



2019 Budget



Acknowledgement

This document was prepared by a team of Village Staff members and the Village Board who worked diligently to provide a meaningful and useful document for the benefit of the citizens, business community, and Village of Sussex. The budget tells the financial story of the community and paves the way for long term success of Sussex.

This major policy document not only touches on the current fiscal year, but looks out into the future to address trends, fiscal decisions, service levels, and quality of life concerns. It recognizes that the decisions of today impact the community for many years beyond the current scope of the document. The budget strives to pay for today's costs with today's dollars and continues to focus the community's resources towards long term growth and success. By balancing both the costs and benefits of growth the budget addresses the real and total costs of providing services to the community.

The following individuals are recognized for their significant contribution in the budget process:

Jeremy Smith, Village Administrator

Kelsey McElroy-Anderson, Assistant Village Administrator

Nancy Whalen, Finance Director

Casen Griffiths, Administrative Services Director

The Village would also like to acknowledge the cooperation and efforts put forth by the Management Team and staff in assisting with the preparation of the budget.

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MEMORANDUM

To: Village Board
From: Jeremy Smith, Village Administrator
Re: The 2019 Final Proposed Budget
Date: October 26, 2018

After holding several budget workshops, the Village Board made the following changes to the 2019 proposed budget:

- \$117,767 was added to the budget for depreciation. \$100,000 was for the fourth step of depreciation for the roads and the balance was to begin depreciating the Public Safety Building by adding one fourth of the amount needed.
- The Fire Department received approval to hire two full-time firefighter/paramedics at mid-year. The impact on the 2019 budget is \$55,000.
- The Fire Department also received approval to purchase a second LUCAS device for \$16,000 with a donation from the auxiliary of \$7,000 to cover a portion of the cost.
- \$5,000 was added for another special event for the community.
- Pollworkers will receive an increase in pay at a budget impact of \$830.
- Final numbers were received for Transportation Aid which reduced the levy by \$10,700.
- An administrative fee was approved to be added to invoices for weed mowing. This reduces the levy by \$800.
- The Village will be receiving an Expenditure Restraint Payment in 2019 of \$42,426. Because this is non-recurring revenue, the Board approved using it for trees and forestry efforts. This does not affect the tax levy.

These changes result in a levy increase of \$176,097 from the original proposed budget and the levy increase percentage changes from a 0.01% decrease to an increase of 2.46%. Based on the **estimated** assessed value, this will result in a Village tax rate of \$5.6417. The Village taxes for a home valued at \$303,807 would be **estimated** at \$1,713.99 or an increase of \$24.54 (1.45%).



Letter to the Village Board from Jeremy Smith, Village Administrator

August 25, 2016

Re: The 2019 Proposed Budget

It is my pleasure to present the proposed 2019 Budget of the Village of Sussex. Continued growth in 2017 saw Sussex's equalized value climb \$53 million to have a Village tax base over \$1.38 billion. Sussex continues to enjoy both the pressures and opportunities of being a successful community. Sussex is one of the best values for quality of life and costs of municipal services in Wisconsin and demand will continue as residents and businesses choose Sussex.

The proposed budget improves services, addresses essential public safety needs, minimizes the tax impacts, implements the Board's major capital project priorities, and focuses on the future. The base budget does not address all of the transformational items the community needs for long term growth. The Village Board will be able to address some of those items if it chooses with additional levy capacity of just over \$550,000. This capacity is due to long-term fiscal strategy adopted by the Village Board.

As with every annual budget presented, this budget focuses on the following core principles:

- Bridge the economic peaks & valleys (today's operational needs and economic conditions)
- Focus on pay as we go (tomorrow's needs of financial stability)
- Plan for a population increase of up to 50% over the next decade
- Know the goal, plan the route and get there one step at a time

The proposed base budget would mean a tax increase of \$16.53 (0.98%) for the average homeowner of a \$303,807 house, who saw their home value increase \$4,784 (1.6%) from last year. The budget decreases the tax rate by \$0.03 (0.61%) and the levy by \$406 (0.01%). The decrease is driven by policy decision to reflect the hydrant charge on the utility bill offset by the Village Board policy decisions in the 2018 budget and represents the implementation of staffing that was phased in over two or more years for Police, Fire, Parks, and Public Works services as well as capital projects and depreciation.

