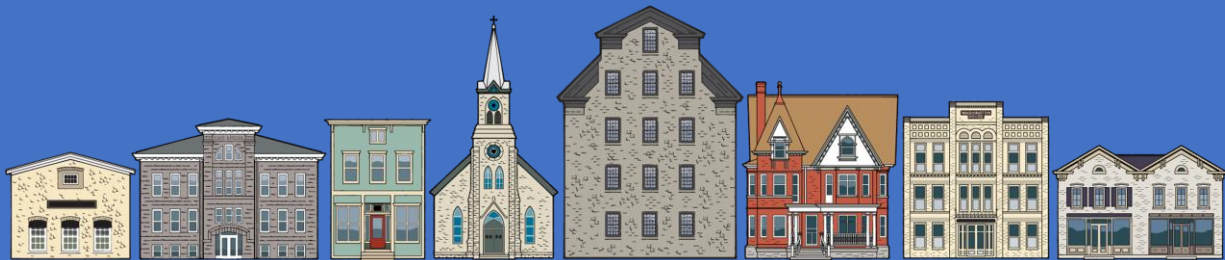


# 2022

## CITY OF CEDARBURG BUDGET



# CEDARBURG



W I S C O N S I N

CITY OF CEDARBURG W63N645 Washington Ave, Cedarburg, WI 53012

<b>TITLE</b>	<b>NAME</b>	<b>TERM OF OFFICE</b>
<b>Mayor</b>	Mike O'Keefe	4/2024
<b>Alderman—District 1</b>	Sherry Bublitz	4/2022
<b>Alderman—District 2</b>	Jack Arnett	4/2023
<b>Alderman—District 3</b>	Kristin Burkart	4/2022
<b>Alderman—District 4</b>	Rick Verhaalen	4/2023
<b>Alderman—District 5</b>	Robert Simpson	4/2022
<b>Alderman—District 6</b>	Patricia Thome	4/2023
<b>Alderman—District 7</b>	Barbara Lythjohan	4/2022
<b>Administrator</b>	Mikko Hilvo	
<b>Director of Finance/Treasurer</b>	Kelly Livingston	
<b>City Attorney</b>	Michael Herbrand	
<b>City Assessor</b>	Grota Appraisals	
<b>City Clerk</b>	Tracie Sette	
<b>Director of Engineering &amp; Public Works</b>	Michael Wieser	
<b>General Manager, Light &amp; Water</b>	Dale Lythjohan	
<b>Emergency Management Director</b>	Michael McNerney	
<b>Parks, Recreation, and Forestry Director</b>	Danny Friess	
<b>Police Chief</b>	Michael McNerney	
<b>Fire Chief</b>	Jeffrey Vahsholtz	
<b>Library Director</b>	Linda Pierschalla	

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The City of Cedarburg

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

## EXECUTIVE SUMMARY

### December 2021

Dear Mayor Mike O’Keefe, Members of the Common Council, and Citizens of Cedarburg,

In accordance with the obligations set forth in Section 3-1-3 of the City of Cedarburg Code of Ordinances, I am pleased to submit the fiscal year 2022 budget for the City of Cedarburg. This annual document includes information on the City’s General, Capital, Water Recycling Center, Debt Service, Special Revenue, and Internal Service Funds. The total 2022 budget is \$20.3 million.

The priorities for this budget were public safety and public works operations. One full-time employee has been budgeted for the Fire Department with an anticipated start date of July 1 and one full-time employee for the public works department with an anticipated start date of February 1.

The growth of the City in 2021 would allow for a tax levy increase of \$239,000 without increasing the assessed tax rate. The State levy limit only allows an increase equal to the CPI and the City’s growth. With the City’s outstanding debt, the levy could have been increased an additional \$349,067; however, the State limits the increase in the City’s expenditures. All taxes levied by the City are included in the calculation to meet the requirements of the expenditure restraint program, making the expenditure increase limit even more difficult to achieve. Even though the levy limit would have allowed a greater increase, the expenditure restraint program limited the City.

With all the new construction, qualifying for the expenditure restraint revenue from the State and the decreasing expenditures, the total tax levy is \$11,163,030 or 4.5% more than the 2021 levy. The overall levy increase for 2022 is due to TIF districts in the amount of \$106,708 which is a 21.6% increase from 2021 and in Debt Service in the amount of \$1,982,178 which is a 3.4% increase from 2021.

The City’s assessed tax rate is \$8.04/\$1,000 of assessed value; an increase of \$0.17 or \$47.60 on a home assessed at \$280,000.

## MAJOR YEAR GOALS

This budget was completed within the goals, objectives, and priorities established by the Common Council. Major goals of the City are infrastructure (streets), public works, public safety, environmental issues, equipment replacements, and level of service to our citizens. The City has been aggressive in its street replacement program as much as funding allows. An increase in funding is necessary to keep up with the current seven-year program. The street program was increased back to the necessary annual spending in 2020 and continues to be funded at the required level in 2022. The City continues to put a high priority on reviewing cost sharing options with neighboring communities for equipment and services, service levels and costs for efficiency.

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

## BUDGET ENVIRONMENT

For 2022, the City anticipates approximately \$143,785 more in expenditures than 2021 for the General Fund.

The City's health insurance premium is increasing by 8%, and the dental premiums are remaining the same for 2022. The health insurance will be covered through WPS Health Insurance Statewide plan and dental insurance is covered by Delta Dental. The coverage for both is the same as in 2021 plans. The common council has recommended to move to the State Health Plan in 2023 which will help stabilize the annual health insurance premium increases.

Every year the City struggles with Levy Limits and the expenditure restraint program. 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 2022 limit. The expenditure restraint program allows for an increase in expenditures equal to the current CPI at September 30 and the percentage of net new construction in the City. Staying within the State levy limit and expenditure restraint programs continues to be an issue. The percentage the City is held to for 2022 is 4.5%. The City's General Fund budgeted expenditures are increasing by 4.25%, expenditures for all funds are increasing by 3.37%, which qualify the City for this revenue source in 2023.

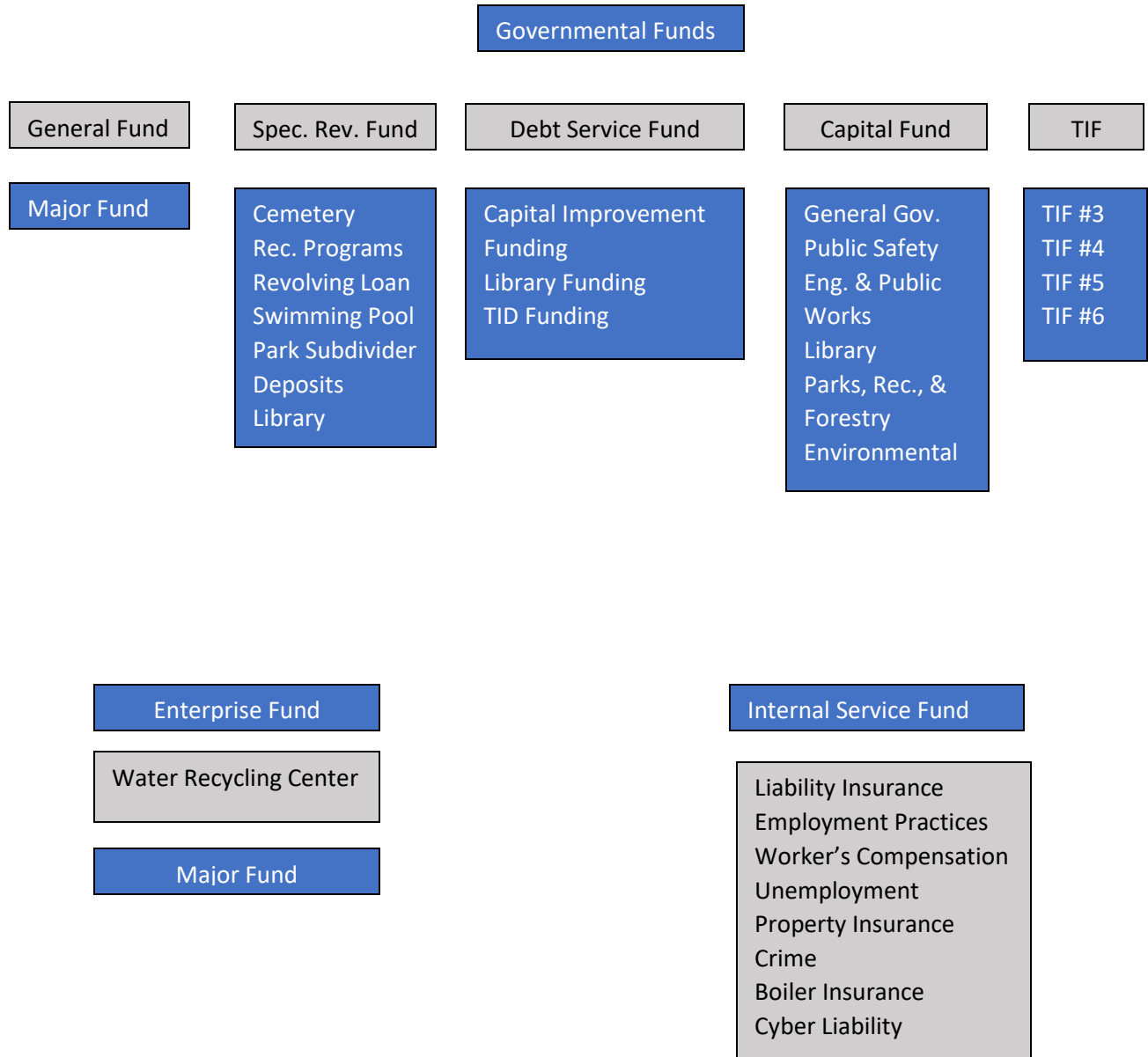
In addressing the budget every year, the City exercises fiscal discipline to avoid resorting to poor fiscal practices in order to make a particular fiscal year budget look better. Budget development guidelines to avoid include:

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

There is a use of fund balance budgeted for 2022 of \$72,500 for the following item:

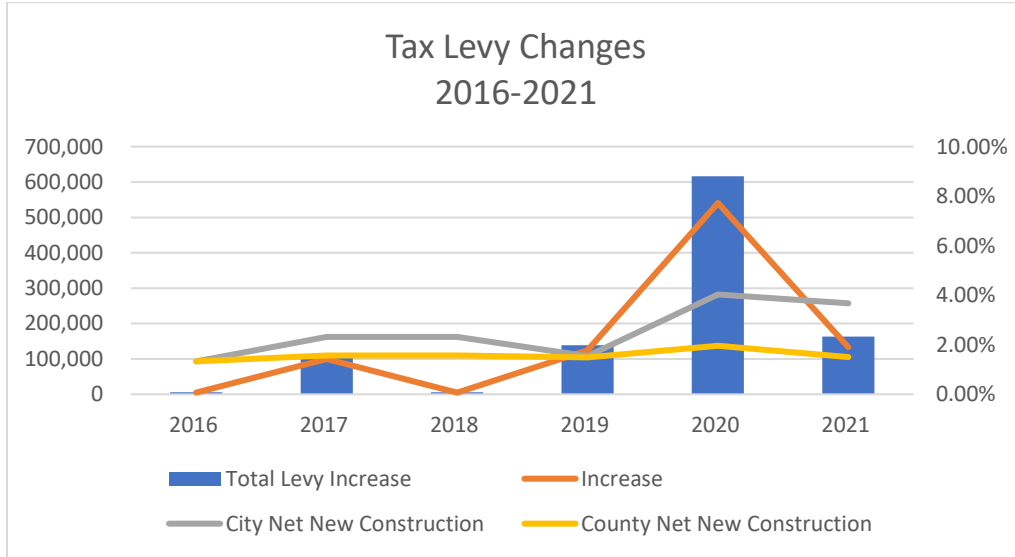
- 1) \$72,500 for partial revaluation.

**CITY OF CEDARBURG FUND STRUCTURE**



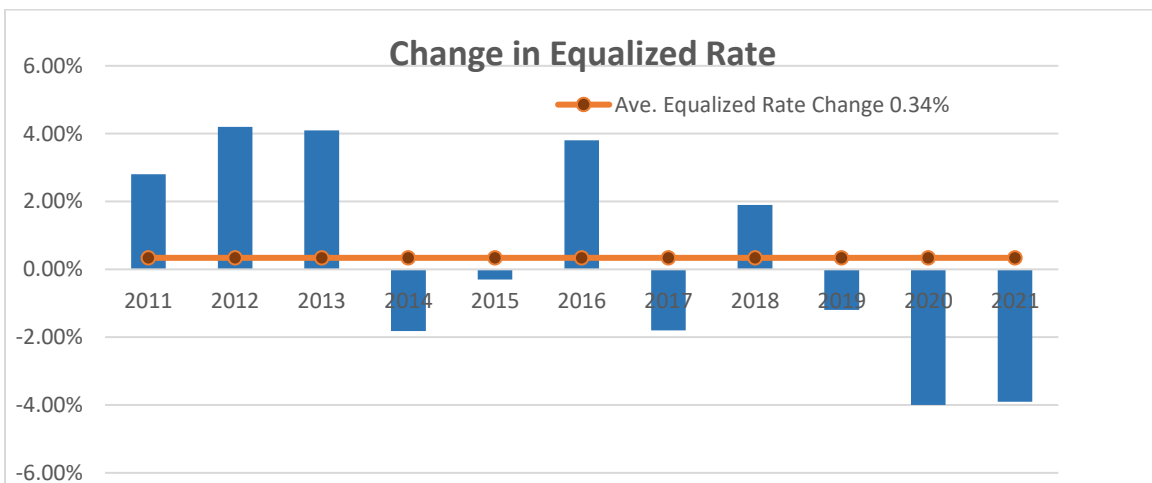
## 2022 BUDGET OVERVIEW BY FUND

The 2022 tax levy equaled \$11,163,000; 4.5% levy increase over the previous year. Combining the property tax funding of the General Fund, Capital Improvement Fund, Special Reserve Fund, TIF #3, TIF #4, TIF #5 and Debt Service Fund, the 2022 total levy is \$1,2846,321, 3.7% higher than last year. The increase is within the maximum allowable amount by the State tax levy limit.



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 2022 total equalized value is \$1,683,699,600; 8.7% higher than last year. Based on the proposed tax levy, the equalized tax rate is \$6.63/\$1,000 equalized value, or a 3.9% decrease over last year.

The assessed value of City property for 2022 is 82.43% of equalized value, or \$1,389,914,930 and is 2.3% over last year's value. This yields an assessed rate, based on the aforementioned levy, of \$8.04 per \$1,000 of value; 0.17% over 2021.

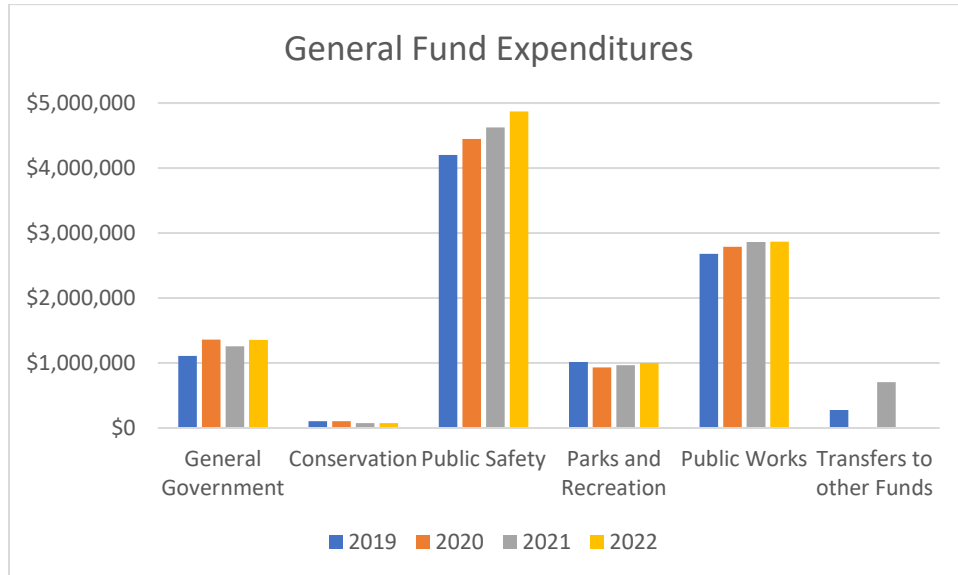




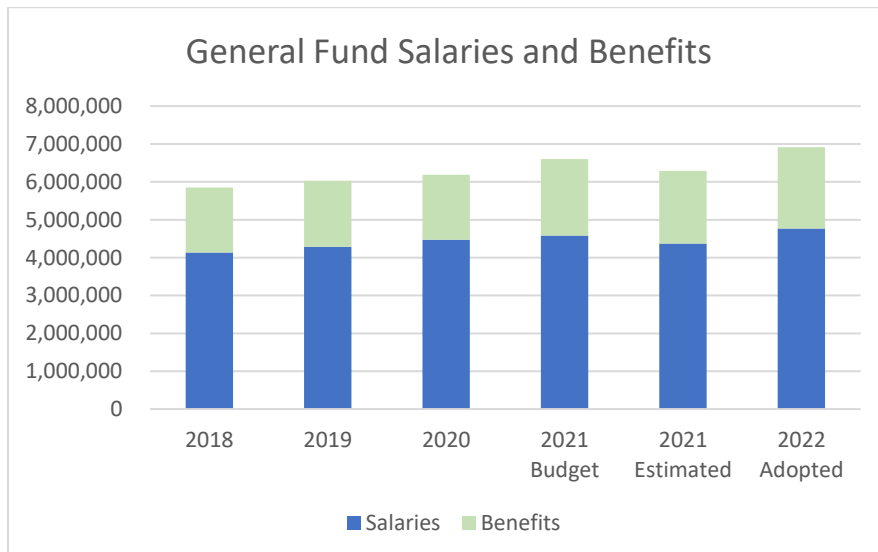
## GENERAL FUND

### Expenditures

The 2022 total General Fund budget equals \$10,100,063, which is a 4.23% increase from last year. The Operating Budget equals the total General Fund budget minus budget transfers to other funds. With this increase in expenditures the City qualifies for the 2023 State Expenditure Restraint funding. The State program allows a percentage increase in expenditures based on a formula using the CPI and net new construction.



Salaries are budgeted with a 3% increase based on cost of living adjustment. Dental insurance premiums saw no increase. The total budget for health and dental is increasing \$228,776 due to increase in health insurance premiums.



## Significant Changes

Salaries – 3% COLA for City Employees. 2.25% increase for Police and Police Union employees per Union contract.

Health Insurance – Increase of 8.43% for a \$3000/\$6000 high deductible plan. \*This is an increase of \$1000 for single and \$2000 for family contribution from employees towards their deductible. An employee can remain at the \$2000/\$4000 deductible and pay 8% of their premium. The increase for the lower deductible is 19.43% which is offset by employee's contribution towards the premium. Police Department sworn personnel will remain at the \$2000/\$4000 deductible with no premium contribution per Union contract.

City Administration – Increase per renewed contract.

Clerks Office – Increase for more elections in 2022.

Assessor Services – Use of fund balance for revaluation.

Finance/Treasurers Office – Savings from hiring part-time employee for accounts payables. Slight increase for salaries and benefits.

Police Station Administration – Salary and Benefits Increases. Sick payout for Chief upon retirement.

Police Patrol – Salary and Benefits Increases.

Fire Department – Increase of additional full-time staff. Department will have a part-time Chief, full-time Fire Inspector/Firefighter/AEMT, Full-time Deputy Chief, 1 full-time Firefighter/AEMT. An additional Firefighter/AEMT is budgeted to start in July 2022.

Building Inspection – Salary and Benefits Increases.

Engineering/PW – Sick payout for retired engineer was budgeted in 2021. No retirements in 2022 resulting in a decrease to the budget.

Public Works – Increase of one (1) full-time Crew member is budgeted for 2022 to accommodate ongoing growth in the city.

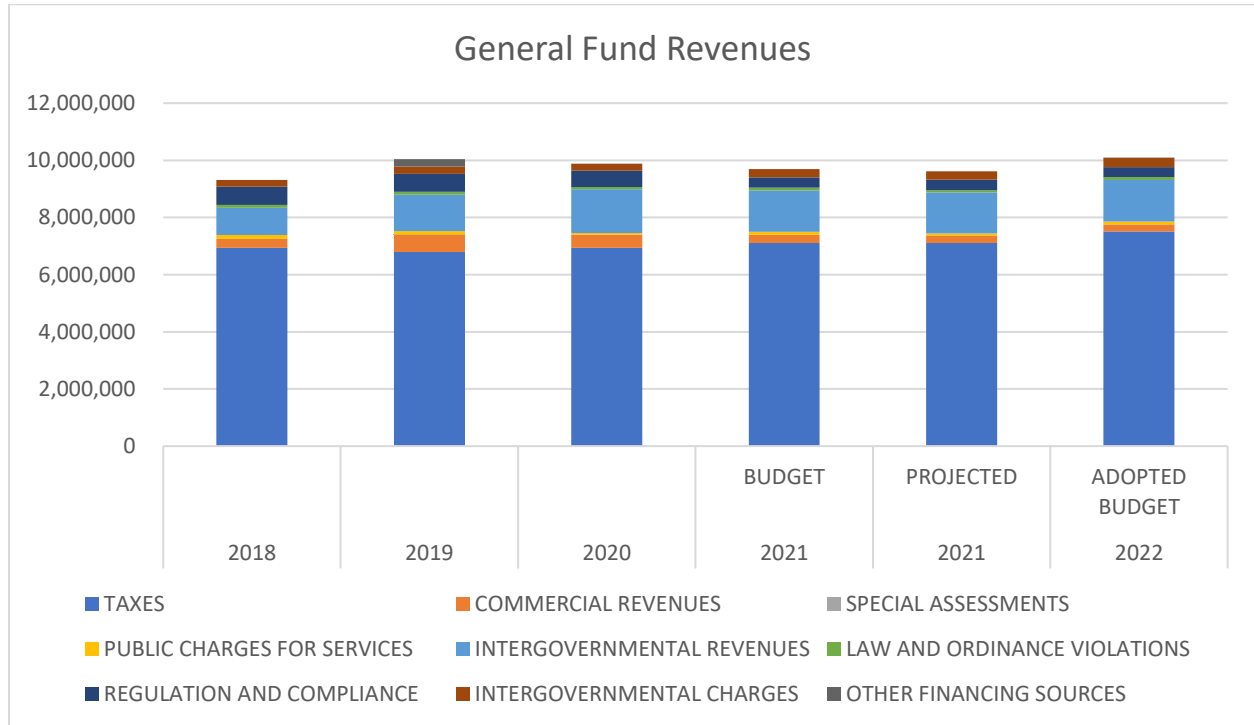
Parks, Recreation, & Forestry – Increase for salaries and benefits. Additional increase in salaries based on position changes within the public works/parks departments.

Recreation Programs – Recreation fund will be used to pay for any pool, some general parks and forestry fund increases, and fixing of the Zeunert Tennis Courts. Amount of fund balance used in 2022 will be \$69,727.

Water Recycling Center – An increase of \$1.00/1000 gallons is proposed to the sewer use rate. Fund balance at the end of 2022 is expected to be \$7,139,307.62.

## Revenues

The General Fund budget includes revenues of \$10,100,063, an increase of 4.23% from 2021, to support General Fund operations. The most significant revenue source is the Tax Levy, which makes up approximately 55% of General Fund revenue. General Fund Tax Levy support for 2022 is increasing 6.33% compared to last year. Expenditure restraint revenues are increasing .11% from 2021.



## CAPITAL IMPROVEMENT FUND

The 2022-2028 Capital Improvement Plan identifies capital projects and estimates the cost presently projected for the next seven years. Staff was urged to thoroughly plan for and realistically budget for capital improvements. Projects are prioritized annually as needs change or as funding allows.

## EXPENDITURES

The \$3,598,807 total 2022 Capital Improvement Plan represents an increase of \$528,587 from last year's spending. The reason for the increase is vehicle/equipment replacements and street improvements.

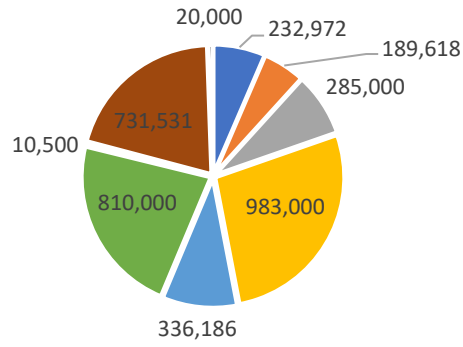
### Major Capital Projects Planned for 2022

A total of \$983,000 is budgeted for street improvements in 2022. Projects include Highland Drive, Jefferson Ave, Sunnyside Lane, Thornapple, and Susan Lanes.

Stormwater Improvements budgeted total is \$336,186 which included the engineering for the 2022 projects and consulting on the NR216 regulations.

The replacement of the AC unit at City Hall is planned in the amount of \$160,000.

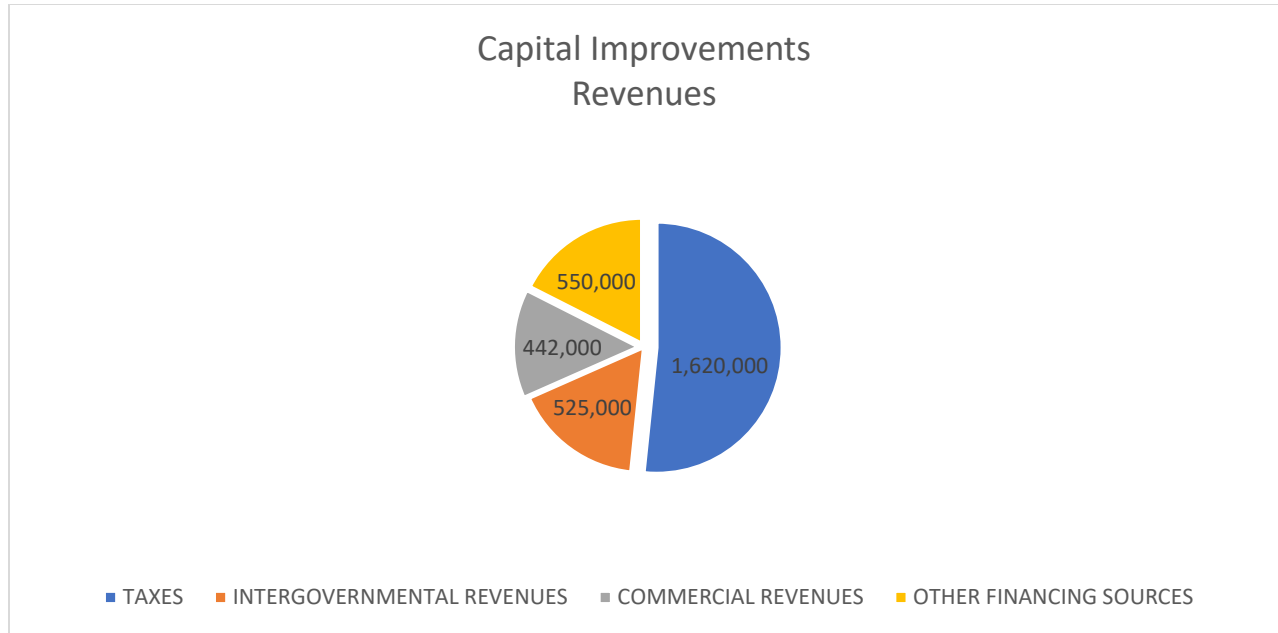
### Capital Improvements Expenditures



- CITY HALL
- PUBLIC SAFETY
- PUBLIC WORKS EQUIPMENT
- STREET IMPROVEMENTS
- STORM SEWERS
- ENVIRONMENTAL EXPENSES
- LIBRARY
- PARKS, RECREATION & FORESTRY
- TRANSFERS TO OTHER FUNDS

## REVENUES

The Capital Improvement Fund’s primary funding source is the property tax levy set at \$1,620,000; \$5,000 less than last year.



## WATER RECYCLING CENTER FUND

In the City’s major proprietary fund, the Water Recycling Center (WRC) 2022 volume charge of \$8.55/1,000 gallons is increasing by \$1.00/1000 from 2021. The fixed charge will remain at \$15/month/connection. The holding and septic tank hauler’s fee per 1,000 gallons wis increasing to \$9.25 and \$51.50 respectively.

The operating expenses are increasing by 2.76%; however, revenues are increasing by 11.8% due to irate increases. The WRC continues aggressive collection system repair and maintenance activities as shown in the WRC Capital Plan.

The outstanding debt is due to the construction of a lift station on Sheboygan Road to service City property from Highway 60 west to Washington Avenue. \$1,005,000 was borrowed for the project in 2016 with principal and interest payments of \$62,675 for 2022.

## DEBT SERVICE FUND

The tax levy support for general City debt is budgeted to increase from \$1,917,470 to \$1,982,178; 3.37%. The actual debt support needed in 2022 is \$2,467,033. Further discussion of the future debt plan is found in the Debt Service section.

## **SPECIAL REVENUE FUNDS**

In this budget, spending plans for seven special revenue funds are included: library, swimming pool, cemeteries, self-supporting recreation programs, room tax, fuel system, 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 \$1,089,634; .56% increase from 2021. The Library is utilizing \$7,808 of fund balance in 2022. The second largest account is the Community Pool Fund with \$344,910 of activity, up 2.00%. The tax levy for the pool remained the same.

## **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 2022-2026 Strategic Work Plan identifies the objectives of the City for the coming years. Estimated time frames for completion of objectives are included in the Strategic Plan, which is a part of the budget executive summary. There are some items that require special attention from the Council and city staff over the next several years. In the preparation of this budget, staff has attempted to look forward and include required projects along with suggested improvements to operations.

## **SIGNIFICANT BUDGET HIGHLIGHTS**

A constant challenge facing the staff and Common Council during the budget process and beyond, is meeting the expectations of the community within available resources. Growing citizen expectations, reduced State funding, limited financial resources, increasing State mandates, and the overall cost of doing business has made it difficult to continue to deliver high quality programs and services while minimizing financial impacts to taxpayers. Careful consideration was made of City operations and services to continue to provide excellent, yet affordable service. Major changes to the budget for 2022 are increasing staffing levels for the public works and fire department.

## **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 Landfill, the potential rehabilitation, reconstruction of the Ruck, Woolen Mills, and Columbia Mills Dams, Amcast site cleanup, Western Ave cleanup/development and Madison Ave Mercury Marine site cleanup. Amcast site cleanup still continues with EPA and the WDNR continuing to work on their overall plan for the site cleanup. Western Ave (Weil Pump) site has been identified to have contamination that will require remediation prior to any type of development going on the site. St. John/Madison Ave Mercury Marine site is still requiring ongoing monitoring by Mercury Marine. No development of the site is possible until the DNR and Mercury Marine come to an agreement on the closure of the site.

The Cedar Creek cleanup was completed by Mercury Marine in 2018. The City continues to perform routine inspections and maintenance on the dams and in 2014 had an engineering study completed to evaluate compliance alternatives for all three dams to be brought up to current DNR NR 333 standards. The potential financial burden and liability presented by the dams will only increase as they age. Rehabilitation work was completed on the Columbia Mills Dam in 2019, and engineering is underway for 2021 construction on the Woolen Mills Dam. No work is planned for Ruck Dam, as that dam is under private ownership. The Pleasant Valley Landfill well monitoring, along with routine maintenance to the property and wells, will continue into the future.

## **Street Condition**

Street condition continues to be a priority of the City. The City of Cedarburg had been working towards full “pay-as-you-go” financing of annual street maintenance and repair. For 2022, \$983,000 is budgeted for the capital program. Additional support in future years remains necessary to fulfill an ambitious seven-year capital street improvement program.

## **Business Development**

In 2014, the Joint Review Board (JRB) adopted a resolution to create TID #3. This District is located in downtown Cedarburg on the northeast corner of Washington Avenue and Mill Street. The plan includes the construction of two buildings on the property with a minimum value of \$950,000. Development must occur by January 1, 2021.

In 2016, the Community Development Authority was created. The Board has been working on a project to remediate and redevelop an old manufacturing site that is blighted and on the EPA’s National Priorities List. This developer’s agreement was approved by the Common Council and Community Development Authority and the TID #4 project plan was approved by the JRB on November 16, 2017. The property transfer to the company remediating the property was completed in September 2018. At the end of 2020, over \$2 million of the \$3.3 million project has been spent.

At the end of 2017, the City began marketing the property on State Highway 60. This property was previously part of a tax incremental district but was dissolved because of the slow economy and no utilities were available. Since the extension of utilities for the development on Sheboygan Road, the City had the ability to begin bringing utilities closer to the business park.

In 2020, the City worked with a local manufacturing firm to become the anchor tenant at the HWY 60 business park. Work on the business park began in May 2020 with the formation of TID #6. The City hired Newmark Knight as their commercial broker for the site with the intention of selling additional lots in the business park in 2021. Infrastructure work began in early 2021 and was completed by November of 2021. The anchor tenant received temporary occupancy in December 2021 with expectations to receive full occupancy in the first quarter of 2022.

## Mandates

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.

The DNR has developed the new Total Mass Daily Loadings (TMDL) requirement for both the wastewater treatment plant effluent as well as municipal storm water discharges entering Cedar Creek. Very strict phosphorus limits have been established, and all Wisconsin municipalities are struggling with how to comply. The regulations are still unfolding, although we have now received a new 5-year stormwater permit and expect to receive a new wastewater permit shortly. The ultimate cost of compliance could be very high, but it appears municipalities will have multiple permit terms, perhaps 10 to 15 years, to fully comply with the new regulations.

The City applied for and was awarded a \$33,000 grant from DNR in 2016 to update our storm water model and redraft the Erosion Control and Storm Water Management ordinances. Another \$19,500 grant to evaluate TMDL storm water compliance options was awarded in 2018.

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. An impact fee study was conducted in late 2021 with fees to be implemented in 2022.

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

The State of Wisconsin clarified the expenditure restraint program making it more difficult to qualify for the program and the City lost \$166,000 in revenues for 2018. The City qualified for the revenues in 2019, 2020 and 2021, and also qualified for 2022.

The WRC has spent the last five years developing a plan to meet Water Quality Based Effluent Limits for phosphorous in accordance with the mass valued from the Total Maximum Daily Load calculation for the Milwaukee River. A plan was put together by Symbiont for the WRC to comply with these standards in late 2021. Symbiont will continue to work with the WRC on the implementation of the plan, monitoring of the phosphorus levels, and advising the City on future requirements.

## 2022 BUDGET CHALLENGES

The City strives to maintain the high level of services its citizens have come to expect and may accomplish this with a \$0.17/\$1,000 of assessed value increase in the rate. In prior years, maintenance or replacements of aging infrastructure, buildings and equipment were postponed and now are more expensive and urgent than before. Increases to health insurance continues to be a challenge but the City has implemented a plan to move towards the State Health Insurance plan in 2023 to help stabilize the annual increases seen for the last several years. The housing market, building inspection revenues, impact



fees, and the timing of the business park on Hwy 60 will continue to have a significant impact on the City's tax base. The City has been able to maintain an adequate fund balance to alleviate revenue reductions beyond the City's control.

The Common Council should continue to monitor debt levels and the cost of TID's to avoid any increases in either area that would require decreasing the general fund budget or rely on the fund balance for general City operations.

### **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 2021 budget document for the twenty-third year. The award is valid for a period of one year. The City will apply for the award for its 2022 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, Deputy Treasurer/Payroll Officer Kelly Livingston and Administrative Assistant Jessica Campolo were instrumental and invaluable in the preparation of this budget document.

Respectfully submitted,

Mikko Hilvo  
City Administrator

## Overview of the City

The City of Cedarburg is located on the banks of Cedar Creek, in the southeastern portion of the State of Wisconsin in Ozaukee County, approximately 18 miles north of downtown Milwaukee, Wisconsin, and less than four miles from Lake Michigan. The City is comprised of 56.31 miles of streets located in a 4.88 square mile area, has 3 bridges and 55.4 miles of sanitary sewer. Interstate Highway 43 is located about three miles to the east of the City. State Highways 60 and 181, as well as County Highways C, I, N, NN and T, also provide ingress and egress to the City.

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

In 1842, Ludwig Groth began a new life along Cedar Creek's banks and entered the history books as the first settler of Cedarburg. In 1844, Frederick Hilgen and William Schroeder purchased land from Groth and built a grist mill. Much of the prosperity of Cedarburg came from its presence on Cedar Creek. Because of the significant drop in grade as Cedar Creek flows towards the Milwaukee River and the resulting construction of dams, important industries including a grist mill, saw mill, planing mill and woolen mill emerged. In 1864, taking advantage of the water power from Cedar Creek, the Wittenberg Mill was built, which was the only woolen mill west of Philadelphia to produce worsted yarns. This mill made wool cloth for Union uniforms and blankets. By the 1890s, it was the largest woolen mill in the Midwest. Today, that historic building houses the Cedar Creek Settlement, a complex of shops, restaurants, artists' studios and winery. Cedarburg was incorporated as a village in 1874. After Cedarburg's population had grown to 1,500 in 1885, it was incorporated as a city. Careful preservation and restoration of many of Cedarburg's original structures has assisted in maintaining the look of "yesteryear" despite being in the new millennium. The downtown area looks much as it did a century ago. Cedarburg's downtown Washington Avenue area is listed in the National Register of Historic Places, with over 100 buildings considered historically significant. Columbia Road Historic District is listed on the National and State Registers of Historic Places including almost 130 structures.

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

The Department of Administration's population for the City of Cedarburg in 2021 was 112,503. There are currently 4,916 housing units in the City, of which 3,733 are single family. The total equalized value of the City is \$1,683,699,600 with the average equalized value on a single-family home being \$280,000.

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.

A primary goal of the leaders of this community is to foster economic growth and development through business retention and attraction of new businesses and preserving the financial integrity of Cedarburg. To this end, in 1998 the City purchased 60 acres along State Trunk Highway 60 in the Town of Cedarburg for future use as a business park. TID No. 6 was created in 2020 to bring in infrastructure to the business park. An anchor tenant was secured in 2020 with an expected opening in late 2021.

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 2015, the Mayor and Common Council created a Community Development Authority (CDA) to work on redevelopment opportunities with owners of blighted property in the City. The CDA completed a developer’s agreement and with the Joint Review Board created a tax incremental district as of January 1, 2018 for the clean-up and redevelopment of the Amcast, Hamilton Road property, which is on the EPA’s National Priorities List.

In addition to 35 beautiful, well-kept city parks and designated park lands totaling 154 acres, the City of Cedarburg has been awarded the designation of Tree City USA by The National Arbor Day Foundation for 28 consecutive years. The City also received the Tree Growth Award 9 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.

The City of Cedarburg is serviced by municipal water, electric distribution, and wastewater treatment systems. The **Cedarburg Light & Water Utility** is part of a community of more than 2,000 publicly-owned electric utilities in the United States that through consumer ownership ensure reliable, efficient and cost-effective electricity to their consumers. Established in 1901, Light & Water purchases power through the 51-member WPPI Energy consortium and has over 100 miles of electric lines. Over fifty miles of water mains deliver a daily average of 1,000,000 gallons of water to the community. As a locally owned and operated electric and water utility, it supplies approximately 6,200 customers in Cedarburg with low-cost, reliable service. As a not-for-profit utility, “service” is the mission, not the need to pay out-of-town stockholders. Rates are kept low and savings are achieved in the community. About \$1.9 million is saved annually in electric charges compared to rates paid in surrounding communities, and over \$830,000 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. The K-9 unit assists officers with drug investigations and searching for missing persons. The Cedarburg Police Department is one of 42 departments in Wisconsin to demonstrate a level of competency to obtain accreditation by the State, for its' policies, training and practices.

The **Cedarburg Fire Department**, which was established in 1866, provides fire protection and emergency medical services 24 hours a day, seven days a week to the City and Town of Cedarburg. It is recognized as among the State's best. The volunteer department responds to approximately 1,000 calls annually. In 2006, a second fire station was constructed in the Town of Cedarburg just north of Highway 60. Training is a major component of the success of the Fire Department. In 2019, approximately 5,900 training hours were logged to improve fire and EMS skills. The Cedarburg Fire Department's Public Education participates in Safety Town and provides a Survive Alive House and program. They also train local businesses and employees in the proper use of fire extinguishers and provide CPR classes. The Cedarburg Fire Department participates in the Learning for Life Explorer program where young men and women, ages 14-18, can learn the fire/EMS service. Cedarburg Fire Department promotes "Change Your Clock, Change Your Battery" program. The department annually participates in Safety Day promoting not only fire and EMS safety but drug awareness, water safety and many more displays to keep the community aware and educated.

The department is jointly funded by the Town and City of Cedarburg. Money raised from Maxwell Street Days, which is held four times a year, assists in the purchasing of capital equipment, specifically fire and rescue vehicles. Currently, the fire department has three engines, one tender, one 105' ladder tower, one heavy rescue with extrication equipment, one grass truck, one multiple purpose brush truck with extrication and EMS equipment, two ambulances, two utility vehicles, one dive trailer, two Cannondale bicycles, and two EMS response vehicles used for festivals and football games. In 2013, a command vehicle was purchased to aid the Chiefs in running a fire scene and going to mutual aid calls in other jurisdictions. All equipment is paid for with money earned from fundraising and ambulance transport fees. No tax dollars are used to purchase equipment. In 2019 the Fire Chief became a part-time employee of the City and a Full-time Fire inspector was hired. In 2021 one Deputy Chief and one additional firefighter/EMT was hired. An additional Firefighter/EMT will be hired in July 2022.

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

The **Cedarburg Public Library** was established in 1912 by the Cedarburg Woman's Club and has had three locations in the City until finally opening a modern new facility in July of 2014. The library is a member of the Monarch Library System and includes all the public libraries in Ozaukee, Sheboygan, Washington, and Dodge counties. This shared system provides residents access to all the public libraries, Lakeland College library and a bookmobile. Savings is gained through the resource sharing of an automated catalog, technology support, delivery of interlibrary loan materials, reference/research support, and centralized cataloging of materials. Residents have access to well over a million materials among all the libraries. The library supports lifelong learning and offers programs for infants through seniors including story times and technology instruction. 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. Within 25 miles of Cedarburg, a higher level of education is offered at institutions such as Concordia University, University of Wisconsin-Milwaukee, University of Wisconsin-West Bend, Marquette University, Cardinal Stritch College, Milwaukee School of Engineering, and Milwaukee Area Technical College, providing excellent educational opportunities for Cedarburg residents.

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

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

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

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

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

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

The Cedarburg area is truly a treasure trove of history overflowing with exceptional charm. Cedarburg's location, the availability of transportation, the history and rich heritage of the area, the wide array of unique shops combined with a positive business and industrial climate, recreational opportunities, arts and entertainment diversity, a strong commitment to education and schools, available healthcare services and facilities, diverse worship options and strong leadership within city government have and continue to contribute toward making Cedarburg the "best of small-towns." From the many attributes offered, Cedarburg has become a very popular tourist and visitor destination. Besides everything that Cedarburg offers, it is just minutes away from the greater Milwaukee metropolitan area for those who occasionally want a taste of the "big city."

## DEMOGRAPHICS

### Population

2021**	12,121
2020**	11,527
2019*	11,536
2018*	11,628
2017*	11,537
2016*	11,530
2015*	11,500
2014*	11,479
2013*	11,475
2012*	11,425
2011*	11,427

### Population by Sex/Age\*\*

Male	5,770
Female	6,351
Under 18	2,533
18 & Over	9,588
20-24	672
25-34	1,140
35-54	3,081
55-64	1,752
65 & Over	2,267

### Population by Ethnicity\*\*

Hispanic or Latino	255
Non Hispanic or Latino	11,866

### Population by Race\*\*

White	11,515
African American	85
Asian	206
American Indian and Alaska Native	12
Native Hawaiian and Pacific Islander	0
Other	303

### Household Income

Total Households	6,909
Less than \$10,000	94 (2.2%)
\$10,000-\$14,999	52 (1.2%)
\$15,000-\$24,999	136 (3.2%)
\$25,000-\$34,999	416 (9.8%)
\$35,000-\$49,999	788 (18.5%)
\$50,000-\$74,999	891 (20.9%)
\$75,000-\$99,999	704 (16.6%)
\$100,000 or more	1,173 (27.6%)

### Educational Attainment

Population 25 years and over	8,130
Less than 9th grade	108 (1.3%)
9th to 12th grade, no diploma	137 (1.7%)
High school graduate (incl. equivalency)	1,295 (15.9%)
Some college, no degree	1,199 (14.7%)
Associate's degree	690 (8.5%)
Bachelor's degree	3,040 (37.4%)
Graduate or professional degree	1,661 (20.4%)

### Housing Occupancy

Total housing units	5,058
Occupied housing units	3,405 (66.0%)
Vacant housing units	211 (4.2%)
Renter Occupied	1,442 (29.8%)

### Industry

Civilian Employed Population 16+ years	6,305
Agriculture, forestry, fishing and hunting, and mining	80 (1.3%)
Construction	280 (4.4%)
Manufacturing	921 (14.6%)
Wholesale trade	203 (3.2%)
Retail trade	740 (11.7%)
Transportation and warehousing, and utilities	125 (2.0%)
Information	146 (2.3%)
Finance and insurance, and real estate and rental and leasing	479 (7.6%)
Professional, scientific, and management, and administrative and waste management services	623 (9.9%)
Educational services, and health care and social assistance	1,662 (26.4%)
Arts, entertainment, and recreation, and accommodation and food services	531 (8.4%)
Other services, except public administration	359 (5.7%)
Public administration	156 (2.5%)

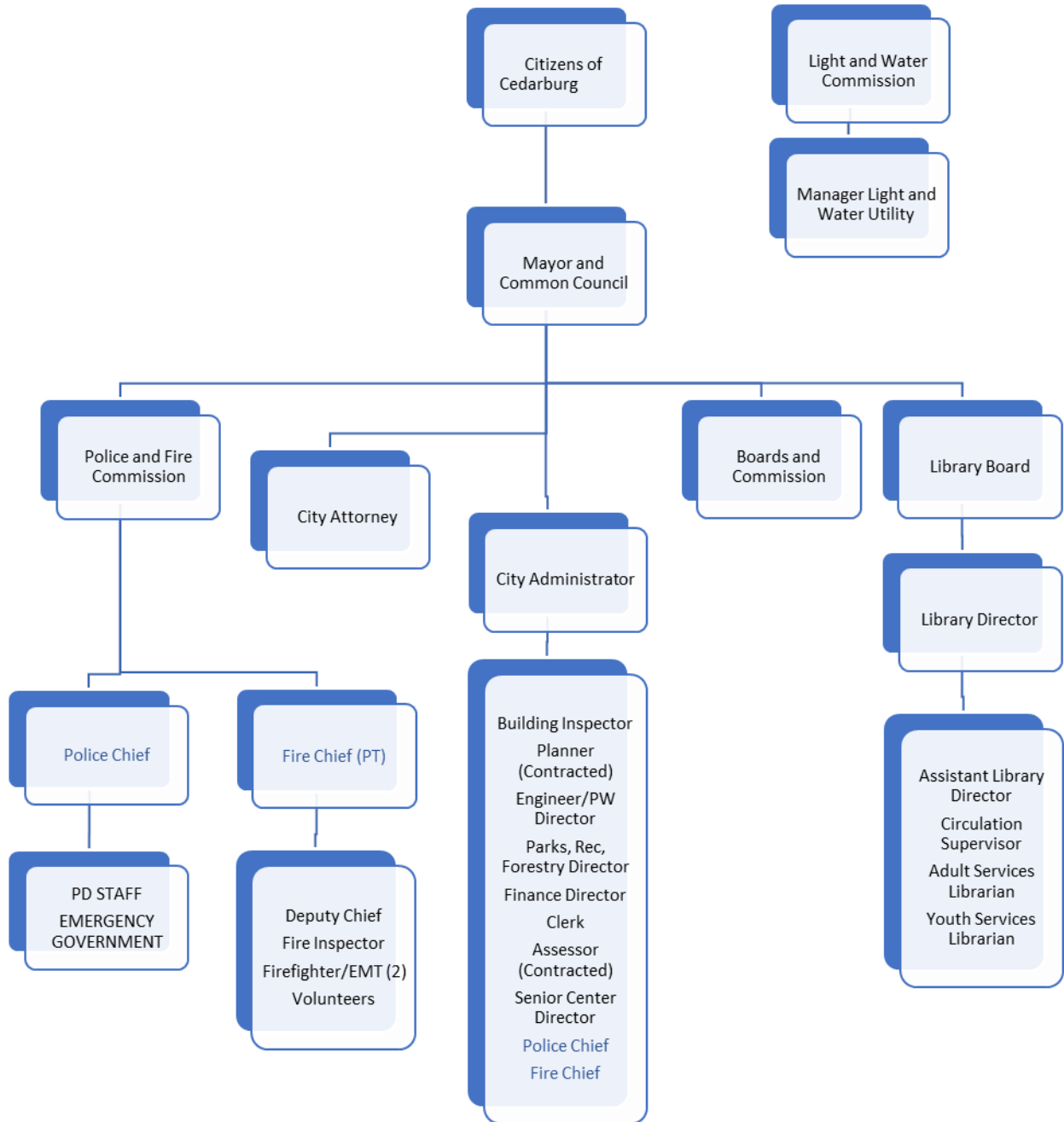
\* based on Population Estimates of the Resident Population

Source: U.S. Census Bureau, Population Division

\*\*Source: U.S. Census Bureau, 2020 Decennial Census

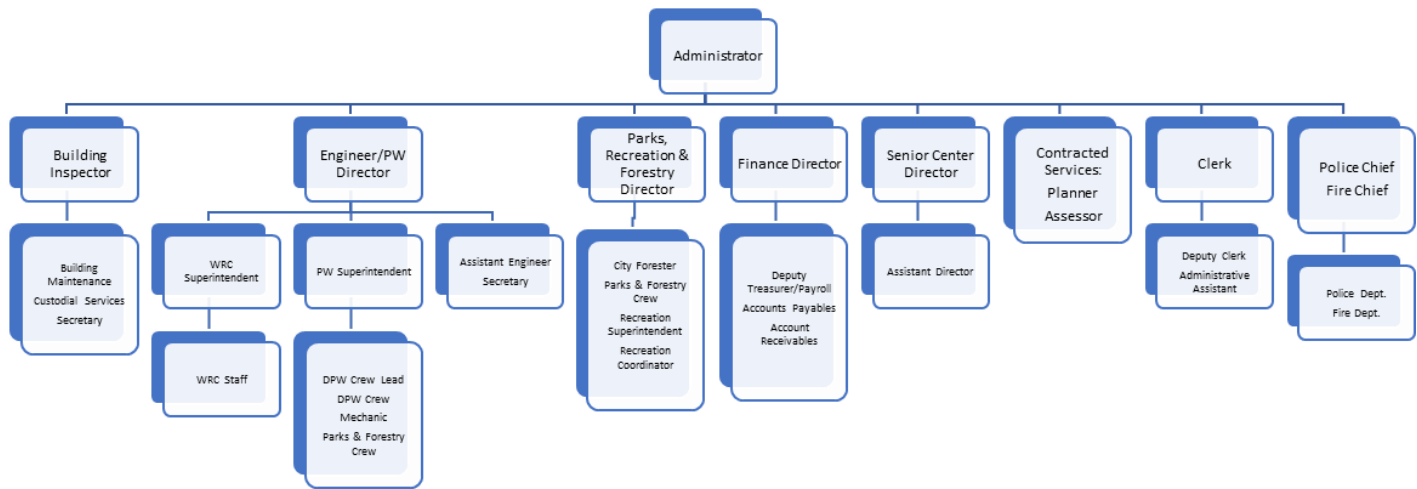


**ORGANIZATIONAL CHART**





**ORGANIZATIONAL CHART CONT.**



## **BUDGET PROCESS**

### **BUDGET DEVELOPMENT**

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

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

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

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

### **BUDGET REVIEW WITH DEPARTMENTS OF PROPOSED BUDGET**

Department Heads and Supervisors meet with the City Administrator 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 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 2022 budget process, the Common Council set public works operations, and public safety as a high priority.

### **REVIEW AND ADOPTION OF BUDGET**

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

The City adopts annual budgets for the General Fund, Cemetery, Room Tax, Recreation Programs, Parks & Playgrounds, Library, and Swimming Pool Special Revenue Funds, Debt Service Fund, Capital Improvement, Tax Incremental Districts 3, 4, 5 and 6, Internal Service, and Water Recycling Center Enterprise Funds. A budget has not been adopted for the Community Development Block Grant Fund as the only expenditures are loans and loan-related expenditures which must be individually approved by the Common Council. The water and electric enterprise funds are independently adopted by the Light & Water Commission.

## **BUDGET 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 and the Finance Director. 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.

## BUDGET PROCESS

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.

### **CITY OF CEDARBURG BUDGET CALENDAR 2021 (2022 Budget)**

<i>June 15</i>	Budget Memorandum distributed.
<i>June 28</i>	Special Council Meeting
<i>August 6</i>	Copy of proposed budget narrative, Capital Plan, and line-item budgets to Finance Director and City Administrator. Preliminary proposed budget review process for board, committee and commission comments.
<i>September 3</i>	Department proposed budget requests due to Finance Director and City Administrator.
<i>September 7-10</i>	Department meetings with City Administrator and Finance Director to discuss your current year budget and 2022 requests.
<i>September 21</i>	Finance Committee Review of Budget
<i>September 27</i>	Budget delivered to Council.
<i>October 11</i>	Council review of budget.
<i>October 25</i>	Consider proposed budget.
<i>November 8</i>	Consider proposed budget. Official public budget hearing for citizen comments
<i>November 29</i>	Final budget adoption.

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

## BASIS OF BUDGETING

### DESCRIPTION OF CITY FUNDS AND ACCOUNTING STRUCTURE

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

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

### GOVERNMENTAL FUND TYPES

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

#### General Fund

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

#### Special Revenue Funds

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

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

#### Capital Projects Funds

Capital Projects Funds account for financial resources to be used for the acquisition of equipment, construction of major capital facilities, or other long-term projects. Capital Projects Funds used by the City include the capital improvement fund and any tax incremental financing (TIF) district fund. The TIF No. 1 project plan adopted by the City in 1991 closed out in 2002. TIF No. 2 plan was adopted by the City in January 2007 and closed out in 2015 due to the failing economy at the time. There currently are four outstanding TIFs. TIF No. 3 was created in 2015 for two properties located on Washington Avenue and Mill St. Included in this plan is the project budget. TIF No. 4 for the Amcast site and TIF No. 5 for the St. Francis

Borgia School site on Washington Avenue were both created in 2018. The Amcast remediation project required a borrowing and is expected to be open for 27 years. The TIF No. 5 is a pay as you go project; as the tax increment is collected the expenditures of the project will be reimbursed. TIF No. 6 was created as an infrastructure TIF in 2020 to bring in utilities and roads to the HWY 60 business park. \$6M in borrowing was done in 2020 for the project.

## **PROPRIETARY FUND TYPES**

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

### **Enterprise Funds**

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

### **Internal Service Funds**

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

## FINANCIAL POLICIES

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

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

Led by this statement, the City has been cautious about issuing debt and has developed reserves for future potential liabilities and re-occurring capital expenditures. Moreover, the City has joint ventures with the Town of Cedarburg (fire department and Pleasant Valley Landfill monitoring) and joint purchases with other municipalities (insurance, electrical power, and equipment). The Police Department shares surveillance equipment with the rest of the County, computer hardware, software, and maintenance of records system, (shared records system interfaces citations and accident reports with the State), received radio equipment and support from the County, fitness officer specialists and training officers, shares the cost of equipment for Tactical Team in Ozaukee County and contributes manpower to the County Tactical Team and the County Drug Unit.

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

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

The Senior Center coordinates trips with the neighboring senior centers, the Library is part of a multiple county system; Monarch and our recreation department coordinates events with neighboring recreation departments for large events. These shared purchases and ventures reduce costs of services and improve the program quality.

## FINANCIAL POLICIES

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

## Revenue

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

### **Budget Considerations**

Annual revenue will be estimated by an objective, analytical process.

Revenues are to be budgeted for debt service amounts relating to general obligation debt before they are allotted for any other type of expenditure.

Emphasis will be directed toward full cost recovery through user fees and cost sharing with other governmental units (i.e., Town of Cedarburg, other City funds such as water recycling center, cemeteries, etc.). User fees and cost allocation formulas will be updated annually as part of the budget process to reflect inflation and other cost increases.

Utility payments in lieu of taxes shall be budgeted and based on utility estimates.

Investment interest shall be budgeted conservatively.

Proceeds from the sale of property shall be budgeted as an operating revenue in the General Fund. When appropriate, such sale proceeds may be used to offset specifically identified and related projects (i.e., vehicle replacements, etc.).

The annual budget will contain a statistical ten-year analysis of revenue trends, state tax credits and growth percentages as an appendix.

The City will project revenues for the next five years and will update this projection annually. Each existing and potential revenue source will be re-examined annually.

The City's annual operating budget must be balanced. In order to balance the budget some years the Fund Balance is used for larger one-time purchases.

### **Revenue Monitoring**

Quarterly, the Finance Director 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 and Finance Director 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 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 and the Finance Director with assistance from the City's financial advisor to regularly monitor the City's outstanding debt and to recommend issuance, replacement and retirement of outstanding debt to the Common Council.

### ***Financing Considerations***

The City will confine long-term borrowing to capital improvements or other long-term projects which cannot and, appropriately should not, be financed from current revenues.

The City will not use long-term debt to finance current operations, nor will long-term debt be used to finance the cost of short-lived, depreciable assets (for example, vehicles).

In general, the final maturity of bonds and notes issued by the City may not exceed the expected useful life of the underlying project for which it is being issued.

The City will retire tax anticipation debt annually.

The City will retire bond anticipation debt within six months after completion of the underlying project.

### ***Debt Limits***

The City will keep the maturity of all outstanding general obligation bonds at or below 20 years.

Total general obligation debt will not exceed 4% of the equalized valuation of taxable property within the City.

The total annual debt service for general obligation debt will not exceed 50% of the City's total annual general operating revenues (inclusive of all property tax levies and exclusive of revenues from proprietary entities).

### ***Other Considerations***

The City will maintain good communications with bond rating agencies regarding its financial condition.

The City will follow a policy of full disclosure in all financial reporting including bond prospectus.

### ***Financial Advisor***

The City will utilize the services of a qualified financial advisor in monitoring its debt.

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, Finance Director 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, and Finance Director prior to being presented to the Common Council for final approval.

Approval of the annual capital improvements budget shall take place at the same time as approval of the annual operating budget.

Capital improvement expenditures shall include any amounts expended for equipment or other assets with a useful life of five years or more and/or which involve amounts more than \$25,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of the funds to be borrowed, shall be included in the City's annual operating budget.

The City will make all capital improvements in accordance with the approved annual capital improvements budget. Any variance from the approved budget which would require a supplemental appropriation, or to add, delete or substitute projects, requires review and approval by the Common Council.

The City's annual operating budget must be balanced. The Fund Balance will be used for one-time purchases.

### **Financing Considerations**

The City will utilize the least costly financing method for all new projects.

Each department will identify the estimated costs and potential alternate funding sources for each capital improvement project proposal.

The City will utilize available grant funds and other inter-governmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and the City's priorities.

**Other Considerations**

The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

The City will maintain adequate equipment utilization and maintenance records to support its five-year capital improvements plan and to assure proper maintenance of equipment.

**Investment**

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

**Public Deposits**

The City shall designate one or more public depositories, organized and doing business under the laws of this state or federal law, and located in this state. Depositories to be designated shall be evaluated by the Finance Director and recommended to the Administrator and the Common Council for approval and formal designation via resolution.

As part of the evaluation and recommendation of public depositories, the Finance Director will obtain annual audited financial statements from depository institutions where City funds are being deposited or contemplated being deposited.

Deposits. The Finance Director shall deposit public monies upon receipt on a daily basis in the name of the City of Cedarburg in such public depository or depositories designated by the Common Council.

Collateralization. Deposits shall not exceed the maximum federal and/or state insurance coverages unless a) they are collateralized by federal government securities or letter of credit issued from the Federal Home Loan Bank at a rate of 110% of the investments; b) they are collateralized by local mortgages at a rate of 135% of the investments; or c) collateralization has been waived by the Common Council

**Investments**

This policy is limited in its application to funds which are not immediately needed and are available for investment. Other funds, the investment of which is subject to special federal and/or state laws and regulations, shall be invested in accordance with such laws and regulations to the extent they may be inconsistent with the provisions of this policy.

In investing City funds, the Finance Director 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 Finance Director should seek to maximize investment returns without taking undue risk as to liquidity or safety of principal.

In exercising investment responsibilities, the Finance Director 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):

- Certificates of Deposit
- Money Market Deposit Accounts
- Government Bonds & Securities
- Government Pool
- Repurchase Agreements

Repurchase Agreements Collateralized by Local Mortgages Without a Federal Government Guarantee  
 Other Securities  
 City of Cedarburg Bond or Security

Notwithstanding the above limitations, cemetery funds held by the City may be invested in any prudent investment in accordance with the provisions of Wisconsin Statutes Ch. 881. Investment of cemetery funds will be subject to the same oversight and reporting requirements as other funding.

When permitted by law, the City will pool cash from several different funds for investment purposes.

Investments in bonds and other securities will be made only from those financial institutions designated as public depositories and from a listing of securities brokers and dealers compiled by the Finance Director and approved by the Administrator and 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 Finance Director shall report to the Administrator, Finance Committee and 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 Finance Director will report to the Finance Committee and Common Council on the composition of the City's investment portfolio and investment performance. The City Administrator will report investment activity as requested by the Common Council.

The City will establish a Finance 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.

Requested changes will be reviewed by the Administrator and referred to Council for approval by resolution.

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. 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 for review and recommendation. Example: If the Department Head is requesting that (excess) salary or fringe benefit funds be transferred to or from an account other than a salary and fringe benefit account within the department's budget or if funds are being transferred from one salary account to another salary account within the department's budget, within the same appropriation, the transfer request will be reviewed and, if found to be justified, may be authorized by the City Administrator.

The purchase of additional equipment or outlay items not in the approved budget must be reviewed and have the approval of the City Administrator.

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.

All requests for transfers are to be in writing with proper justification and are to be presented to the City Administrator.

All transfers that need authorization by the Common Council will be presented for review and recommendation by the City Administrator

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 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 is required.

Invoices to individuals/groups located in the City of Cedarburg with any past due amounts as of November 15 will be placed on the tax roll as a lien against the property.

When the amount of the invoice is \$2,000 or less, and has been determined to be uncollectible, the City Administrator 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 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 for issuance of a purchase order. All purchase orders require the approval of the Department Head and City Administrator. All purchase orders for the City Administrator 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, 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, in consultation with the requesting department, is authorized to award the purchase of the supplies, materials, equipment or service to the vendor offering the lowest and/or best bid, taking into account price, availability, reliability, warranty, uniformity or other bona fide factors. In the event that all factors are relatively equal, Cedarburg vendors shall be given preference.

For public construction exceeding \$25,000 in estimated cost, specifications shall be prepared and formal bids shall be obtained from qualified contractors in accordance with §62.15, Wis. Stats. The results of such bidding shall be reported by the Department Head to the appropriate board or commission for recommendation to the Common Council which may approve or disapprove the recommended contract as it deems appropriate.

For individual purchases costing less than \$5,000, Department Heads are authorized to obtain the necessary supplies, materials or equipment from a local or other vendor, provided that the current approved budget provides for such purchase, and further that the Department Head exercises sound judgment in selecting the vendor which can provide the item or service at the best price or availability.

For small purchases amounting to \$35 or less obtained from local suppliers at which the City does not have an account, the use of petty cash is recommended and authorized in order to minimize the need to utilize normal accounts payable procedures. If petty cash is used for such purchases, a memo slip detailing the item(s) purchased, purpose and budget account shall be completed for each such

transaction and submitted along with the purchase receipt to the City Administrator. This procedure shall not be used to make numerous purchases of the same commodity to avoid the issuance of a purchase requisition.



## STRATEGIC PLAN 2022 - 2026

### **Mission Statement:**

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

### **Vision Statement:**

“To be a safe and welcoming city with a vibrant small-town atmosphere that values its historic character while actively embracing a bright future”

### **Guiding Principles:**

- 1) Preserve the historic, “small town” character.
- 2) Promote a vibrant, safe, and active Downtown.
- 3) Provide a high level of government services.
- 4) Support responsible growth and economic development.
- 5) Promote Cedarburg as a tourist destination.
- 6) Provide a safe, healthy, and inclusive community.
- 7) Provide quality educational and recreational opportunities for all.
- 8) Preserve and provide community open spaces, natural areas, and accessible parks and trails.
- 9) Collaborate and develop partnerships with neighboring communities and local organizations to deliver quality programs, facilities, and services in a fiscally responsible manner.

**Goals:**

**1) Enhance Efficiency and Effectiveness of our City Government**

Be responsive to citizen concerns and needs by involving citizens and providing sufficient staffing levels to meet service standards. Promote sound fiscal management that seeks to minimize debt, pre-fund significant expenditures, maximize non-tax revenues, and share expenses with other government entities when feasible. Improve efficiencies and productivity between city departments, residents, and businesses through technology.

<b>Objectives (What)</b>	<b>Strategies/Tactics (How)</b>	<b>Progress</b>	<b>Responsible Staff</b>
1. Complete city-wide revaluation	<ul style="list-style-type: none"> <li>Hire Grota Appraisals to conduct revaluation in 2022 at a cost of \$72,500.</li> </ul>	<ul style="list-style-type: none"> <li>Complete in 2022</li> </ul>	Administrator
2. Purchase equipment to make City services more efficient	<ul style="list-style-type: none"> <li>Update the 7-year vehicle/equipment capital plan in 2021 that provides a 10-year replacement schedule for all vehicles</li> </ul>	<ul style="list-style-type: none"> <li>Updated list in 2021</li> </ul>	Superintendent of Public Works; Mechanic;
3. Purchase Software to make City services more efficient	<ul style="list-style-type: none"> <li>Purchase new financial software in 2021 that will make financial management and reporting more efficient. Department Heads will be trained on the software in Fall of 2021.</li> </ul>	<ul style="list-style-type: none"> <li>2021-2022</li> </ul>	Finance Director
4. Develop better ways to communicate with staff and residents	<ul style="list-style-type: none"> <li>Increase the number of Facebook &amp; Instagram followers to 3500 by 2022.</li> <li>Increase # of City app users to 1000 by 2022.</li> <li>Investigate use of Youtube for streaming council meetings in 2021 – 2022.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> <li>2021-2022</li> </ul>	Social Media Coordinator; Administrator
5. Attract and retain qualified paid and volunteer staff for all services and activities	<ul style="list-style-type: none"> <li>Encourage hiring of positive, forward thinking, team-oriented staff.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	Department Heads; Administrator
6. Improve paperless environment and record retention efforts	<ul style="list-style-type: none"> <li>Complete department evaluations on the potential effectiveness of going paperless by 2025.</li> <li>Research funding options for upgrading technology needed for implementing a paperless environment by 2025.</li> <li>Update record retention policy and procedures in 2022.</li> </ul>	<ul style="list-style-type: none"> <li>2022</li> <li>2022</li> <li>2022</li> </ul>	Clerk; Finance Director; Administrator; All Department Heads

**2) Support Economic Development**

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

<b>Objectives (What)</b>	<b>Strategies/Tactics (How)</b>	<b>Progress</b>	<b>Responsible Staff</b>
1) Develop HWY 60 Business Park	<ul style="list-style-type: none"> <li>• Work with a Commercial Broker to sell rest of the land by 2025</li> <li>• Work with the CDA on future development of the business park beginning in 2021.</li> </ul>	<ul style="list-style-type: none"> <li>• Broker hired in 2020</li> <li>• CDA discussions 2021-2025</li> </ul>	Engineer; Administrator; CDA; Mayor
2) Update the Zoning Code	<ul style="list-style-type: none"> <li>• Update the code in 2021 with plan commission and common council approvals completed in 2022.</li> </ul>	<ul style="list-style-type: none"> <li>• 2021-2022</li> </ul>	Planner
3) Continue to promote the vitality of the downtown historic business district	<ul style="list-style-type: none"> <li>• Promote the vitality of the downtown.</li> <li>• Attract a variety of restaurants and businesses to the downtown historic business district</li> <li>• Encourage development of vacant properties within the district.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> <li>• Ongoing</li> <li>• Ongoing</li> </ul>	Administrator; ED Board
4) Continue to support our historic small-town character	<ul style="list-style-type: none"> <li>• Provide policies and regulations that preserve our historic small-town character.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>	Mayor; Common Council; Plan Commission
5) Develop a plan for Pioneer Rd and South Washington Ave business district	<ul style="list-style-type: none"> <li>• Develop a plan for the south business district in 2022.</li> <li>• Attract a hotel, fast food restaurants, and other businesses to the Pioneer Rd./South Washington Ave business district</li> </ul>	<ul style="list-style-type: none"> <li>• 2022</li> <li>• 2022-2024</li> </ul>	Administrator; ED Board; CDA
6) Promote Tourism	<ul style="list-style-type: none"> <li>• Promote Cedarburg as a tourist destination.</li> <li>• Create a visit Cedarburg website.</li> <li>• Work with Festivals and other organizations to increase events that bring additional tourism to Cedarburg.</li> <li>• Provide support for TP&amp;D through room taxes and other potential revenue sources</li> </ul>	<ul style="list-style-type: none"> <li>• 2021-2022</li> <li>• 2021-2022</li> <li>• Ongoing</li> <li>• Ongoing</li> </ul>	Administrator, ED Board

**3) Improve and Maintain our Infrastructure**

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

<b>Objectives (What)</b>	<b>Strategies/Tactics (How)</b>	<b>Progress</b>	<b>Responsible Staff</b>
1) Ensure Dams Compliance/Exception with WI DNR NR333	<ul style="list-style-type: none"> <li>• Complete DNR mandated repairs for Woolen Mills Dam in 2022.</li> </ul>	<ul style="list-style-type: none"> <li>• In progress</li> </ul>	Engineer
2) Make improvements to our Water Recycling Center operations	<ul style="list-style-type: none"> <li>• Work on upgrading PO4 Chemical Feed System in 2022</li> <li>• Continue following compliance with phosphorus regulations in 2021-2025.</li> <li>• Replace UV disinfection system in 2022.</li> <li>• Adopt and implement the Adaptive Management Plan to meet WPDES requirements in 2022</li> <li>• Upgrade Evergreen Lift Station in 2022.</li> <li>• Upgrade Dorchester Lift Station in 2023</li> <li>• Upsize Kenzie Lift Station to meet new flow requirements in 2023</li> </ul>	<ul style="list-style-type: none"> <li>• In progress to be completed in 2021 &amp; 2022 &amp; 2023</li> </ul>	Water Recycling Superintendent
3) Provide a sustainable streets and utility projects plan	<ul style="list-style-type: none"> <li>• Annually update a 7-year capital plan with a focus on main arterial roads.</li> <li>• Annually evaluate road conditions and provide a rating on them to the common council.</li> <li>• Work on solutions to prefund street and utility projects.</li> <li>• Partner with the Town of Cedarburg to develop a road improvement plan for shared or connected roads.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> <li>• Ongoing</li> <li>• Ongoing</li> <li>• 2021-2022</li> </ul>	Engineer; Assistant Engineer; Finance Director; Administrator
4) Assist homeowners in replacing lead pipes and failing sewer laterals	<ul style="list-style-type: none"> <li>• Develop a public education plan on the importance of replacing privately owned lead pipes and leaking sewer laterals.</li> <li>• Develop and manage a grant and loan program to assist homeowners with paying for replacing privately owned lead pipes and failing sewer laterals</li> </ul>	<ul style="list-style-type: none"> <li>• 2021-2022</li> <li>• 2021-2026</li> </ul>	Water Utility Superintendent; WRC Superintendent; Administrator; Finance Director
5) Support our urban forest	<ul style="list-style-type: none"> <li>• Continue to fund EAB treatments annually.</li> <li>• Continue to evaluate best practices to increase efficiencies in forestry operations.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> <li>• Ongoing</li> <li>• 2021-2022</li> </ul>	Director, Parks, Rec & Forestry & City Forester

	<ul style="list-style-type: none"> <li>• Develop a 5-year plan and for tree removals, stump grinding, and tree planting in 2022.</li> <li>• Evaluate the need for additional forestry staff for 2022 and make a recommendation to the common council.</li> </ul>	<ul style="list-style-type: none"> <li>• 2021-2022</li> </ul>	
6) Support city wide beautification projects	<ul style="list-style-type: none"> <li>• Maintain and enhance downtown flower baskets, downtown flower program, boulevard flower program, and parks flower program.</li> <li>• Setup and maintain downtown holiday lights, including wreaths and building perimeter lights.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> <li>• Ongoing</li> </ul>	Parks, Recreation, & Forestry Director; Public Works Director; Horticulturist
7) Evaluate and execute ADA compliance for City Facilities	<ul style="list-style-type: none"> <li>• Work with CVMIC and department heads in 2021-2022 on ADA compliance.</li> </ul>	<ul style="list-style-type: none"> <li>• 2021-2022</li> </ul>	Building Inspector; Administrator; Department Heads

**4) Enhance our Quality of Life Services**

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

<b>Objectives (What)</b>	<b>Strategies/Tactics (How)</b>	<b>Progress</b>	<b>Responsible Staff</b>
1) Develop community partnerships to provide quality of life services for our residents.	<ul style="list-style-type: none"> <li>• Partner with the Town of Cedarburg and the Cedarburg School District for joint programming and development of facilities.</li> <li>• Partner with the Chamber and Festivals on annual special events.</li> <li>• Support Summer Sounds, Festivals and other local non-profits or businesses to enhance our entertainment options.</li> <li>• Partner with local businesses for sponsorship of City programs.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>	Director of Parks, Recreation & Forestry; Administrator; Library Director; Librarians
2) Support Public Art	<ul style="list-style-type: none"> <li>• Add public art in our community and provide public art events that showcase our local arts groups and/or artists.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>	Public Art Commission; Library
3) Create additional outdoor recreational areas	<ul style="list-style-type: none"> <li>• Develop a plan for outdoor recreational areas on Pioneer Rd. property.</li> <li>• Partner with the Town of Cedarburg to remediate and develop the Prochnow landfill site within the next five years to include recreational opportunities for all Cedarburg residents.</li> </ul>	<ul style="list-style-type: none"> <li>• 2021-2023</li> <li>• 2021 - 2025</li> </ul>	Administrator; Mayor; Common Council
4) Research options for an indoor recreation center	<ul style="list-style-type: none"> <li>• Develop a plan for an indoor recreation center on Pioneer Rd.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>	Director of Parks, Recreation & Forestry; Administrator

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	<ul style="list-style-type: none"> <li>• Research potential partnerships to build an indoor recreation center (public/private).</li> </ul>		
5) Enhance pool facility and amenities	<ul style="list-style-type: none"> <li>• Partner with Friends of Parks and Recreation to fundraise for additional pool amenities.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>	Director of Parks, Recreation, & Forestry; Recreation Superintendent
6) Update and improve our playgrounds	<ul style="list-style-type: none"> <li>• Research and develop a plan for new playground locations and funding options in 2022.</li> <li>• Partner with the Baehmann Family to build a new playground at Baehmann park in 2022.</li> <li>• Fundraise to replace Centennial Park Playground in 2022 or 2023.</li> </ul>	<ul style="list-style-type: none"> <li>• 2021-2022</li> <li>• 2022</li> <li>• 2022 - 2023</li> </ul>	Director of Parks, Recreation, & Forestry
7) Update Park and Open Space Plan	<ul style="list-style-type: none"> <li>• Update the park and open space plan in 2023.</li> </ul>	<ul style="list-style-type: none"> <li>• 2023</li> </ul>	Director of Parks, Recreation, & Forestry
8) Update Public Library Strategic Plan 2020-2024	<ul style="list-style-type: none"> <li>• Create and implement a marketing plan resulting in better community awareness of library programs and services</li> <li>• Enhance Services and Access: Develop and deliver excellent and accessible services that increase the library's impact as a vital resource and community connector</li> <li>• Design funding mechanisms to support the library into the future from both City resources and fundraising resources</li> </ul>	<ul style="list-style-type: none"> <li>• Completed 2020</li> <li>• Implement 2021-2024</li> <li>• Ongoing</li> <li>• Ongoing</li> </ul>	Library Director & Library Board
9) Acquire land for additional nature trails and enhance existing trails	<ul style="list-style-type: none"> <li>• Acquire easements from developers along Cedar Creek as development on Sheboygan Rd. continues</li> <li>• Develop on a plan to enhance existing nature trails</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> <li>• 2022-2023</li> </ul>	Parks, Recreation, & Forestry Director

**5) Provide a Safe, Secure, and Healthy Community**

Protect and enhance the quality of life for all who live, work, and visit our community. Respond effectively to the changing needs of the community. Promote mutual respect between the police, the fire department, and the public they serve. Conduct City operations in a manner that reduces risk exposure to citizens and employees in the most cost-effective manner possible.

<b>Objectives (What)</b>	<b>Strategies/Tactics (How)</b>	<b>Progress</b>	<b>Responsible Staff</b>
1) Continue to recruit citizens to maintain FD volunteer status and maintain low budget impact to the city	<ul style="list-style-type: none"> <li>Allow employees to go on calls during the day from work.</li> <li>Promote hiring of staff that are certified as EMT's and are or have the ability to become members of CFD.</li> <li>Use social media platforms to let the public know that we are a volunteer department and are looking for new members.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	Department Heads; Fire Chief
2) Review consolidation study with ad-hoc committee and make recommendations to the Common Council and Town Board	<ul style="list-style-type: none"> <li>Meet with the City/Town Ad-Hoc Committee and make presentations to both City and Town governing bodies on any consolidation recommendations.</li> <li>Partner with surrounding communities on potential consolidation.</li> </ul>	<ul style="list-style-type: none"> <li>2021-2023</li> </ul>	Fire Chief; Administrator; Mayor
3) Evaluate Fire Station #1 for an addition or replacement	<ul style="list-style-type: none"> <li>Hire a consultant to complete a needs study of the current fire station and location.</li> </ul>	<ul style="list-style-type: none"> <li>2022-2023</li> </ul>	Fire Chief; Administrator
4) Promote the education of department members for long-term and retention	<ul style="list-style-type: none"> <li>Investigate ways to offer incentives to department members for higher education.</li> </ul>	<ul style="list-style-type: none"> <li>2022</li> </ul>	Fire Chief, Administrator
5) Engage in diversity and non-bias policing efforts	<ul style="list-style-type: none"> <li>Meet with community members to discuss diversity and non-bias policing.</li> <li>Attend annual antibias training.</li> <li>Enhance policies on diversity, equity, and inclusion.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> <li>Ongoing</li> </ul>	Police Chief; Police Officers
6) Review Critical Policies for Police Department	<ul style="list-style-type: none"> <li>CVMIC will complete review in 2022</li> </ul>	<ul style="list-style-type: none"> <li>2022</li> </ul>	CVMIC; Police Chief
7) Provide exceptional public education about safety	<ul style="list-style-type: none"> <li>Offer public safety classes to the community at no cost to them.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	Fire Chief; Police Chief
8) Enhance employee work environment	<ul style="list-style-type: none"> <li>Update City Hall furniture to be more ergonomically correct within the next three years. Complete all updates by 2025.</li> <li>Provide proper safety equipment for all staff.</li> <li>Provide proper safety training for staff.</li> </ul>	<ul style="list-style-type: none"> <li>2022-2025</li> <li>Ongoing</li> <li>Ongoing</li> </ul>	Administrator; Building Inspector; Safety Committee Members; CVMIC

**6) Plan for well managed growth and development**

Proactively plan for managed growth and development in all areas of the City.

<b>Objectives (What)</b>	<b>Strategies/Tactics (How)</b>	<b>Progress</b>	<b>Responsible Staff</b>
1) Promote vibrant, walkable mixed-use areas	<ul style="list-style-type: none"> <li>Enhance pedestrian and bicyclist amenities and connectivity to support a vibrant and walkable downtown district.</li> <li>Require developments to include pedestrian amenities within the development and provide connectivity to the downtown area where possible.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> </ul>	Plan Commission; Planner; Mayor; Administrator
2) Develop desirable residential areas	<ul style="list-style-type: none"> <li>Require developers to provide eclectic mixture of homes to respect and emulate the original development patterns of Cedarburg.</li> <li>Work with Neumann development to create a desirable neighborhood on the current Baehmann property.</li> <li>Work with a developer to create an eight (8) home subdivision on Susan In that seeks to protect the wooded areas on the property.</li> <li>Work with a developer on potential quarry development off Susan In. to ensure the preservation of natural areas as determined by the DNR.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>2021-2025</li> <li>2021-2023</li> <li>2022 - 2025</li> </ul>	Planner; Engineer; Plan Commission
3) Preserve historic structures and sites	<ul style="list-style-type: none"> <li>Support the Cedarburg Landmark Preservation Society Inc.</li> <li>Preserve the Dams.</li> <li>Preserve buildings in the historic downtown district.</li> <li>Preserve any historic buildings within the City.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing</li> <li>Ongoing</li> <li>Ongoing</li> </ul>	Landmarks Commission; Plan Commission
4) Promote quality public spaces	<ul style="list-style-type: none"> <li>Enhance City Hall lawn area to promote it as a community gathering place.</li> <li>Enhance Fireman's Park to create a venue that will support current and future public events.</li> </ul>	<ul style="list-style-type: none"> <li>2022-2025</li> <li>2022-2025</li> </ul>	Administrator; Parks, Recreation, & Forestry Director Administrator; Fire Chief; Fireman's Park Inc. Board
5) Plan for and develop smart growth areas	<ul style="list-style-type: none"> <li>Develop plan for future of Smart Growth Area #1 &amp; #2.</li> <li>Monitor Amcast cleanup and development</li> <li>Update the smart growth area list in 2022.</li> </ul>	<ul style="list-style-type: none"> <li>2021 - 2022</li> <li>Ongoing</li> <li>2022</li> </ul>	Planner; Administrator; Mayor, CDA
6) Collaborate with the Town of Cedarburg	<ul style="list-style-type: none"> <li>Partner with the Town to create a plan for Prochnow remediation and development.</li> </ul>	<ul style="list-style-type: none"> <li>2021-2023</li> </ul>	Administrator; Attorney; Common Council



CITY OF CEDARBURG BUDGET

TAX LEVIES GRAPHS & SCHEDULES

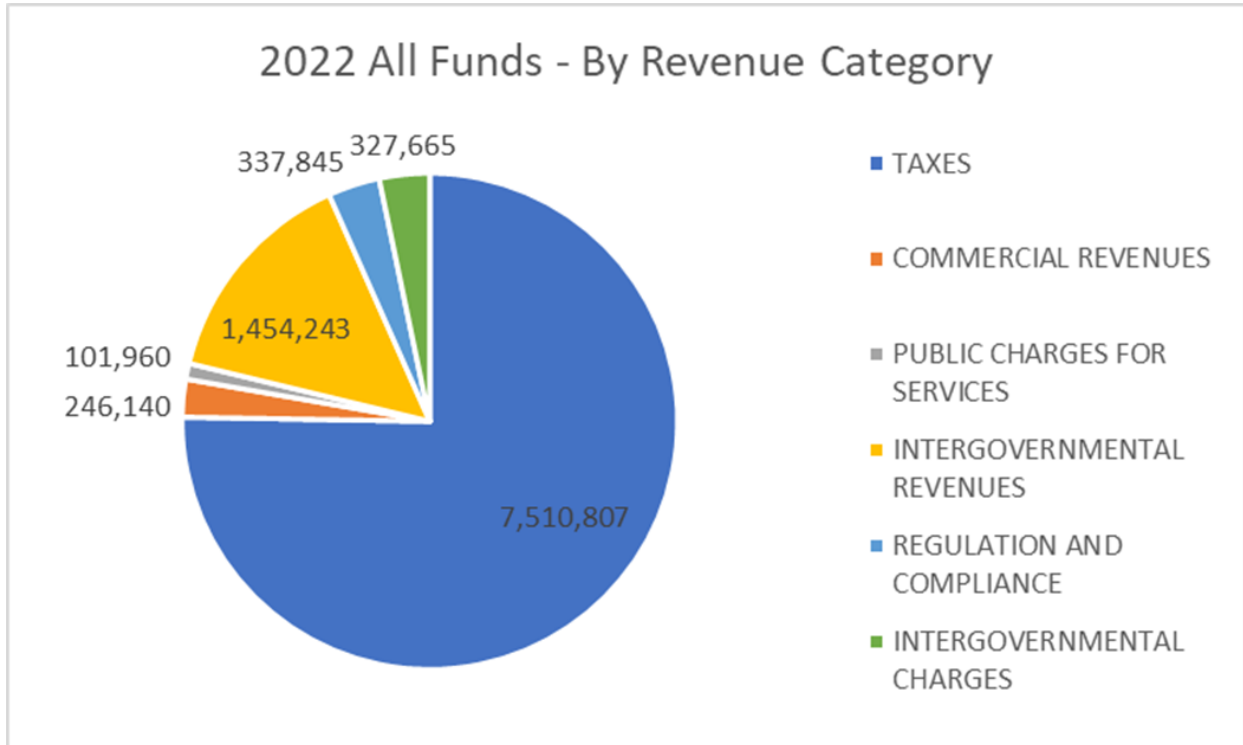
	GENERAL FUND	WATER RECYCLING CENTER	RISK MANAGEMENT FUND	CEMETERY FUND	ROOM TAX FUND	RECREATION PROGRAMS FUND	FUEL SYSTEM - WASHBAY	SWIMMING POOL FUND
Revenues								
TAXES	7,110,213				50,000			69,216
COMMERCIAL REVENUES	293,162	24,500	23,031	14,640		22,300		4,000
INTERGOVERNMENTAL REVENUES	1,438,670							
LAW AND ORDINANCE VIOLATIONS	104,130							
REGULATION AND COMPLIANCE	356,099	15,000						
PUBLIC CHARGES FOR SERVICES	98,210	3,223,160		8,400		236,241	2,600	256,563
INTERGOVERNMENTAL CHARGES	290,099							
OTHER FINANCING SOURCES			313,120			1,000		8,374
<b>TOTAL REVENUES</b>	<b>9,690,583</b>	<b>3,262,660</b>	<b>336,151</b>	<b>23,040</b>	<b>50,000</b>	<b>259,541</b>	<b>2,600</b>	<b>338,153</b>

	PARKS IMPACT FEE FUND	LIBRARY FUND	DEBT SERVICE FUND	TIF DISTRICT FUND#4	TIF DISTRICT FUND#5	TIF DISTRICT FUND#3	TIF DISTRICT #6	CAPITAL IMPROVEMENTS FUND	Total Budget
Revenues									
TAXES		758,194	1,917,470	2	228,076	739		1,625,000	11,758,910
COMMERCIAL REVENUES	1,000	30,500	1,000	3,000			1,000	40,000	458,133
INTERGOVERNMENTAL REVENUES		226,035						452,200	2,116,905
LAW AND ORDINANCE VIOLATIONS									104,130
REGULATION AND COMPLIANCE									371,099
PUBLIC CHARGES FOR SERVICES		21,500							3,846,674
INTERGOVERNMENTAL CHARGES									290,099
OTHER FINANCING SOURCES			270,558				1,984,045	483,800	3,060,897
<b>TOTAL REVENUES</b>	<b>1,000</b>	<b>1,036,229</b>	<b>2,189,028</b>	<b>3,002</b>	<b>228,076</b>	<b>739</b>	<b>1,985,045</b>	<b>2,601,000</b>	<b>22,006,847</b>

EXPENDITURES	GENERAL FUND	WATER RECYCLING CENTER	RISK MANAGEMENT FUND	CEMETERY FUND	ROOM TAX FUND	RECREATION PROGRAMS FUND	FUEL SYSTEM - WASHBAY	SWIMMING POOL FUND
GENERAL FUND	10,492,851							
CEMETERY FUND				45,454				
ROOM TAX FUND					50,000			
RECREATION PROGRAMS FUND						271,673		
FUEL SYSTEM - WASH BAY							5,000	
SWIMMING POOL FUND								338,153
LIBRARY FUND								
DEBT SERVICE FUND								
TIF DISTRICT FUND #4								
TIF DISTRICT FUND #5								
TIF DISTRICT FUND #3								
TIF DISTRICT #6								
CAPITAL IMPROVEMENTS FUND								
WATER RECYCLING CENTER		2,927,750						
RISK MANAGEMENT FUND			346,587					
<b>TOTAL EXPENDITURES</b>	<b>10,492,851</b>	<b>2,927,750</b>	<b>346,587</b>	<b>45,454</b>	<b>50,000</b>	<b>271,673</b>	<b>5,000</b>	<b>338,153</b>

EXPENDITURES	PARKS IMPACT FEE FUND	LIBRARY FUND	DEBT SERVICE FUND	TIF DISTRICT FUND#4	TIF DISTRICT FUND#5	TIF DISTRICT FUND#3	TIF DISTRICT #6	CAPITAL IMPROVEMENTS FUND	Total Budget
GENERAL FUND									10,492,851
CEMETERY FUND									45,454
ROOM TAX FUND									50,000
RECREATION PROGRAMS FUND									271,673
FUEL SYSTEM - WASH BAY									5,000
SWIMMING POOL FUND									338,153
LIBRARY FUND		1,083,539							1,083,539
DEBT SERVICE FUND			2,300,528						2,300,528
TIF DISTRICT FUND #4				689,710					689,710
TIF DISTRICT FUND #5					225,021				225,021
TIF DISTRICT FUND #3						1,100			1,100
TIF DISTRICT #6							6,498,017		6,498,017
CAPITAL IMPROVEMENTS FUND								3,070,240	3,070,240
WATER RECYCLING CENTER									2,927,750
RISK MANAGEMENT FUND									346,587
<b>TOTAL EXPENDITURES</b>		<b>1,083,539</b>	<b>2,300,528</b>	<b>689,710</b>	<b>225,021</b>	<b>1,100</b>	<b>6,498,017</b>	<b>3,070,240</b>	<b>28,345,623</b>

## BUDGET SUMMARY

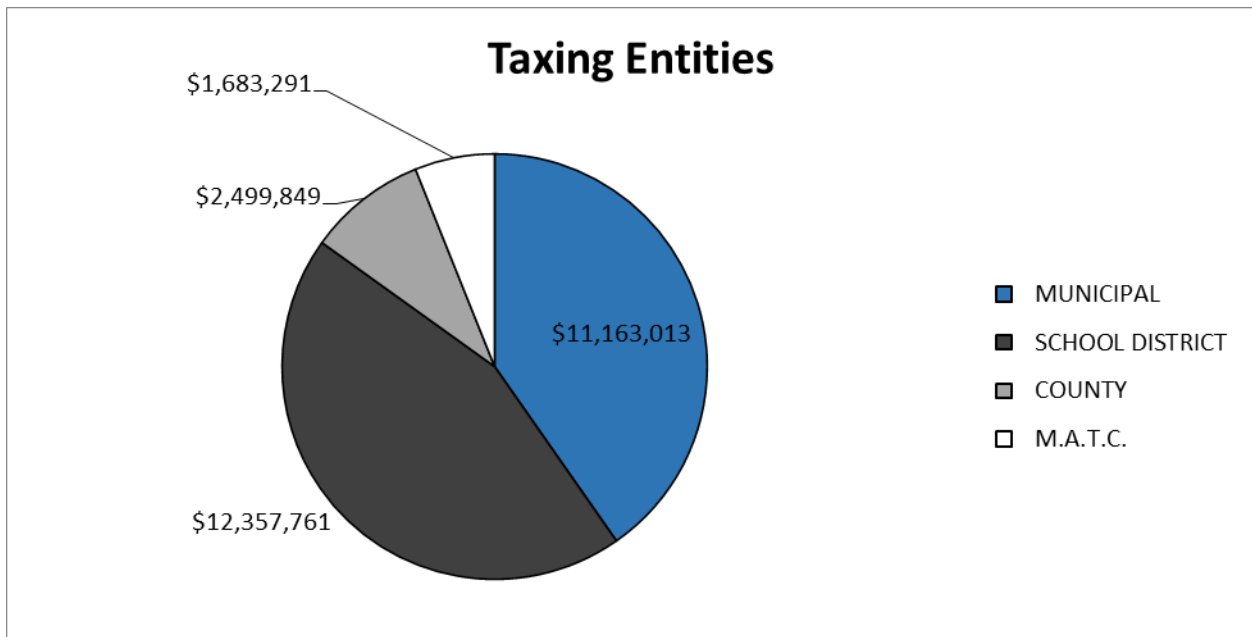
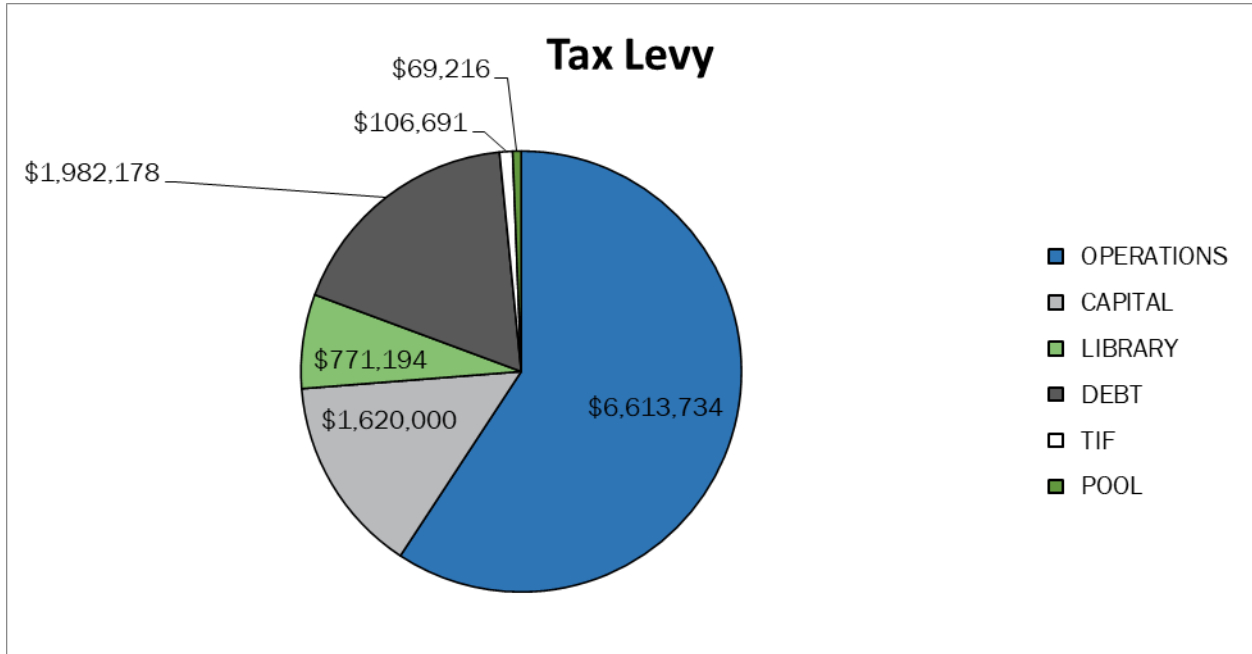


**BUDGET SUMMARY BY FUND**

ALL FUNDS			
Revenues	2020 Budget	2021 Budget	2022 Budget
GENERAL FUND	9,606,965	9,690,583	10,100,063
CEMETERY FUND	23,040	23,040	23,040
ROOM TAX FUND	70,000	50,000	60,000
RECREATION PROGRAMS FUND	254,291	259,541	265,041
FUEL SYSTEM - WASH BAY	2,000	2,600	2,600
SWIMMING POOL FUND	347,139	338,153	346,772
LIBRARY FUND	1,001,944	1,036,229	1,081,826
DEBT SERVICE FUND	1,762,000	2,189,028	2,002,198
CAPITAL IMPROVEMENTS FUND	2,032,972	2,601,000	3,137,000
WATER RECYCLING CENTER	3,357,091	3,262,660	3,698,976
<b>Total Revenues</b>	<b>18,457,442</b>	<b>19,452,834</b>	<b>20,717,516</b>

Expenditures	2020	2021	2022
GENERAL FUND	9,638,929	10,492,851	10,212,563
CEMETERY FUND	48,503	45,454	45,591
ROOM TAX FUND	70,000	50,000	60,000
RECREATION PROGRAMS FUND	267,771	271,673	334,768
FUEL SYSTEM - WASH BAY	5,000	5,000	4,305
SWIMMING POOL FUND	337,374	338,153	344,910
LIBRARY FUND	999,878	1,083,539	1,089,634
DEBT SERVICE FUND	2,066,780	2,300,528	2,032,198
CAPITAL IMPROVEMENTS FUND	2,416,918	3,070,240	3,598,807
WATER RECYCLING CENTER	2,845,931	2,927,750	3,072,243
<b>Total Expenditures</b>	<b>18,697,084</b>	<b>20,585,188</b>	<b>20,795,019</b>
<b>Revenues-Expenditures</b>	<b>(239,642)</b>	<b>(1,132,354)</b>	<b>(77,503)</b>

**BUDGET SUMMARY TAX LEVY AND TAXING ENTITIES**



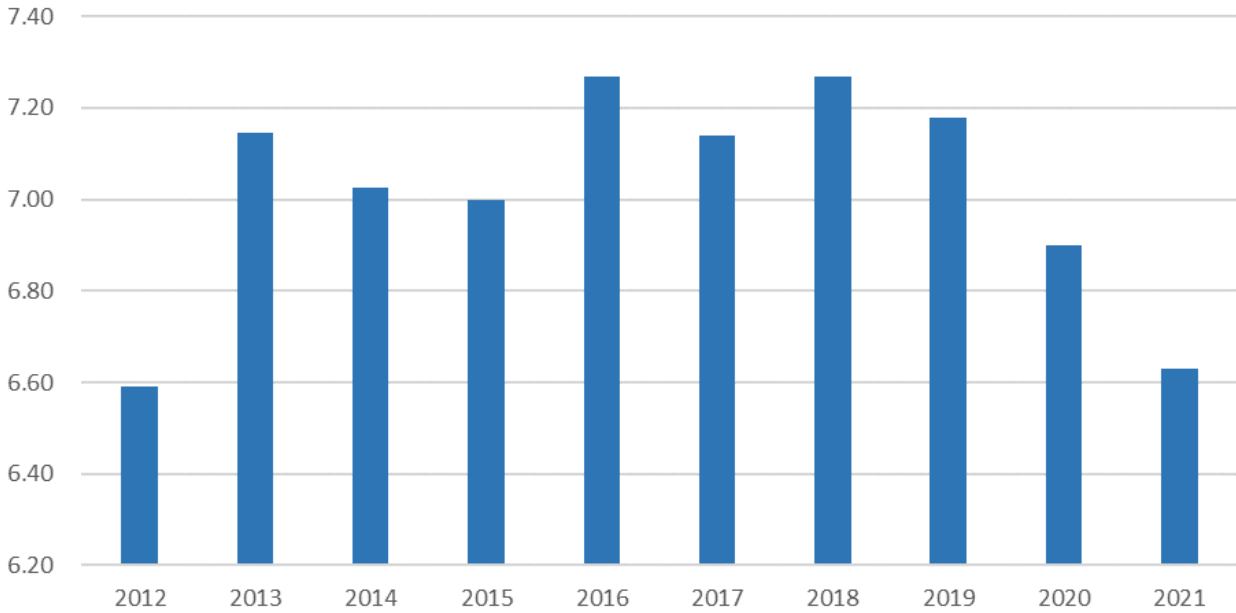
CITY OF CEDARBURG BUDGET

TAX LEVY

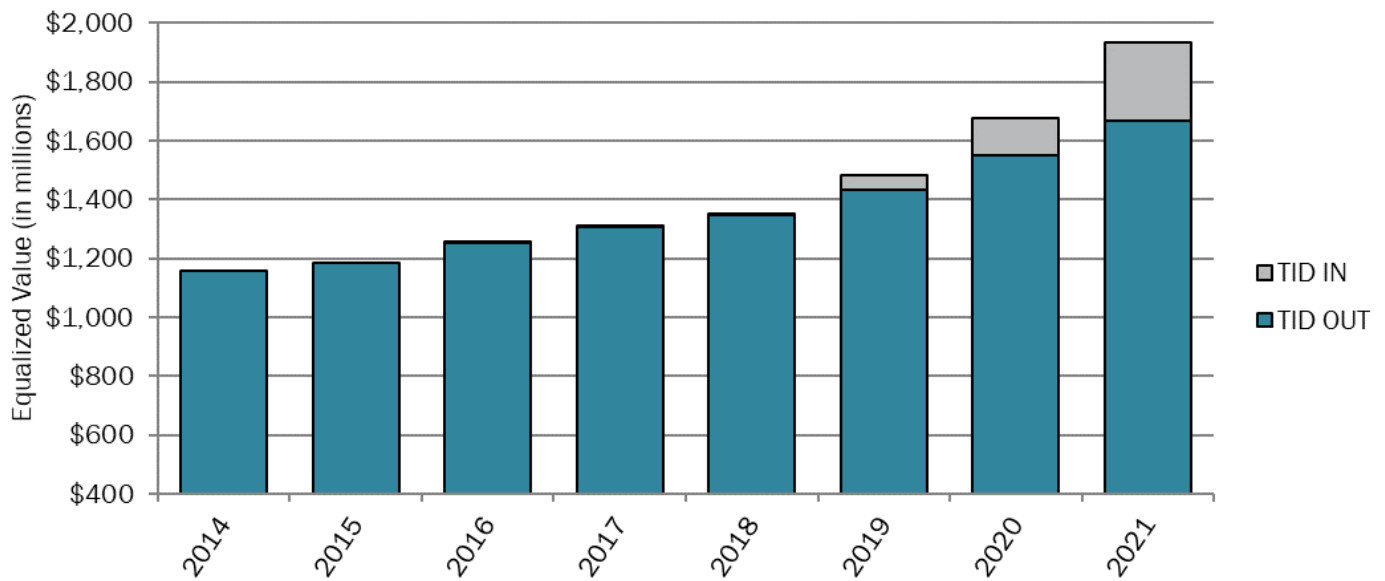
<b>City of Cedarburg—Tax Levy History</b>							
<b>City Tax Levies</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Proposed</b>	<b>% Change 2021/2020</b>
General Fund Levy—Operating	5,869,616	6,133,050	5,954,081	6,107,595	6,220,091	6,613,734	6.3%
Capital Improvement Levy	1,192,000	915,000	1,235,000	1,680,000	1,625,000	1,620,000	-0.3%
Special Revenue Fund Levy—Library	707,306	722,194	722,194	738,194	758,194	771,194	1.7%
TIF District - City Portion	62	106	148	34,345	87,777	106,691	21.5%
Special Revenue Fund Levy—Pool	65,658	69,652	67,429	69,216	69,216	69,216	0.0%
Debt Service Levy	1,284,280	1,502,211	1,817,184	1,664,669	1,917,470	1,982,178	3.4%
<b>Total City Levy</b>	<b>9,118,922</b>	<b>9,342,213</b>	<b>9,796,036</b>	<b>10,294,019</b>	<b>10,677,748</b>	<b>11,163,013</b>	<b>4.5%</b>
<b>Other Taxing Bodies</b>							
Cedarburg Schools—Operating	11,937,297	11,882,675	12,113,832	12,845,138	13,478,204	12,357,761	-8.3%
Cedarburg Schools—TIFs	81	136	183	43,099	111,966	119,510	6.7%
Ozaukee County—Operating	2,262,791	2,353,560	2,381,557	2,431,019	2,452,070	2,499,849	1.9%
Ozaukee County—TIFs	15	27	36	8,138	20,324	24,122	18.7%
State of Wisconsin	212,892						
M.A.T.C.—Operating	1,580,353	1,646,116	1,651,388	1,690,227	1,766,961	1,683,291	-4.7%
M.A.T.C.—TIFs	11	19	25	5,657	14,646	16,243	10.9%
<b>Total Tax Levy (Gross)</b>	<b>25,112,362</b>	<b>25,224,746</b>	<b>25,943,057</b>	<b>27,317,297</b>	<b>28,521,919</b>	<b>27,863,789</b>	<b>-2.3%</b>
- State School Credit	(2,103,864)	(2,307,992)	(2,285,536)	(2,283,669)	(2,287,193)	(2,319,747)	1.4%
<b>Total Tax Levy (Net)</b>	<b>23,008,498</b>	<b>22,916,754</b>	<b>23,657,521</b>	<b>25,033,628</b>	<b>26,234,726</b>	<b>25,544,042</b>	<b>-2.6%</b>
<b>Equalized Valuation</b>	<b>1,254,478,000</b>	<b>1,309,147,300</b>	<b>1,347,465,200</b>	<b>1,433,294,900</b>	<b>1,548,438,900</b>	<b>1,683,699,600</b>	<b>8.7%</b>
City Equalized Tax Rate	7.27	7.14	7.27	7.18	6.90	6.63	-3.9%
School District Equalized Tax Rate	9.54	9.08	9.01	8.98	8.72	7.35	-15.7%
<b>Total Equalized Tax Rate</b>	<b>18.35</b>	<b>17.53</b>	<b>17.58</b>	<b>17.49</b>	<b>16.95</b>	<b>15.18</b>	<b>-10.4%</b>
<b>Assessed Valuation</b>	<b>1,221,899,680</b>	<b>1,248,857,140</b>	<b>1,262,000,218</b>	<b>1,310,325,200</b>	<b>1,356,239,540</b>	<b>1,387,914,930</b>	<b>2.3%</b>
Assessment Ratio	97.39%	95.40%	93.66%	91.42%	87.59%	82.43%	
<b>Tax Rates (Per \$1,000 A.V.)</b>							
City of Cedarburg	7.46	7.48	7.76	7.86	7.87	8.04	2.2%
Cedarburg School District	9.79	9.54	9.62	9.86	10.04	9.01	-10.3%
Ozaukee County	1.85	1.88	1.89	1.86	1.82	1.82	0.0%
State of Wisconsin	0.17						
M.A.T.C.	1.29	1.32	1.31	1.29	1.31	1.22	-6.9%
<b>Total Tax Rate (Gross)</b>	<b>20.56</b>	<b>20.22</b>	<b>20.58</b>	<b>20.87</b>	<b>21.04</b>	<b>20.09</b>	<b>-4.5%</b>
- State School Credit	(1.72)	(1.85)	(1.81)	(1.74)	(1.69)	(1.67)	-1.1%
<b>Total Tax Rate (Net)</b>	<b>18.84</b>	<b>18.37</b>	<b>18.77</b>	<b>19.13</b>	<b>19.35</b>	<b>18.42</b>	<b>-4.8%</b>

## EQUALIZED RATES AND VALUATIONS

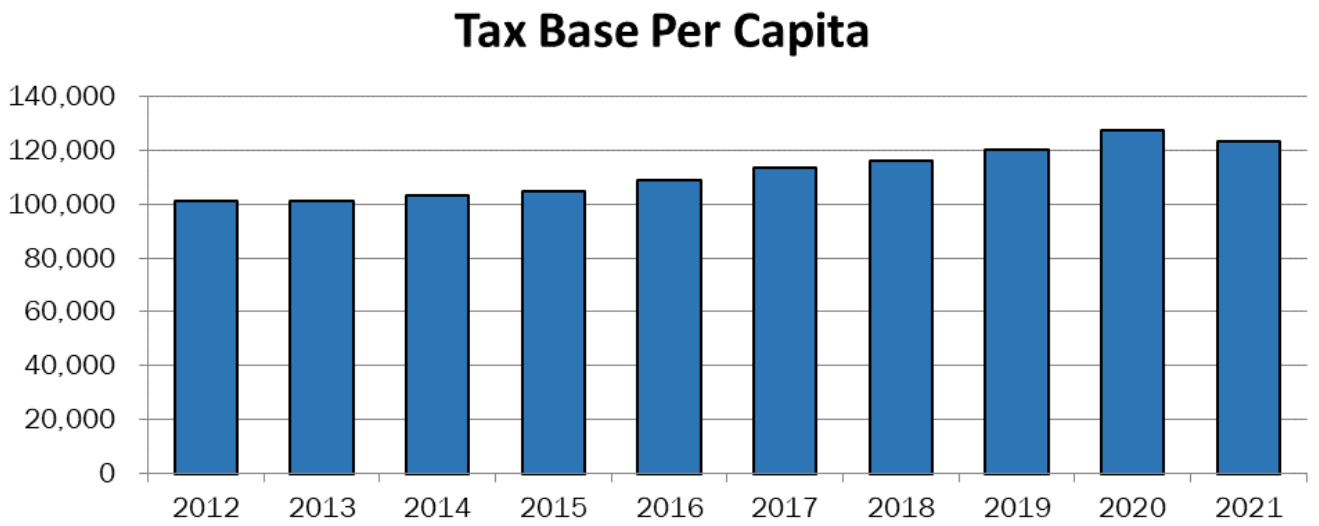
### Municipal Equalized Tax Rates



### Historical Equalized Valuations



## TAX BASE PER CAPITA

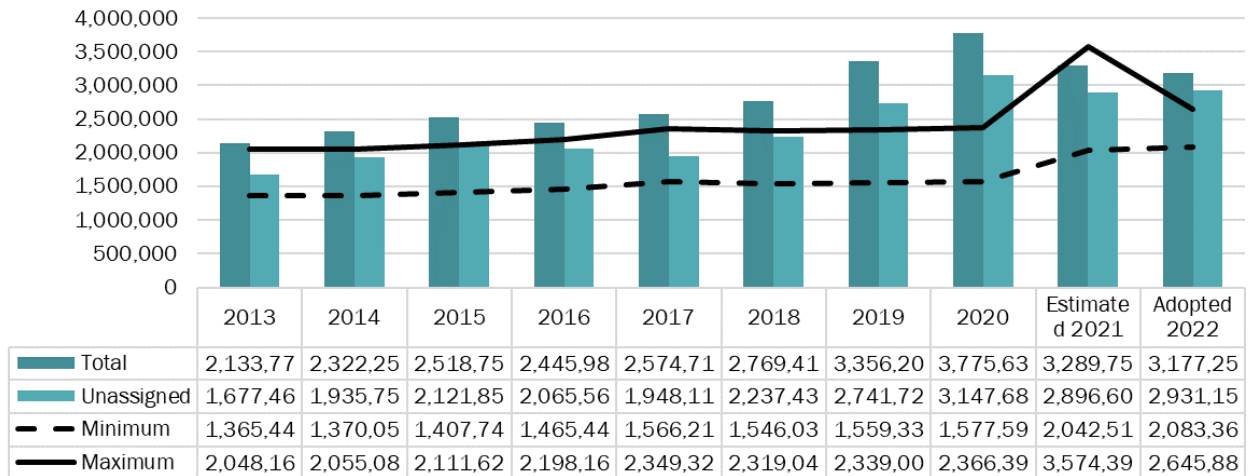


## GENERAL FUND

### FUND BALANCE SUMMARY – GENERAL FUND

The graph below represents the trend in the General Fund Balance for the past nine years. City policy states that undesignated General Fund–Fund Balance should be between two and three months of general fund expenditures, or approximately \$1.6 million to \$2.5 million. The fund balance occasionally is used for planned reductions of one-time expenses while still keeping the City within the adopted policy. The 2022 budget includes the use of fund balance for a City wide revaluations.

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



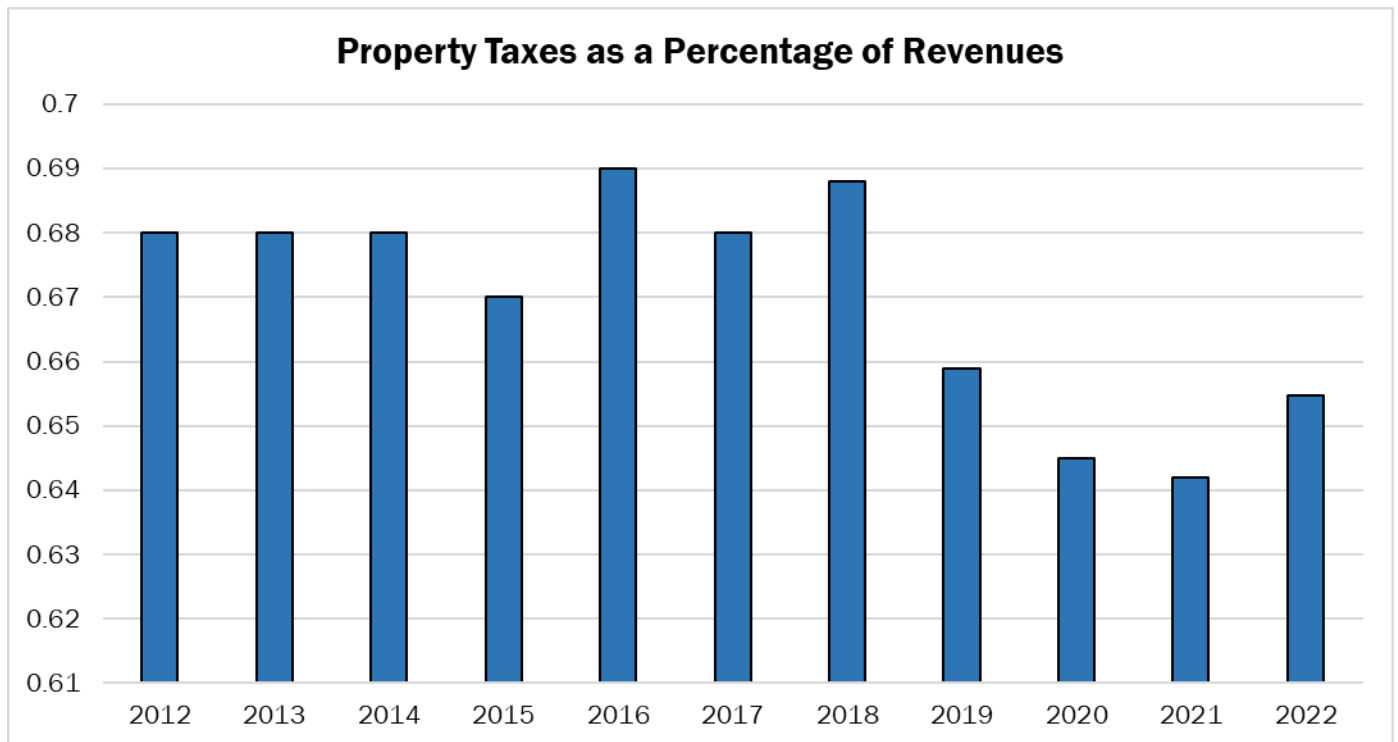


## REVENUE SOURCES – GENERAL FUND

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

### Property Taxes

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



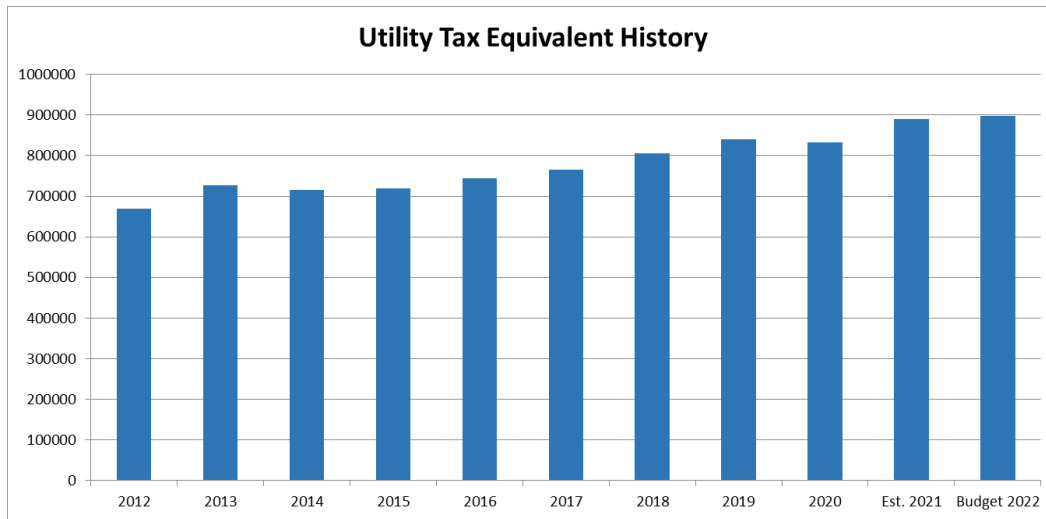
Property taxes as a percentage of total General Fund revenues have held steady since 2010. With construction picking up, the percentage may continue to decline in the City in the future. In the future, the City needs to explore other revenue sources to help lower the share of the burden on the taxpayers.

The 2022 adopted budget assessed tax rate increased from \$7.87 to \$8.04/\$1,000.

## 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 6.0% of General Fund operating revenues in 2021.

The assumption for 2022 revenues was based on the value estimate completed by Cedarburg Light & Water and a 82.43% assessment ratio for 2022.



## Intergovernmental Revenues

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

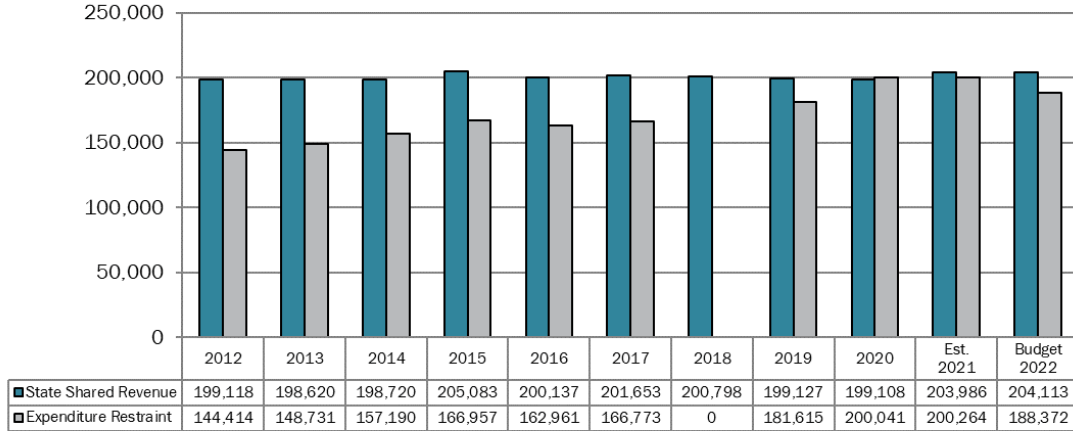
Typically, the City receives 95% of the prior year’s payment under the State formula. State Shared Revenue for 2022 is increasing slightly from 2021.

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. The City did not qualify for the program in 2018 due to the change in the calculation of the total expenditures and the cap on expenditures limited the City to an increase of 1.7%. The 2020 increase in expenditures for all funds was 3.22% which qualified the City for the program revenues in 2021. The higher percentage was due to the increase in net new construction and the CPI increase for the year. In 2020, expenditures were

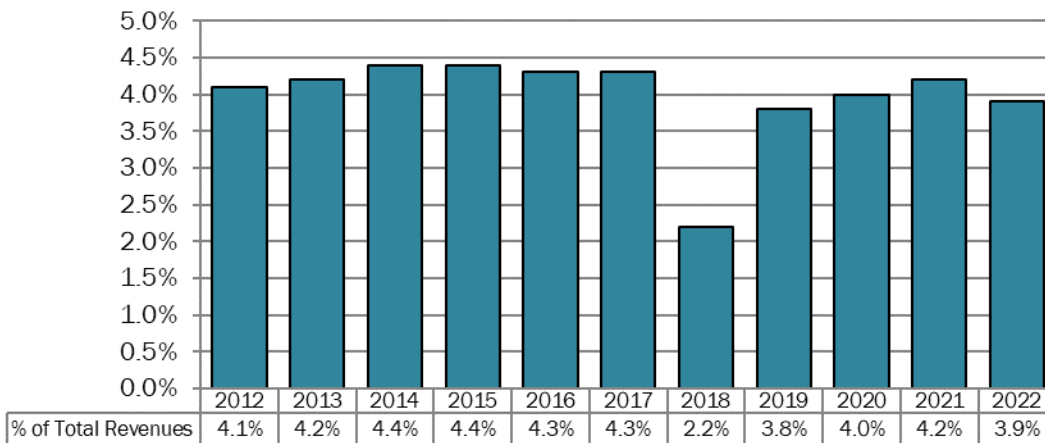
limited to an increase of 3.9% and the City qualified for this revenue in 2021. For 2021, expenditures were limited to 3.3% qualifying the City for this revenue in 2022.

**State Shared Revenue and Expenditure Restraint**



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

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



CITY OF CEDARBURG BUDGET

The second largest intergovernmental revenue consists of State transportation aids. State transportation aids are \$930,510, approximately 9.0% 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.

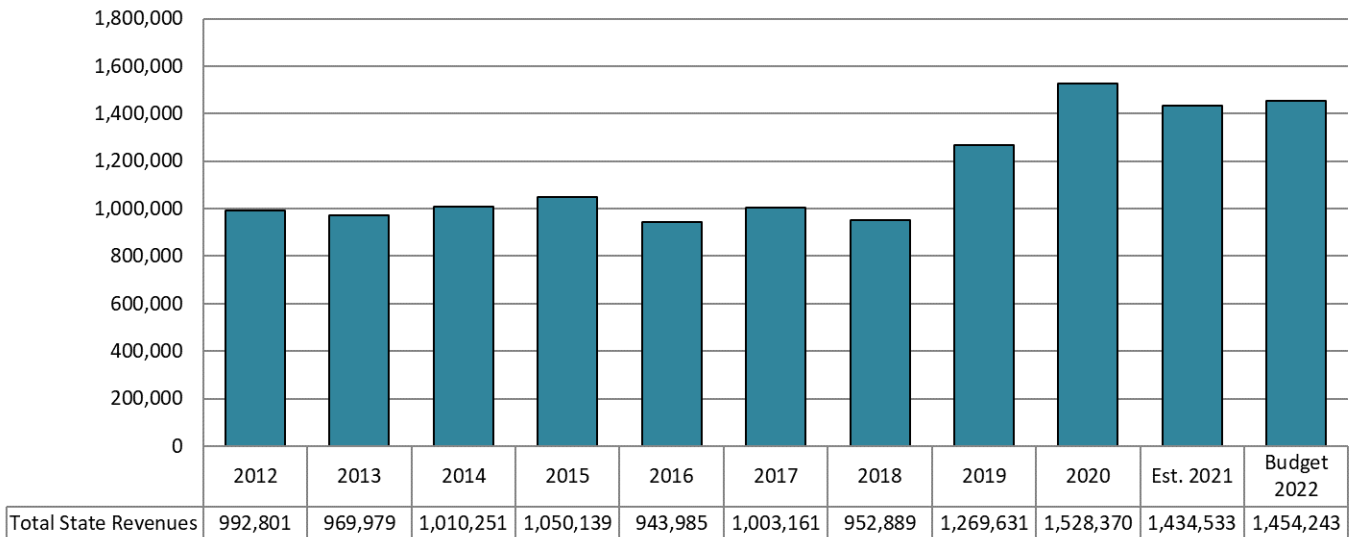
The City's Recycling Grant, funded by the Wisconsin Department of Natural Resources, pays for a portion of the cost of the City's curbside recycling program and yard waste collection and disposal. This grant previously provided approximately \$56,000 in annual funding. In 2011 the recycling grant program was affected by the State budget cuts. The 2022 amount is budgeted at \$38,000, the same as 2021. 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 remain the same for 2021 due to the added exemptions by the State.

For 2021 there was a new state aid for Personal Property in the amount of \$39,213 which is budgeted the same for 2022.

The State, for 2021, increased the cable franchise fees from 2020. This amounts to \$29,585 for 2022.

**Total State Revenues**



## Regulation and Compliance Revenues

This revenue includes licenses issued by the City (e.g., liquor, contractor, bartender, pet, etc.), the cable television franchise fee and building and related permits. Such revenues are 4.0% of General Fund operating revenues. Many of the license fees and the cable television franchise fee are limited by State Statute and cannot be expected to increase to any significant degree in the near future. Building and related permits are dependent on construction activity and the local economy. In recent years, revenue from such permits has exceeded budgeted amounts due to increased residential construction and expansions at local industries. Construction has picked up since 2019 and into 2022. Regulation and compliance revenues are projected based on known factors (e.g., planned new development, number of premises requiring a liquor license) and trends in such revenues. In 2022, new construction is estimated to slow down slightly from 2021.

## 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 in 2022.

## 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 1.2% of total revenues and budgeted to decrease 3.33%.

## 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 3.0% of General Fund Revenues.

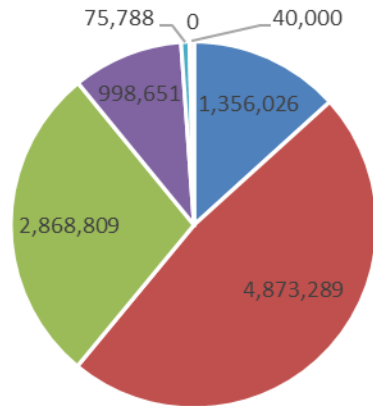
## Commercial Revenues

This source primarily consists of interest earnings on invested funds and sales/rental of City property including rental income from the lease of space on the water tower and monopole to cellular telephone companies. As a percentage of General Fund operating revenues, such revenues fund approximately 2.9% of the operating budget. Fluctuation in this account is due to the changes in yields on invested funds and the amount of investable funds. The market interest rates began to increase in 2016 along with the State of WI Investment Pool rates. As investable funds have increased, the City has implemented the investment strategies recommended by the ad hoc Debt/Investment Advisory Committee and more actively managed its investments by hiring an investment advisor for long term investments. A substantial decrease was realized in 2021. The commercial revenues are budgeted to decrease slightly in 2022.

