Sidewalk Program—Replacements	45,000	15,000	45,000	45,000	15,000	45,000	45,000	15,000
Traffic Signals—Pioneer & Washington								
Jackson St.—Kennedy to Hanover (S,SS,W)	130,000							
Hillcrest Ave.—Jackson to Lincoln (S,SS,W)		140,000						
Madison—Walnut to Fair (S,SS,W)								
Hanover Ave.—Jackson to Lincoln (S,W)	180,000							
St. John Ave.—Cleveland to Western (S,SS,W)								216,000
Johnson Ave.—Lincoln to Wurthmann (S)	95,000							
Highland—Cedar Creek to Portland (S, SS, W)				380,000				
Sheboygan—Washington to Oxford (SS,W)								
Hickory St.—Harrison to Tower(SS)		110,000						
Pine St.—Harrison to Tower (SS)		110,000						
Oak St.—Chestnut to Harrison		80,000						
McKinley/Lincoln Blvd.—Pioneer to Washington(SS)								
Sunnyside Ln.—Edgewater to Highland(S,SS,W)				100,000				
Birch St.—Edgewater to Sunnyside(S,W)				42,000				
Edgewater Dr.—Sunnyside to Highland(S,W)				155,000				
Jackson/Hilgen—Washington to Hamilton(S,W)						80,000		
Bridge Rd.—Mequon to Columbia(S,SS)	300,000							
Hilbert Ave.—Portland to Spring	35,000							
Portland Rd.—Hilbert to Highland(S,W)								
Linden St.—Locust to Harrison (SS)		42,000						
Chestnut, Spruce, Beech (SS)		260,000						
Locust—Bridge to Linden (SS)		74,000						
Glenwood—Bristol to Arbor (W)					100,000			
Crescent Dr.—Arbor to Sheboygan(W)					105,000			
Arbor Dr.—Tamarack to Willowbrooke(SS)					138,000			
Lynnwood Ln.—Tamarack to Arbor					84,000			
Willowbrooke Dr.—Lynnwood to Arbor					85,000			
Aspen St.—Cambridge to Aspen Ct.					88,000			

Annual Road Improvement Program (contd.)

Expenditures (contd.)	2016	2017	2018	2019	2020	2021	2022	2023
Lexington St.—Cambridge to Fieldcrest(SS)					130,000			
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)							80,000	
Wirth St.—Sommerset to McKinley(W)							75,000	
St. John Ave.—Bridge to Washington(S,W)								100,000
Franklin Ave.—Bridge to Walnut(S,W)								
Franklin Ave.—Pine to Fair								
Fair St.—Evergreen to Washington(S,W)								
Poplar Ave.—Drury to Washington(SS)			100,000					
Montgomery Ave.—Balfour to south terminus(SS)			128,000					
Monroe Ave.—Linden to Bridge(SS)							81,000	
Linden St.—Pine to Harrison(W)							134,000	
Harrison Ave.—Bridge to Pine(SS,W)							180,000	
Oak St.—Harrison to Pine(W)							100,000	
Hickory St.—Harrison to Pine(W)							75,000	
Pine St.—Harrison to Evergreen(SS)							175,000	
Chatham St.—Wauwatosa to Poplar			80,000					
St. James Ct.			30,000					
Georgetown Dr.—Cedar Ridge to Windsor and Courts(SS)						190,000		
Windsor Dr.—Georgetown to Bywater and Court						80,000		
Cedar Ridge Dr.—Bridge to Orchard						200,000		
Jefferson Ave.—Bridge to N. terminus						105,000		
Highwood Dr.—Bywater to Woodland						36,000		
Woodland Dr.—Highwood to Cedar Ridge(SS)						120,000		
Meadow Ln.—Appletree to Meadow Ct.(SS)						175,000		
Park Cir. (W)						100,000		
Tower Avenue			225,000					
Elm Str. - St. John to Washington								42,000
Franklin - Bridget to Fair								125,000
Madison - Walnut to Fair								105,000
Fair St.								65,000
Total	830,000	876,000	1,046,000	767,000	915,000	1,181,000	995,000	718,000
Balance	68,289	2,289	1,289	276,289	361,289	180,289	185,289	467,289

(S) = Sanitary sewer work.

(SS) = Storm Sewer work

Stormwater Capital Projects

Revenues	2016	2017	2018	2019	2020	2021	2022	2023
Beginning Balance	-	-	3,250	92,000	118,500	175,000	100,250	240,250
Property Tax Support	375,000	242,000	300,000	375,000	400,000	410,000	450,000	450,000
Capital Fund Balance	87,750							
DNR Stormwater Grant		46,000						
Debt Proceeds								
Total	462,750	288,000	303,250	467,000	518,500	585,000	550,250	690,250
Capital Expenditures	2016	2017	2018	2019	2020	2021	2022	2023
Stormwater Consulting	40,000	40,000	20,000	20,000	20,000	20,000	20,000	25,000
Regional Stormwater Quality BMP							200,000	
Arbor Dr. Catch Basins					25,000			
Lexington St.—Cambridge to Fieldcrest					25,000			
Dredge Willowbrooke Pond						350,000		
Woodland Dr. Storm Sewer						50,000		
Meadow Ln. Storm Sewer						25,000		
Georgetown Drive and Courts catch basins						25,000		
Tower Ave. Catch Basins			50,000					
Montgomery/Poplar Catch Basins			30,000					
Meadow Ln. Catch Basins								
St. John and Madison								60,000
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.		125,000						
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				75,000				
McKinley/Lincoln Blvd.—Pioneer to Washington								
Pierce Ave.—Hamilton to Fillmore								
Susan Ln. Storm Water Pond	340,000							

Stormwater Capital Projects (contd.)

Capital Expenditures (contd.)	2016	2017	2018	2019	2020	2021	2022	2023
Spruce, Oak, Beech Catch Basins		50,000						
Bridge Rd.—Mequon to Columbia	40,000							
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	15,000	15,000
Total	462,750	284,750	211,250	348,500	343,500	484,750	310,000	100,000
Balance	-	3,250	92,000	118,500	175,000	100,250	240,250	590,250

Equipment Replacement Charges

Emergency Government

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
1	2004	Ford F-450 Road Rescue (rec'd 2012)		48,221	12	0	60,000 (U)	5,000
3	2012	Ford Escape		27,788	10	6	29,000	2,900
4	2005	Dodge Ram Pickup		30,432	10	0	30,432	0
5	2007	GMC -T15653 Pickup		24,480	10	1	27,955	2,795
Total Emergency Government				\$130,921			\$147,387	\$10,695

Administration

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

Police Department

1	2011	Ford Expedition—Sgt Patrol (M)		52,299	4	0	53,000	13,250
2	2016	Ford Explorer		53,826	4	4	54,000	13,500
3	2013	Chevrolet Impala—Chief		25,205	9	6	30,000	3,333
4	2016	Ford Explorer		38,091	4	4	40,000	10,000
5	2014	Ford Explorer (M)		32,063	4	2	50,000	12,500
6	2014	Ford Explorer (M)		31,615	4	2	50,000	12,500
7	2008	Dodge Charger Sedan—Det/Juv		30,238	7	0	30,000	4,286
8	2016	Ford Explorer		49,922	4	4	50,000	12,500
9	2012	Chevy Tahoe K150 (Detective/Sergeant)		37,236	8	4	40,000	5,000
10	2015	Ford Explorer (Canine)		40,151	8	7	60,000	7,500
Total Police Department				\$390,645			\$457,000	\$94,369

Senior Center

59	2012	Dodge Caravan		\$23,429	6	2	\$28,000	4,667
Equipment Replacement Subtotal				\$645,000			\$690,387	\$121,165

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	2017	Freightliner Street sweeper		233,604	20	20	230,000	11,500
7	2009	Elgin Pelican Dual Street Sweeper		149,520	20	13	170,000	8,500
9	2000	Case 75 XT Skidsteer		25,000	10	0	35,000	0
10	2011	John Deere 624K Wheel Loader		134,931	15	10	205,000	13,667
14	2015	Crafco Crack sealing machine	SS125D	30,000	10	8	30,000	3,000
16	2015	2000 Crafco Infrared trailer	Crafco	30,000	15	13	30,000	2,000
17	1987	Target Concrete Saw		2,849	25	0	3,800	0
18	1999	Ingersoll-Rand Compressor		10,500	15	0	12,000	0
19	2005	Caterpillar Roller		25,772	10	0	28,000	2,800
20	1986	Komatsu Fork Lift	FG25-8	2,000	5	0	30,000	0
21	1998	Concrete Mixer		350	20	2	2,500	125
26	1981	Snow-Bird Trailer		1,700	15	0	0	0
27	1984	Dynaweld Trailer		1,900	15	0	0	0
28	2004	Towmaster T10P Trailer		5,426	15	3	5,000	333
30	2015	Spaulding 2 Ton patch trailer	RMV	3,000	15	14	30,000	2,000
31	2006	Sno-Go Snowblower		73,238	15	5	80,000	5,333
35	1984	John Deere Snow Blower		1,200	25	0	2,000	0
36	1990	John Deere Snow Blower		1,200	20	0	2,000	0
66	2007	Sterling LT 9500 Truck/Catch basin cleaner		240,000	15	6	152,440	15,244
70	2008	GMC Canyon 4 x 4		16,110	7	0	20,000	0
71	2016	Chevrolet Silverado Pickup		40,757	10	10	45,000	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		41,891	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
80	2016	GMC Chevrolet Silverado		54,135	10	10	55,000	5,500
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

Equipment Replacement Charges (contd.)

Public Works (contd.)

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
92	2006	Sterling Acctera Dump Truck		105,000	10	0	125,000	12,500
93	2014	Western State Dump Truck		180,082	10	8	170,000	17,000
94	2015	Western Star Chassis		185,000	15	14	100,000	6,667
95	2009	Peterbilt 5 Yd Dump Truck, P (S)		199,197	15	8	160,000	10,667
96	2005	7400 International Dump Truck		127,000	15	4	145,000	9,667
97	2007	7400 International Dump Truck		116,000	15	6	145,000	9,667
98	2003	7400 International Dump Truck		103,000	10	0	220,000	0
99	2017	Western Star 4700SB Tandem Dump Truck		430,137	15	15	440,000	29,333
Total Public Works				\$3,807,094			\$3,994,740	\$247,869

Parks and Forestry

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
11	2015	Dodge 5500 Lift Truck		125,000	20	18	150,000	7,500
13	2005	Bandit Chipper		27,895	15	4	28,000	1,867
15	2014	Vermeer Stumper		26,886	15	13	40,000	2,667
23	2010	Chilton Utility Trailer	UT60308R	1,329	20	14	2,000	100
24	2006	Chilton Utility Trailer	UT60308R	1,161	20	10	2,000	100
25	1997	King Trailer		3,000	20	1	5,000	250
29	2005	Falcon Utility Trailer		2,420	20	4	5,000	250
40	2005	Kubota L3430 Tractor with Loader & Backhoe		27,200	20	9	27,200	1,360
41	2012	Kubota RTV 1100 Utility Vehicle		19,550	7	3	23,500	3,357
42	2016	John Deere 1570 Tractor, Deck & Snow Blower		29,268	7	7	30,000	4,286
43	2011	John Deere 4520		58,500	20	15	58,500	2,925
44	2011	Toro Groundmaster 4000-D		43,324	7	2	43,324	6,189
45	2008	John Deere Mower 4/WD 1445 31 HP Diesel W/Cab & Snow Blower		14,950	9	1	26,850	2,983
46	1998	Toro Groundmaster 223-d Mower w/bagging attachment		17,000	15	0	30,000	0
47	2013	John Deere 1445 31HP Diesel Mower/Snow blower & spreader		31,750	7	4	31,750	4,536
49	2011	Wright Stander Mower Model GWS-3218		7,836	7	2	7,836	1,119
73	2009	Toyota Tacoma 4x4		24,454	10	3	26,000	2,600
85	2016	Chevrolet Silverado		50,392	10	10	51,000	5,100

Equipment Replacement Charges (contd.)

Parks and Forestry (contd.)

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
Total Parks and Forestry				\$336,523			\$386,960	\$34,589
Equipment Replacement Total				\$4,143,617			\$4,381,700	\$282,458

Sewer Utility

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
60	2007	Toyota Prius Sedan		18,318	10	1	24,720	2,472
61	2015	GMC Sierra 2500		34,571	8	7	33,620	4,203
62	2009	GMC Sierra 2500HD		34,024	10	3	33,620	3,362
63	2001	GMC Sierra		28,865	10	0	38,950	0
	1994	Onan Portable Generator		13,795	15	0	21,620	0
	2009	Onan Portable Generator		43,089	15	8	67,540	6,754
	2008	Godwin Portable 6" Pump		28,769	12	4	41,220	4,122
	2009	Simplicity Riding Mower		9,189	15	8	14,400	1,440
	2000	Caravan Trailer		1,200	20	4	2,180	218
	2001	Pace Trailer		2,100	20	5	3,820	382
Total Sewer Utility				\$213,920			\$281,690	\$22,953

Fire Department

Vehicle No.	Year	Make	Model	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
14	1924	Dodge Pumper Truck		25,000				
15	1928	Pirsch Pumper Truck		15,000				
16	1957	FWD-Aerial Ladder Truck		5,000				
150	1998	Interstate Dive Trailer		10,000				
151	2012	Kenworth T270 Rescue Squad		250,000				
152	2012	Kenworth T270 Rescue Squad		250,000				
153	2007	Quantum Heavy Rescue		501,644				
154	2015	Chevrolet Tahoe		55,000				
155	2004	Chevrolet Silverado		43,000				
156	2013	Chevrolet Suburban		48,367				
157	1989	GMC Pickup Truck		15,500				
158	2006	GMAC C5500 Truck		107,000				
159	1988	Pierce Aerial Ladder Truck		444,000				
161	2005	Pierce Pump Truck		460,000				
162	2009	Pierce Custom Pumper		559,322				
163	2016	Pierce Quantum PUC Pumper		700,000				
164	1994	Pierce Tanker		289,000				
	1989	Brute Trailer		1,100				
Fire Department Total				\$3,778,933				
Total				\$7,517,865				

Parks Capital Improvement Budget							
Capital Expenditures	2017	2018	2019	2020	2021	2022	2023
Zeunert Tennis Court Crack Sealing	\$5,000	tax					
Cedar pointe park Bball Court repair and resurfacing	\$8,000	tax					
#45 Snowblower/Mower	\$42,000	equipment					
King Trailer	\$5,000	equipment					
1998 Toro Grounds Master 223-D Bagging Mower	\$30,000	equipment					
Cedar Creek Bathroom Roof/gutters	\$5,500	tax					
All Children's Playground		\$400,000	tax/donations				
Cedar Pointe Park Path sealing		\$2,500	tax				
Prairie View Park Shelter		\$200,000	tax/impact fees				
Zeunert Park Bathroom Roof repair		\$6,000	tax				
Centennial Park Gazebo roof repair		\$5,000	tax				
#49 Wright Stander Mower Model GWS-3218		\$10,000	equipment				
2011 Toro Grounds Master 4000-D		\$50,000	equipment				
Behling Field Storage Shed			\$20,000	tax			
Woodland Park Playground			\$40,000	impact fees			
#41 Kubota Tractor with loader & Backhoe			\$25,000	equipment			
2009 Toyota Tacoma 4x4			\$26,000	equipment			
Develop outdoor athletic complex				\$500,000	tax/impact fees		
Behling Bleacher replacement				\$20,000	tax		
Behling Asphalt Repairs				\$10,000	tax		
#13 2005 Brush Bandit Chipper				\$42,000	equipment		
#47 John Deere 1445 Mower/Snow-blower				\$40,000	equipment		
Kubota Utility Vehicle					\$20,000	equipment	
Falcon Utility Trailer					\$5,000	equipment	
Extension of Cedar hedge Trail (north)					\$50,000	impact fees	
Outdoor Sports Complex Playground					\$75,000	impact fees	
Zeunert Playground Replacement						\$60,000	Tax
Total	\$95,500	\$673,500	\$111,000	\$612,000	\$150,000	\$60,000	\$0

A black and white photograph of a wastewater treatment facility. In the foreground, there is a large, circular, domed structure, likely a clarifier or aeration tank, with various pipes and valves attached to its base. Behind it, there are several industrial buildings with flat roofs. In the background, a dense line of trees is visible under a cloudy sky. A large green circle is overlaid in the bottom right corner, containing the text 'SEWER UTILITY FUND'. A smaller dark grey circle is partially visible below the green one.

**SEWER
UTILITY
FUND**

SEWER UTILITY FUND

Sewer Utility Fund

The Cedarburg Sewer Utility fund is a proprietary-enterprise fund of the City of Cedarburg. All financial transactions for the Sewerage Division operation are recorded within this fund. The Sewer fund is supported by the user charges to our customers, which is based on water usage for residential and commercial customers, and effluent volume and strength for our industrial customers. The policies and planning of the Wastewater Treatment operations are overseen by the nine members of the Public Works/Sewerage Commission, which are appointed by the Mayor and approved by the Council for two-year terms of office. Currently, Cedarburg has eleven 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 will be issued a new permit February 1, 2017.

SEWER UTILITY FUND

Sewer Utility Fund

SEWER USER CHARGES

The City of Cedarburg currently has approximately 11,530 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:	2014/2015	2015/2016
Residential	3,531	3,567
Commercial	386	384
Industrial	27	27
Public	35	34
Total	3,979	4,012

The 2015/2016 influent wastewater characteristics for the Cedarburg WWTP are as follows:

	MGD	mg/l	lbs/day	lbs/yr.
Ave. Daily Flow	2.047			
Ave. Daily BOD		216.00	3,688.00	1,287,159
Ave. Daily TSS		227.00	3,875.00	1,357,636
Ave. Daily TKN		24.00	410.40	149,650
Ave. Daily P		3.10	53.00	19,345

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 30. The cost allocated to I/I is divided by the number of connections to the sewerage system to determine the connection charge. This charge is assessed equally to each connection regardless of water use.

SUMMARY OF RETAINED EARNING FUNDS

Collection System Reconstruction Fund

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

Equipment Replacement Fund

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

Impact Fees

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

SEWER UTILITY FUND

Sewer Utility Fund

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

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

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

SUMMARY OF RATES

Based upon the sewer use rate model, the following rates are for 2017, which are effective January 1, 2017. The flow rate stayed the same and the monthly connection fee remains the same.

	Flow Rate (\$/1,000 gal.)	Monthly Connection Fee (\$/month)
2016 Rate	\$5.22	\$12/month
2017 Rate	\$5.22	\$14/month

SURCHARGE

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

<i>Volume</i>	\$5.22/1,000 gallons
<i>BOD > 200 mg/l</i>	\$0.199/lb.
<i>TSS > 225 mg/l</i>	\$0.260/lb.
<i>TKN > 30 mg/l</i>	\$0.836/lb.
<i>Phosphorus > 10 mg/l</i>	\$6.306/lb.
<i>Fixed Charge</i>	\$14.00/month/connection

SEPTAGE HAULERS

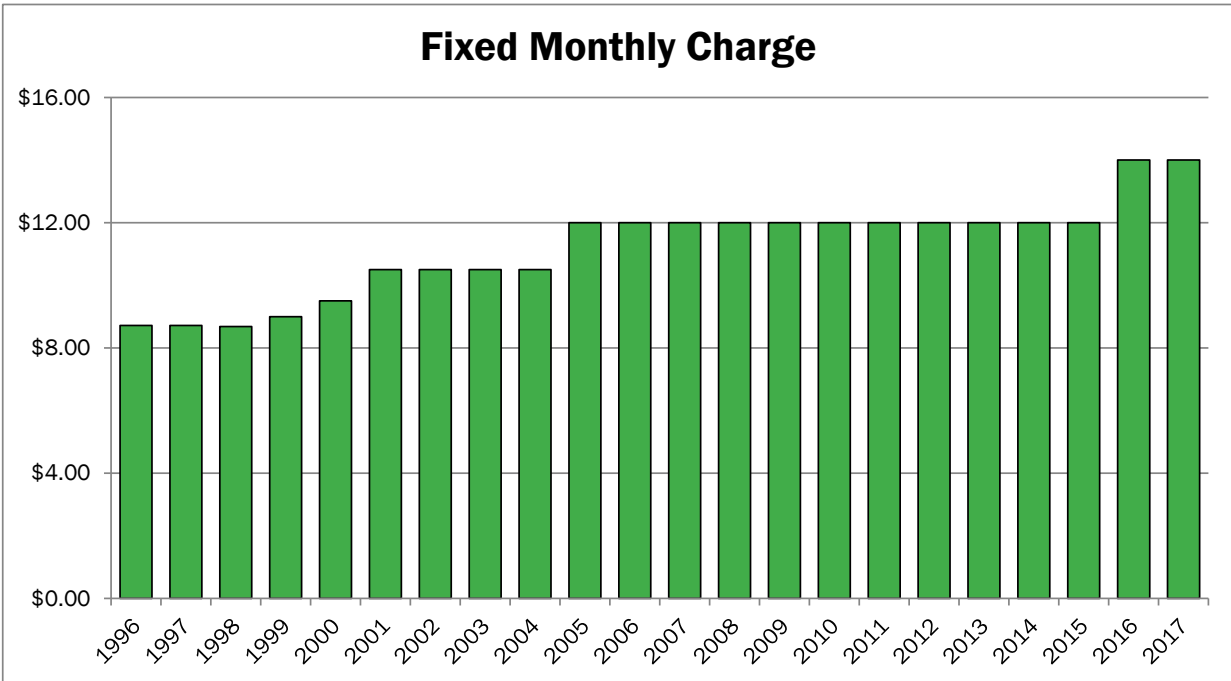
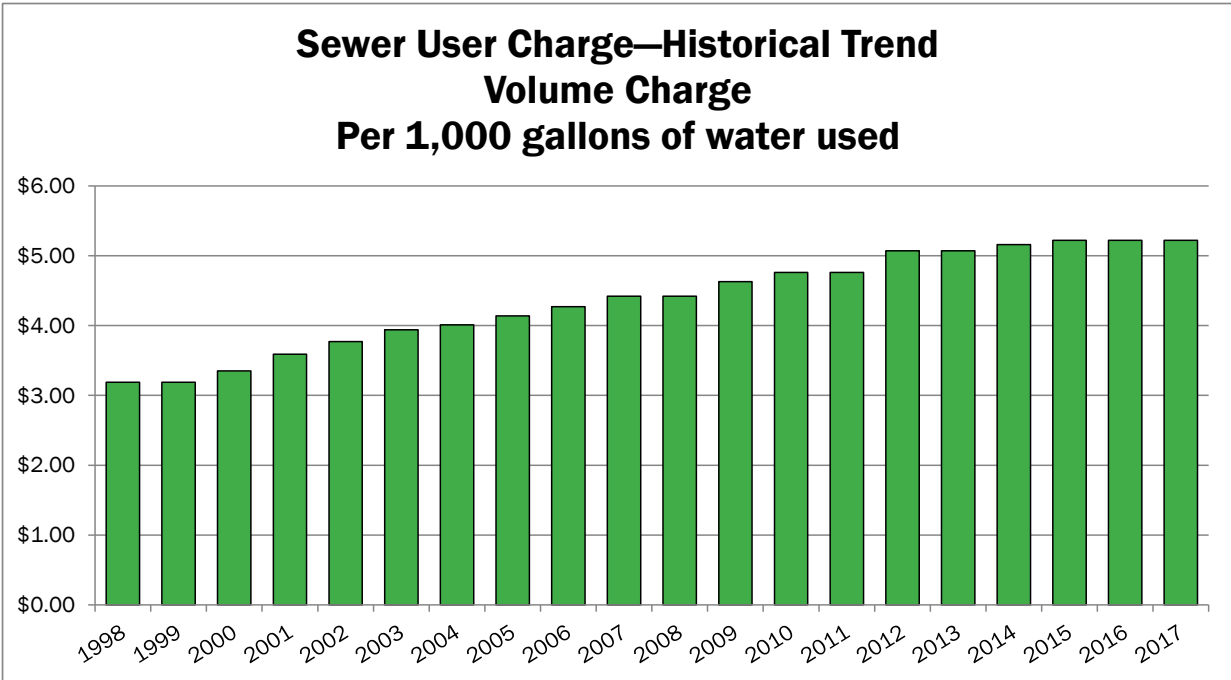
These rates are also remaining at the 2016 amounts.

COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS

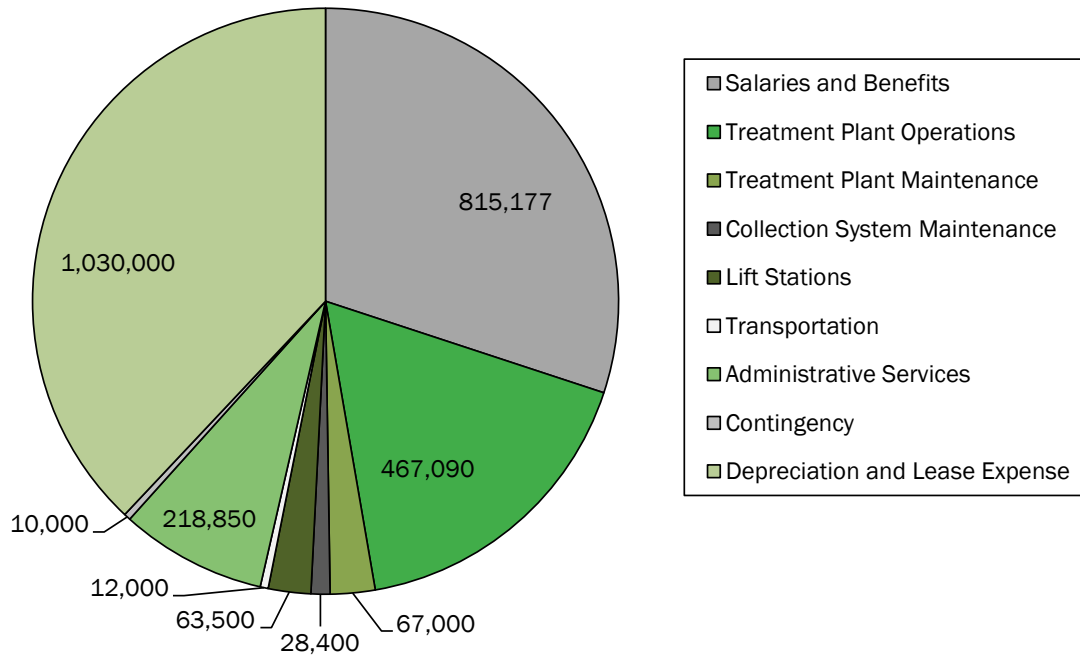
	2016 RATE	2017 RATE
<i>Holding Tank</i>	\$8.70/1,000 gallons	\$8.70/1,000 gallons
<i>Septic Tank</i>	\$44.91/1,000 gallons	\$44.91/1,000 gallons

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

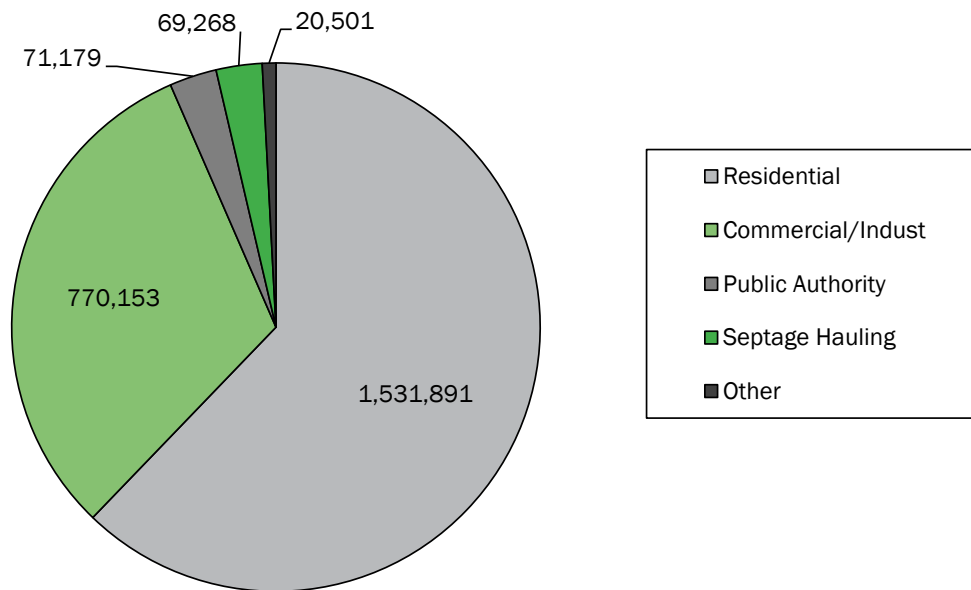
Costs allocated to septage haulers do not include O & M costs associated with the collection system, connection charges for I/I, collection system debt, or the collection system replacement funds.



2017 Sewer Expenditures



2017 Sewer Revenues



SEWER UTILITY FUND

Sewer Utility Fund

Department: Engineering and Public Works

Program Manager: Wastewater Superintendent

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

Products and Services:

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

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

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Director of Engineering & Public Works	0.25	0.25	0.25
Wastewater Superintendent	1.00	1.00	1.00
Plant Operators*	4.00	5.75	5.75
Collection System Technician	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:	2014	2015	2016 Estimated	2017 Projected
Sanitary Sewers Cleaned (feet)	140,000	140,000	145,000	145,000
Sanitary Sewers Televised (feet)	20,000	26,930	10,000	25,000
Storm Sewers Cleaned (feet)	200	100	100	100
Customer Service Calls	18	18	18	18
Basement Backups: Total/Problem in the Main	18/0	18/0	18/0	18/0

PERFORMANCE MEASURES:

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

SEWER UTILITY FUND

Sewer Utility Fund

Performance Measurements Budget	2014	2015	2016 Estimated	2017 Projected
Annual O&M Budget	2,612,513	2,591,901	2,651,005	2,661,317
Amount Spent	2,591,901	2,423,316	2,440,000	2,600,000
Sewerage Treated, in 1000 gallons	626,282	630,677	712,394	680,000
Sewer Flow Rate, \$/1,000 gallons	5.16	5.16	5.22	5.22

WASTEWATER TREATMENT PLANT

Compliance Maintenance Annual Report, (0-4)	2014	2015	2016 Estimated	2017 Projected
Influent Loading	A	A	A	A
Effluent Quality, BOD	A	A	A	A
Effluent Quality, TSS	A	A	A	A
Effluent Quality, Ammonia	A	A	A	A
Effluent Quality, Phosphorus	A	A	A	A
Biosolids Management	A	A	A	A
Preventive Maintenance Staffing	A	A	A	A
Operator Certification	A	A	A	A
Financial Management	A	A	A	A
Collection System	A	A	A	A
TOTAL SCORE	4.00	4.00	4.00	4.00

2016 Significant Accomplishments:

1. Rebuilt Keup lift station
2. Rebuilt Johnson St. lift station
3. Built new Sheboygan Rd. lift station
4. Rebuilt #1 pump Garfield lift station
5. Finished replacing outer bearings on oxidation ditch

2017 Objectives To Be Accomplished:

1. Replace digester blowers
2. Write optimization report for WPDES requirement
3. Replace sewer jet vac
4. Replace lawnmower/blower

Long-Term Objectives:

1. Move iron tank to top of hill by oxidation ditch
2. Purchase an 8' Poly plow
3. Replace trucks as needed

Account Detail And Budget Variances:

573810—General Labor

112 **Overtime:** Reduced overtime through revamped BMP's

573815—Collection System

112 **Overtime:** Reduced overtime through revamped BMP's

573825—WWTP Operations

224 **Natural Gas:** Reduced due to change in operations

371 **Coagulants:** Reduced through improved BMP's at plant

573840—Lift Stations

224 **Natural Gas:** Reduced by improved testing procedures

573850—Lift Stations

211 **Legal:** Increased to help with new permit process

212 **Engineering:** Increased for engineering consulting on new permit

Account Detail And Budget Variances (contd.):

573855—Sewer Contingency Fund

990 **Contingency Account:** Reduced to pay for consulting engineer and attorney

Sewer Utility Fund—601

573805—Administrative				2016	2016	2017	% CHANGE
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries (3.41 FTE)	198,059	227,786	219,571	221,427	221,427	237,018	7.04%
135 Sick Pay Out	563	1,474	1,122	1,408	1,408	1,723	22.37%
151 Social Security	15,031	17,475	17,323	17,315	17,315	18,542	7.09%
152 Retirement	9,213	13,298	13,375	14,845	14,845	16,365	10.24%
154 Health Insurance	52,801	34,330	30,448	34,739	34,739	34,176	-1.62%
155 Life Insurance	53	51	44	112	112	120	7.14%
159 Longevity	2,040	3,512	3,358	3,500	3,500	3,643	4.09%
161 EAP/125 Admin.	392	603	446	500	500	500	0.00%
165 Workers' Comp. Insurance	197	165	135	153	153	153	0.00%
Total	278,349	298,694	285,822	293,999	293,999	312,240	6.20%
573810—General Labor				2016	2016	2017	% CHANGE
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries (4.0 FTE)	210,251	192,700	204,286	201,792	193,000	220,480	9.26%
112 Overtime	6,751	5,370	5,965	8,000	5,000	5,000	-37.50%
120 Pager Pay	0	0	0	0	0	18,250	0.00%
135 Sick Payout	716	0	0	0	0	0	0.00%
151 Social Security	15,883	14,766	15,972	16,088	15,186	17,293	7.49%
152 Retirement	14,887	13,954	12,685	13,880	13,101	14,919	7.49%
154 Health Insurance	62,297	37,813	34,964	39,659	39,659	55,428	39.76%
155 Life Insurance	12	34	20	21	21	21	0.00%
159 Longevity	2,079	378	441	504	504	567	12.50%
165 Workers' Comp. Insurance	18,714	17,992	18,240	23,105	22,953	23,000	-0.45%
Total	331,590	283,007	292,573	303,049	289,424	354,958	17.13%
573815—Collection System				2016	2016	2017	% CHANGE
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries (1.75 FTE)	95,311	95,619	102,032	100,205	100,205	93,080	-7.11%
112 Overtime	3,579	2,662	2,449	4,500	3,000	4,000	-11.11%
135 Sick Pay Out	594	366	0	505	505	0	-100.00%
151 Social Security	7,731	7,523	8,029	8,184	8,069	7,566	-7.55%
152 Retirement	6,867	7,136	6,363	7,027	6,928	6,726	-4.28%
154 Health Insurance	14,288	13,941	20,301	20,787	20,787	34,685	66.86%
155 Life Insurance	39	(16)	82	93	93	95	2.15%
159 Longevity	1,575	1,638	1,701	1,764	1,764	1,827	3.57%
Total	129,984	128,869	140,957	143,065	141,351	147,979	3.43%

Sewer Utility Fund—601 (contd.)

573835					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
226	Sewer Cleaning Water	2,299	336	319	400	500	500	25.00%
293	Root Control	3,439	4,099	4,011	4,500	4,500	4,500	0.00%
296	Televising	7,577	842	5,755	7,800	7,800	7,800	0.00%
298	Cleaning	2,614	5,414	6,314	7,500	7,500	7,500	0.00%
347	Supplies	875	2,433	1,952	3,000	2,000	3,000	0.00%
359	Repair	2,486	4,122	1,166	4,500	6,000	4,500	0.00%
360	Manhole Adjustment	0	0	0	600	600	600	0.00%
Total		19,290	17,246	19,517	28,300	28,900	28,400	0.35%
Total Expenditures		149,274	146,115	160,474	171,365	170,251	176,379	2.93%

573825—WWTP Operations					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
217	Outside Lab Testing	7,775	15,967	15,487	16,000	16,000	16,000	0.00%
222	Electric	105,094	103,040	95,570	114,725	112,000	112,000	-2.38%
224	Natural Gas	6,342	6,997	4,158	12,625	10,000	10,000	-20.79%
225	Telephone	3,777	5,030	4,025	5,500	5,500	5,500	0.00%
226	Water Service	7,262	7,699	5,041	5,390	5,390	5,390	0.00%
294	Sludge Hauling	281,622	254,340	208,777	293,000	280,000	280,000	-4.44%
312	Computer Supplies	4,470	7,220	9,748	10,000	10,000	10,000	0.00%
370	Lab Supplies	6,789	5,415	4,651	6,000	6,000	6,000	0.00%
371	Coagulants	9,320	10,037	7,035	18,000	12,000	12,000	-33.33%
372	Safety Equipment	4,349	5,900	5,725	8,000	8,000	8,000	0.00%
373	Chlorine/SO 2	0	0	0	1,000	1,000	1,000	0.00%
374	Diesel Fuel	0	770	0	1,200	1,200	1,200	0.00%
Total		436,800	422,415	360,217	491,440	467,090	467,090	-4.95%

573830—WWTP Maintenance					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
297	Refuse Collection	18,200	18,300	16,775	20,000	17,000	20,000	0.00%
340	Maintenance Supplies	50,262	42,156	40,149	40,000	40,000	40,000	0.00%
342	Janitorial Supplies	1,252	1,568	2,100	2,500	2,500	2,500	0.00%
350	Operating Supplies	245	2,636	3,403	3,500	3,500	3,500	0.00%
362	Tools	342	399	977	1,000	1,000	1,000	0.00%
Total		70,301	65,059	63,404	67,000	64,000	67,000	0.00%

573840—Lift Station					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
222	Electric	32,666	31,509	27,381	35,000	35,000	35,000	0.00%
224	Natural Gas	765	1,120	918	3,838	1,000	3,000	-21.83%
226	Water Service	453	478	605	2,750	1,000	2,500	-9.09%
299	Odor Control	0	0	0	3,000	0	3,000	0.00%
340	Maintenance Supplies	40,350	18,120	19,812	20,000	20,000	20,000	0.00%
Total		74,234	51,227	48,716	64,588	57,000	63,500	-1.68%

Sewer Utility Fund—601 (contd.)

573845—Transportation					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
240	Repair and Maintenance	1,960	3,390	3,834	5,000	3,000	5,000	0.00%
351	Fuel/Oil	9,461	9,035	6,596	9,900	3,000	7,000	-29.29%
Total		11,421	12,425	10,430	14,900	6,000	12,000	-19.46%
573850—Administrative Services					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210	Administrative Services	10,250	11,879	10,250	10,250	10,250	10,250	0.00%
211	Legal	0	1,513	352	5,000	5,000	25,000	400.00%
215	Engineering	1,120	4,643	25,392	20,000	20,000	30,000	50.00%
216	Light & Water Billing	98,335	100,804	103,258	109,900	109,900	114,000	3.73%
218	Audit	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
310	Office Supplies	1,128	408	307	1,500	1,000	1,500	0.00%
320	Publications/Dues	0	274	252	600	500	600	0.00%
323	DNR Fees	8,530	8,509	8,452	11,000	9,000	11,000	0.00%
330	Travel/Training	2,702	1,833	2,796	5,000	5,000	5,000	0.00%
390	Other Expenses	118	683	409	500	500	500	0.00%
510	Property—Liability Insurance	17,305	15,284	15,567	15,414	15,414	15,500	0.56%
Total		144,988	151,330	172,535	184,664	182,064	218,850	18.51%
573855-990 Sewer Contingency Account					2016	2016	2017	% CHANGE
		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
990	Sewer Contingency Account	0	0	0	40,000	0	10,000	-75.00%
Total		0	0	0	40,000	0	10,000	-75.00%
573865-530 Lease Expense & Maintenance					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
530	Lease Expense & Maintenance	2,152	0	0	0	0	0	0.00%
Total		2,152	0	0	0	0	0	0.00%
573870-540 Depreciation Expense					2016	2016	2017	% CHANGE
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
540	Depreciation Expense	995,649	1,016,589	1,029,213	1,020,000	1,020,000	1,030,000	0.98%
Total		995,649	1,016,589	1,029,213	1,020,000	1,020,000	1,030,000	0.98%
Total Sewer Expenses		2,494,758	2,446,861	2,423,384	2,651,005	2,549,828	2,712,017	2.30%
Revenues—Operating					2016	2016	2017	% CHANGE
Public Charges for Services		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
464111	Residential	1,419,844	1,410,435	1,393,653	1,409,440	1,409,440	1,531,891	8.69%
464112	Commercial	428,676	432,128	439,424	435,594	435,594	463,521	6.41%
464113	Industrial	268,923	279,172	286,935	266,500	266,500	306,632	15.06%
464114	Public Authority	77,167	73,852	72,238	73,719	73,719	71,179	-3.45%

Sewer Utility Fund—601 (contd.)

Revenues—Operating (contd.)				2016	2016	2017	% CHANGE
Public Charges for Services	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
464116 Water Remediation	28	113	121	0	0	0	0.00%
464200 Miscellaneous	2,861	3,426	9,095	0	1,278	0	0.00%
464210 Biosolids Impact Fee	0	0	0	0	0	0	0.00%
464215 Sewer Connection Fee	1,226	2,518	35,668	0	13,187	0	0.00%
464220 Reserve Capacity Fee	0	1,759	16,610	0	5,526	0	0.00%
464310 Septage Hauler Revenues	83,249	80,800	105,079	100,000	75,000	69,268	-30.73%
491000 Proceeds from Borrowing	0	0	0	0	1,007,306	0	0.00%
Total Operating Revenues	2,281,974	2,284,203	2,358,823	2,285,253	3,287,550	2,442,491	6.88%
Sewer Fund Operating Income	(212,784)	(162,658)	(64,561)	(365,752)	737,722	(269,526)	
Revenues—Non-Operating Revenues/ Expenses				2016	2016	2017	% CHANGE
Miscellaneous Revenues—Interest	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
473900 Capital Contributions from Developer	254,303	29,925	0	0	0	0	0.00%
481100 Unrestricted Funds	1,494	2,094	2,905	2,000	12,000	8,000	300.00%
481121 WWTF Replacement Fund	6,472	6,715	6,540	6,500	6,500	6,500	0.00%
481122 Collection System Recon-struction	4,169	4,996	5,250	5,000	6,000	6,000	20.00%
481127/9 Impact Fees	14	11	32	0	0	0	0.00%
482215 Rent—City Property	1	1	1	0	1	1	0.00%
Total Miscellaneous Revenues	266,453	43,742	14,728	13,500	24,501	20,501	51.86%
Debt Service - 573860							
610 Principal	0	0	0	0	0	55,000	0.00%
620 Interest	0	0	0	0	0	27,809	0.00%
Total Non-Operating Expenses	0	0	0	0	0	82,809	
Net Cost of Program	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% CHANGE 2017/2016
	53,669	(118,916)	(49,833)	(352,252)	762,223	(331,834)	-5.80%

Sewer Capital Projects

Collection System Fund	2017	2018	2019	2020	2021	2022	2023
Sommerset Ave.		165,000					
Highland —Cedar Creek to Portland Rd			370,000				
Portland Rd.—Hilbert to Highland				45,000			
Edgewater Dr. - Sunnyside Lane to Highland Dr.			190,000				
Birch St. - Sunnyside Lane to Edgewater Dr.			100,000				
Engineering	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Tower, Hickory, Chestnut, Oak, Beech, Spruce, Locust, Linden, Pine	25,000						
Sunnyside—Edgewater to Highland			163,000				
Madison—Walnut to Fair			95,000				
Hillcrest Ave.—Jackson to Lincoln	232,150						
Highland Lift Station				1,300,000			
Balfour-Hampton-Poplar,Drury		50,000					
Willowbrooke-Lexington-Crescent-Cam-bridge				50,000			
Harrison Ave., Hickory St., Oak St., Linden St., Monroe Ave.						60,000	
St. John Avenue - Madison							150,000
Meadow-Woodland-Georgetown-Highwood					60,000		
Subtotal Collection System	287,150	245,000	948,000	1,425,000	90,000	90,000	180,000
Waste Water Treatment Plant Equip-ment Replacement Fund	2017	2018	2019	2020	2021	2022	2023
Vehicle Replacement #61						50,000	
Vehicle Replacement #63		80,000					
Vehicle Replacement #62				60,000			
Vehicle Replacement #60			20,000				
Jetter-Vac #66	400,000						
UV Bulbs (Bank A)	15,000						
UV Bulbs (Bank B)							
Miscellaneous Equipment	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Rebuild Raw Sewage Pumps #1, 2 & 3							
John Deer Lawn mower/Snow Blower	18,000						
Sewer Camera	100,000						
Replace Digester Blowers and controls	100,000						
Subtotal Treatment Plant	673,000	120,000	60,000	100,000	40,000	90,000	40,000
Unrestricted Fund	2017	2018	2019	2020	2021	2022	2023
Subtotal Unrestricted	0	0	0	0	0	0	0

Sewer Utility Fund

2017 Budget—Retained Earnings Analysis

	Equipment Replacement	Collection Reconstruction	Impact Fees	Unrestricted	Total
Balance	\$1,954,094	\$2,308,891	\$341,923	\$12,386,184	\$16,991,092
2016					
Interest Earnings	6,500	6,000	0	(12,500)	
Yearly Allocations	195,000	400,000		(595,000)	
Proceeds from Borrowing		1,005,000		(1,005,000)	
Impact Fees			5,526	(5,526)	
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)			
Jackson Street - Kennedy Ave. to Hanover Ave.		(105,000)			
Sheboygan Reginal Lift Station		(1,500,000)			
Projected Net Income/(Loss)				762,223	
Projected Balance, December 31, 2016	\$1,920,594	\$1,339,891	\$347,449	\$11,530,381	\$15,138,315
2017					
Interest Earnings	6,500	6,000	0	(12,500)	
Yearly Allocations	214,600	400,000		(614,600)	
Impact Fees			0	0	
Proceeds from borrowing					
Disbursements:					
Miscellaneous Equipment	(40,000)				
Replace UV Bulbs (Bank A)	(15,000)				
Jetter-Vac #66	(400,000)				
John Deere lawn mower/snow blower	(18,000)				
Rebuild Raw Sewage Pumps #1, 2 & 3	(80,000)				
Engineering		(30,000)			
Sewer camera	(100,000)				
Replace digester blowers and controls	(100,000)				
Tower, Hickory, Chestnut, Oak, Beech, Spurge, Locust, Linden, Pine		(25,000)			
Hillcrest Ave. - Jackson to Lincoln		(232,150)			
Projected Net Income/(Loss)				(331,834)	
Projected Balance, December 31, 2017	\$1,388,694	\$1,458,741	\$347,449	\$10,571,447	\$13,766,331

CAPITAL IMPROVEMENT PLAN

Wastewater Treatment Plant 2017-2023

Capital Project	Status	Funding Source
2017		
Engineering for 2018 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Hillcrest Avenue: Jackson St. to Lincoln Blvd.	No Change	\$232,150 Collection System Reconstruction Fund
Tower Ave., Hickory St., Chestnut St., Oak St., Beech St., Spruce Ave., Locust Ave., Linden St., Pine St.	No Change	\$25,000 Collection System Reconstruction Fund
UV Bulbs (Bank A)	No Change	\$15,000 Equipment Replacement Fund
Jetter-Vac #66	Cost Modified	\$400,000 Equipment Replacement Fund
Replace Digester Blowers and Controls	Moved from 2016	\$100,000 Equipment Replacement Fund
John Deere Riding Mower/Snowblower	New Project	\$18,000 Equipment Replacement Fund
Sewer Line TV Camera	New Project	\$100,000 Equipment Replacement Fund
2018		
Engineering for 2019 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Sommerset Ave. and Wirth St.:	No Change	\$165,000 Collection System Reconstruction Fund
Balfour St., Chatham St., Hampton Ave., Poplar Ave., Drury Ln., St. James Ct., Kingston Ct., Harrison Ave.	No Change	\$50,000 Collection System Reconstruction Fund
Replace Truck #63 with New Crane	No Change	\$80,000 Equipment Replacement Fund

CAPITAL IMPROVEMENT PLAN

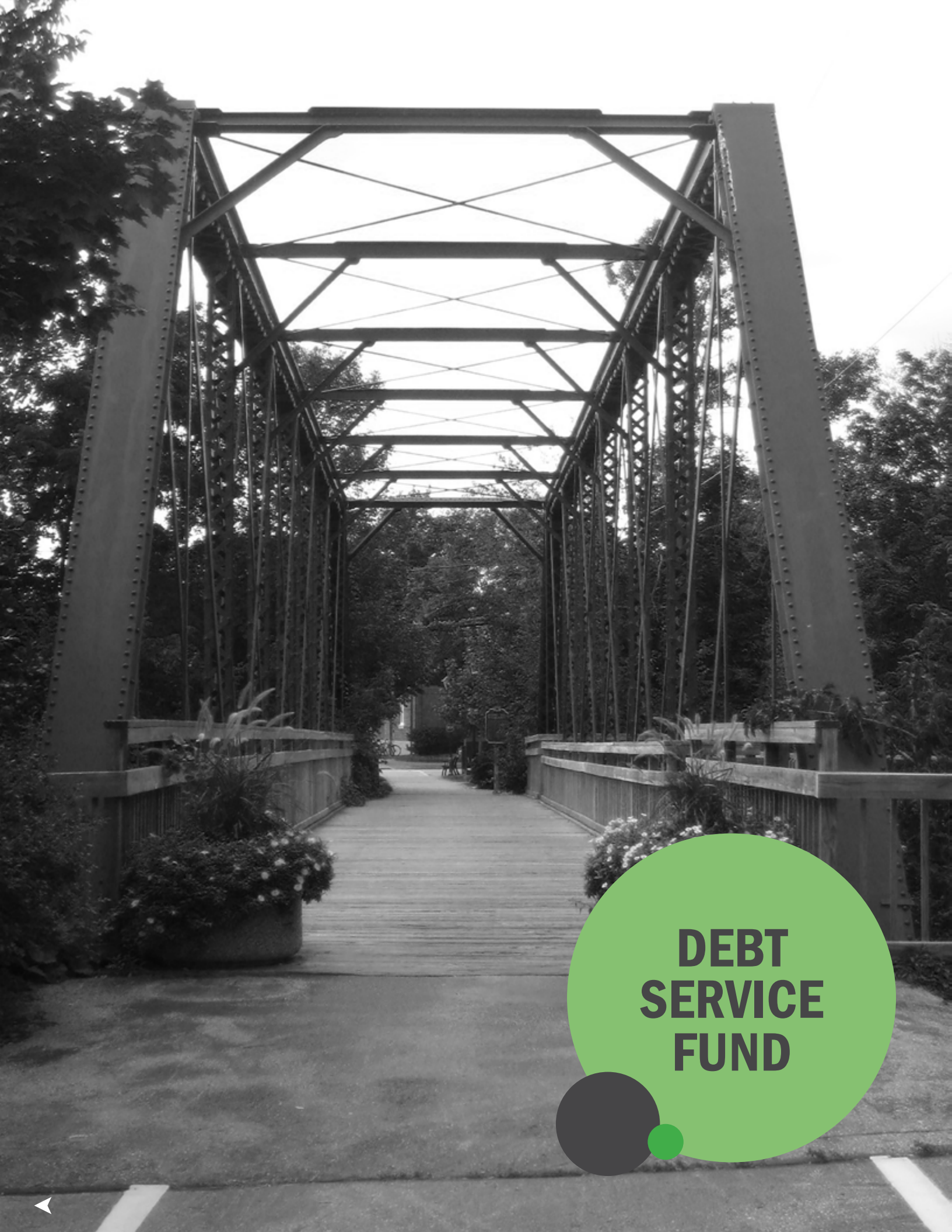
Wastewater Treatment Plant 2017-2023

Capital Project	Status	Funding Source
2019		
Engineering for 2020 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Madison Avenue: Walnut St. to Fair St.	No Change	\$95,000 Collection System Reconstruction Fund
Highland Street: Cedar Creek to Portland Rd.	No Change	\$370,000 Collection System Reconstruction Fund
Sunnyside Ln.: Edgewater Dr. to Highland Dr.	No Change	\$163,000 Collection System Reconstruction Fund
Edgewater Dr.: Sunnyside Ln. to Highland Dr.	No Change	\$190,000 Collection System Reconstruction Fund
Birch St.: Sunnyside Ln. to Edgewater Dr.	No Change	\$100,000 Collection System Reconstruction Fund
Replace Prius #60	No Change	\$20,000 Equipment Replacement Fund
2020		
Engineering for 2021 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Portland Road: Hilbert Ave. to Highland Dr.	No Change	\$45,000 Collection System Reconstruction Fund
Highland Lift Station: Upgrade	No Change	\$1,300,000 Equipment Replacement Fund
Cambridge Ave., Lexington St., Aspen Ct., Arbor Dr., Crescent Dr., Glenwood Dr., Lynwood Ln., Willowbrooke Dr.	No Change	\$50,000 Collection System Reconstruction Fund
Replace Truck #62 with Salter and Snow Plow	No Change	\$60,000 Equipment Replacement Fund
2021		
Engineering for 2022 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Meadow Ln., Woodland Rd., Jefferson Ave., Georgetown Dr., Cedar Ridge Dr., Windsor Dr., Highwood Dr.	No Change	\$60,000 Collection System Reconstruction Fund

CAPITAL IMPROVEMENT PLAN

Wastewater Treatment Plant 2017-2023

Capital Project	Status	Funding Source
2022		
Engineering for 2023 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Harrison Ave., Hickory St., Oak St., Linden St, Monroe Ave.	No Change	\$60,000 Collection System Reconstruction Fund
Replace Truck #61 with Lift Gate	No Change	\$50,000 Equipment Replacement Fund
2023		
Engineering for 2024 Projects	New Project	\$30,000 Collection System Reconstruction Fund
St. John Ave., Madison Ave.	New Project	\$150,000 Collection System Reconstruction Fund



**DEBT
SERVICE
FUND**

DEBT SERVICE FUND

Debt Service Fund

The Debt Service Fund of the City is used to account for the payment of debt service on all debt obligations of the City. Payments on general obligation debt issued for general government purposes are funded primarily by the property tax levy, with Sewer Enterprise Fund debt paid by user fees. In 2016 funds were borrowed for the Sheboygan Road lift station. The objective of the Fund is to provide capital for long-life assets of the City, managing a principal and interest payment stream that does not exceed an equalized tax rate of \$1.48/\$1,000 of property value.

Debt Policy and Practices

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

The Debt Policy of the City limits the maturity of all outstanding general obligation bonds at or below 20 years. Secondly, it further limits general obligation debt to 4% of equalized valuation. The statutory limit is more generous; 5% of equalized value. This means that the City could theoretically issue an additional \$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, 2015 and 2016 unsuccessfully. The total equalized value of the City continues to be the main factor affecting their decision at this time.

Debt Issuance History

Over the last decade, the City's general obligation (G.O.) debt levels as a percentage of the City's equalized value have increased due to the Library 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

DEBT SERVICE FUND

Debt Service Fund

2014 borrowing was done internally with the Light & Water Commission and was refinanced with the 2015 borrowing to save on issuance costs.

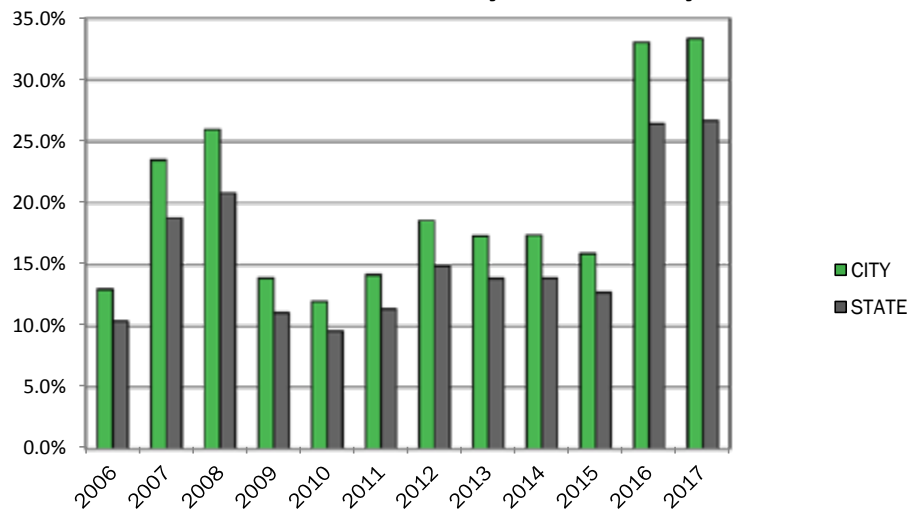
In the 2016 budget borrowing was completed in 2015 for the 2016 projects which included the borrowing for the DPW garage.

Debt Level

As shown on the accompanying schedule of debt maturities, the City has total general obligation debt outstanding as of December 31, 2016 of \$17,956,109. This represents 28.63% 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	\$1,254,478,000
Statutory Limit	5%
Legal Debt Limit	\$62,723,900
Outstanding Debt	\$17,956,109
Debt Capacity	\$44,767,791

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

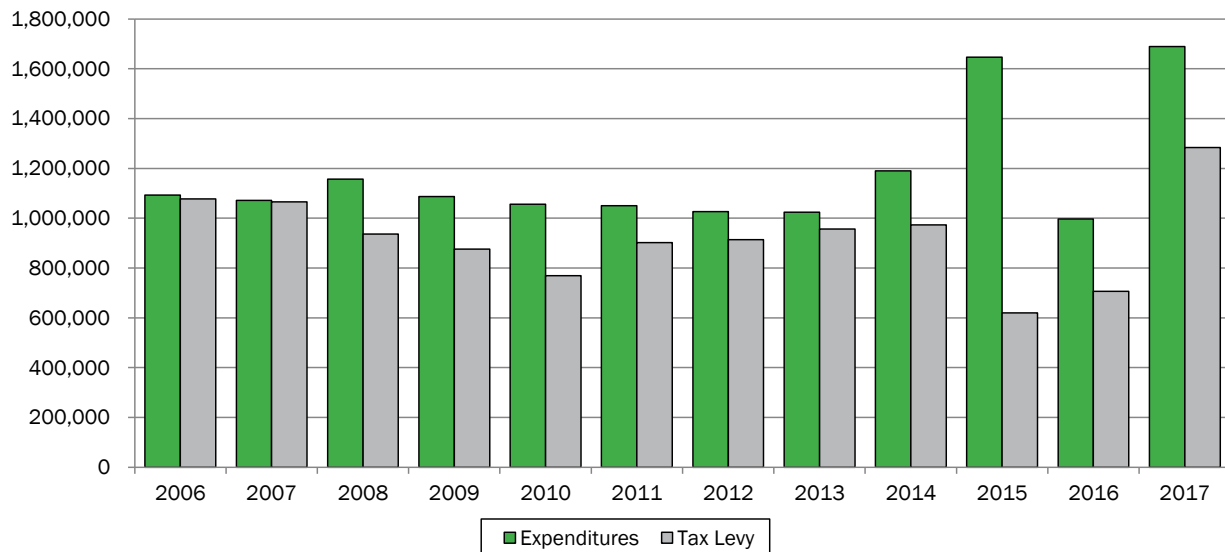


The following graph shows the historical trend in debt service and tax levy funding. The difference between the tax levy amount and total expenditures was attributable to the Fire Station debt, Community Pool (2004) and the CVMIC bonds paid by the insurance company (1987-2007)

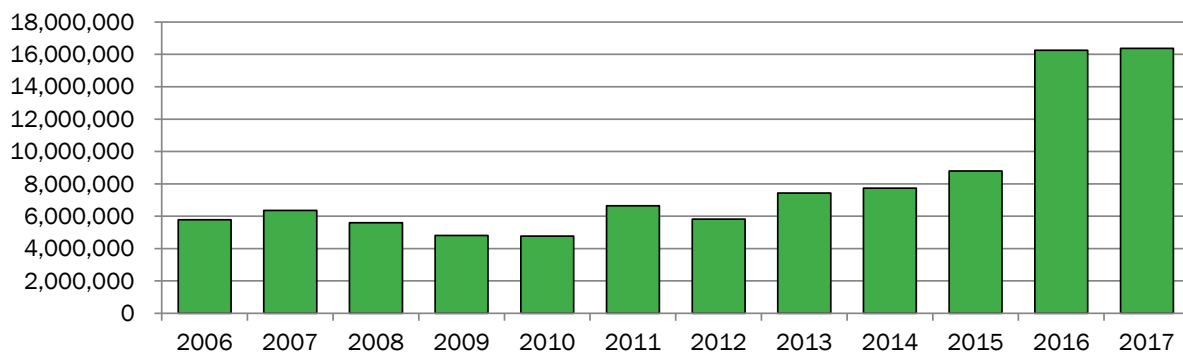
DEBT SERVICE FUND

Debt Service Fund

Debt Service Expenditures



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



PERFORMANCE MEASUREMENTS:	2012	2013	2014	2015	2016 Estimated	2017 Projected
Percent of statutory debt capacity	14.9%	13.9%	12.2%	13.2%	26.5%	26.7%
Principal debt per capita (as of 1/1)	\$765	\$701	\$719	\$718	\$1,413	\$1,479
Moody's Investors Service Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
Debt Service Tax Rate (Equalized)	\$0.78	\$0.81	\$0.84	\$0.50	\$0.39	\$1.02

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.

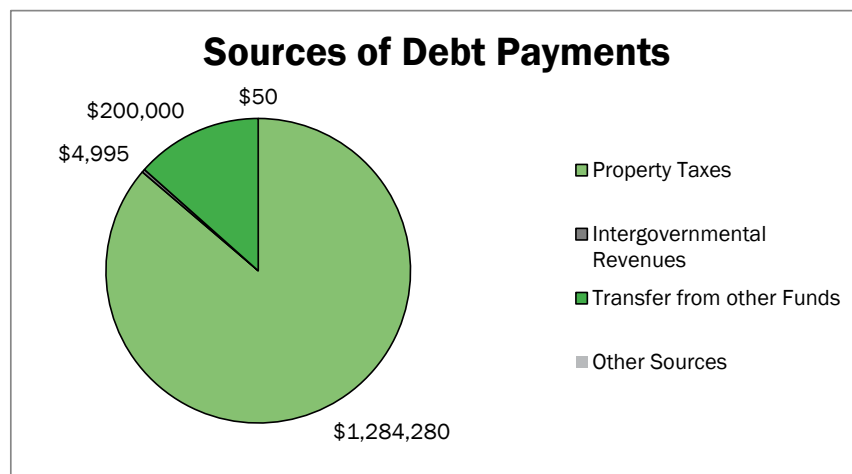
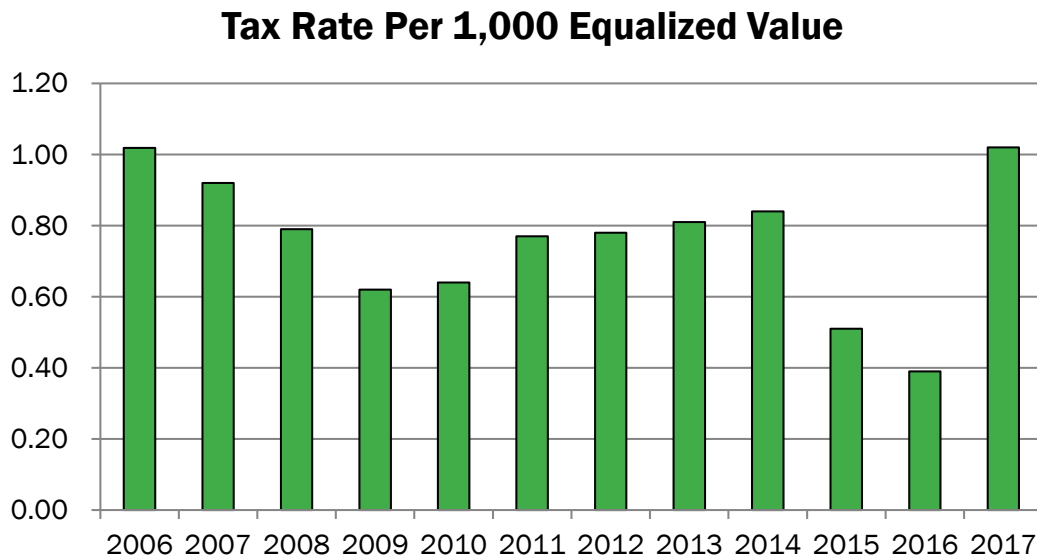
Currently there is no debt in the near future.

DEBT SERVICE FUND

Debt Service Fund

The City's existing debt level will impact the City's tax needs for the next several years. As shown in the tax impact schedule, the annual property tax rate for debt service decreased by 39% from 2014.

The following graph shows the annual tax rate for debt service payments from 2006 through 2017:



DEBT SERVICE FUND

Debt Service Fund

Debt Service Fund—Fund 300

					2016	2016	2017	% Change
Revenues		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
411111	Property Taxes	956,118	972,917	619,532	705,776	705,776	1,284,280	81.97%
423500	Swimming Pool Impact Fees		3,536					0.00%
467530	Police Impact Fee	3,389	3,481	25,551		13,567		0.00%
456305	Build America Bond Reimbursement	9,781	8,101	7,075	6,506	6,064	4,995	-23.22%
481100	Interest Revenue	104	461	80	50	400	50	0.00%
491000	Proceeds from Borrowing			749,311				0.00%
491020	Premium from Borrowing					258,244		
491100	Transfer from General Fund							0.00%
491350	Transfer from TIF	96,118	97,905	100,000				0.00%
491400	Transfer from Capital Improvements			140,000	200,000	200,000	200,000	0.00%
Total Revenues		1,065,510	1,086,401	1,641,549	912,332	1,184,051	1,489,325	63.24%

					2016	2016	2017	% CHANGE
Expenditures		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
581566	2004 G.O. Capital Improvement Notes	131,850	137,363					
581567	2007 G.O. Capital Improvement Notes	128,776	154,891	882,428				
581568	2008 G.O. Capital Improvement Notes	591,678	568,960					
581580	2007 TIF #2 Notes	93,973	97,905	114,255				
581582	2010 Capital improvement Notes	98,686	98,686	98,686	98,687	98,687	98,687	0.00%
581565	2012 G.O. Capital Improvement Notes	70,948	71,745	351,045	339,535	339,535	566,725	66.91%
581520	2014 Internal Borrowing			93				
581521	2015 G.O. Capital Improvement Notes			16,964	267,400	267,400	312,900	17.02%
581530	2016 G.O. Capital Improvement Notes						710,963	0.00%
581570	2012 G.O. TIF #2 Refunding	2,146		171,745	220,660	220,660		-100.00%
582000	Issuance Costs			11,692		70,550		
Total Expenditures		1,118,057	1,129,550	1,646,908	926,282	996,832	1,689,275	82.37%

Revenues over/(under) Expenditures (52,547) (43,149) (5,359) (13,950) 187,219 (199,950)

					2016	2016	2017
Fund Balance		2013	2014	2015	Budget	Estimated	Adopted
Beginning		133,649	81,102	37,953	32,594	32,594	219,813
Ending		81,102	37,953	32,594	18,644	219,813	19,863

Debt Obligations Payment Schedule

Capital Improvements—Streets

Date	Purpose of Borrowing,	Balance	Payment		2017	2018	2019	2020
	Amount, Interest Rate	12/31/2016	Dates					
6/1/2010	State Trust Fund Loan	\$356,109	P	3/15	83,552	87,102	90,804	94,652
	\$800,000 4.25%		I	3/15	15,135	11,584	7,882	4,034
	Term: 10 years							
Total					98,687	98,686	98,686	98,686

Library—Municipal Building

Date	Purpose of Borrowing,	Balance	Payment		2017	2018	2019	2020
	Amount, Interest Rate	12/31/2016	Dates					
9/3/2012	G.O. Promissory Notes	\$4,625,000	P	3/1	500,000	500,000	500,000	500,000
	\$5,175,000 1.667%		I	3/1, 9/1	66,725	62,225	56,850	50,725
	Term: 15 years							
Total					566,725	562,225	556,850	550,725

2015 and 2016 Capital Projects; 2007 Refinancing

Date	Purpose of Borrowing,	Balance	Payment		2017	2018	2019	2020
	Amount, Interest Rate	12/31/2016	Dates					
6/25/2015	G.O. Promissory Notes	\$3,270,000	P	3/1	250,000	335,000	405,000	410,000
	\$3,470,000 .35%-2.0%		I	3/1, 9/1	62,900	57,050	49,650	41,500
	Term: 10 years							
Total					312,900	392,050	454,650	451,500

Public Works - Municipal Building

Date	Purpose of Borrowing,	Balance	Payment		2017	2018	2019	2020
	Amount, Interest Rate	12/31/2016	Dates					
5/18/2016	G.O. Corporate Purpose Bonds	\$8,700,000	P	3/1	470,000	365,000	370,000	375,000
	\$8,700,000 2.179%		I	3/1, 9/1	240,963	177,963	171,538	165,950
	Term: 20 years							
Total					710,963	542,963	541,538	540,950

Total Debt Principal and Interest Payments for the Year	1,689,275	1,595,924	1,651,724	1,641,861
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Less Other Sources for Payments:	2017	2018	2019	2020
Debt Service Fund Balance	(200,000)			
Transfer from Capital Improv.—reimbursement & unused funds 2014	(200,000)	(5,880)		
Build America Bonds Refund	(4,995)	(3,823)	(2,601)	(1,331)
Annual Tax Levy Support Needed	1,284,280	1,586,221	1,649,123	1,640,530
Change from Prior Year	799,164	301,940	62,902	(8,593)
Tax Rate (Equalized)	1.02	1.19	1.26	1.23

Debt Obligations Payment Schedule (contd.)

Sewer Utility

Date	Purpose of Borrowing,	Balance	Payment		2017	2018	2019	2020
	Amount, Interest Rate	12/31/2016		Dates				
5/18/2016	G.O. Corporate Purpose Bonds	\$1,005,000	P	3/1	55,000	40,000	45,000	45,000
			I	3/1, 9/1	27,809	20,550	19,813	19,138
	\$1,005,000 2.179%							
	Term: 20 years							
Total					82,809	60,550	64,813	64,138



COMMUNITY ROOM
a Gift of the Greater Cedarburg Foundation

**SPECIAL
REVENUE
FUND**

Special Revenue Funds

Special Revenue Funds

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

Cemetery (200)

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

Room Tax (210)

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

Recreation Programs (220)

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

Swimming Pool (240)

This fund accounts for the operations of the Cedarburg Community Pool and of the concession stand. Those revenues and expenses are also included.

Park Subdivider Deposit (250)

This fund is used to account for the receipt and disbursement of park fees collected. The fees are used for new park equipment in new or existing parks to serve the growing population.

State Statute 66.0617 permits establishment of impact fees for public facilities. In 2011, the City hired a firm to update its impact fee schedule. The new fees were implemented in 2012 and assessed to newly created residential lots. No revenues for fees are budgeted for the park subdivider deposit fund; such revenues are dependent on creation of residential subdivisions, which cannot be reasonably predicted on an annual basis. The only expenditures of this fund are transfers to the Capital Improvement Fund for park-related projects.

Library (260)

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

Special Revenue Fund—Cemetery

200-544210

Department: Engineering and Public Works

Program Manager: Building Inspector

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

Products and Services:

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

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

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Building Maintenance Engineer and Custodian	0.17	0.17	0.17

DEPARTMENT SERVICES INDICATORS:	2014	2015	2016 Estimated	2017 Projected
Cemetery lots sold	30	39	32	10
Number of burials (casket & cremains)	70	61	70	70
Number of cemetery monument permits	40	31	37	25

2016 SIGNIFICANT ACCOMPLISHMENTS:

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

2017 OBJECTIVES TO BE ACCOMPLISHED:

1. Increase Monument Permits to \$50 to help maintain headstones

Long-Term Objectives:

1. Review locations for additional burial space at Immanuel and Zur Ruhe Cemeteries
2. Install section markers at both cemeteries if appropriate and cost effective
3. Replace roof on rental house
4. Repair and replace decayed fascia soffit and trim on mausoleum

Account Detail And Budget Variances:

544210—Cemetery Fund

Expenditures

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

Special Revenue—Cemetery

Fund 200

			2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Beginning Fund Balance			\$332,013	\$316,344	\$316,570	\$302,915	\$302,915	\$280,747	
			2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% CHANGE 2017/2016
Revenues									
465500	Property Sales		11,250	24,300	18,975	13,500	9,000	12,000	-11.11%
465550	Monuments & Markers		2,750	875	1,075	1,000	700	800	-20.00%
481100	Interest Income		1,384	1,138	1,196	1,100	1,200	1,200	9.09%
482170	Rental Income		11,940	11,940	11,940	11,940	11,940	11,940	0.00%
486000	Cemetery—Misc. Revenue		2,880	3,600	3,475	4,000	2,000	2,000	-50.00%
Total Revenues			30,204	41,853	36,661	31,540	24,840	27,940	-11.41%
			2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
544210 Personnel									
111	Salaries (.17 FTE)		10,417	11,328	11,317	10,423	10,423	10,633	2.01%
112	Overtime		42	0	147	250	150	250	0.00%
125	Part time/Seasonal (.53 FTE)		8,968	8,100	7,762	9,000	9,000	9,000	0.00%
151	Social Security		1,503	1,514	1,464	1,534	1,527	1,551	1.11%
152	Retirement		1,007	1,010	830	730	723	767	5.07%
154	Health Insurance		4,305	2,724	4,060	3,087	4,500	3,333	7.97%
155	Life Insurance		0	4	0	13	0	13	0.00%
159	Longevity		353	364	375	385	385	396	2.86%
165	Workers' Comp. Insurance		838	806	720	920	920	891	-3.15%
Total			27,433	25,850	26,675	26,342	27,628	26,834	1.87%
			2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
544210 Operating									
210	Professional Services		9,689	9,508	8,344	11,680	9,000	11,680	0.00%
222	Electric		308	308	281	349	349	349	0.00%
225	Telephone		138	195	7	0	0	0	0.00%
226	Water Service		608	443	548	640	500	500	-21.88%
230	Grounds Maintenance		2,837	2,356	1,843	2,800	2,800	2,800	0.00%
240	Repair & Maintenance		694	940	4,234	2,000	1,000	2,000	0.00%
245	House Maintenance		1,881	696	902	1,000	1,000	1,000	0.00%
350	Operating Supplies		683	973	925	700	700	900	28.57%
380	Equipment		1,203	0	6,197	0	3,631	0	0.00%
510	Property/Liability Insurance		399	358	360	400	400	400	0.00%
Total			18,440	15,777	23,641	19,569	19,380	19,629	0.31%
Total Expenditures			45,873	41,627	50,316	45,911	47,008	46,463	1.20%
Revenue - Expenditures			(15,669)	226	(13,655)	(14,371)	(22,168)	(18,523)	
Ending Fund Balance			316,344	316,570	302,915	288,544	280,747	262,224	

Special Revenue—Cemetery Fund 200

				2016	2016	2017
Fund Balance	2013	2014	2015	Budget	Estimated	Adopted
Designated Cemetery Fund Balance	\$222,294	\$216,295	\$199,490	\$182,869	\$175,822	\$155,299
Designated for Perpetual Care	94,050	100,275	103,425	105,675	104,925	106,925
Total Fund Balance	316,344	316,570	302,915	288,544	280,747	262,224

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							
				2016	2016	2017	% CHANGE
Revenues	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
411500 Room Taxes	69,138	67,749	80,752	62,000	65,000	65,000	4.84%
Total Revenues	69,138	67,749	80,752	62,000	65,000	65,000	4.84%
566700 Operating							
721 Chamber Tourism & Development	65,681	64,362	76,715	58,900	61,750	61,750	4.84%
Total	65,681	64,362	76,715	58,900	61,750	61,750	4.84%
592000 Operating							
701 Transfer to General Fund	3,457	3,387	4,037	3,100	3,250	3,250	4.84%
Total	3,457	3,387	4,037	3,100	3,250	3,250	4.84%
Total Expenditures	69,138	67,749	80,752	62,000	65,000	65,000	4.84%
Revenue - Expenditures	0	0	0	0	0	0	
Beginning Fund Balance	\$462	\$462	\$462	\$462	\$462	\$462	
Total Fund Balance	\$462	\$462	\$462	\$462	\$462	\$462	

Special Revenue Fund—Recreation

220-555390

Department: Recreation

Program Manager: Parks, Recreation & Forestry Director

Program Description: The self-supporting Youth Basketball, Youth Football, and other Summer/Winter Recreation Programs are administered by the Parks, Recreation and Forestry Department. The self-supporting Recreation Fund accounts for all recreation programs for which the fee charged is to be sufficient to cover the direct operating costs. All Special Revenue Recreation programs and General Fund Recreation programs were moved into this one fund in 2010.

The majority of Recreation Administration non-personnel budget and the entire Civic Band budget were moved to this fund in 2012.