Under levy limits, it is essential that the Village Board consider how and when to utilize levy capacity to meet the needs of the community. The Village has taken incremental and measured steps on major fiscal goals for the past several years and this budget continues that. The top of the mountain has not yet been summited, but the steady pace keeps the Village on track for those goals. Major projects like the Civic Campus and Main Street reconstruction have been completed, downtown revitalization and Good Hope Road are underway, Maple Avenue, and Phase 1 of the Village Park Master Plan are in design for completion over the next few years. These investments will pay dividends for the communities' well-being for generations. Your decisions are an important step along the journey of a great community.

I look forward to finalizing the 2019 Budget with you.

A handwritten signature in black ink, appearing to read "Jeremy Smith". The signature is stylized and fluid.

Jeremy Smith



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The Economy, the Tax Rate, the Options

The Economy

The Village saw total property tax base rise as new growth and market demands drove values higher. It is expected that existing home values will rise in 2019 given the demand for housing in Sussex. High end multi-family housing is strong in Southeast Wisconsin and in Sussex due to changing demographics and financial decision changes. Commercial development is slow as online sales holds back major growth in retail development. Manufacturing/Distribution growth is swelling with expansions of local businesses underway and a new business park starting in 2019. A solid mix of growth across all sectors is important for the vitality of the Village. This growth is driving service needs now, and will help future budgets as the value is brought onto the tax levy.

Planned or Under Construction Development in the Next Five Years

- Single-family Development \$181.2 million (14.9% of tax base)
 - Commercial Development \$40 million (3.3% of tax base)
 - Manufacturing Development \$40 million (3.3% of tax base)
 - Multi-family Development \$32 million (2.64% of tax base)

The Tax Rate

The \$406 (0.01%) levy decrease will adjust the tax rate from \$5.65 to \$5.62 (0.61%). This results in the average residential property taxpayer (\$303,807 house - up \$4,784 from 2017) having a \$16.53 (0.98%) larger Village property tax bill in 2018 than 2017. The 2019 proposed budget relied on the following:

- New growth, consistent development revenues, operational efficiencies;
- The levy changes comes from the following:
 - Fire Department (-\$501,912): Shift hydrant rental onto the utility bills
 - Net Debt Costs (\$110,941): Major capital offset by Transportation Aids
 - Fire Paramedic Costs (\$100,000): Multi-year program of transition
 - Park/Recreation Department (\$62,377): Foreman, as well as additional labor hours
 - Police Contract (\$47,500): Contract inflation costs
 - PW Costs (\$27,154): Phasing in new employee
 - Capital Outlay (\$12,711): Depreciation adjustments
 - Library Costs (\$28,574): Costs of operations

The Options

The Village Board has levy capacity under levy limit rules due to fiscal management. For 2019, the Village Board has approximately \$550,000 in levy capacity to address items not funded in the base budget. For each \$12,730 adjustment in the levy the tax rate changes by \$0.01. Staff recommends the Village Board strongly consider some items including continuing depreciation of the roads and the depreciation of the Public Safety Building. There is also one option that could reduce the base budget while providing additional services to our residents.

Board member, Committee, and Department requests not included in the base budget are described beginning on page xxv.

REVENUES			
Category	Change	Percent	Reason
General Levy	\$ 175,691	2.46%	Hydrant Rent, Debt, Fire, Parks, PW
All Other Revenues	\$ 783,787	21.88%	
Water/Other Taxes	\$ -	0.00%	Held level during rate increase
Intergovernmental	\$ 144,934	17.40%	New Personal Prop Aid & Exp Restraint, