

**TO:** Cambridge Audit and Finance Committee  
**FR:** Mo Hansen, Administrator/Treasurer  
**DT:** October 30, 2014  
**RE:** 2015 Budget Recommendations

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## 2015 Budget Recommendations

This memo serves as a summary of recommendations for the 2015 budget. Your approval of the assembled recommendations will allow me to meet a Monday noon deadline for the publishing of a public hearing notice along with a Proposed Budget as required by Wis. Stat. sec. 65.90.

I need more time to assemble a comprehensive budget document, but the major pieces are in place. We can move forward with the Committee authorizing the drafting of a document which incorporates the recommendations listed below. This step does not eliminate or prevent budget amendments from taking place prior to final consideration by the Village Board.

**THE RECOMMENDATIONS:**

1. FUND 100: GENERAL FUND REVENUE – Outlined in [2014-10-30 meeting handout](#).
2. POSITION COUNT, WAGES AND BENEFITS – Described in [2014-10-27 handout #1](#).
3. DIVISION OF WORK & ALLOCATION OF BENEFITS – As listed below.

DIVISION OF WORK & ALLOCATION OF BENEFITS												
Village	Admin	100%	75%	100%	15%						100%	
	Pub Works					80%		15%		75%		
	Parks					15%		15%		25%		
Water			12.5%		40%		70%	30%	50%			
Sewer			10.0%		40%		20%	30%	40%			
Storm			2.5%		5%	5%	10%	10%	10%			
		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
		CT CLERK	ADMIN/TR EAS	CLERK	UTIL CLERK	PW SUPER	WATER SUPER	WATER/ SEWER	WATER/ SEWER	PW CREW	MUN BLDG	ED Coordinator

4. FUND 100: TRUSTEES, PRESIDENT AND ADMIN, ELECTIONS, AUDIT SERVICES, and MUNICIPAL BUILDING AND OTHER GENERAL GOVERNMENT WITH THE EXCEPTIONS BELOW – 2014 levels.
5. FUND 100: PROPERTY & LIABILITY INSURANCE – 2014 levels plus 2%.
6. FUND 100: LEGAL WORK – Reduction from 2014 budgeted figure of \$8,000 to \$5,000 for 2015.
7. FUND 100: COURTS – With expenses split with Deerfield. [NET FIGURES -- 2015 - \$10,094; 2014 Budgeted \$9,609]
8. FUND 100: LAW ENFORCEMENT – With costs allocated per the contract. [NET FIGURES -- 2015 - \$203,717.88 ; 2014 Budgeted \$216,074]
9. FUND 100: FIRE & EMS – A 2% increase over prior year. . [2015 - \$203,854; 2014 - \$199,857]

10. FUND 100: BUILDING INSPECTIONS – 2014 level on net contract basis.
11. FUND 100: PUBLIC WORKS – As recommended by the Public Works Committee. [ \$253,818 less wages/benefits ]
12. FUND 100: OTHERS – Senior/Youth Services (\$10,000), Med Drop (\$1,250), Food Pantry (\$1,500), Arts Council (\$1,000), Clean Sweep (\$250) and Safe Communities (\$500) each at 2014 levels. Total = \$14,500.
13. FUND 110: DEBT SERVICE – [2014-10-27 handout #5](#) corrected to reflect increased 2014 figures for debt service.
14. FUND 120:TID #2 – Updated to note close out and all necessary fund transfers related to closeout. No property tax dollars.
15. FUND 140:TID #4 – Updated to reflect 2015 At Home Again project expenses. No property tax dollars.
16. FUND 150: LIBRARY OPERATIONS – As determined by the Library Board with a reduced amount of municipal property tax, returning to the 2011 level of \$56,000.
17. FUND 200: CAPITAL PROJECTS – Zero as recommended by the Public Works Committee
18. FUND 210: LIBRARY BUILDING FUND – As determined by the Library Board in collaboration with the citizen committees working on the project. Municipal debt service payments for the next ten years on \$400,000.
19. FUND 250: ECONOMIC & COMMUNITY DEVELOPMENT – \$38,000 in tax levy with \$15,350 in program costs and a cap of levy supported wages and benefits of \$22,650.
20. FUND 350: REFUSE AND RECYCLING – 2014 levels with adjustments per existing contacts and the quantity of users.
21. FUNDS 500, 600 AND 800 – 2014 levels noting wage allocations above with non-emergency capital outlays deferred until 2016.
22. FUND 920: CABLE TV – Expenditures at 2014 levels with a one-time transfer from the fund balance from Fund 920 to the Fund 100 in the amount of \$15,000.

#### **TRIAGE STEPS TO BALANCING THE GENERAL FUND:**

OBJECTIVE: Reduce general fund spending to meet Expenditure Restraint limit of 1.6% in general fund expenditure growth.

- A. Reduce non-contract line items by an across- the-board percentage not to exceed 5% of a given line item.
- B. Drop recommendation #12 reducing General Fund expenditures by \$14,500.
- C. Change Utility Clerk wage allocation from 15% Village to 5% Village.
- D. Reduce non-contract line items by an across- the-board percentage not to exceed 15% of a given line item.

OBJECTIVE: Raise revenue to match expenditure maximum.

- A. Execute Recommendation #22.
- B. Expand #22 transferring to an amount not to exceed \$35,000.
- C. Raise tax levy in an amount not to exceed \$20,000, or 2%.
- D. Transfer \$19,000 in tax levy from Fund 250 to Fund100, reducing Fund 250 staffing.