CITY OF CEDARBURG BUDGET

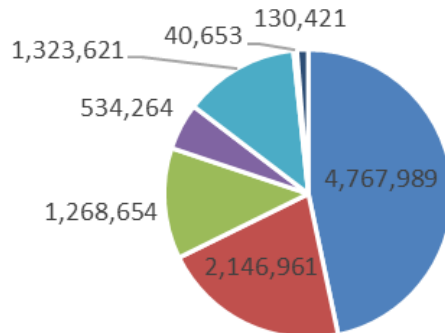
ALL FUNDS	2020	2021	2021	2022
	ACTIVITY	BUDGET	Estimated	BUDGET
<b>REVENUES</b>				
TAXES	6,940,203	7,110,213	7,110,213	7,510,807
COMMERCIAL REVENUES	460,825	293,162	203,928	246,140
SPECIAL ASSESSMENTS				
PUBLIC CHARGES FOR SERVICES	57,622	98,210	73,884	101,960
INTERGOVERNMENTAL REVENUES	1,528,370	1,438,670	1,434,533	1,454,243
LAW AND ORDINANCE VIOLATIONS	80,747	104,130	87,283	106,100
REGULATION AND COMPLIANCE	567,281	356,099	363,732	337,845
INTERGOVERNMENTAL CHARGES	235,330	290,099	290,149	327,665
OTHER FINANCING SOURCES	1,930			15,303
TOTAL REVENUES	9,872,308	9,690,583	9,563,722	10,100,063
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT	1,235,003	1,256,540	1,198,287	1,356,026
PUBLIC SAFETY	4,485,291	4,625,079	4,551,940	4,873,289
PUBLIC WORKS	2,504,144	2,862,044	2,671,645	2,868,809
PARKS AND RECREATION	880,982	966,772	858,986	998,651
CONSERVATION AND DEVELOPMENT	92,629	77,058	75,468	75,788
RESERVE FOR CONTINGENCY				40,000
TRANSFERS TO OTHER FUNDS	254,839	705,358	693,284	
TOTAL APPROPRIATIONS	9,452,888	10,492,851	10,049,610	10,212,563
NET OF REVENUES/EXPENDITURES - FUND 100	419,420	(802,268)	(485,888)	(112,500)
BEGINNING FUND BALANCE	3,356,206	3,775,638	3,775,638	3,289,750
FUND BALANCE ADJUSTMENTS				
ENDING FUND BALANCE	3,775,626	2,973,370	3,289,750	3,177,250

### General Fund Expenditures



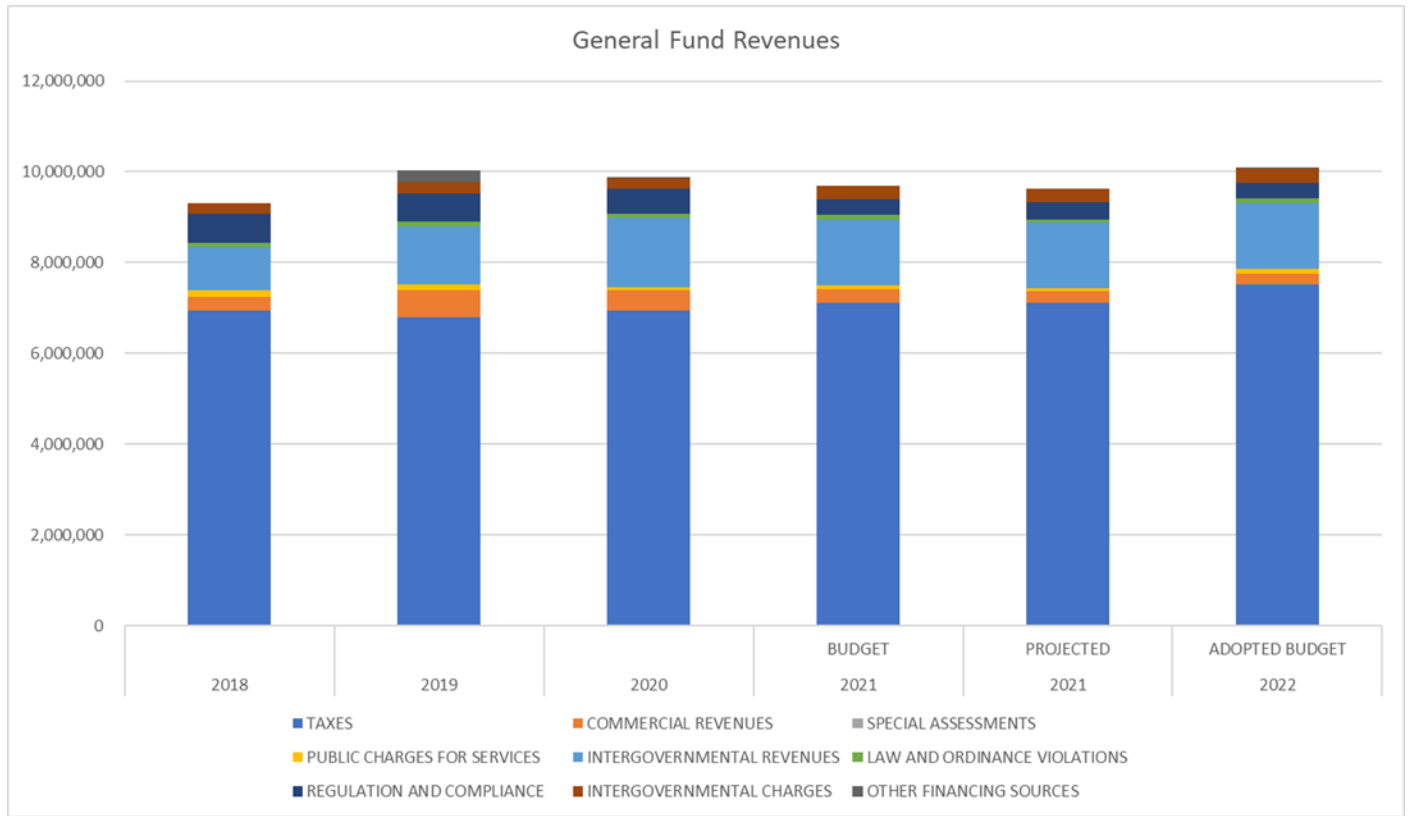
- General Government
- Engineering and Public Works
- Conservation and Development
- Transfers to Other Funds
- Public Safety
- Parks, Recreation and Forestry
- Reserve for Contingency

### Operating Expense by Object



- SALARIES
- UTILITIES
- INSURANCE
- BENEFITS
- PROFESSIONAL SERVICES
- UNK\_EXP
- OTHER OPERATING

# CITY OF CEDARBURG BUDGET





CITY OF CEDARBURG BUDGET

General Fund Revenues				
Fund 100				
TAXES	2019	2020	2021	2022
REAL ESTATE TAXES	5,954,081	6,107,595	6,220,091	6,613,734
TAX EQUIVALENT - UTILITY	833,280	857,396	890,122	897,073
<b>TOTAL TAXES</b>	<b>6,787,361</b>	<b>6,964,991</b>	<b>7,110,213</b>	<b>7,510,807</b>
<b>COMMERCIAL REVENUES</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
INTEREST - DELIN PERS PROP TAX	300		300	
INTEREST - DELIN SPEC ASSESS	200	400	284	
PARK RENTAL FEES	7,000	7,000	7,000	8,000
INVESTMENT INCOME	70,828	140,750	80,000	40,000
RENT - CITY PROPERTY	13,000	13,000	13,000	13,000
RENT - CITY PROP WATER TOWER	158,738	173,490	177,578	157,600
CDBG LOAN REPAYMENTS/REIMB				9,640
CDBG LOAN INTEREST				100
DONATIONS	14,000	13,500	14,000	16,800
MISCELLANEOUS REVENUE		10,000	1,000	1,000
CHANGE IN MARKET VALUE	5,000			
<b>TOTAL COMMERCIAL REVENUES</b>	<b>269,066</b>	<b>358,140</b>	<b>293,162</b>	<b>246,140</b>
<b>INTERGOVERNMENTAL REVENUES</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
STATE SHARED REVENUES	204,298	204,124	203,986	204,113
EXPENDITURE RESTRAINT GRANT	181,615	200,041	200,264	188,372
STATE PERSONAL PROPERTY AID	39,213	39,213	39,214	39,213
STATE AID CABLE FRANCHISE FEES		14,955	29,585	29,585
STATE GRANT - POLICE TRAINING	2,700	3,360	3,360	3,360
STATE GRANT - FD SAFETY		800		
STATE TRANSPORTATION AIDS	697,492	802,115	900,213	930,510
STATE COMPUTER AIDS	21,048	21,048	24,048	21,048
STATE GRANT - RECYCLING	38,000	38,000	38,000	38,042
STATE GRANT - ELECTIONS		9,223		
STATE GRANTS DOT - POLICE		4,000		
GRANT - ARP ACT-COVID		124,176		
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,184,366</b>	<b>1,461,055</b>	<b>1,438,670</b>	<b>1,454,243</b>
<b>LAW AND ORDINANCE VIOLATIONS</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
LIQUOR & BEER LICENSES	20,980	20,380	20,380	21,000
COURT PENALTIES & COSTS	44,500	47,000	47,000	47,000
STATE FORFEITURES				1,350
PARKING VIOLATIONS	23,000	23,000	23,000	23,000
POLICE DEPARTMENT FEES	11,500	11,500	11,500	11,500
ALARM PERMIT FEES	250	250	250	250
FALSE ALARM FEES	2,000	2,000	2,000	2,000
<b>TOTAL LAW AND ORDINANCE VIOLATIONS</b>	<b>102,230</b>	<b>104,130</b>	<b>104,130</b>	<b>106,100</b>
<b>REGULATION AND COMPLIANCE</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
DIRECT SELLER LICENSES	1,800	500	500	500
CIGARETTE LICENSES	600	500	500	500
OPERATOR LICENSES	14,350	12,500	12,500	12,500
BICYCLE LICENSES	100	100	100	100
DOG & CAT LICENSES	1,300	500	200	200
CABLE TV FRANCHISE FEES	148,000	134,600	133,254	112,000
TRANSIENT PERMIT FEES	250	250	250	250
WEIGHTS & MEASURES LICENSE	995	995	995	995
FIRE INSPECTION FEE	20,295	21,000	21,000	20,000
BUILDING PERMITS	94,000	88,000	88,000	88,000
ELECTRICAL PERMITS	22,000	22,000	22,000	22,000
PLUMBING PERMITS	24,750	24,750	24,000	24,000
HEATING/AIR COND PERMITS	20,000	20,000	20,000	20,000
DRIVE OPENING PERMITS	1,100	1,100	1,000	1,500
EROSION CONTROL PERMITS	5,200	5,200	5,000	5,000
OCCUPANCY PERMITS	5,200	5,200	5,200	5,000
SIGN PERMITS	1,800	1,800	1,800	1,800
STREET OPENING PERMITS	3,800	4,400	5,000	10,000
MISCELLANEOUS PERMIT FEES	2,110	2,100	2,100	2,500
BLDG INSPECTION PLAN REVIEW	6,400	6,000	6,000	6,000
STORMWATER MGMT PERMIT	1,200	1,200	1,000	1,000
PLAN REVIEW	5,500	5,500	5,500	4,000
ZONING PERMITS	400	200	200	
<b>TOTAL REGULATION AND COMPLIANCE</b>	<b>381,150</b>	<b>358,395</b>	<b>356,099</b>	<b>337,845</b>

CITY OF CEDARBURG BUDGET

PUBLIC CHARGES FOR SERVICES	2019	2020	2021	2022
TREASURERS OFFICE FEES	1,200	1,200	500	500
LICENSE PUBLICATION FEES	920	800	800	850
ASSESSORS OFFICE FEES	5,500	5,500	5,800	5,800
ENGINEERING FEES	5,000	3,000	3,000	5,000
BUILDING INSPECT - HOUSE NOS	700	700	700	700
STATE TAG FEE	1,760	1,760	1,760	1,760
TAX EXEMPTION REPORT FEES		200		
CENTRAL DUPLICATING	250	150	150	50
PUBLIC WORKS FEES	13,500	12,000	14,000	14,000
CELEBRATIONS REVENUE	20,000	21,000	21,000	21,000
RECYCLING CART UPGRADE	1,000	1,000	1,000	
WEED MOWING FEES	1,000	1,000	1,000	1,000
SENIOR CENTER FEES	55,000	50,000	45,000	50,000
SENIOR VAN RECEIPTS	6,200	4,000	3,500	1,300
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>112,030</b>	<b>102,310</b>	<b>98,210</b>	<b>101,960</b>
INTERGOVERNMENTAL CHARGES	2019	2020	2021	2022
LANDFILL MONITOR - TOWN	2,165	2,165	2,165	2,165
FIRE-OPERATING EXP-TOWN	165,700	184,265	217,020	254,050
FIRE/EMS DISPATCHING	3,500	3,500	3,500	2,000
EMERGENCY MNGMT-TOWN	100		200	200
SCHOOL DIST - CROSSING GUARDS	50,000	50,000	50,000	50,000
WRC - ADMIN LABOR	10,250	10,250	10,250	10,250
TRANSFER FROM ROOM TAX ADMIN	3,500	3,500	2,500	3,000
TIF DISTRICT - ADMIN LABOR	1,300	1,300	1,500	3,000
CITY OF MEQUON-REIMB FOR SVCS	2,964	2,964	2,964	3,000
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>	<b>239,479</b>	<b>257,944</b>	<b>290,099</b>	<b>327,665</b>
OTHER FINANCING SOURCES	2019	2020	2021	2022
TRANSFER FROM REC PROG FND	13,500			15,303
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>13,500</b>			<b>15,303</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>9,089,182</b>	<b>9,606,965</b>	<b>9,690,583</b>	<b>10,100,063</b>

# MAYOR & COMMON COUNCIL

513100, 511100

Responsibilities Include:

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

2021 Significant Accomplishments:

- Continued to guide the city through the COVID-19 Crisis
- Developed a plan for the use of ARPA Funds

2022 Objectives to be Accomplished:

- Assist in hiring a Finance Director/Treasurer
- Recruit additional business for HWY 60 business park
- Assist in developing Western Ave redevelopment site

Long Term Objectives:

- Work on developing blighted properties in the City

Budget Variances:

- None

## CITY ADMINISTRATOR – 513200, 519200

Responsibilities Include:

- Oversee general operation of City and carry out policy directives of Common Council
- Work with the Finance Director on preparation of annual budget, capital improvement plan, and coordination of all debt issuances
- Risk Manager for City, adjusting insurance claims and serving as City representative to Cities & Villages Mutual Insurance Company (CVMIC)
- Purchasing Director responsible for approving purchases, aware 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
- Prepare and review Common Council agenda with Mayor and City Clerk
- Attend all Council meetings and Board, Committee, and Commission meetings as necessary
- Apply for grants to fund City projects
- Public Information Officer responsible to prepare information, letters, memos, press releases

Department Services Indicators:	2019	2020	2021	2022 Projected
Bond Ratings	Aa2	Aa2	Aa2	Aa2
Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

Performance Measures:

Service Area	Objective	Efficiency Measure	Actual 2019/2020	Actual 2020/2021	Target 2021/2022
Administrator’s Office	Cost per capita	Operating costs	\$8.96	\$13.08	\$13.08

2021 Significant Accomplishments:

- Hired a City Engineer and Assistant Engineer
- Worked with developer to begin discussion on development of Scott Pump Site on Pioneer Rd.
- Worked with the Town of Cedarburg on an Intergovernmental Agreement and Business Park road connection.
- Worked with the Town on Prochnow landfill issues.
- Received ICMA credentialed Manager in training status.

2022 Objectives to be Accomplished:

- Hire a Finance Director/Treasurer
- Continue to work with a Commercial Broker to sell lots in the Hwy 60 Business Park
- Continue to work with EPA/DNR on the additional cleanup on Amcast site which includes the Zeunert Quarry
- Work with the EPA/DNR and Mercury Marine on the St. John development site

- Continue to work with the Town of Cedarburg on Prochnow landfill, Fire Shared Services, and other potential shared services
- Work with neighboring communities on Fire Shared Services
- Negotiate Police Union contract

Long Term Objectives:

- Continue to research options to make City services more efficient
- Implement benchmarking for all city operations
- Continue to promote transparency throughout all City departments and the Common Council

Budget Variances:

- Deferred Compensation plan increased for renewed contract

## LEGAL SERVICES

516100, 516200, 516400

Responsibilities Include:

- Consult with staff and elected officials on legal matters
- Attend Common Council and Plan Commission meetings as needed
- Draft and/or review ordinances and resolutions
- Prosecute ordinance violations
- Prepare and review development agreements and City contracts

CITY OF CEDARBURG BUDGET

Common Council, Mayor, City Administrator & City Attorney  
 511100, 513100, 513200, 519200, 516100

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
<b>Dept 511100 - COUNCIL</b>							
<b>Expenditure</b>							
100-511100-500111	SALARIES	16,800	16,800	16,800	16,800	16,800	0.00
100-511100-500151	FICA	1,285	1,285	1,285	1,285	1,285	0.00
100-511100-500165	WORKERS COMP INS	30	27	28	28	28	0.00
100-511100-500320	PROF PUBLICATIONS AND DUES	6,500	6,700	6,700	6,493	6,700	0.00
100-511100-500330	TRAVEL & TRAINING	225	225	225	0	225	0.00
100-511100-500390	OTHER EXPENSES	375	375	375	702	375	0.00
<b>TOTAL EXPENDITURE</b>		<b>25,215</b>	<b>25,412</b>	<b>25,413</b>	<b>25,308</b>	<b>25,413</b>	<b>0.00</b>
<b>Totals for dept 511100 - COUNCIL</b>		<b>25,215</b>	<b>25,412</b>	<b>25,413</b>	<b>25,308</b>	<b>25,413</b>	<b>0.00</b>
<b>Dept 513100 - MAYOR</b>							
<b>Expenditure</b>							
100-513100-500111	SALARIES	6,000	6,000	6,000	6,000	6,000	0.00
100-513100-500151	FICA	459	459	459	459	459	0.00
100-513100-500165	WORKERS COMP INS	11	10	10	10	10	0.00
100-513100-500225	TELEPHONE/COMMUNICATIONS	100	104	104	60	104	0.00
100-513100-500330	TRAVEL & TRAINING	600	600	600	0	600	0.00
100-513100-500343	AWARDS, SUPPLIES	0	1,000	1,000	1,000	1,000	0.00
100-513100-500390	OTHER EXPENSES	250	250	250	0	250	0.00
<b>TOTAL EXPENDITURE</b>		<b>7,420</b>	<b>8,423</b>	<b>8,423</b>	<b>7,529</b>	<b>8,423</b>	<b>0.00</b>
<b>Totals for dept 513100 - MAYOR</b>		<b>7,420</b>	<b>8,423</b>	<b>8,423</b>	<b>7,529</b>	<b>8,423</b>	<b>0.00</b>
<b>Dept 513200 - CITY ADMINISTRATOR</b>							
<b>Expenditure</b>							
100-513200-500111	SALARIES	78,860	100,000	105,000	105,000	115,003	9.53
100-513200-500135	SICK PAY OUT	1,364	0	0	0	0	0.00
100-513200-500151	FICA	6,248	7,717	8,033	8,033	8,798	9.52
100-513200-500152	RETIREMENT	5,349	6,608	7,088	7,088	7,475	5.46
100-513200-500154	HEALTH INSURANCE	7,131	21,723	29,360	29,360	31,189	6.23
100-513200-500155	LIFE INSURANCE	39	0	0	0	0	0.00
100-513200-500158	DEFERRED COMP CONTRIBUTION	0	0	0	0	9,200	100.00
100-513200-500159	LONGEVITY	1,443	882	0	0	0	0.00
100-513200-500165	WORKERS COMP INS	144	137	167	167	188	12.57
100-513200-500225	TELEPHONE/COMMUNICATIONS	410	410	650	650	650	0.00
100-513200-500310	OFFICE SUPPLIES	150	150	200	200	200	0.00
100-513200-500320	PROF PUBLICATIONS AND DUES	375	400	1,200	200	1,200	0.00
100-513200-500330	TRAVEL & TRAINING	600	700	2,000	1,500	2,500	25.00
<b>TOTAL EXPENDITURE</b>		<b>102,113</b>	<b>138,727</b>	<b>153,698</b>	<b>152,198</b>	<b>176,403</b>	<b>14.77</b>
<b>Totals for dept 513200 - CITY ADMINISTRATOR</b>		<b>102,113</b>	<b>138,727</b>	<b>153,698</b>	<b>152,198</b>	<b>176,403</b>	<b>14.77</b>
<b>Dept 516100 - CITY ATTORNEY</b>							
<b>Expenditure</b>							
100-516100-500211	EXTRAORDINARY SERVICES	55,000	55,000	40,000	40,000	40,000	0.00
<b>TOTAL EXPENDITURE</b>		<b>55,000</b>	<b>55,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00</b>
<b>Totals for dept 516100 - CITY ATTORNEY</b>		<b>55,000</b>	<b>55,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00</b>
<b>Dept 519200 - EMPLOYEE RELATIONS</b>							
<b>Expenditure</b>							
100-519200-500161	EAP/125 ADMIN	2,100	2,300	2,300	2,300	2,300	0.00
100-519200-500210	PROFESSIONAL SERVICES	1,200	28,200	5,000	4,400	4,000	(20.00)
100-519200-500335	LEADERSHIP DEVELOPMENT	600	600	600	600	600	0.00
100-519200-500343	AWARDS, SUPPLIES	900	1,875	775	1,301	1,500	93.55
<b>TOTAL EXPENDITURE</b>		<b>4,800</b>	<b>32,975</b>	<b>8,675</b>	<b>8,601</b>	<b>8,400</b>	<b>(3.17)</b>
<b>Totals for dept 519200 - EMPLOYEE RELATIONS</b>		<b>4,800</b>	<b>32,975</b>	<b>8,675</b>	<b>8,601</b>	<b>8,400</b>	<b>(3.17)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>194,548</b>	<b>260,537</b>	<b>236,209</b>	<b>233,636</b>	<b>258,639</b>	<b>9.50</b>

## CITY CLERK

### 51400, 514200

CITY CLERK - 514100, 514200

Responsibilities Include:

- Prepare, distribute, and publish as required, 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
- Issue permits and licenses, including liquor licenses, operator licenses, provisional operator licenses, Special Class B picnic licenses, special event vending permits, direct sellers permits, mobile vendor permits, mobile food vendor permits, fireworks permits, street use and block party permits, parade permits, filming permits, festival celebration permits, newspaper vending device permits, transient entertainment licenses and horse and carriage licenses as required by local ordinances and State laws
- Coordinate Board of Review and Board of Appeals meeting(s); serve as Secretary to both
- Maintain custody of City's official records, providing access to and responding to public records requests and Freedom of Information Act (FOIA) requests, continually evaluate old files, categorize for offsite storage and mark for destruction
- Provide assistance with processing of applications for annexation, rezoning, conditional use permits, variances and appeals, and prepare legal notification for official public hearings and public information meetings, courtesy notices, official notices, and property owners notices
- Answer incoming calls for Mayor, City Administrator, and Clerk's Office, directing callers and providing information
- Process incoming and outgoing mail
- Maintain and update the City's website
- Coordinate, prepare, and distribute City-wide newsletter (two per year), City directory, and monthly calendar
- Update Employee Personnel Manual
- Maintain employee personnel files
- 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 OF CEDARBURG BUDGET

Department Services Indicators:	2019	2020	2021 Estimated	2022 Projected
Ordinances Approved by Common Council	27	23	25	25
Resolutions Approved by Common Council	16	17	20	20
Proclamations	12	6	5	6
Distribution of Minutes and Agendas	150	175	175	175
Indexes Council Minutes—Meetings	22	22	22	22
Public Hearings	16	3	10	12
Courtesy Notices	1	1	1	1
Property Owners Notices	350	350	350	350
Issuance of Permits and Licenses	550	550	550	550
Employment Ads and Request for Bids to News Media	10	10	10	10
Number of Trainings Taken Regarding Licensing, Elections, and Records Management	30	30	30	30
Annexations	0	1	1	0
Annexation Acres	0	1	3	0
Total Population	11,650	11,919	11,919	12,121
Number of Registered Voters	8,000	8,400	8500	8700
Number of Elections	2	4	2	4
Total Number of Voters	4,000	17,536	4,181	17,500
New Registrants	100	495	59	450
Percent of Voters Who Were New Registrants	1.0%	2.8%	1.4%	2.6%
Number of Absentee Ballots Cast	450	11,169	1,338	11,000
Percent of Votes Cast by Absentee Ballot	11%	64%	32%	63%

2021 Accomplishments:

- Recodified the Municipal Code to bring it up-to-date and make it more accessible to citizens and employees

2022 Objectives:

- Propose the most cost-effective solutions for electronic records management to provide for open and accessible records

- Conduct (4) elections successfully in 2022

Long Term Objectives:

- Digitize City Clerk's office Records

Budget Variances:

514100 – Clerk's

- 315 Postage – Increase for 2022 due to potential increase in absentee ballots

514200 – Elections

- 111 Salaries: With (4) elections in 2022, many more election workers will be needed.
- 310 Supplies: Supplies decreased significantly in 2021 with only (2) elections. This account will need a significant increase in 2022 due to (4) elections.

CITY OF CEDARBURG BUDGET

City Clerk  
51400, 514200

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
<b>Dept 514100 - CITY CLERK</b>							
<b>Expenditure</b>							
100-514100-500111	SALARIES	130,924	139,983	147,609	134,191	131,693	(10.78)
100-514100-500125	PARTTIME SALARIES/SEASONAL	18,596	0	0	5,440	19,776	0.00
100-514100-500135	SICK PAY OUT	1,735	559	584	584	584	0.00
100-514100-500151	FICA	11,749	10,877	11,337	10,510	11,632	2.60
100-514100-500152	RETIREMENT	8,842	9,597	10,003	8,928	8,560	(14.43)
100-514100-500154	HEALTH INSURANCE	26,040	47,169	43,898	41,330	54,402	23.93
100-514100-500155	LIFE INSURANCE	89	58	100	100	100	0.00
100-514100-500159	LONGEVITY	2,331	1,638	0	0	0	0.00
100-514100-500165	WORKERS COMP INS	283	243	261	261	249	(4.60)
100-514100-500210	PROFESSIONAL SERVICES	1,000	11,020	11,000	1,000	2,000	(81.82)
100-514100-500225	TELEPHONE/COMMUNICATIONS	600	500	500	500	500	0.00
100-514100-500240	REPAIR AND MAINTENANCE	1,415	1,415	1,400	0	400	(71.43)
100-514100-500310	OFFICE SUPPLIES	3,100	2,750	2,750	1,800	3,000	9.09
100-514100-500311	RECORDING FEES	400	350	350	350	350	0.00
100-514100-500312	COMPUTER/COPIER SUPPLIES	2,500	2,000	2,000	2,000	2,000	0.00
100-514100-500315	POSTAGE	9,000	9,000	12,000	11,000	17,000	41.67
100-514100-500320	PROF PUBLICATIONS AND DUES	575	575	575	974	575	0.00
100-514100-500325	LEGAL PUBLICATIONS	4,500	4,500	4,500	4,500	4,500	0.00
100-514100-500330	TRAVEL & TRAINING	1,000	1,500	1,200	2,767	1,000	(16.67)
100-514100-500380	EQUIPMENT/CAPITAL OUTLAY	900	600	600	0	600	0.00
<b>TOTAL EXPENDITURE</b>		<b>225,579</b>	<b>244,334</b>	<b>250,667</b>	<b>226,235</b>	<b>258,921</b>	<b>3.29</b>
<b>Totals for dept 514100 - CITY CLERK</b>		<b>225,579</b>	<b>244,334</b>	<b>250,667</b>	<b>226,235</b>	<b>258,921</b>	<b>3.29</b>
<b>Dept 514200 - ELECTIONS</b>							
<b>Expenditure</b>							
100-514200-500111	SALARIES	15,144	30,009	12,000	5,855	20,000	66.67
100-514200-500151	FICA	0	0	0	15	200	0.00
100-514200-500165	WORKERS COMP INS	61	49	20	20	41	105.00
100-514200-500310	OFFICE SUPPLIES	7,130	20,723	10,000	4,310	10,000	0.00
100-514200-500321	ELECTIONS LEGAL NOTICES	0	200	200	245	500	150.00
100-514200-500380	EQUIPMENT/CAPITAL OUTLAY	200	0	1,700	1,675	1,750	2.94
<b>TOTAL EXPENDITURE</b>		<b>22,535</b>	<b>50,981</b>	<b>23,920</b>	<b>12,120</b>	<b>32,491</b>	<b>35.83</b>
<b>Totals for dept 514200 - ELECTIONS</b>		<b>22,535</b>	<b>50,981</b>	<b>23,920</b>	<b>12,120</b>	<b>32,491</b>	<b>35.83</b>
<b>TOTAL APPROPRIATIONS</b>		<b>248,114</b>	<b>295,315</b>	<b>274,587</b>	<b>238,355</b>	<b>291,412</b>	<b>6.13</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 100</b>		<b>(248,114)</b>	<b>(295,315)</b>	<b>(274,587)</b>	<b>(238,355)</b>	<b>(291,412)</b>	<b>6.13</b>

**CITY ASSESSOR**  
515400

Responsibilities Include:

- Complete revaluations, as necessary, on all parcels to maintain fair and equitable assessments
- Preparation and completion of Municipal Assessment Reports (MAR), TIF Assessment Reports (TAR) and Exempt Computer Report (ECR) to the Department of Revenue
- Prepare and complete a detailed Annual Assessment Report (AAR) after Board of Review has adjourned detailing all assessment information on all properties.
- Hold Open Book and Board of Review as required by State Statutes
- Validate sale information with an interior inspection to verify and update the property record card and review Wisconsin Realty Transfer Returns and listings
- Enter assessment information into the eRETR system and electronically submit assessment information to the Department of Revenue regarding all sales
- Assessment of all property in the city; inspect and review all properties that were issued permits for the current year, any partial assessments from the prior year and any requests for review to determine values
- Create, delete and update property record card and plat maps per Register of Deeds changes.
- 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

<b>Department Services Indicators</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Provide Real Estate Sales List on Monthly Basis	25	20	26	20
Special Assessment Letters	185	210	200	200
Complete Wisconsin Realty Transfer Returns from the Department of Revenue	368	372	440	430
Field Inspections	517	523	510	520
Number of Board of Review Assessment Challenges	0	0	0	10
Number of Personal Property Accounts	449	450	432	440
Number of Assessable Parcels (2020 Total RE + PP + Exempt = <b>5,103</b> )	4,812	4,812	5109	5130
Sketches Drawn—New Construction/Additions	100	93	169	140
Photos Taken—New Construction/Changes	125	98	169	140
Number of Open Book Cases	18	14	9	200

CITY OF CEDARBURG BUDGET

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2019/2020	Target 2020/2021	Target 2021/2022
City Assessor's Office	Efficient Municipal Government	Cost of Assessment Per Parcel	\$24.47	\$24.47	\$25.37 Estimated
City Assessor's Office	Efficient Municipal Government	Equalized Property Value Per Capita	\$123,262	\$123,262	\$133,164 Estimated

2021 Significant Accomplishments:

- Contracted with Grota Appraisals for Assessor services.

2022 Objectives to be Accomplished:

- Complete partial revaluation

Long Term Objectives:

- Completion of City-wide revaluation. Full revaluation in 2027

Budget Variances:

- Increase of \$72,500 for revaluation. Use of Assessor Fund Balance.

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
<b>Dept 515400 - ASSESSOR S OFFICE</b>							
Expenditure							
100-515400-500111	SALARIES	75,550	77,057	0	0	0	0.00
100-515400-500135	SICK PAY OUT	750	750	0	0	0	0.00
100-515400-500151	FICA	5,977	6,097	0	0	0	0.00
100-515400-500152	RETIREMENT	5,117	5,380	0	0	0	0.00
100-515400-500154	HEALTH INSURANCE	21,240	21,236	0	0	0	0.00
100-515400-500155	LIFE INSURANCE	70	89	0	0	0	0.00
100-515400-500159	LONGEVITY	1,827	1,890	0	0	0	0.00
100-515400-500165	WORKERS COMP INS	3,118	2,738	0	0	0	0.00
100-515400-500210	PROFESSIONAL SERVICES	13,500	13,500	83,500	83,500	83,500	0.00
100-515400-500219	REVALUATION	10,000	13,500	0	0	72,500	100.00
100-515400-500225	TELEPHONE/COMMUNICATIONS	200	200	200	200	200	0.00
100-515400-500310	OFFICE SUPPLIES	300	300	300	0	0	(100.00)
100-515400-500312	COMPUTER/COPIER SUPPLIES	4,435	4,515	2,410	2,410	2,410	0.00
100-515400-500320	PROF PUBLICATIONS AND DUES	320	240	0	0	0	0.00
100-515400-500323	STATE OF WI FEES	1,600	1,600	1,550	1,550	1,550	0.00
100-515400-500330	TRAVEL & TRAINING	1,100	1,100	0	0	0	0.00
<b>TOTAL EXPENDITURE</b>		<b>145,104</b>	<b>150,192</b>	<b>87,960</b>	<b>87,660</b>	<b>160,160</b>	<b>82.08</b>
<b>Totals for dept 515400 - ASSESSOR S OFFICE</b>		<b>145,104</b>	<b>150,192</b>	<b>87,960</b>	<b>87,660</b>	<b>160,160</b>	<b>82.08</b>
<b>TOTAL APPROPRIATIONS</b>		<b>145,104</b>	<b>150,192</b>	<b>87,960</b>	<b>87,660</b>	<b>160,160</b>	<b>82.08</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 100</b>		<b>(145,104)</b>	<b>(150,192)</b>	<b>(87,960)</b>	<b>(87,660)</b>	<b>(160,160)</b>	<b>82.08</b>
		<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>82.08</b>

## CITY TREASURER

515600, 515900, 514700, 519100

Responsibilities Include:

- Preparation of annual budget and coordination of all debt issuances
- Preparation of quarterly and annual financial statements and coordination of annual audit
- Processing insurance claims
- Payroll and benefit processing for all City employees
- Cash management and investment of City funds to maximize returns within adopted investment policy, reconcile 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
- Purchasing and distribution of office supplies for all departments; maintain central supply of stationery and copying supplies
- Answer main telephone line and direct calls and visitors to appropriate departments
- Dog and cat licensing
- Grant monitoring
- Room tax collection and monitoring
- TID maintenance and reporting

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Administration of Liability Claims	9	5	5	5
Administration of Workers' Compensation Claims	7	8	8	10
Issuance of Dog and Cat Licenses	371	370	375	370
Purchase Orders	68	84	65	65
Cash Receipts	7,400	6,830	6,000	6,000
Accounts Receivable Invoices	600	700	600	600
Accounts Payable Checks	3,187	3,003	3,000	3,000
Charges Contingent Upon Annexation	24	22	22	22
Record and Collect All Current and Deferred Special Assessments	5	43	52	51
Rate of Return on Investments	2.05%	1.00%	0.50%	0.50%
Payroll Direct Deposits Issued	4,225	4,000	4,200	4,000
W-2s Issued	374	350	330	350

CITY OF CEDARBURG BUDGET

Department Services Indicators:	2019	2020	2021 Estimated	2022 Projected
1099s Issued	52	42	42	
Real Estate and Personal Property Taxes Collected	75%	85%	80%	80%

Performance Measurers:

Service Area	Objective	Efficiency Measure	Target 2019/2020	Target 2020/2021	Target 2021/2022
City Treasurer's Office	Cost per capita	Operating Costs	\$5.62	\$3.87	\$3.87

2021 Significant Accomplishments:

- Purchase and implement new accounting software
- Hired new Accounts Payable staff
- Created fixed asset data base in new accounting software
- Installed new file server and backup system
- Setup and trained Department Heads new software for accounts payable and budgeting
- Trained departments on cash receipting in new software
- Created fixed asset database in new software

2022 Objectives to be Accomplished:

- Cross training of department staff
- Update budget worksheets for Department Heads' salary and benefit calculations
- Hiring a Finance Director/Treasurer

Budget Variances:

515600 Treasurer

- 111 Salaries – Four hour per day position changed to part time
- 121 Part Time Salaries – Changed full time position to part time July 2021
- 154 Health Insurance – Full time position reduced to part time
- 

515900 Audit

- None

514700 Technology

- 210 Professional Services – Increase from 2021 for monthly oversight and network backup
- 380 Equipment Outlay – Increase due to Civic Plus website renewal moved from Parks budget to IT in full for 2022

CITY OF CEDARBURG BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
<b>Dept 515600 - TREASURER S OFFICE</b>							
<b>Expenditure</b>							
100-515600-500111	SALARIES	73,691	163,627	169,013	162,609	161,867	(4.23)
100-515600-500121	PART TIME SALARIES	19,519	0	0	6,656	13,711	100.00
100-515600-500135	SICK PAYOUT	527	531	1,481	1,481	1,548	4.52
100-515600-500151	FICA	7,309	12,794	13,043	13,062	13,550	3.89
100-515600-500152	RETIREMENT	4,980	10,954	11,508	11,076	10,622	(7.70)
100-515600-500154	HEALTH INSURANCE	20,813	27,233	30,197	28,654	27,548	(8.77)
100-515600-500155	LIFE INSURANCE	69	144	162	180	172	6.17
100-515600-500159	LONGEVITY	1,811	3,082	0	0	0	0.00
100-515600-500165	WORKERS COMP INS	161	153	280	280	290	3.57
100-515600-500210	PROFESSIONAL SERVICES	55,000	55,000	36,600	36,600	36,600	0.00
100-515600-500225	TELEPHONE/COMMUNICATIONS	315	315	300	300	300	0.00
100-515600-500310	OFFICE SUPPLIES	6,460	7,000	8,500	7,500	7,500	(11.76)
100-515600-500320	PROF PUBLICATIONS AND DUES	500	520	520	588	540	3.85
100-515600-500330	TRAVEL & TRAINING	400	400	1,020	750	1,020	0.00
100-515600-500380	EQUIPMENT/CAPITAL OUTLAY	100	100	100	265	100	0.00
100-515600-500390	OTHER EXPENSES	2,500	2,900	2,500	2,500	2,500	0.00
<b>TOTAL EXPENDITURE</b>		<b>194,155</b>	<b>284,753</b>	<b>275,224</b>	<b>272,501</b>	<b>277,868</b>	<b>0.96</b>
<b>Totals for dept 515600 - TREASURER S OFFICE</b>		<b>194,155</b>	<b>284,753</b>	<b>275,224</b>	<b>272,501</b>	<b>277,868</b>	<b>0.96</b>
<b>Dept 515900 - INDEPENDENT AUDIT</b>							
<b>Expenditure</b>							
100-515900-500210	PROFESSIONAL SERVICES	28,000	29,000	32,000	27,450	32,000	0.00
<b>TOTAL EXPENDITURE</b>		<b>28,000</b>	<b>29,000</b>	<b>32,000</b>	<b>27,450</b>	<b>32,000</b>	<b>0.00</b>
<b>Totals for dept 515900 - INDEPENDENT AUDIT</b>		<b>28,000</b>	<b>29,000</b>	<b>32,000</b>	<b>27,450</b>	<b>32,000</b>	<b>0.00</b>
<b>Dept 519400 - INSURANCE COSTS</b>							
<b>Expenditure</b>							
100-519400-500510	PROPERTY INSURANCE	2,646	2,974	3,119	3,119	3,130	0.35
100-519400-500512	LIABILITY INSURANCE	4,583	4,642	5,328	5,328	3,280	(38.44)
100-519400-500520	SURETY BONDS	605	750	652	450	653	0.15
<b>TOTAL EXPENDITURE</b>		<b>7,834</b>	<b>8,366</b>	<b>9,099</b>	<b>8,897</b>	<b>7,063</b>	<b>(22.38)</b>
<b>Totals for dept 519400 - INSURANCE COSTS</b>		<b>7,834</b>	<b>8,366</b>	<b>9,099</b>	<b>8,897</b>	<b>7,063</b>	<b>(22.38)</b>
<b>TOTAL APPROPRIATIONS</b>		<b>229,989</b>	<b>322,119</b>	<b>316,323</b>	<b>308,848</b>	<b>316,931</b>	<b>0.19</b>



## INSURANCE

519400

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 table below.

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Total General Liability Incident Reports	1	1	5	2
Incurred Liability Claims Paid/Reserve	6	2	3	2
Number of Vehicle Incident Reports	7	1	2	2
Total Vehicle Claims Paid	4	2	4	2
Number of Property Claims Filed—Public	2	2	3	2
Total Vehicle Claims Filed—City	0	3	4	3
Number of Property Claims Filed—City	0	7	3	0
Number of Workers' Compensation Incident Reports	11	10	15	15
Total Workers' Compensation Incident Claims	7	8	10	10
Workers' Compensation Modification Factor	.99	.94	.96	.97

Budget Variances:

- Liability and Property Insurance deductibles are not budgeted for 2022 but as a use of fund balance, therefore a decline in expenditures for 2022

CITY OF CEDARBURG BUDGET

Insurance Program Summary					
Account/Fund Budgeted	Property/Auto Insurance	Worker's Comp.*	General Liability	Surety Bond	Total
519400 General Fund	\$3,130		\$3,657	\$750	\$7,536
Other Depts. General Fund	103,085	109,084	24,533		236,702
Sewer	11,774	18,210	3,913		33,896
Cemetery	148	354	68		570
Swimming Pool	1,379	5,470	1,057		7,906
Library	2,887	943	3,462		7,292
Recreation Programs		3,481	672		4,153
<b>Total 2022</b>	<b>\$122,403</b>	<b>\$137,543</b>	<b>\$37,361</b>	<b>\$750</b>	<b>\$298,057</b>
<b>Total 2021</b>	<b>\$118,996</b>	<b>\$138,931</b>	<b>\$54,443</b>	<b>\$750</b>	<b>\$313,120</b>

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
APPROPRIATIONS							
Dept 519400 - INSURANCE COSTS							
Expenditure							
100-519400-500510	PROPERTY INSURANCE	2,646	2,974	3,119	3,119	3,130	0.35
100-519400-500512	LIABILITY INSURANCE	4,583	4,642	5,328	5,328	3,280	(38.44)
100-519400-500520	SURETY BONDS	605	750	652	450	653	0.15
<b>TOTAL EXPENDITURE</b>		<b>7,834</b>	<b>8,366</b>	<b>9,099</b>	<b>8,897</b>	<b>7,063</b>	<b>(22.38)</b>
Totals for dept 519400 - INSURANCE COSTS		7,834	8,366	9,099	8,897	7,063	(22.38)
<b>TOTAL APPROPRIATIONS</b>		<b>7,834</b>	<b>8,366</b>	<b>9,099</b>	<b>8,897</b>	<b>7,063</b>	<b>(22.38)</b>
NET OF REVENUES/APPROPRIATIONS - FUND 100		(7,834)	(8,366)	(9,099)	(8,897)	(7,063)	(22.38)

Fund 700 - RISK MANAGEMENT FUND							
APPROPRIATIONS							
Dept 519400 - INSURANCE COSTS							
Expenditure							
700-519400-500165	WORKERS COMP INS	179,422	156,010	152,342	126,885	144,658	(5.04)
700-519400-500393	UNEMPLOYMENT COMPENSATION	0	0	2,500	2,115	2,500	0.00
700-519400-500510	PROPERTY INSURANCE	68,367	74,848	81,064	80,644	86,219	6.36
700-519400-500512	LIABILITY INSURANCE	64,810	66,192	66,549	70,071	68,869	3.49
700-519400-500513	EMPLOYMENT PRACTICES LIAB INS	14,965	14,726	16,278	13,244	17,918	10.07
700-519400-500515	BOILER INSURANCE	1,421	1,417	2,854	2,591	2,993	4.87
700-519400-500523	INSURANCE CLAIMS - 2018	5,000	5,000	0	0	0	0.00
700-519400-500524	INSURANCE CLAIMS - 2020	0	15,000	5,000	10,000	10,000	100.00
700-519400-500525	INSURANCE CLAIMS - 2021	0	0	15,000	15,000	10,000	(33.33)
700-519400-500546	INSURANCE CLAIMS - 2019	15,000	5,000	5,000	12,968	0	(100.00)
700-519400-500547	INSURANCE CLAIMS-2022	0	0	0	0	15,000	0.00
700-519400-500553	2017 CLAIMS	5,000	0	0	0	0	0.00
<b>TOTAL EXPENDITURE</b>		<b>353,985</b>	<b>338,193</b>	<b>346,587</b>	<b>333,518</b>	<b>358,157</b>	<b>3.34</b>
Totals for dept 519400 - INSURANCE COSTS		353,985	338,193	346,587	333,518	358,157	3.34
<b>TOTAL APPROPRIATIONS</b>		<b>353,985</b>	<b>338,193</b>	<b>346,587</b>	<b>333,518</b>	<b>358,157</b>	<b>3.34</b>

## CITY HALL COMPLEX

518100

Responsibilities Include:

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

2021 Significant Accomplishments:

- Replaced boiler in City Hall

2022 Objectives to be Accomplished:

- Replace A/C in City Hall

Long Term Objectives:

- Evaluate ADA accessibility

Budget Variances:

- None

CITY OF CEDARBURG BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
Dept 518100 - CITY HALL							
Expenditure							
100-518100-500111	SALARIES	72,230	73,683	74,428	86,525	70,304	(5.54)
100-518100-500112	OVERTIME	2,000	2,000	1,500	1,500	1,500	0.00
100-518100-500125	PART TIME SALARIES/SEASONAL	352	0	0	0	0	0.00
100-518100-500135	SICK PAY OUT	0	323	416	416	0	(100.00)
100-518100-500151	FICA	5,762	5,872	5,840	5,779	5,348	(8.42)
100-518100-500152	RETIREMENT	4,934	5,181	5,153	4,948	4,719	(8.42)
100-518100-500154	HEALTH INSURANCE	13,144	13,213	15,747	15,747	28,750	82.57
100-518100-500155	LIFE INSURANCE	71	77	98	98	43	(56.12)
100-518100-500159	LONGEVITY	743	756	0	0	0	0.00
100-518100-500165	WORKERS COMP INS	3,080	2,627	2,397	2,397	2,100	(12.39)
100-518100-500222	ELECTRIC	25,609	25,609	25,993	25,993	26,322	1.27
100-518100-500224	NATURAL GAS	25,000	25,000	25,000	14,000	25,000	0.00
100-518100-500225	TELEPHONE/COMMUNICATIONS	2,025	2,025	2,500	2,500	2,500	0.00
100-518100-500226	WATER SERVICE	3,500	3,500	3,500	3,500	3,500	0.00
100-518100-500240	REPAIR AND MAINTENANCE	30,000	30,000	30,000	30,000	30,000	0.00
100-518100-500350	OPERATING SUPPLIES	14,000	14,000	14,000	14,000	14,000	0.00
100-518100-500380	EQUIPMENT/CAPITAL OUTLAY	22,000	22,000	49,599	26,503	22,000	(55.64)
100-518100-500390	OTHER EXPENSES	0	31,422	0	0	0	0.00
TOTAL EXPENDITURE		224,450	257,288	256,171	233,906	236,086	(7.84)
Totals for dept 518100 - CITY HALL		224,450	257,288	256,171	233,906	236,086	(7.84)
TOTAL APPROPRIATIONS		224,450	257,288	256,171	233,906	236,086	(7.84)

Fund 400 - CAPITAL IMPROVEMENTS FUND

<b>APPROPRIATIONS</b>							
Dept 518100 - CITY HALL							
Expenditure							
400-518100-500802	LINCOLN BUILDING REPAIRS	0	55,000	0	0	10,000	0.00
400-518100-500806	CITY HALL IMPROVEMENTS	0	0	168,800	168,800	222,972	32.09
TOTAL EXPENDITURE		0	55,000	168,800	168,800	232,972	38.02
Totals for dept 518100 - CITY HALL		0	55,000	168,800	168,800	232,972	38.02
TOTAL APPROPRIATIONS		0	55,000	168,800	168,800	232,972	38.02

**POLICE – STATION & ADMINISTRATION**

Responsibilities Include:

- 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

Department Services Indicators	2019	2020	2021 Estimated	2022 Projected
Number of Telephone Calls Received by Dispatch	10,354	9,838	10,464	9,356
911 Calls	3,384	4,204	3,712	3,584
False 911 Calls	98	350	308	284
Individuals Receiving Assistance at Station	5,970	5,175	6,824	5,354
Citizens Requests for Open Records	502	520	494	488
Mental Commitment Complaints	18	35	25	10
Violent Crimes	4	6	4	16
Property Crimes	93	79	85	104
Value of Property Stolen	\$47,228	\$89,943	\$25,928	\$90,000
Recovery of Property Stolen	\$11,807	\$47,739	\$1,284	\$50,000
Municipal Warrants Processed	36*	20*	22*	0

Service Area	Objective	Efficiency Measure	Target 2019/2020	Target 2020/2021	Target 2021/2022
Police Department	Safe Community	Violent Crime Rate	.20%	.10%	10%
Police Department	Safe Community	Property Crime Rate	10.00%	8.00%	8.00%
Police Department	Safe Community	Youth Crime Rate	1.00%	.80%	.80%

2021 Significant Accomplishments:

- Installed upgraded 911 hardware
- Applied for and received 911 grant
- Leadership Training for Lieutenants
- Hired and trained two new officers
- Assist PFC with selections of next chief of police
- Promoted one sergeant to lieutenant

2022 Objectives to be Accomplished:

- Hire and train one officer

Long Term Objectives:

- Facilities needs evaluation

Budget Variances:

- None

CITY OF CEDARBURG BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>Dept 522100 - POLICE STATION</b>							
Expenditure							
100-522100-500111	SALARIES	20,283	20,689	20,899	26,405	15,426	(26.19)
100-522100-500112	OVERTIME	400	400	400	0	400	0.00
100-522100-500135	SICK PAY OUT	235	235	278	0	278	0.00
100-522100-500151	FICA	1,637	1,670	1,651	2,020	1,731	4.85
100-522100-500152	RETIREMENT	1,386	1,458	1,438	1,743	1,003	(30.25)
100-522100-500154	HEALTH INSURANCE	3,611	3,645	4,194	4,194	12,475	197.45
100-522100-500155	LIFE INSURANCE	24	24	25	0	0	(100.00)
100-522100-500159	LONGEVITY	479	504	0	0	0	0.00
100-522100-500165	WORKERS COMP INS	852	703	677	677	680	0.44
100-522100-500222	ELECTRIC	28,591	29,305	30,037	29,000	30,488	1.50
100-522100-500224	NATURAL GAS	12,000	12,120	12,241	12,241	12,241	0.00
100-522100-500226	WATER SERVICE	1,270	1,346	1,413	1,413	1,413	0.00
100-522100-500240	REPAIR AND MAINTENANCE	20,000	20,000	20,000	40,000	22,000	10.00
100-522100-500340	MAINTENANCE SUPPLIES	4,500	4,500	4,500	4,000	4,500	0.00
100-522100-500510	PROPERTY INSURANCE	1,310	1,533	1,703	1,703	1,703	0.00
TOTAL EXPENDITURE		96,578	98,132	99,456	123,396	104,338	4.91
NET OF REVENUES/APPROPRIATIONS - 522100 - POLICE STATION		(96,578)	(98,132)	(99,456)	(123,396)	(104,338)	4.91
<b>Dept 522110 - POLICE ADMINISTRATION</b>							
Expenditure							
100-522110-500111	SALARIES	205,731	209,638	222,269	222,269	110,932	(50.09)
100-522110-500112	OVERTIME	4,129	5,000	5,000	5,000	5,000	0.00
100-522110-500122	OFFICE/DISPATCHERS	393,175	412,970	432,964	432,967	445,967	3.00
100-522110-500134	HOLIDAY PAY	13,294	13,559	13,930	13,930	14,348	3.00
100-522110-500135	SICK PAY OUT	5,990	5,768	3,491	3,491	60,708	1,638.99
100-522110-500151	FICA	48,595	50,516	51,841	51,841	44,328	(14.49)
100-522110-500152	RETIREMENT	49,444	54,456	56,397	56,397	43,646	(22.61)
100-522110-500154	HEALTH INSURANCE	159,649	133,304	141,550	141,550	128,667	(9.10)
100-522110-500155	LIFE INSURANCE	247	247	174	174	48	(72.41)
100-522110-500159	LONGEVITY	12,904	13,408	0	0	0	0.00
100-522110-500165	WORKERS COMP INS	6,065	6,233	6,899	6,899	3,620	(47.53)
100-522110-500212	ATTORNEY/CONSULTANT	15,000	15,000	15,000	18,000	18,000	20.00
100-522110-500213	ANIMAL POUND	1,500	1,500	1,500	1,500	1,500	0.00
100-522110-500225	TELEPHONE/COMMUNICATIONS	29,000	29,000	29,000	32,000	31,000	6.90
100-522110-500240	REPAIR AND MAINTENANCE	46,000	46,000	46,000	57,000	48,000	4.35
100-522110-500310	OFFICE SUPPLIES	6,500	6,500	6,500	6,500	6,500	0.00
100-522110-500313	PRINTING-NEWSLETTERS, ETC	3,500	3,500	3,500	1,000	3,500	0.00
100-522110-500320	PROF PUBLICATIONS AND DUES	1,250	1,250	1,250	750	1,250	0.00
100-522110-500330	TRAVEL & TRAINING	4,500	4,500	4,500	6,000	4,500	0.00
100-522110-500346	UNIFORMS	3,700	3,700	3,700	2,041	3,700	0.00
100-522110-500347	SUPPLIES AND EXPENSES	300	300	300	348	300	0.00
100-522110-500380	EQUIPMENT/CAPITAL OUTLAY	2,500	2,500	2,500	3,400	3,000	20.00
100-522110-500390	OTHER EXPENSES	2,000	2,000	2,000	2,000	2,000	0.00
100-522110-500512	LIABILITY INSURANCE	20,233	22,157	21,413	21,413	14,905	(30.39)
TOTAL EXPENDITURE		1,035,206	1,043,006	1,071,678	1,086,470	995,419	(7.12)
NET OF REVENUES/APPROPRIATIONS - 522110 - POLICE ADMINIS		(1,035,206)	(1,043,006)	(1,071,678)	(1,086,470)	(995,419)	(7.12)

## POLICE – PATROL & INVESTIGATIONS

Responsibilities Include:

- Patrol areas of the City with squad vehicle, bicycle, foot patrol, and canine
- Apprehend violators of state and local laws/ordinances and take appropriate action as specified by the rules/regulations and policies/procedures of the City
- Render service and provide assistance to those who live, work, or visit the City of Cedarburg by responding to home and vehicle lock-outs; providing open door and window checks for businesses, and home checks while citizens are on vacation; providing directions, and motor vehicle and driver’s license information to the public; assisting motorists and pedestrians; locating lost children; and investigating problems encountered by the public while in the City
- Handle initial investigations of crimes or criminal activity and complete the proper reports for follow-up by the Lt. Detective or Det. Juvenile Officer
- Support and security to all schools through the Juvenile Officer and School Safety Officer
- Three 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 two officer are trained as defensive tactics instructor and one officer is a police vehicle pursuit instructor
- All officers undergo at least 24 hours of mandatory, annual training but strive for 40 to 60 hours of 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

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Calls for Service and Incidents Received	24,664	25,805	26,638	24,588
Assistance to Motorists/Pedestrians	2,662	4,482	2,988	2,392
Fire/Rescue Responses	1,200	670	1,376	886
Burglar/Fire Alarms	114	186	184	130
Homes Checked While Residents on Vacation	3,212	1,442	2,800	1,630
Lockouts of Vehicles	118	88	136	84
Issued Warnings	4,698	3,820	4,730	3,958
Arrests	2,322	1,109	2,206	1,352
Safety Town Attendees and Volunteers	150	0	150	150



CITY OF CEDARBURG BUDGET

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Safety Camp Attendees and Volunteers	0	150	150	150
Hand Checked Doors	104,980	106,140	106,980	104,980
Hours on Bicycle Patrol	100	100	100	100
Citations Issued, Includes Parking Cites	2,248	1,109	2,158	1,200
Criminal Complaints	86	86	78	70
Accidents Investigated	144	190	138	150
K-9 Deployments	65	65	50	90

2021 Significant Accomplishments:

- Added dispatcher to Special Response Team negotiator (replacement)
- Selected and trained two Field Training Officers
- Provided special training for Juvenile Officer and School Safety Officer
- Replaced 3 marked squads with new design
- Provided Admin training for sergeants
- Provided supervisory training to officers in charge
- Trained students on ALICE
- Added and trained new officer for drug unit
- Added investigators position
- Hired and trained two new officers
- Enhanced wellness programs for all employees
- Ground fight training for officers
- Supervisory training for new sergeant
- Added two new less lethal resources with BOLO warp and projectile launcher

2022 Objectives to be Accomplished:

- Train additional FTO and DAAT instructor
- Add more security cameras on City buildings
- Add security cameras in the community
- Increase crime prevention programs

Long Term Objectives:

- Develop future leaders within the department

Budget Variances:

- None

CITY OF CEDARBURG BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
Dept 522120 - POLICE PATROL DIVISION							
Expenditure							
100-522120-500111	SALARIES	1,301,004	1,426,736	1,400,187	1,320,187	1,525,449	8.95
100-522120-500112	OVERTIME	48,480	51,253	52,175	60,000	53,740	3.00
100-522120-500123	CROSSING GUARDS	36,553	46,700	46,685	46,685	46,683	0.00
100-522120-500129	BILLABLE WAGES	(10,000)	(75,000)	(75,000)	(75,000)	(75,000)	0.00
100-522120-500134	HOLIDAY PAY	59,273	62,663	63,790	63,790	65,704	3.00
100-522120-500135	SICK PAY OUT	4,049	2,259	1,503	1,503	2,764	83.90
100-522120-500151	FICA	111,116	118,513	120,292	120,292	130,163	8.21
100-522120-500152	RETIREMENT	150,010	174,777	177,576	177,576	185,255	4.32
100-522120-500154	HEALTH INSURANCE	260,047	293,840	379,293	379,293	452,003	19.17
100-522120-500155	LIFE INSURANCE	204	187	177	177	223	25.99
100-522120-500159	LONGEVITY	13,141	10,852	8,106	8,106	8,122	0.20
100-522120-500165	WORKERS COMP INS	41,621	41,837	43,347	43,347	42,156	(2.75)
100-522120-500240	REPAIR AND MAINTENANCE	20,000	20,000	20,000	20,000	20,000	0.00
100-522120-500330	TRAVEL & TRAINING	16,000	16,000	16,000	16,000	16,000	0.00
100-522120-500346	UNIFORMS	12,200	12,000	12,000	17,000	14,000	16.67
100-522120-500347	SUPPLIES AND EXPENSES	5,500	5,500	5,500	13,500	5,500	0.00
100-522120-500351	GAS AND OIL EXPENSE	25,000	25,000	25,000	33,740	27,000	8.00
100-522120-500352	K-9 UNIT EXPENSE	7,000	3,000	3,000	3,500	3,000	0.00
100-522120-500380	EQUIPMENT/CAPITAL OUTLAY	25,000	25,000	25,000	28,039	25,000	0.00
100-522120-500390	OTHER EXPENSES	500	500	500	1,200	500	0.00
100-522120-500510	PROPERTY INSURANCE	3,401	3,997	3,906	3,506	3,311	(15.23)
TOTAL EXPENDITURE		2,130,099	2,265,614	2,329,037	2,282,441	2,551,573	9.55
Totals for dept 522120 - POLICE PATROL DIVISION		2,130,099	2,265,614	2,329,037	2,282,441	2,551,573	9.55
Dept 522130 - POLICE INVESTIGATIVE DIVISION							
Expenditure							
100-522130-500111	SALARIES	178,476	184,709	189,957	189,957	195,836	3.09
100-522130-500112	OVERTIME	5,519	5,629	2,894	1,000	2,980	2.97
100-522130-500129	BILLABLE WAGES	(1,500)	(1,500)	(1,500)	(2,052)	(1,500)	0.00
100-522130-500134	HOLIDAY PAY	3,568	3,639	1,351	1,351	1,391	2.96
100-522130-500135	SICK PAY OUT	0	0	0	0	1,105	100.00
100-522130-500151	FICA	14,401	14,901	14,779	14,779	15,206	2.89
100-522130-500152	RETIREMENT	20,018	22,867	22,681	22,681	23,657	4.30
100-522130-500154	HEALTH INSURANCE	43,364	43,446	35,366	35,366	40,161	13.56
100-522130-500155	LIFE INSURANCE	36	35	18	18	20	11.11
100-522130-500159	LONGEVITY	2,184	2,310	488	488	551	12.91
100-522130-500165	WORKERS COMP INS	5,634	5,318	5,367	5,367	4,969	(7.42)
100-522130-500210	PROFESSIONAL SERVICES	2,500	2,500	2,500	5,000	2,500	0.00
100-522130-500235	OPERATING EXPENSES	0	3,000	0	0	0	0.00
100-522130-500310	OFFICE SUPPLIES	3,000	0	3,000	2,500	3,500	16.67
100-522130-500330	TRAVEL & TRAINING	2,000	2,000	2,000	2,000	2,000	0.00
100-522130-500346	UNIFORMS	1,250	1,250	1,250	1,250	1,250	0.00
TOTAL EXPENDITURE		280,450	290,104	280,151	279,705	293,626	4.81
Totals for dept 522130 - POLICE INVESTIGATIVE DIVISION		280,450	290,104	280,151	279,705	293,626	4.81
TOTAL APPROPRIATIONS		2,410,549	2,555,718	2,609,188	2,562,146	2,845,199	9.05
NET OF REVENUES/APPROPRIATIONS - FUND 100		(2,410,549)	(2,555,718)	(2,609,188)	(2,562,146)	(2,845,199)	9.05
<b>Fund 400 - CAPITAL IMPROVEMENTS FUND</b>							
APPROPRIATIONS							
Dept 522120 - POLICE PATROL DIVISION							
Expenditure							
400-522120-500811	VEHICLE REPLACEMENTS	40,000	92,000	46,000	77,349	138,000	200.00
TOTAL EXPENDITURE		40,000	92,000	46,000	77,349	138,000	200.00
Totals for dept 522120 - POLICE PATROL DIVISION		40,000	92,000	46,000	77,349	138,000	200.00
TOTAL APPROPRIATIONS		40,000	92,000	46,000	77,349	138,000	200.00

**FIRE – 522230, 522240**

Responsibilities include:

- Combination department (3 full-time employees / volunteer members) providing 24-hour fire and emergency medical response
- Conduct fire inspections to all commercial and multi-family buildings in the City and Town of Cedarburg
- Maintain a public education program providing instruction to children and adults in the community
- Continue to train on new methods and technology in both fire and EMS
- Maintain all equipment and facilities including all three fire stations
- Put in hundreds of hours fundraising at Firemen’s Park to purchase firefighting apparatus to help save the City and Town tax dollars

Department Services Indicators	2018	2019	2020	2021 Estimated	2022 Projected
Total Number of Hours – Stand By	1,085	1,000	*	50	1,000
Total Number of Training Hours	4,791	3,500	3,752	3,200	3,300
Structural Fires	5	6	4	4	4
Response to Incidents in City	858	875	964	975	980
Response to Incidents in Town	289	246	266	185	230
Accident Responses	44	45	36	30	35
Total Responses	<b>1,190</b>	<b>1,162</b>	<b>1,273</b>	1,200	1,200
Other Mutual Aid Given Incidents	43	41	43	40	50
Fire Inspections	1,320	1,450	690 **	600	1,400
Total Number of Hours – Public Education	420	450	***	400	425

\*Events/Festivals in 2020 canceled due to Covid-19.

\*\*Dept of Safety and Professional Services put out a directive in 2020, canceling all fire inspections for a period of 6 months due to Covid-19.

\*\*\*In lieu of public education events, CFD conducted 50+ birthday drive-bys for the community, as well as holding drive-thru Brat Fry events, handing out fire prevention/safety materials to the community.

2020 Significant Accomplishments:

- Continued to aggressively work on recruitment and retention
- Worked with the Wisconsin Public Policy Forum on a consolidation study of all nine fire departments within Ozaukee County.
- Took delivery of new Tender Truck 164 (2020 Kenworth T880)

2021 Objectives to Accomplish:

- Review and evaluate the results of the consolidation study
- Hire a full-time Firefighter/AEMT
- Evaluate pay structure to include full-time, paid-on-call, and/or paid-on-premise and stand-by pay
- Continue to work on recruiting new members and retention of current members

CITY OF CEDARBURG BUDGET

2022 Objectives to Accomplish:

- Hire a full-time Firefighter/Advanced EMT
- Submit to the council a pay structure to include full-time, paid –on-call/or paid on premise and stand-by pay
- Continue to work on recruiting new members and retention of current members
- Continue to work with both the City/Town Ad Hoc Committee and the countywide committee on consolidation

Long-term objectives:

- Work with the Mayor and Common Council on replacement of Fire Station #1
- Transform fire station #3 into more of a true museum to help preserve the history and heritage of the Cedarburg Fire Department

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>Dept 522230 - FIRE STATION</b>							
Expenditure							
100-522230-500111	SALARIES	53,552	113,287	130,459	118,000	206,028	57.93
100-522230-500112	OVERTIME	0	2,500	5,000	1,000	5,000	0.00
100-522230-500125	PART TIME SALARIES/SEASONAL	54,101	53,061	54,652	54,652	56,292	3.00
100-522230-500151	FICA	8,235	10,464	14,543	13,284	20,450	40.62
100-522230-500152	RETIREMENT	27,596	29,739	43,580	48,052	48,154	10.50
100-522230-500154	HEALTH INSURANCE	21,240	31,854	73,399	36,052	62,493	(14.86)
100-522230-500155	LIFE INSURANCE	0	0	0	3	1	100.00
100-522230-500165	WORKERS COMP INS	8,171	5,083	8,168	8,168	9,469	15.93
100-522230-500222	ELECTRIC	17,000	17,000	17,000	17,000	17,000	0.00
100-522230-500224	NATURAL GAS	12,000	12,000	12,000	10,000	12,000	0.00
100-522230-500225	TELEPHONE/COMMUNICATIONS	800	800	1,200	2,500	2,000	66.67
100-522230-500226	WATER SERVICE	3,000	3,000	3,000	3,800	3,000	0.00
100-522230-500235	OPERATING EXPENSES	213,500	217,500	217,500	217,500	217,500	0.00
100-522230-500240	REPAIR AND MAINTENANCE	11,000	15,000	22,011	20,000	15,000	(31.85)
100-522230-500290	MAINT/CONTRACTED SERVICES	1,500	1,500	1,500	1,500	1,500	0.00
100-522230-500510	PROPERTY INSURANCE	36,612	38,146	37,879	37,879	44,717	18.05
100-522230-500512	LIABILITY INSURANCE	2,359	1,353	2,221	2,221	1,834	(17.42)
<b>TOTAL EXPENDITURE</b>		<b>470,666</b>	<b>552,287</b>	<b>644,112</b>	<b>591,611</b>	<b>722,438</b>	<b>12.16</b>
<b>NET OF REVENUES/APPROPRIATIONS - 522230 - FIRE STATION</b>		<b>(470,666)</b>	<b>(552,287)</b>	<b>(644,112)</b>	<b>(591,611)</b>	<b>(722,438)</b>	<b>12.16</b>
<b>ESTIMATED REVENUES - FUND 100</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>APPROPRIATIONS - FUND 100</b>		<b>470,666</b>	<b>552,287</b>	<b>644,112</b>	<b>591,611</b>	<b>722,438</b>	<b>12.16</b>

## BUILDING INSPECTION – 522310

Responsibilities Include:

- 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

<b>Department Service Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Inspections Made by Building Inspector	2,200	2,244	2,200	2,200
Inspections Made by Contracted Inspectors	140	116	140	100
<b>Total Inspections Made</b>	<b>2,340</b>	<b>2,452</b>	<b>2,340</b>	<b>2,300</b>
Total permits issued:				
Residential New Construction	41	52	41	35
Residential Building	156	246	156	150
Commercial New Construction	4	8	4	2
Commercial Building	31	32	31	25
Electrical	404	458	404	300
Plumbing	362	352	362	250
HVAC	285	312	285	240
<b>Value of Improvements Inspected</b>	<b>140,000</b>	<b>349,877</b>	<b>154,000</b>	<b>140,000</b>

2021 Significant Accomplishments:

- Permitted and oversaw 192-unit development on Sheboygan Road (F)
- Permitted and oversaw of Sandhill Subdivision of 43 single lots (F)

2022 Objectives to be Accomplished:

- Oversee construction in business park
- Oversee construction on Baehmann’s site

Long Term Objectives:

- Manage staff levels based on future growth

Budget Variances:

- None

CITY OF CEDARBURG BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
Dept 522310 - BUILDING INSPECTION							
Expenditure							
100-522310-500111	SALARIES	105,485	107,586	109,293	109,293	112,583	3.01
100-522310-500151	FICA	8,137	8,303	8,361	8,361	8,613	3.01
100-522310-500152	RETIREMENT	6,967	7,326	7,377	7,377	7,318	(0.80)
100-522310-500154	HEALTH INSURANCE	29,640	29,656	32,114	32,114	34,124	6.26
100-522310-500155	LIFE INSURANCE	59	61	77	77	82	6.49
100-522310-500159	LONGEVITY	882	945	0	0	0	0.00
100-522310-500165	WORKERS COMP INS	2,705	2,383	2,174	2,174	2,145	(1.33)
100-522310-500210	PROFESSIONAL SERVICES	3,000	5,000	5,000	5,000	5,000	0.00
100-522310-500225	TELEPHONE/COMMUNICATIONS	650	700	1,000	1,248	1,356	35.60
100-522310-500310	OFFICE SUPPLIES	2,400	2,400	2,800	2,898	2,800	0.00
100-522310-500330	TRAVEL & TRAINING	500	500	500	80	500	0.00
100-522310-500351	GAS AND OIL EXPENSE	1,700	1,700	1,700	2,000	1,700	0.00
100-522310-500512	LIABILITY INSURANCE	924	979	956	956	657	(31.28)
TOTAL EXPENDITURE		163,049	167,539	171,352	171,578	176,878	3.22
NET OF REVENUES/APPROPRIATIONS - 522310 - BUILDING INSPEI		(163,049)	(167,539)	(171,352)	(171,578)	(176,878)	3.22
ESTIMATED REVENUES - FUND 100		0	0	0	0	0	0.00
APPROPRIATIONS - FUND 100		163,049	167,539	171,352	171,578	176,878	3.22

## AUXILIARY POLICE & EMERGENCY MANAGEMENT – 522410

Responsibilities Include:

### *Emergency Management*

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

### *Auxiliary Police*

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

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Storm and Tornado Support Call Outs (Em. Mgmt.)	6	6	6	8
Crowd Control/Searches Call Outs (Aux. Police)	4	4	4	5
Assists Fire Department Call Outs (Aux. Police)	8	7	5	8
Assists County Sheriff Department (Aux. Police)	6	<b>3</b>	5	4
Provides Emergency Power/Communication Call Outs (Em. Mgmt.)	2	2	3	3
Mutual Aid Call Outs—Events (Aux. Police)	12	14	12	14
Mutual Aid Call Ins—Events (Aux. Police)	6	5	8	8
Local Community Emergency Call Outs (Aux. Police)	7	7	8	8
Volunteer Hours (Aux. Police and Em. Mgmt.)	2,200	1,200	1,800	2,500
Training Meeting Hours (In House) (Aux. Police and Em. Mgmt.)	450	250	450	300
Seminars and Special courses (Hours) (Aux. Police and Em. Mgmt.)	200	50	50	300
Number of Emergency Siren Activations (Em. Mgmt.)	2	2	2	2

CITY OF CEDARBURG BUDGET

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
5K Runs and Bike Race Call Outs (Aux. Police)	12	4	6	12
5K Run Hours	200	50	200	300
Parades—Local Call Outs (Aux. Police)	5	2	4	5
Parades—Hours	375	75	200	450
Vehicle Maintenance Hours (Aux. Police and Em. Mgmt.)	100	100	150	150

2021 Significant Accomplishments:

- Updated Communications Truck (Unit 1) to be in tune with today’s technology
- Continued with a rigorous training schedule with more opportunities to be more skilled at our functions as Emergency Management and Auxiliary Police
- Recruited more members

2022 Objectives to be Accomplished:

- Update Wester Ave garage with emergency generator
- Train new members
- EVOC and CPR training
- Update Communications Truck (Unit 1) to provide more capabilities for events and other functions

Long Term Objectives:

- Continue with staying up to date on training and technology as it becomes available
- Find new and innovative ways to increase membership
- Replace Unit 1 (Communications Truck)
- Remodel and add on to Western Road garage
- Replace Unit 5 (small pick-up)

Budget Variances:

- Increase amount for new Communications Unit from 75K to 125K to reflect current replacement cost for a good quality used vehicle.



CITY OF CEDARBURG BUDGET

<b>Emergency Management</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>% Change</b>
WORKERS COMP INS	250.00	100.00	55.00	55.00	0.00%
INTERNET	0.00	1,620.00	1,620.00	1,650.00	1.82%
ELECTRIC	900.00	800.00	820.00	975.00	15.90%
NATURAL GAS	1,250.00	1,200.00	1,212.00	1,200.00	-1.00%
TELEPHONE/COMMUNICATIONS	1,250.00	1,500.00	1,500.00	1,500.00	0.00%
WATER SERVICE	420.00	500.00	525.00	525.00	0.00%
SIREN MAINT	2,500.00	2,000.00	2,000.00	1,750.00	-14.29%
REPAIR AND MAINTENANCE	2,500.00	2,000.00	2,000.00	1,800.00	-11.11%
MAINT/CONTRACTED SERVICES	500.00	500.00	500.00	500.00	0.00%
OFFICE SUPPLIES	0.00	800.00	800.00	800.00	0.00%
RADIO EQUIPMENT	2,450.00	2,000.00	2,000.00	2,000.00	0.00%
TRAVEL & TRAINING	1,500.00	2,000.00	2,000.00	2,000.00	0.00%
MAINTENANCE SUPPLIES	500.00	700.00	700.00	700.00	0.00%
AWARDS, SUPPLIES	800.00	800.00	800.00	800.00	0.00%
UNIFORMS	1,200.00	1,200.00	1,200.00	1,200.00	0.00%
OPERATING SUPPLIES	2,000.00	3,000.00	1,000.00	3,000.00	66.67%
GAS AND OIL EXPENSE	750.00	2,000.00	500.00	2,000.00	75.00%
EQUIPMENT/CAPITAL OUTLAY	4,000.00	3,000.00	6,500.00	3,000.00	-116.67%
PROPERTY INSURANCE	1,297.00	1,527.00	1,561.00	1,562.00	0.06%
<b>Totals</b>	<b>24,067.00</b>	<b>27,247.00</b>	<b>27,293.00</b>	<b>27,017.00</b>	<b>-1.02%</b>

<b>Fund 400</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>% Change</b>
VEHICLE REPLACEMENTS	0.00	0.00	0.00	0.00	0.00%
SIRENS-EMERGENCY GOVT	22,000.00	0.00	0.00	0.00	0.00%
<b>Totals</b>	<b>22,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

## ENGINEERING & PUBLIC WORKS – ADMINISTRATION – 533110

Responsibilities Include:

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

DEPARTMENT SERVICES INDICATORS	2019	2020	2021	2022 Projected
Installation of new sidewalk slabs	275	300	210	215
Lineal Feet of Streets Repaved	4,200	7,000	4,000	6,200

2021 Significant Accomplishments:

- Reconstructed Evergreen Boulevard from Western Road to Bridge Road
- Milled and Resurfaced Washington Avenue from Center Street to Hamilton Road
- Completed the Hwy 60 Business Park
- Completed Safety Improvements to the Interurban Trail Crossing of Pioneer Road
- Eliminated 210 tripping hazards throughout the City

2022 Objectives to be Accomplished:

- Reconstruct Highland Drive from Columbia Road to Spring Street
- Reconstruct Sunnyside Lane from Birch Street to Highland Drive
- Reconstruct Thornapple Lane from Keup Road to City Limits
- Reconstruct Jefferson Avenue from Bridge Road to Termini
- Resurface Susan Lane from Washington Avenue to West of Cambridge Avenue
- Complete DNR mandated repairs to the Woolen Mills Dam

Long Term Objectives:

- Evaluate alternatives available to comply with DNR stormwater discharge limits
- Maintain Cedarburg Dams to comply with NR 333 requirements

Budget Variances:

- 533110-210 Professional Services – Account funds consulting services associated with the City monopole and cell providers. Activity level and timing are unpredictable

CITY OF CEDARBURG BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>Dept 533110 - ENGINEERING/PW ADMINISTRATION</b>							
Expenditure							
100-533110-500111	SALARIES	119,881	112,450	97,941	97,941	102,016	4.16
100-533110-500135	SICK PAY OUT	7,616	580	30,515	31,898	0	(100.00)
100-533110-500151	FICA	9,941	8,726	9,827	7,492	7,804	(20.59)
100-533110-500152	RETIREMENT	8,013	7,661	6,611	6,611	6,631	0.30
100-533110-500154	HEALTH INSURANCE	22,561	20,797	28,360	18,125	8,069	(71.55)
100-533110-500155	LIFE INSURANCE	147	108	15	28	25	66.67
100-533110-500159	LONGEVITY	2,457	1,040	0	0	0	0.00
100-533110-500165	WORKERS COMP INS	3,458	2,991	3,192	3,192	2,230	(30.14)
100-533110-500210	PROFESSIONAL SERVICES	16,500	25,500	18,000	60,000	18,000	0.00
100-533110-500225	TELEPHONE/COMMUNICATIONS	500	1,000	1,000	1,100	1,100	10.00
100-533110-500310	OFFICE SUPPLIES	400	400	400	446	500	25.00
100-533110-500318	GIS MAPPING	10,400	10,000	7,000	6,000	7,000	0.00
100-533110-500320	PROF PUBLICATIONS AND DUES	900	950	950	950	1,000	5.26
100-533110-500330	TRAVEL & TRAINING	1,300	1,350	1,350	1,350	1,350	0.00
100-533110-500350	OPERATING SUPPLIES	1,100	1,100	1,100	400	1,100	0.00
100-533110-500351	GAS AND OIL EXPENSE	1,000	1,000	1,000	1,000	1,000	0.00
100-533110-500380	EQUIPMENT/CAPITAL OUTLAY	800	800	800	300	800	0.00
100-533110-500512	LIABILITY INSURANCE	7,216	7,663	7,012	7,012	4,952	(29.38)
<b>TOTAL EXPENDITURE</b>		<b>214,190</b>	<b>204,116</b>	<b>215,073</b>	<b>243,845</b>	<b>163,577</b>	<b>(23.94)</b>
<b>NET OF REVENUES/APPROPRIATIONS - 533110 - ENGINEERIN</b>		<b>(214,190)</b>	<b>(204,116)</b>	<b>(215,073)</b>	<b>(243,845)</b>	<b>(163,577)</b>	<b>(23.94)</b>
<b>ESTIMATED REVENUES - FUND 100</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>APPROPRIATIONS - FUND 100</b>		<b>214,190</b>	<b>204,116</b>	<b>215,073</b>	<b>243,845</b>	<b>163,577</b>	<b>(23.94)</b>

**PUBLIC WORKS – 533210, 533311, 533410, 533420, 533421, 533440, 533450**

Responsibilities Include:

**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
- Install, repair, replace and maintain signs and posts
- 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
- Snow plowing, salting, and removal for streets and City-maintained sidewalks

**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

CITY OF CEDARBURG BUDGET

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Catch Basin Replacements	20	15	15	<b>30</b>
Catch Basins Cleaned	1,500	1,500	1,600	1,500
Storm Sewer Manholes and Pipes Replacements	5	7	7	15
Asphalt Placed by City Crew (Tons)	120	109	120	120
Number of Street Lights	1,450	1,450	1,460	1,420
Number of New Signs	30	30	15	15
Signs Replaced	100	100	10	50
Line Miles Swept	1,580	1,680	2,000	1,560
Brush and Small Quantities of Yard Waste (Tons)	2,500	3,500	3,500	2,750
Tonnage of Debris Collected from Sweeping	560	610	650	540
Snow Plowing Events	20	24	16	15
Tons of Salt Used Per Event	30	23	27	30
Number of Vehicles (Vehicle Inventory)	66	66	66	66
Appliance/Furniture Pickup	400	607	620	700

Performance Measurers:

<b>Service Area</b>	<b>Objective</b>	<b>Efficiency Measure</b>	<b>Target 2019/2020</b>	<b>Target 2020/2021</b>	<b>Target 2021/2022</b>
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%

2021 Significant Accomplishments:

- Spec out and replace truck #70 GMC Canyon 4x4
- Spec out and replace 10-yard dump truck with plow wings Salter
- Hired two new Public Works employees

CITY OF CEDARBURG BUDGET

2022 Objectives to be Accomplished:

- Spec out and replace 10-yard dump truck with plow wings and salter
- Spec out and replace #72 Tahoe
- Hire new Public Works employees

Long Term Objectives:

- Continue to find ways to be more efficient with minor road repairs
- Rewrite levels of service for winter storms
- Survey plow routes for efficiency
- Continuing to enhance our anti-icing liquid program to reduce salt used

Budget Variances:

- Equipment Maintenance increase \$5,000 due to increase of cost on parts\shipping
- Signs increased \$2,000 due to backlog of sign replacement
- Snow and ice material increased \$5,000 due to price of salt going up and more city roads

Garage - Public Works Crew	2019	2020	2021 estimated	2022 Budget	% Change
SALARIES	75,526.00	77,047.00	78,405.00	80,767.00	3.01%
OVERTIME	1,050.00	1,050.00	1,050.00	1,600.00	52.38%
PART TIME SALARIES/SEASONAL	4,500.00	4,500.00	4,500.00	4,500.00	0.00%
FICA	6,270.00	6,391.00	6,423.00	6,645.00	3.46%
RETIREMENT	5,073.00	5,335.00	5,363.00	5,354.00	-0.17%
HEALTH INSURANCE	21,240.00	21,236.00	21,834.00	23,214.00	6.32%
LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00%
WORKERS COMP INS	2,939.00	2,861.00	2,636.00	2,610.00	-0.99%
PROFESSIONAL SERVICES	700.00	700.00	700.00	700.00	0.00%
ELECTRIC	24,400.00	24,400.00	24,400.00	24,000.00	-1.64%
NATURAL GAS	11,500.00	11,500.00	11,500.00	11,500.00	0.00%
TELEPHONE/COMMUNICATIONS	7,100.00	7,100.00	7,100.00	7,100.00	0.00%
WATER SERVICE	10,000.00	10,000.00	10,000.00	7,000.00	-30.00%
REPAIR AND MAINTENANCE	0.00	0.00	1,500.00	1,500.00	0.00%
FUEL SYSTEM MAINTENANCE	8,000.00	1,500.00	0.00	0.00	0.00%
TRAVEL & TRAINING	3,200.00	2,200.00	2,900.00	2,900.00	0.00%
OPERATING SUPPLIES	31,350.00	38,121.00	32,500.00	32,500.00	0.00%
GAS AND OIL EXPENSE	55,000.00	55,000.00	65,000.00	65,000.00	0.00%
MAINTENANCE PARTS	51,000.00	75,000.00	75,000.00	80,000.00	6.67%
EQUIPMENT/CAPITAL OUTLAY	5,000.00	7,000.00	6,500.00	6,500.00	0.00%
PROPERTY INSURANCE	34,033.00	35,806.00	36,323.00	34,371.00	-5.37%
<b>Total</b>	<b>357,881.00</b>	<b>386,747.00</b>	<b>393,634.00</b>	<b>397,761.00</b>	<b>1.05%</b>

Fund 221	2019	2020	2021 Estimated	2022 Budget	% Change
REPAIR AND MAINTENANCE	0.00	5,000.00	5,000.00	4,305.00	-13.90%
<b>Total</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>4,305.00</b>	<b>-13.90%</b>

Fund 400	2019	2020	2021 Estimated	2022 Budget	% Change
STREET SWEEPER	0.00	0.00	0.00	0.00	0.00%
DUMP TRUCK W/PLOW	0.00	0.00	0.00	0.00	0.00%
DPW CENTER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00%
EQUIP REPLACEMENT	0.00	130,000.00	313,460.00	285,000.00	-9.08%
EQUIPMENT REPLACEMENT-DPW	510,000.00	229,665.00	0.00	0.00	0.00%
<b>Total</b>	<b>510,000.00</b>	<b>359,665.00</b>	<b>313,460.00</b>	<b>285,000.00</b>	<b>-9.08%</b>

CITY OF CEDARBURG BUDGET

Street Improvements	2019	2020	2021 Estimated	2022 Budget	% Change
SALARIES	349,842.00	356,806.00	362,485.00	388,388.00	7.15%
OVERTIME	45,500.00	45,500.00	45,500.00	45,500.00	0.00%
PART TIME SALARIES/SEASONAL	6,900.00	6,900.00	6,900.00	6,900.00	0.00%
SICK PAY OUT	2,934.00	2,963.00	3,008.00	2,517.00	-16.32%
FICA	31,767.00	32,341.00	31,969.00	33,913.00	6.08%
RETIREMENT	26,555.00	27,870.00	27,539.00	28,366.00	3.00%
HEALTH INSURANCE	180,972.00	181,229.00	230,106.00	248,879.00	8.16%
LIFE INSURANCE	35.00	76.00	94.00	111.00	18.09%
WORKERS COMP INS	16,376.00	14,504.00	12,122.00	12,679.00	4.59%
PROFESSIONAL SERVICES	750.00	750.00	750.00	750.00	0.00%
REPAIR AND MAINTENANCE	45,500.00	49,500.00	45,500.00	45,500.00	0.00%
OPERATING SUPPLIES	5,400.00	5,000.00	4,000.00	4,000.00	0.00%
SIGNS	10,473.00	9,473.00	9,000.00	11,000.00	22.22%
EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>723,004.00</b>	<b>732,912.00</b>	<b>778,973.00</b>	<b>828,503.00</b>	<b>6.36%</b>

Fund 400	2019	2020	2021 Estimated	2022 Budget	% Change
STREET IMPROVEMENTS	710,000.00	912,000.00	1,015,000.00	938,000.00	-7.59%
2016 STREET & UTILITY PROJECTS	0.00	0.00	0.00	0.00	0.00%
SIDEWALK REPLACEMENTS-CAPITAL	45,000.00	60,000.00	45,000.00	45,000.00	0.00%
TRAFFIC SIGNALS/TURN ARROWS	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>755,000.00</b>	<b>972,000.00</b>	<b>1,060,000.00</b>	<b>983,000.00</b>	<b>-7.26%</b>

Streets Ineligible	2019	2020	2021 Estimated	2022 Budget	% Change
REPAIR AND MAINTENANCE	0.00	20,000.00	20,000.00	0.00	-100.00%
MAINTENANCE	5,450.00	4,200.00	4,300.00	4,500.00	4.65%
<b>Total</b>	<b>5,450.00</b>	<b>24,200.00</b>	<b>24,300.00</b>	<b>4,500.00</b>	<b>-81.48%</b>

Street Lighting	2019	2020	2021 Estimated	2022 Budget	% Change
ELECTRIC	270,000.00	270,000.00	251,888.00	251,705.00	-0.07%
<b>Total</b>	<b>270,000.00</b>	<b>270,000.00</b>	<b>251,888.00</b>	<b>251,705.00</b>	<b>-0.07%</b>

Traffic Signals	2019	2020	2021 Estimated	2022 Budget	% Change
ELECTRIC	3,150.00	3,150.00	3,150.00	3,150.00	0.00%
REPAIR AND MAINTENANCE	5,000.00	5,000.00	6,000.00	8,000.00	33.33%
<b>Total</b>	<b>8,150.00</b>	<b>8,150.00</b>	<b>9,150.00</b>	<b>11,150.00</b>	<b>21.86%</b>

Storm Sewers	2019	2020	2021 Estimated	2022 Budget	% Change
SALARIES	112,880.00	134,507.00	137,528.00	134,050.00	-2.53%
OVERTIME	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
FICA	10,165.00	10,366.00	10,597.00	10,331.00	-2.51%
RETIREMENT	8,704.00	9,147.00	9,351.00	8,778.00	-6.13%
HEALTH INSURANCE	5,310.00	5,309.00	5,459.00	0.00	-100.00%
LIFE INSURANCE	0.00	2.00	2.00	0.00	-100.00%
WORKERS COMP INS	5,226.00	4,656.00	4,349.00	4,229.00	-2.76%
REPAIR AND MAINTENANCE	32,000.00	30,000.00	36,000.00	36,000.00	0.00%
STREET SWEEPING	15,790.00	15,000.00	15,000.00	15,000.00	0.00%
STATE OF WI FEES	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
<b>Total</b>	<b>192,575.00</b>	<b>211,487.00</b>	<b>220,786.00</b>	<b>210,888.00</b>	<b>-4.48%</b>

Fund 400	2019	2020	2021 Estimated	2022 Budget	% Change
NR216 COMPLIANCE	40,000.00	40,000.00	40,000.00	40,000.00	0.00%
STORMWATER IMPROVEMENTS	205,770.00	149,957.00	389,147.00	296,186.00	-23.89%
STORM SEWER CAPITAL PRJT ENG	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>245,770.00</b>	<b>189,957.00</b>	<b>429,147.00</b>	<b>336,186.00</b>	<b>-21.66%</b>

Snow and Ice Control	2019	2020	2021 Estimated	2022 Budget	% Change
PROFESSIONAL SERVICES-SEASONAL	4,000.00	4,000.00	4,000.00	4,000.00	0.00%
PROFESSIONAL SERVICES	12,000.00	12,000.00	12,000.00	12,000.00	0.00%
MAINTENANCE SUPPLIES	18,323.00	9,700.00	7,200.00	7,200.00	0.00%
EQUIPMENT/CAPITAL OUTLAY	4,000.00	4,000.00	4,000.00	4,000.00	0.00%
SNOW AND ICE MATERIALS	95,000.00	109,000.00	110,000.00	115,000.00	4.55%
<b>Total</b>	<b>133,323.00</b>	<b>138,700.00</b>	<b>137,200.00</b>	<b>142,200.00</b>	<b>3.64%</b>

## HEALTH & SANITATION – 533710, 533720, 533730, 533740

In 2021, the contract for refuse and recycling was awarded to Waste Management (seven-year contract—12/31/27). The City offers refuse service to eligible buildings that generate two 96-gallon containers of refuse or less per week (status quo). For recycling, eligible buildings are provided either one 64-gallon or one 96-gallon cart for biweekly pickup (every two weeks) due to the fact the cost of pickup is identical for either size cart. Requests to upgrade to a larger or smaller cart(s) are charged a one-time flat fee by Waste Management.

In 2017, the new Public Works building was built with a yard waste center that is under surveillance. Residents can enter the yard six days a week from 7 a.m. to 7 p.m. for a onetime fee of \$30. This includes disposal of yard waste, garden waste, brush, leaves and residence can pick up free wood chips (when available). Recycling of clean collapsed cardboard, used oil, used antifreeze and batteries.

Responsibilities Include:

- Curb side refuse collection once per week of automated pick up through Waste Management
- Recyclable collection biweekly of automated pick up through Waste Management
- Brush pickup is provided starting the first full week of the month from April through October
- Provide a yard waste and brush drop-off for City residents at the Public Works yard six days a week from 7:00 a.m. to 7:00 p.m.
- Curb side leaf pickup service provided in fall from October until Thanksgiving, but this is weather dependent

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Refuse Collection (Tons)	3,580	3,652	2,419	3,762
Recycled Collection (Tons)	2,420	2,517	1,140	2,580
Recyclables to Refuse	36.22%	45%	46.9%	46%

<b>Buildings serviced through City contract (2022 estimates):</b>	
Single family, duplex, condo	4165
Commercial	67
Apartment	19
<b>Total:</b>	<b>4251</b>



CITY OF CEDARBURG BUDGET

Refuse—4,251 units at \$9.99/unit = \$42,468/mo. = \$509,610/yr.	\$509,610
Recycling—4,172 units at \$4.54/unit = \$19,086/mo. = \$229,034/yr.	\$229,034
Additional recycling carts purchased—.	\$0
Fuel Surcharge	\$0
Compost employee—(35 weeks/\$11.25 per hour/6 hours per week)	\$0
	<b>Grand Total</b>
	<b>\$738,644</b>

2021 Significant Accomplishments:

- Contracted Auto trash pickup

2022 Objectives to be accomplished:

- Aluminum can drop off

Long Term Objectives:

- Auto collection recycling (1 day drop off)

Budget Variances:

- None

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Health and Sanitation		2019	2020	2021	2021	2022	2022
GL NUMBER	DESCRIPTION	AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
Dept 533710 - SOLID WASTE COLLECTIONS							
Expenditure							
100-533710-500290	MAINT/CONTRACTED SERVICES	435,066	461,820	485,616	485,616	509,610	4.94
100-533710-500297	REFUSE COLLECTION	0	0	0	75	0	0.00
TOTAL EXPENDITURE		435,066	461,820	485,616	485,691	509,610	4.94
Totals for dept 533710 - SOLID WASTE COLLECTIONS		435,066	461,820	485,616	485,691	509,610	4.94
Dept 533720 - GROUNDWATER MONITORING							
Expenditure							
100-533720-500290	MAINT/CONTRACTED SERVICES	6,500	6,500	6,500	6,500	6,500	0.00
TOTAL EXPENDITURE		6,500	6,500	6,500	6,500	6,500	0.00
Totals for dept 533720 - GROUNDWATER MONITORING		6,500	6,500	6,500	6,500	6,500	0.00
Dept 533730 - RECYCLING							
Expenditure							
100-533730-500111	SALARIES	92,539	94,380	95,316	82,402	90,570	(4.98)
100-533730-500112	OVERTIME	1,700	500	600	2,262	600	0.00
100-533730-500151	FICA	7,209	7,258	7,338	6,407	6,975	(4.95)
100-533730-500152	RETIREMENT	6,068	6,404	6,474	5,708	5,926	(8.46)
100-533730-500155	LIFE INSURANCE	0	0	0	4	0	0.00
100-533730-500165	WORKERS COMP INS	3,705	3,260	2,014	2,014	2,910	44.49
100-533730-500240	REPAIR AND MAINTENANCE	0	0	4,000	1,000	4,000	0.00
100-533730-500290	MAINT/CONTRACTED SERVICES	207,747	220,416	220,782	220,782	229,034	3.74
100-533730-500344	RECYCLING EXPENSES	2,000	2,000	2,400	500	2,400	0.00
TOTAL EXPENDITURE		320,968	334,218	338,924	321,079	342,415	1.03
Totals for dept 533730 - RECYCLING		320,968	334,218	338,924	321,079	342,415	1.03
Dept 533740 - WEED CONTROL							
Expenditure							
100-533740-500290	MAINT/CONTRACTED SERVICES	1,000	1,000	1,000	0	0	(100.00)
TOTAL EXPENDITURE		1,000	1,000	1,000	0	0	(100.00)
Totals for dept 533740 - WEED CONTROL		1,000	1,000	1,000	0	0	(100.00)
TOTAL APPROPRIATIONS		763,534	803,538	832,040	813,270	858,525	3.18

## SENIOR CENTER – 555140

Responsibilities Include:

- 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 300 Senior Center newsletters bi-monthly, contact local media for community publication
- Coordinate approximately 14 one-day and extended trips, accommodating approximately 200 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 13 volunteer drivers
- Provide congregate and home-delivery site for Ozaukee County Senior Citizen Food and Friendship Meal Program, and Footcare Clinic twice every month
- Coordinate additional special events: Entertainment, Travel Show, Speaker Programs, Volunteer Appreciation, Senior Art Exhibition, and seasonal holiday events
- Organize and support sport leagues and activities, including Senior Games, tennis and pickleball
- Senior Center amenities include puzzle area, games, pool table and lending library, free coffee, a gift shop, and the ability to consign their hand-crafted goods
- 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, 55 Alive Mature Drivers Safety Classroom Refresher Course(in-person still on hold), Brain Wellness Programs, Aging Mastery Program (AMP), music appreciation and adult enrichment
- Coordinate one Annual Rummage Sale plus Holiday Craft Sale
- Co-sponsor Annual Ozaukee County Senior Conference

Department Services Indicators:	2019	2020	2021 Estimated	2022 Projected
Days of Operation	249	187	248	250
Total Attendance*	18,675	5,877	7,310	10,145
Average Daily Attendance	75	31	33	40
One Day and Extended Trips	425	60	60	210
Special Events	1,400	417	500	735
Attendance at Weekly Programs*	12,000	5,400	6,750	9,200
Van Ridership	4,850	1,400	1800	450

\*Attendance figures include attendance at the daily Cedarburg Dining Center. Van ridership is included in the weekly program figures. **Note that all 2020 and 2021 attendance figures are down substantially due to the COVID-19 Pandemic and the Meal Site Program being closed through August 2021.**

Performance Measures:

Service Area	Objective	Efficiency Measure	Target 2019/2020	Target 2020/2021	Target 2021/2022
Senior Center Programming	Operating Costs	Revenue 100% of Program Expenses	100%	100%	100%

2021 Significant Accomplishments:

- Director completed a Behavioral Health in Aging Certificate through an online class offered by Boston University’s Center for Aging and Disability Research
- During COVID-related restriction for gatherings we engaged Senior Center participants by offering new and select existing programs to ensure safety while encouraging fellowship and engagement
- During COVID we sent personal communications to regular participants who weren’t comfortable returning yet. Received many thank you calls back.
- Safely reintroduced most of our weekly programs when COVID restrictions were removed. Folks were so happy to be back!
- De-cluttered and reorganized our kitchen storage
- Recruited and trained additional Senior Center Van Drivers – currently have 13 available drivers
- Van drivers were given a full tour and retraining at the DPW garage. 7 Drivers attended and stayed for a boxed luncheon listening session and appreciation gathering
- Our 2 newest weekly class offerings, Chair Yoga and TaijiFit, began again last fall and continue to be popular

2022 Objectives to be Accomplished:

- Hire, train and mentor staff for Supervisor position
- Senior Center Director to pursue training with Microsoft Office to improve technology skills
- Senior Center Director to become familiar and accomplished with full range of additional responsibilities, especially event planning, tour/trip planning and budget process
- As normal classes and tour groups begin to reconvene, ensure that all who participate have completed an emergency contact card and EZ attendance is kept up to date
- Senior Center Director to research potential music instructors to offer enrichment classes
- Transfer van service to Interfaith Caregivers, including volunteer retention and communication with existing van riders, without service disruption
- At least one additional outlet to be installed in the Senior Center office
- Bathrooms to be upgraded to ensure full ADA compliance

Long Term Objectives:

- Use CDBG funding to complete as many facility updates as possible
- Continue to develop sponsorships for additional funding
- Research options for automating the attendance tracking and emergency information process (mirror that of the Grafton Senior Center and Rec Dept.)
- Continue seeking new program, enrichment, and event options

CITY OF CEDARBURG BUDGET

Budget Variances:

- Decrease in both monthly revenue and attendance numbers due to the COVID-19 Pandemic, which resulted in the Senior Center being closed 3/17/20 to 6/30/20
- Programs and services were not up and running during this period, thus almost all our losses were offset by the corresponding reduction in overall costs
- Reopening of dining center expected in August 2021, with maximum capacity of 10 daily
- Expect to complete van service transfer by mid-2022
- Total attendance remains down significantly due to meal site attendance maximums, fewer day trips and reduced/eliminated van ridership
- Weekly attendance is at pre-pandemic levels for most programs

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>Dept 555140 - SENIOR CENTER</b>							
Expenditure							
100-555140-500121	PART TIME SALARIES	57,837	56,100	57,816	45,100	43,226	(25.24)
100-555140-500135	SICK PAY OUT	408	0	0	0	0	0.00
100-555140-500151	FICA	4,360	4,292	4,336	3,450	3,307	(23.73)
100-555140-500152	RETIREMENT	2,513	2,329	1,951	1,158	0	(100.00)
100-555140-500154	HEALTH INSURANCE	327	0	0	0	0	0.00
100-555140-500165	WORKERS COMP INS	107	91	96	96	71	(26.04)
100-555140-500210	PROFESSIONAL SERVICES	7,500	7,500	6,500	6,500	6,500	0.00
100-555140-500225	TELEPHONE/COMMUNICATIONS	325	325	325	200	300	(7.69)
100-555140-500310	OFFICE SUPPLIES	2,000	2,000	2,000	1,000	2,000	0.00
100-555140-500313	PRINTING-NEWSLETTERS, ETC	1,000	1,000	600	0	300	(50.00)
100-555140-500330	TRAVEL & TRAINING	1,200	1,200	900	120	450	(50.00)
100-555140-500390	OTHER EXPENSES	41,000	28,000	26,000	12,740	35,000	34.62
100-555140-500510	PROPERTY INSURANCE	1,511	1,768	1,964	1,964	1,964	0.00
100-555140-500512	LIABILITY INSURANCE	504	474	506	506	252	(50.20)
<b>TOTAL EXPENDITURE</b>		<b>120,592</b>	<b>105,079</b>	<b>102,994</b>	<b>72,834</b>	<b>93,370</b>	<b>(9.34)</b>
<b>Dept 555145 - SENIOR/HANDICAP VAN</b>							
Expenditure							
100-555145-500225	TELEPHONE/COMMUNICATIONS	50	50	85	30	60	(29.41)
100-555145-500240	REPAIR AND MAINTENANCE	500	500	500	200	400	(20.00)
100-555145-500351	GAS AND OIL EXPENSE	2,100	2,100	2,000	1,200	1,500	(25.00)
100-555145-500510	PROPERTY INSURANCE	279	252	249	249	255	2.41
<b>TOTAL EXPENDITURE</b>		<b>2,929</b>	<b>2,902</b>	<b>2,834</b>	<b>1,679</b>	<b>2,215</b>	<b>(21.84)</b>

**PARKS, RECREATION & FORESTRY – 555510, 533740**

Responsibilities Include:

- Park and recreational facility maintenance (including maintenance of the Community Pool, baseball fields, football fields, parks, restroom facilities, buildings, and shelters)
- Urban forestry planning, planting, maintenance, and removal of over 7,800 street trees
- Ordinance enforcement; nuisance tree and weed complaints, notices, and invasive species control
- 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
- 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

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Total Number of Parks Maintained	34	34	34	34
Total Number of Picnic Shelters Maintained	6	7	7	7
Total Number of Playgrounds Maintained	11	11	11	11
Total designated Parkland Acreage	159	159	159	159
Number of Mowed Acres	69	69	69	69
Natural Area Acres	50	50	50	50
Street Trees Planted	100	100	379	380
Park Trees Planted	0	10	19	20
Trimmed/Pruned Trees	1,100	1,100	1,375	1,400
Emergency Tree Service	60	50	50	50
Trees Removed	100	250	175	150
Stumps Ground (*Projected)	100	100	200	200

CITY OF CEDARBURG BUDGET

<b>Department Services Indicators:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Issuance of Park Permits/Reservations	80	50	90	85
Weed Complaints and Notices Issued	10	10	10	10
Tree/Shrub Encroachment (Trimming Letters Sent)	6	5	5	10
Hazardous Trees Letter Sent	4	4	4	4
Tree City USA Certification	yes	yes	yes	yes
Total acres of Public Right-of-Way and Facility Grounds Mowed/Maintained	15	15	15	15

2021 Significant Accomplishments:

- Completed final stage of auto-lock installation of all park restroom facilities
- Planted 400 Trees throughout the City of Cedarburg and this will continue into 2022
- Grounded 200 Stumps throughout the City of Cedarburg and will continue into 2022
- Added path to ADA fishing pier at Adlai Horn Park
- Added concrete path on south side of pickleball/tennis courts at Adlai Horn Park

2022 Objectives to be Accomplished:

- Complete all backed-up stump removals
- Complete conservancy ash tree removals
- Develop new Baehmann Park/playground
- Fundraise for and Build New All Children’s Playground at Centennial Park
- Continue to increase stumping and tree planting

Long Term Objectives:

- To be able to remove trees and stumps within 6 months of a dead tree being reported
- To be able to plant a tree within 1 year of the tree and stump being removed.
- To be able to maintain a 7-year pruning cycle for trees

Budget Variances:

- None

CELEBRATIONS – 555220

Budget Variances:

- None

CITY OF CEDARBURG BUDGET

<b>Parks, Recreation, &amp; Forestry</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Budget</b>	<b>% Change</b>
SALARIES	398,216.00	359,298.00	361,941.00	377,244.00	4.23%
OVERTIME	14,211.00	14,211.00	14,211.00	14,211.00	0.00%
PART TIME SALARIES/SEASONAL	50,000.00	0.00	40,000.00	40,000.00	0.00%
MAINT/PW SALARIES	0.00	40,000.00	0.00	0.00	0.00%
FICA	34,057.00	31,778.00	31,836.00	33,006.00	3.68%
RETIREMENT	25,885.00	25,339.00	24,431.00	25,445.00	4.15%
HEALTH INSURANCE	72,321.00	72,421.00	47,491.00	81,443.00	71.49%
LIFE INSURANCE	41.00	71.00	68.00	76.00	11.76%
WORKERS COMP INS	18,184.00	16,273.00	13,818.00	13,692.00	-0.91%
PROFESSIONAL SERVICES	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
INTERNET	2,072.00	3,900.00	3,900.00	3,900.00	0.00%
ELECTRIC	18,000.00	20,000.00	20,300.00	20,605.00	1.50%
NATURAL GAS	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
TELEPHONE/COMMUNICATIONS	4,740.00	4,740.00	4,740.00	4,740.00	0.00%
WATER SERVICE	5,800.00	8,000.00	8,500.00	8,500.00	0.00%
REPAIR AND MAINTENANCE	62,075.00	54,900.00	59,400.00	54,900.00	-7.58%
VANDALISM & REPAIR	800.00	800.00	800.00	800.00	0.00%
FIELD MAINTENANCE SUPPLIES	6,000.00	4,500.00	4,500.00	4,500.00	0.00%
MAINT/CONTRACTED SERVICES	88,645.00	75,000.00	108,000.00	108,000.00	0.00%
OFFICE SUPPLIES	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
PROF PUBLICATIONS AND DUES	1,620.00	1,620.00	1,620.00	1,620.00	0.00%
TRAVEL & TRAINING	5,500.00	4,900.00	6,300.00	4,900.00	-22.22%
TREES AND SUPPLIES	0.00	0.00	30,000.00	30,000.00	0.00%
OPERATING SUPPLIES	4,200.00	0.00	0.00	0.00	0.00%
SIGNS	1,000.00	1,000.00	0.00	0.00	0.00%
EQUIPMENT/CAPITAL OUTLAY	7,500.00	5,500.00	5,500.00	5,500.00	0.00%
LEGACY TREE & BENCH PROGRAM	3,500.00	3,500.00	3,500.00	3,000.00	-14.29%
OTHER EXPENSES	3,060.00	6,707.00	1,560.00	1,560.00	0.00%
PROPERTY INSURANCE	8,001.00	8,792.00	11,721.00	10,868.00	-7.28%
LIABILITY INSURANCE	3,956.00	4,273.00	3,851.00	2,660.00	-30.93%
<b>Total</b>	<b>845,884.00</b>	<b>774,023.00</b>	<b>814,488.00</b>	<b>857,670.00</b>	<b>5.30%</b>

<b>Fund 400</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Budget</b>	<b>% Change</b>
DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	37,896.00	100.00%
DEBT SERVICE - INTEREST	0.00	0.00	0.00	5,400.00	100.00%
VEHICLE REPLACEMENTS	42,325.00	148,296.00	43,256.00	95,000.00	119.62%
CREEK WALK	0.00	0.00	0.00	0.00	0.00%
PARK IMPROVEMENTS	6,000.00	0.00	0.00	400,000.00	100.00%
PARK DEVELOPMENT	0.00	0.00	0.00	153,235.00	100.00%
TENNIS COURT RESURFACING	0.00	0.00	0.00	40,000.00	100.00%
PLAYGROUND EQUIP REPLACEMENT	97,986.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>146,311.00</b>	<b>148,296.00</b>	<b>43,256.00</b>	<b>731,531.00</b>	<b>1591.17%</b>

<b>Weed Control</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Budget</b>	<b>% Change</b>
MAINT/CONTRACTED SERVICES	1,000.00	1,000.00	1,000.00	0.00	-100.00%
<b>Total</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>-100.00%</b>

<b>Celebrations</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Budget</b>	<b>% Change</b>
SALARIES	20,000.00	20,000.00	20,000.00	20,000.00	0.00%
OVERTIME	4,000.00	4,000.00	4,000.00	4,000.00	0.00%
FICA	2,027.00	1,836.00	1,836.00	1,836.00	0.00%
RETIREMENT	1,608.00	1,620.00	1,620.00	1,560.00	-3.70%
PROFESSIONAL SERVICES	3,000.00	500.00	500.00	500.00	0.00%
SUPPLIES AND EXPENSES	7,950.00	10,500.00	10,500.00	10,500.00	0.00%
OTHER EXPENSES	7,000.00	7,000.00	7,000.00	7,000.00	0.00%
<b>Total</b>	<b>45,585.00</b>	<b>45,456.00</b>	<b>45,456.00</b>	<b>45,396.00</b>	<b>-0.13%</b>



## CONSERVATION & DEVELOPMENT – 566310

Responsibilities Include:

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

<b>DEPARTMENT SERVICES INDICATORS:</b>	<b>2018</b>	<b>2019</b>	<b>2020 Estimated</b>	<b>2021 Projected</b>
Number of Single Family Lots Approved	20	10	10	85
Multi-family Units Approved	192	90	20	15
Certified Survey Maps Processed	3	3	3	3
Re-zonings Processed	2	3	3	4
Development Reviews	5	5	4	5
Site and Architectural Plan Approvals/Amendments	5	5	5	5
Certificates of Appropriateness	5	10	10	7
Zoning Text Amendments	3	2	2	3
Conditional Uses	5	5	5	4
Land Use Plan Amendments	3	3	3	2

CITY OF CEDARBURG BUDGET

<b>DEPARTMENT SERVICES INDICATORS:</b>	<b>2018</b>	<b>2019</b>	<b>2020 Estimated</b>	<b>2021 Projected</b>
Outdoor Alcohol Beverage Licenses	3	2	2	4
Temporary Uses	15	20	20	20
InfillHome	2	3	2	3
Miscellaneous Plan Commission Reviews	15	15	15	15
Annexation Requests Processed	2	1	1	3
Extension of Time for Approvals (Due to Economy)	--	--	2	2
Extraterritorial Reviews	2	2	1	2
Zoning Map Amendments	2	5	4	4

2021 Significant Accomplishments:

- Sign code recodification
- Updated the Housing Affordability Report
- Updated the Development Fee Report
- Rezoned Highway 60 business park properties
- Drafted CBD ordinance
- Continued to implement brand

2022 Objectives to be Accomplished:

- Begin processing Zoning Code recodification for approval (B4)

Long Term Objectives:

- Update the Comprehensive Land Use Plan – 2025
- Recodify the Zoning Code (B4)
- Brand implementation complete by January 1, 2021
- Hotel development
- Highway 60 Business Park Development

Budget Variances:

- None

## CITY OF CEDARBURG BUDGET

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
<b>Dept 566310 - CITY PLANNING</b>							
Expenditure							
100-566310-500210	PROFESSIONAL SERVICES	100,413	102,421	74,978	74,978	74,978	0.00
100-566310-500225	TELEPHONE/COMMUNICATIONS	250	250	250	180	180	(28.00)
100-566310-500310	OFFICE SUPPLIES	200	200	200	200	200	0.00
100-566310-500320	PROF PUBLICATIONS AND DUES	430	430	430	110	430	0.00
100-566310-500330	TRAVEL & TRAINING	200	200	200	0	0	(100.00)
100-566310-500380	EQUIPMENT/CAPITAL OUTLAY	1,000	1,000	1,000	0	0	(100.00)
<b>TOTAL EXPENDITURE</b>		<b>102,493</b>	<b>104,501</b>	<b>77,058</b>	<b>75,468</b>	<b>75,788</b>	<b>(1.65)</b>
Totals for dept 566310 - CITY PLANNING		102,493	104,501	77,058	75,468	75,788	(1.65)
<b>TOTAL APPROPRIATIONS</b>		<b>102,493</b>	<b>104,501</b>	<b>77,058</b>	<b>75,468</b>	<b>75,788</b>	<b>(1.65)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 100</b>		<b>(102,493)</b>	<b>(104,501)</b>	<b>(77,058)</b>	<b>(75,468)</b>	<b>(75,788)</b>	<b>(1.65)</b>
		0.00%	0.00%	0.00%	0.00%	0.00%	(1.65)

**OTHER – 591000, 592000**

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.

592000-Transfers Out – None planned to stay within limits of expenditure restraint program

Other		2019	2020	2021	2021	2022	2022
GL NUMBER	DESCRIPTION	AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
<b>Dept 591000 - RESERVE FOR CONTINGENCY</b>							
Expenditure							
100-591000-500990	CONTINGENCY RESERVE	0	0	0	0	40,000	0.00
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0.00</b>
Totals for dept 591000 - RESERVE FOR CONTINGENCY		0	0	0	0	40,000	0.00
<b>Dept 592000 - OPERATING TRANSFERS OUT</b>							
Expenditure							
100-592000-500702	TRANSFER TO PD DONATION FUND	0	0	0	57,119	0	0.00
100-592000-500704	TRANSFER TO DEBT SERVICE FUND	0	0	220,558	220,558	0	(100.00)
100-592000-500706	TRANSFER TO CAP IMPROVEMENT	252,000	0	483,800	383,800	0	(100.00)
100-592000-500710	TRANSFER TO SWIMMING POOL	24,359	7,944	0	0	0	0.00
100-592000-500712	TRANSFER TO REC PROG SPEC REV	0	0	1,000	1,000	0	(100.00)
100-592000-500923	TRANSFER TO CDBG-RLF	0	0	0	31,807	0	0.00
<b>TOTAL EXPENDITURE</b>		<b>276,359</b>	<b>7,944</b>	<b>705,358</b>	<b>694,284</b>	<b>0</b>	<b>(100.00)</b>
Totals for dept 592000 - OPERATING TRANSFERS OUT		276,359	7,944	705,358	694,284	0	(100.00)
<b>TOTAL APPROPRIATIONS</b>		<b>276,359</b>	<b>7,944</b>	<b>705,358</b>	<b>694,284</b>	<b>40,000</b>	<b>(94.33)</b>
<b>Other Revenue</b>							
GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
<b>Dept 000000</b>							
Revenue							
100-000000-411111	REAL ESTATE TAXES	5,954,081	6,107,595	6,220,091	6,220,091	6,613,734	6.33
100-000000-411310	TAX EQUIVALENT - UTILITY	833,280	857,396	890,122	890,122	897,073	0.78
100-000000-435100	STATE SHARED REVENUES	204,298	204,124	203,986	200,728	204,113	0.06
100-000000-435102	EXPENDITURE RESTRAINT GRANT	181,615	200,041	200,264	200,264	188,372	(5.94)
100-000000-435104	STATE PERSONAL PROPERTY AID	39,213	39,213	39,214	39,214	39,213	0.00
100-000000-435105	STATE AID CABLE FRANCHISE FEES	0	14,955	29,585	29,585	29,585	0.00
100-000000-435302	STATE COMPUTER AIDS	21,048	21,048	24,048	21,048	21,048	(12.48)
100-000000-441127	CABLE TV FRANCHISE FEES	148,000	134,600	133,254	111,900	112,000	(15.95)
100-000000-482220	RENT - CITY PROP WATER TOWER	158,738	173,490	177,578	144,000	157,600	(11.25)
100-000000-484210	REFUND OF PRIOR YEAR EXPENSE	0	0	0	3,077	0	0.00
100-000000-486000	MISCELLANEOUS REVENUE	0	10,000	1,000	350	1,000	0.00
<b>TOTAL REVENUE</b>		<b>7,540,273</b>	<b>7,762,462</b>	<b>7,919,142</b>	<b>7,860,379</b>	<b>8,263,738</b>	<b>4.35</b>
Totals for dept 000000 -		7,540,273	7,762,462	7,919,142	7,860,379	8,263,738	4.35
<b>TOTAL ESTIMATED REVENUES</b>		<b>7,540,273</b>	<b>7,762,462</b>	<b>7,919,142</b>	<b>7,860,379</b>	<b>8,263,738</b>	<b>4.35</b>

The **Capital Improvement Budget**, including the seven-year plan, is an important tool in managing the City's near and long-term infrastructure and equipment needs. It documents the major projects 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 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**

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 2022 capital amount of \$3,550,807. 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 2022 Capital Plan anticipates expenditures for a variety of projects and assets. The street improvements total \$1,010,000 (excluding water, storm and sanitary sewer improvements).

The storm water capital reserve, funded by \$336,186 of property taxes, will support improvements to Washington Ave, Evergreen Blvd., Susan Lane and consulting and engineering fees.

The remediation of the Prochnow and Pleasant Valley 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. The timing of the Prochnow Landfill closing is dependent upon

the DNR and the actions of the PRP group. These expenditures are funded by the Environmental Reserve Account.

Equipment purchases are funded by \$200,000 in property taxes through the Equipment Replacement Reserve program.

## **FUTURE YEARS EXPENDITURES**

The Capital Plan for 2022 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 \$7.6 million are anticipated in the seven-year plan. This will address street condition deficiencies for 45 streets.

The Prochnow Landfill remediation continues into 2022. The cost is still unknown. During 2010, the City's Well #4 reached levels of vinyl chloride of .2 parts per billion, the maximum level allowed by the DNR, requiring the City to shut the well down. A treatment facility was built and up and running in September 2011. The source of the contaminant has not been fully determined, but it is likely associated with the Prochnow Landfill. In 2015 the PRP Group completed an appraisal and wetland delineation and submitted an interim action plan for submittal to the DNR. The plan was not approved by the DNR and more testing was required in 2018. Testing has continued, a new remedial action options report has been completed, and submitted to the DNR.

The City routinely completes all required dam inspections and evaluations, and the reports are submitted to DNR per the compliance schedule. In 2013 the City awarded a grouting contract to address required seepage repairs at the Woolen Mills Dam. City crews also removed trees and vegetation adjacent to the dams and replaced missing warning signs as required by DNR. \$200,000 was budgeted in 2014 for additional repairs to both the Woolen Mills and Columbia Mills dams; however, the repairs were put on hold when the City received a letter from DNR requiring the dam spillways be brought into compliance with NR 333 spillway capacity requirements within 10 years.

The City then retained a consulting engineer to evaluate alternatives to comply with the spillway requirements. The alternatives included widening the spillways and/or lowering the spillway crest to

increase hydraulic capacity. The initial alternatives proved to be expensive and unpopular with the public, and ultimately the Common Council chose not to proceed in this direction.

The City received a time extension until October 2018 to address identified structural deficiencies. These include scour repairs at the spillway toe at Woolen Mills Dam and masonry repairs along both channel sidewalls. Required repairs at the Columbia Mills Dam include reconstruction of the mill race, the addition of an operable weir gate, and miscellaneous repairs to the deteriorated concrete structure. \$500,000 was budgeted for this work in 2018; however, the bid came in at \$1.4 million. The City received a State Dam Rehabilitation Grant to cover half of the budgeted cost. Woolen Mills dam project will be bid out in 2022 if DNR approves the engineering plans.

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

## CAPITAL PROJECTS IMPACT ON OPERATING BUDGET

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

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

## REVENUE SOURCES

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

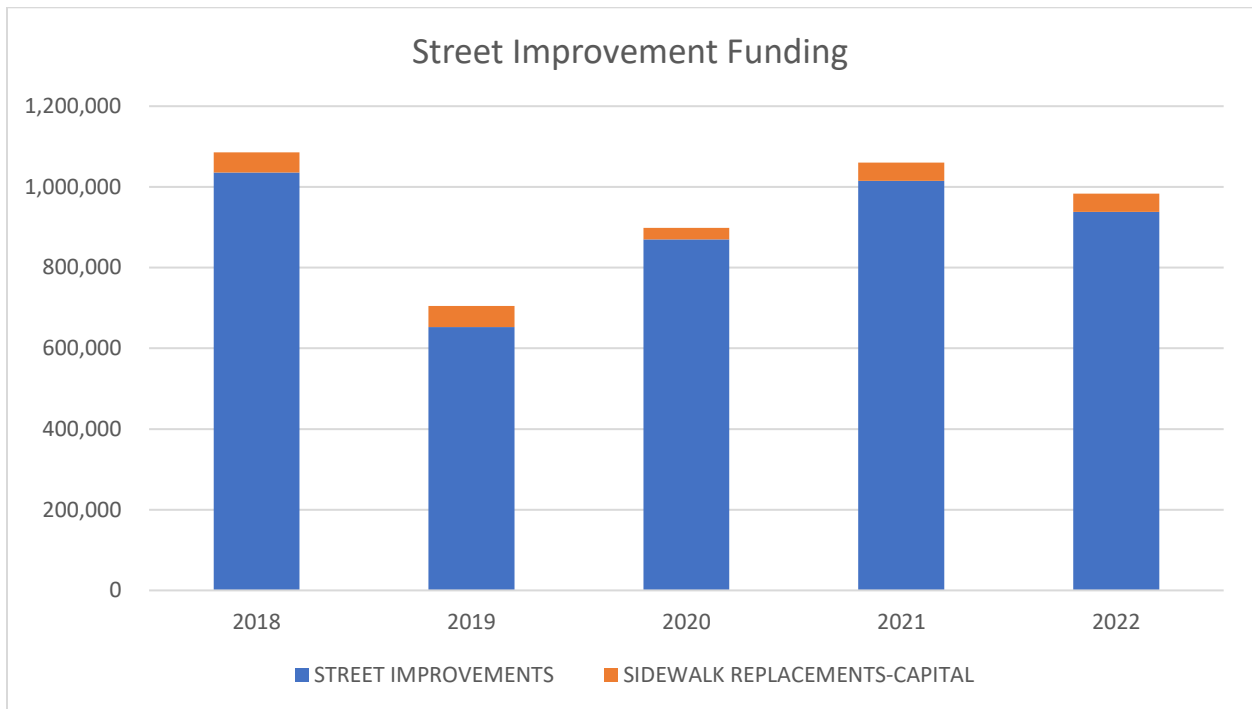
**Park Equipment and Development Impact Fee**—This impact fee adopted in 2002, in accordance with the 1993 Wisconsin Act 305, provides funds for developing new parkland dedicated by developers, or to expand or improve existing park facilities to accommodate new development. Park expenditures of \$120,000 are funded by this revenue source in the 2022 budget.

**Local Road Improvements Grant**—These funds (approximately \$48,000) are available every four years from the State of Wisconsin (via Ozaukee County) for road Improvements. Funds were budgeted for 2019 and are budgeted again in 2023. No funds budgeted for 2021.

**Property Tax**—Prior to 1993, this funding source was not used for Capital items. Total 2022 budgeted tax levy support for the Capital Fund is \$1,600,000.

\$1,010,000 of property tax is being used to fund street projects; specifically for road improvements. Environmental costs expected to be incurred in 2022 are funded by a \$10,000 levy and the reserve account. The equipment replacement reserve seeks to provide resources for the purchase of major movable equipment (vehicles, etc.) by including it in the property tax levy amounts equal to the annual cost for each piece of equipment. The annual funding level is determined by dividing the expected replacement

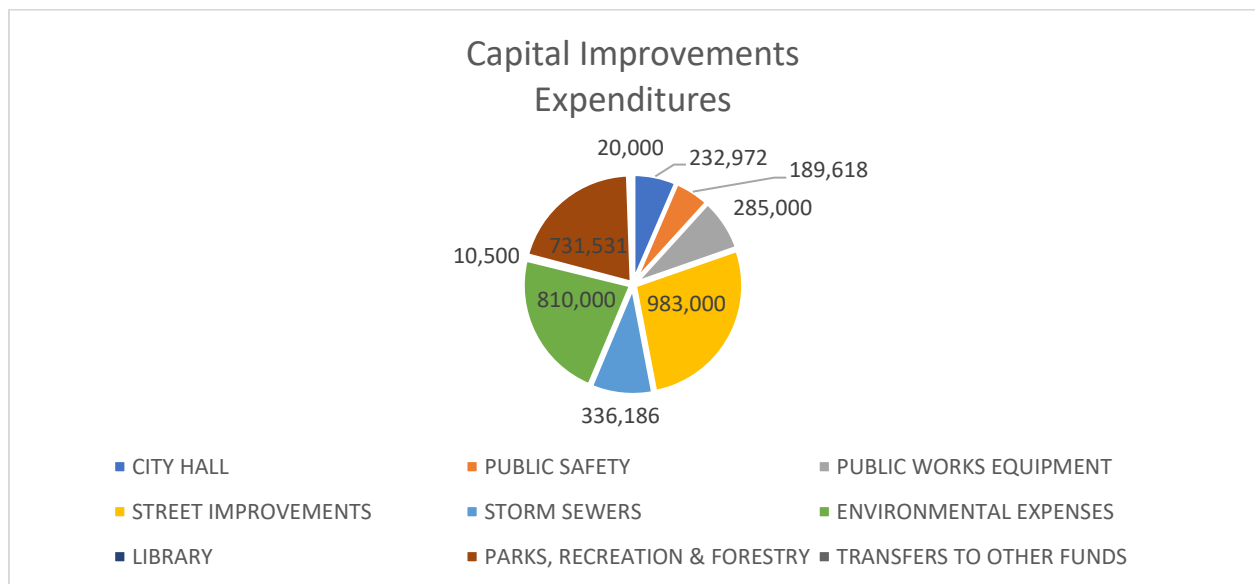
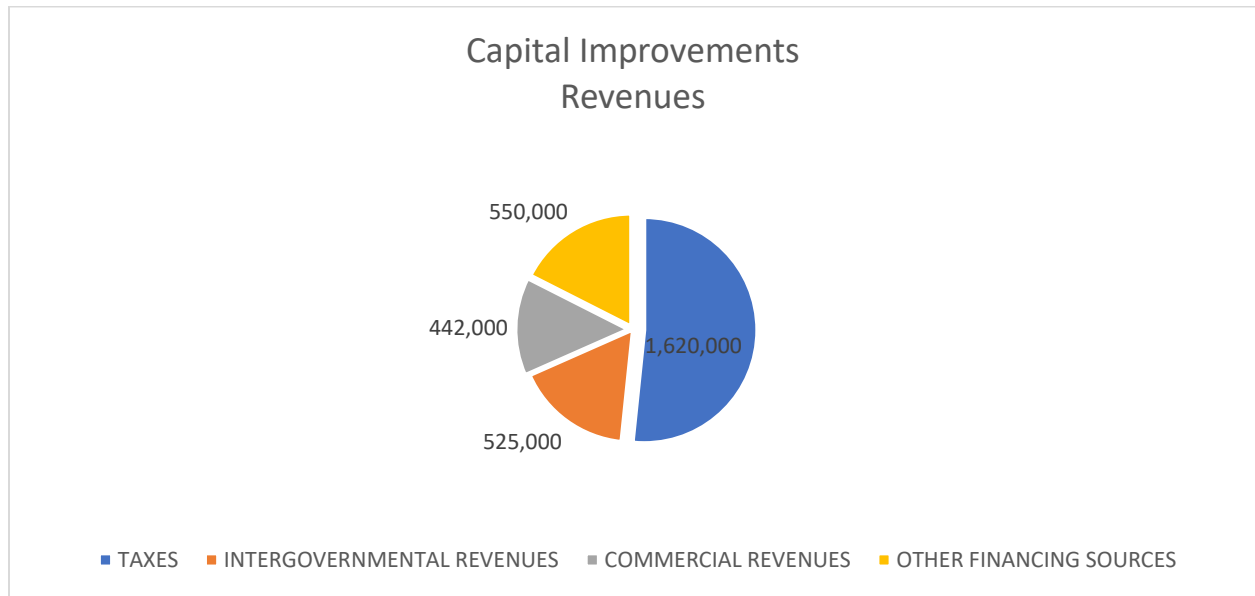
cost of each asset by its expected useful life. The allocation for 2022 is \$200,000. The goal of the program is to eliminate peaks and valleys in funding for equipment as items require replacement, and to avoid the use of long-term debt to fund the purchase of short-lived equipment.





## FUND BALANCE

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



**Capital Improvements  
Fund 400**

	<b>2021 Estimated</b>	<b>2022 Proposed</b>	<b>2023 Projected</b>	<b>2024 Projected</b>	<b>2025 Projected</b>	<b>2026 Projected</b>
Beginning Fund Balance	1,284,208	1,247,755	833,948	566,725	357,268	436,130
<b>Revenues</b>						
Property Tax Levy:						
General Projects	130,000	200,000	300,000	340,000	275,000	375,000
Street Improvements	930,000	1,010,000	1,035,000	1,100,000	1,200,000	1,250,000
Equipment Replacements	230,000	200,000	690,000	755,000	755,000	755,000
Storm Water Improvements	325,000	200,000	385,000	750,000	685,000	660,000
Environmental Reserve	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessment Revenue	964					
Project Reimbursements						
Parks & Playground Transfer		120,000	350,000			
Transfer from Rec Programs		40,000				
General Fund Transfer	383,800					
Library Impact Fees	21,879					
Local Road Improvements Grant			48,000			
CDBG Grant		125,000				
Proceeds from Borrowing		390,000				700,000
DNR Urban Storm Water Mgt. Grant						
State Grant - Police for 911	59,184					
DNR Grant - dams	(567)	400,000				
Lease Proceeds						
Donations		400,000				
Interest Income	6,000	12,000	12,000	12,000	15,000	15,000
Change in Market Value	(5,028)					
Miscellaneous Revenue						
Sale/Rent of Property	121,160	30,000	30,000	30,000	30,000	30,000
<b>Total Revenues</b>	<b>2,212,392</b>	<b>3,137,000</b>	<b>2,860,000</b>	<b>2,997,000</b>	<b>2,970,000</b>	<b>3,795,000</b>

CITY OF CEDARBURG BUDGET

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>General Government</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Complex Improvements	85,000	232,972	0	50,000	25,000	75,000
City Hall File Server/Acctg Software	83,800					13,800
Monopole						
<b>Total</b>	<b>168,800</b>	<b>232,972</b>	<b>0</b>	<b>50,000</b>	<b>25,000</b>	<b>88,800</b>
<b>Public Safety</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Police Department</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Squad Cars	76,501	90,000	184,000	180,000	138,000	138,000
Computers						
Station Improvements	102,845	26,618	175,000	161,500		
<b>Total</b>	<b>179,346</b>	<b>116,618</b>	<b>359,000</b>	<b>341,500</b>	<b>138,000</b>	<b>138,000</b>
<b>Fire Department</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Station Improvements</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Station Improvements	847	25,000	110,000	30,000	145,000	120,000
<b>Total</b>	<b>847</b>	<b>25,000</b>	<b>110,000</b>	<b>30,000</b>	<b>145,000</b>	<b>120,000</b>
<b>Auxiliary Police/ Emergency Management</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Vehicles			50,000	75,000		
Siren Upgrade						
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>
<b>Total Public Safety</b>	<b>180,193</b>	<b>141,618</b>	<b>519,000</b>	<b>446,500</b>	<b>283,000</b>	<b>258,000</b>

CITY OF CEDARBURG BUDGET

	2021	2022	2023	2024	2025	2026
<b>Public Works</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Equipment Replacement	290,000	285,000	415,000	530,000	365,000	420,000
Street Improvements	1,130,050	983,000	1,075,000	1,244,000	1,240,000	1,275,000
Stormwater Improvements	347,147	336,186	423,723	789,457	689,138	582,765
<b>Total</b>	<b>1,767,197</b>	<b>1,604,186</b>	<b>1,913,723</b>	<b>2,563,457</b>	<b>2,294,138</b>	<b>2,277,765</b>
<b>Parks, Recreation &amp; Forestry</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Equipment Replacement	43,256	138,296	112,000		275,000	175,000
Park Improvements		593,235	530,000	25,000		250,000
Park Equipment						
Swimming Pool	19,312					
Library	7,087	10,500	42,500	111,500	4,000	37,000
<b>Total</b>	<b>69,655</b>	<b>742,031</b>	<b>684,500</b>	<b>136,500</b>	<b>279,000</b>	<b>462,000</b>
<b>Environmental</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Environmental Expenses	8,000	10,000	10,000	10,000	10,000	10,000
Dams—Engineering/Repairs	5,000	800,000				
<b>Total</b>	<b>13,000</b>	<b>810,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Debt Service</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Issuance Costs						
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer to Other Funds</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Transfer to Debt Service	50,000	20,000				
<b>Total</b>	<b>50,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>2,248,845</b>	<b>3,550,807</b>	<b>3,127,223</b>	<b>3,206,457</b>	<b>2,891,138</b>	<b>3,096,565</b>
<b>Revenues - Expenditures</b>	<b>(36,453)</b>	<b>(413,807)</b>	<b>(267,223)</b>	<b>(209,457)</b>	<b>78,862</b>	<b>698,435</b>
<b>Ending Fund Balance</b>	<b>1,247,755</b>	<b>833,948</b>	<b>566,725</b>	<b>357,268</b>	<b>436,130</b>	<b>1,134,565</b>

	2021	2022	2023	2024	2025	2026
<b>Fund Balance</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Uncommitted	\$205,062	\$373,737	\$178,237	\$152,237	\$268,237	\$862,437
Economic Development	171,686	171,686	171,686	171,686	171,686	171,686
Environmental	424,446	24,446	24,446	24,446	24,446	24,446
Equipment Replacement	143,737	90,441	49,441	49,441	56,441	108,441
Street Improvements	46,404	73,404	81,404	(62,596)	(102,596)	(127,596)
Storm Water Improvements	222,517	86,331	47,608	8,151	4,013	81,248
Library	33,903	13,903	13,903	13,903	13,903	13,903
Encumbrances						
<b>Total Fund Balance</b>	<b>\$1,247,755</b>	<b>\$833,948</b>	<b>\$566,725</b>	<b>\$357,268</b>	<b>436,130</b>	<b>\$1,134,565</b>

## CAPITAL IMPROVEMENT PLAN - 2022

ADMINISTRATIVE			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
<b>Environmental</b>		<b>\$10,000</b>	
Legal and consulting services	New Project	Property Tax; Environmental Reserve	Negligible
BUILDING INSPECTION			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
<b>City Hall Complex</b>	New Project	<b>\$160,000</b>	Positive
A/C Air Conditioner		Borrowing	
<b>City Hall Complex</b>	New Project	<b>\$15,908</b>	Positive
East Entrance Exterior Doors - ADA		CDBG Funds	
<b>City Hall Complex</b>	New Project	<b>\$19,593</b>	Positive
South Entrance Exterior Doors - ADA		CDBG Funds	
<b>City Hall Complex</b>	New Project	<b>\$6,084</b>	Positive
Community Gym Ramp Entry Doors - ADA		CDBG Funds	
<b>City Hall Complex</b>	New Project	<b>\$8,962</b>	Positive
Main Entry Door - ADA		CDBG Funds	
<b>City Hall Complex</b>	New Project	<b>\$3,500</b>	Positive
Toilets - ADA		CDBG Funds	
<b>City Hall Complex</b>	New Project	<b>\$10,000</b>	Positive
Electrical for all ADA doors		CDBG Funds	
EMERGENCY MANAGEMENT			Impact on Operating Budget
Capital Projects	Status	Funding Sources	

**CAPITAL IMPROVEMENT PLAN - 2022**

ENGINEERING & PUBLIC WORKS			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
<b>Environmental</b>	Moved from 2021	<b>\$100,000</b>	Negligible
Woolen Mill Dam Repairs		General Fund - Fund Balance	
		<b>\$300,000</b>	
		Environmental Fund	
		<b>\$400,000</b>	
		DNR Grant	
<b>Equipment Replacement</b>	Moved from 2020	<b>\$230,000</b>	Positive
#97 10-yard dump truck with plow, wing and salter; replaces #97, 2007 7400 International dump truck		Borrowing	
<b>Equipment Replacement</b>	Moved from 2023	<b>\$55,000</b>	Positive
#72 Pickup truck; replaces #72 2004 Chevy Tahoe		Property Tax; Equipment Replacement Reserve	
<b>Stormwater Consulting</b>	No Change	<b>\$40,000</b>	Negligible
Hire engineers for State NR216 Compliance		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	<b>\$210,000</b>	Positive
Highland Dr: Spring St to Columbia Rd		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Moved from 2025	<b>\$65,000</b>	Positive
Jefferson Ave: Bridge Rd to north termini		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$21,186</b>	Positive
Engineering Services—2023 projects		Property Tax; Stormwater Improvement Reserve	
<b>Street Improvements</b>	No Change	<b>\$60,000</b>	Negligible
Asphalt Repairs		Property Tax; Street Improvement Reserve	
<b>Street Improvements</b>	No Change	<b>\$45,000</b>	Positive
Sidewalk replacement		Property Tax; Street Improvement Reserve	
<b>Street Improvements</b>	No Change	<b>\$550,000</b>	Positive
Highland Dr: Spring St to Columbia Rd		Property Tax; Street Improvement Reserve	
<b>Street Improvements</b>	Moved from 2023	<b>\$23,000</b>	Positive
Sunnyside Ln: Highland Dr to Birch St		Property Tax; Street Improvement Reserve	
<b>Street Improvements</b>	No Change	<b>\$40,000</b>	Positive
Thomapple Ln: Keup Rd to eastern City Limits		Property Tax; Street Improvement Reserve	
<b>Street Improvements</b>	No Change	<b>\$75,000</b>	Positive
Susan Ln: Washington Ave to west of Cambridge Ave		Property Tax; Street Improvement Reserve	
<b>Street Improvements</b>	Moved from 2025	<b>\$165,000</b>	Positive
Jefferson Ave: Bridge Rd to north termini		Property Tax; Street Improvement Reserve	
<b>Street Improvements</b>	New Project	<b>\$25,000</b>	Negative
Sheboygan Rd: walking path		Property Tax	

**CAPITAL IMPROVEMENT PLAN - 2022**

<b>FIRE DEPARTMENT</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Station Improvements</b>	New Project	<b>\$25,000</b>	Positive
New garage doors for Station #3		Property Tax	
<b>LIBRARY</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Library Improvements</b>	New Project	<b>\$10,500</b>	Positive
Window tinting		Property Tax	
<b>PARKS, REC. &amp; FORESTRY</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Equipment Replacement</b>	New Project	<b>\$25,000</b>	Positive
#41 Utility Vehicle; replaces #41 Kubota RTV 1100 utility vehicle		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	No Change	<b>\$20,000</b>	Positive
#48 Zero Turn mower; replaces #48 2015 Kubota Zero Turn mower		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	Moved from 2019	<b>\$50,000</b>	Positive
#73 Replace 2008 Toyota Tacoma 4x4		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	New Project	<b>\$43,296</b>	Positive
#101 Grapple Saw Truck		Property Tax; 5-year lease (Year 4)	
<b>Park Development</b>	New Project	<b>\$120,000</b>	Positive
Baehmans Playground		Park Impact Fees	
<b>Park Improvements</b>	Moved from 2020	<b>\$400,000</b>	Positive
All Children's Playground equipment replacement		Donations	
<b>Park Improvements</b>	New	<b>\$7,431</b>	Positive
Cedar Creek Park restroom doors - ADA		CDBG Funds	
<b>Park Improvements</b>	New	<b>\$7,431</b>	Positive
Willowbrooke Park restroom doors - ADA		CDBG Funds	
<b>Park Improvements</b>	New	<b>\$3,511</b>	Positive
Community Pool entry door - ADA		CDBG Funds	
<b>Park Improvements</b>	New	<b>\$7,431</b>	Positive
Centennial Park restroom doors - ADA		CDBG Funds	
<b>Park Improvements</b>	New	<b>\$7,431</b>	Positive
Zeunert Park restroom doors - ADA		CDBG Funds	
<b>Park Improvements</b>	New	<b>\$40,000</b>	Positive
Zeunert Park Tennis Court Resurfacing		Recreation Revenue Fund Balance	

## CAPITAL IMPROVEMENT PLAN – 2022

POLICE DEPARTMENT			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
<b>Squad Replacement</b> #5 and #6 to be replaced	No Change	<b>\$90,000</b> <i>Property Tax; Equipment Replacement Reserve; borrowing</i>	Positive
<b>Station Improvements</b> Electronic lock system for Police Station	Moved from 2021	<b>\$13,000</b> <i>Property Tax</i>	Negligible
<b>Station Improvements</b> Main Entry inner & outer doors - ADA	New	<b>\$7,381</b> <i>CDBG Funds</i>	Positive
<b>Station Improvements</b> Restroom doors - ADA	New	<b>\$6,237</b> <i>CDBG Funds</i>	Positive
SENIOR CENTER			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
<b>Building Improvements</b> Chairlift Elevator - ADA	New	<b>\$8,925</b> <i>CDBG Funds</i>	Positive



## CAPITAL IMPROVEMENT PLAN – 2023

ADMINISTRATIVE			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
<b>Environmental</b>	No Change	<b>\$10,000</b>	Negligible
Legal and consulting services		Property Tax; Environmental Reserve	
<b>BUILDING INSPECTION</b>			<b>Impact on Operating Budget</b>
Capital Projects	Status	Funding Sources	
<b>None</b>			
<b>EMERGENCY MANAGEMENT</b>			<b>Impact on Operating Budget</b>
Capital Projects	Status	Funding Sources	
<b>Equipment Replacement</b>	Moved from 2021	<b>\$50,000</b>	Positive
2007 GMC Canyon pickup; replaces #5		Property Tax; Equipment Replacement Reserve	
<b>ENGINEERING &amp; PUBLIC WORKS</b>			<b>Impact on Operating Budget</b>
Capital Projects	Status	Funding Sources	
<b>Equipment Replacement</b>	Moved from 2022	<b>\$150,000</b>	Positive
#2 Backhoe Loader; replaces #2 2008 Caterpillar 430E Backhoe Loader		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	No Change	<b>\$225,000</b>	Positive
#92 Dump Truck; replaces #93 2005 Sterling 7500 Dump Truck		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	New	<b>\$40,000</b>	Positive
BPS 3000-SS Brine Maker		Property Tax; Equipment Replacement Reserve; Shared Purchase with Town	
<b>Stormwater Consulting</b>	No Change	<b>\$40,000</b>	Negligible
Hire engineers for State NR216 Compliance		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	<b>\$250,000</b>	Positive
Regional Stormwater Quality BMP		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$38,723</b>	Positive
Engineering Services—2024 projects		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	<b>\$30,000</b>	Positive
Wirth St: Somerset Ave to McKinley Blvd		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	<b>\$40,000</b>	Positive
Garfield St: McKinley Blvd to Fillmore Ave		Property Tax; Stormwater Improvement Reserve	

**CAPITAL IMPROVEMENT PLAN – 2023**

<b>Stormwater Improvements</b>	Moved from 2026	<b>\$15,000</b>	Positive
Windsor Dr: Georgetown Dr to Bywater Ln & Ct		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	New Project	<b>\$10,000</b>	Positive
Columbia Rd: Keup Rd to Highland Dr		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$60,000</b>	Positive
Asphalt repairs		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$45,000</b>	Positive
Sidewalk replacement		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$120,000</b>	Positive
Jackson St/Hilgen Ave: Washington Ave to Hamilton Rd		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Cost Modified	<b>\$100,000</b>	Positive
Somerset Ave: Pioneer Rd to Wirth St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$90,000</b>	Positive
Wirth St: Somerset Ave to McKinley Blvd		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Cost Modified	<b>\$190,000</b>	Positive
Garfield St: McKinley Blvd to Fillmore Ave		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$180,000</b>	Positive
Fillmore Ave: Hamilton Rd to Garfield St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2026	<b>\$125,000</b>	Positive
Windsor Dr: Georgetown Dr to Bywater Ln & Ct		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$100,000</b>	Positive
Columbia Rd: Keup Rd to Highland Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$65,000</b>	Positive
Sherman Rd: Wauwatosa Rd to Stony Kettle Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>FIRE DEPARTMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Station Improvements</b>	New Project	<b>\$12,000</b>	Positive
Gear wash machine		<i>Property Tax</i>	
<b>Station Improvements</b>	New Project	<b>\$8,000</b>	Positive
Gear dryer		<i>Property Tax</i>	
<b>Station Improvements</b>	New Project	<b>\$50,000</b>	Positive
Station #1 boiler		<i>Property Tax</i>	
<b>Station Improvements</b>	Moved from 2020	<b>\$40,000</b>	Positive
CAD in Vehicles		<i>Property Tax</i>	

**CAPITAL IMPROVEMENT PLAN – 2023**

<b>LIBRARY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b> Public Internet Computer Lab (ARPA?)	New Project	<b>\$7,000</b> <i>Property Tax</i>	Positive
<b>Library Improvements</b> Chromebook Lab (Possible ARPA)	New Project	<b>\$4,500</b> <i>Property Tax</i>	Positive
<b>Library Improvements</b> Credit Card Payments - Prints/Copies (ARPA?)	New Project	<b>\$11,000</b> <i>Property Tax</i>	Positive
<b>Library Improvements</b> Large Format Printer	New Project	<b>\$6,000</b> <i>Property Tax</i>	Positive
<b>Equipment Replacement</b> Laser Cutter/Etcher	New Project	<b>\$7,000</b> <i>Property Tax</i>	Positive
<b>Equipment Replacement</b> Server Room Air Conditioner	New Project	<b>\$7,000</b> <i>Property Tax</i>	Positive
<b>PARKS, REC. &amp; FORESTRY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b> #29 Utility Trailer; replaces #29 2004 Falcon Utility Trailer	No Change	<b>\$8,000</b> <i>Equipment Replacement</i>	Positive
<b>Equipment Replacement</b> #42 Tractor with cab, deck & snow blower; replaces #42 2016 John Deere 1570 tractor, deck & snow blower	No Change	<b>\$60,000</b> <i>Property Tax; Equipment Replacement Reserve</i>	Positive
<b>Equipment Replacement</b> #101 Grapple Saw Truck	New Project	<b>\$44,000</b> <i>Property Tax; 5-year lease (Year 5)</i>	Negligible
<b>Park Improvements</b> New Pioneer Rd. development playground	New Project	<b>\$250,000</b> <i>Park Impact Fees</i>	Negligible
<b>Park Improvements</b> Zeunert Park Playground Expansion/Replacement	No Change	<b>\$100,000</b> <i>Park Impact Fees</i>	Negligible
<b>Park Improvements</b> Behling Field Lights Replacement	New Project	<b>\$180,000</b> <i>Property Tax; Donations</i>	Positive

**CAPITAL IMPROVEMENT PLAN – 2023**

<b>POLICE DEPARTMENT</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Squad Replacement</b>	New Project	<b>\$184,000</b>	Positive
#3, #9 and #10 to be replaced		<i>Property Tax; Equipment Replacement Reserve, Donation</i>	
<b>Station Improvements</b>	Moved from 2021	<b>\$15,000</b>	Negligible
Replace Network Server		<i>Property Tax</i>	
<b>Station Improvements</b>	Moved from 2022	<b>\$35,000</b>	Positive
Boiler replacement (2 of 2)		<i>Property Tax</i>	
<b>Station Improvements</b>	Moved from 2021	<b>\$20,000</b>	Positive
Resurface parking lot		<i>Property Tax</i>	
<b>Station Improvements</b>	Moved from 2022	<b>\$85,000</b>	Positive
Roof replacement		<i>Property Tax</i>	
<b>Station Improvements:</b>			Positive
Paint exterior of building	Moved from 2021	<b>\$10,000</b>	
		<i>Property Tax</i>	
<b>Station Improvements</b>	New	<b>\$10,000</b>	Negligible
Interior paint station		<i>Property Tax</i>	
<b>SENIOR CENTER</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
None			

## CAPITAL IMPROVEMENT PLAN – 2024

<b>ADMINISTRATIVE</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Environmental</b>	No Change	<b>\$10,000</b>	Negligible
Legal and consulting services		<i>Property Tax; Environmental Reserve</i>	
<b>BUILDING INSPECTION</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>City Hall Complex</b>	New Project	<b>\$50,000</b>	Negligible
Paint Complex		<i>Property Tax</i>	
<b>EMERGENCY MANAGEMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b>	Moved from 2022	<b>\$75,000</b>	Positive
Replace Unit #1, 2006 Ford Road Rescue		<i>Property Tax; Equipment Replacement Reserve</i>	
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b>	Replacement	<b>\$250,000</b>	Positive
#95 5-yard dump truck with plow & salter; replaces #95 2008 5-yard Peterbilt dump truck with plow & salter		<i>Property Tax; Equipment Replacement Reserve</i>	
<b>Equipment Replacement</b>	Replacement	<b>\$200,000</b>	Positive
#5 Garbage Truck; replaces #5 2009 Freightliner M2 garbage truck		<i>Property Tax; Equipment Replacement Reserve</i>	
<b>Equipment Replacement</b>	Moved from 2023	<b>\$80,000</b>	Positive
#75 4x4 one-ton service pick-up truck with lift gate; replaces #75 2008 GMC 3500 Ext cab service pick-up		<i>Property Tax; Equipment Replacement Reserve</i>	
<b>Stormwater Consulting</b>	No Change	<b>\$40,000</b>	Negligible
Hire engineers for State NR216 Compliance		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$34,457</b>	Positive
Engineering Services--2025 projects		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2023	<b>\$400,000</b>	Positive
Willowbrooke Pond Dredging		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2023	<b>\$45,000</b>	Positive
Edgewater Dr: Sunnyside Ln to Highland Dr		<i>Property Tax; Stormwater Improvement Reserve</i>	

**CAPITAL IMPROVEMENT PLAN – 2024**

<b>Stormwater Improvements</b>	Moved from 2023	<b>\$120,000</b>	Positive
Sunnyside Ln: Edgewater Dr to Birch St		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2025	<b>\$50,000</b>	Positive
Alyce St: Evergreen Blvd to Washington Ave		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2026	<b>\$100,000</b>	Positive
Georgetown Dr: Cedar Ridge Dr to Windsor Dr & Ct	Cost Modified	<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$30,000</b>	Positive
Sidewalk Replacement		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$60,000</b>	Positive
Asphalt Repairs		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2023	<b>\$232,000</b>	Positive
Edgewater Dr: Sunnyside Ln to Highland Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2023	<b>\$130,000</b>	Positive
Sunnyside Ln: Edgewater Dr to Birch St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2023	<b>\$62,000</b>	Positive
Birch St: Sunnyside Ln to Edgewater Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2025	<b>\$310,000</b>	Positive
Alyce St: Evergreen Blvd to Washington Ave	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2026	<b>\$260,000</b>	Positive
Georgetown Dr: Cedar Ridge Dr to Windsor Dr & Ct	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$160,000</b>	Negative
Sycamore Ln: Hilltop Dr to Washington Ave		<i>Property Tax</i>	
<b>FIRE DEPARTMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Station Improvements</b>	New Project	<b>\$30,000</b>	Negligible
New furniture officers room		<i>Property Tax</i>	
<b>LIBRARY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Library Improvements</b>	Moved from 2022	<b>\$60,000</b>	Positive
Electronic Book Drop		<i>Property Tax</i>	
<b>Library Improvements</b>	Moved from 2022	<b>\$20,000</b>	Positive
Self Check Machines		<i>Property Tax</i>	
<b>Equipment Replacement</b>	New Project	<b>\$16,500</b>	Positive
Staff Computers		<i>Property Tax</i>	
<b>Library Improvements</b>	New Project	<b>\$15,000</b>	Positive
Media Equipment - Community Room		<i>Property Tax</i>	

## CAPITAL IMPROVEMENT PLAN – 2024

<b>PARKS, REC. &amp; FORESTRY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Park Improvements</b>	New Project	<b>\$10,000</b>	Positive
Asphalt resealing at Cedar Creek Park		<i>Property Tax</i>	
<b>Park Improvements</b>	New Project	<b>\$5,000</b>	Positive
Asphalt resealing at Cedar Pointe Park		<i>Property Tax</i>	
<b>Park Improvements</b>	New Project	<b>\$10,000</b>	Positive
Asphalt resealing at Centennial Park		<i>Property Tax</i>	
<b>POLICE DEPARTMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b>	New Project	<b>\$25,000</b>	Positive
Replace phone system		<i>Property Tax</i>	
<b>Squad Replacement</b>	New Project	<b>\$180,000</b>	Positive
#2, #4, and #8 to be replaced		<i>Property Tax; Equipment Replacement Reserve</i>	
<b>Station Improvements</b>	Moved from 2021	<b>\$126,500</b>	Negligible
LRAD mass notification system for major events		<i>Property Tax</i>	
<b>Station Improvements</b>	New	<b>\$10,000</b>	Positive
Air conditioning Dispatch & Server Room		<i>Property Tax</i>	

**CAPITAL IMPROVEMENT PLAN – 2025**

<b>ADMINISTRATIVE</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Environmental</b>	No Change	<b>\$10,000</b>	Negligible
Legal and consulting services		<i>Property Tax; Environmental Reserve</i>	
<b>BUILDING INSPECTION</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Gymnasium</b>	Moved from 2023	<b>\$25,000</b>	Positive
New Storm Windows		<i>Property Tax</i>	
<b>ENGINEERING &amp; PUBLIC WORKS</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Equipment Replacement</b>	New Project	<b>\$30,000</b>	Positive
1.75 yd. concrete mixer		<i>Property Tax</i>	
<b>Equipment Replacement</b>	New Project	<b>\$150,000</b>	Positive
#31 Sno Go snowblower		<i>Property Tax; Equipment Replacement</i>	
<b>Equipment Replacement</b>	New Project	<b>\$20,000</b>	Positive
Concrete saw		<i>Property Tax; Equipment Replacement</i>	
<b>Equipment Replacement</b>	Moved from 2026	<b>\$75,000</b>	Positive
Brine Tanks		<i>Property Tax; Equipment Replacement Reserve</i>	
<b>Equipment Replacement</b>	New Project	<b>\$65,000</b>	Positive
#74 Pickup with liftgate; replaces #74 2012 GMC Sierra 1500 with liftgate		<i>Property Tax; Equipment Replacement</i>	
<b>Equipment Replacement</b>	Moved from 2026	<b>\$15,000</b>	Positive
Automotive Code Reader		<i>Property Tax; Equipment Replacement Reserve</i>	
<b>Equipment Replacement</b>	Moved from 2026	<b>\$10,000</b>	Positive
AC Recovery Station		<i>Property Tax; Equipment Replacement Reserve</i>	
<b>Storm Water Consulting</b>	No Change	<b>\$40,000</b>	Negligible
Hire engineers for State NR216 Compliance		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$29,138</b>	Positive
Engineering Services - 2026 Projects		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2024	<b>\$350,000</b>	Positive
Wilshire Pond Dredging		<i>Property Tax; Stormwater Improvement Reserve</i>	



**CAPITAL IMPROVEMENT PLAN – 2025**

<b>Stormwater Improvements</b>	Moved from 2024	<b>\$100,000</b>	Positive
Pine St: Hickory St to Evergreen Blvd		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2024	<b>\$10,000</b>	Positive
Hickory St: Harrison Ave to Pine St		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	No Change	<b>\$70,000</b>	Positive
Woodland Rd: Highwood Dr to Cedar Ridge Dr		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	No Change	<b>\$50,000</b>	Positive
St John Ave: Western Rd to Cleveland St		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2026	<b>\$40,000</b>	Positive
Cedar Ridge Dr: Bridge Rd to Orchard Dr		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Street Improvements</b>	Cost Modified	<b>\$50,000</b>	Positive
Sidewalk Replacement		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$60,000</b>	Positive
Asphalt Repairs		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2024	<b>\$125,000</b>	Positive
Pine St: Hickory St to Evergreen Blvd		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2024	<b>\$110,000</b>	Positive
Hickory St: Harrison Ave to Pine St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Cost Modified	<b>\$190,000</b>	Positive
Woodland Rd: Highwood Dr to Cedar Ridge Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$55,000</b>	Positive
Highwood Dr: Bywater Ln to Woodland Rd		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Cost Modified	<b>\$350,000</b>	Positive
St John Ave: Western Rd to Cleveland St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2026	<b>\$300,000</b>	Positive
Cedar Ridge Dr: Bridge Rd to Orchard Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>FIRE DEPARTMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Station Improvement</b>	New Project	<b>\$75,000</b>	Positive
Remodel men's restroom		<i>Property Tax</i>	
<b>Station Improvement</b>	New Project	<b>\$50,000</b>	Positive
Remodel women's restroom		<i>Property Tax</i>	
<b>Station Improvement</b>	New Project	<b>\$20,000</b>	Positive
New furniture meeting room		<i>Property Tax</i>	

**CAPITAL IMPROVEMENT PLAN – 2025**

<b>LIBRARY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Library Improvements</b>	New Project	<b>\$4,000</b>	Positive
Server Room Computers		Property Tax	
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b>	Moved from 2026	<b>\$70,000</b>	Positive
#44 Rotary Mower; replaces #44 2018 Toro Groundmaster 4000 Rotary Mower		Vehicle Replacement	
<b>Equipment Replacement</b>	No Change	<b>\$70,000</b>	Positive
#45 Mower; replaces #45 2017 John Deere 1570 Terrain Cut		Property Tax; Equipment Replacement	
<b>Equipment Replacement</b>	No Change	<b>\$10,000</b>	Positive
#49 Stander Mower; replaces #49 2018 Wright Stander Mower		Property Tax; Equipment Replacement	
<b>Equipment Replacement</b>	No Change	<b>\$75,000</b>	Positive
#81 4x4 dump truck with blower & salter; replaces #81 2015 GMC Sierra dump truck		Property Tax; Equipment Replacement	
<b>Equipment Replacement</b>	Replacement	<b>\$50,000</b>	Positive
#40 Tractor w/Loader & Backhoe; replaces #40 2005 Kubota Tractor w/Loader & Backhoe		Vehicle Replacement	
<b>POLICE DEPARTMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Squad Replacement</b>	New Project	<b>\$138,000</b>	Positive
#1, #5, and #6 to be replaced		Property Tax; Equipment Replacement	

**CAPITAL IMPROVEMENT PLAN – 2026**

<b>ADMINISTRATIVE</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Environmental</b>	No Change	<b>\$10,000</b>	Negligible
Legal and consulting services		Property Tax; Environmental Fund	
<b>City Hall Technology</b>	New Project	<b>\$13,800</b>	Positive
File Server and backup replacement		Property Tax	
<b>BUILDING INSPECTION</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>City Hall Complex</b>	New Project	<b>\$75,000</b>	Positive
Interior painting - City Hall, Gym, Lincoln Bldg.		Property Tax	
<b>ENGINEERING &amp; PUBLIC WORKS</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Equipment Replacement</b>	Replacement	<b>\$50,000</b>	Positive
#20 Forklift; replaces #20 2012 Hyundai Forklift		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	Replacement	<b>\$225,000</b>	Positive
#3 Garbage Packer; replaces #3 2011 International Garbage Packer		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	Replacement	<b>\$95,000</b>	Positive
#80 Service Truck; replaces #80 2016 Chevrolet 3500 service truck w/lift gate		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	Replacement	<b>\$50,000</b>	Positive
Anti-Icing Tank		Property Tax; Equipment Replacement Reserve	
<b>Storm Water Consulting</b>	No change	<b>\$40,000</b>	Negligible
Hire engineers for State NR216 Compliance		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$17,765</b>	Positive
Engineering Services - 2027 Projects		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	<b>\$350,000</b>	Positive
Tail Race/Behling Field Box Culvert		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	-	Positive
Fair St: Evergreen Blvd to Washington Ave		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Moved from 2024	<b>\$10,000</b>	Positive
Oak St: Harrison Ave to Pine St		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Moved from 2025	<b>\$20,000</b>	Positive
St John Ave: Bridge Rd to Washington Ave		Property Tax; Stormwater Improvement Reserve	

**CAPITAL IMPROVEMENT PLAN – 2026**

<b>Stormwater Improvements</b>	Moved from 2025	-	Positive
Fairfield St: Washington Ave to west termini		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	New Project	-	Positive
Wilshire Dr: Park Ln to Lenox Pl		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	New Project	-	Positive
Sidewalk Replacement		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$60,000</b>	Positive
Asphalt Repairs		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$100,000</b>	Positive
Fair St: Evergreen Blvd to Washington Ave		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$85,000</b>	Positive
Franklin Ave: Bridge Rd to Walnut St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$85,000</b>	Positive
Franklin Ave: Pine St to Fair St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$150,000</b>	Positive
Madison Ave: Walnut St to Fair St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2024	<b>\$145,000</b>	Positive
Oak St: Harrison Ave to Pine St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2025	<b>\$130,000</b>	Positive
St John Ave: Bridge Rd to Washington Ave		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2025	<b>\$55,000</b>	Positive
Elm St: St John Ave to Washington Ave		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$110,000</b>	Positive
Fairfield St: Washington Ave to west termini		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$70,000</b>	Positive
Park Ln: Spring St to WRC driveway		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$120,000</b>	Positive
Wilshire Dr: Park Ln to Lennox Pl		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$55,000</b>	Positive
Lenox Pl: Spring St to Wilshire Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2022	<b>\$60,000</b>	Positive
Layton St: Washington Ave to west termini		<i>Property Tax; Street Improvement Reserve</i>	

**CAPITAL IMPROVEMENT PLAN – 2026**

<b>LIBRARY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Library Improvements</b>	New Project	<b>\$5,000</b>	Positive
Update Lighting Control System		<i>Property Tax</i>	
<b>Library Improvements</b>	New Project	<b>\$32,000</b>	Positive
Electric Car Charging Spots (2)		<i>Property Tax</i>	
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b>	Replacement	<b>\$75,000</b>	Positive
#85 Dump Truck; replaces #85 2016 Chevy Silverado Dump		<i>Vehicle Replacement</i>	
<b>Equipment Replacement</b>	Replacement	<b>\$100,000</b>	Positive
#43 Lawn Mower with snowblower, replaces #43 2011 John Deere Mower with snowblower		<i>Vehicle Replacement</i>	
<b>Replacement</b>	New Project	<b>\$250,000</b>	Positive
Behling Field Concession Stand		<i>Property Tax</i>	
<b>POLICE DEPARTMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Squad Replacement</b>	New Project	<b>\$138,000</b>	Positive
#7, #3, and #9 to be replaced		<i>Property Tax; Equipment Replacement</i>	
<b>Fire Department</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Station Improvements</b>	New Project	<b>\$70,000</b>	Positive
Refinish Station #1 engine room floor		<i>Property Tax</i>	
<b>Station Improvements</b>	New Project	<b>\$50,000</b>	Positive
Refinish Station #3 engine room floor		<i>Property Tax</i>	

**CAPITAL IMPROVEMENT PLAN – 2027**

<b>ADMINISTRATIVE</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Environmental</b>	No Change	<b>\$10,000</b>	Negligible
Legal and consulting services		Property Tax; Environmental Fund	
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b>	Replacement	<b>\$50,000</b>	Positive
#14 Sealing Machine; replaces #14 2015 Crafcoc Crack sealing machine		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	Replacement	<b>\$15,000</b>	Positive
#30 2-Ton Patch Trailer; replaces #30 2015 Spaulding 2-Ton Patch Trailer		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	Replacement	<b>\$70,000</b>	Positive
#76 Pickup Truck w/Lift Gate; replaces #76 2015 GMC Sierra 2500 Pickup w/ Lift Gate		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	Replacement	<b>\$80,000</b>	Positive
#83 Dump Truck; replaces #83 2017 Chevrolet 3500 Dump Truck		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	Replacement	<b>\$15,000</b>	Positive
#18 Ingersoll ran PW185 air compressor		Property Tax; Equipment Replacement Reserve	
<b>Storm Water Consulting</b>	No change	<b>\$40,000</b>	Negligible
Hire engineers for State NR216 Compliance		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$20,300</b>	Positive
Engineering Services - 2028 Projects		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	<b>\$30,000</b>	Positive
Meadow Ln & Ct: Appletree Ln to north of Orchard Dr		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	<b>\$5,000</b>	Positive
Orchard Dr: Woodland Rd to Cedar Ridge Dr		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$100,000</b>	Positive
Portland Rd: RR tracks to Columbia Rd		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$110,000</b>	Positive
Madison Ave: Lincoln Blvd to Western Rd		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	No Change	<b>\$50,000</b>	Positive
Washington Ave: Lincoln Blvd to City Limits		Property Tax; Stormwater Improvement Reserve	
<b>Street Improvements</b>	No Change	<b>\$50,000</b>	Positive
Sidewalk Replacement		Property Tax; Street Improvement Reserve	

**CAPITAL IMPROVEMENT PLAN – 2027**

<b>Street Improvements</b>	Cost Modified	<b>\$75,000</b>	Positive
Asphalt Repairs		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$285,000</b>	Positive
Meadow Ln & Ct: Appletree Ln to north of Orchard Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$200,000</b>	Positive
Orchard Dr: Woodland Dr to Cedar Ridge Dr		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$470,000</b>	Positive
Portland Rd: RR tracks to Columbia Rd		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$375,000</b>	Positive
Madison Ave: Lincoln Blvd to Western Rd		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$55,000</b>	Positive
Westlawn Ave: Madison Ave to 345' south of Madison Ave		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Cost Modified	<b>\$1,900,000</b>	Positive
Washington Ave: Lincoln Blvd to City Limits		<i>Property Tax; Street Improvement Reserve</i>	
<b>LIBRARY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Library Improvements</b>	Moved from 2023	<b>\$10,000</b>	Positive
Updates to community room entrances			
<b>Library Improvements</b>	New Project	<b>\$7,000</b>	Positive
Update Door/Security/Alarm Systems		<i>Property Tax</i>	
<b>Library Improvements</b>	New Project	<b>\$110,000</b>	Positive
Update Labs, Copier, Town Square, & Study Spaces		<i>Property Tax</i>	
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Equipment Replacement</b>	Replacement	<b>\$100,000</b>	Positive
#15 Stumper; replaces #15 2014 Vermeer Stumper		<i>Vehicle Replacement</i>	
<b>Equipment Replacement</b>	Moved from 2025	<b>\$65,000</b>	Positive
#46 Mower; replaces #46 2017 Ventrac mower		<i>Property Tax; Equipment Replacement</i>	
<b>Equipment Replacement</b>	Replacement	<b>\$70,000</b>	Positive
#47 Tractor, mower, blower, broom, cab & salter; replaces #47 2020 John Deere 1570 Tractor, mower, blower, broom, cab & salter		<i>Vehicle Replacement</i>	
<b>POLICE DEPARTMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Squad Replacement</b>	New Project	<b>\$184,000</b>	Positive
#2, #4 and #8 to be replaced		<i>Property Tax; Equipment Replacement</i>	

**CAPITAL IMPROVEMENT PLAN – 2028**

<b>ADMINISTRATIVE</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Environmental</b>	No Change	<b>\$10,000</b>	Negligible
Legal and consulting services		Property Tax; Environmental Fund	
<b>BUILDING INSPECTION</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>City Hall</b>	Moved from 2025	<b>\$50,000</b>	Positive
Gym roof replacement		Property Tax	
<b>ENGINEERING &amp; PUBLIC WORKS</b>			<b>Impact on Operating Budget</b>
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	
<b>Equipment Replacement</b>	Moved from 2023	<b>\$300,000</b>	Positive
Salt Elevator		Property Tax; Equipment Replacement Reserve	
<b>Equipment Replacement</b>	New	<b>\$100,000</b>	Positive
Brine Maker		Property Tax	
<b>Equipment Replacement</b>	New	<b>\$20,000</b>	Positive
Stander sprayer		Property Tax	
<b>Equipment Replacement</b>	New	<b>\$20,000</b>	Positive
Steam cleaner		Property Tax	
<b>Equipment Replacement</b>	New	<b>\$25,000</b>	Positive
Car wash equipment		Property Tax	
<b>Equipment Replacement</b>	New	<b>\$40,000</b>	Positive
#19 Cat CBF214F Asphalt Roller		Property Tax; Equipment Replacement Reserve	
<b>Storm Water Consulting</b>	No change	<b>\$40,000</b>	Negligible
Hire engineers for State NR216 Compliance		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Cost Modified	<b>\$24,000</b>	Positive
Engineering Services - 2029 Projects		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	Moved from 2026	<b>\$100,000</b>	Positive
Evergreen Blvd: Western Rd to Lincoln Blvd		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	New Project	<b>\$100,000</b>	Positive
Evergreen Blvd: Bridge Rd to Washington Ave		Property Tax; Stormwater Improvement Reserve	
<b>Stormwater Improvements</b>	New Project	<b>\$2,000</b>	Positive
Cottonwood Ct: Evergreen Blvd to east termini		Property Tax; Stormwater Improvement Reserve	



**CAPITAL IMPROVEMENT PLAN – 2028**

<b>Stormwater Improvements</b>	New Project	<b>\$10,000</b>	Positive
Buchanan Dr: Evergreen Blvd to Cedar Pointe Ave		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2024	<b>\$60,000</b>	Positive
Harrison Ave: Bridge Rd to Pine St		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2024	<b>\$10,000</b>	Positive
Linden St: Harrison Ave to Pine St		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Stormwater Improvements</b>	Moved from 2024	<b>\$60,000</b>	Positive
Monroe Ave: Bridge Rd to Linden St		<i>Property Tax; Stormwater Improvement Reserve</i>	
<b>Street Improvements</b>	No Change	<b>\$50,000</b>	Positive
Sidewalk Replacement		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Modified Price	<b>\$75,000</b>	Positive
Asphalt Repairs		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2026	<b>\$620,000</b>	Positive
Evergreen Blvd: Western Rd to Lincoln Blvd		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$570,000</b>	Positive
Evergreen Blvd: Bridge Rd to Washington Ave		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$50,000</b>	Positive
Cottonwood Ct: Evergreen Blvd to east termini		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	New Project	<b>\$200,000</b>	Positive
Buchanan Dr: Evergreen Blvd to Cedar Pointe Ave		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2024	<b>\$250,000</b>	Positive
Harrison Ave: Bridge Rd to Pine St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2024	<b>\$175,000</b>	Positive
Linden St: Harrison Ave to Pine St		<i>Property Tax; Street Improvement Reserve</i>	
<b>Street Improvements</b>	Moved from 2024	<b>\$110,000</b>	Positive
Monroe Ave: Bridge Rd to Linden St		<i>Property Tax; Street Improvement Reserve</i>	
<b>LIBRARY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Library Improvements</b>	New Project	<b>\$8,000</b>	Positive
Update Video/Interactive Displays		<i>Property Tax</i>	
<b>PARKS, RECREATION &amp; FORESTRY</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Park Improvements</b>		<b>\$75,000</b>	Negligible
Extension of Prairie View Park Parking Lot	Moved from 2026	<i>Park Impact Fees</i>	
<b>POLICE DEPARTMENT</b>			
<b>Capital Projects</b>	<b>Status</b>	<b>Funding Sources</b>	<b>Impact on Operating Budget</b>
<b>Squad Replacement</b>	New Project	<b>\$124,000</b>	Negligible
Vehicles #5 and #6 to be replaced		<i>Property Tax</i>	

CITY OF CEDARBURG BUDGET

Stormwater Capital Projects								
Revenues	2022	2023	2024	2025	2026	2027	2028	
Beginning Balance	47,855	241,669	377,946	178,492	64,354	56,589	276,289	
Property Tax Support	530,000	560,000	575,000	575,000	575,000	575,000	575,000	575,000
Transfer to Streets								
Capital Fund Balance								
DNR Stormwater Grant								
Debt Proceeds								
<b>Total</b>	<b>577,855</b>	<b>801,669</b>	<b>952,946</b>	<b>753,492</b>	<b>639,354</b>	<b>631,589</b>	<b>851,289</b>	
Capital Expenditures	2022	2023	2024	2025	2026	2027	2028	
Stormwater Consulting	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Regional Stormwater Quality BMP		250,000						
Highland Dr – Spring St to Columbia Rd	210,000							
Jefferson Ave – Bridge Rd to north termini	65,000							
Wirth St – Somerset Ave to McKinley Blvd		30,000						
Garfield St – McKinley Blvd to Fillmore Ave		40,000						
Windsor Dr – Georgetown Dr to Bywater Ln		15,000						
Columbia Rd – Keup Rd to Highland Dr		10,000						
Edgewater Dr – Sunnyside Ln to Highland Dr			30,000					
Sunnyside Ln – Edgewater Dr to Birch St			120,000					
Alyce St – Evergreen Blvd to Washington Ave			50,000					
Georgetown Dr – Cedar Ridge Dr to Windsor Dr			100,000					
Willowbrooke Pond dredging			400,000					
Wilshire Pond dredging				350,000				
Pine St – Hickory St to Evergreen Blvd				100,000				
Hickory St – Harrison Ave to Pine St				10,000				
Woodland Rd – Highwood Dr to Cedar Ridge Dr				70,000				
Highwood Dr – Bywater Ln to Woodland Rd				-				
St John Ave – Western Rd to Cleveland St				50,000				
Cedar Ridge Dr – Bridge Rd to Orchard Dr				40,000				
Complete Susan Ln – Susan Ct to Holly Ln								
Tail Race/Behling Field box culvert					350,000			
Madison Ave – Walnut St to Fair St					125,000			
Oak St – Harrison Ave to Pine St					10,000			
St John Ave – Bridge Rd to Washington Ave					20,000			
Fairfield St – Washington Ave to west termini					15,000			
Wilshire Dr – Park Ln to Lenox Pl					5,000			
Meadow Ln & Ct – Appletree Ln to north of Orchard Dr						30,000		
Orchard Dr – Woodland Rd to Cedar Ridge Dr						5,000		
Portland Rd – RR tracks to Columbia Rd						100,000		
Madison Ave – Lincoln Blvd to Western Rd						110,000		
Washington Ave – Lincoln Blvd to city limits						50,000		
Evergreen Blvd – Western Rd to Lincoln Blvd							100,000	
Evergreen Blvd – Bridge Rd to Washington Ave							100,000	
Cottonwood Ct – Evergreen Blvd to east termini							2,000	
Buchanan Dr – Evergreen Blvd to Cedar Pointe Ave							10,000	
Harrison Ave – Bridge Rd to Pine St							60,000	
Linden St – Harrison Ave to Pine St							10,000	
Monroe Ave – Bridge Rd to Linden St							60,000	
Engineering (5% of following year construction total)	21,186	38,723	34,454	29,138	17,765	20,300	24,000	
<b>Total</b>	<b>336,186</b>	<b>423,723</b>	<b>774,454</b>	<b>689,138</b>	<b>582,765</b>	<b>355,300</b>	<b>406,000</b>	
<b>Balance</b>	<b>241,669</b>	<b>377,946</b>	<b>178,492</b>	<b>64,354</b>	<b>56,589</b>	<b>276,289</b>	<b>445,289</b>	

CITY OF CEDARBURG BUDGET

Annual Road Improvement Program								
Revenues	2022	2023	2024	2025	2026	2027	2028	
Beginning Balance	46,404	73,404	81,404	(62,596)	(102,596)	(127,596)	310,404	
Property Tax	1,010,000	1,035,000	1,100,000	1,200,000	1,250,000	1,300,000	1,300,000	
Transfer from Stormsewer								
State/Federal Grant								
Debt Proceeds						2,500,000		
Local Road Improvement Program (LRIP)		48,000				48,000		
<b>Total</b>	<b>1,056,404</b>	<b>1,156,404</b>	<b>1,181,404</b>	<b>1,137,404</b>	<b>1,147,404</b>	<b>3,720,404</b>	<b>1,610,404</b>	
Expenditures	2022	2023	2024	2025	2026	2027	2028	
Asphalt Repairs – Miscellaneous	60,000	60,000	60,000	60,000	60,000	75,000	75,000	
Sidewalk Program – Replacements	45,000	45,000	30,000	50,000	50,000	50,000	50,000	
Highland Dr – Spring St to Columbia Rd (S,W,SS)	550,000							
Sunnyside Ln – Highland Dr to Birch St	23,000							
Thornapple Ln – Keup Rd to eastern City Limits	40,000							
Susan Ln – Washington Rd to west of Cambridge Ave	75,000							
Jefferson Ave – Bridge Rd to north termini (SS)	165,000							
Sheboygan Rd – walking path	25,000							
Jackson St/Hilgen Ave – Washington Ave to Hamilton Rd (S,W)		120,000						
Somerset Ave – Pioneer Rd to Wirth St (S)		100,000						
Wirth St – Somerset Ave to McKinley Blvd (W,SS)		90,000						
Garfield St – McKinley Blvd to Fillmore Ave (SS)		190,000						
Fillmore Ave – Hamilton Rd to Garfield St		180,000						
Windsor Dr – Georgetown Dr to Bywater Ln & Ct (SS)		125,000						
Columbia Rd – Keup Rd to Highland Dr (SS)		100,000						
Sherman Rd – Wauwatosa Rd to Stony Kettle Dr		65,000						
Edgewater Dr – Sunnyside Ln to Highland Dr (S,W,SS)			232,000					
Sunnyside Ln – Edgewater Dr to Birch St (SS)			130,000					
Birch St – Sunnyside Ln to Edgewater Dr			62,000					
Alyce St – Evergreen Blvd to Washington Ave			310,000					
Georgetown Dr – Cedar Ridge Dr to Windsor Dr & Ct (SS)			260,000					
Sycamore Ln – Hilltop Dr to Washington Ave			160,000					
Pine St – Hickory St to Evergreen Blvd (SS)				125,000				
Hickory St – Harrison Ave to Pine St (W,SS)				110,000				
Woodland Rd – Highwood Dr to Cedar Ridge Dr (SS)				190,000				
Highwood Dr – Bywater Ln to Woodland Rd				55,000				
St John Ave – Western Rd to Cleveland St (S,SS,W)				350,000				
Cedar Ridge Dr – Bridge Rd to Orchard Dr (SS)				300,000				
Fair St – Evergreen Blvd to Washington Ave (S,W)					100,000			
Franklin Ave – Bridge Rd to Walnut St (S,W,SS)					85,000			
Franklin Ave – Pine St to Fair St					85,000			
Madison Ave – Walnut St to Fair St (SS)					150,000			
Oak St – Harrison Ave to Pine St (W,SS)					145,000			
St John Ave – Bridge Rd to Washington Ave (S,W,SS)					130,000			
Elm St – St John Ave to Washington Ave					55,000			
Fairfield St – Washington Ave to west termini (SS)					110,000			
Park Ln – Spring St to WRC driveway					70,000			
Wilshire Dr – Park Ln to Lenox Pl (SS)					120,000			
Lenox Pl – Spring St to Wilshire Dr					55,000			
Layton St – Washington Ave to west termini					60,000			
Meadow Ln & Ct – Appletree Ln to north of Orchard Dr (SS)						285,000		
Orchard Dr – Woodland Rd to Cedar Ridge Dr (SS)						200,000		
Portland Rd – RR tracks to Columbia Rd (SS)						470,000		
Madison Ave – Lincoln Blvd to Western Rd (SS)						375,000		
Westlawn Ave – Madison Ave to 345' south of Madison Ave						55,000		
Washington Ave – Lincoln Blvd to city limits (SS)						1,900,000		

CITY OF CEDARBURG BUDGET

<b>Annual Road Improvement Program (contd.)</b>							
<b>Expenditures (contd.)</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2027</b>
Evergreen Blvd – Western Rd to Lincoln Blvd (SS)							620,000
Evergreen Blvd – Bridge Rd to Washington Ave (SS)							570,000
Cottonwood Ct – Evergreen Blvd to east termini (SS)							50,000
Buchanan Dr – Evergreen Blvd to Cedar Pointe Ave (SS)							200,000
Harrison Ave – Bridge Rd to Pine St (SS,W)							250,000
Linden St – Harrison Ave to Pine St (W,SS)							175,000
Monroe Ave – Bridge Rd to Linden St (SS)							110,000
Total	983,000	1,075,000	1,244,000	1,240,000	1,275,000	3,410,000	2,100,000
Balance	73,404	81,404	(62,596)	(102,596)	(127,596)	310,404	(489,596)
(S) = Sanitary sewer work, (SS) = Storm sewer work							

**EQUIPMENT REPLACEMENT CHARGES**

<b>Equipment Replacement Charges—2022</b>										
<b>Emergency Government</b>										
Vehicle No.	Year	Make	Model	Vehicle Identification No.	Purchase Price	Life Expec.	Remaining Life	Replacement Cost		Annual Cost
1	2004	Ford F-450 Road Rescue		1FDXF47P94EC56438	48,221	20	3	60,000	(U)	3,000
3	2012	Ford Escape		1FMCU9DGXKB27923	27,788	10	2	29,000		2,900
4	2018	Dodge Ram 2500 SLT Pickup		3C6UR5J0JG355086	48,561	10	8	48,561		4,856
5	2007	GMC T-15653 Pickup		1GTD19E578238600	24,480	10	0	27,955		2,795
<b>Total Emergency Government</b>					<b>\$149,050</b>			<b>\$165,516</b>		<b>\$13,552</b>
<b>Administration</b>										
51	2011	Ford Expedition (Eng)		1FMJU1G5XBEF36682	40,000	6	5	40,000	(U)	6,667
52	2011	Ford Ranger pickup (Eng-Mike W)		1FTKR1AD9BPA12745	20,794	5	1	13,000	(U)	2,600
53	1999	Jeep Cherokee (Mike B)		1J4FF68S7XL612748	22,845	5	1	15,000	(U)	3,000
54	2012	Dodge Caravan (white)		2C4RDGCG3CR209613	23,429	6	4	28,000	(U)	4,667
50	2005	Grand Caravan (blue)		2D4GP44L55R501097	5,000	8	0	5,000	(U)	0
<b>Total Administration</b>					<b>\$112,068</b>			<b>\$101,000</b>		<b>\$16,933</b>
<b>Police Department</b>										
1	2019	Ford Explorer (Captain)		1FM5K8ARXKGB45323	42,017	5	4	43,000		8,600
2	2021	Ford Explorer		1FM5K8AB5MGA19733	55,022	5	5	60,000		12,000
3	2013	Chevrolet Impala (Chief)		2G1WF5E3XD1215915	25,205	9	2	30,000		3,333
4	2021	Ford Explorer		1FM5K8AB7MGAE19732	38,205	4	4	50,000		12,500
5	2018	Ford Explorer Utility Interceptor		1FM5K8AR8JGB68811	37,200	4	2	40,000		10,000
6	2018	Ford Explorer Utility Interceptor		1FM5K8AR6JB68810	35,995	4	2	40,000		10,000
7	2008	Dodge Charger Sedan (Detective/Juvenile)		2B3KA43G18H271275	30,238	7	0	30,000		4,286
8	2021	Ford Explorer		1FM5K8AB7MGAE19734	49,624	4	4	50,000		12,500
9	2012	Chevy Tahoe K150 (Detective/Sergeant)		1GNSK2E00CR259912	37,236	8	0	40,000		5,000
10	2015	Ford Explorer (Canine)		1FM5K8AR0FGC41533	40,151	8	3	60,000		7,500
	1997	Kustom Radar Trailer			10,000	20	0	18,000		0
<b>Total Police Department</b>					<b>\$400,892</b>			<b>\$461,000</b>		<b>\$85,719</b>
<b>Senior Center</b>										
59	2018	Dodge Grand Caravan		2C4RDGCG7JR137828	\$26,752	8	6	\$28,000		3,500
<b>Equipment Replacement Subtotal</b>					<b>\$688,762</b>			<b>\$755,516</b>		<b>\$119,704</b>

CITY OF CEDARBURG BUDGET

EQUIPMENT REPLACEMENT CHARGES

Public Works									
Vehicle No.	Year	Make	Model	Vehicle Identification No.	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
1	2017	John Deere 624 K II Loader		1DW624KZEHF682685	240,000	15	12	240,000	16,000
2	2008	Caterpillar 430E Backhoe Loader		EAT01395	83,663	15	3	90,000	6,000
3	2011	International Garbage Packer		1HTMKAAN0BH329879	114,335	20	11	120,000	6,000
4	1973	Galion Grader (S)			30,000	10	0	0 *	0
5	2009	Freightliner M2 106 Garbage Truck		1FVACXDJ09HAE4184	119,693	20	9	180,000	9,000
6	2017	Freightliner Street sweeper		1FVACXD7THJA0876	235,054	20	17	230,000	11,500
7	2009	Elgin Pelican Dual Street Sweeper		NP1162D	149,520	20	9	170,000	8,500
9	2020	Case SV280B skid loader		NLM487065	51,400	10	10	52,000	5,200
10	2017	John Deere 624K Wheel Loader		1DW624KZ0HF82638	235,000	15	12	240,000	16,000
14	2015	Crafcro Crack sealing machine	SS125D	1C9SY101XB1418279	30,000	10	5	30,000	3,000
16	2015	2000 Crafcro Infrared trailer	Crafcro	1C9ER091XY1418273	30,000	15	10	30,000	2,000
17	1987	Target Concrete Saw			2,849	25	0	3,800	152
18	1999	Ingersoll-Rand Compressor			10,500	15	0	12,000	800
19	2005	Caterpillar Roller		21400638	25,772	10	0	28,000	2,800
20	2012	Hyundai Forklift	30L-7A	HHF09LB0000317	25,500	15	7	40,000	2,667
21	1998	Concrete Mixer			350	20	0	2,500	125
26	1981	Snow-Bird Trailer			1,700	15	0	0	0
27	1984	Dynaweld Trailer			1,900	15	0	0	0
28	2004	Towmaster T10P Trailer			5,426	15	0	5,000	333
30	2015	Spaulding 2 Ton patch trailer	RMV	T2DRSOJD-15-0403-894	3,000	15	10	30,000	2,000
31	2006	Sno-Go Snowblower			73,238	15	1	80,000	5,333
35	1984	John Deere Snow Blower			1,200	25	0	2,000	80
36	1990	John Deere Snow Blower			1,200	20	0	2,000	100
70	2008	GMC Canyon 4 x 4		1GTD14E188168733	16,110	7	0	20,000	2,857
71	2016	Chevrolet Silverado Pickup		1GC0KUEG8CZ234478	40,757	10	6	45,000	4,500
72	2004	Chevy Tahoe		1GNEX13Z84J283478	30,036	10	0	40,000	4,000
74	2012	GMC Sierra 1600		1GTN2TE06C7241040	34,925	10	2	35,000	3,500
75	2008	GMC Pickup Truck, 1 Ton		1GDHK39658E207953	51,947	10	0	55,000	5,500
76	2015	GMC Sierra 2500 Pickup		1GT02XEG5FZ526573	41,891	10	5	52,000	5,200
78	2019	Chevrolet 2500 Pickup		2GC2KREG7K1211863	65,000	10	10	65,000	6,500
79	2021	Chevrolet Silverado		1GC3YLE76MF130283	34,551	10	10	40,000	4,000
80	2016	GMC Chevrolet Silverado 3500HD		1GB2KYEG0GZ212673	64,079	10	6	65,000	6,500
81	2015	GMC Sierra 3500 Truck		1GD321C8XFF603263	62,437	10	5	65,000	6,500
82	2019	Chevrolet Silverado Pickup		1GB3KVCY2KF174114	59,295	10	9	60,000	6,000
83	2017	2017 Chevrolet Silverado Pickup		1GB3KYCY9HF199585	47,932	10	7	60,000	6,000
84	2020	Chevrolet Silverado 1 ton dump truck		1GB3Y3E79LF297251	53,313	10	10	32,486	3,249
90	2020	Western Star Plow Truck		5KKAAVFE3LPIU6748	190,000	10	10	190,000	19,000
91	2016	Western Star 4700SF Truck		5KKAAVCY7GLHA0720	283,138	10	6	175,000	17,500
92	2006	Sterling Acctera Dump Truck		2FZACHDC16AV57854	105,000	10	0	125,000	12,500
93	2014	Western Star Dump Truck		5KKAAVCY1EPFP9385	180,082	10	4	170,000	17,000
94	2015	Western Star Chassis		5KKAAVCY5FPGF9452	185,000	15	10	100,000	6,667
95	2009	Peterbilt 5 Yd Dump Truck, P (S)		2NPRHN8X29M776525	199,197	15	4	160,000	10,667
96	2020	Western Star Plow Truck		5KKHAXFE9LPLU6747	200,000	15	15	200,000	13,333
97	2007	7400 International Dump Truck		1HTWGADTX7J428304	116,000	15	2	145,000	9,667
98	2003	7400 International Dump Truck		1HTWGADT33IO55625	103,000	15	0	220,000	14,667
99	2017	Western Star 4700SB Tandem Dump Truck		5KKHAXCY2HPHW6200	430,137	15	12	440,000	29,333
120	2016	Chilton Aluminum Trailer	UT-8230-12AR	14DAE1214HC000131	2,500	15	11	4,000	267
121	2016	Chilton Aluminum Trailer	UT-8230-12AR	14DAE1214HC000132	2,500	15	11	4,000	267
124	2018	Felling Trailer	FT-40-2T	5FTCF3621K1001408	23,950	20	8	24,000	1,200
100	2018	Kobelco SK85CS Excavator	SK85CS	DCEM36E010556	135,000	15	13	135,000	9,000
Total Public Works					\$4,065,127			\$4,146,786	\$312,229

## EQUIPMENT REPLACEMENT CHARGES

Parks and Forestry									
Vehicle No.	Year	Make	Model	Vehicle Identification No.	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
8	2017	Freightliner/Altec Bucket Trust		1FVACXD74HHUD8436	184,001	20	17	200,000	10,000
11	2015	Dodge 5500 Lift Truck		3C7WRMBL0EG292396	125,000	20	15	150,000	7,500
13	2020	Brush Bandit 18XP		4FMUS1816LR512979	56,492	20	20	57,000	2,850
15	2014	Vermeer Stumper		1VR2151J0E1001287	26,886	15	9	40,000	2,667
23	2010	Chilton Utility Trailer	UT60308R	14DAC0813AC000117	1,329	20	10	2,000	100
24	2006	Chilton Utility Trailer	UT60308R	14DAD08166C000441	1,161	20	6	2,000	100
25	1997	King Trailer			3,000	20	0	5,000	250
29	2005	Falcon Utility Trailer		432SD162751010559	2,420	20	5	5,000	250
40	2005	Kubota L3430 Tractor with Loader & Backhoe			27,200	20	5	27,200	1,360
41	2012	Kubota RTV 1100 Utility Vehicle		A5KC1HDAVCG037301	19,550	7	0	23,500	3,357
42	2016	John Deere 1570 Tractor, Deck & Snow Blower		1TC1570VCGS020044	29,268	7	3	30,000	4,286
43	2011	John Deere 4520		1LV4520HPBY840103	58,500	20	11	58,500	2,925
44	2018	Toro Groundmaster 4000 Rotary Mower		#4013061.08	53,964	10	9	54,000	5,400
45	2017	John Deere 1570 Terrain Cut		1TC1570VPHS031162	35,075	10	7	42,500	4,250
46	2017	Ventrac Mower		4500Y-AJ05895	29,902	10	7	33,000	3,300
47	2020	John Deere 1570 Terrain Cut Front Mower Diesel Mower/Snow blower & spreader		1TC1570WVLS060028	33,836	10	10	34,000	3,400
48	2015	Kubota Zero Turn Mower		12762	12,395	7	2	16,000	2,286
49	2018	Wright Stander Mower		#107792BC	6,535	7	6	6,535	934
73	2009	Toyota Tacoma 4x4		5TEUU42NX9Z598214	24,454	10	0	26,000	2,600
77	2009	GMC Sierra 2500HD (from WRC-water truck)		1GTHK44K79E121057	34,024	10	0	33,620	3,362
85	2016	Chevrolet Silverado		1GB3KYC87GF162596	50,392	10	6	51,000	5,100
101	2017	Freightliner Grapple Truck with limb cutter&body		3ALACXD78DHJH1672	190,000	10	7	190,000	19,000
123	2018	Load Trail Equipment Trailer	PH0224072	42EPH2424J1161280	6,859	20	18	7,000	350
Total Parks and Forestry					\$421,967			\$462,235	\$40,314
Equipment Replacement Total					\$ 4,487,094			\$ 4,609,021	\$ 352,543

Sewer Utility									
Vehicle No.	Year	Make	Model	Vehicle Identification No.	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost
WW09	2000	Case 75 XT Skidsteer			25,000	10	0	35,000	0
60	2018	Chevrolet Silverado 1500LT		3GCUKREC5JG333181	33,676	10	8	33,676	3,368
61	2015	GMC Sierra 2500		1GT02XEG1FZ526571	34,571	8	3	33,620	4,203
62	2019	Chevrolet Silverado Pickup 2500HD		2GC2KSEG3K1177010	36,638	10	9	36,638	3,664
63	2018	Chevrolet Silverado 3500HD LT		1GB3KZCGXJF229258	33,654	10	8	33,654	3,365
66	2017	Freightliner 114SD (Camel 1200)		1FVHG3FE8JHM9203	351,694	8	5	365,000	36,500
	2017	Ventrac Diesel Tractor with cab & snowblower	Ventrac	3400Y-AK02177	29,235	8	5	30,000	3,000
	1986	Komatsu Fork Lift (from DPW)	FG25-8	135985	2,000	5	0	30,000	3,000
	2021	Onan Cummings 100KW		106813	80,000	15	15	80,000	8,000
	2009	Onan Cummins Portable Generator		50DSFAC	43,089	15	4	67,540	6,754
	2008	Godwin Portable 6" Pump		GDN-CD150M	28,769	12	0	41,220	4,122
	2000	Caravan Trailer			1,200	20	0	2,180	218
	2022	Polaris Ranger 570 UTV			10,900	15	15	10,900	1,090
	2001	Pace Trailer			2,100	20	1	3,820	382
Total Sewer Utility					\$ 687,525			\$ 768,248	\$ 77,665

CITY OF CEDARBURG BUDGET

**EQUIPMENT REPLACEMENT CHARGES**

Fire Department										
Vehicle No.	Year	Make	Model	Vehicle Identification No.	Purchase Price	Life Expec.	Remaining Life	Replacement Cost	Annual Cost	
14	1924	Dodge Pumper Truck		A128789	25,000					
15	1928	Pirsch Pumper Truck		137589	15,000					
16	1957	FWD-Aerial Ladder Truck		C80276	5,000					
150	2017	Club Car Transportation		MK1747-834584	27,000	15	13	40,000		2,667
151	2012	Kenworth T270 Rescue Squad		2NKHHM6H7CM304853	250,000	15	8	300,000		20,000
152	2012	Kenworth T270 Rescue Squad		2NKHHM6H7CM304854	250,000	15	8	300,000		20,000
153	2007	Quantum Heavy Rescue		4P1CU01S07A006734	501,644	20	8	750,000		37,500
154	2015	Chevrolet Tahoe		1GNSKBKC0FR545357	55,000	15	11	75,000		5,000
155	2019	Chevrolet Silverado		1GC1KSEY2KF165430	52,000	15	15	80,000		5,333
156	2021	Chevrolet Traverse		1GNEVJKWXMJ124931	53,174	15	15	75,000		5,000
157	1989	GMC Pickup Truck		1GTGK34N8KE530495	15,500	20	10	75,000		3,750
158	2006	GMAC C5500 Truck		1GDE5E3206F411062	107,000	20	7	150,000		7,500
159	1988	Pierce Aerial Ladder Truck		1P9CA02J1JAD40315	444,000	30	1	1,400,000		46,667
160	2017	Kubota ATV Cart		32543	30,000	15	13	50,000		3,333
161	2005	Pierce Pump Truck		9P1CUDM758004724	460,000	25	11	850,000		34,000
162	2009	Pierce Custom Pumper		4P1CU01H69A009953	559,322	25	15	850,000		34,000
163	2016	Pierce Quantum PUC Pumper		4P1BAAGFHGA016669	680,000	25	22	850,000		34,000
164	2019	Pierce Tanker		4NKZL40X2LJ341724	525,784	25	22	850,000		34,000
169	2013	Chevrolet Suburban		1GN5KJE76DR289697	48,367	15	9	75,000		5,000
	1998	Interstate Dive Trailer		1UK500H21W1023118	10,000					
Total					\$4,113,791					
Grand Total					\$8,187,581					



**PARKS CAPITAL IMPROVEMENT BUDGET**

Parks Capital Improvement Budget								
Capital Expenditures	2022	2023	2024	2025	2026	2027	2028	
Baehmans Playground	\$120,000	Impact Fees						
Grapple Saw Truck - lease year 4	\$43,256	tax						
#41 Kubota Utility Vehicle	\$20,000	equipment						
#48 Kubota Zero Turn	\$20,000	Equipment						
#73 Replace 2009 Toyota Tacoma 4x4	\$45,000	equipment						
All Children's Playground	\$400,000	Donations						
Grapple Saw Truck - lease year 5		\$43,256	tax					
Park Improvement (New Subdivision Playground)		\$100,000	impact fees					
#29 Falcon Utility Trailer		\$5,000	Equipment					
#25 King Trailer		\$5,000	equipment					
#42 John Deere 1570 Tractor		\$55,000	Tax,Equipment					
Zeunert Playground Equipment Expansion/Replacement		\$60,000	impact fees					
Behling Field Lights		\$180,000	impact fees					
#24 Chilton Utility Trailer			\$2,000	Equipment				
#77 Pickup Truck; replaces #77 2009 GMC			\$65,000	Equipment				
Asphalt resealing at Cedar Creek Park			\$10,000	Tax				
Asphalt resealing at Cedar Pointe Park			\$5,000	Tax				
Asphalt resealing at Centennial Park			\$10,000	Tax				
#45 John Deere 1570 Terrain Cut				\$58,000	Equip			
#46 Ventrac Mower				\$47,500	Equip			
#49 Wright Stander Mower				\$7,000	Equip			
#81 4x4 dump truck with blower & salter				\$75,000	Tax, Equipment			
#40 Tractor w/Loader & Backhoe				\$30,000	Equip			
Behling Field Concession Stand Replacement					\$250,000	tax		
#85 Chevy Silverado Dump Truck					\$55,000	equipment		
#44 Rotary Mower					\$60,000	equipment		
#43 Lawn Mower with Snow Blower					\$60,000	equipment		
#15 Stumper						\$100,000	equip	
#47 Tractor, mower, blower, cab & salter						\$58,000	equip	
Extension of Prairie View Park Parking Lot							\$75,000	impact fees
<b>Total</b>	<b>\$0</b>	<b>\$648,256</b>	<b>\$448,256</b>	<b>\$92,000</b>	<b>\$217,500</b>	<b>\$425,000</b>	<b>\$158,000</b>	<b>\$75,000</b>

**TAX INCREMENTAL DISTRICT NO. 3**

Tax Incremental District No. 3		2019	2020	2021	2021	2022	2022
GL NUMBER	DESCRIPTION	AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
352-00000-411111	REAL ESTATE TAXES	0	216	739	758	8,252	1,016.64
<b>TOTAL REVENUE</b>		<b>0</b>	<b>216</b>	<b>739</b>	<b>758</b>	<b>8,252</b>	<b>1,016.64</b>
Totals for dept 000000-		0	216	739	758	8,252	1,016.64
<b>TOTAL ESTIMATED REVENUES</b>		<b>0</b>	<b>216</b>	<b>739</b>	<b>758</b>	<b>8,252</b>	<b>1,016.64</b>
<b>APPROPRIATIONS</b>							
Dept 566710 - TIF DISTRICT							
Expenditure							
352-566710-500115	ADMIN - DIRECTOR SALARY	0	500	100	100	100	0.00
352-566710-500210	PROFESSIONAL SERVICES	0	0	0	1,150	1,000	0.00
352-566710-500212	ATTORNEY/CONSULTANT	0	1,000	1,000	380	500	(50.00)
352-566710-500390	OTHER EXPENSES	0	0	0	0	6,860	100.00
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>1,500</b>	<b>1,100</b>	<b>1,630</b>	<b>8,460</b>	<b>669.09</b>
Totals for dept 566710- TIF DISTRICT		0	1,500	1,100	1,630	8,460	669.09
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>1,500</b>	<b>1,100</b>	<b>1,630</b>	<b>8,460</b>	<b>669.09</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 352</b>		<b>0</b>	<b>(1,284)</b>	<b>(361)</b>	<b>(872)</b>	<b>(208)</b>	<b>(42.38)</b>
		0.00%	-594.44%	-48.85%	-115.04%	-2.52%	(42.38)
BEGINNING FUND BALANCE		(29,489)	(25,742)	(5,331)	(5,331)	(6,203)	16.36
ENDING FUND BALANCE		(29,489)	(27,026)	(5,692)	(6,203)	(6,411)	12.63

CITY OF CEDARBURG BUDGET

TAX INCREMENTAL DISTRICT NO. 4

Fund 350	Tax Incremental District No. 4	2019	2020	2021	2021	2022	2022	2021
GL NUMBER	DESCRIPTION	AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE	Amended Budget % CHANGE
<b>ESTIMATED REVENUES</b>								
Dept 000000								
Revenue								
350-000000-411111	REAL ESTATE TAXES	148	2	2	2	5,542	277,000.00	(99.96)
350-000000-481100	INVESTMENT INCOME	0	0	3,000	611	300	(90.00)	900.00
350-000000-492000	OPERATING TRANS - GENERAL FUND	244,965	0	0	0	0	0.00	0.00
<b>TOTAL REVENUE</b>		<b>245,113</b>	<b>2</b>	<b>3,002</b>	<b>613</b>	<b>5,842</b>	<b>94.60</b>	<b>(48.61)</b>
Totals for dept 000000 -		245,113	2	3,002	613	5,842	94.60	(48.61)
<b>TOTAL ESTIMATED REVENUES</b>		<b>245,113</b>	<b>2</b>	<b>3,002</b>	<b>613</b>	<b>5,842</b>	<b>94.60</b>	<b>(48.61)</b>
<b>APPROPRIATIONS</b>								
Dept 566710 - TIF DISTRICT								
Expenditure								
350-566710-500115	ADMIN - DIRECTOR SALARY	0	500	1,500	250	250	(83.33)	500.00
350-566710-500210	PROFESSIONAL SERVICES	0	0	0	4,638	3,950	0.00	(100.00)
350-566710-500212	ATTORNEY/CONSULTANT	0	1,000	5,000	500	500	(90.00)	900.00
350-566710-500227	DEVELOPERS INCENTIVE	1,000,000	1,000,000	440,096	554,153	356,200	(19.06)	23.55
350-566710-500290	MAINT/CONTRACTED SERVICES	0	0	0	1,950	2,000	0.00	(100.00)
350-566710-500610	DEBT SERVICE - PRINCIPAL	145,000	125,000	125,000	125,000	130,000	4.00	(3.85)
350-566710-500620	DEBT SERVICE - INTEREST	99,965	121,895	118,114	185,139	114,160	(3.35)	3.46
<b>TOTAL EXPENDITURE</b>		<b>1,244,965</b>	<b>1,248,395</b>	<b>689,710</b>	<b>871,630</b>	<b>607,060</b>	<b>(11.98)</b>	<b>13.61</b>
Totals for dept 566710 - TIF DISTRICT		1,244,965	1,248,395	689,710	871,630	607,060	(11.98)	13.61
<b>TOTAL APPROPRIATIONS</b>		<b>1,244,965</b>	<b>1,248,395</b>	<b>689,710</b>	<b>871,630</b>	<b>607,060</b>	<b>(11.98)</b>	<b>13.61</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 350</b>		<b>(999,852)</b>	<b>(1,248,393)</b>	<b>(686,708)</b>	<b>(871,017)</b>	<b>(601,218)</b>	<b>(12.45)</b>	<b>14.22</b>
BEGINNING FUND BALANCE		2,796,227	1,793,515	640,706	640,706	(230,311)	(135.95)	(378.19)
<b>ENDING FUND BALANCE</b>		<b>1,796,375</b>	<b>545,122</b>	<b>(46,002)</b>	<b>(230,311)</b>	<b>(831,529)</b>	<b>1,707.59</b>	<b>(94.47)</b>

CITY OF CEDARBURG BUDGET

TAX INCREMENTAL DISTRICT NO. 5

Fund 351	Tax Incremental District No. 5	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE	2021 Amended Budget % CHANGE
<b>ESTIMATED REVENUES</b>								
Dept 000000								
Revenue								
351-000000-411111	REAL ESTATE TAXES	0	42,737	228,076	233,954	231,702	1.59	(1.56)
351-000000-469000	PUBLIC CHARGES FOR SERVICES	0	0	0	1,962	0	0.00	0.00
<b>TOTAL REVENUE</b>		<b>0</b>	<b>42,737</b>	<b>228,076</b>	<b>235,916</b>	<b>231,702</b>	<b>1.59</b>	<b>(1.56)</b>
Totals for dept 000000 -		0	42,737	228,076	235,916	231,702	1.59	(1.56)
<b>TOTAL ESTIMATED REVENUES</b>		<b>0</b>	<b>42,737</b>	<b>228,076</b>	<b>235,916</b>	<b>231,702</b>	<b>1.59</b>	<b>(1.56)</b>
<b>APPROPRIATIONS</b>								
Dept 566710 - TIF DISTRICT								
Expenditure								
351-566710-500115	ADMIN - DIRECTOR SALARY	0	500	500	250	250	(50.00)	100.00
351-566710-500210	PROFESSIONAL SERVICES	0	0	0	1,150	1,000	0.00	(100.00)
351-566710-500212	ATTORNEY/CONSULTANT	0	150	500	0	0	(100.00)	0.00
351-566710-500227	DEVELOPERS INCENTIVE	0	41,637	224,021	233,954	236,283	5.47	(5.19)
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>42,287</b>	<b>225,021</b>	<b>235,354</b>	<b>237,533</b>	<b>5.56</b>	<b>(5.27)</b>
Totals for dept 566710 - TIF DISTRICT		0	42,287	225,021	235,354	237,533	5.56	(5.27)
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>42,287</b>	<b>225,021</b>	<b>235,354</b>	<b>237,533</b>	<b>5.56</b>	<b>(5.27)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 351</b>		<b>0</b>	<b>450</b>	<b>3,055</b>	<b>562</b>	<b>(5,831)</b>	<b>(290.87)</b>	<b>(152.39)</b>
BEGINNING FUND BALANCE		0.00%	1.05%	1.34%	0.24%	-2.52%	(290.87)	(152.39)
ENDING FUND BALANCE		(9,868)	(9,916)	(8,774)	(11,267)	(17,098)	(4.75)	4.99
		(9,868)	(9,916)	(8,774)	(11,267)	(17,098)	94.87	(48.68)

CITY OF CEDARBURG BUDGET

TAX INCREMENTAL DISTRICT NO. 6

Fund 353	Tax Incremental District No. 6	2019 AMENDED	2020 AMENDED	2021 AMENDED	2021 PROJECTED	2022 COUNCIL APPROVED	2022 COUNCIL APPROVED
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
353-000000-411111	REAL ESTATE TAXES	0	0	0	0	21,848	0.00
353-000000-481100	INVESTMENT INCOME	0	0	1,000	1,800	0	(100.00)
353-000000-491000	PROCEEDS FROM BORROWING	0	0	1,984,045	0	1,061,000	(46.52)
TOTAL REVENUE		0	0	1,985,045	1,800	1,082,848	(45.45)
Totals for dept 000000 -		0	0	1,985,045	1,800	1,082,848	(45.45)
TOTAL ESTIMATED REVENUES		0	0	1,985,045	1,800	1,082,848	(45.45)
<b>APPROPRIATIONS</b>							
Dept 566710 - TIF DISTRICT							
Expenditure							
353-566710-500115	ADMIN - DIRECTOR SALARY	0	0	1,500	2,500	2,000	33.33
353-566710-500210	PROFESSIONAL SERVICES	0	0	0	514,816	70,320	0.00
353-566710-500212	ATTORNEY/CONSULTANT	0	0	0	13,155	5,000	0.00
353-566710-500290	MAINT/CONTRACTED SERVICES	0	0	6,381,317	0	548,229	(91.41)
353-566710-500451	TIF - SANITARY SEWER	0	0	0	700,000	0	0.00
353-566710-500452	TIF - GRADING	0	0	0	94,083	0	0.00
353-566710-500453	TIF - ROAD AND GUTTER	0	0	0	1,180,178	435,000	0.00
353-566710-500459	TIF - WATER SYSTEM	0	0	0	1,736,238	0	0.00
353-566710-500460	TIF - STORMWATER MGMT SYS	0	0	0	348,920	0	0.00
353-566710-500620	DEBT SERVICE - INTEREST	0	0	115,200	48,175	0	(100.00)
TOTAL EXPENDITURE		0	0	6,498,017	4,638,065	1,060,549	(83.68)
Totals for dept 566710 - TIF DISTRICT		0	0	6,498,017	4,638,065	1,060,549	(83.68)
TOTAL APPROPRIATIONS		0	0	6,498,017	4,638,065	1,060,549	(83.68)
<b>NET OF REVENUES/APPROPRIATIONS - FUND 353</b>							
		0	0	(4,512,972)	(4,636,265)	22,299	(100.49)
		0.00%	0.00%	-227.35%	-257,570.28%	2.06%	(100.49)
BEGINNING FUND BALANCE		0	0	4,472,775	4,472,775	(163,490)	(103.66)
ENDING FUND BALANCE		0	0	(40,197)	(163,490)	(141,191)	251.25

## WATER RECYCLING CENTER

The Cedarburg Water Recycling Center (WRC) fund is a proprietary-enterprise fund of the City of Cedarburg. All financial transactions for the WRC Division operation are recorded within this fund. The WRC fund is supported by the user charges to our customers, which is based on water usage for residential and commercial customers, and effluent volume and strength for our industrial customers. The policies and planning of the Water Recycling Center\* operations are overseen by the nine members of the Public Works/Sewerage Commission, which are appointed by the mayor and approved by the Council for two-year terms of office. Currently, Cedarburg has eleven lift stations which keep the influent moving through approximately 60 miles of sewer lines until its ultimate destination, the Water Recycling Center.

### HISTORY

In April 2022 the WRC Discharge Permit will be renewed for five more years which bring us to the thirty-five-year mark for the current plant. There will be reductions in the limits for ammonia nitrogen and suspended solids, along with changing from fecal coliforms to e-coli bacterial limits. Also, the Center has decided to pursue Adaptive Management to attempt to reach the Milwaukee River TMDL limits for phosphorus removal. This will need to be approved by the WIDNR.

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

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

In 2019 the Highland Lift Station was completely rebuilt and sized for future sewer expansion on the north side of Cedarburg.

### SEWER USER CHARGES

The City of Cedarburg currently has approximately 11,628 residents. The sanitary sewer service area for the Cedarburg WRC includes the present City limits plus a considerable amount of area in the Town of Cedarburg and a portion in the Town of Grafton and the City of Mequon. The current Sewer Service Area was last amended in 1996.

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

<b>Sewer Meter Count:</b>	<b>2020/2021</b>	<b>2021/2022</b>
Residential	3,964	4,084
Commercial	275	274
Industrial	26	26
Public	38	37
<b>Total</b>	<b>4,303</b>	<b>4,421</b>

The 2019/2020 influent wastewater characteristics for the Cedarburg WRC are as follows:

	<b>MGD</b>	<b>mg/1</b>	<b>lbs/day</b>	<b>lbs/yr.</b>
Ave. Daily Flow	1.941			

Ave. Daily BOD	181	2,540	1,049,834
Ave. Daily TSS	176	2,550	1,020,143
Ave. Daily TKN	21.5	256	124,140
Ave. Daily P	3.2	47	18,711

The flow used in computing 2022 rates (327,402,600 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 rate 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 clear water (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, force mains, and manholes. It pays for engineering of these projects as well as the sanitary sewer part of the project. Laterals up to the right of way may also be replaced with this fund.

### Equipment Replacement Fund

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

### Impact Fees

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

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

In 2012 the City did an impact fee study and combined the Biosolids Impact Fee with the Water Recycling Center Reserve Capacity Fee.

The Connection Fee for new development funds collection system over sizing, regional lift stations, force mains, 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 rates will remain the same for 2021, which are effective January 1, 2021.

	<b>Flow Rate</b> (\$/1,000 gal.)	<b>Monthly Connection Fee</b> (\$/month)
2021 Rate	\$7.55	\$15/month
<b>2022 Rate</b>	<b>\$8.55</b>	<b>\$15/month</b>

## SURCHARGE

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

Volume	\$8.55/1,000 gallons
BOD > 200 mg/l	\$0.192/lb.
TSS > 225 mg/l	\$0.254/lb.
Phosphorus > 10 mg/l	\$5.638/lb.
TKN > 30 mg/l	\$0.829/lb.
Fixed Charge	\$15.00/month/connection

## SEPTAGE HAULERS

These rates will be rising for both holding waste and septic waste.

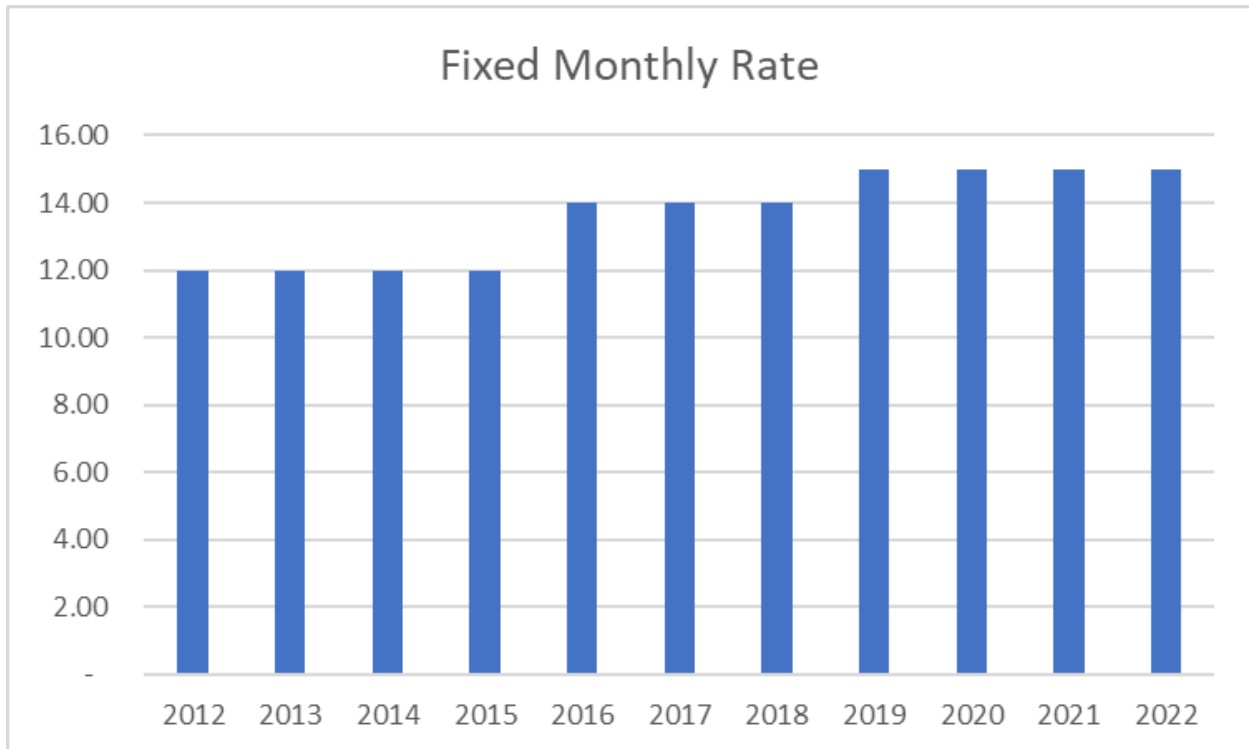
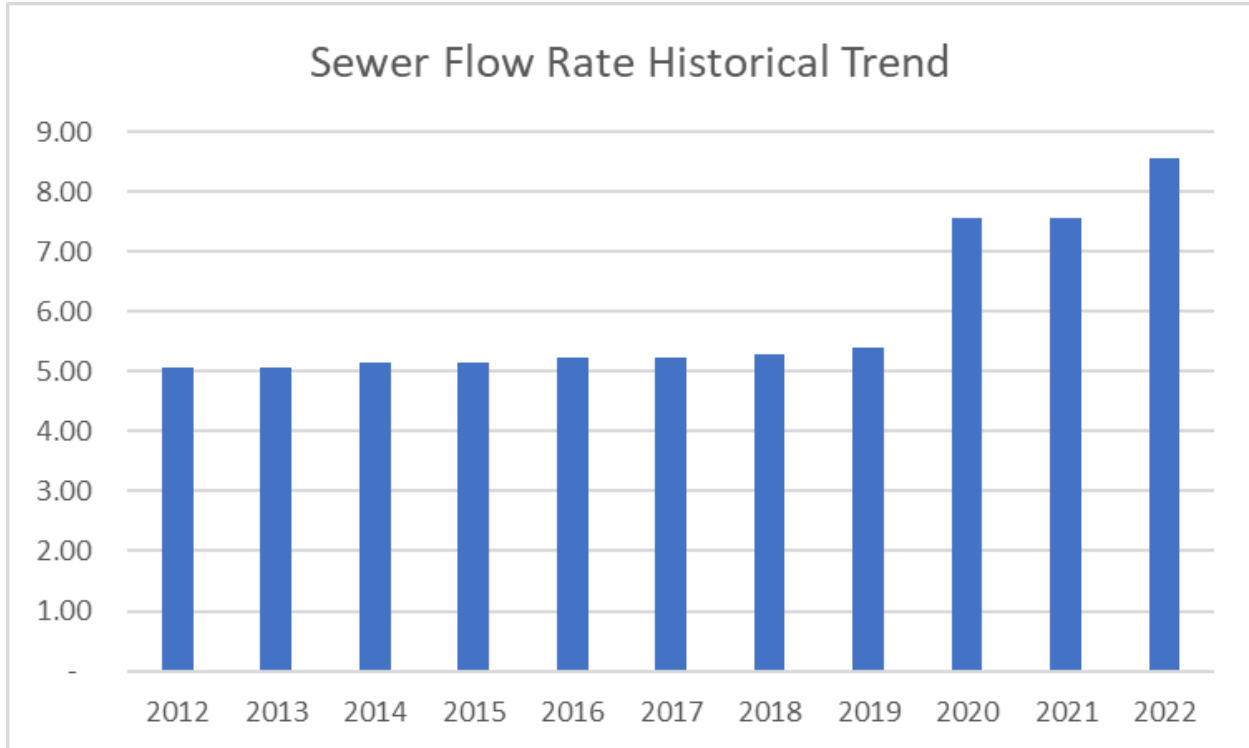
### COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS

	<b>2021 RATE</b>	<b>2022 RATE</b>
Holding Tank	\$9.14/1,000 gallons	\$9.25/1,000 gallons
Septic Tank	\$49.50/1,000 gallons	\$51.00/1,000 gallons

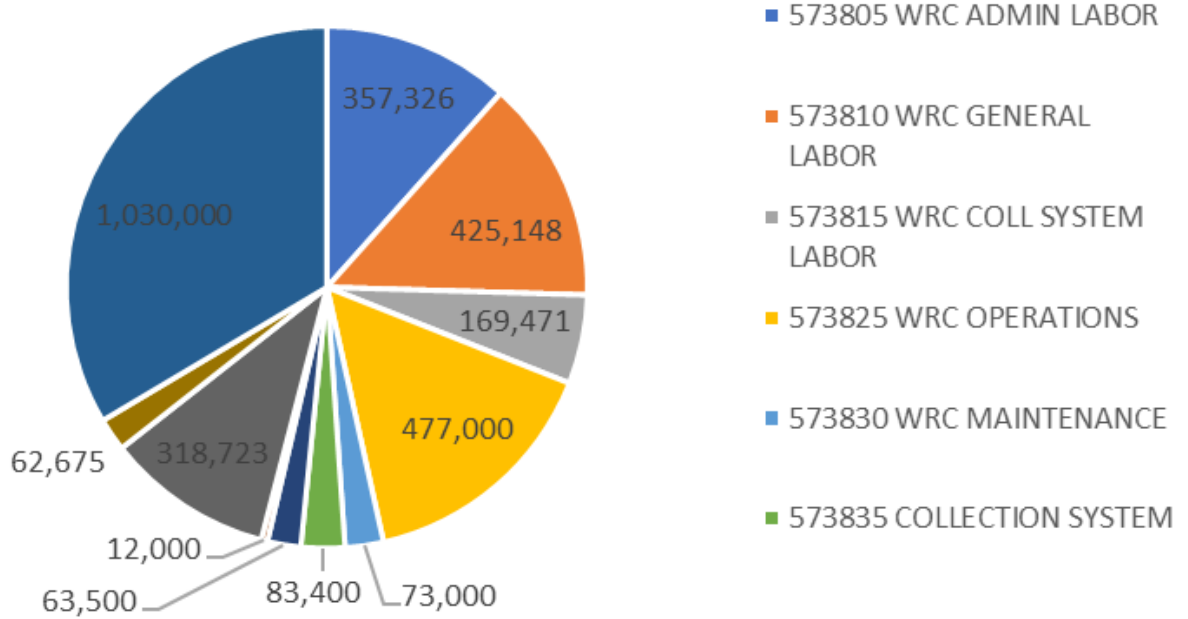
In addition to the above charges, a \$10 administrative fee is charged for each septage truckload received.

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.

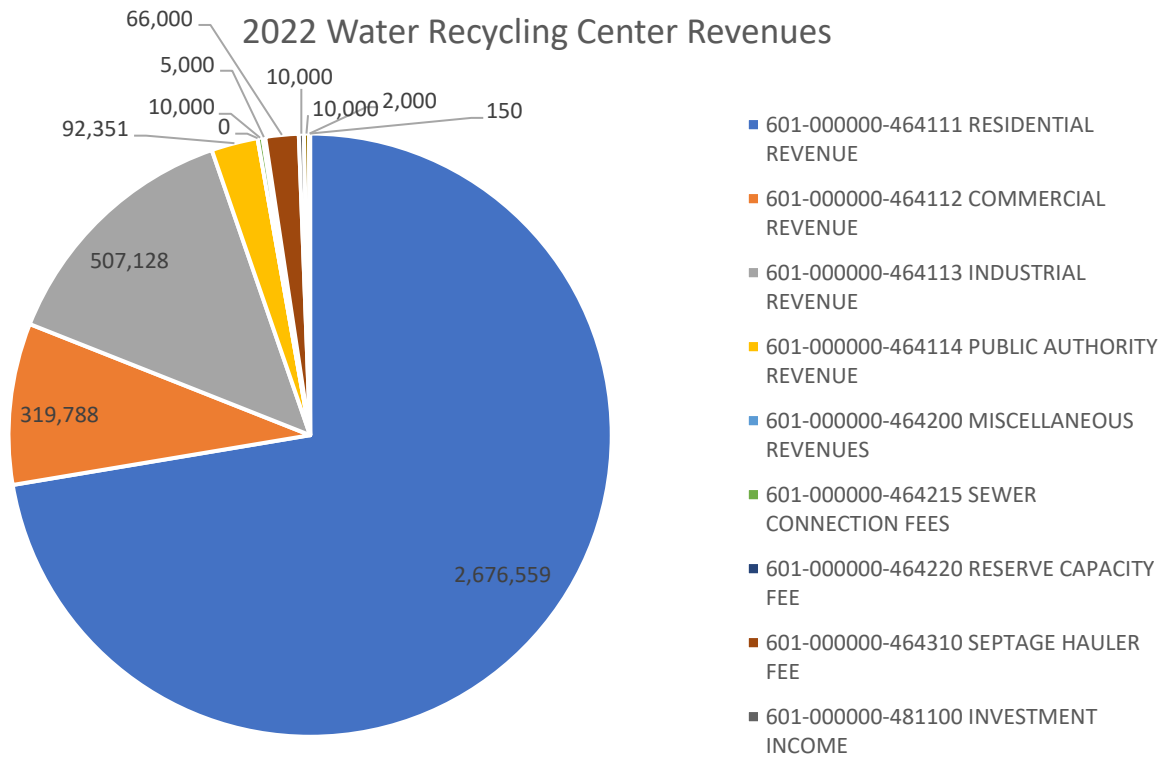




### 2022 Water Recycling Center Expenditures



### 2022 Water Recycling Center Revenues



## WATER RECYCLING CENTER - 555140

Responsibilities Include:

- Treat sewage including septage
- Maintain and operate 11 lift stations and Water Recycling Center
- Responsible for maintaining 60 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 GIS 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

<b>DEPARTMENT SERVICES INDICATORS:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Sanitary Sewers Cleaned (feet)	145,000	153,000	150,000	150,000
Sanitary Sewers Televised (feet)	13,000	18,000	20,000	20,000
Storm Sewers Cleaned (feet)	100	100	100	100
Customer Service Calls	18	18	16	10
Basement Backups: Total/Problem in the Main	18/0	18/0	16/0	10/0

Performance Measures:

<b>Performance Measurements Budget</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Annual O&M Budget	2,833,292	2,861,922	3,005,851	3,013,082
Amount Spent	2,831,601	2,844,383	2,900,000	3,013,082
Sewerage Treated, in 1000 gallons	849,282	834,249	709,346	800,000
Sewer Flow Rate, \$/1,000 gallons	5.30	5.40	7.55	8.55

<b>Compliance Maintenance Annual Report, (0-4)</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
<b>TOTAL SCORE</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

2021 Significant Accomplishments:

- Rebuilt #2 and #3 pumps at Garfield Lift Station
- Replace 2 air conditioning units on Control Building
- Worked on developing new Adaptive Management program for WPDES permit.
- Cleaned and repaired piping (from 1950's) to thickener tank
- Replace Ferrous Chloride Tank, Feed System, Mixer and Phosphorus Analyzer
- 

2022 Objectives to be accomplished:

- Replace UV system installed in 2000
- Rebuild Dorchester Lift Station
- Start improving access road on new Treatment Plant site
- Plant Zarling property to a prairie for phosphorus credits
- Upsize gravity sewer on Highland road and add new force main for future flow.

Long Term Objectives:

- Update Evergreen Lift Station
- New effluent filtration system
- New Treatment Facility

Budget Variances:

- 601-573810-154 Health insurance increase due to employees changing to family plans
- 601-573825-312 Decrease Computers were upgraded in 2021
- 601-573850-215 Increase to pay for implementation of Adaptive Management program
- 601-573850-216 Decrease in L&W billing due to changes there

CITY OF CEDARBURG BUDGET

WATER RECYCLING CENTER		2019	2020	2021	2021	2022	2022
GL NUMBER	DESCRIPTION	AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
<b>Dept 573805 - WRC ADMIN LABOR</b>							
<b>Expenditure</b>							
601-573805-500111	SALARIES	248,996	256,233	234,663	234,633	227,929	(2.87)
601-573805-500135	SICK PAY OUT	1,895	1,481	11,686	11,686	36,000	208.06
601-573805-500151	FICA	19,498	19,988	18,846	18,843	20,191	7.14
601-573805-500152	RETIREMENT	16,571	17,536	15,840	15,838	15,385	(2.87)
601-573805-500154	HEALTH INSURANCE	34,800	32,277	36,225	45,000	57,055	57.50
601-573805-500155	LIFE INSURANCE	142	174	136	136	152	11.76
601-573805-500159	LONGEVITY	3,990	3,566	0	0	0	0.00
601-573805-500161	EAP/125 ADMIN	500	500	500	500	500	0.00
601-573805-500165	WORKERS COMP INS	126	123	115	0	114	(0.87)
<b>TOTAL EXPENDITURE</b>		<b>326,518</b>	<b>331,878</b>	<b>318,011</b>	<b>326,636</b>	<b>357,326</b>	<b>12.36</b>
<b>Totals for dept 573805 - WRC ADMIN LABOR</b>		<b>326,518</b>	<b>331,878</b>	<b>318,011</b>	<b>326,636</b>	<b>357,326</b>	<b>12.36</b>
<b>Dept 573810 - WRC GENERAL LABOR</b>							
<b>Expenditure</b>							
601-573810-500111	SALARIES	229,218	227,932	249,137	249,137	257,838	3.49
601-573810-500112	OVERTIME	5,000	5,000	6,000	8,727	6,000	0.00
601-573810-500120	SALARIES - WW	18,250	18,250	18,250	10,000	18,250	0.00
601-573810-500151	FICA	17,918	17,819	19,518	19,518	20,184	3.41
601-573810-500152	RETIREMENT	15,341	15,723	17,222	17,222	16,760	(2.68)
601-573810-500154	HEALTH INSURANCE	33,598	59,799	83,308	83,308	88,526	6.26
601-573810-500155	LIFE INSURANCE	10	10	77	77	95	23.38
601-573810-500165	WORKERS COMP INS	21,205	19,249	18,279	18,394	17,495	(4.29)
<b>TOTAL EXPENDITURE</b>		<b>340,540</b>	<b>363,782</b>	<b>411,791</b>	<b>406,383</b>	<b>425,148</b>	<b>3.24</b>
<b>Totals for dept 573810 - WRC GENERAL LABOR</b>		<b>340,540</b>	<b>363,782</b>	<b>411,791</b>	<b>406,383</b>	<b>425,148</b>	<b>3.24</b>
<b>Dept 573815 - WRC COLL SYSTEM LABOR</b>							
<b>Expenditure</b>							
601-573815-500111	SALARIES	100,086	104,180	106,779	106,779	109,980	3.00
601-573815-500112	OVERTIME	4,000	4,000	3,000	2,500	3,000	0.00
601-573815-500151	FICA	7,963	8,120	8,398	8,360	8,643	2.92
601-573815-500152	RETIREMENT	6,818	7,111	7,410	7,376	7,149	(3.52)
601-573815-500154	HEALTH INSURANCE	24,330	5,767	26,655	26,655	40,624	52.41
601-573815-500155	LIFE INSURANCE	35	35	70	71	75	7.14
<b>TOTAL EXPENDITURE</b>		<b>143,232</b>	<b>129,213</b>	<b>152,312</b>	<b>151,741</b>	<b>169,471</b>	<b>11.27</b>
<b>Totals for dept 573815 - WRC COLL SYSTEM LABOR</b>		<b>143,232</b>	<b>129,213</b>	<b>152,312</b>	<b>151,741</b>	<b>169,471</b>	<b>11.27</b>
<b>Dept 573825 - WRC OPERATIONS</b>							
<b>Expenditure</b>							
601-573825-500222	ELECTRIC	110,000	100,000	100,000	100,000	100,000	0.00
601-573825-500224	NATURAL GAS	8,000	6,500	5,000	4,000	5,000	0.00
601-573825-500225	TELEPHONE/COMMUNICATIONS	5,500	9,000	9,000	9,000	9,000	0.00
601-573825-500226	WATER SERVICE	5,000	5,000	5,000	5,000	5,000	0.00
601-573825-500294	SLUDGE HAULING	280,000	300,000	300,000	310,000	300,000	0.00
601-573825-500312	COMPUTER/COPIER SUPPLIES	12,500	14,000	14,000	14,000	10,000	(28.57)
601-573825-500370	LAB SUPPLIES	22,000	22,000	22,000	22,000	22,000	0.00
601-573825-500371	COAGULANTS	14,200	14,000	16,000	16,000	17,000	6.25
601-573825-500372	SAFETY EQUIPMENT	8,000	10,548	9,000	9,620	9,000	0.00
<b>TOTAL EXPENDITURE</b>		<b>465,200</b>	<b>481,048</b>	<b>480,000</b>	<b>489,620</b>	<b>477,000</b>	<b>(0.63)</b>
<b>Totals for dept 573825 - WRC OPERATIONS</b>		<b>465,200</b>	<b>481,048</b>	<b>480,000</b>	<b>489,620</b>	<b>477,000</b>	<b>(0.63)</b>

CITY OF CEDARBURG BUDGET

	2019	2020	2021	2021	2022	2022
Dept 573830 - WRC MAINTENANCE	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
601-573830-500297 REFUSE COLLECTION	20,000	20,000	20,000	20,000	20,000	0.00
601-573830-500340 MAINTENANCE SUPPLIES	44,500	50,500	50,500	50,500	50,500	0.00
601-573830-500342 JANITORIAL SUPPLIES	2,500	2,500	2,500	2,500	2,500	0.00
TOTAL EXPENDITURE	67,000	73,000	73,000	73,000	73,000	0.00
Totals for dept 573830 - WRC MAINTENANCE	67,000	73,000	73,000	73,000	73,000	0.00
Dept 573840 - LIFT STATIONS						
Expenditure						
601-573840-500340 MAINTENANCE SUPPLIES	63,500	63,500	63,500	60,000	63,500	0.00
TOTAL EXPENDITURE	63,500	63,500	63,500	60,000	63,500	0.00
Totals for dept 573840 - LIFT STATIONS	63,500	63,500	63,500	60,000	63,500	0.00
Dept 573850 - WRC ADMINISTRATION/GENERAL						
Expenditure	2019	2020	2021	2021	2022	2022
	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
601-573850-500210 PROFESSIONAL SERVICES	10,000	15,250	15,000	11,000	15,000	0.00
601-573850-500211 EXTRAORDINARY SERVICES	20,000	12,000	8,000	2,000	5,000	(37.50)
601-573850-500215 ENGINEERING	40,000	40,000	40,000	8,000	130,000	225.00
601-573850-500216 L&W BILLING	125,000	160,000	160,000	132,000	133,000	(16.88)
601-573850-500218 SEWER AUDIT	5,500	5,500	5,500	5,500	5,500	0.00
601-573850-500310 OFFICE SUPPLIES	1,500	1,000	1,000	300	750	(25.00)
601-573850-500320 PROF PUBLICATIONS AND DUES	600	500	200	200	200	0.00
601-573850-500323 STATE OF WI FEES	11,000	11,000	11,000	9,766	11,000	0.00
601-573850-500330 TRAVEL & TRAINING	5,000	6,000	6,000	4,000	6,000	0.00
601-573850-500390 OTHER EXPENSES	500	500	500	500	500	0.00
601-573850-500510 PROPERTY INSURANCE	15,502	17,222	17,923	17,922	11,773	(34.31)
TOTAL EXPENDITURE	234,602	268,972	265,123	191,188	318,723	20.22
Totals for dept 573850 - WRC ADMINISTRATION/GENERAL	234,602	268,972	265,123	191,188	318,723	20.22
Dept 573855 - WRC CONTINGENCY FUND						
Expenditure	2019	2020	2021	2021	2022	2022
	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
601-573855-500990 CONTINGENCY RESERVE	40,000	0	0	0	0	0.00
TOTAL EXPENDITURE	40,000	0	0	0	0	0.00
Totals for dept 573855 - WRC CONTINGENCY FUND	40,000	0	0	0	0	0.00
Dept 573860 - WRC DEBT SERVICE						
Expenditure						
601-573860-500610 DEBT SERVICE - PRINCIPAL	55,000	45,000	45,000	0	45,000	0.00
601-573860-500620 DEBT SERVICE - INTEREST	27,809	19,138	18,613	18,463	17,675	(5.04)
TOTAL EXPENDITURE	82,809	64,138	63,613	18,463	62,675	(1.47)
Totals for dept 573860 - WRC DEBT SERVICE	82,809	64,138	63,613	18,463	62,675	(1.47)
Dept 573870 - WRC DEPRECIATION						
Expenditure						
601-573870-500540 DEPRECIATION EXPENSE	1,030,000	1,030,000	1,030,000	1,173,084	1,030,000	0.00
TOTAL EXPENDITURE	1,030,000	1,030,000	1,030,000	1,173,084	1,030,000	0.00
Totals for dept 573870 - WRC DEPRECIATION	1,030,000	1,030,000	1,030,000	1,173,084	1,030,000	0.00
TOTAL APPROPRIATIONS	2,793,401	2,805,531	2,857,350	2,890,115	2,976,843	4.18
NET OF REVENUES/APPROPRIATIONS - FUND 601	(2,793,401)	(2,805,531)	(2,857,350)	(2,890,115)	(2,976,843)	4.18

CITY OF CEDARBURG BUDGET

Capital Project	Status	Funding Source
<b>2022</b>		
Engineering for 2023 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Highland – Cedar Creek to Portland	Moved from 2021	<b>\$587,000</b> Collection System Reconstruction Fund
Thornapple, Layton	Moved from 2018	<b>\$30,000</b> Collection System Reconstruction Fund
Upgrade Dorchester Lift Station	New Project	<b>\$300,000</b> Collection System Reconstruction Fund
Sewer Lining Lateral Repairs	New Project	<b>\$50,000</b> Collection System Reconstruction Fund
Jefferson Ave.-Bridge Rd. to Jefferson Ct.	New Project	<b>\$187,000</b> Collection System Reconstruction Fund
Create Prairie Fields on Zarling Property	New Project	<b>\$100,000</b> Collection System Reconstruction Fund
New Mainline Sewer Camera System	New Project	<b>\$80,000</b> Collection System Reconstruction Fund
New UTV/ATV for Zarling Property	New Project	<b>\$20,000</b> Equipment Replacement Fund
Replace UV System	New Project	<b>\$250,000</b> Equipment Replacement Fund
<b>2023</b>		
Engineering for 2024 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	<b>\$40,000</b> Equipment Replacement Fund
Sewer Lining Lateral Repairs	New Project	<b>\$40,000</b> Collection System Reconstruction Fund
Sommerset, Pioneer to Wirth, Garfield, Filmore	Moved from 2022	<b>\$165,000</b> Collection System Reconstruction Fund
Jackson, Hilgen, Sunnyside, Edgewater, Birch	Moved from 2022	<b>\$500,000</b> Collection System Reconstruction Fund
Replace Gravity Thickener Operational Equip.	New Project	<b>\$250,000</b> Equipment Replacement Fund

CITY OF CEDARBURG BUDGET

Capital Project	Status	Funding Source
<b>2024</b>		
Engineering for 2025 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
Sewer Lining Lateral Repairs	New project	<b>\$40,000</b> Collection System Reconstruction Fund
Vehicle Replacement #61	New Project	<b>\$35,000</b> Equipment Replacement Fund
Harrison Ave., Hilgen, Sunnyside, Edgewater, Birch	New Project	<b>\$250,000</b> Collection System Reconstruction Fund
<b>2025</b>		
Engineering for 2026 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
St. John, Elm, Jefferson	New project	<b>\$350,000</b> Collection System Reconstruction Fund
Sewer Lining Lateral Repairs	New Project	<b>\$40,000</b> Collection System Replacement Fund
Meadow, Woodland, Georgetown, Highwood	New Project	<b>\$250,000</b> Equipment Replacement Fund
Vehicle Replacement #66	New Project	<b>\$400,000</b> Equipment Replacement Fund

<b>2026</b>		
Engineering for 2027 Projects	No Change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
Sewer Lining Lateral Repairs	New project	<b>\$40,000</b> Collection System Reconstruction Fund
Madison-Walnut to Fair	New Project	<b>\$95,000</b> Collection System Replacement Fund
Vehicle Replacement #60	New Project	<b>\$40,000</b> Equipment Replacement Fund
Evergreen Blvd., Franklin, Madison, Fair, Georgetown Dr., Windsor, Cedar Ridge	New Project	<b>\$400,000</b> Collection System Reconstruction Fund



CITY OF CEDARBURG BUDGET

2027		
Engineering for 2028	No change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
Sewer Lining Laterals	New Project	<b>\$40,000</b> Collection System Reconstruction Fund
Madison-Western to Lincoln	New Project	<b>\$25,000</b> Collection System Reconstruction Fund
Orchard, Meadow Ct, Meadow Ln	New Project	<b>\$35,000</b> Collection System Reconstruction Fund
Meadow, Woodland, Georgetown, Highland	New Project	<b>\$100,000</b> Collection System Reconstruction Fund
Replace Vehicle #60	New Project	<b>\$40,000</b> Equipment Replacement Fund

2028		
Engineering for 2029	No change	<b>\$30,000</b> Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	<b>\$40,000</b> Equipment Replacement Fund
Sewer Lining Laterals	New Project	<b>\$40,000</b> Collection System Reconstruction Fund
Harrison Ave., Linden St., Monroe Ave., Evergreen Blvd., Buchanon	New Project	<b>\$148,000</b> Collection System Reconstruction Fund

## DEBT SERVICE FUND

The Debt Service Fund of the City is used to account for the payment of debt service on all debt obligations of the City. Payments on general obligation debt issued for general government purposes are funded primarily by the property tax levy, with Water Recycling Center Fund debt paid by user fees. 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 \$55 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. Ehlers also takes care of the annual disclosure requirement.

### Bond Rating History

The City's bond rating is evidence of its financial strength. In 1997, Moody's Investor Services upgraded the City's bond rating from Baa1 to A2. The City's bond rating was again upgraded in 1999 from A2 to A1 by Moody's Investor Services. In affirming the A1 rating in 2001, Moody's Investor Services stated "This rating reflects the City's sound financial operations, moderate debt burden and growing tax base north of Milwaukee. Moody's expects the City's financial position to remain sound due to prudent management and maintenance of healthy reserves." Such ranking means the City's bonds are considered to be of excellent investment quality.

In 2010 Moody's recalibrated the municipal ratings to its global rating scale, and the City's rating was changed to Aa2. The City attempted to improve its bond rating in 2007, 2008, 2012, 2015, 2016, 2018 and in 2020 unsuccessfully. The City was required to go through the bond rating process twice in 2018 due to the two separate borrowings. The total equalized value of the City continues to be the main factor affecting their decision.

## Debt Issuance History

Over the last decade, the City's general obligation (G.O.) debt levels as a percentage of the City's equalized value have increased due to the Library and Public Works building borrowing, as shown in the graph on the next page.

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

In 2014 \$250,000 was borrowed for engineering services for the building of a new Department of Public Works garage.

For 2016 projects, the borrowing was completed in 2015. The borrowing for the DPW garage was completed in 2016 for \$8.7 million. The Water Recycling Center also borrowed funds in 2016 to pay for a lift station on Sheboygan Road that will support growth to the north of the City. This borrowing was for \$1,005,000.

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

For 2020 borrowing of \$280,000 was done to pay for necessary pool infrastructure repairs. This was done in conjunction with borrowing for the HWY 60 Business Park infrastructure in the amount of \$6,070,000.

### Debt Level

As shown on the accompanying schedule of debt maturities, the City has total general obligation debt outstanding as of December 31, 2021 of \$21,410,000. This represents 25.43% 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 \$1,683,699,600

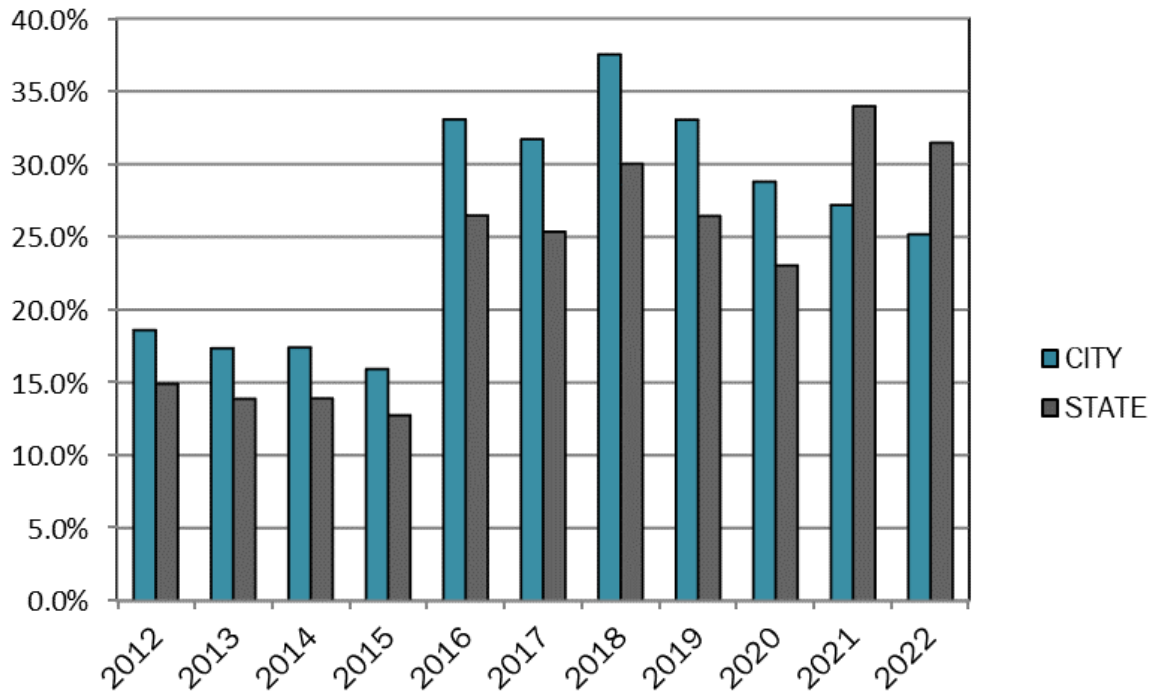
Statutory Limit 5%

Legal Debt Limit \$84,184,980

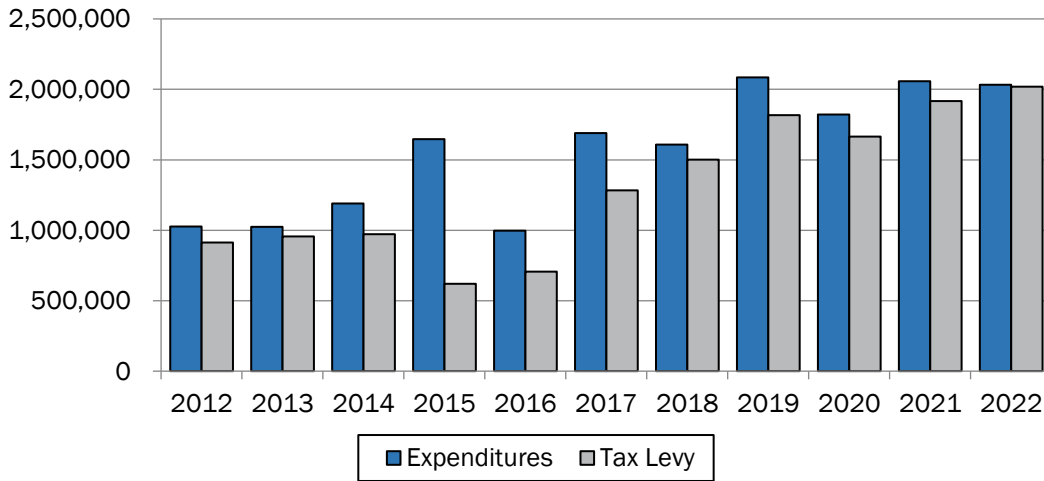
Debt Capacity \$62,774,980

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

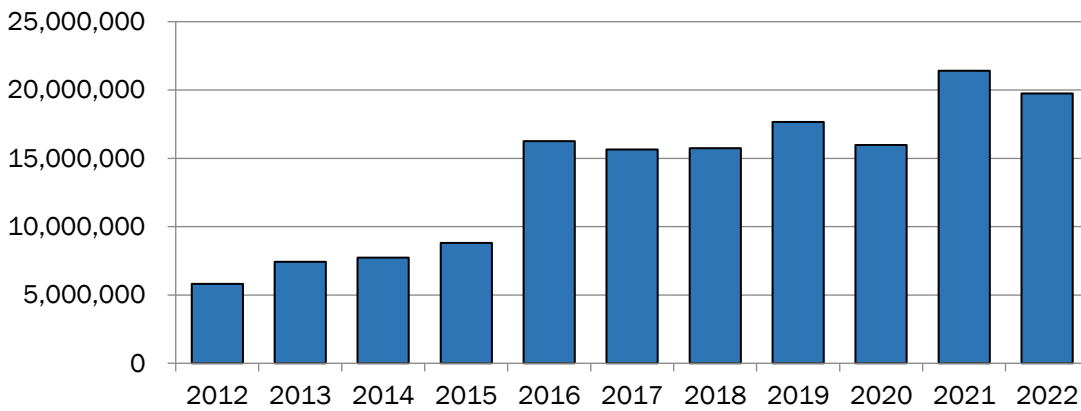
### G.O. Debt as % of City & Statutory Limit



### Debt Service Expenditures



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



### Schedule of Future Debt

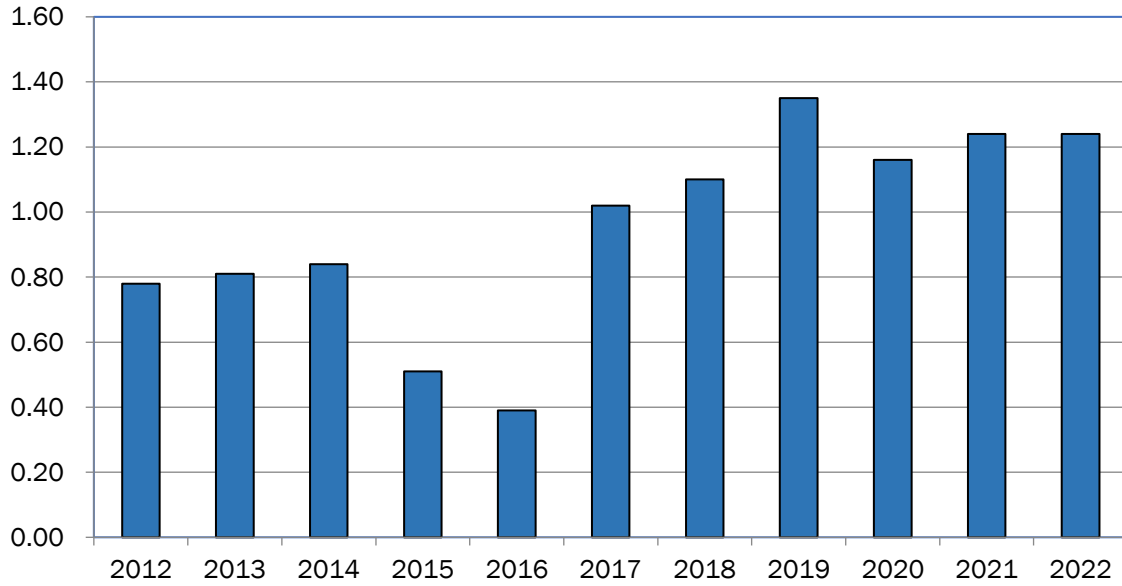
In accordance with the City’s debt policy the future borrowings are for long-term capital projects. The assets’ life far exceeds the terms of the debt.

Additional borrowing for HWY 60 Business Park is planned for 2021.

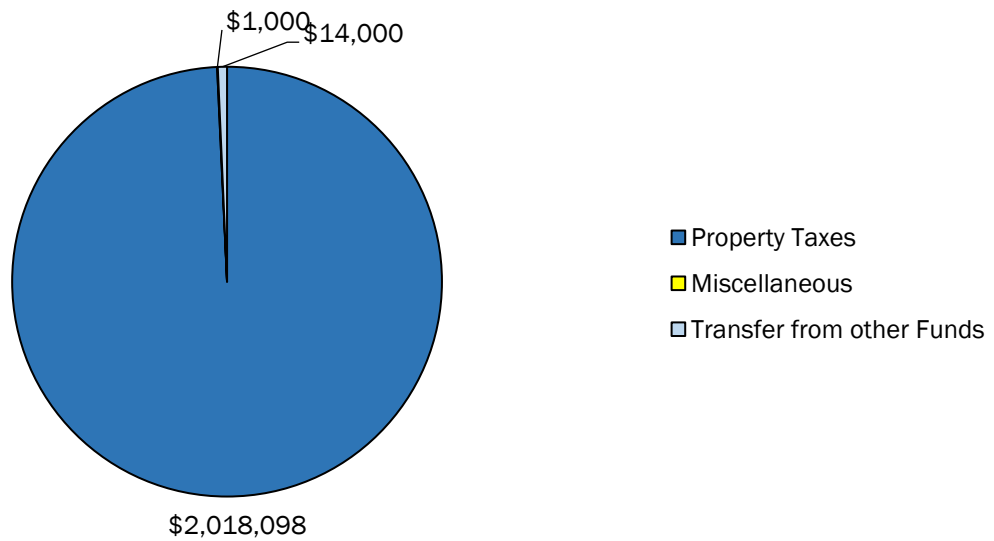
The City’s existing debt level will impact the City’s tax needs for the next several years. As shown in the tax impact schedule, the annual property tax rate for debt service increased by 66.0% from 2012.

The following graph shows the annual tax rate for debt service payments from 2010 through 2021:

### Tax Rate Per 1,000 Equalized Value



### Sources of Debt Payments



CITY OF CEDARBURG BUDGET

DEBT SERVICE FUND – FUND 300

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
<b>Dept 000000</b>							
Revenue							
300-000000-411111	REAL ESTATE TAXES	1,817,184	1,664,669	1,917,470	1,917,470	1,982,178	3.37
300-000000-456305	BUILD AMERICA BOND REIMBURSEME	2,601	1,331	0	0	0	0.00
300-000000-467530	POLICE IMPACT FEE	0	0	0	29,180	0	0.00
300-000000-481100	INVESTMENT INCOME	0	3,000	1,000	25	20	(98.00)
300-000000-491100	TRANSFER FROM GENERAL FUND	0	0	220,558	220,558	0	(100.00)
300-000000-491400	TRANSFER FROM CAPITAL IMPROVE	100,000	93,000	50,000	50,000	20,000	(60.00)
<b>TOTAL REVENUE</b>		<b>1,919,785</b>	<b>1,762,000</b>	<b>2,189,028</b>	<b>2,217,233</b>	<b>2,002,198</b>	<b>(8.53)</b>
Totals for dept 000000 -		1,919,785	1,762,000	2,189,028	2,217,233	2,002,198	(8.53)
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,919,785</b>	<b>1,762,000</b>	<b>2,189,028</b>	<b>2,217,233</b>	<b>2,002,198</b>	<b>(8.53)</b>
<b>APPROPRIATIONS</b>							
<b>Dept 581521 - DEBT SERVICE - 2015 NOTES</b>							
Expenditure							
300-581521-500610	DEBT SERVICE - PRINCIPAL	405,000	410,000	410,000	410,000	420,000	2.44
300-581521-500620	DEBT SERVICE - INTEREST	49,650	41,500	33,300	33,300	25,000	(24.92)
<b>TOTAL EXPENDITURE</b>		<b>454,650</b>	<b>451,500</b>	<b>443,300</b>	<b>443,300</b>	<b>445,000</b>	<b>0.38</b>
Totals for dept 581521 - DEBT SERVICE - 2015 NOTES		454,650	451,500	443,300	443,300	445,000	0.38
<b>Dept 581530 - DEBT SERVICE - 2016 NOTES</b>							
Expenditure							
300-581530-500610	DEBT SERVICE - PRINCIPAL	370,000	375,000	380,000	380,000	385,000	1.32
300-581530-500620	DEBT SERVICE - INTEREST	171,538	165,950	160,288	160,288	153,588	(4.18)
<b>TOTAL EXPENDITURE</b>		<b>541,538</b>	<b>540,950</b>	<b>540,288</b>	<b>540,288</b>	<b>538,588</b>	<b>(0.31)</b>
Totals for dept 581530 - DEBT SERVICE - 2016 NOTES		541,538	540,950	540,288	540,288	538,588	(0.31)

CITY OF CEDARBURG BUDGET

DEBT SERVICE FUND – FUND 300

	2019	2020	2021	2021	2022	2022
	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
<b>Dept 581540 - DEBT SERVICE - 2020 G.O. NOTES</b>						
<b>Expenditure</b>						
300-581540-500610 DEBT SERVICE - PRINCIPAL	0	0	25,000	25,000	25,000	0.00
300-581540-500620 DEBT SERVICE - INTEREST	0	0	5,645	5,645	5,800	2.75
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>30,645</b>	<b>30,645</b>	<b>30,800</b>	<b>0.51</b>
Totals for dept 581540 - DEBT SERVICE - 2020 G.O. NOTES	0	0	30,645	30,645	30,800	0.51
<b>Dept 581560 - DEBT SERVICE - 2018 STATE TRUS</b>						
<b>Expenditure</b>						
300-581560-500610 DEBT SERVICE - PRINCIPAL	25,603	26,444	247,953	247,954	0	(100.00)
300-581560-500620 DEBT SERVICE - INTEREST	10,471	9,630	8,678	8,678	0	(100.00)
<b>TOTAL EXPENDITURE</b>	<b>36,074</b>	<b>36,074</b>	<b>256,631</b>	<b>256,632</b>	<b>0</b>	<b>(100.00)</b>
Totals for dept 581560 - DEBT SERVICE - 2018 STATE TRUS	36,074	36,074	256,631	256,632	0	(100.00)
<b>Dept 581565 - DEBT SERVICE - 2012 GO NOTE</b>						
<b>Expenditure</b>						
300-581565-500610 DEBT SERVICE - PRINCIPAL	500,000	500,000	600,000	600,000	600,000	0.00
300-581565-500620 DEBT SERVICE - INTEREST	56,850	50,725	42,975	42,975	33,525	(21.99)
<b>TOTAL EXPENDITURE</b>	<b>556,850</b>	<b>550,725</b>	<b>642,975</b>	<b>642,975</b>	<b>633,525</b>	<b>(1.47)</b>
Totals for dept 581565 - DEBT SERVICE - 2012 GO NOTE	556,850	550,725	642,975	642,975	633,525	(1.47)
<b>Dept 581575 - DEBT SERVICE - 2018 GO BONDS</b>						
<b>Expenditure</b>						
300-581575-500610 DEBT SERVICE - PRINCIPAL	110,000	110,000	115,000	115,000	115,000	0.00
300-581575-500620 DEBT SERVICE - INTEREST	41,707	31,950	28,575	28,575	25,125	(12.07)
<b>TOTAL EXPENDITURE</b>	<b>151,707</b>	<b>141,950</b>	<b>143,575</b>	<b>143,575</b>	<b>140,125</b>	<b>(2.40)</b>
Totals for dept 581575 - DEBT SERVICE - 2018 GO BONDS	151,707	141,950	143,575	143,575	140,125	(2.40)
<b>Dept 581580 - DEBT SERVICE - TIF #4</b>						
<b>Expenditure</b>						
300-581580-500610 DEBT SERVICE - PRINCIPAL	145,000	125,000	125,000	0	130,000	4.00
300-581580-500620 DEBT SERVICE - INTEREST	99,965	121,895	118,114	0	114,160	(3.35)
<b>TOTAL EXPENDITURE</b>	<b>244,965</b>	<b>246,895</b>	<b>243,114</b>	<b>0</b>	<b>244,160</b>	<b>0.43</b>
Totals for dept 581580 - DEBT SERVICE - TIF #4	244,965	246,895	243,114	0	244,160	0.43
<b>Dept 581582 - DEBT SERVICE - 2010 GO NOTES</b>						
<b>Expenditure</b>						
300-581582-500610 DEBT SERVICE - PRINCIPAL	90,804	94,652	0	0	0	0.00
300-581582-500620 DEBT SERVICE - INTEREST	7,882	4,034	0	0	0	0.00
<b>TOTAL EXPENDITURE</b>	<b>98,686</b>	<b>98,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Totals for dept 581582 - DEBT SERVICE - 2010 GO NOTES	98,686	98,686	0	0	0	0.00
<b>TOTAL APPROPRIATIONS</b>	<b>2,084,470</b>	<b>2,066,780</b>	<b>2,300,528</b>	<b>2,057,415</b>	<b>2,032,198</b>	<b>(11.66)</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 300</b>	<b>(164,685)</b>	<b>(304,780)</b>	<b>(111,500)</b>	<b>159,818</b>	<b>(30,000)</b>	<b>(73.09)</b>
	-8.58%	-17.30%	-5.09%	7.21%	-1.50%	(73.09)
<b>BEGINNING FUND BALANCE</b>	<b>176,454</b>	<b>102,335</b>	<b>429,689</b>	<b>429,689</b>	<b>589,507</b>	<b>37.19</b>
<b>ENDING FUND BALANCE</b>	<b>11,769</b>	<b>(202,445)</b>	<b>318,189</b>	<b>589,507</b>	<b>559,507</b>	<b>75.84</b>



CITY OF CEDARBURG BUDGET

DEBT OBLIGATION PAYMENT SCHEDULE

Library—Municipal Building																							
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2021	Payment Dates	Payment																			
				2022	2023	2024	2025	2026	2027	2028	2029												
9/3/2012	G.O. Promissory Notes \$5,175,000 1.667% Term: 15 years	\$3,225,000	3/1 3/1, 9/1	600,000 33,525	300,000 25,875	300,000 20,250	275,000 14,575	275,000 8,938	275,000 3,025														
<b>Total</b>				<b>633,525</b>	<b>325,875</b>	<b>320,250</b>	<b>289,575</b>	<b>283,938</b>	<b>278,025</b>														
2015 and 2016 Capital Projects; 2007 Refinancing																							
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2021	Payment Dates	Payment																			
				2022	2023	2024	2025	2026															
6/25/2015	G.O. Promissory Notes \$3,470,000 .35%-2.0% Term: 10 years	\$1,460,000	3/1 3/1, 9/1	420,000 25,000	340,000 17,400	345,000 10,550	355,000 3,550																
<b>Total</b>				<b>445,000</b>	<b>357,400</b>	<b>355,550</b>	<b>358,550</b>																
Public Works - Municipal Building																							
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2021	Payment Dates	Payment																			
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036					
5/18/2016	G.O. Corporate Purpose Bonds \$8,700,000 2.179% Term: 20 years	\$6,740,000	3/1 3/1, 9/1	385,000 153,588	395,000 145,788	405,000 137,788	410,000 129,638	420,000 121,338	425,000 112,888	435,000 104,288	445,000 95,488	455,000 86,488	460,000 76,763	470,000 65,713	485,000 53,169	500,000 39,000	515,000 23,775	535,000 8,025					
<b>Total</b>				<b>538,588</b>	<b>540,788</b>	<b>542,788</b>	<b>539,638</b>	<b>541,338</b>	<b>537,888</b>	<b>539,288</b>	<b>540,488</b>	<b>541,488</b>	<b>536,763</b>	<b>535,713</b>	<b>538,169</b>	<b>539,000</b>	<b>538,775</b>	<b>543,025</b>					
Capital Projects - Streets																							
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2021	Payment Dates	Payment																			
				2022	2023	2024	2025	2026	2027	2028													
6/28/2018	G.O. Corporate Purpose Bonds \$1,230,000 2.7% Term: 10 years	\$895,000	3/1 3/1, 9/1	115,000 25,125	120,000 21,600	125,000 17,925	130,000 14,100	130,000 10,200	135,000 6,225	140,000 2,100													
<b>Total</b>				<b>140,125</b>	<b>141,600</b>	<b>142,925</b>	<b>144,100</b>	<b>140,200</b>	<b>141,225</b>	<b>142,100</b>													
Capital Projects - Swimming Pool Improvements																							
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2021	Payment Dates	Payment																			
				2022	2023	2024	2025	2026	2027	2028	2029	2030											
9/14/2020	G.O. Corporate Purpose Bonds \$280,000 2.0% Term: 20 years	\$255,000	3/1 3/1, 9/1	25,000 5,800	25,000 5,300	25,000 4,800	25,000 4,300	30,000 3,750	30,000 3,150	30,000 400	30,000 1,500	35,000 525											
<b>Total</b>				<b>30,800</b>	<b>30,300</b>	<b>29,800</b>	<b>29,300</b>	<b>33,750</b>	<b>33,150</b>	<b>30,400</b>	<b>31,500</b>	<b>35,525</b>											
<b>Total Debt Principal and Interest Payments for the Year (incl. TIF)</b>				<b>2,032,198</b>	<b>1,640,882</b>	<b>1,636,693</b>	<b>1,606,697</b>	<b>1,244,596</b>	<b>1,235,167</b>	<b>955,878</b>	<b>814,983</b>	<b>823,504</b>	<b>781,376</b>	<b>778,116</b>	<b>782,972</b>	<b>785,751</b>	<b>782,070</b>	<b>787,450</b>					
Debt Service Fund Balance—Interest and impact fees				(30,020)																			
Transfer from Capital Improv.				(20,000)																			
Bid Premium																							
<b>Annual Tax Levy Support Needed</b>				<b>1,982,178</b>	<b>1,640,882</b>	<b>1,636,693</b>	<b>1,606,697</b>	<b>1,244,596</b>	<b>1,235,167</b>	<b>955,878</b>	<b>814,983</b>	<b>823,504</b>	<b>781,376</b>	<b>778,116</b>	<b>782,972</b>	<b>785,751</b>	<b>782,070</b>	<b>787,450</b>					
<b>Change from Prior Year</b>				<b>64,708</b>	<b>(341,296)</b>	<b>(4,189)</b>	<b>(29,996)</b>	<b>(362,101)</b>	<b>(9,429)</b>	<b>(279,289)</b>	<b>(140,895)</b>	<b>8,521</b>	<b>(42,128)</b>	<b>(3,260)</b>	<b>4,856</b>	<b>2,779</b>	<b>(3,681)</b>	<b>5,380</b>					
<b>Tax Rate (Equalized)</b>				<b>1.24</b>	<b>1.01</b>	<b>0.99</b>	<b>0.95</b>	<b>0.72</b>	<b>0.70</b>	<b>0.53</b>	<b>0.45</b>	<b>0.44</b>	<b>0.41</b>	<b>0.40</b>	<b>0.40</b>	<b>0.39</b>	<b>0.38</b>	<b>0.37</b>					
Sewer Utility																							
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2021	Payment Dates	Payment																			
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038			
5/18/2016	G.O. Corporate Purpose Bonds \$1,005,000 2.179% Term: 20 years	\$775,000	3/1 3/1, 9/1	45,000 17,875	45,000 16,775	45,000 15,875	50,000 14,975	50,000 14,025	50,000 13,025	50,000 12,025	50,000 11,025	55,000 10,025	55,000 9,006	60,000 7,600	60,000 6,156	60,000 4,500	60,000 2,700	60,000 900					
<b>Total</b>				<b>62,675</b>	<b>61,775</b>	<b>60,875</b>	<b>59,975</b>	<b>64,025</b>	<b>63,025</b>	<b>62,025</b>	<b>61,025</b>	<b>60,025</b>	<b>63,906</b>	<b>62,600</b>	<b>61,156</b>	<b>64,500</b>	<b>62,700</b>	<b>60,900</b>					
TID #4 - Amcast Clean Up																							
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2021	Payment Dates	Payment																			
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038			
9/1/2018	GO Community Dev. Bonds \$3,415,000 3.4% Term: 20 years	\$3,020,000	3/1 3/1, 9/1	130,000 114,160	135,000 109,919	140,000 105,380	145,000 100,534	150,000 95,370	155,000 89,879	160,000 84,090	165,000 77,995	170,000 71,491	180,000 64,613	185,000 57,403	195,000 49,803	205,000 41,751	210,000 33,295	220,000 24,425	230,000 15,030	240,000 5,100			
<b>Total</b>				<b>244,160</b>	<b>244,919</b>	<b>245,380</b>	<b>245,534</b>	<b>245,370</b>	<b>244,875</b>	<b>244,080</b>	<b>242,995</b>	<b>246,491</b>	<b>244,613</b>	<b>242,403</b>	<b>244,803</b>	<b>246,761</b>	<b>243,295</b>	<b>244,425</b>	<b>245,030</b>	<b>245,100</b>			
TID #6 - Hwy 60 Business Park																							
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2021	Payment Dates	Payment																			
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2040		
9/14/2020	GO Community Dev. Bonds \$6,070,000 2.0% Term: 20 years	\$6,070,000	3/1 3/1, 9/1	128,000	128,000	128,000	128,000	121,950	117,800	112,475	105,950	99,275	93,600	88,950	81,550	71,350	60,950	50,350	39,550	28,550	17,300	5,800	
<b>Total</b>				<b>128,000</b>	<b>128,000</b>	<b>128,000</b>	<b>128,000</b>	<b>121,950</b>	<b>117,800</b>	<b>112,475</b>	<b>105,950</b>	<b>99,275</b>	<b>93,600</b>	<b>88,950</b>	<b>81,550</b>	<b>71,350</b>	<b>60,950</b>	<b>50,350</b>	<b>39,550</b>	<b>28,550</b>	<b>17,300</b>	<b>5,800</b>	
<b>Total All Annual Principal &amp; Interest</b>				<b>2,467,033</b>	<b>2,075,576</b>	<b>2,070,948</b>	<b>2,238,206</b>	<b>1,880,941</b>	<b>1,870,871</b>	<b>1,589,488</b>	<b>1,444,953</b>	<b>1,454,295</b>	<b>1,413,495</b>	<b>1,407,069</b>	<b>1,675,481</b>	<b>1,683,352</b>	<b>1,674,015</b>	<b>1,678,125</b>	<b>829,580</b>	<b>828,650</b>	<b>587,300</b>	<b>585,800</b>	
<b>Total Debt</b>				<b>\$22,185,000</b>																			
<b>Total G.O. Debt</b>				<b>\$22,185,000</b>	<b>19,105,000</b>	<b>17,720,000</b>	<b>16,135,000</b>	<b>14,875,000</b>	<b>13,595,000</b>	<b>12,565,000</b>	<b>11,655,000</b>	<b>10,715,000</b>	<b>9,790,000</b>	<b>8,845,000</b>	<b>7,605,000</b>	<b>6,325,000</b>	<b>5,015,000</b>	<b>3,665,000</b>	<b>2,890,000</b>	<b>2,095,000</b>	<b>1,525,000</b>	<b>945,000</b>	
<b>Tax Levy Funded Portion</b>				<b>\$21,410,000</b>	<b>19,735,000</b>	<b>18,420,000</b>	<b>17,080,000</b>	<b>15,540,000</b>	<b>14,330,000</b>	<b>13,100,000</b>	<b>12,120,000</b>	<b>11,260,000</b>	<b>10,370,000</b>	<b>9,500,000</b>	<b>8,610,000</b>	<b>7,425,000</b>	<b>6,205,000</b>	<b>4,955,000</b>	<b>3,665,000</b>	<b>2,890,000</b>	<b>2,095,000</b>	<b>1,525,000</b>	<b>945,000</b>
<b>% of Statutory Limit: .05</b>				<b>27.83%</b>	<b>25.17%</b>	<b>23.04%</b>	<b>20.95%</b>	<b>18.70%</b>	<b>16.90%</b>	<b>15.14%</b>	<b>13.72%</b>	<b>12.48%</b>	<b>11.25%</b>	<b>10.08%</b>	<b>8.92%</b>	<b>7.52%</b>	<b>6.13%</b>	<b>4.77%</b>	<b>3.42%</b>	<b>2.64%</b>	<b>1.88%</b>	<b>1.34%</b>	<b>0.81%</b>
<b>% of Statutory Limit: .04</b>				<b>34.79%</b>	<b>31.46%</b>	<b>28.80%</b>	<b>26.19%</b>	<b>23.38%</b>	<b>21.13%</b>	<b>18.93%</b>	<b>17.15%</b>	<b>15.60%</b>	<b>14.06%</b>	<b>12.59%</b>	<b>11.16%</b>	<b>9.40%</b>	<b>7.67%</b>	<b>5.96%</b>	<b>4.27%</b>	<b>3.30%</b>	<b>2.35%</b>	<b>1.67%</b>	<b>1.02%</b>
<b>63.78</b>				<b>65.043,03</b>	<b>66.343,89</b>	<b>67.670,77</b>	<b>69.024,19</b>	<b>70.404,67</b>	<b>71.812,76</b>	<b>73.249,02</b>	<b>74.714,00</b>	<b>76.208,28</b>	<b>77.732,45</b>	<b>79.287,10</b>	<b>80.872,84</b>	<b>82.490,29</b>	<b>84.140,10</b>	<b>85.822,90</b>	<b>87.539,36</b>	<b>89.290,15</b>	<b>91.075,95</b>	<b>92.897,47</b>	

## SPECIAL REVENUE FUND

The purpose of a Special Revenue Fund is to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or sources for major capital projects) that are legally restricted to expenditures for specified purposes. The distinguishing account characteristic of a Special Revenue Fund is that services delivered by a Special Revenue Fund are financed by the user of the service paying for the service based on actual use. Special revenue funds utilized by the City include the following (fund number in parenthesis):

### **Cemetery (200)**

Accounts for the operations of the three cemeteries owned by the City: Immanuel Church Cemetery, Zur Ruhe Cemetery and Immanuel Lutheran Heritage Cemetery. Costs associated with the operations of the cemeteries are supported by the sale of cemetery plots. In the late 1960s, the Zur Ruhe Cemetery Association turned over Zur Ruhe Cemetery and assets to the City of Cedarburg. In 1977, the Immanuel Cemetery Association also turned over its assets, which left the City of Cedarburg with two cemeteries to maintain. In 1998, Immanuel Lutheran Church turned over the Immanuel Lutheran Heritage Cemetery to the City of Cedarburg. The management of the cemeteries is overseen by the Public Works and Sewerage Commission and is staffed by the Engineering and Public Works Department, Building Inspection Division, which records all ownership and burial records for over 15,000 cemetery lots within the cemeteries as well as maintains the property and sale of lots. **Room Tax (210)**

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

### **Recreation Programs (220)**

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

### **Fuel Service (221)**

This fund is used to account for the fuel system and wash bay expenditures and revenues.