Products and Services:

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

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

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Recreation Superintendent	0.25	0.20	0.00

Special Revenue Fund—Recreation

220-555390

DEPARTMENT SERVICES INDICATORS:	2014	2015	2016 Estimated	2017 Projected
Youth Basketball League Participants	178	160	175	175
Youth Basketball Instruction Participants	117	115	120	120
Fall/Spring Tennis	54	56	60	60
Adult Volleyball Participants	100	94	100	100
Adult Volleyball Teams	10	10	10	10
Adult Softball Participants	462	475	480	480
Adult Softball Teams	30	30	30	30
Exercise and Fitness Participants	230	240	250	250
Triathlon	35	30	50	50
Youth Football	117	90	38	100
Summer Volleyball Camp	31	23	30	30
Archery	25	13	20	20
T-Ball/U8 Ball Participants	0	40	60	60
Adult Basketball Participants	79	80	80	80
Supervised Playground Participants	100	108	120	130
Tennis Lessons—Youth and Adult Summer	117	60	90	100
Youth Tennis Team	20	14	20	30
Yoga	54	60	60	60

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2014/2015	Target 2015/2016	Target 2016/2017
Recreation Programs	Recreation Programs Serve Needs of Residents	Total Classes Offered Per Person	.010	.010	.010
Recreation Programs	Operation of Recreation Program	Operating Costs for Recreation Programs Per Person	\$0 Self-Supporting	\$0 Self-Supporting	\$0 Self-Supporting

2016 Significant Accomplishments:

1. Restructured supervised playground program
2. Created cultural awareness and language programs
3. Increased awareness of all of our programs
4. Developed a marketing plan
5. Found sponsors for programs
6. Created a youth triathlon program
7. Added Cedarburg Poms
8. Added adult dance
9. Created women's soccer open play

2017 Objectives to Be Accomplished:

1. Create spring/summer soccer
2. Partner with Ozaukee Lacrosse for clinics
3. Partner with Port Washington Parks and Recreation for triathlon

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

Special Revenue Fund—Recreation Programs (Self Supporting)

Fund 220

				2016	2016	2017	% Change
Revenues				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
467201 Gym Rentals	760	1,549	600	240	1,500	600	150.00%
467202 Athletic Field Rentals	0	300	0	300	300	300	0.00%
467310 Summer/Winter Recreation Fees	45,068	44,425	42,999	40,620	45,000	60,920	49.98%
467316 WPRa Ticket Sales Revenue	270	267	0	300	8,187	5,000	1566.67%
467317 Youth Football Registration	6,445	5,375	4,190	5,760	3,745	4,050	-29.69%
467318 Safety Training	2,770	1,850	7,467	3,420	5,500	5,220	52.63%
467319 Basketball Fees	17,535	11,880	14,305	15,000	15,140	14,725	-1.83%
467320 Softball Fees	14,309	10,322	10,818	13,000	12,405	13,000	0.00%
467322 Gymnastics Fees	140	0	300	250	900	900	260.00%
467323 Volleyball Fees	3,067	2,034	3,030	2,750	2,750	2,750	0.00%
467324 Aquatics Fees	4,720	4,318	4,805	4,000	5,332	4,000	0.00%
467325 Concession Revenue	800	650	450	800	800	800	0.00%
467326 Special Rec Programs	0	1,435	298	0	2,000	2,000	0.00%
467327 Solar Recreation	5,574	8,156	1,564	3,000	7,700	7,700	156.67%
467328 Summer Sand Volleyball	1,900	1,500	1,150	1,800	845	1,800	0.00%
467329 Summer Soccer	0	270	130	100	4,345	8,000	7900.00%
467331 Banner Advertising	350	350	0	700	600	700	0.00%
467335 Low Impact Fitness-Swing and Easy Fitness	7,605	8,837	11,165	7,500	11,500	11,500	53.33%
467336 Civic Band Revenue	3,680	2,745	4,095	3,000	3,495	3,000	0.00%
467431 Gym Vending Machine Receipts	353	0	0	0	0	0	0.00%
484410 Youth Center Receipts	609	0	675	500	600	600	20.00%
485550 Donations	1,780	2,094	3,232	1,500	1,459	2,000	33.33%
467352 Recreation Brochure Sponsorships	5,700	5,300	9,310	5,500	5,600	5,500	0.00%
486000 Miscellaneous Revenue	3,306	7,105	13,575	3,160	41,190	25,000	691.14%
491100 General Fund Transfer—CIVIC Band	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Total Revenues	127,741	121,762	135,158	114,200	181,893	181,065	58.55%

				2016	2016	2017	% Change
Personnel				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
111 Salaries/Rec. Supervisor	15,613	9,709	10,022	8,117	8,690	0	-100.00%
112 Overtime	0	0	0	0	0	0	0.00%
125 Part time/Seasonal	52,503	44,650	45,277	49,705	66,566	82,474	65.93%
127 Exercise/Fitness Salaries	5,670	5,622	6,893	6,000	6,800	6,800	13.33%
151 Social Security	5,610	4,584	4,722	4,882	6,277	6,829	39.88%
152 Retirement	1,487	720	703	536	574	0	-100.00%
154 Health Insurance	2,627	1,678	1,460	1,433	1,433	0	-100.00%
155 Life Insurance	2	1	0	1	0	1	0.00%
161 EAP/125 Administration	0	0	0	60	0	60	0.00%
165 Workers' Comp. Insurance	3,006	2,891	2,536	2,887	2,887	4,221	46.21%
Total	86,518	69,855	71,613	73,621	93,227	100,385	36.35%

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

555390					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
225	Telephone	991	1,640	884	1,080	900	1,080	0.00%
228	School District Fees	0	0	0	0	3,000	25,410	0.00%
290	Contracted Services	7,663	17,453	6,137	6,800	27,776	25,320	272.35%
309	Recreation Brochure Expenses	5,086	5,194	8,139	5,200	5,236	4,000	-23.08%
310	Office Supplies	263	210	1,092	600	600	600	0.00%
320	Publications & Dues	125	190	35	185	190	215	16.22%
330	Travel & Training	676	833	235	2,750	2,900	2,000	-27.27%
336	Transportation	1,106	1,245	967	1,090	2,103	1,090	0.00%
347	Supplies and Expenses	20,182	20,577	20,827	19,908	25,812	19,634	-1.38%
350	Operating supplies	1,112	1,523	960	1,360	1,391	1,360	0.00%
355	WPRA Ticket Expense	0	0	0	0	7,947	4,500	0.00%
356	Solar Recreation	0	0	0	0	6,000	6,050	0.00%
372	Safety equipment	880	294	795	1,050	1,601	2,650	152.38%
380	Equipment Outlay/Lease	0	834	764	1,500	2,000	500	-66.67%
386	Civic Band Expenses	4,671	4,290	5,073	4,000	4,000	4,000	0.00%
510	Insurance Charges	706	707	649	562	562	833	48.22%
Total		43,461	54,990	46,557	46,085	92,018	99,242	115.35%
Total Expenditures		129,979	124,845	118,170	119,706	185,245	199,627	66.76%
Revenue - Expenditures		(2,238)	(3,083)	16,988	(5,506)	(3,352)	(18,562)	
Beginning Fund Balance		\$67,036	\$64,798	\$61,715	\$78,703	\$78,703	\$75,351	

Special Revenue Fund— Swimming Pool

240-555320

Department: Parks & Recreation

Program Manager: Parks & Recreation Director

Program Description: This fund accounts for the operations of the Cedarburg Community Pool constructed in 1995-1996. All direct operating expenditures of the pool are budgeted for in this fund, along with the accompanying revenues from use of the pool, concessions, rentals, etc. Any deficit from pool operations is subsidized by the City.

Products and Services:

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

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

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Recreation Supervisor	0.55	0.55	0.55
Equipment Operator Maintenance	0.35	0.35	0.35
Seasonal Employees	12.05	12.05	12.05
TOTAL	12.95	12.95	12.95

Department Services Indicators:	2014	2015	2016	2017 Projected
Number of days open Full Days	80	80	80	80
Partial Days	16	13	12	12
Attendance	38,550	48,000	50,000	49,000
Average daily attendance	476	490	600	580
Total paid admissions (including group admissions)	13,268	13,500	14,000	13,800
Seasonal swim passes	616	580	650	620
Youth group swim instruction	587	530	600	560
Number of pool rentals	15	16	18	16
Number of facility jumps/saves	12	5	10	11
Superpasses sold	—	100	120	120
Superpass Grafton Visits	—	1,600	2,000	2,000
Superpass Port Washington Visits	—	300	350	350
Superpass Mequon Visits	—	1,500	1,800	1,800

Special Revenue Fund—Swimming Pool

240-555320

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2014/2015	Target 2015/2016	Target 2016/2017
Community Pool	Operation of the Pool	Operating Cost Per Person	\$28	\$28	\$28

2016 Significant Accomplishments:

1. Increased Superpass sales
2. Continued fundraising and sponsorship efforts
3. Purchased new chemical controller that is more efficient
4. Created Friends group and pool fundraising events
5. Fixed snake slide structure and slide

2017 Objectives To Be Accomplished:

1. New pool heater and main breaker panel

Long-Term Objectives:

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

Account Detail:

555320—Swimming Pool

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

Budget Variances:

Expenditures

555320—Swimming Pool

- 290 **Contracted Services:** Increased for pool heater replacement; Time Warner Cable fees
- 340 **Repair and Maintenance Supplies:** Increased repair costs for aging pool facility

Revenues

- 411111 **Real Estate Taxes:** Increased due to loss of shared services agreement with the Town
- 473118 **Town Pool Contribution:** No longer a joint pool with the Town
- 491100 **City Pool Contribution:** Increase in transfer from General Fund for pool heater purchase

Special Revenue Fund—Swimming Pool

Fund 240

				2016	2016	2017	% Change
Revenues	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
411111 Real Estate Taxes				44,121	44,121	65,658	48.81%
467340 Daily Pool Admissions	77,974	64,926	82,824	104,524	94,625	90,000	-13.90%
467341 Passes	70,496	62,864	61,807	86,005	82,731	85,000	-1.17%
467342 Lessons	24,621	23,420	19,920	25,791	22,550	20,000	-22.45%
467343 Water Aerobics	4,654	3,462	4,189	4,329	5,233	4,500	3.95%
467344 Uniforms/Miscellaneous	3,554	2,913	2,601	2,400	1,058	2,400	0.00%
467345 Concessions	39,593	33,803	45,288	42,212	48,475	45,000	6.60%
467346 Swim Team	6,115	6,020	4,544	5,000	4,952	5,000	0.00%
467351 Swimming Pool Banner Program	4,319	2,700	2,100	2,800	2,503	2,800	0.00%
473118 Town Pool Contribution*	22,981	33,316	13,589	11,030	17,988	0	-100.00%
482215 Facility Rentals	1,510	2,136	2,120	2,500	4,590	3,000	20.00%
491100 City Pool Contribution	56,311	79,559	55,252	0	10,707	38,700	0.00%
Total Revenues	312,128	315,119	294,234	330,712	339,533	362,058	9.48%

				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries/Rec. Supervisor (.55 FTE)	19,388	21,653	22,234	22,322	22,322	26,125	17.04%
125 Part-Time Salaries/Seasonal	118,736	116,358	105,059	123,256	120,503	122,972	-0.23%
128 Salaries/City DPW (.35 FTE)	16,838	19,744	13,235	19,000	17,965	19,000	0.00%
132 Part-Time/Maintenance Salaries	2,603	2,016	357	3,000	2,530	3,000	0.00%
151 Social Security	12,076	12,216	10,754	12,820	12,494	13,089	2.10%
152 Retirement	2,652	3,350	2,856	2,727	2,659	3,069	12.54%
154 Health Insurance	4,810	3,729	3,580	3,941	3,941	7,621	93.38%
155 Life Insurance	0	1	0	3	3	3	0.00%
165 Workers' Comp. Insurance	6,985	6,716	5,397	7,670	7,670	7,575	-1.24%
Total	184,088	185,783	163,472	194,739	190,087	202,454	3.96%

				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
210 Professional Services	3,644	2,824	2,338	2,970	3,364	2,970	0.00%
222 Electric	16,324	16,967	16,630	17,200	16,366	16,500	-4.07%
224 Natural Gas	10,679	19,010	12,460	12,000	12,000	12,000	0.00%
225 Telephone	610	313	332	440	716	440	0.00%
226 Water Service	7,628	9,070	9,534	9,760	9,760	9,760	0.00%
290 Contracted Services	1,167	2,414	5,394	3,000	1,500	2,000	-33.33%
324 Permits & Licenses	325	400	400	400	400	400	0.00%
330 Travel & Training	144	300	590	600	501	600	0.00%
340 Repair & Maintenance Supplies	12,919	17,793	14,306	14,000	20,558	16,000	14.29%
346 Uniforms	1,559	1,648	1,369	1,500	2,156	2,500	66.67%
350 Operating Supplies/Chemicals	16,908	20,844	18,352	20,000	22,578	20,000	0.00%
380 Equipment	17,719	14,574	14,239	14,000	16,635	40,208	187.20%
390 Other Expenses	834	15,800	1,034	1,000	1,038	1,000	0.00%
510 Property/Liability Insurance	3,496	3,226	3,000	3,181	3,181	3,182	0.03%
Total	93,956	125,183	99,978	100,051	110,753	127,560	27.49%

Special Revenue Fund—Swimming Pool Fund 240

555321—Concessions					2016	2016	2017	% Change
Personnel					Budget	Estimated	Adopted	2017/2016
		2013	2014	2015				
125	Part Time Salaries/Seasonal	10,747	8,853	10,959	11,000	13,519	11,000	0.00%
151	Social Security	822	677	823	842	1,034	842	0.00%
Total		11,569	9,530	11,782	11,842	14,553	11,842	0.00%
555321—Concessions					2016	2016	2017	% Change
Operating					Budget	Estimated	Adopted	2017/2016
		2013	2014	2015				
324	Permits & Licenses	330	330	330	330	330	330	0.00%
350	Operating Supplies	21,926	12,893	18,672	23,000	23,198	19,123	-16.86%
380	Equipment	716	0	0	750	612	750	0.00%
Total		22,972	13,223	19,002	24,080	24,140	20,203	-16.10%
Total Swimming Pool Expenses		312,585	333,719	294,234	330,712	339,533	362,058	9.48%
Revenue - Expenditures		(457)	(18,600)	0	1	(0)	(0)	
Beginning Fund Balance		19,057	18,600	0	0	0	(0)	
Total Fund Balance		18,600	0	0	1	(0)	(0)	

Special Revenue Fund—Park Subdivider Deposits Fund 250

592000					2016	2016	2017	% Change
Revenues					Budget	Estimated	Adopted	2017/2016
		2013	2014	2015				
467500	Subdivider Park Fees	751	0	27,145	0	4,846	0	0.00%
467510	Park Equipment Impact Fee	8,023	3,117	24,101	0	9,794	0	0.00%
481100	Interest Income	204	133	140	200	225	200	0.00%
Total Revenues		8,978	3,250	51,386	200	14,865	200	0.00%
592000					2016	2016	2017	% Change
Operating					Budget	Estimated	Adopted	2017/2016
		2013	2014	2015				
706	Transfer to Capital Improvements	76,570	40,000	72,591	50,000	47,934	0	-100.00%
Total Expenditures		76,570	40,000	72,591	50,000	47,934	0	-100.00%
Revenue - Expenditures		(67,592)	(36,750)	(21,205)	(49,800)	(33,069)	200	
Beginning Fund Balance		\$187,668	\$120,076	\$83,326	\$62,121	\$62,121	\$29,052	
Total Fund Balance		\$120,076	\$83,326	\$62,121	\$12,321	\$29,052	\$29,252	

Special Revenue Fund—Library

260-555110

Department: Library

Program Manager: Library Director

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

The Library was a member of the Eastern Shores Library System (ESLS) and now is a member of the Monarch Library System as of December 15, 2016. The system provides residents access to 33 public libraries in Dodge, Ozaukee, Sheboygan and Washington Counties including Lakeland College and two Bookmobiles. Residents have access to well over a million items among all the member libraries.

The mission of the Cedarburg Library is to provide organized information and varied resources to all citizens of the community for their continuing educational, cultural and recreational needs.

Products and Services:

- **Adult Services include:**

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

- **Children’s and Youth Services include:**

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

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

Personnel Schedule Summary Position	2015 FTE	2016 FTE	2017 FTE
Library Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Adult Services Librarian	3.00	3.00	3.00
Youth Services Librarian	1.00	1.00	1.00
Youth Services Assistant	1.50	1.50	1.50
Library Associate	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00
Library Aides	2.13	2.35	2.4
Library Page/Shelvers	0.75	0.75	0.69
Custodian	0.50	0.50	0.50
TOTAL	12.88	13.1	13.09

Special Revenue Fund—Library

260-555110

Department Services Indicators:	2015	2016 Estimated	2017 Projected
Citizen Library Use			
Number of Visits Made to the Library (counter purchased in 2015)	125,218	157,500	160,000
Average Number of Visits Per Day	358	450	457
Customer With Active Library Cards			
Residents	9,357	10,200	10,400
Non-Residents	4,899	4,500	4,750
New Library Cards Issued	1,000	1,000	1,500
Staff Services			
Reference/Research Questions Answered	23,000	16,000	16,000
Number of Youth Programs Offered	200	200	200
Attendance at Youth Programs	6,000	6,200	6,200
Number of Adult Programs Offered	100	119	110
Attendance at Adult Programs	2,000	2,000	2,000
Summer Reading Program Registration	800	826	825
Summer Reading Program Attendance	4,000	4,500	4,500
Checkout of Library Materials			
Total Materials Handled by Staff	596,000	630,000	640,000
Materials Requested from Other Libraries	50,000	55,000	65,000
Cedarburg Materials Sent to Other Libraries	33,000	35,000	35,000
Cedarburg Resident Check Out	125,000	130,000	135,000
Non-Resident Check Out	90,000	95,000	100,000
Materials Checked In	298,000	315,000	320,000
Average Number of Materials Handled by Staff Per Day (Total Divided by 344 Days)	1,732	1,831	1,860
Collection			
Books Added	3,500	3,684	3,500
Books Owned	63,733	62,967	65,000
Audio Materials Owned	3,300	3,250	3,350
Video Materials Owned	4,500	4,593	4,700
Periodical Subscriptions	146	181	180
Technology			
Public Computer Users	9,000	9,250	9,500
Public Downloads of E-Books	10,000	10,250	11,500
Public Downloads of E-Audio	4,000	4,250	5,000
Subscription Research Databases	10	10	8
Downloadable Ebooks and Audios	13,330	15,000	17,000
FTE Staff Per 1,000 Population	1	1	1
Local Appropriations Per Capita	\$57.33	\$61.50	\$61.50

Special Revenue Fund—Library

260-555110

2016 Significant Accomplishments:

1. Examined results of Library User Satisfaction Survey to guide our service going forward; One result was responding to the requests for extended Sundays that we are open, we will now be open Sundays in September and May with very minimal additional cost
2. Addressed recurring building maintenance and figure the most cost effective way of taking care of the facility; Preventative maintenance agreements have been set up with contractors for the mechanicals in the building
3. Worked with Library Board personnel committee in the creation of career development for professional staff—encouraging staff to be involved in WLA and take part in leading a conference session or join a committee with the incentive of having their WLA membership paid for
4. Hired new Assistant Director

2017 Objectives To Be Accomplished:

1. Continue to work with Library Board and staff on our goal to be a technology center for the community
2. Work with staff on the merger implementation of Dodge and Washington county libraries and effects that will occur to our workflow and customer service

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
- 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:** 19.9% increase due to higher usage from non-residents from non-librariated areas; this is based on 2015 usage; should increase further into the future as the County has authorized non-librariated areas to increase reimbursement from 86% to 100% the cost of service over the next 5 years
 482215 **Rent of City Property:** Rental of Community Room by outside groups

Operating:

- 222 **Electric:** 31% increase 2015 was first full year in the building, so up until then usage has been an estimate
 223 **Marketing:** Decrease
 224 **Natural Gas:** Minor increase
 226 **Water:** Decrease
 290 **Maintenance/Contracted Services:** We do not have a maintenance person and instead have maintenance contracts set up with vendors of the mechanical equipment

Personnel:

- 154 **Health Insurance:** 9.14% increase—rate increase and staff member going from individual to family coverage

Special Revenue Fund—Library							
Fund 260							
				2016	2016	2017	% Change
Revenues	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
411111 City Property Taxes	490,000	490,000	657,842	707,306	707,306	707,306	0.00%
435432 Grants	762	707	730	715	735	730	2.10%
467100 Library Fines and Fees	19,606	16,840	24,993	25,000	24,000	24,500	-2.00%
467110 Library Other Revenues—County	119,106	118,863	125,872	153,904	153,904	184,534	19.90%
467150 Library Other Revenues—Copies	3,013	2,319	2,383	2,500	2,400	2,500	0.00%
473200 Library Donations	0	2,828	0	0	0	0	0.00%
482215 Rent of City Property	0	507	460	200	707	700	250.00%
491400 Transfer from Cap. Improvements						7,474	
Total Revenues	632,487	632,064	812,280	889,625	889,052	927,744	4.28%
555110							
				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
111 Salaries (8.0 FTE)	315,916	317,753	336,268	354,101	353,307	364,683	2.99%
124 Bonus	0	0	2,000	0	0	0	0.00%
125 Part Time Salaries (4.39 PTE)	69,436	109,516	119,463	114,635	116,300	118,905	3.72%
128 Maintenance Salaries (.50 PTE)	7,703	12,711	15,407	15,241	15,010	15,990	4.91%
135 Sick Leave Payout	75	157	255	7,233	7,379	350	-95.16%
151 Social Security	29,966	33,288	36,220	38,055	38,038	38,331	0.73%
152 Retirement	24,129	26,150	28,203	32,832	32,817	34,072	3.78%
154 Health Insurance	88,381	67,025	91,937	109,522	107,000	120,751	10.25%
155 Life Insurance	183	119	129	121	110	77	-36.36%

Special Revenue Fund—Library

260-555110

Special Revenue Fund—Library								
Fund 260 (contd.)								
555110					2016	2016	2017	% Change
Personnel (contd.)		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
159	Longevity	7,371	5,512	5,880	6,237	5,229	1,134	-81.82%
161	EAP/125 Admin.	0	96	0	100	100	100	0.00%
165	Workers' Comp. Insurance	1,240	1,041	1,016	1,179	1,179	1,178	-0.08%
Total		544,400	573,368	636,778	679,256	676,469	695,571	2.40%
555110					2016	2016	2017	% Change
Operating		2013	2014	2015	Budget	Estimated	Adopted	2017/2016
212	Professional Services	0	263	0	275	0	275	0.00%
222	Electric	15,372	19,037	21,195	16,000	21,000	21,100	31.88%
223	Marketing	172	500	594	200	150	200	0.00%
224	Natural Gas	5,063	8,209	7,179	7,000	7,000	7,200	2.86%
225	Telephone	1,541	2,951	2,189	2,000	2,000	2,000	0.00%
226	Water Service	1,339	1,413	1,649	1,900	1,650	1,700	-10.53%
240	Repair and Maintenance	4,998	5,349	1,225	2,000	2,837	2,400	20.00%
290	Maint./Contracted Services	1,322	4,094	45,181	39,629	39,000	41,000	3.46%
308	Program Supplies	0	0	570	500	549	500	0.00%
310	Office supplies	6,153	16,576	6,230	6,500	7,069	7,500	15.38%
312	Computer Supplies	5,644	3,415	2,526	3,000	1,800	2,000	-33.33%
315	Postage	1,489	185	545	500	600	600	20.00%
319	Publications and Subscriptions	82,935	73,280	85,322	80,000	78,000	78,862	-1.42%
320	Prof. Publications and Dues	309	1,145	997	1,600	1,200	1,600	0.00%
330	Travel & Training	1,515	4,119	4,873	6,000	5,000	6,000	0.00%
350	Operating Supplies	1,182	2,140	1,471	1,000	2,000	1,500	50.00%
380	Equipment/Capital Outlay	648	0	3,243	0	0	0	0.00%
381	Shared System Services	10,708	15,003	22,872	14,000	11,500	18,000	28.57%
382	Library Technology	3,374	5,654	2,354	2,000	1,200	3,000	50.00%
395	Employment Expenses	63	495	0	200	150	200	0.00%
510	Liability/Property Insurance	5,125	5,391	4,177	8,005	8,005	8,056	0.64%
Total		148,952	169,219	214,392	192,309	190,710	203,693	5.92%
Total Expenditures		693,352	742,587	851,170	871,565	867,179	899,264	3.18%
Revenues - Expenditures		(60,865)	(110,523)	(38,890)	18,060	21,873	28,480	
Beginning Fund Balance		159,925	99,060	(11,463)	(50,353)	(50,353)	(28,480)	
Total Fund Balance		99,060	(11,463)	(50,353)	(32,293)	(28,480)	0	



**INTERNAL
SERVICES
FUND**

City of Cedarburg

INTERNAL SERVICE/RISK MANAGEMENT FUND

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

Costs accounted for in this fund include premiums and claims costs for:

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

Providers

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

Deductibles and Self-Insured Retentions

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

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

Allocation of Costs

The premium and claims costs for the above programs are funded via charges to General Fund departments, the Sewer Utility Fund, the Swimming Pool, Cemetery, Recreation Programs and Library in the Special Revenue Fund, and the operations of the senior van accounted for in the Trust and Agency Fund. Premium charges to operating departments are based on factors such as value of automobiles, value of buildings and contents and employee salaries. One-half of the City's liability insurance premium is attributable to vehicles and allocated along with the physical damage premium.

The remainder of the liability insurance premium is combined with an estimate of claims costs (including legal and administration) and allocated accordingly to individual funds. In addition to premium and claims costs, this fund also paid the debt service on the bonds required to be issued by the City with respect to the formation of CVMIC. These debt service costs were financed by dividends from CVMIC based on investment earnings of CVMIC. The bonds were paid in full in 2007.

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

City of Cedarburg

INTERNAL SERVICE/RISK MANAGEMENT FUND

Internal Service—Risk Management

Fund 700

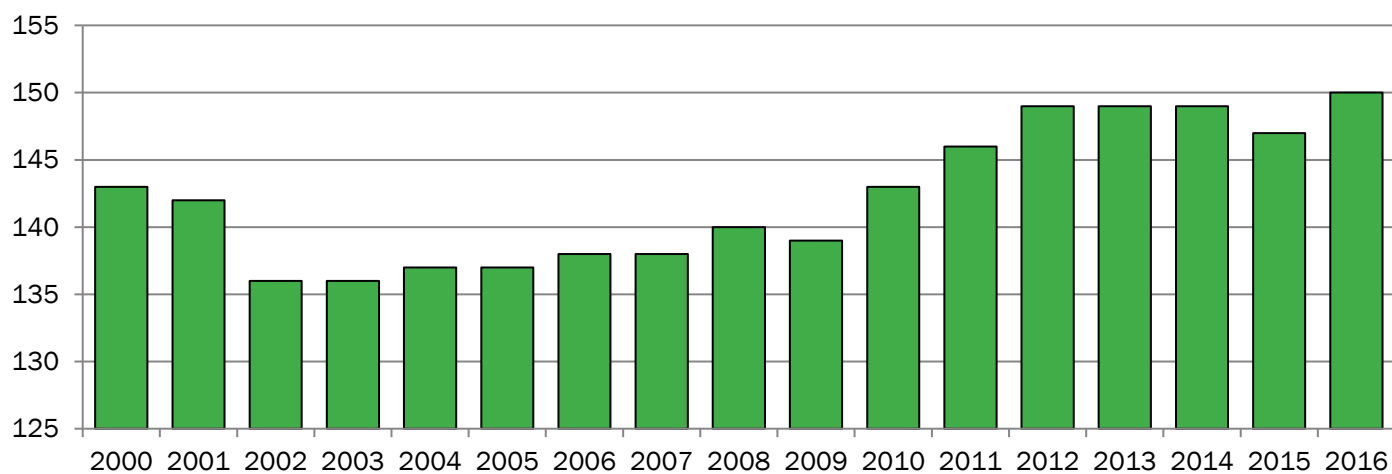
519400				2016	2016	2017	% Change
Operating Expenditures				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
165 Workers' Compensation Insurance	149,909	156,419	137,163	192,857	185,442	167,068	-13.37%
393 Unemployment Compensation	229	927	176	0	886	0	0.00%
510 Property—Auto Insurance	47,361	54,148	56,351	61,647	59,767	67,383	9.31%
512 General Liability Insurance	59,525	60,981	60,354	51,108	61,501	50,319	-1.54%
513 Employment Practices Insurance	9,554	11,202	13,509	19,866	16,710	19,217	-3.27%
515 Boiler Insurance	682	1,367	1,367	1,513	1,173	1,232	-18.57%
548 2012 Liability Claims Paid	105	0	0	0	0	0	0.00%
549 2013 Liability Claims Paid	10,814	13,292	0	0	0	0	0.00%
550 2014 Liability Claims Paid	0	46,111	1,342	2,500	0	0	0.00%
551 2015 Liability Claims Paid	0	0	89,049	2,500	1,367	2,500	0.00%
552 2016 Liability Claims Paid	0	0	0	5,000	89,661	2,500	-50.00%
553 2017 Liability Claims Paid	0	0	0	0	0	5,000	100.00%
Total Expenditures	278,179	344,447	359,311	336,991	416,507	315,220	-6.46%
				2016	2016	2017	% Change
Revenues				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
481100 Interest Income	2,433	2,111	2,034	1,800	1,800	10,000	455.56%
481195 Dividend Income/WC Dividend	66,145	33,370	56,609	26,837	26,837	24,470	-8.82%
484000 Insurance Recoveries	3,030	47,481	2,207	0	52,081	0	0.00%
Workers' Compensation-Wage Re- 482000 covery	9,761	1,635	73,299	0	3,843	0	0.00%
491100 Charges to General Fund	228,231	222,536	227,412	256,709	252,332	264,028	2.85%
491200 Charges to Cemetery Fund	1,237	1,164	1,080	1,319	1,319	1,288	-2.37%
Charges to Recreation Programs 491220 Fund	3,712	3,598	3,184	3,448	3,448	5,053	46.56%
491240 Charges to Swimming Pool Fund	10,481	9,942	8,396	10,850	10,850	10,758	-0.85%
491260 Charges to Library	4,976	4,785	5,193	5,672	9,183	9,151	61.34%
491601 Transfer from Sewer Fund	36,217	33,442	33,942	38,519	38,519	32,054	-16.78%
491800 Transfer from Trust & Agency Fund	204	205	180	195	195	223	14.53%
Total Revenues	366,427	360,269	413,536	345,349	400,407	357,026	3.38%
				2016	2016	2017	% Change
Net Cost of Program				Budget	Estimated	Adopted	2017/2016
	2013	2014	2015				
	88,248	15,822	54,225	8,358	(16,100)	41,806	400.19%
Fund Balance—January 1	741,215	829,463	845,285	899,510	899,510	883,410	
Fund Balance—December 31	829,463	845,285	899,510	907,868	883,410	925,216	



APPENDICES



Population Per Employee



Year	Population	FTE* Employees	Pop. Per Employee
2005	11,331	82.73	137
2006	11,425	82.93	138
2007	11,425	82.93	138
2008	11,440	81.77	140
2009	11,435	82.48	139
2010	11,440	79.83	143
2011	11,419	77.71	146
2012	11,419	76.88	149
2013	11,445	76.61	149
2014	11,451	77.14	148
2015	11,479	77.99	147
2016	11,530	79.59	145
Avg.			143

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

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

High Point

Low Point

2016 Personnel Summary by Program

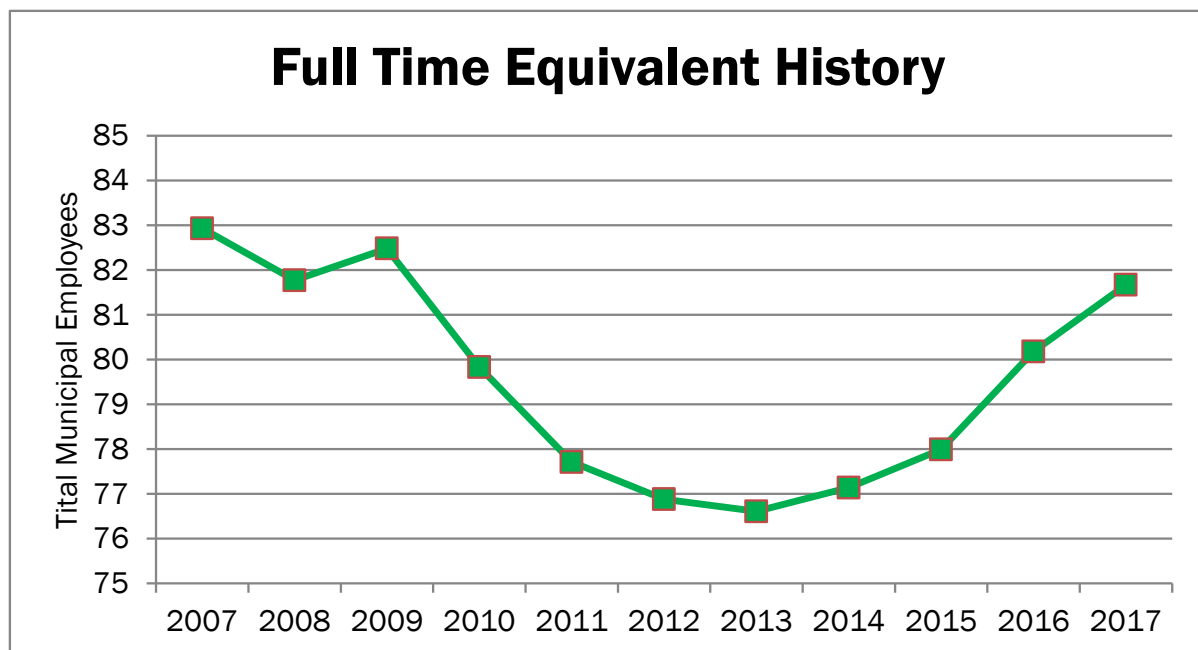
General Fund Employees		Adopted 2017	Regular	Regular	Total
Fund 100		Salaries*	Full-Time	Part-time	FTE**
511100	Common Council	\$16,800			
513100	Mayor	6,000			
513200	Administrator	72,641	0.79		0.79
514100	City Clerk	143,367	2.00	0.50	2.50
515400	City Assessor	72,622	1.00		1.00
515600	City Treasurer	81,343	1.45	0.60	2.05
518100	City Hall Complex	81,152	1.43		1.43
522100	Police Station	19,493	0.40		0.40
522110	Police Administration	196,304	10.00		10.00
522120	Police Patrol***	1,214,992	15.00		15.00
522130	Police Investigation	163,551	2.00		2.00
522230	Fire Department	50,000	1.00	0.5	1.50
522310	Building Inspection	105,396	2.00		2.00
533110	Engineering & Administration	115,219	1.50		1.50
533210	Public Works Crew	115,097	1.75		1.75
533311	Street Maintenance	275,077	3.95		3.95
533440	Storm Sewers	100,974	1.35		1.35
533730	Recycling	89,358	1.50		1.50
555140	Senior Center	55,596		1.30	1.30
555510	Parks & Forestry***	358,967	6.45		6.45
Total General Fund Employees		\$3,333,949	53.57	2.90	56.47
Special Revenue Fund Employees		Adopted 2017	Regular	Regular	Total
Funds 200, 220, 221, 222, 240, 260		Salaries*	Full-Time	Part-time	FTE**
544210	Cemetery***	10,633	0.17		0.17
555320	Swimming Pool***	45,125	0.90		0.90
555110	Library	499,578	8.00	4.89	12.89
Total Special Revenue Fund Employees		\$555,336	9.07	4.89	13.96
Special Revenue Fund Employees		Adopted 2017	Regular	Regular	Total
Fund 601		Salaries*	Full-Time	Part-time	FTE**
573805	Sewerage Administration	237,018	3.41		3.41
573810	Sewerage General Labor	220,480	4.00		4.00
573815	Sewerage Collection System	93,080	1.75		1.75
Total Sewerage Fund Employees		\$550,578	9.16		9.16
Total Municipal Employees		\$4,439,863	71.80	7.79	79.59

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

*** Includes seasonal staff salaries

Full-Time by Department Equivalent History						
	2012	2013	2014	2015	2016	2017
City Administrator	0.895	0.79	0.79	0.79	0.79	0.79
City Clerk	2.5	2.5	2.5	2.5	2.25	2.25
City Treasurer	2.445	2.05	2.05	2.05	1.95	1.95
Assessor	1.0	1.0	1.0	1.0	1.0	1.0
Parks, Recreation and Forestry	6.45	8.17	7.0	7.0	7.0	7.0
Senior Center	1.3	1.3	1.3	1.3	1.3	1.3
Police	27.9	27.4	27.4	28.4	28.4	28.4
Fire Department	--	--	--	--	--	1.5
Engineering and Public Works	23.56	23.34	24.79	24.39	24.39	24.39
Library	10.83	10.06	10.31	10.56	13.1	13.09
Total Municipal Employees	76.88	76.61	77.14	77.99	80.18	81.67

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



General Government Fund							
100							
Common Council 511100	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Salaries	16,800	16,477	16,800	16,800	16,800	16,800	0.00%
Social Security	1,285	1,260	1,243	1,285	1,285	1,285	0.00%
Workers' Comp. Insurance	51	42	34	38	38	37	-2.63%
Total	18,136	17,779	18,077	18,123	18,123	18,122	-0.01%
511100 Common Council							
Operating	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Printing	0	67	0	500	100	100	-80.00%
Subscriptions and Dues	6,012	6,220	6,322	6,300	6,322	6,350	0.79%
Travel & Meeting Expenses	191	315	233	225	225	225	0.00%
Operating Expenses	(85)	463	386	375	375	375	0.00%
Total	6,118	7,065	6,941	7,400	7,022	7,050	-4.73%
Total Expenditures	24,254	24,844	25,018	25,523	25,145	25,172	-1.38%
513100 Mayor							
Personnel	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Salary	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Social Security	459	459	459	459	459	459	0.00%
Retirement	8	8	0	0	0	0	0.00%
Workers' Comp. Insurance	18	15	12	14	14	13	-7.14%
Total	6,485	6,482	6,471	6,473	6,473	6,472	-0.02%
513100 Mayor							
Operating	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Telephone	9	32	67	75	85	85	13.33%
Printing	7,100	6,813	7,103	3,750	3,564	0	-100.00%
Travel & Meeting Expenses	20	162	0	150	554	600	300.00%
Awards & Supplies	115	0	561	600	0	600	0.00%
Other Expenses	0	250	515	250	250	250	0.00%
Total	7,244	7,257	8,246	4,825	4,453	1,535	-68.19%
Total Expenditures	13,729	13,739	14,717	11,298	10,926	8,007	-29.13%
513200 City Administrator							
Personnel	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Salaries	68,521	68,323	69,693	71,314	71,314	72,641	1.86%
Sick Payout	387	844	706	866	866	986	13.86%
Social Security	5,035	5,148	5,258	5,583	5,621	5,735	2.72%
Retirement	4,565	4,923	4,954	4,816	4,849	5,098	5.86%
Health Insurance	14,093	9,673	13,271	14,620	14,620	15,491	5.96%
Life Insurance	23	33	46	37	37	38	2.70%
Longevity	1,145	1,194	1,244	1,294	1,294	1,344	3.86%
Workers' Comp Insurance	222	186	154	176	176	177	0.57%
Total	93,991	90,324	95,326	98,706	98,777	101,510	2.84%

513200 City Administrator				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Telephone	205	587	129	210	130	130	-38.10%
Operating Supplies	82	8	359	150	50	150	0.00%
Publications & Dues	342	404	550	375	180	375	0.00%
Conferences & Travel	174	727	68	500	792	600	20.00%
Total	803	1,726	1,106	1,235	1,152	1,255	1.62%
Total Expenditures	94,794	92,050	96,432	99,941	99,929	102,765	2.83%
519200 Employee Relations				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Performance Bonuses	1,000	0	0	0	0	0	0.00%
EAP/125	1,722	1,759	1,904	2,100	2,100	2,100	0.00%
Professional Services	487	471	140	1,000	1,000	1,000	0.00%
Leadership Development	8	549	344	300	300	300	0.00%
Awards and Supplies	2,721	1,330	2,164	1,200	1,200	1,550	29.17%
Total	5,938	4,109	4,552	4,600	4,600	4,950	7.61%
Legal Services				2016	2016	2017	% Change
516100 City Attorney	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
General Services	57,600	19,200	0	0	0	0	0.00%
Extraordinary Services	26,318	43,541	51,305	70,000	100,000	80,000	14.29%
Total Legal Services	83,918	62,741	51,305	70,000	100,000	80,000	14.29%
514100 City Clerk				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	116,239	118,557	120,749	123,542	123,542	125,832	1.85%
Salaries—Part-Time	15,991	14,293	16,252	17,047	17,047	17,535	2.86%
Sick Payout	375	515	340	445	445	1,646	269.89%
Social Security	10,685	10,564	10,716	10,869	10,934	11,253	3.53%
Retirement	8,003	8,556	9,120	9,377	9,433	10,002	6.67%
Health Insurance	25,247	17,963	22,004	32,560	32,560	34,768	6.78%
Life Insurance	46	56	77	83	83	84	1.20%
Longevity	1,575	1,701	1,827	1,890	1,890	2,079	10.00%
Workers' Comp. Insurance	428	359	297	342	342	348	1.75%
Total	178,589	172,564	181,382	196,155	196,276	203,547	3.77%
514100 City Clerk				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	985	829	703	1,000	750	1,000	0.00%
Telephone	670	1,458	458	600	600	600	0.00%
Repair & Maintenance Services	2,061	1,958	1,996	1,415	1,415	1,415	0.00%
Office Supplies & Expenses	1,520	3,012	2,665	3,100	3,100	3,100	0.00%
Recording Fees	270	240	130	400	400	400	0.00%
Computer/Copier Supplies	0	0	1,393	2,500	2,000	2,500	0.00%
Postage	9,279	9,929	7,856	13,500	12,000	10,500	-22.22%
Publication & Dues	378	548	380	575	575	575	0.00%
Legal Notice Publications	4,378	3,027	2,472	5,500	4,000	4,500	-18.18%

514100 City Clerk				2016	2016	2017	% Change
Operating (contd.)	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Employee Training, Travel	479	665	185	1,375	600	1,000	-27.27%
Equipment	3,317	0	424	900	600	900	0.00%
Total	23,337	21,666	18,662	30,865	26,040	26,490	-14.17%
Total Expenditures	201,926	194,230	200,044	227,020	222,316	230,037	1.33%

514200 Elections				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	8,297	19,884	9,981	29,672	29,000	13,985	-52.87%
Overtime	0	792	87	1,004	1,000	200	0.00%
Salaries—Part Time	0	45	0	680	680	0	0.00%
Social Security	24	111	0	129	129	15	0.00%
Workers' Comp. Insurance	29	24	26	71	71	31	-56.34%
Total	8,350	20,856	10,094	31,556	30,880	14,231	-54.90%

514200 Elections				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Supplies	3,333	4,375	4,209	9,700	9,000	7,106	-26.74%
Equipment	0	0	3,160	0	150	200	0.00%
Legal Notice Publications	130	179	68	200	0	0	-100.00%
Total	3,463	4,554	7,437	9,900	9,150	7,306	-26.20%
Total Expenditures	11,813	25,410	17,531	41,456	40,030	21,537	-48.05%

515400 City Assessor				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	66,920	68,257	69,678	71,198	71,198	72,622	2.00%
Sick Payout	740	588	340	700	700	700	0.00%
Social Security	5,115	5,195	5,104	5,595	5,626	5,739	2.57%
Retirement	4,627	4,953	4,976	4,827	4,853	5,102	5.70%
Health Insurance	19,155	14,760	17,571	18,161	18,161	19,609	7.97%
Life Insurance	36	53	62	65	65	66	1.54%
Longevity	1,449	1,512	1,575	1,638	1,638	1,701	3.85%
Workers' Comp. Insurance	2,839	2,729	2,468	3,450	3,450	3,408	-1.22%
Total	100,881	98,047	101,774	105,634	105,691	108,947	3.14%

515400 City Assessor				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	10,100	10,100	13,500	13,500	13,500	13,500	0.00%
Revaluation	8,360	0	0	0	0	0	0.00%
Telephone	335	729	196	300	200	200	-33.33%
Office Supplies	762	350	269	355	325	325	-8.45%
Computer Supplies	3,725	3,887	4,333	4,500	4,200	4,500	0.00%
Publication & Dues	255	255	255	320	305	305	-4.69%
State Fees—Mfg. Assessment	1,682	1,447	1,315	1,600	1,505	1,685	5.31%
Employee Training, Travel	1,159	1,163	1,286	1,300	950	1,200	-7.69%
Total	26,378	17,931	21,154	21,875	20,985	21,715	-0.73%
Total Expenditures	127,259	115,978	122,928	127,509	126,676	130,662	2.47%

515600 City Treasurer				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	66,620	66,919	73,579	80,082	80,082	81,343	1.57%
Salaries—Part Time	24,797	25,496	29,297	0	0	0	0.00%
Sick Payout	475	670	354	515	515	474	-7.96%
Social Security	7,107	7,224	7,533	6,203	6,283	6,384	2.92%
Retirement	6,597	6,887	6,239	5,554	5,623	5,674	2.16%
Health Insurance	16,767	12,942	16,631	23,314	23,314	25,168	7.95%
Life Insurance	89	112	99	75	61	61	-18.67%
Longevity	2,422	2,539	1,446	1,537	1,537	1,629	5.99%
Workers' Comp. Insurance	298	250	207	196	196	197	0.51%
Total	125,172	123,039	135,385	117,476	117,611	120,930	2.94%

515600 City Treasurer				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	25,864	39,575	43,762	49,610	49,610	49,125	-0.98%
Telephone	670	1,458	325	300	300	300	0.00%
Office Supplies	3,799	6,567	6,121	4,200	4,200	4,200	0.00%
Publication & Dues	350	415	464	500	465	500	0.00%
Employee Training, Travel	20	139	151	400	400	400	0.00%
Office Equipment	398	0	0	100	100	100	0.00%
Other Expenses	2,912	2,471	4,146	2,900	2,500	2,500	-13.79%
Total	34,013	50,625	54,969	58,010	57,575	57,125	-1.53%
Total Expenditures	159,185	173,664	190,354	175,486	175,186	178,055	1.46%

				2016	2016	2017	% Change
515900 Independent Auditing	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	28,992	29,042	33,112	30,900	32,400	28,000	-9.39%

				2016	2016	2017	% Change
514700 Technology	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	29,815	17,620	15,603	15,000	15,000	15,000	0.00%
Internet Service	12,892	10,098	13,254	13,500	14,450	13,500	0.00%
Computer Supplies	2,441	2,419	88	3,000	100	500	-83.33%
Equipment Outlay	41,422	12,466	5,986	24,000	16,000	6,000	-75.00%
Multi Use Equipment	7,349	7,151	9,245	6,500	7,000	7,000	7.69%
Total	93,919	49,754	44,176	62,000	52,550	42,000	-32.26%

				2016	2016	2017	% Change
519400 Insurance	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Property/Auto Insurance	3,700	3,280	3,480	3,648	3,648	3,702	1.48%
General Liability Insurance	4,619	4,629	4,390	4,664	4,664	4,639	-0.54%
Surety Bonds	(415)	862	531	584	520	520	-10.96%
Total	7,904	8,771	8,401	8,896	8,832	8,861	-0.39%

518100 City Hall Complex				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	79,055	77,868	80,979	79,557	79,557	81,152	2.00%
Overtime	2,558	3,691	1,542	2,000	2,000	2,000	0.00%

518100 City Hall Complex				2016	2016	2017	% Change
Personnel (contd.)	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries—Part-Time	2,136	1,735	2,027	7,330	5,330	7,330	0.00%
Sick Payout	687	831	988	950	950	997	4.95%
Social Security	6,733	6,678	6,835	7,063	6,910	7,195	1.87%
Retirement	5,722	6,053	5,942	5,610	5,610	5,897	5.12%
Health Insurance	18,973	14,017	16,394	18,260	18,260	21,232	16.28%
Life Insurance	123	112	124	89	89	107	20.22%
Longevity	2,217	2,307	2,397	2,487	2,487	2,577	3.62%
Workers' Comp. Insurance	3,432	3,300	2,972	4,151	4,151	4,247	2.31%
Total	121,636	116,592	120,200	127,497	125,344	132,734	4.11%
518100 City Hall Complex				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Electric	23,750	22,563	20,753	25,609	25,609	25,609	0.00%
Natural Gas	27,958	37,028	22,172	30,300	20,000	25,000	-17.49%
Telephone	1,204	882	1,653	1,200	1,653	1,660	38.33%
Water Service	3,432	4,038	3,514	4,000	4,000	4,000	0.00%
Repair & Maintenance Services	34,470	28,971	29,536	30,000	30,000	30,000	0.00%
Operating Supplies	9,869	20,026	13,978	15,000	15,000	15,000	0.00%
Capital Equipment Outlay	18,877	32,969	22,147	22,000	22,000	22,000	0.00%
Total	119,560	146,477	113,753	128,109	118,262	123,269	-3.78%
Total Expenditures	241,196	263,069	233,953	255,606	243,606	256,003	0.16%
Total General Government	1,094,827	1,057,401	1,042,523	1,140,235	1,142,196	1,116,049	-2.12%

Public Safety							
522100 Police Station				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	18,584	18,260	19,098	19,111	19,111	19,493	2.00%
Overtime	0	0	66	400	400	400	0.00%
Sick Payout	73	162	0	172	172	219	27.33%
Social Security	1,645	1,734	1,642	1,535	1,535	1,571	2.35%
Retirement	1,294	1,494	1,363	1,313	1,313	1,382	5.26%
Health Insurance	2,642	1,973	1,920	2,263	2,263	3,304	46.00%
Life Insurance	0	10	0	18	18	18	0.00%
Longevity	328	353	378	378	378	428	13.23%
Workers' Comp. Insurance	776	746	676	964	964	932	-3.32%
Total	25,341	24,732	25,143	26,154	26,154	27,747	6.09%
522100 Police Station				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Electric	26,761	26,923	25,120	28,591	28,591	28,591	0.00%
Natural Gas	10,711	16,443	7,864	13,130	7,000	12,000	-8.61%
Water Service	746	895	915	1,270	1,270	1,270	0.00%
Repair & Maintenance Services	27,328	16,591	29,751	15,700	16,000	22,000	40.13%
Maintenance Supplies	4,437	2,519	2,794	4,500	4,500	4,500	0.00%
Property/Auto Insurance	2,651	2,269	2,077	2,038	2,038	2,038	0.00%
Total	72,632	65,640	68,521	65,229	59,399	70,399	7.93%
Total Expenditures	97,974	90,372	93,664	91,383	85,553	98,146	7.40%

522110 Police Administration				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	174,849	180,967	187,501	191,987	191,987	196,304	2.25%
Overtime	0	4,878	9,408	3,835	3,835	3,950	3.00%
Office/Dispatchers	354,786	339,468	350,337	376,585	376,585	391,551	3.97%
Holiday	8,960	8,960	9,796	12,192	12,192	12,716	4.30%
Sick Payout	4,793	5,002	5,016	5,248	5,248	4,815	-8.25%
Social Security	42,438	41,133	42,822	46,139	46,139	47,674	3.33%
Retirement	59,916	48,938	45,540	45,181	45,181	50,293	11.31%
Health Insurance	132,122	92,885	112,504	125,306	125,306	134,896	7.65%
Life Insurance	180	204	218	222	222	228	2.70%
Longevity	13,654	12,148	12,715	13,282	13,282	13,849	4.27%
Workers' Comp. Insurance	9,030	9,015	6,574	8,316	8,316	7,983	-4.00%
Total	800,728	743,598	782,431	828,293	828,293	864,259	4.34%
522110 Police Administration				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Legal Services	14,692	14,574	15,813	15,000	15,000	15,000	0.00%
Animal Pound	595	490	790	1,500	1,500	1,500	0.00%
Telephone/Communications	26,521	30,449	34,527	28,000	28,000	28,000	0.00%
Repair & Maintenance Services	40,520	43,976	47,438	40,000	43,302	42,000	5.00%
Office Supplies	5,442	6,136	5,169	6,500	6,500	6,500	0.00%
Printing	2,294	1,973	2,509	3,500	3,500	3,500	0.00%
Publications & Dues	840	1,639	1,360	1,250	1,250	1,250	0.00%
Employee Training, Travel	5,538	5,987	5,546	4,500	4,500	4,500	0.00%
Clothing & Uniforms	3,101	2,098	3,624	3,700	3,700	3,700	0.00%
Supplies & Expenses—Hunter Safety	397	338	267	300	300	300	0.00%
Equipment Outlay	4,614	12,006	1,607	5,500	5,500	5,500	0.00%
Other Expenses (Photo)	1,630	2,426	1,399	2,000	2,000	2,000	0.00%
Liability Insurance	18,242	18,282	19,269	19,840	19,840	19,880	0.20%
Total	124,426	140,374	139,318	131,590	134,892	133,630	1.55%
Total Expenditures	925,154	883,972	921,749	959,883	963,185	997,889	3.96%
522120 Patrol				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	1,013,973	1,089,876	1,138,365	1,199,229	1,199,229	1,214,992	1.31%
Overtime	26,172	28,983	32,994	45,371	45,371	46,371	2.20%
Crossing Guards	48,631	48,634	44,221	51,744	51,744	53,296	3.00%
Wages/Billable	(5,450)	(8,813)	(8,032)	(10,000)	(10,000)	(10,000)	0.00%
Holiday	28,116	36,973	36,754	55,043	55,043	56,694	3.00%
Sick Payout	4,435	4,277	4,109	6,566	6,566	4,593	-30.05%
Social Security	86,655	92,619	96,300	104,437	104,437	105,590	1.10%
Retirement	184,775	110,287	124,115	126,157	126,157	146,561	16.17%
Health Insurance	257,886	220,985	211,627	233,162	233,162	233,540	0.16%
Life Insurance	106	199	225	219	219	204	-6.85%
Longevity	15,829	14,706	16,217	17,236	17,236	14,316	-16.94%
Workers' Comp. Insurance	43,223	44,228	45,469	51,066	51,066	49,543	-2.98%
Total	1,704,350	1,682,954	1,742,364	1,880,230	1,880,230	1,915,700	1.89%

522120 Patrol				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Repair & Maintenance Services	18,820	17,307	8,767	20,000	20,000	20,000	0.00%
Employee Training, Travel	15,169	17,770	20,535	16,000	16,000	16,000	0.00%
Clothing & Uniforms	14,506	22,096	16,622	12,200	12,200	12,200	0.00%
Supplies & Expenses	6,748	10,005	15,704	5,500	5,500	5,500	0.00%
Gasoline, Motor Oil	46,198	43,615	30,250	48,000	32,000	32,000	-33.33%
Equipment Outlay	13,761	22,235	20,292	16,000	20,130	21,000	31.25%
Other Expenses	67	870	17	500	500	500	0.00%
Property/Automobile Insurance	3,574	3,579	3,319	3,440	3,440	3,922	14.01%
Total	118,844	137,477	115,506	121,640	109,770	111,122	-8.65%
Total Expenditures	1,823,194	1,820,431	1,857,870	2,001,870	1,990,000	2,026,822	1.25%
522130 Investigative Division				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	146,590	151,818	157,379	159,940	159,940	163,551	2.26%
Overtime	8,724	7,756	9,003	10,200	10,200	10,506	3.00%
Wages/Billable	(236)	(101)	(215)	(900)	(900)	(927)	3.00%
Holiday	5,583	5,777	5,962	6,594	6,594	6,792	3.00%
Sick Payout	1,091	1,164	927	840	840	1,174	39.76%
Social Security	12,272	12,520	12,915	13,763	13,763	14,105	2.48%
Retirement	31,710	19,131	17,756	17,241	17,241	20,254	17.48%
Health Insurance	38,408	31,327	33,791	37,013	37,013	39,957	7.95%
Life Insurance	63	57	83	95	95	96	1.05%
Longevity	4,986	3,754	3,113	3,239	3,239	3,277	1.17%
Workers' Comp. Insurance	7,205	7,373	6,059	6,627	6,627	6,476	-2.28%
Total	256,397	240,576	246,773	254,652	254,652	265,261	4.17%
522130 Investigative Division				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	7,628	5,158	1,678	2,500	4,643	2,500	0.00%
Investigative Supplies	3,133	2,635	1,765	3,000	3,000	3,000	0.00%
Employee Training, Travel	1,070	3,133	1,615	2,000	2,000	2,000	0.00%
Clothing & Uniforms	1,911	1,924	2,436	1,250	1,250	1,250	0.00%
Total	13,741	12,850	7,494	8,750	10,893	8,750	0.00%
Total Expenditures	270,138	253,426	254,267	263,402	265,545	274,011	4.03%
522230 Fire Station				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries						25,000	0.00%
Part Time Salaries		(13,207)	13,207			25,000	0.00%
FICA		(1,008)	1,050			3,825	0.00%
Retirement	24,038	23,614	23,393	25,200	20,197	25,788	2.33%
Health Insurance						9,535	0.00%
Workers' Comp. Insurance	9,187	8,699	6,915	9,297	9,297	9,409	1.20%
Total	33,225	18,098	44,565	34,497	29,494	98,557	185.70%

522230 Fire Station							
Operating	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Electric	16,268	15,639	14,816	16,360	16,360	16,360	0.00%
Natural Gas	11,534	15,392	9,161	13,130	13,130	13,130	0.00%
Telephone	1,436	1,393	575	800	800	800	0.00%
Water Service	3,406	2,602	2,515	3,000	3,000	3,000	0.00%
Operating Expense	238,100	238,100	247,773	268,100	268,100	244,763	-8.70%
Building Maintenance	10,014	15,339	7,791	11,000	5,339	11,000	0.00%
Maintenance/Contracted Services	0	0	0	0	0	2,300	0.00%
Property/Auto Insurance	29,508	29,217	36,435	30,610	30,610	34,563	12.91%
Liability Insurance	2,956	2,854	2,421	2,708	2,708	2,895	6.91%
State Fire Insurance Dues	40,187	45,625	0	0	46,134	0	0.00%
Total	353,410	366,161	321,487	345,708	386,181	328,811	-4.89%
Total Expenditures	386,635	384,259	366,052	380,205	415,675	427,368	12.40%
522310 Building Inspection							
Personnel	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Salaries	97,886	104,420	113,682	102,675	102,675	105,396	2.65%
Social Security	7,125	7,545	8,362	7,908	7,908	8,121	2.69%
Retirement	6,807	7,719	7,134	6,822	6,822	7,218	5.80%
Health Insurance	38,311	26,277	27,729	25,327	25,327	27,344	7.96%
Life Insurance	52	53	49	56	56	59	5.36%
Longevity	2,331	2,457	630	693	693	756	9.09%
Workers' Comp. Insurance	2,386	2,276	2,345	3,202	3,202	3,145	-1.78%
Total	154,896	150,747	159,931	146,683	146,683	152,039	3.65%
522310 Building Inspection							
Operating	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Professional Services	1,042	1,860	2,250	2,000	2,250	2,250	12.50%
Telephone	773	1,051	521	600	600	600	0.00%
Office Supplies & Expenses	2,033	2,132	2,347	1,800	2,347	2,347	30.39%
Publications & Dues	40	0	0	0	0	0	0.00%
Employee Training, Travel	363	601	0	650	650	650	0.00%
Vehicle Maintenance—Gasoline	2,438	2,445	1,863	2,200	1,863	1,900	-13.64%
Liability Insurance	967	969	1,043	949	949	962	1.37%
Total	7,656	9,058	8,024	8,199	8,659	8,709	6.22%
Total Expenditures	162,551	159,805	167,955	154,882	155,342	160,748	3.79%
522360 Weights & Measures							
Operating	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
522410 Emergency Management							
Operating	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Workers' Comp. Insurance	0	341	250	263	250	263	0.00%
Electric	3,566	2,433	711	1,020	1,020	1,020	0.00%
Natural Gas	4,353	2,394	760	1,500	1,500	1,250	-16.67%