### **Swimming Pool (240)**

This fund accounts for the operations of the Cedarburg Community Pool and of the concession stand.

**Park Subdivider Deposit (250)**

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

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

**Library (260)**

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

**SPECIAL REVENUE FUND – CEMETERY – 200-544210**

Responsibilities Include:

- Layout graves for opening and perform cremains burials
- Landscape and lawn service for grave areas
- Sell cemetery lots
- Maintain computerized records and burials
- Cemetery house rental and maintenance

<b>DEPARTMENT SERVICES INDICATORS:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Cemetery lots sold	<b>47</b>	93	47	25
Number of burials (casket & cremains)	<b>114</b>	82	82	60
Number of cemetery monument permits	<b>25</b>	25	35	25

2021 Significant Accomplishments:

- Fix 3-5 headstones

2022 Objectives to be Accomplished:

- Fix 3-5 headstones
- Maintain waterlines, spigots and back flow preventors
- Arborvitaes or fencing near garage (Section A) Zur Ruhe Cemetery
- Trimming of trees and brush
- Removal of dead trees and brush
- Windmill repair while maintaining Landmark status

Long Term Objectives:

- Columbarium at Zur Ruhe

Budget Variances:

- None

CITY OF CEDARBURG BUDGET

CEMETERY – 200-544210

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
200-000000-465500	CEMETERY PROPERTY SALES	7,200	7,200	7,200	43,690	7,200	0.00
200-000000-465550	MONUMENTS & MARKERS INSP FEE	1,000	1,200	1,200	2,800	1,200	0.00
200-000000-481100	INVESTMENT INCOME	1,500	1,500	1,500	1,500	1,500	0.00
200-000000-482170	CEMETERY RENTAL INCOME	11,940	11,940	11,940	11,940	11,940	0.00
200-000000-486000	MISCELLANEOUS REVENUE	1,200	1,200	1,200	4,510	1,200	0.00
200-000000-487000	CHANGE IN MARKET VALUE	0	0	0	(2,000)	0	0.00
	<b>TOTAL REVENUE</b>	<b>22,840</b>	<b>23,040</b>	<b>23,040</b>	<b>62,440</b>	<b>23,040</b>	<b>0.00</b>
Totals for dept 000000 -		22,840	23,040	23,040	62,440	23,040	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>22,840</b>	<b>23,040</b>	<b>23,040</b>	<b>62,440</b>	<b>23,040</b>	<b>0.00</b>
<b>APPROPRIATIONS</b>							
Dept 544210 - CEMETERY							
Expenditure							
200-544210-500111	SALARIES	6,635	6,635	3,746	3,794	4,160	11.05
200-544210-500112	OVERTIME	250	250	250	0	0	0.00
200-544210-500125	PART TIME SALARIES/SEASONAL	7,400	7,400	7,388	8,990	7,389	0.01
200-544210-500151	FICA	1,093	1,093	871	974	891	2.30
200-544210-500152	RETIREMENT	451	465	270	256	270	0.00
200-544210-500154	HEALTH INSURANCE	672	674	822	822	873	6.20
200-544210-500155	LIFE INSURANCE	3	3	4	4	4	0.00
200-544210-500165	WORKERS COMP INS	499	475	357	357	350	(1.96)
200-544210-500210	PROFESSIONAL SERVICES	23,500	23,500	23,500	15,000	23,500	0.00
200-544210-500222	ELECTRIC	550	550	558	558	566	1.43
200-544210-500226	WATER SERVICE	500	500	740	900	740	0.00
200-544210-500230	GROUNDS MAINTENANCE	2,800	2,800	2,800	1,000	2,800	0.00
200-544210-500240	REPAIR AND MAINTENANCE	2,000	2,000	2,000	2,000	2,000	0.00
200-544210-500245	HOUSE MAINTENANCE	1,000	1,000	1,000	1,000	1,000	0.00
200-544210-500350	OPERATING SUPPLIES	900	900	900	900	900	0.00
200-544210-500510	PROPERTY INSURANCE	223	258	248	248	148	(40.32)
	<b>TOTAL EXPENDITURE</b>	<b>48,476</b>	<b>48,503</b>	<b>45,454</b>	<b>36,803</b>	<b>45,591</b>	<b>0.30</b>
Totals for dept 544210 - CEMETERY		48,476	48,503	45,454	36,803	45,591	0.30
<b>TOTAL APPROPRIATIONS</b>		<b>48,476</b>	<b>48,503</b>	<b>45,454</b>	<b>36,803</b>	<b>45,591</b>	<b>0.30</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 200</b>		<b>(25,636)</b>	<b>(25,463)</b>	<b>(22,414)</b>	<b>25,637</b>	<b>(22,551)</b>	<b>0.61</b>
		-112.24%	-110.52%	-97.28%	41.06%	-97.88%	0.61
BEGINNING FUND BALANCE		255,687	262,635	305,874	305,874	331,511	8.38
ENDING FUND BALANCE		230,051	237,172	283,460	331,511	308,960	9.00

## SPECIAL REVENUE FUND – ROOM TAX – 210-566700, 592000

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.

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
210-000000-411500	ROOM TAXES	70,000	70,000	50,000	80,000	60,000	20.00
<b>TOTAL REVENUE</b>		<b>70,000</b>	<b>70,000</b>	<b>50,000</b>	<b>80,000</b>	<b>60,000</b>	<b>20.00</b>
Totals for dept 000000 -		70,000	70,000	50,000	80,000	60,000	20.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>70,000</b>	<b>70,000</b>	<b>50,000</b>	<b>80,000</b>	<b>60,000</b>	<b>20.00</b>
<b>APPROPRIATIONS</b>							
Dept 566700 - ECONOMIC DEVELOPMENT							
Expenditure							
210-566700-500721	CHAMBER TOURISM & DEVELOPMENT	66,500	66,500	47,500	76,000	57,000	20.00
<b>TOTAL EXPENDITURE</b>		<b>66,500</b>	<b>66,500</b>	<b>47,500</b>	<b>76,000</b>	<b>57,000</b>	<b>20.00</b>
Totals for dept 566700 - ECONOMIC DEVELOPMENT		66,500	66,500	47,500	76,000	57,000	20.00
Dept 592000 - OPERATING TRANSFERS OUT							
Expenditure							
210-592000-500701	TRANSFER TO GENERAL FUND	3,500	3,500	2,500	4,000	3,000	20.00
<b>TOTAL EXPENDITURE</b>		<b>3,500</b>	<b>3,500</b>	<b>2,500</b>	<b>4,000</b>	<b>3,000</b>	<b>20.00</b>
Totals for dept 592000 - OPERATING TRANSFERS OUT		3,500	3,500	2,500	4,000	3,000	20.00
<b>TOTAL APPROPRIATIONS</b>		<b>70,000</b>	<b>70,000</b>	<b>50,000</b>	<b>80,000</b>	<b>60,000</b>	<b>20.00</b>

**SPECIAL REVENUE FUND – RECREATION – 220-555390**

Responsibilities Include:

- Implementation of youth and adult recreation instruction programs
- Implementation of youth and adult sport leagues
- Coordinate with outside provider to offer youth basketball instruction, arts and crafts, and youth drama programs
- Implementation of Summer Supervised Playground 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
- 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
- Staff support provided to Parks, Recreation and Forestry Board, Community Pool Commission and Common Council

<b>DEPARTMENT SERVICES INDICATORS:</b>	<b>2019</b>	<b>2020</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
Youth Basketball League Participants	160	180	140	180
Youth Basketball Instruction Participants	120	130	0	130
Fall/Spring Tennis	60	60	60	60
Adult Volleyball Participants	80	80	80	80
Adult Volleyball Teams	6	6	6	6
Adult Softball Participants	480	480	480	480
Adult Softball Teams	30	30	31	31
Exercise and Fitness Participants	270	300	300	300
Youth Football	100	120	100	120
Summer Volleyball Camp	25	25	25	30
Archery	0	0	0	20

CITY OF CEDARBURG BUDGET

T-Ball/U8 Ball Participants	60	0	65	65
Adult Basketball Participants	80	80	0	80
Supervised Playground Participants	150	150	170	170
Yoga	60	60	60	60

Service Area	Objective	Efficiency Measure	Target 2019/2020	Target 2020/2021	Target 2021/2022
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

2021 Significant Accomplishments:

- Completion of Rec Trac software update
- Created a virtual recreation center to continue programming during COVID19 Pandemic
- Partnered with Cedarburg Dawgs Football for Flag Football program partnership
- Partnered with Grafton Parks and Recreation to increase program offerings

2022 Objectives to be Accomplished:

- Create new programming and increase amount of special events
- Continue adding virtual programming

Long Term Objectives:

- Research additional facilities for recreation and community programs including the possibility of an indoor athletic facility
- Partner with Cedarburg School District, The Town of Cedarburg and local municipalities to increase programming options

Budget Variances:

- None



CITY OF CEDARBURG BUDGET

RECREATION – 220-555390

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
220-000000-467201	GYM RENTALS	2,000	3,000	3,000	2,000	3,000	0.00
220-000000-467202	ATHLETIC FIELD RENTALS	300	300	300	740	300	0.00
220-000000-467310	SUMMER/WINTER REC FEES	60,000	60,000	65,000	106,565	70,000	7.69
220-000000-467316	WPRA TICKET SALES REVENUE	5,000	5,000	5,000	2,912	5,000	0.00
220-000000-467317	YOUTH FOOTBALL REGISTRATION	4,000	3,500	3,500	7,220	4,000	14.29
220-000000-467318	SAFETY TRAINING	6,120	6,500	6,500	5,565	6,500	0.00
220-000000-467319	BASKETBALL FEES	24,000	26,000	26,000	26,000	26,000	0.00
220-000000-467320	SOFTBALL FEES	12,000	12,000	12,000	12,133	12,000	0.00
220-000000-467323	VOLLEYBALL FEES	1,200	1,200	1,200	1,200	1,200	0.00
220-000000-467324	AQUATICS FITNESS	5,000	5,000	5,000	6,085	5,000	0.00
220-000000-467325	CONCESSION REVENUES	800	800	800	800	800	0.00
220-000000-467326	SPECIAL REC EVENTS	1,000	1,000	1,000	0	1,000	0.00
220-000000-467327	SOLAR RECREATION	8,000	8,000	8,000	15,770	8,000	0.00
220-000000-467328	SUMMER SAND VOLLEYBALL	1,800	1,800	1,800	1,036	1,800	0.00
220-000000-467329	SUMMER SOCCER	20,000	20,000	20,000	25,550	20,000	0.00
220-000000-467331	BANNER ADVERTISING	700	700	700	700	700	0.00
220-000000-467332	POMS REVENUE	58,991	58,991	58,991	87,066	58,991	0.00
220-000000-467335	TOTAL BODY FITNESS	12,000	12,000	12,000	11,307	12,000	0.00
220-000000-467336	CIVIC BAND REVENUE	3,000	3,000	3,000	1,700	3,000	0.00
220-000000-467352	RECREATION BROCHURE SPONSORSHI	5,500	5,500	5,500	7,450	5,500	0.00
220-000000-467432	TENNIS	0	0	0	2,205	0	0.00
220-000000-484410	YOUTH CENTER RECEIPTS	500	0	250	75	250	0.00
220-000000-485550	DONATIONS	4,000	4,000	4,000	12,261	4,000	0.00
220-000000-486000	MISCELLANEOUS REVENUE	15,000	15,000	15,000	13,566	15,000	0.00
220-000000-491100	TRANSFER FROM GENERAL FUND	1,000	1,000	1,000	1,000	1,000	0.00
<b>TOTAL REVENUE</b>		<b>251,911</b>	<b>254,291</b>	<b>259,541</b>	<b>350,906</b>	<b>265,041</b>	<b>2.12</b>
Totals for dept 000000 -		251,911	254,291	259,541	350,906	265,041	2.12
<b>TOTAL ESTIMATED REVENUES</b>		<b>251,911</b>	<b>254,291</b>	<b>259,541</b>	<b>350,906</b>	<b>265,041</b>	<b>2.12</b>

CITY OF CEDARBURG BUDGET

RECREATION – 220-555390

	2019	2020	2021	2021	2022	2022	
	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED	
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE	
APPROPRIATIONS							
Dept 555390 - RECREATION PROGRAMS							
Expenditure							
220-555390-500125	PART TIME SALARIES/SEASONAL	105,000	105,000	105,000	112,000	105,000	0.00
220-555390-500127	EXERCISE/FITNESS SALARIES	7,000	7,000	7,000	9,000	7,000	0.00
220-555390-500151	FICA	8,568	8,568	8,568	9,000	8,568	0.00
220-555390-500161	EAP/125 ADMIN	60	60	60	0	60	0.00
220-555390-500165	WORKERS COMP INS	3,926	3,605	3,516	3,516	3,365	(4.29)
220-555390-500225	TELEPHONE/COMMUNICATIONS	900	900	900	900	900	0.00
220-555390-500228	SCHOOL DISTRICT FEES	25,000	25,000	25,000	5,000	25,000	0.00
220-555390-500290	MAINT/CONTRACTED SERVICES	28,000	28,000	28,000	39,662	28,000	0.00
220-555390-500309	RECREATION BROCHURE EXPENSES	4,000	4,500	4,500	4,500	4,500	0.00
220-555390-500320	PROF PUBLICATIONS AND DUES	200	200	200	200	200	0.00
220-555390-500330	TRAVEL & TRAINING	700	700	700	100	700	0.00
220-555390-500336	TRANSPORTATION	4,000	4,000	4,000	0	4,000	0.00
220-555390-500347	SUPPLIES AND EXPENSES	25,825	27,825	27,825	28,592	27,825	0.00
220-555390-500355	WPRA TICKET EXP	4,500	4,500	4,500	4,500	4,500	0.00
220-555390-500356	SOLAR RECREATION	6,050	6,050	6,050	6,050	6,050	0.00
220-555390-500372	SAFETY EQUIPMENT	3,000	3,000	3,000	3,000	3,000	0.00
220-555390-500380	EQUIPMENT/CAPITAL OUTLAY	0	4,500	4,500	1,000	4,500	0.00
220-555390-500386	CIVIC BAND EXPENSES	4,000	4,000	4,000	4,000	4,000	0.00
220-555390-500390	OTHER EXPENSES	0	0	0	567	0	0.00
220-555390-500394	POMS EXPENSES	20,000	20,000	25,000	25,000	25,000	0.00
220-555390-500510	PROPERTY INSURANCE	854	947	980	980	654	(33.27)
220-555390-500701	TRANSFER TO GENERAL FUND	13,500	0	0	0	15,303	0.00
TOTAL EXPENDITURE		265,083	258,355	263,299	257,567	278,125	5.63
Totals for dept 555390 - RECREATION PROGRAMS		265,083	258,355	263,299	257,567	278,125	5.63
Dept 592000 - OPERATING TRANSFERS OUT							
Expenditure							
220-592000-500706	TRANSFER TO CAP IMPROVEMENT	0	0	0	0	40,000	0.00
220-592000-500710	TRANSFER TO SWIMMING POOL	0	9,416	8,374	14,128	16,643	98.75
TOTAL EXPENDITURE		0	9,416	8,374	14,128	56,643	576.42
Totals for dept 592000 - OPERATING TRANSFERS OUT		0	9,416	8,374	14,128	56,643	576.42
TOTAL APPROPRIATIONS		265,083	267,771	271,673	271,695	334,768	23.22
NET OF REVENUES/APPROPRIATIONS - FUND 220		(13,172)	(13,480)	(12,132)	79,211	(69,727)	474.74
BEGINNING FUND BALANCE		93,229	94,509	110,826	110,826	190,037	71.47
ENDING FUND BALANCE		80,057	81,029	98,694	190,037	120,310	21.90

**SPECIAL REVENUE FUEL SYSTEM**

This fund was created in 2018 to account for all transactions associated with the Public Works Garage fuel system and car wash. The users are charged a fee to be sufficient to cover the direct operating cost of the two systems.

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
221-000000-463101	PUBLIC WORKS FEES	0	2,000	2,600	2,405	2,600	0.00
<b>TOTAL REVENUE</b>		<b>0</b>	<b>2,000</b>	<b>2,600</b>	<b>2,405</b>	<b>2,600</b>	<b>0.00</b>
Totals for dept 000000 -		0	2,000	2,600	2,405	2,600	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>0</b>	<b>2,000</b>	<b>2,600</b>	<b>2,405</b>	<b>2,600</b>	<b>0.00</b>
<b>APPROPRIATIONS</b>							
Dept 533210 - GARAGE-PUBLIC WORKS CREW							
Expenditure							
221-533210-500240	REPAIR AND MAINTENANCE	0	5,000	5,000	8,618	4,305	(13.90)
<b>TOTAL EXPENDITURE</b>		<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>8,618</b>	<b>4,305</b>	<b>(13.90)</b>
Totals for dept 533210 - GARAGE-PUBLIC WORKS CREW		0	5,000	5,000	8,618	4,305	(13.90)
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>8,618</b>	<b>4,305</b>	<b>(13.90)</b>

**SPECIAL REVENUE FUND – SWIMMING POOL – 240-555320**

Responsibilities Include:

- 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

Department Services Indicators:	2019	2020	2021 Estimated	2022 Projected
Number of days open Full Days	55	0	55	55
Partial Days	26	0	26	26
Attendance	39,892	0	40,000	40,000
Average daily attendance	493	0	500	500
Total paid admissions (including group admissions)	12,414	0	12,500	12,500
Seasonal swim passes	580	0	600	600
Youth group swim instruction	477	0	460	460
Number of pool rentals	20	0	18	18
Number of facility jumps/saves	4	0	6	6
Superpasses sold	60	0	60	60
Superpass Grafton Visits	2,806	0	2,800	2,800
Superpass Port Washington Visits	393	0	400	400
Superpass Mequon Visits	2,676	0	2,700	2,700

Service Area	Objective	Efficiency Measure	Target 2019/2020	Target 2020/2021	Target 2021/2022
Community Pool	Operation of the Pool	Operating Cost Per Person	\$30	\$30	\$30

2021 Significant Accomplishments:

- Both Slide Structures Replaced
- Pool Floor Resurfaced
- New Computers installed
- SCS Structure Refurbished
- Replaced Diving Board
- Replaced countertops in locker rooms
- Painted Slides
- New Sand Play Area Equipment
- New Funbrellas
- New Speakers
- Increased Staff Trainings
- Increased cleaning procedures
- Installed New Shade Structure in Sand Play Area

2022 Objectives to be Accomplished:

- Continued Increased pass sales with marketing of “New” Refurbished Pool
- Purchase new guard stand umbrellas
- Continue integration of new RecTrac system software
- Install new rentable shade structure/pergola by pump house

Long Term Objectives:

- Replace pool filter
- Refinish main pool house floors
- New registers for concession stand with credit card capability

Budget Variances:

- None

CITY OF CEDARBURG BUDGET

SWIMMING POOL – 240-555320

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
240-000000-411111	REAL ESTATE TAXES	68,844	69,216	69,216	69,216	69,216	0.00
240-000000-467340	SWIMMING POOL FEES	82,763	82,763	82,763	84,250	82,763	0.00
240-000000-467341	SWIMMING POOL - PASSES	92,000	92,000	92,000	101,783	92,000	0.00
240-000000-467342	SWIMMING POOL - LESSONS	21,000	21,000	21,000	30,376	21,000	0.00
240-000000-467343	SWIMMING POOL - EXERCISE	5,000	5,500	5,500	6,466	5,500	0.00
240-000000-467344	SWIMMING POOL - UNIFORMS/MISC	2,400	2,400	2,400	2,787	2,400	0.00
240-000000-467345	SWIMMING POOL - CONCESSIONS	46,000	47,000	47,000	49,457	47,000	0.00
240-000000-467346	SWIMMING POOL - SWIM TEAM	4,500	4,500	4,500	6,860	4,500	0.00
240-000000-467351	SWIMMING POOL-BANNER PROGRAM	2,800	1,400	1,400	1,750	1,750	25.00
240-000000-482215	RENT - CITY PROPERTY	3,000	4,000	4,000	4,277	4,000	0.00
240-000000-491100	TRANSFER FROM GENERAL FUND	35,859	7,944	0	0	0	0.00
240-000000-491220	TRANSFER FROM REC PROG FND	0	9,416	8,374	14,128	16,643	98.75
<b>TOTAL REVENUE</b>		<b>364,166</b>	<b>347,139</b>	<b>338,153</b>	<b>371,350</b>	<b>346,772</b>	<b>2.55</b>
Totals for dept 000000 -		364,166	347,139	338,153	371,350	346,772	2.55
<b>TOTAL ESTIMATED REVENUES</b>		<b>364,166</b>	<b>347,139</b>	<b>338,153</b>	<b>371,350</b>	<b>346,772</b>	<b>2.55</b>
<b>APPROPRIATIONS</b>							
Dept 555320 - SWIMMING POOL							
Expenditure							
240-555320-500111	SALARIES	28,841	29,418	29,713	34,000	30,601	2.99
240-555320-500125	PART TIME SALARIES/SEASONAL	119,195	115,000	115,000	110,636	115,000	0.00
240-555320-500128	MAINT/PW SALARIES	16,000	16,000	16,000	20,922	18,000	12.50
240-555320-500132	MAINTENANCE/PART TIME SALARIES	2,800	2,800	2,800	2,235	2,800	0.00
240-555320-500151	FICA	12,763	12,486	12,509	13,000	12,577	0.54
240-555320-500152	RETIREMENT	2,937	3,066	3,086	3,300	3,029	(1.85)
240-555320-500154	HEALTH INSURANCE	11,925	11,948	16,148	19,000	17,154	6.23
240-555320-500155	LIFE INSURANCE	3	3	3	3	4	33.33
240-555320-500165	WORKERS COMP INS	6,886	5,754	5,526	5,526	5,375	(2.73)
240-555320-500210	PROFESSIONAL SERVICES	2,970	2,970	2,970	1,836	2,970	0.00
240-555320-500220	INTERNET	0	540	540	1,450	540	0.00
240-555320-500222	ELECTRIC	16,500	16,500	16,748	16,748	16,748	0.00
240-555320-500224	NATURAL GAS	12,000	12,000	12,000	27,000	15,000	25.00
240-555320-500225	TELEPHONE/COMMUNICATIONS	440	440	440	440	440	0.00
240-555320-500226	WATER SERVICE	9,760	9,760	9,760	12,000	9,906	1.50
240-555320-500290	MAINT/CONTRACTED SERVICES	2,000	2,000	2,000	2,000	2,000	0.00
240-555320-500324	LICENSES & PERMITS	400	400	400	250	400	0.00
240-555320-500330	TRAVEL & TRAINING	600	600	600	25	600	0.00
240-555320-500340	MAINTENANCE SUPPLIES	16,000	16,000	16,000	11,271	16,000	0.00
240-555320-500346	UNIFORMS	2,500	2,500	2,000	3,323	2,500	25.00
240-555320-500350	OPERATING SUPPLIES	20,000	20,000	20,000	20,735	20,000	0.00
240-555320-500380	EQUIPMENT/CAPITAL OUTLAY	19,607	19,607	16,107	7,117	16,107	0.00
240-555320-500390	OTHER EXPENSES	1,200	1,200	1,200	0	1,200	0.00
240-555320-500510	PROPERTY INSURANCE	2,559	2,752	2,973	2,919	2,423	(18.50)
<b>TOTAL EXPENDITURE</b>		<b>307,886</b>	<b>303,744</b>	<b>304,523</b>	<b>315,736</b>	<b>311,374</b>	<b>2.25</b>
Totals for dept 555320 - SWIMMING POOL		307,886	303,744	304,523	315,736	311,374	2.25
Dept 555321 - SWIMMING POOL CONCESSIONS							
Expenditure							
240-555321-500125	PART TIME SALARIES/SEASONAL	11,000	12,500	12,500	9,975	12,500	0.00
240-555321-500151	FICA	842	1,050	1,050	763	956	(8.95)
240-555321-500324	LICENSES & PERMITS	330	330	330	330	330	0.00
240-555321-500350	OPERATING SUPPLIES	19,000	19,000	19,000	23,230	19,000	0.00
240-555321-500380	EQUIPMENT/CAPITAL OUTLAY	750	750	750	0	750	0.00
<b>TOTAL EXPENDITURE</b>		<b>31,922</b>	<b>33,630</b>	<b>33,630</b>	<b>34,298</b>	<b>33,536</b>	<b>(0.28)</b>
Totals for dept 555321 - SWIMMING POOL CONCESSIONS		31,922	33,630	33,630	34,298	33,536	(0.28)
<b>TOTAL APPROPRIATIONS</b>		<b>339,808</b>	<b>337,374</b>	<b>338,153</b>	<b>350,034</b>	<b>344,910</b>	<b>2.00</b>
NET OF REVENUES/APPROPRIATIONS - FUND 240		24,358	9,765	0	21,316	1,862	0.00
		6.69%	2.81%	0.00%	5.74%	0.54%	0.00
BEGINNING FUND BALANCE		7,281	0	0	0	21,316	0.00
ENDING FUND BALANCE		31,639	9,765	0	21,316	23,178	0.00

CITY OF CEDARBURG BUDGET

PARK SUBDIVIDER DEPOSIT FUND

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
250-000000-467500	PARK IMPACT FEES	0	0	0	12,011	0	0.00
250-000000-467510	PARK EQUIPMENT IMPACT FEE	0	0	0	34,192	0	0.00
250-000000-481100	INVESTMENT INCOME	500	4,000	1,000	200	200	(80.00)
TOTAL REVENUE		500	4,000	1,000	46,403	200	(80.00)
Totals for dept 000000 -		500	4,000	1,000	46,403	200	(80.00)
TOTAL ESTIMATED REVENUES		500	4,000	1,000	46,403	200	(80.00)
<b>APPROPRIATIONS</b>							
Dept 592000 - OPERATING TRANSFERS OUT							
Expenditure							
250-592000-500706	TRANSFER TO CAP IMPROVEMENT	86,056	0	0	0	120,000	0.00
TOTAL EXPENDITURE		86,056	0	0	0	120,000	0.00
Totals for dept 592000 - OPERATING TRANSFERS OUT		86,056	0	0	0	120,000	0.00
TOTAL APPROPRIATIONS		86,056	0	0	0	120,000	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 250		(85,556)	4,000	1,000	46,403	(119,800)	(12,080.00)
BEGINNING FUND BALANCE		287,119	308,384	433,675	433,675	480,078	10.70
ENDING FUND BALANCE		201,563	312,384	434,675	480,078	360,278	(17.12)

## LIBRARY - 260-555110

The library is overseen by a Library Board of Trustees appointed by the Mayor from local residents and one Council member, a State statute requires the school district superintendent, or appointee, to be on the board. Chapter 43 of the State Statutes gives the library board governance responsibilities, oversight of the library budget, and hires a Director who manages all personnel and operation of the library. Cedarburg Public Library is open 7 days a week during the school year and 6 days a week during the summer and includes evening hours.

The library is a member of the Monarch Library System, one of 16 systems in the state. This shared services consortium saves costs that would be too much for an individual library to bear and provides residents with resources and access to 31 other libraries in Ozaukee, Sheboygan, Washington and Dodge counties along with Lakeland College. Cedarburg residents have access to over 2 million physical materials and over 1 million digital resources with their library card.

The Library completed a 5 year Strategic Plan for 2020-2024. Copies of the plan are available to the public at the library.

### 2021 Significant Accomplishments:

- Addressed wage inequities in full-time professional positions as compared to comparables. Applied City's new pay grade system.
  - Began work on 2020-2025 Strategic Plan. Created and executed a marketing plan. Worked with local resident who offered marketing expertise at no cost. *Strategic plan work was funded by Friends of the Library.*
  - Increased WiFi access points in the public parts of the building. We are 5G. We offer WiFi access outside of the building for after hours usage. Outdoor wifi was heavily used during shutdown, residents accessed it from the parking lot. *Wifi tech work was funded by the Friends.* Addressed replacement needs for computers and mechanical equipment in the building. Updated computers with software instead of purchasing new hardware as an inexpensive stop gap for the time being. Upgraded the software to the HVAC system. Had the airflow checked in the building and adjusted to meet health concerns. *Funding for HVAC maintenance was submitted with ARP Funds and was reimbursed.* Created a makerspace for teens and adults and a tinker lab for kids using grant money. Created a digital lab space on the second floor. Created more seating space in adult area for studying along with spreading areas out for social distancing. *Funding for redesign was funded through the Friends of the Library.*
  - **We were the first library** in Ozaukee county to open when the Order was lifted and the first library to return to normal hours of operation in an extremely safe manner for both the public and staff.
  - **We were the first library** in the county to collaborate with a school district to have students in grades 5 and up to receive a virtual library card when they register for school. Families have the option of accepting a virtual card to access all of our electronic offerings and they are also allowed to use it to check out physical materials. Virtual cards end once a child graduates or leaves the district.
- We continue to do innovative programming with CPL Internet Radio that includes collaboration with many community groups, schools, and residents which has been very popular. All completely funded by the Friends of the Library.



- For over 4 years, we have provided a venue for Bridge the Divide, an organization that discusses race relations in Ozaukee county. Meetings occur monthly and average 60 people in attendance. There is also a regular Bridge the Divide program on CPL Radio.
- Collaborated with Concordia University to produce face shields and masks on the 3D printer during the Safer at Home Order.
- \$238,871 in revenue, \$24,000 in grants, \$27,205 in donations (\$290,076) received in 2020

#### 2022 Objectives to be Accomplished:

- Succession planning for staff positions. Ongoing.
- Continue the direction we are working on with the Strategic Five Year Plan, mainly marketing of our services and enhancing services/resources based on public requests. Ongoing.  
Replace phone system which will no longer be supported in a year (completed, funded with our only capital request of \$7,000). Upgrade and replace any equipment that is at the end of its life, dependent upon funding. Solutions for updating computers without purchasing new equipment was accomplished.

#### Long Term Objectives:

- Build upon the Library Fund which is under the oversight of the Friends of the Library. Have the Fund managed as a foundation or endowment source for the library.
- Have the City and Town governance work together to re-examine a joint library agreement.
- Historically, the library as a special revenue fund has had to use fund balance for personnel wage increases, retirements, health insurance increases. Used fund balance for capital projects up until 2020. No longer sustainable. Have City support personnel increases going forward.

#### Budget Variances:

- 2020 revenue loss of \$27,500 due to Covid closure and reduced usage. Qualifies for American Relief if City applies it.
- There was an extra payroll in 2020 that was not entered into the budget by the city, \$4,500 was taken from fund balance.
- 2 part-time staff members retired, \$10,500 came from fund balance.
- Increase in salaries for full-time professional staff to get them on the *entry level status* in the pay grade. \$25,124 from fund balance.
- Health insurance increase came out of fund balance, \$23,859.
- 2022 below:
  - 1.28% increase in property tax support or \$9,701
    - Personnel costs: 1.21% increase or \$9,701 (cost of living raises and health insurance)
    - Operational costs: -1.77% decrease or -\$4,477
    - TOTAL expenditure increase .49% or \$5,224
    - Use of fund balance: \$30,236
    - Only increase is the replacement of funds for training in 2022. Staff paid for their own training in 2021.
    - Not replacing a half-time Circulation Aide position

2022 Goals and Objectives:

- Continue work on the library's 5 year strategic plan. This will be year 3 of the plan.
  - Marketing of library services to better inform the community of resources.
  - Improve access to the library. Electronic, virtual, outreach, hours, and parking.
- Work with the Friends of the Library and research options of a foundation or endowment for the library in order to rely less on property tax for our operation.
- Work with the City Council to have the library's wages and benefit increases compensated from the general fund and not using the library's fund balance.

Department Service Indicators	2018	2019	2020 (covid year)	2021 Projected	2022 estimate
<b>Citizen Library Use</b>				Covid year	
Number of Visits Made to the Library	123,108	123,497	74,061	100,000	124,000
Library closed to public for approx. 6 weeks during Covid					
Patrons With Active Library Cards	8,825	9,291	9,716	10,000	10,100
Residents	4,160	4,063	4,333	4,500	5,000
Non-Residents					
New Library Cards Issued	826	963	*918	850	950
*We collaborated with the school district to register students in the Fall of 2020 for library cards.					
<b>Staff Services</b>					
Reference/Research Questions Answered	4,569	4,640	5,076	5000	5200
Number of Youth Programs Offered	239	218	151	200	225
Attendance at Youth Programs (virtual + inside in '20)	8,593	9,496	21,388	20,000	15,000
Number of Adult Programs Offered	210	276	100	150	250
Attendance at Adult Programs (virtual + inside in '20)	2,250	3,384	1,453	2,500	3,000
<b>Checkout of Library Materials</b>					
Total number of physical Items checked out by patrons	185,769	186,606	140,002	180,000	190,000
Digital books/audio books/magazines checked out	25,658	27,776	39,061	41,000	42,000
Research database usage - number of log-ins	6,977	16,034	19,755	20,000	21,000
Cedarburg Resident Check Out	105,665	106,843	79,720	110,000	115,000
Non-Resident Check Out	80,104	79,763	60,282	70,000	75,000
<b>Technology</b>					
Public Computer Users	7,165	6,603	3,666	5,000	6,000
WiFi Usage - log ins	75,255	63,739	18,008	70,000	76,000
Community Room/Study Rooms Reservations	5,588	6,211	1,216	6,000	6,300
3D Printing - Maker Spaces usage in 2022	658	714	165	300	700
Computer Classes for the public	13	18	3	20	20
<b>FTE Staff Per 1,000 Population</b>	1	1	1	1	1

CITY OF CEDARBURG BUDGET

LIBRARY - 260-555110

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
260-000000-411111	REAL ESTATE TAXES	722,194	738,194	758,194	758,194	771,194	1.71
260-000000-435432	LIBRARY GRANTS	11,300	0	0	21,279	20,000	0.00
260-000000-435435	GRANT - ARP ACT-COVID	0	20,601	0	0	0	0.00
260-000000-467100	LIBRARY FEES AND FINES	22,000	21,000	20,000	13,500	15,000	(25.00)
260-000000-467110	LIBRARY - COUNTY REIMBURSEMENT	212,192	213,849	226,035	224,679	243,632	7.79
260-000000-467150	LIBRARY - PHOTOCOPIES-TAXABLE	2,400	2,300	1,500	1,729	1,500	0.00
260-000000-473200	LIBRARY DONATIONS	5,000	5,000	30,000	30,796	30,000	0.00
260-000000-482215	RENT - CITY PROPERTY	700	1,000	500	434	500	0.00
TOTAL REVENUE		975,786	1,001,944	1,036,229	1,050,611	1,081,826	4.40
Totals for dept 000000-		975,786	1,001,944	1,036,229	1,050,611	1,081,826	4.40
TOTAL ESTIMATED REVENUES		975,786	1,001,944	1,036,229	1,050,611	1,081,826	4.40

CITY OF CEDARBURG BUDGET

LIBRARY - 260-555110

	2019	2020	2021	2021	2022	2022
APPROPRIATIONS	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Dept 555110 - LIBRARY	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
Expenditure						
260-555110-500111 SALARIES	385,470	389,514	418,649	408,649	433,029	3.43
260-555110-500124 BONUSES	325	325	825	625	350	(57.58)
260-555110-500125 PART TIME SALARIES/SEASONAL	120,222	125,000	138,759	130,000	127,013	(8.47)
260-555110-500128 MAINT/PW SALARIES	17,972	18,312	20,000	19,700	20,000	0.00
260-555110-500135 SICK PAY OUT	718	472	10,241	10,241	0	(100.00)
260-555110-500151 FICA	40,415	40,923	45,018	45,018	44,400	(1.37)
260-555110-500152 RETIREMENT	34,604	29,550	29,792	29,792	28,147	(5.52)
260-555110-500154 HEALTH INSURANCE	112,032	112,124	139,769	137,000	137,134	(1.89)
260-555110-500155 LIFE INSURANCE	126	149	156	180	212	35.90
260-555110-500159 LONGEVITY	3,591	1,323	0	0	0	0.00
260-555110-500161 EAP/125 ADMIN	100	100	100	100	100	0.00
260-555110-500165 WORKERS COMP INS	949	922	953	953	949	(0.42)
260-555110-500211 EXTRAORDINARY SERVICES	0	0	275	0	275	0.00
260-555110-500212 ATTORNEY/CONSULTANT	275	275	0	0	0	0.00
260-555110-500222 ELECTRIC	23,225	23,689	23,000	23,000	23,000	0.00
260-555110-500223 MARKETING	200	1,000	7,000	7,000	7,000	0.00
260-555110-500224 NATURAL GAS	7,200	7,000	7,000	7,000	7,000	0.00
260-555110-500225 TELEPHONE/COMMUNICATIONS	2,500	2,500	4,800	7,000	5,000	4.17
260-555110-500226 WATER SERVICE	1,860	2,135	2,000	2,000	2,000	0.00
260-555110-500240 REPAIR AND MAINTENANCE	7,000	10,000	10,000	5,000	10,000	0.00
260-555110-500290 MAINT/CONTRACTED SERVICES	50,000	51,000	55,000	55,000	55,000	0.00
260-555110-500308 PROGRAM SUPPLIES	1,000	1,000	1,000	200	1,000	0.00
260-555110-500310 OFFICE SUPPLIES	8,000	8,000	8,000	7,500	8,000	0.00
260-555110-500312 COMPUTER/COPIER SUPPLIES	2,000	3,000	6,000	4,000	6,000	0.00
260-555110-500315 POSTAGE	600	1,000	450	400	400	(11.11)
260-555110-500319 PUBLICATIONS AND SUBSCRIPTIONS	88,000	90,000	70,000	69,000	70,000	0.00
260-555110-500320 PROF PUBLICATIONS AND DUES	1,600	1,600	1,600	799	1,600	0.00
260-555110-500322 DONATION EXPENDITURES	3,000	5,000	27,000	30,545	27,000	0.00
260-555110-500330 TRAVEL & TRAINING	6,000	6,000	4,000	1,022	5,000	25.00
260-555110-500331 GRANT EXPENDITURES	6,329	0	0	6,000	20,000	0.00
260-555110-500350 OPERATING SUPPLIES	3,000	24,601	4,000	4,000	4,000	0.00
260-555110-500380 EQUIPMENT/CAPITAL OUTLAY	5,000	8,000	10,000	3,000	10,000	0.00
260-555110-500381 SHARED SYSTEM SERVICES	20,600	23,000	24,500	24,500	24,500	0.00
260-555110-500382 LIBRARY TECHNOLOGY	3,000	5,000	5,000	5,000	5,000	0.00
260-555110-500395 EMPLOYMENT EXPENSES	200	200	200	100	250	25.00
260-555110-500510 PROPERTY INSURANCE	6,820	7,164	8,452	7,932	6,275	(25.76)
TOTAL EXPENDITURE	963,933	999,878	1,083,539	1,052,256	1,089,634	0.56
Totals for dept 555110 - LIBRARY	963,933	999,878	1,083,539	1,052,256	1,089,634	0.56
TOTAL APPROPRIATIONS	963,933	999,878	1,083,539	1,052,256	1,089,634	0.56
NET OF REVENUES/APPROPRIATIONS - FUND 260	11,853	2,066	(47,310)	(1,645)	(7,808)	(83.50)
	1.21%	0.21%	-4.57%	-0.16%	-0.72%	(83.50)
BEGINNING FUND BALANCE	60,413	57,683	78,867	78,867	77,222	(2.09)
ENDING FUND BALANCE	72,266	59,749	31,557	77,222	69,414	119.96

## INTERNAL SERVICE/RISK MANAGEMENT FUND

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

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

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

### Providers

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

### Deductibles and Self-Insured Retentions

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

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

### Allocation of Costs

The premium and claims costs for the above programs are funded via charges to General Fund departments, the Water Recycling Center Fund, and the Swimming Pool, Cemetery, Recreation Programs and Library in the Special Revenue Fund. Premium charges to operating departments are based on factors such as value of automobiles, value of buildings and contents and employee salaries. One-half of the City's

CITY OF CEDARBURG BUDGET

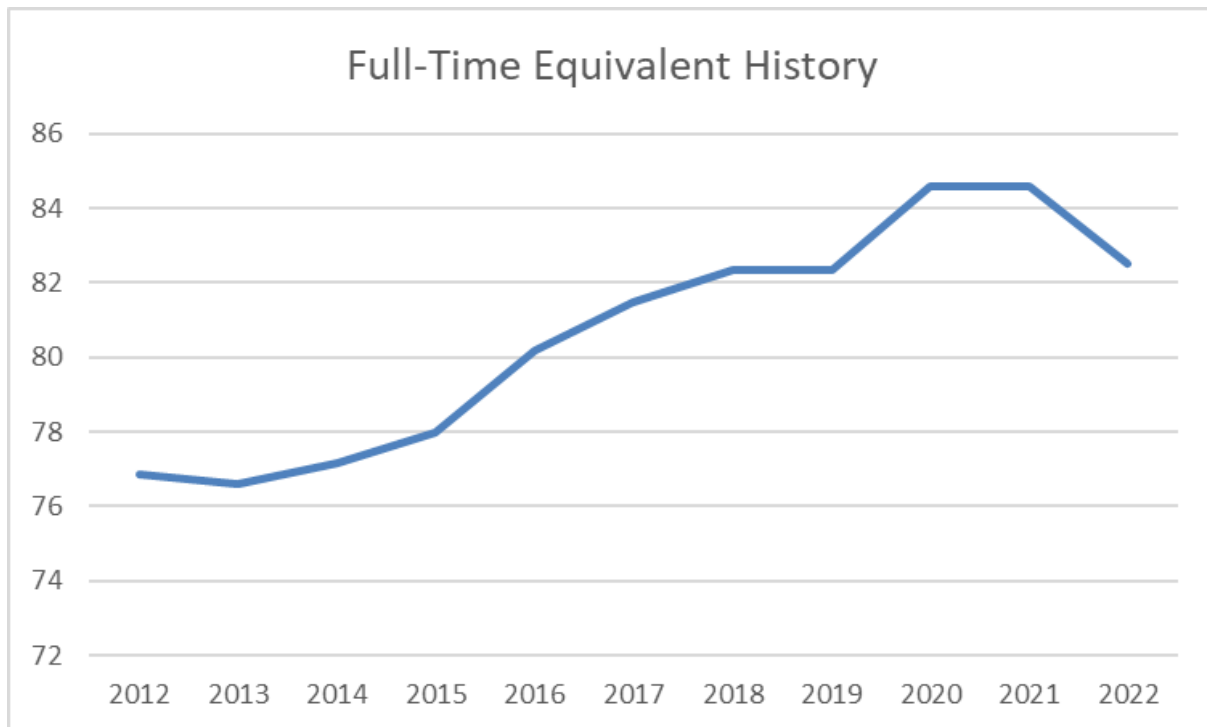
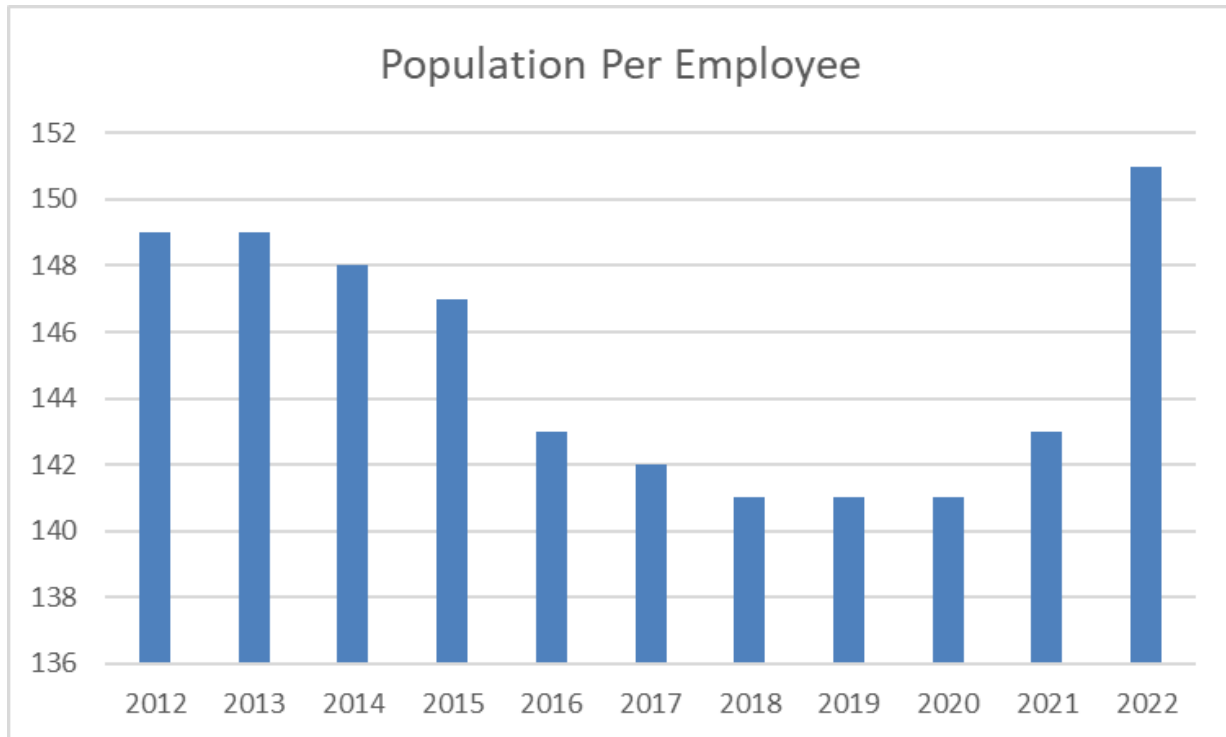
liability insurance premium is attributable to vehicles and allocated along with the physical damage premium.

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.

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	2020 AMENDED BUDGET	2021 AMENDED BUDGET	2021 PROJECTED ACTIVITY	2022 COUNCIL APPROVED BUDGET	2022 COUNCIL APPROVED % CHANGE
<b>ESTIMATED REVENUES</b>							
Dept 000000							
Revenue							
700-000000-481100	INVESTMENT INCOME	10,000	10,000	10,000	12,000	10,000	0.00
700-000000-481195	DIVIDEND INCOME	13,404	13,403	13,031	15,938	14,880	14.19
700-000000-482000	WORKERS COMP-WAGE RECOVERY	0	0	0	8,085	0	0.00
700-000000-484000	INSURANCE RECOVERIES	0	0	0	8,554	0	0.00
700-000000-487000	CHANGE IN MARKET VALUE	0	0	0	(18,000)	0	0.00
700-000000-491100	TRANSFER FROM GENERAL FUND	252,474	251,245	254,374	248,781	244,238	(3.98)
700-000000-491200	TRANSFER FROM CEMETERY FUND	716	733	605	605	570	(5.79)
700-000000-491220	TRANSFER FROM REC PROG FND	4,742	4,552	4,496	4,496	4,153	(7.63)
700-000000-491240	TRANSFER FROM SWIM POOL FUND	9,378	8,507	8,445	8,445	7,906	(6.38)
700-000000-491260	TRANSFER FROM LIBRARY FUND	7,593	8,337	8,884	8,884	7,292	(17.92)
700-000000-491601	TRANSFER FROM WRC FUND	36,598	36,595	36,316	36,316	33,986	(6.42)
TOTAL REVENUE		334,905	333,372	336,151	334,104	323,025	(3.90)
Totals for dept 000000 -		334,905	333,372	336,151	334,104	323,025	(3.90)
TOTAL ESTIMATED REVENUES		334,905	333,372	336,151	334,104	323,025	(3.90)
<b>APPROPRIATIONS</b>							
Dept 519400 - INSURANCE COSTS							
Expenditure							
700-519400-500165	WORKERS COMP INS	179,422	156,010	152,342	126,885	144,658	(5.04)
700-519400-500393	UNEMPLOYMENT COMPENSATION	0	0	2,500	2,115	2,500	0.00
700-519400-500510	PROPERTY INSURANCE	68,367	74,848	81,064	80,644	86,219	6.36
700-519400-500512	LIABILITY INSURANCE	64,810	66,192	66,549	70,071	68,869	3.49
700-519400-500513	EMPLOYMENT PRACTICES LIAB INS	14,965	14,726	16,278	13,244	17,918	10.07
700-519400-500515	BOILER INSURANCE	1,421	1,417	2,854	2,591	2,993	4.87
700-519400-500523	INSURANCE CLAIMS - 2018	5,000	5,000	0	0	0	0.00
700-519400-500524	INSURANCE CLAIMS - 2020	0	15,000	5,000	10,000	10,000	100.00
700-519400-500525	INSURANCE CLAIMS - 2021	0	0	15,000	15,000	10,000	(33.33)
700-519400-500546	INSURANCE CLAIMS - 2019	15,000	5,000	5,000	12,968	0	(100.00)
700-519400-500547	INSURANCE CLAIMS-2022	0	0	0	0	15,000	0.00
700-519400-500553	2017 CLAIMS	5,000	0	0	0	0	0.00
TOTAL EXPENDITURE		353,985	338,193	346,587	333,518	358,157	3.34
Totals for dept 519400 - INSURANCE COSTS		353,985	338,193	346,587	333,518	358,157	3.34
TOTAL APPROPRIATIONS		353,985	338,193	346,587	333,518	358,157	3.34
NET OF REVENUES/APPROPRIATIONS - FUND 700		(19,080)	(4,821)	(10,436)	586	(35,132)	236.64
		-5.70%	-1.45%	-3.10%	0.18%	-10.88%	236.64
BEGINNING FUND BALANCE		974,820	848,026	936,171	936,171	936,757	0.06
ENDING FUND BALANCE		955,740	843,205	925,735	936,757	901,625	(2.60)

APPENDICES



**2022 Personnel Summary by Program**

General Fund Employees		Adopted 2022	Regular	Regular	Total
Fund 100		Salaries*	Full-Time	Part-time	FTE**
511100	Common Council	\$16,800			
513100	Mayor	6,000			
513200	Administrator	115,000	1.00		1.00
514100	City Clerk	131,693	2.50		2.50
169013	City Treasurer	161,867	3.50		3.50
518100	City Hall Complex	47,840	0.92		0.92
522100	Police Station	0	0.00		0.00
522110	Police Administration	556,899	10.00		10.00
522120	Police Patrol	1,525,449	18.00		18.00
522130	Police Investigation	195,836	2.00		2.00
522230	Fire Department	262,320	3.00	0.50	3.50
522310	Building Inspection	112,583	2.00		2.00
533110	Engineering & Administration	102,016	1.50		1.50
533210	Garage	80,767	1.15		1.15
533311	Street Maintenance	388,388	5.55		5.55
533440	Storm Sewers	134,050	2.05		2.05
533730	Recycling	90,570	1.50		1.50
555140	Senior Center	43,226		1.00	1.00
555510	Parks & Forestry	377,244	6.45		6.45
<b>Total General Fund Employees</b>		<b>\$4,348,548</b>	<b>61.12</b>	<b>1.50</b>	<b>62.62</b>
Special Revenue Fund Employees		Adopted 2022	Regular	Regular	Total
Funds 200, 240, 260		Salaries*	Full-Time	Part-time	FTE**
544210	Cemetery	4,160	0.08		0.08
555320	Swimming Pool	30,601	0.55		0.55
555110	Library	433,029	8.00	4.89	12.89
<b>Total Special Revenue Fund Employees</b>		<b>\$467,790</b>	<b>8.63</b>	<b>4.89</b>	<b>13.52</b>
Special Revenue Fund Employees		Adopted 2022	Regular	Regular	Total
Fund 601		Salaries*	Full-Time	Part-time	FTE**
573805	Sewerage Administration	227,929	3.41		3.41
573810	Sewerage General Labor	257,838	4.00		4.00
573815	Sewerage Collection System	109,980	1.75		1.75
<b>Total Sewerage Fund Employees</b>		<b>\$595,747</b>	<b>9.16</b>		<b>9.16</b>
<b>Total Municipal Employees</b>		<b>\$5,412,085</b>	<b>78.91</b>	<b>6.39</b>	<b>85.30</b>

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



CITY OF CEDARBURG BUDGET

APPENDICES

GENERAL GOVERNMENT FUND 100

GL NUMBER	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
<b>APPROPRIATIONS</b>							
<b>Dept 511100 - COUNCIL</b>							
Expenditure							
100-511100-500111	SALARIES	16,800	16,800	16,800	16,800	16,800	0.00
100-511100-500151	FICA	1,285	1,285	1,285	1,285	1,285	0.00
100-511100-500165	WORKERS COMP INS	30	27	28	28	28	0.00
100-511100-500320	PROF PUBLICATIONS AND DUES	6,500	6,700	6,700	6,493	6,700	0.00
100-511100-500330	TRAVEL & TRAINING	225	225	225	0	225	0.00
100-511100-500390	OTHER EXPENSES	375	375	375	702	375	0.00
<b>TOTAL EXPENDITURE</b>		<b>25,215</b>	<b>25,412</b>	<b>25,413</b>	<b>25,308</b>	<b>25,413</b>	<b>0.00</b>
Totals for dept 511100 - COUNCIL		25,215	25,412	25,413	25,308	25,413	0.00

Dept 513100 - MAYOR	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
Expenditure							
100-513100-500111	SALARIES	6,000	6,000	6,000	6,000	6,000	0.00
100-513100-500151	FICA	459	459	459	459	459	0.00
100-513100-500165	WORKERS COMP INS	11	10	10	10	10	0.00
100-513100-500225	TELEPHONE/COMMUNICATIONS	100	104	104	60	104	0.00
100-513100-500330	TRAVEL & TRAINING	600	600	600	0	600	0.00
100-513100-500343	AWARDS, SUPPLIES	0	1,000	1,000	1,000	1,000	0.00
100-513100-500390	OTHER EXPENSES	250	250	250	0	250	0.00
<b>TOTAL EXPENDITURE</b>		<b>7,420</b>	<b>8,423</b>	<b>8,423</b>	<b>7,529</b>	<b>8,423</b>	<b>0.00</b>
Totals for dept 513100 - MAYOR		7,420	8,423	8,423	7,529	8,423	0.00

Dept 513200 - CITY ADMINISTRATOR	DESCRIPTION	2019	2020	2021	2021	2022	2022
		AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	PROJECTED ACTIVITY	COUNCIL APPROVED BUDGET	COUNCIL APPROVED % CHANGE
Expenditure							
100-513200-500111	SALARIES	78,860	100,000	105,000	105,000	115,003	9.53
100-513200-500135	SICK PAY OUT	1,364	0	0	0	0	0.00
100-513200-500151	FICA	6,248	7,717	8,033	8,033	8,798	9.52
100-513200-500152	RETIREMENT	5,349	6,608	7,088	7,088	7,475	5.46
100-513200-500154	HEALTH INSURANCE	7,131	21,723	29,360	29,360	31,189	6.23
100-513200-500155	LIFE INSURANCE	39	0	0	0	0	0.00
100-513200-500158	DEFERRED COMP CONTRIBUTION	0	0	0	0	9,200	0.00
100-513200-500159	LONGEVITY	1,443	882	0	0	0	0.00
100-513200-500165	WORKERS COMP INS	144	137	167	167	188	12.57
100-513200-500225	TELEPHONE/COMMUNICATIONS	410	410	650	650	650	0.00
100-513200-500310	OFFICE SUPPLIES	150	150	200	200	200	0.00
100-513200-500320	PROF PUBLICATIONS AND DUES	375	400	1,200	200	1,200	0.00
100-513200-500330	TRAVEL & TRAINING	600	700	2,000	1,500	2,500	25.00
<b>TOTAL EXPENDITURE</b>		<b>102,113</b>	<b>138,727</b>	<b>153,698</b>	<b>152,198</b>	<b>176,403</b>	<b>14.77</b>
Totals for dept 513200 - CITY ADMINISTRATOR		102,113	138,727	153,698	152,198	176,403	14.77

CITY OF CEDARBURG BUDGET

Dept 514100 - CITY CLERK		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-514100-500111	SALARIES	130,924	139,983	147,609	134,191	131,693	(10.78)
100-514100-500125	PART TIME SALARIES/SEASONAL	18,596	0	0	5,440	19,776	0.00
100-514100-500135	SICK PAY OUT	1,735	559	584	584	584	0.00
100-514100-500151	FICA	11,749	10,877	11,337	10,510	11,632	2.60
100-514100-500152	RETIREMENT	8,842	9,597	10,003	8,928	8,560	(14.43)
100-514100-500154	HEALTH INSURANCE	26,040	47,169	43,898	41,330	54,402	23.93
100-514100-500155	LIFE INSURANCE	89	58	100	100	100	0.00
100-514100-500159	LONGEVITY	2,331	1,638	0	0	0	0.00
100-514100-500165	WORKERS COMP INS	283	243	261	261	249	(4.60)
100-514100-500210	PROFESSIONAL SERVICES	1,000	11,020	11,000	1,000	2,000	(81.82)
100-514100-500225	TELEPHONE/COMMUNICATIONS	600	500	500	500	500	0.00
100-514100-500240	REPAIR AND MAINTENANCE	1,415	1,415	1,400	0	400	(71.43)
100-514100-500310	OFFICE SUPPLIES	3,100	2,750	2,750	1,800	3,000	9.09
100-514100-500311	RECORDING FEES	400	350	350	350	350	0.00
100-514100-500312	COMPUTER/COPIER SUPPLIES	2,500	2,000	2,000	2,000	2,000	0.00
100-514100-500315	POSTAGE	9,000	9,000	12,000	11,197	17,000	41.67
100-514100-500320	PROF PUBLICATIONS AND DUES	575	575	575	974	575	0.00
100-514100-500325	LEGAL PUBLICATIONS	4,500	4,500	4,500	4,500	4,500	0.00
100-514100-500330	TRAVEL & TRAINING	1,000	1,500	1,200	2,767	1,000	(16.67)
100-514100-500380	EQUIPMENT/CAPITAL OUTLAY	900	600	600	0	600	0.00
TOTAL EXPENDITURE		225,579	244,334	250,667	226,432	258,921	3.29
Totals for dept 514100 - CITY CLERK		225,579	244,334	250,667	226,432	258,921	3.29

		2019	2020	2021	2021	2022	2022
Dept 514200 - ELECTIONS		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-514200-500111	SALARIES	15,144	30,009	12,000	5,855	20,000	66.67
100-514200-500151	FICA	0	0	0	15	200	0.00
100-514200-500165	WORKERS COMP INS	61	49	20	20	41	105.00
100-514200-500310	OFFICE SUPPLIES	7,130	20,723	10,000	4,310	10,000	0.00
100-514200-500321	ELECTIONS LEGAL NOTICES	0	200	200	271	500	150.00
100-514200-500380	EQUIPMENT/CAPITAL OUTLAY	200	0	1,700	1,675	1,750	2.94
TOTAL EXPENDITURE		22,535	50,981	23,920	12,146	32,491	35.83
Totals for dept 514200 - ELECTIONS		22,535	50,981	23,920	12,146	32,491	35.83

Dept 514700 - TECHNOLOGY		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-514700-500210	PROFESSIONAL SERVICES	31,500	31,500	39,015	34,000	41,949	7.52
100-514700-500220	INTERNET	10,000	13,000	13,000	13,000	13,000	0.00
100-514700-500380	EQUIPMENT/CAPITAL OUTLAY	17,280	22,175	25,475	33,315	30,049	17.95
100-514700-500385	EQUIPMENT OUTLAY	7,500	7,700	7,800	7,800	7,800	0.00
TOTAL EXPENDITURE		66,280	74,375	85,290	88,115	92,798	8.80
Totals for dept 514700 - TECHNOLOGY		66,280	74,375	85,290	88,115	92,798	8.80

CITY OF CEDARBURG BUDGET

Dept 515400 - ASSESSOR S OFFICE		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-515400-500111	SALARIES	75,550	77,057	0	0	0	0.00
100-515400-500135	SICK PAY OUT	750	750	0	0	0	0.00
100-515400-500151	FICA	5,977	6,097	0	0	0	0.00
100-515400-500152	RETIREMENT	5,117	5,380	0	0	0	0.00
100-515400-500154	HEALTH INSURANCE	21,240	21,236	0	0	0	0.00
100-515400-500155	LIFE INSURANCE	70	89	0	0	0	0.00
100-515400-500159	LONGEVITY	1,827	1,890	0	0	0	0.00
100-515400-500165	WORKERS COMP INS	3,118	2,738	0	0	0	0.00
100-515400-500210	PROFESSIONAL SERVICES	13,500	13,500	83,500	83,500	83,500	0.00
100-515400-500219	REVALUATION	10,000	13,500	0	0	72,500	0.00
100-515400-500225	TELEPHONE/COMMUNICATIONS	200	200	200	200	200	0.00
100-515400-500310	OFFICE SUPPLIES	300	300	300	0	0	(100.00)
100-515400-500312	COMPUTER/COPIER SUPPLIES	4,435	4,515	2,410	2,410	2,410	0.00
100-515400-500320	PROF PUBLICATIONS AND DUES	320	240	0	0	0	0.00
100-515400-500323	STATE OF WI FEES	1,600	1,600	1,550	1,550	1,550	0.00
100-515400-500330	TRAVEL & TRAINING	1,100	1,100	0	0	0	0.00
TOTAL EXPENDITURE		145,104	150,192	87,960	87,660	160,160	82.08
Totals for dept 515400 - ASSESSOR S OFFICE		145,104	150,192	87,960	87,660	160,160	82.08

		2019	2020	2021	2021	2022	2022
Dept 515600 - TREASURER S OFFICE		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-515600-500111	SALARIES	73,691	163,627	162,433	162,609	161,867	(0.35)
100-515600-500121	PART TIME SALARIES	19,519	0	6,580	6,656	13,711	108.37
100-515600-500135	SICK PAY OUT	527	531	1,481	1,481	1,548	4.52
100-515600-500151	FICA	7,309	12,794	13,043	13,062	13,550	3.89
100-515600-500152	RETIREMENT	4,980	10,954	11,508	11,076	10,622	(7.70)
100-515600-500154	HEALTH INSURANCE	20,813	27,233	30,197	28,654	27,548	(8.77)
100-515600-500155	LIFE INSURANCE	69	144	162	180	172	6.17
100-515600-500159	LONGEVITY	1,811	3,082	0	0	0	0.00
100-515600-500165	WORKERS COMP INS	161	153	280	280	290	3.57
100-515600-500210	PROFESSIONAL SERVICES	55,000	55,000	36,600	36,600	36,600	0.00
100-515600-500225	TELEPHONE/COMMUNICATIONS	315	315	300	300	300	0.00
100-515600-500310	OFFICE SUPPLIES	6,460	7,000	8,500	7,500	7,500	(11.76)
100-515600-500320	PROF PUBLICATIONS AND DUES	500	520	520	588	540	3.85
100-515600-500330	TRAVEL & TRAINING	400	400	1,020	750	1,020	0.00
100-515600-500380	EQUIPMENT/CAPITAL OUTLAY	100	100	100	265	100	0.00
100-515600-500390	OTHER EXPENSES	2,500	2,900	2,500	2,500	2,500	0.00
TOTAL EXPENDITURE		194,155	284,753	275,224	272,501	277,868	0.96
Totals for dept 515600 - TREASURER S OFFICE		194,155	284,753	275,224	272,501	277,868	0.96

Dept 515900 - INDEPENDENT AUDIT		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-515900-500210	PROFESSIONAL SERVICES	28,000	29,000	32,000	27,450	32,000	0.00
TOTAL EXPENDITURE		28,000	29,000	32,000	27,450	32,000	0.00
Totals for dept 515900 - INDEPENDENT AUDIT		28,000	29,000	32,000	27,450	32,000	0.00

CITY OF CEDARBURG BUDGET

		2019	2020	2021	2021	2022	2022
Dept 516100 - CITY ATTORNEY		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-516100-500211	EXTRAORDINARY SERVICES	55,000	55,000	40,000	40,000	40,000	0.00
TOTAL EXPENDITURE		55,000	55,000	40,000	40,000	40,000	0.00
Totals for dept 516100 - CITY ATTORNEY		55,000	55,000	40,000	40,000	40,000	0.00
Dept 518100 - CITY HALL		2019	2020	2021	2021	2022	2022
Expenditure		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-518100-500111	SALARIES	72,230	73,683	74,428	86,525	70,304	(5.54)
100-518100-500112	OVERTIME	2,000	2,000	1,500	1,595	1,500	0.00
100-518100-500125	PART TIME SALARIES/SEASONAL	352	0	0	0	0	0.00
100-518100-500135	SICK PAY OUT	0	323	416	416	0	(100.00)
100-518100-500151	FICA	5,762	5,872	5,840	5,779	5,348	(8.42)
100-518100-500152	RETIREMENT	4,934	5,181	5,153	4,948	4,719	(8.42)
100-518100-500154	HEALTH INSURANCE	13,144	13,213	15,747	15,747	28,750	82.57
100-518100-500155	LIFE INSURANCE	71	77	98	98	43	(56.12)
100-518100-500159	LONGEVITY	743	756	0	0	0	0.00
100-518100-500165	WORKERS COMP INS	3,080	2,627	2,397	2,397	2,100	(12.39)
100-518100-500222	ELECTRIC	25,609	25,609	25,993	25,993	26,322	1.27
100-518100-500224	NATURAL GAS	25,000	25,000	25,000	14,000	25,000	0.00
100-518100-500225	TELEPHONE/COMMUNICATIONS	2,025	2,025	2,500	2,500	2,500	0.00
100-518100-500226	WATER SERVICE	3,500	3,500	3,500	3,500	3,500	0.00
100-518100-500240	REPAIR AND MAINTENANCE	30,000	30,000	30,000	30,000	30,000	0.00
100-518100-500350	OPERATING SUPPLIES	14,000	14,000	14,000	14,000	14,000	0.00
100-518100-500380	EQUIPMENT/CAPITAL OUTLAY	22,000	22,000	49,599	26,503	22,000	(55.64)
100-518100-500390	OTHER EXPENSES	0	31,422	0	0	0	0.00
TOTAL EXPENDITURE		224,450	257,288	256,171	234,001	236,086	(7.84)
Totals for dept 518100 - CITY HALL		224,450	257,288	256,171	234,001	236,086	(7.84)
Dept 519200 - EMPLOYEE RELATIONS		2019	2020	2021	2021	2022	2022
Expenditure		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-519200-500161	EAP/125 ADMIN	2,100	2,300	2,300	2,300	2,300	0.00
100-519200-500210	PROFESSIONAL SERVICES	1,200	28,200	5,000	4,400	4,000	(20.00)
100-519200-500335	LEADERSHIP DEVELOPMENT	600	600	600	600	600	0.00
100-519200-500343	AWARDS, SUPPLIES	900	1,875	775	1,328	1,500	93.55
TOTAL EXPENDITURE		4,800	32,975	8,675	8,628	8,400	(3.17)
Totals for dept 519200 - EMPLOYEE RELATIONS		4,800	32,975	8,675	8,628	8,400	(3.17)
Dept 519400 - INSURANCE COSTS		2019	2020	2021	2021	2022	2022
Expenditure		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-519400-500510	PROPERTY INSURANCE	2,646	2,974	3,119	3,119	3,130	0.35
100-519400-500512	LIABILITY INSURANCE	4,583	4,642	5,328	5,328	3,280	(38.44)
100-519400-500520	SURETY BONDS	605	750	652	450	653	0.15
TOTAL EXPENDITURE		7,834	8,366	9,099	8,897	7,063	(22.38)
Totals for dept 519400 - INSURANCE COSTS		7,834	8,366	9,099	8,897	7,063	(22.38)

CITY OF CEDARBURG BUDGET

		2019	2020	2021	2021	2022	2022
		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
<b>Dept 522100 - POLICE STATION</b>							
100-522100-500111	SALARIES	20,283	20,689	20,899	26,449	15,426	(26.19)
100-522100-500112	OVERTIME	400	400	400	0	400	0.00
100-522100-500135	SICK PAY OUT	235	235	278	0	278	0.00
100-522100-500151	FICA	1,637	1,670	1,651	2,020	1,731	4.85
100-522100-500152	RETIREMENT	1,386	1,458	1,438	1,743	1,003	(30.25)
100-522100-500154	HEALTH INSURANCE	3,611	3,645	4,194	4,194	12,475	197.45
100-522100-500155	LIFE INSURANCE	24	24	25	0	0	(100.00)
100-522100-500159	LONGEVITY	479	504	0	0	0	0.00
100-522100-500165	WORKERS COMP INS	852	703	677	677	680	0.44
100-522100-500222	ELECTRIC	28,591	29,305	30,037	29,000	30,488	1.50
100-522100-500224	NATURAL GAS	12,000	12,120	12,241	12,241	12,241	0.00
100-522100-500226	WATER SERVICE	1,270	1,346	1,413	1,413	1,413	0.00
100-522100-500240	REPAIR AND MAINTENANCE	20,000	20,000	20,000	40,000	22,000	10.00
100-522100-500340	MAINTENANCE SUPPLIES	4,500	4,500	4,500	4,000	4,500	0.00
100-522100-500510	PROPERTY INSURANCE	1,310	1,533	1,703	1,703	1,703	0.00
<b>TOTAL EXPENDITURE</b>		<b>96,578</b>	<b>98,132</b>	<b>99,456</b>	<b>123,440</b>	<b>104,338</b>	<b>4.91</b>
<b>Totals for dept 522100 - POLICE STATION</b>		<b>96,578</b>	<b>98,132</b>	<b>99,456</b>	<b>123,440</b>	<b>104,338</b>	<b>4.91</b>
		2019	2020	2021	2021	2022	2022
<b>Dept 522110 - POLICE ADMINISTRATION</b>							
Expenditure		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-522110-500111	SALARIES	205,731	209,638	222,269	222,269	110,932	(50.09)
100-522110-500112	OVERTIME	4,129	5,000	5,000	5,000	5,000	0.00
100-522110-500122	OFFICE/DISPATCHERS	393,175	412,970	432,964	432,967	445,967	3.00
100-522110-500134	HOLIDAY PAY	13,294	13,559	13,930	13,930	14,348	3.00
100-522110-500135	SICK PAY OUT	5,990	5,768	3,491	3,491	60,708	1,638.99
100-522110-500151	FICA	48,595	50,516	51,841	51,841	44,328	(14.49)
100-522110-500152	RETIREMENT	49,444	54,456	56,397	56,397	43,646	(22.61)
100-522110-500154	HEALTH INSURANCE	159,649	133,304	141,550	141,550	128,667	(9.10)
100-522110-500155	LIFE INSURANCE	247	247	174	174	48	(72.41)
100-522110-500159	LONGEVITY	12,904	13,408	0	0	0	0.00
100-522110-500165	WORKERS COMP INS	6,065	6,233	6,899	6,899	3,620	(47.53)
100-522110-500212	ATTORNEY/CONSULTANT	15,000	15,000	15,000	18,000	18,000	20.00
100-522110-500213	ANIMAL POUND	1,500	1,500	1,500	1,500	1,500	0.00
100-522110-500225	TELEPHONE/COMMUNICATIONS	29,000	29,000	29,000	33,780	31,000	6.90
100-522110-500240	REPAIR AND MAINTENANCE	46,000	46,000	46,000	57,000	48,000	4.35
100-522110-500310	OFFICE SUPPLIES	6,500	6,500	6,500	6,500	6,500	0.00
100-522110-500313	PRINTING-NEWSLETTERS, ETC	3,500	3,500	3,500	1,257	3,500	0.00
100-522110-500320	PROF PUBLICATIONS AND DUES	1,250	1,250	1,250	750	1,250	0.00
100-522110-500330	TRAVEL & TRAINING	4,500	4,500	4,500	6,123	4,500	0.00
100-522110-500346	UNIFORMS	3,700	3,700	3,700	2,241	3,700	0.00
100-522110-500347	SUPPLIES AND EXPENSES	300	300	300	366	300	0.00
100-522110-500380	EQUIPMENT/CAPITAL OUTLAY	2,500	2,500	2,500	3,400	3,000	20.00
100-522110-500390	OTHER EXPENSES	2,000	2,000	2,000	2,000	2,000	0.00
100-522110-500512	LIABILITY INSURANCE	20,233	22,157	21,413	21,413	14,905	(30.39)
<b>TOTAL EXPENDITURE</b>		<b>1,035,206</b>	<b>1,043,006</b>	<b>1,071,678</b>	<b>1,088,848</b>	<b>995,419</b>	<b>(7.12)</b>
<b>Totals for dept 522110 - POLICE ADMINISTRATION</b>		<b>1,035,206</b>	<b>1,043,006</b>	<b>1,071,678</b>	<b>1,088,848</b>	<b>995,419</b>	<b>(7.12)</b>
		2019	2020	2021	2021	2022	2022
<b>Dept 522120 - POLICE PATROL DIVISION</b>							
Expenditure		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-522120-500111	SALARIES	1,301,004	1,426,736	1,400,187	1,320,187	1,525,449	8.95
100-522120-500112	OVERTIME	48,480	51,253	52,175	61,174	53,740	3.00
100-522120-500123	CROSSING GUARDS	36,553	46,700	46,685	46,685	46,683	0.00
100-522120-500129	BILLABLE WAGES	(10,000)	(75,000)	(75,000)	(75,000)	(75,000)	0.00
100-522120-500134	HOLIDAY PAY	59,273	62,663	63,790	63,790	65,704	3.00
100-522120-500135	SICK PAY OUT	4,049	2,259	1,503	1,503	2,764	83.90
100-522120-500151	FICA	111,116	118,513	120,292	120,292	130,163	8.21
100-522120-500152	RETIREMENT	150,010	174,777	177,576	177,576	185,255	4.32
100-522120-500154	HEALTH INSURANCE	260,047	293,840	379,293	379,293	452,003	19.17
100-522120-500155	LIFE INSURANCE	204	187	177	187	223	25.99
100-522120-500159	LONGEVITY	13,141	10,852	8,106	8,106	8,122	0.20
100-522120-500165	WORKERS COMP INS	41,621	41,837	43,347	43,347	42,156	(2.75)
100-522120-500240	REPAIR AND MAINTENANCE	20,000	20,000	20,000	20,000	20,000	0.00
100-522120-500330	TRAVEL & TRAINING	16,000	16,000	16,000	25,401	16,000	0.00
100-522120-500346	UNIFORMS	12,200	12,000	12,000	17,000	14,000	16.67
100-522120-500347	SUPPLIES AND EXPENSES	5,500	5,500	5,500	13,500	5,500	0.00
100-522120-500351	GAS AND OIL EXPENSE	25,000	25,000	25,000	33,740	27,000	8.00
100-522120-500352	K-9 UNIT EXPENSE	7,000	3,000	3,000	3,500	3,000	0.00
100-522120-500380	EQUIPMENT/CAPITAL OUTLAY	25,000	25,000	25,000	28,039	25,000	0.00
100-522120-500390	OTHER EXPENSES	500	500	500	1,200	500	0.00
100-522120-500510	PROPERTY INSURANCE	3,401	3,997	3,906	3,506	3,311	(15.23)
<b>TOTAL EXPENDITURE</b>		<b>2,130,099</b>	<b>2,265,614</b>	<b>2,329,037</b>	<b>2,293,026</b>	<b>2,551,573</b>	<b>9.55</b>
<b>Totals for dept 522120 - POLICE PATROL DIVISION</b>		<b>2,130,099</b>	<b>2,265,614</b>	<b>2,329,037</b>	<b>2,293,026</b>	<b>2,551,573</b>	<b>9.55</b>

CITY OF CEDARBURG BUDGET

		2019	2020	2021	2021	2022	2022
Dept 522130 - POLICE INVESTIGATIVE DIVISION		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-522130-500111	SALARIES	178,476	184,709	189,957	189,957	195,836	3.09
100-522130-500112	OVERTIME	5,519	5,629	2,894	1,000	2,980	2.97
100-522130-500129	BILLABLE WAGES	(1,500)	(1,500)	(1,500)	(2,052)	(1,500)	0.00
100-522130-500134	HOLIDAY PAY	3,568	3,639	1,351	1,351	1,391	2.96
100-522130-500135	SICK PAY OUT	0	0	0	0	1,105	0.00
100-522130-500151	FICA	14,401	14,901	14,779	14,779	15,206	2.89
100-522130-500152	RETIREMENT	20,018	22,867	22,681	22,681	23,657	4.30
100-522130-500154	HEALTH INSURANCE	43,364	43,446	35,366	35,366	40,161	13.56
100-522130-500155	LIFE INSURANCE	36	35	18	18	20	11.11
100-522130-500159	LONGEVITY	2,184	2,310	488	488	551	12.91
100-522130-500165	WORKERS COMP INS	5,634	5,318	5,367	5,367	4,969	(7.42)
100-522130-500210	PROFESSIONAL SERVICES	2,500	2,500	2,500	5,000	2,500	0.00
100-522130-500235	OPERATING EXPENSES	0	3,000	0	0	0	0.00
100-522130-500310	OFFICE SUPPLIES	3,000	0	3,000	2,500	3,500	16.67
100-522130-500330	TRAVEL & TRAINING	2,000	2,000	2,000	2,191	2,000	0.00
100-522130-500346	UNIFORMS	1,250	1,250	1,250	1,250	1,250	0.00
TOTAL EXPENDITURE		280,450	290,104	280,151	279,896	293,626	4.81
Totals for dept 522130 - POLICE INVESTIGATIVE DIVISION		280,450	290,104	280,151	279,896	293,626	4.81

		2019	2020	2021	2021	2022	2022
Dept 522230 - FIRE STATION		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-522230-500111	SALARIES	53,552	113,287	130,459	118,000	206,028	57.93
100-522230-500112	OVERTIME	0	2,500	5,000	1,000	5,000	0.00
100-522230-500125	PART TIME SALARIES/SEASONAL	54,101	53,061	54,652	54,652	56,292	3.00
100-522230-500151	FICA	8,235	10,464	14,543	13,284	20,450	40.62
100-522230-500152	RETIREMENT	27,596	29,739	43,580	48,052	48,154	10.50
100-522230-500154	HEALTH INSURANCE	21,240	31,854	73,399	36,052	62,493	(14.86)
100-522230-500155	LIFE INSURANCE	0	0	0	3	1	0.00
100-522230-500165	WORKERS COMP INS	8,171	5,083	8,168	8,168	9,469	15.93
100-522230-500222	ELECTRIC	17,000	17,000	17,000	17,000	17,000	0.00
100-522230-500224	NATURAL GAS	12,000	12,000	12,000	10,000	12,000	0.00
100-522230-500225	TELEPHONE/COMMUNICATIONS	800	800	1,200	2,500	2,000	66.67
100-522230-500226	WATER SERVICE	3,000	3,000	3,000	3,800	3,000	0.00
100-522230-500235	OPERATING EXPENSES	213,500	217,500	217,500	217,500	217,500	0.00
100-522230-500240	REPAIR AND MAINTENANCE	11,000	15,000	22,011	20,000	15,000	(31.85)
100-522230-500290	MAINT/CONTRACTED SERVICES	1,500	1,500	1,500	1,500	1,500	0.00
100-522230-500510	PROPERTY INSURANCE	36,612	38,146	37,879	37,879	44,717	18.05
100-522230-500512	LIABILITY INSURANCE	2,359	1,353	2,221	2,221	1,834	(17.42)
TOTAL EXPENDITURE		470,666	552,287	644,112	591,611	722,438	12.16
Totals for dept 522230 - FIRE STATION		470,666	552,287	644,112	591,611	722,438	12.16

CITY OF CEDARBURG BUDGET

	2019	2020	2021	2021	2022	2022
Dept 522310 - BUILDING INSPECTION	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-522310-500111 SALARIES	105,485	107,586	109,293	109,293	112,583	3.01
100-522310-500151 FICA	8,137	8,303	8,361	8,361	8,613	3.01
100-522310-500152 RETIREMENT	6,967	7,326	7,377	7,377	7,318	(0.80)
100-522310-500154 HEALTH INSURANCE	29,640	29,656	32,114	32,114	34,124	6.26
100-522310-500155 LIFE INSURANCE	59	61	77	77	82	6.49
100-522310-500159 LONGEVITY	882	945	0	0	0	0.00
100-522310-500165 WORKERS COMP INS	2,705	2,383	2,174	2,174	2,145	(1.33)
100-522310-500210 PROFESSIONAL SERVICES	3,000	5,000	5,000	5,000	5,000	0.00
100-522310-500225 TELEPHONE/COMMUNICATIONS	650	700	1,000	1,641	1,356	35.60
100-522310-500310 OFFICE SUPPLIES	2,400	2,400	2,800	3,254	2,800	0.00
100-522310-500330 TRAVEL & TRAINING	500	500	500	80	500	0.00
100-522310-500351 GAS AND OIL EXPENSE	1,700	1,700	1,700	2,140	1,700	0.00
100-522310-500512 LIABILITY INSURANCE	924	979	956	956	657	(31.28)
TOTAL EXPENDITURE	163,049	167,539	171,352	172,467	176,878	3.22
Totals for dept 522310 - BUILDING INSPECTION	163,049	167,539	171,352	172,467	176,878	3.22
Dept 522360 - WEIGHTS & MEASURES INSPECTION	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-522360-500214 WEIGHTS AND MEASURES INSPECT	2,000	2,000	2,000	2,000	2,000	0.00
TOTAL EXPENDITURE	2,000	2,000	2,000	2,000	2,000	0.00
Totals for dept 522360 - WEIGHTS & MEASURES INSPECTION	2,000	2,000	2,000	2,000	2,000	0.00
Dept 522410 - EMERGENCY MANAGEMENT	2019	2020	2021	2021	2022	2022
Expenditure	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-522410-500165 WORKERS COMP INS	250	100	55	41	55	0.00
100-522410-500220 INTERNET	0	1,620	1,620	1,625	1,650	1.85
100-522410-500222 ELECTRIC	900	800	820	1,300	975	18.90
100-522410-500224 NATURAL GAS	1,250	1,200	1,212	700	1,200	(0.99)
100-522410-500225 TELEPHONE/COMMUNICATIONS	1,250	1,500	1,500	1,500	1,500	0.00
100-522410-500226 WATER SERVICE	420	500	525	525	525	0.00
100-522410-500239 SIREN MAINT	2,500	2,000	2,000	1,450	1,750	(12.50)
100-522410-500240 REPAIR AND MAINTENANCE	2,500	2,000	2,000	10,546	1,800	(10.00)
100-522410-500290 MAINT/CONTRACTED SERVICES	500	500	500	325	500	0.00
100-522410-500310 OFFICE SUPPLIES	0	800	800	212	800	0.00
100-522410-500316 RADIO EQUIPMENT	2,450	2,000	2,000	100	2,000	0.00
100-522410-500330 TRAVEL & TRAINING	1,500	2,000	2,000	37	2,000	0.00
100-522410-500340 MAINTENANCE SUPPLIES	500	700	700	575	700	0.00
100-522410-500343 AWARDS, SUPPLIES	800	800	800	100	800	0.00
100-522410-500346 UNIFORMS	1,200	1,200	1,200	539	1,200	0.00
100-522410-500350 OPERATING SUPPLIES	2,000	3,000	1,000	1,200	3,000	200.00
100-522410-500351 GAS AND OIL EXPENSE	750	2,000	500	500	2,000	300.00
100-522410-500380 EQUIPMENT/CAPITAL OUTLAY	4,000	3,000	6,500	6,500	3,000	(53.85)
100-522410-500510 PROPERTY INSURANCE	1,297	1,527	1,561	1,561	1,562	0.06
TOTAL EXPENDITURE	24,067	27,247	27,293	29,336	27,017	(1.01)
Totals for dept 522410 - EMERGENCY MANAGEMENT	24,067	27,247	27,293	29,336	27,017	(1.01)

CITY OF CEDARBURG BUDGET

		2019	2020	2021	2021	2022	2022
Dept 533110 - ENGINEERING/PW ADMINISTRATION		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-533110-500111	SALARIES	119,881	112,450	97,941	97,941	102,016	4.16
100-533110-500135	SICK PAY OUT	7,616	580	30,515	31,898	0	(100.00)
100-533110-500151	FICA	9,941	8,726	9,827	7,492	7,804	(20.59)
100-533110-500152	RETIREMENT	8,013	7,661	6,611	6,611	6,631	0.30
100-533110-500154	HEALTH INSURANCE	22,561	20,797	28,360	18,125	8,069	(71.55)
100-533110-500155	LIFE INSURANCE	147	108	15	28	25	66.67
100-533110-500159	LONGEVITY	2,457	1,040	0	0	0	0.00
100-533110-500165	WORKERS COMP INS	3,458	2,991	3,192	3,192	2,230	(30.14)
100-533110-500210	PROFESSIONAL SERVICES	16,500	25,500	18,000	62,795	18,000	0.00
100-533110-500225	TELEPHONE/COMMUNICATIONS	500	1,000	1,000	1,115	1,100	10.00
100-533110-500310	OFFICE SUPPLIES	400	400	400	446	500	25.00
100-533110-500318	GIS MAPPING	10,400	10,000	7,000	6,000	7,000	0.00
100-533110-500320	PROF PUBLICATIONS AND DUES	900	950	950	950	1,000	5.26
100-533110-500330	TRAVEL & TRAINING	1,300	1,350	1,350	1,350	1,350	0.00
100-533110-500350	OPERATING SUPPLIES	1,100	1,100	1,100	802	1,100	0.00
100-533110-500351	GAS AND OIL EXPENSE	1,000	1,000	1,000	1,000	1,000	0.00
100-533110-500380	EQUIPMENT/CAPITAL OUTLAY	800	800	800	300	800	0.00
100-533110-500512	LIABILITY INSURANCE	7,216	7,663	7,012	7,012	4,952	(29.38)
TOTAL EXPENDITURE		214,190	204,116	215,073	247,057	163,577	(23.94)
Totals for dept 533110 - ENGINEERING/PW ADMINISTRATION		214,190	204,116	215,073	247,057	163,577	(23.94)



CITY OF CEDARBURG BUDGET

		2019	2020	2021	2021	2022	2022
Dept 533210 - GARAGE-PUBLIC WORKS CREW		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-533210-500111	SALARIES	75,526	77,047	78,405	86,008	80,767	3.01
100-533210-500112	OVERTIME	1,050	1,050	1,050	3,879	1,600	52.38
100-533210-500125	PART TIME SALARIES/SEASONAL	4,500	4,500	4,500	2,573	4,500	0.00
100-533210-500151	FICA	6,270	6,391	6,423	6,553	6,645	3.46
100-533210-500152	RETIREMENT	5,073	5,335	5,363	6,045	5,354	(0.17)
100-533210-500154	HEALTH INSURANCE	21,240	21,236	21,834	21,834	23,214	6.32
100-533210-500155	LIFE INSURANCE	0	0	0	10	0	0.00
100-533210-500159	LONGEVITY	882	945	0	0	0	0.00
100-533210-500165	WORKERS COMP INS	2,939	2,861	2,636	2,636	2,610	(0.99)
100-533210-500210	PROFESSIONAL SERVICES	700	700	700	1,987	700	0.00
100-533210-500222	ELECTRIC	24,400	24,400	24,400	20,000	24,000	(1.64)
100-533210-500224	NATURAL GAS	11,500	11,500	11,500	8,000	11,500	0.00
100-533210-500225	TELEPHONE/COMMUNICATIONS	7,100	7,100	7,100	7,100	7,100	0.00
100-533210-500226	WATER SERVICE	10,000	10,000	10,000	7,000	7,000	(30.00)
100-533210-500240	REPAIR AND MAINTENANCE	0	0	1,500	500	1,500	0.00
100-533210-500326	FUEL SYSTEM MAINTENANCE	8,000	1,500	0	0	0	0.00
100-533210-500330	TRAVEL & TRAINING	3,200	2,200	2,900	600	2,900	0.00
100-533210-500350	OPERATING SUPPLIES	31,350	38,121	32,500	36,706	32,500	0.00
100-533210-500351	GAS AND OIL EXPENSE	55,000	55,000	65,000	65,000	65,000	0.00
100-533210-500353	MAINTENANCE PARTS	51,000	75,000	75,000	100,000	80,000	6.67
100-533210-500380	EQUIPMENT/CAPITAL OUTLAY	5,000	7,000	6,500	4,000	6,500	0.00
100-533210-500510	PROPERTY INSURANCE	34,033	35,806	36,323	36,323	34,371	(5.37)
TOTAL EXPENDITURE		358,763	387,692	393,634	416,754	397,761	1.05
Totals for dept 533210 - GARAGE-PUBLIC WORKS CREW		358,763	387,692	393,634	416,754	397,761	1.05
Dept 533311 - STREET IMPROVEMENTS		2019	2020	2021	2021	2022	2022
Expenditure		AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
		BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-533311-500111	SALARIES	349,842	356,806	362,485	362,485	388,388	7.15
100-533311-500112	OVERTIME	45,500	45,500	45,500	45,500	45,500	0.00
100-533311-500125	PART TIME SALARIES/SEASONAL	6,900	6,900	6,900	7,201	6,900	0.00
100-533311-500135	SICK PAY OUT	2,934	2,963	3,008	3,008	2,517	(16.32)
100-533311-500151	FICA	31,767	32,341	31,969	31,969	33,913	6.08
100-533311-500152	RETIREMENT	26,555	27,870	27,539	27,539	28,366	3.00
100-533311-500154	HEALTH INSURANCE	180,972	181,229	230,106	230,106	248,879	8.16
100-533311-500155	LIFE INSURANCE	35	76	94	94	111	18.09
100-533311-500159	LONGEVITY	10,080	10,584	0	0	0	0.00
100-533311-500165	WORKERS COMP INS	16,376	14,504	12,122	12,122	12,679	4.59
100-533311-500210	PROFESSIONAL SERVICES	750	750	750	750	750	0.00
100-533311-500240	REPAIR AND MAINTENANCE	45,500	49,500	45,500	45,500	45,500	0.00
100-533311-500350	OPERATING SUPPLIES	5,400	5,000	4,000	4,000	4,000	0.00
100-533311-500363	SIGNS	10,473	9,473	9,000	13,000	11,000	22.22
TOTAL EXPENDITURE		733,084	743,496	778,973	783,274	828,503	6.36
Totals for dept 533311 - STREET IMPROVEMENTS		733,084	743,496	778,973	783,274	828,503	6.36

CITY OF CEDARBURG BUDGET

	2019	2020	2021	2021	2022	2022
	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Dept 533410 - STREETS INELIGIBLE	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
Expenditure						
100-533410-500240 REPAIR AND MAINTENANCE	0	20,000	20,000	20,000	0	(100.00)
100-533410-500530 MAINTENANCE	5,450	4,200	4,300	4,300	4,500	4.65
TOTAL EXPENDITURE	5,450	24,200	24,300	24,300	4,500	(81.48)
Totals for dept 533410 - STREETS INELIGIBLE	5,450	24,200	24,300	24,300	4,500	(81.48)
	2019	2020	2021	2021	2022	2022
	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Dept 533420 - STREET LIGHTING	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
Expenditure						
100-533420-500222 ELECTRIC	270,000	270,000	251,888	251,888	251,705	(0.07)
TOTAL EXPENDITURE	270,000	270,000	251,888	251,888	251,705	(0.07)
Totals for dept 533420 - STREET LIGHTING	270,000	270,000	251,888	251,888	251,705	(0.07)
	2019	2020	2021	2021	2022	2022
	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Dept 533421 - TRAFFIC SIGNALS	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
Expenditure						
100-533421-500222 ELECTRIC	3,150	3,150	3,150	3,150	3,150	0.00
100-533421-500240 REPAIR AND MAINTENANCE	5,000	5,000	6,000	6,000	8,000	33.33
TOTAL EXPENDITURE	8,150	8,150	9,150	9,150	11,150	21.86
Totals for dept 533421 - TRAFFIC SIGNALS	8,150	8,150	9,150	9,150	11,150	21.86
	2019	2020	2021	2021	2022	2022
	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Dept 533440 - STORM SEWERS	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
Expenditure						
100-533440-500111 SALARIES	112,880	134,507	137,528	50,000	134,050	(2.53)
100-533440-500112 OVERTIME	1,000	1,000	1,000	500	1,000	0.00
100-533440-500151 FICA	10,165	10,366	10,597	3,863	10,331	(2.51)
100-533440-500152 RETIREMENT	8,704	9,147	9,351	3,409	8,778	(6.13)
100-533440-500154 HEALTH INSURANCE	5,310	5,309	5,459	7,000	0	(100.00)
100-533440-500155 LIFE INSURANCE	0	2	2	0	0	(100.00)
100-533440-500165 WORKERS COMP INS	5,226	4,656	4,349	4,349	4,229	(2.76)
100-533440-500240 REPAIR AND MAINTENANCE	32,000	30,000	36,000	36,000	36,000	0.00
100-533440-500295 STREET SWEEPING	15,790	15,000	15,000	8,000	15,000	0.00
100-533440-500323 STATE OF WI FEES	1,500	1,500	1,500	1,500	1,500	0.00
TOTAL EXPENDITURE	192,575	211,487	220,786	114,621	210,888	(4.48)
Totals for dept 533440 - STORM SEWERS	192,575	211,487	220,786	114,621	210,888	(4.48)

CITY OF CEDARBURG BUDGET

	2019	2020	2021	2021	2022	2022
Dept 533450 - SNOW & ICE CONTROL	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-533450-500209 PROFESSIONAL SERVICES-SEASONAL	4,000	4,000	4,000	0	4,000	0.00
100-533450-500210 PROFESSIONAL SERVICES	12,000	12,000	12,000	8,000	12,000	0.00
100-533450-500340 MAINTENANCE SUPPLIES	18,323	9,700	7,200	9,136	7,200	0.00
100-533450-500380 EQUIPMENT/CAPITAL OUTLAY	4,000	4,000	4,000	4,000	4,000	0.00
100-533450-500450 SNOW AND ICE MATERIALS	95,000	109,000	110,000	110,000	115,000	4.55
TOTAL EXPENDITURE	133,323	138,700	137,200	131,136	142,200	3.64
Totals for dept 533450 - SNOW & ICE CONTROL	133,323	138,700	137,200	131,136	142,200	3.64
Dept 533710 - SOLID WASTE COLLECTIONS	2019	2020	2021	2021	2022	2022
Expenditure	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-533710-500290 MAINT/CONTRACTED SERVICES	435,066	461,820	485,616	485,616	509,610	4.94
100-533710-500297 REFUSE COLLECTION	0	0	0	75	0	0.00
TOTAL EXPENDITURE	435,066	461,820	485,616	485,691	509,610	4.94
Totals for dept 533710 - SOLID WASTE COLLECTIONS	435,066	461,820	485,616	485,691	509,610	4.94
Dept 533720 - GROUNDWATER MONITORING	2019	2020	2021	2021	2022	2022
Expenditure	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-533720-500290 MAINT/CONTRACTED SERVICES	6,500	6,500	6,500	6,500	6,500	0.00
TOTAL EXPENDITURE	6,500	6,500	6,500	6,500	6,500	0.00
Totals for dept 533720 - GROUNDWATER MONITORING	6,500	6,500	6,500	6,500	6,500	0.00
Dept 533730 - RECYCLING	2019	2020	2021	2021	2022	2022
Expenditure	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-533730-500111 SALARIES	92,539	94,380	95,316	82,402	90,570	(4.98)
100-533730-500112 OVERTIME	1,700	500	600	2,262	600	0.00
100-533730-500151 FICA	7,209	7,258	7,338	6,407	6,975	(4.95)
100-533730-500152 RETIREMENT	6,068	6,404	6,474	5,708	5,926	(8.46)
100-533730-500155 LIFE INSURANCE	0	0	0	4	0	0.00
100-533730-500165 WORKERS COMP INS	3,705	3,260	2,014	2,014	2,910	44.49
100-533730-500240 REPAIR AND MAINTENANCE	0	0	4,000	1,000	4,000	0.00
100-533730-500290 MAINT/CONTRACTED SERVICES	207,747	220,416	220,782	220,782	229,034	3.74
100-533730-500344 RECYCLING EXPENSES	2,000	2,000	2,400	500	2,400	0.00
TOTAL EXPENDITURE	320,968	334,218	338,924	321,079	342,415	1.03
Totals for dept 533730 - RECYCLING	320,968	334,218	338,924	321,079	342,415	1.03
Dept 533740 - WEED CONTROL	2019	2020	2021	2021	2022	2022
Expenditure	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-533740-500290 MAINT/CONTRACTED SERVICES	1,000	1,000	1,000	0	0	(100.00)
TOTAL EXPENDITURE	1,000	1,000	1,000	0	0	(100.00)
Totals for dept 533740 - WEED CONTROL	1,000	1,000	1,000	0	0	(100.00)

CITY OF CEDARBURG BUDGET

	2019	2020	2021	2021	2022	2022
Dept 555140 - SENIOR CENTER	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-555140-500121 PART TIME SALARIES	57,837	56,100	57,816	45,100	43,226	(25.24)
100-555140-500135 SICK PAY OUT	408	0	0	0	0	0.00
100-555140-500151 FICA	4,360	4,292	4,336	3,450	3,307	(23.73)
100-555140-500152 RETIREMENT	2,513	2,329	1,951	1,158	0	(100.00)
100-555140-500154 HEALTH INSURANCE	327	0	0	0	0	0.00
100-555140-500165 WORKERS COMP INS	107	91	96	96	71	(26.04)
100-555140-500210 PROFESSIONAL SERVICES	7,500	7,500	6,500	6,500	6,500	0.00
100-555140-500225 TELEPHONE/COMMUNICATIONS	325	325	325	200	300	(7.69)
100-555140-500310 OFFICE SUPPLIES	2,000	2,000	2,000	1,000	2,000	0.00
100-555140-500313 PRINTING-NEWSLETTERS, ETC	1,000	1,000	600	0	300	(50.00)
100-555140-500330 TRAVEL & TRAINING	1,200	1,200	900	120	450	(50.00)
100-555140-500390 OTHER EXPENSES	41,000	28,000	26,000	12,740	35,000	34.62
100-555140-500510 PROPERTY INSURANCE	1,511	1,768	1,964	1,964	1,964	0.00
100-555140-500512 LIABILITY INSURANCE	504	474	506	506	252	(50.20)
TOTAL EXPENDITURE	120,592	105,079	102,994	72,834	93,370	(9.34)
Totals for dept 555140 - SENIOR CENTER	120,592	105,079	102,994	72,834	93,370	(9.34)
Dept 555145 - SENIOR/HANDICAP VAN	2019	2020	2021	2021	2022	2022
Expenditure	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-555145-500225 TELEPHONE/COMMUNICATIONS	50	50	85	30	60	(29.41)
100-555145-500240 REPAIR AND MAINTENANCE	500	500	500	904	400	(20.00)
100-555145-500351 GAS AND OIL EXPENSE	2,100	2,100	2,000	1,325	1,500	(25.00)
100-555145-500510 PROPERTY INSURANCE	279	252	249	249	255	2.41
TOTAL EXPENDITURE	2,929	2,902	2,834	2,508	2,215	(21.84)
Totals for dept 555145 - SENIOR/HANDICAP VAN	2,929	2,902	2,834	2,508	2,215	(21.84)

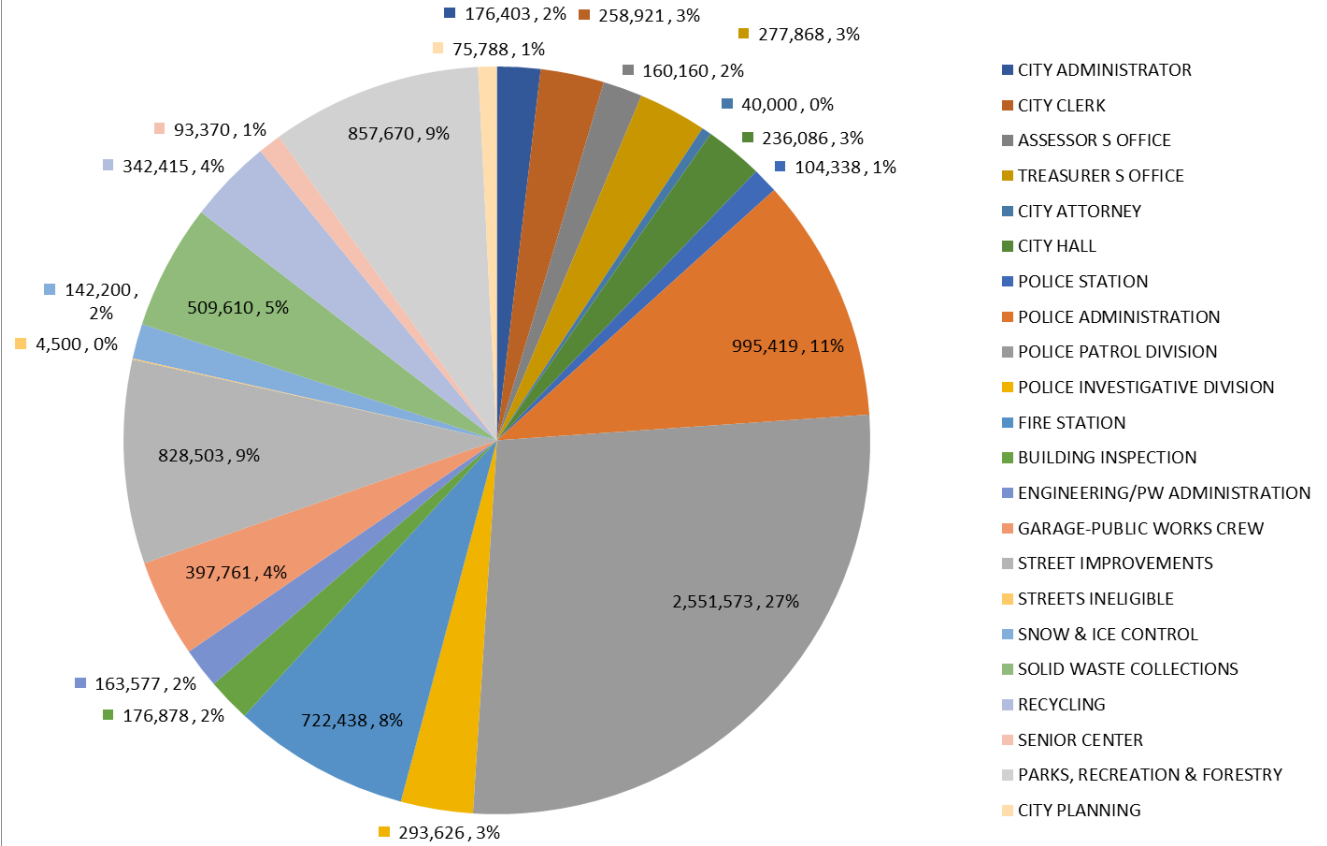
CITY OF CEDARBURG BUDGET

	2019	2020	2021	2021	2022	2022
Dept 555220 - CELEBRATIONS	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-555220-500111 SALARIES	20,000	20,000	20,000	23,785	20,000	0.00
100-555220-500112 OVERTIME	4,000	4,000	4,000	5,984	4,000	0.00
100-555220-500151 FICA	2,027	1,836	1,836	2,277	1,836	0.00
100-555220-500152 RETIREMENT	1,608	1,620	1,620	1,974	1,560	(3.70)
100-555220-500210 PROFESSIONAL SERVICES	3,000	500	500	0	500	0.00
100-555220-500347 SUPPLIES AND EXPENSES	7,950	10,500	10,500	17,583	10,500	0.00
100-555220-500390 OTHER EXPENSES	7,000	7,000	7,000	7,000	7,000	0.00
TOTAL EXPENDITURE	45,585	45,456	45,456	58,603	45,396	(0.13)
Totals for dept 555220 - CELEBRATIONS	45,585	45,456	45,456	58,603	45,396	(0.13)
Dept 555510 - PARKS, RECREATION & FORESTRY	2019	2020	2021	2021	2022	2022
Expenditure	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-555510-500111 SALARIES	398,216	359,298	361,941	364,866	377,244	4.23
100-555510-500112 OVERTIME	14,211	14,211	14,211	6,000	14,211	0.00
100-555510-500125 PART TIME SALARIES/SEASONAL	50,000	0	40,000	38,781	40,000	0.00
100-555510-500128 MAINT/PW SALARIES	0	40,000	0	0	0	0.00
100-555510-500151 FICA	34,057	31,778	31,836	32,429	33,006	3.68
100-555510-500152 RETIREMENT	25,885	25,339	24,431	25,106	25,445	4.15
100-555510-500154 HEALTH INSURANCE	72,321	72,421	47,491	50,100	81,443	71.49
100-555510-500155 LIFE INSURANCE	41	71	68	67	76	11.76
100-555510-500159 LONGEVITY	1,764	1,890	0	0	0	0.00
100-555510-500165 WORKERS COMP INS	18,184	16,273	13,818	13,818	13,692	(0.91)
100-555510-500210 PROFESSIONAL SERVICES	2,500	2,500	2,500	500	2,500	0.00
100-555510-500220 INTERNET	2,072	3,900	3,900	4,293	3,900	0.00
100-555510-500222 ELECTRIC	18,000	20,000	20,300	17,000	20,605	1.50
100-555510-500224 NATURAL GAS	2,000	2,000	2,000	2,000	2,000	0.00
100-555510-500225 TELEPHONE/COMMUNICATIONS	4,740	4,740	4,740	4,740	4,740	0.00
100-555510-500226 WATER SERVICE	5,800	8,000	8,500	10,274	8,500	0.00
100-555510-500240 REPAIR AND MAINTENANCE	62,075	54,900	59,400	49,575	54,900	(7.58)
100-555510-500241 VANDALISM & REPAIR	800	800	800	0	800	0.00
100-555510-500243 FIELD MAINTENANCE SUPPLIES	6,000	4,500	4,500	3,461	4,500	0.00
100-555510-500290 MAINT/CONTRACTED SERVICES	88,645	75,000	108,000	96,250	108,000	0.00
100-555510-500310 OFFICE SUPPLIES	2,000	2,000	2,000	200	2,000	0.00
100-555510-500320 PROF PUBLICATIONS AND DUES	1,620	1,620	1,620	1,000	1,620	0.00
100-555510-500330 TRAVEL & TRAINING	5,500	4,900	6,300	5,369	4,900	(22.22)
100-555510-500341 TREES AND SUPPLIES	0	0	30,000	29,040	30,000	0.00
100-555510-500350 OPERATING SUPPLIES	4,200	0	0	0	0	0.00
100-555510-500363 SIGNS	1,000	1,000	0	0	0	0.00
100-555510-500380 EQUIPMENT/CAPITAL OUTLAY	7,500	5,500	5,500	5,500	5,500	0.00
100-555510-500384 LEGACY TREE & BENCH PROGRAM	3,500	3,500	3,500	3,064	3,000	(14.29)
100-555510-500390 OTHER EXPENSES	3,060	6,707	1,560	0	1,560	0.00
100-555510-500510 PROPERTY INSURANCE	8,001	8,792	11,721	11,721	10,868	(7.28)
100-555510-500512 LIABILITY INSURANCE	3,956	4,273	3,851	3,851	2,660	(30.93)
TOTAL EXPENDITURE	847,648	775,913	814,488	779,005	857,670	5.30
Totals for dept 555510 - PARKS, RECREATION & FORESTRY	847,648	775,913	814,488	779,005	857,670	5.30

CITY OF CEDARBURG BUDGET

	2019	2020	2021	2021	2022	2022
Dept 566310 - CITY PLANNING	AMENDED	AMENDED	AMENDED	PROJECTED	COUNCIL APPROVED	COUNCIL APPROVED
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-566310-500210 PROFESSIONAL SERVICES	100,413	102,421	74,978	74,978	74,978	0.00
100-566310-500225 TELEPHONE/COMMUNICATIONS	250	250	250	180	180	(28.00)
100-566310-500310 OFFICE SUPPLIES	200	200	200	200	200	0.00
100-566310-500320 PROF PUBLICATIONS AND DUES	430	430	430	110	430	0.00
100-566310-500330 TRAVEL & TRAINING	200	200	200	0	0	(100.00)
100-566310-500380 EQUIPMENT/CAPITAL OUTLAY	1,000	1,000	1,000	0	0	(100.00)
TOTAL EXPENDITURE	102,493	104,501	77,058	75,468	75,788	(1.65)
Totals for dept 566310 - CITY PLANNING	102,493	104,501	77,058	75,468	75,788	(1.65)
Dept 591000 - RESERVE FOR CONTINGENCY	2019	2020	2021	2021	2022	2022
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-591000-500990 CONTINGENCY RESERVE	0	0	0	0	40,000	0.00
TOTAL EXPENDITURE	0	0	0	0	40,000	0.00
Totals for dept 591000 - RESERVE FOR CONTINGENCY	0	0	0	0	40,000	0.00
Dept 592000 - OPERATING TRANSFERS OUT	2019	2020	2021	2021	2022	2022
Expenditure	BUDGET	BUDGET	BUDGET	ACTIVITY	BUDGET	% CHANGE
100-592000-500702 TRANSFER TO PD DONATION FUND	0	0	0	57,119	0	0.00
100-592000-500704 TRANSFER TO DEBT SERVICE FUND	0	0	220,558	220,558	0	(100.00)
100-592000-500706 TRANSFER TO CAP IMPROVEMENT	252,000	0	483,800	383,800	0	(100.00)
100-592000-500710 TRANSFER TO SWIMMING POOL	24,359	7,944	0	0	0	0.00
100-592000-500712 TRANSFER TO REC PROG SPEC REV	0	0	1,000	1,000	0	(100.00)
100-592000-500923 TRANSFER TO CDBG-RLF	0	0	0	31,807	0	0.00
TOTAL EXPENDITURE	276,359	7,944	705,358	694,284	0	(100.00)
Totals for dept 592000 - OPERATING TRANSFERS OUT	276,359	7,944	705,358	694,284	0	(100.00)
TOTAL APPROPRIATIONS	9,385,275	9,638,929	10,492,851	10,245,641	10,212,563	(2.67)

### Appropriations By Department



## **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**

Property owned by a government which has a monetary value.

### **Audit**

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

### **Balanced Budget**

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

### **Benchmarking Process**

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



## **Bond Anticipation Notes**

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

## **Bonds**

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

## **Budget**

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

## **Budget Message**

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

## **Budget Preparation Calendar**

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

## **Capital**

Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. Capital assets also are called fixed assets. A fixed asset is a tangible object of a long-term character which will continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

## **Capital Budgets**

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

## **Capital Improvement Plan**

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

## **Capital Improvement Program**

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

## Capital Project

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

## Cities & Villages Mutual Insurance Company

An insurance pool formed in 1987 primarily to provide liability insurance and risk services on a more cost-effective basis compared to traditional insurance. The City is a charter member of this 48-city organization. The pool has branched out to provide workers' compensation, auto, and boiler and machinery insurance (see Internal Service Fund).

## Contingency Account

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

## Current Assets

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

## Current Liabilities

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

## Debt Service

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

## Department

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

## Depreciation

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

## Distinguished Budget Presentation Awards Program

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

## Encumbrance

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

## Enterprise Funds

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

## Equalized Value

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

## Estimated Revenue

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

**Expenditures**

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

**Fees, Licenses, and Permits**

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

**Full-Time Equivalent Position**

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

**Fund**

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

**Fund Balance**

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

**Fund Equity**

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

**General Fund**

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

**General Obligation Notes Bonds**

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

**Goal**

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

**Governmental Accounting Standards Board**

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

**Governmental Funds**

Used to account for tax-supported (governmental) activities. Included are General Fund, Special Revenue Funds, Capital Improvements, Debt Service and Tax Incremental Districts.

**Grant**

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

### **Infrastructure Assets**

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

### **Intergovernmental Revenues**

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

### **Internal Service Funds**

Funds established to account for the financing of goods or services provided by one department or other departments within the City. The City uses this fund to account for all insurance expenditures.

### **Levy**

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

### **Major Fund**

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

### **Mission Statement**

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

### **Modified Accrual Basis of Accounting**

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

### **Non-Major Fund**

Does not qualify to be a major fund

### **Objective**

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

### **Operating Budget**

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

### **Operating Budget Impacts**

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

## **Operating Expenditures**

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

## **Other (General Fund)**

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

## **Pavement Surface Evaluation and Rating**

A State approved standard for rating streets.

## **Performance Measurements**

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

## **Policy**

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

## **Products and Services**

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

## **Property Taxes**

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

## **Proprietary Funds**

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

## **Revenue Bonds**

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

## **Risk Management**

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

## **Shared Revenue**

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

## **Special Assessment**

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

## **Special Revenue Funds**

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

### **Target Based Budgeting**

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

### **Tax Incremental District**

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

### **Tax Levy**

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

### **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

<b>A</b>	<b>ADA</b>	<b>A</b> mericans with <b>D</b> isabilities <b>A</b> ct
	<b>ALICE</b>	<b>A</b> lert <b>L</b> ockdown <b>I</b> nform <b>C</b> ounter <b>E</b> vacuate
	<b>APA</b>	<b>A</b> merican <b>P</b> lanning <b>A</b> ssociation
	<b>APWA</b>	<b>A</b> merican <b>P</b> ublic <b>W</b> orks <b>A</b> ssociation
	<b>ASCAP</b>	<b>A</b> merican <b>S</b> ociety of <b>C</b> omposers, <b>A</b> uthors and <b>P</b> erformers
	<b>ASCE</b>	<b>A</b> merican <b>S</b> ociety of <b>C</b> ivil <b>E</b> ngineers
<b>B</b>	<b>BAN</b>	<b>B</b> ond <b>A</b> nticipation <b>N</b> otes
<b>C</b>	<b>CAFR</b>	<b>C</b> omprehensive <b>A</b> nnual <b>F</b> inancial <b>R</b> eport
	<b>CARE</b>	<b>C</b> itizen <b>A</b> ction and <b>R</b> esponse <b>E</b> nured
	<b>CDA</b>	<b>C</b> ommunity <b>D</b> evelopment <b>A</b> uthority
	<b>CDBG</b>	<b>C</b> ommunity <b>D</b> evelopment <b>B</b> lock <b>G</b> rant
	<b>CIP</b>	<b>C</b> apital <b>I</b> mprovement <b>P</b> rogram
	<b>CSM</b>	<b>C</b> ertified <b>S</b> urvey <b>M</b> aps
	<b>CUG</b>	<b>C</b> onditional <b>U</b> se <b>G</b> rants
	<b>CVMIC</b>	<b>C</b> ities & <b>V</b> illages <b>M</b> utual <b>I</b> nsurance <b>C</b> ompany
<b>D</b>	<b>DARE</b>	<b>D</b> rug <b>A</b> buse <b>R</b> esistance <b>E</b> ducation
	<b>DAAT</b>	<b>D</b> efense <b>a</b> nd <b>A</b> rrest <b>T</b> actics
	<b>DMV</b>	<b>D</b> epartment of <b>M</b> otor <b>V</b> ehicles
	<b>DNR</b>	<b>D</b> epartment of <b>N</b> atural <b>R</b> esources
	<b>DRE</b>	<b>D</b> rug <b>R</b> ecognition <b>E</b> xpert
	<b>DTC</b>	<b>D</b> epository <b>T</b> rust <b>C</b> ompany
	<b>DPW</b>	<b>D</b> epartment of <b>P</b> ublic <b>W</b> orks
	<b>E</b>	<b>EAB</b>
<b>EASICAT</b>		<b>E</b> astern <b>S</b> hores <b>I</b> nformation <b>C</b> atalog
<b>EMS</b>		<b>E</b> mergency <b>M</b> edical <b>S</b> ervices
<b>EPA</b>		<b>E</b> nvironmental <b>P</b> rotection <b>A</b> gency
<b>eRETR</b>		<b>E</b> lectronic <b>R</b> eal <b>E</b> state <b>T</b> ransfer <b>R</b> eturn
<b>F</b>	<b>FTE</b>	<b>F</b> ull-Time <b>E</b> quivalent
	<b>FHWA</b>	<b>F</b> ederal <b>H</b> ighway <b>A</b> dministration
<b>G</b>	<b>GAAFR</b>	<b>G</b> overnmental <b>A</b> ccounting, <b>A</b> uditing and <b>F</b> inancial <b>R</b> eporting
	<b>GAAP</b>	<b>G</b> enerally <b>A</b> ccepted <b>A</b> ccounting <b>P</b> inciples
	<b>GASB</b>	<b>G</b> overnmental <b>A</b> ccounting <b>S</b> tandards <b>B</b> oard
	<b>GFOA</b>	<b>G</b> overnment <b>F</b> inance <b>O</b> fficers <b>A</b> ssociation
	<b>GIS</b>	<b>G</b> eographical <b>I</b> nformation <b>S</b> ystems
	<b>GRATE</b>	<b>G</b> overnmental <b>R</b> eporting <b>A</b> wards <b>T</b> hrough <b>E</b> valuation

<b>H</b>	<b>HAVA</b>	<b>Help America Vote Act</b>
<b>I</b>	<b>IAAO</b>	<b>International Association of Assessing Officers</b>
	<b>ICAC</b>	<b>Internet Crimes Against Children</b>
	<b>IIMC</b>	<b>International Institute of Municipal Clerks</b>
<b>J</b>	<b>JETZCO</b>	<b>Joint Extraterritorial Zoning Committee</b>
<b>L</b>	<b>LRIP</b>	<b>Local Road Improvement Program</b>
	<b>LUCA</b>	<b>Local Update of Census Addresses</b>
	<b>LUP</b>	<b>Land Use Plan</b>
	<b>LUST</b>	<b>Leaking Underground Storage Tank</b>
<b>M</b>	<b>MAMEA</b>	<b>Milwaukee Area Municipal Employer Association</b>
	<b>MATC</b>	<b>Milwaukee Area Technical College</b>
	<b>MMC</b>	<b>Master Municipal Clerk</b>
	<b>MMMEA</b>	<b>Mid-Moraine Municipal Engineers Association</b>
	<b>MMSD</b>	<b>Milwaukee Metropolitan Sewerage District</b>
	<b>MTAW</b>	<b>Municipal Treasurer's Association of Wisconsin</b>
<b>N</b>	<b>NIMS</b>	<b>National Incident Management System</b>
<b>P</b>	<b>PASER</b>	<b>Pavement Surface Evaluation and Rating</b>
	<b>PLC</b>	<b>Programmable Logic Controller</b>
	<b>PRP</b>	<b>Primarily Responsible Party</b>
<b>R</b>	<b>RFP</b>	<b>Request for Proposal</b>
<b>S</b>	<b>SCADA</b>	<b>Supervisory Control and Data Acquisition</b>
	<b>SEWAA</b>	<b>Southeastern Wisconsin Assessor's Association</b>
	<b>SMART</b>	<b>Speed Monitoring Awareness Radar Trailer</b>
	<b>SRT</b>	<b>Special Response Team</b>
	<b>SS</b>	<b>Sanitary Sewer</b>
	<b>SVRS</b>	<b>Statewide Voter Registration System</b>
	<b>SWP</b>	<b>Strategic Work Plan</b>
<b>T</b>	<b>TDML</b>	<b>Total Daily Maximum Load</b>
	<b>TID</b>	<b>Tax Incremental District</b>
	<b>TIF</b>	<b>Tax Incremental Financing</b>
<b>U</b>	<b>UWGB</b>	<b>University of Wisconsin Green Bay</b>
	<b>UPS</b>	<b>Uninterrupted Power Supply</b>
<b>V</b>	<b>VFD</b>	<b>Variable Frequency Drive</b>
	<b>VGB</b>	<b>Virginia Graeme Baker</b>



<b>W</b>	<b>WAAO</b>	<b>Wisconsin Association of Assessing Officers</b>
	<b>WAPA</b>	<b>Wisconsin Chapter of American Planning Association</b>
	<b>WASC</b>	<b>Wisconsin Association of Senior Centers</b>
	<b>WCMA</b>	<b>Wisconsin City Management Association</b>
	<b>WCMC</b>	<b>Wisconsin Certified Municipal Clerk</b>
	<b>WCPC</b>	<b>Wisconsin Certified Professional Clerk</b>
	<b>WDMV</b>	<b>Wisconsin Department of Motor Vehicles</b>
	<b>WDNR</b>	<b>Wisconsin Department of Natural Resources</b>
	<b>WDOT</b>	<b>Wisconsin Department of Transportation</b>
	<b>WMCA</b>	<b>Wisconsin Municipal Clerks Association</b>
	<b>WPDES</b>	<b>Wisconsin Pollution Discharge Elimination System</b>
	<b>WPPI</b>	<b>Wisconsin Public Power Incorporated</b>
	<b>WRC</b>	<b>Water Recycling Center</b>
	<b>WRS</b>	<b>Wisconsin Retirement System</b>
	<b>WWTP</b>	<b>Wastewater Treatment Plant</b>