522410 Emergency Management				2016	2016	2017	% Change
Operating (contd.)	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Telephone	1,722	1,895	973	1,200	1,200	1,200	0.00%
Water Service	481	343	335	420	420	420	0.00%
Sirens Maintenance	13,647	1,973	1,320	1,000	1,000	1,000	0.00%
Repair & Maintenance	951	954	2,392	2,000	2,000	2,000	0.00%
Maintenance—Contracted	204	0	177	500	500	500	0.00%
Radio Equipment Maintenance	499	1,413	2,175	2,000	2,000	2,000	0.00%
Training & Travel	252	1,608	649	1,500	1,488	1,500	0.00%
Repair & Maintenance—Supplies	475	309	441	500	500	500	0.00%
Awards	370	683	394	800	800	800	0.00%
Clothing & Uniforms	459	829	8,030	1,200	1,200	1,200	0.00%
Operating Supplies—Vehicles	1,063	2,158	1,026	2,000	2,000	2,000	0.00%
Fuel—Vehicles	1,193	1,445	916	1,500	750	750	-50.00%
Equipment	777	2,491	2,334	3,000	3,000	3,000	0.00%
Property Insurance	2,729	1,702	1,240	1,356	1,356	1,356	0.00%
Total	32,739	22,971	24,123	21,759	20,984	20,759	-4.60%
Total Public Safety	3,700,385	3,617,236	3,687,680	3,875,384	3,898,284	4,007,743	3.42%
533110 Engineering				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	106,498	108,636	110,381	113,634	113,634	115,219	1.39%
Sick Pay Out	1,025	911	1,018	1,100	1,100	1,130	2.73%
Social Security	7,973	7,882	8,001	8,852	8,943	9,074	2.51%
Retirement	7,396	7,915	7,873	7,564	7,643	7,989	5.62%
Health Insurance	18,555	11,891	16,469	19,255	19,255	20,786	7.95%
Life Insurance	118	134	149	112	112	132	17.86%
Longevity	1,890	1,985	2,079	2,174	2,174	2,268	4.32%
Workers' Comp. Insurance	3,205	3,068	2,760	3,837	3,837	3,710	-3.31%
Total	146,661	142,422	148,730	156,528	156,698	160,308	2.41%
533110 Engineering				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	1,557	919	3,700	2,000	2,000	1,500	-25.00%
Telephone	661	848	326	500	500	500	0.00%
Office Supplies	325	403	261	400	400	400	0.00%
Maps & Plats	0	0	1,679	3,000	4,000	4,500	50.00%
Publications & Dues	951	922	769	800	1,000	900	12.50%
Employee Training, Travel	563	795	989	900	900	1,000	11.11%
Operating Supplies	935	811	659	1,150	1,100	1,100	-4.35%
Gas & Oil Expense	1,358	1,434	878	1,250	1,000	1,000	-20.00%
Equipment Outlay	551	485	854	800	770	800	0.00%
Liability Insurance	6,748	6,763	6,776	6,914	6,914	6,858	-0.81%
Total	13,649	13,380	16,891	17,714	18,584	18,558	4.76%
Total Expenditures	160,310	155,802	165,621	174,242	175,282	178,866	2.65%

533210 Public Works Crew				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	77,130	86,828	98,181	112,604	112,604	115,097	2.21%
Overtime	161	488	1,414	1,050	1,050	1,050	0.00%
Social Security	5,689	6,331	7,199	8,748	8,748	8,943	2.23%
Retirement	5,461	6,583	6,946	7,547	7,547	7,949	5.33%
Health Insurance	16,380	10,824	12,414	18,161	18,161	19,609	7.97%
Life Insurance	28	3	10	0	0	0	0.00%
Longevity	504	567	630	693	693	756	9.09%
Workers' Comp. Insurance	4,451	4,279	4,096	5,391	5,391	5,269	-2.26%
Total	109,803	115,903	130,890	154,194	154,194	158,673	2.90%
533210 Public Works Crew				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Contracted Services	0	165	679	700	700	700	0.00%
Electric	7,766	8,250	7,348	8,829	8,829	13,000	47.24%
Natural Gas	7,610	10,585	7,283	10,100	10,100	15,000	48.51%
Telephone	2,254	2,223	2,613	2,400	2,400	5,400	125.00%
Water Service	2,905	2,622	3,061	3,445	3,445	14,000	306.39%
Employee Training, Travel	1,206	0	800	1,200	1,200	1,200	0.00%
Garage/Maintenance Supplies	22,977	24,757	27,558	26,350	26,350	26,350	0.00%
Gas/Diesel Fuel & Oil Expense	75,437	72,199	54,191	70,000	55,000	60,000	-14.29%
M&E Maintenance/Parts	62,225	51,842	57,566	51,000	51,000	51,000	0.00%
Equipment Outlay	0	3,700	7,345	5,000	5,000	5,000	0.00%
Property/Auto Insurance	22,526	21,679	25,124	28,515	28,515	34,724	21.77%
Total	204,906	198,022	193,568	207,539	192,539	226,374	9.08%
Total Expenditures	314,710	313,925	324,458	361,733	346,733	385,047	6.45%
533311 Street Maintenance				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	295,772	303,489	291,149	269,828	268,828	275,077	1.95%
Overtime	29,419	31,711	17,124	45,500	45,500	45,500	0.00%
Part Time Salaries/Temporary	119	36	10,295	6,000	6,000	6,900	15.00%
Sick Pay Out	1,627	1,785	1,722	2,293	2,293	2,884	25.77%
Social Security	24,815	25,254	23,462	25,596	25,596	26,150	2.16%
Retirement	23,673	24,646	20,466	21,536	21,536	22,579	4.84%
Health Insurance	141,151	111,496	121,140	154,530	154,530	166,454	7.72%
Life Insurance	130	163	88	163	163	118	-27.61%
Longevity	10,395	10,962	10,710	11,970	11,970	11,466	-4.21%
Workers' Comp. Insurance	12,471	11,990	11,709	15,747	15,747	14,830	-5.82%
Total	539,571	521,532	507,865	553,163	552,163	571,958	3.40%

533311 Street Maintenance				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	1,116	395	809	750	750	750	0.00%
Repair & Maintenance Services	26,608	54,013	56,498	45,500	45,500	45,500	0.00%
Sidewalk Replacement	(901)	0	0	0	0	0	0.00%
Operating Supplies	2,764	851	3,036	3,000	4,000	3,000	0.00%
Signs, Supplies & Parts	18,428	20,993	22,371	15,373	15,373	11,473	-25.37%
Total	48,014	76,252	82,714	64,623	65,623	60,723	-6.04%
Total Expenditures	587,586	597,784	590,579	617,786	617,786	632,681	2.41%
533410 Streets Ineligible				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Lease Expenses	3,970	4,340	4,133	4,400	5,450	5,450	23.86%
Total Expenditures	3,970	4,340	4,133	4,400	5,450	5,450	23.86%
533420 Street Lighting				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Electric	289,723	296,538	297,507	307,666	300,000	280,000	-8.99%
Total	289,723	296,538	297,507	307,666	300,000	280,000	-8.99%
533421 Traffic Control Signals				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Electric	2,536	2,707	2,300	2,629	2,629	2,700	2.70%
Repair & Maintenance Services	3,883	8,608	3,023	5,000	6,000	5,000	0.00%
Total	6,420	11,315	5,323	7,629	8,629	7,700	0.93%
Total Lighting and Signals	296,143	307,853	302,830	315,295	308,629	287,700	-8.75%
533440 Storm Sewers				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	39,361	52,131	71,502	98,530	98,530	100,974	2.48%
Overtime	1,814	665	545	1,000	1,000	1,000	0.00%
Social Security	3,127	3,999	5,492	7,614	7,614	7,801	2.46%
Retirement	2,689	3,853	5,048	6,569	6,569	6,934	5.56%
Health Insurance	125	140	1,821	0	0	0	0.00%
Life Insurance	2	2	5	0	0	0	0.00%
Workers' Comp. Insurance	3,788	3,642	3,511	4,684	4,684	4,611	-1.56%
Total	50,906	64,432	87,924	118,397	118,397	121,320	2.47%
533440 Storm Sewers				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Repair & Maintenance Services	19,926	20,201	26,745	30,000	30,000	30,000	0.00%
Contracted Services (street sweepings)	13,730	15,589	15,131	15,000	15,000	15,000	0.00%
State Fees—DNR Stormwater Permit	2,000	2,000	1,500	2,000	2,000	2,000	0.00%
Total	35,656	37,790	43,376	47,000	47,000	47,000	0.00%
Total Expenditures	86,562	102,222	131,300	165,397	165,397	168,320	1.77%

533450 Snow and Ice Control				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Contracted Services—Seasonal	0	1,166	868	4,000	4,000	4,000	0.00%
Contracted Services	4,113	1,365	4,543	12,000	12,000	12,000	0.00%
Maintenance Supplies	5,057	8,037	11,750	7,200	7,200	7,200	0.00%
Equipment	3,924	3,900	4,235	4,000	4,000	4,000	0.00%
Ice Control Materials	126,188	112,083	61,523	90,000	90,000	90,000	0.00%
Total Expenditures	139,281	126,551	82,919	117,200	117,200	117,200	0.00%
533730 Recycling				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	79,579	82,205	82,948	87,601	87,601	89,358	2.01%
Overtime	117	1,532	865	700	700	700	0.00%
Part Time Salaries/Temporary	2,155	2,813	1,941	2,200	2,200	2,295	4.32%
Social Security	6,256	6,558	6,494	6,923	6,923	7,065	2.05%
Retirement	5,438	6,073	5,841	6,004	5,828	6,124	2.00%
Health Insurance	2,901	524	0	0	0	0	0.00%
Life Insurance	1	3	4	0	0	0	0.00%
Workers' Comp. Insurance	3,548	3,411	3,265	4,270	4,270	4,188	-1.92%
Total	99,994	103,119	101,358	107,698	107,522	109,730	1.89%
533730 Recycling				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Contracted Services	187,123	190,332	190,646	194,860	194,860	199,680	2.47%
Recycling Expenses	1,374	947	8,685	2,000	2,000	2,000	0.00%
Total	188,497	191,279	199,331	196,860	196,860	201,680	2.45%
Total Expenditures	288,491	294,398	300,689	304,558	304,382	311,410	2.25%
533710 Solid Waste Collec- tion				2016	2016	2017	% Change
	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Contracted Services	365,811	393,400	393,929	407,868	407,868	418,080	2.50%
Fuel Surcharge	81,178	972	0	1,000	0	0	-100.00%
Total	446,989	394,372	393,929	408,868	407,868	418,080	2.25%
533720 Landfill-Groundwater Monitoring				2016	2016	2017	% Change
	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Contracted Services	10,050	10,898	10,050	10,050	10,050	10,050	0.00%
533740 Weed Control				2016	2016	2017	% Change
	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Maintenance Services	962	794	2,131	1,000	1,000	1,000	0.00%
Total Health and Sanitation	458,001	406,064	406,110	419,918	418,918	429,130	2.19%
Total Engineering & Public Works	2,335,053	2,308,939	2,308,639	2,480,529	2,459,777	2,515,804	1.42%

555140 Senior Services				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Part Time Salaries	50,146	51,014	50,024	52,352	52,352	55,596	6.20%
Sick Pay Out	675	946	725	725	725	400	-44.83%
Social Security	3,503	3,564	3,497	4,170	4,186	4,358	4.51%
Retirement	3,489	3,727	3,605	3,550	3,563	2,188	-38.37%
Health Insurance	4,149	2,072	2,730	3,550	3,550	273	-92.31%
Longevity	1,449	1,512	1,575	1,638	1,638	977	-40.35%
Workers' Comp. Insurance	165	139	114	131	131	127	-3.05%
Total	63,577	62,974	62,270	66,116	66,145	63,919	-3.32%
555140 Senior Services				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	6,445	7,303	5,561	6,800	6,800	6,800	0.00%
Telephone	1,600	1,016	235	325	325	325	0.00%
Supplies & Expenses	2,783	1,995	2,196	2,000	2,000	2,000	0.00%
Printing	654	1,007	874	1,000	1,000	1,000	0.00%
Employee Training, Travel	975	1,271	983	1,250	1,250	1,250	0.00%
Other Expenses	0	2,270	0	0	0	0	0.00%
Property Insurance	544	468	475	479	479	479	0.00%
Liability Insurance	497	498	470	500	500	491	-1.80%
Total	13,497	15,828	10,794	12,354	12,354	12,345	-0.07%
Total Expenditures	77,074	78,802	73,064	78,470	78,499	76,264	-2.81%
555220 Celebrations				2016	2016	2017	% Change
Personnel	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Salaries	18,834	14,506	19,244	21,063	18,000	18,100	-14.07%
Overtime	3,371	6,399	5,562	2,918	6,000	6,451	121.08%
Part Time Salaries	1,130	0	2,555	0	3,800	3,000	0.00%
Social Security	1,772	1,845	2,093	1,835	2,127	2,108	14.88%
Retirement	1,420	1,615	1,645	1,583	1,584	1,669	5.43%
Total	26,526	24,365	31,099	27,399	31,511	31,328	14.34%
555220 Celebrations				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	0	0	0	1,000	1,203	1,000	0.00%
Supplies & Expenses	384	764	9,732	6,150	4,000	4,000	-34.96%
Operating Supplies (Hanging baskets)	0	0	3,225	0	0	0	0.00%
Other Expenses	7,225	7,000	7,000	7,000	7,000	7,000	0.00%
Total	7,609	7,764	19,957	14,150	12,203	12,000	-15.19%
Total Expenditures	34,135	32,129	51,056	41,549	43,714	43,328	4.28%

555510 Parks, Recreation & Forestry							
Personnel	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Salaries	315,789	358,640	357,299	343,295	343,295	358,967	4.57%
Overtime	7,756	8,848	10,057	8,000	8,000	14,211	77.64%
Part Time Salaries/Temporary	31,980	15,322	2,722	0	0	0	0.00%
DPW Seasonal	21,053	13,742	17,406	25,350	25,350	33,150	30.77%
Social Security	28,008	29,818	29,389	29,017	29,078	31,364	8.09%
Retirement	24,501	25,371	26,238	23,316	23,414	25,625	9.90%
Health Insurance	101,717	66,058	85,637	87,439	87,439	80,201	-8.28%
Life Insurance	131	86	103	101	101	108	6.93%
Longevity	5,166	4,032	3,276	3,465	3,465	3,654	5.45%
Workers' Comp. Insurance	14,508	13,936	13,496	16,617	16,617	15,894	-4.35%
Total	550,610	535,853	545,623	536,600	536,759	563,174	4.95%
555510 Parks, Recreation & Forestry							
Operating	2013	2014	2015	2016 Budget	2016 Estimated	2017 Adopted	% Change 2017/2016
Professional Services	2,585	2,277	2,499	2,500	2,520	2,500	0.00%
Electric	17,840	17,902	16,988	18,400	18,400	18,400	0.00%
Natural Gas	2,025	2,818	1,570	2,120	2,120	2,120	0.00%
Telephone	2,268	1,575	1,534	2,580	2,000	2,580	0.00%
Water Service	5,724	5,178	5,935	5,800	5,800	5,800	0.00%
Repair & Maintenance Services	58,168	50,877	49,218	48,825	45,000	49,525	1.43%
Vandalism Repair	0	31	952	1,500	500	1,500	0.00%
Field Maintenance Supplies	0	0	0	0	0	6,000	0.00%
Contracted Services	54,014	45,808	73,685	72,645	72,645	72,645	0.00%
Office Supplies	952	736	1,073	1,800	1,800	1,800	0.00%
Publications & Dues	539	258	428	1,090	1,226	1,345	23.39%
Employee Training; Travel	1,275	1,848	2,196	3,110	3,000	3,800	22.19%
Trees and Supplies—Contracted	36,524	29,727	32,996	23,000	23,422	54,615	137.46%
Operating Supplies	1,090	1,043	1,274	1,360	1,594	2,080	52.94%
Sign Supplies	0	1,317	0	1,000	500	1,000	0.00%
Equipment	5,066	6,737	3,935	5,000	4,000	6,000	20.00%
Other Expenses	1,000	3,042	3,864	1,560	1,560	1,560	0.00%
Property/Auto Insurance	3,644	2,618	3,952	4,216	4,216	5,287	25.40%
Liability Insurance	3,692	3,700	3,453	3,541	3,541	3,179	-10.22%
Total	196,405	177,492	205,552	200,047	193,844	241,736	20.84%
Total Expenditures	747,015	713,345	751,175	736,647	730,603	804,910	9.27%
Total Parks, Recreation & Forestry	858,224	824,276	875,295	856,666	852,816	924,502	7.92%

566310 City Planning				2016	2016	2017	% Change
Operating	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Professional Services	48,377	68,310	71,525	85,600	85,600	86,800	1.40%
Telephone	310	592	175	250	250	250	0.00%
Supplies & Expenses	50	256	20	200	200	200	0.00%
Publications & Dues	151	105	300	430	430	430	0.00%
Employee Training, Travel	25	52	105	200	200	200	0.00%
Equipment/Capital Outlay	125	1,104	496	1,000	1,000	1,000	0.00%
Total Expenditures	49,038	70,419	72,621	87,680	87,680	88,880	1.37%
591000				2016	2016	2017	% Change
Other	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Contingency Reserve	0	0	0	3,000	0	0	-100.00%
Total Operating Expenditures	8,037,527	7,878,271	7,986,758	8,443,494	8,440,753	8,652,978	2.48%
592000				2016	2016	2017	% Change
Transfers to Other Funds	2013	2014	2015	Budget	Estimated	Adopted	2017/2016
Debt Service	0	0	117,663	0	0	0	0.00%
Capital Improvement Fund	0	0	905,960	0	0	100,000	0.00%
Special Revenue Fund—Pool	56,311	79,559	55,252	0	10,707	38,700	0.00%
Special Revenue Fund—Rec Programs	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Total Transfers to Other Funds	57,311	80,559	1,079,875	1,000	11,707	139,700	13870.00%
Total Expenditures and Transfers	8,094,838	7,958,830	9,066,633	8,444,494	8,452,460	8,792,678	4.12%

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

Accomplishments

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

Accrual Basis of Accounting

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

Adopted Budget

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

Amortization

Reduce or extinguish a debt by putting money aside regularly.

Appraised Value

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

Appropriated Fund Balance

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

Appropriations

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

Assessed Valuation

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

Assets

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

Audit

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

Balanced Budget

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

Benchmarking Process

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

Bond Anticipation Notes

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

Bonds

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

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

Budget

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

Budget Message

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

Budget Preparation Calendar

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

Capital

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

Capital Budgets

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

Capital Improvement Plan

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

Capital Improvement Program

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

Capital Project

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

Cities & Villages Mutual Insurance Company

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

Citizen Action and Response Ensured

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

Contingency Account

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

Current Assets

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

Current Liabilities

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

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

Debt Service

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

Department

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

Depreciation

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

Distinguished Budget Presentation Awards Program

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

Encumbrance

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

Enterprise Funds

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

Equalized Value

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

Estimated Revenue

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

Expenditures

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

Fees, Licenses, and Permits

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

Full-Time Equivalent Position

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

Fund

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

Fund Balance

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

Fund Equity

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

General Fund

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

General Obligation Notes Bonds

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

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.

Major Fund

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

Mission Statement

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

Modified Accrual Basis of Accounting

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

Non-Major Fund

Does not qualify to be a major fund

Objective

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

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

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.

GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

Tax Incremental District

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

Tax Levy

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

Tax Rate

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

Trial Balance

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

Trust and Agency Funds

A fund used to account for assets held by the City in a trustee capacity for individuals, other governments, or other funds.

Visioning

A planning process which attempts to maximize public participation in a Forum that leads to a consensus on as many issues as possible.

WI DNR N333 of the WI Administrative Code

Section of the Code dealing with dams, e.g., safety, construction and regulations the DNR has on them.

Wisconsin Public Power

Cedarburg's power supplier is owned by Cedarburg and 50 other Wisconsin communities that operate municipal utilities. These communities supply electricity to more than 100,000 homes and businesses throughout the state. Based in Sun Prairie, WPPI was formed in 1980 to provide its member-owners with reliable, low-cost electricity, power supply expertise and industry related business services.

Working Capital

Current assets minus current liabilities, also called net assets.

Zero-Levy Growth Target

Set by the Common Council for management to reach in developing the budget. Tax levy has to equal prior years, thus reflecting a "zero-levy growth."

ACRONYMS

Acronyms

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

ACRONYMS

Acronyms

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

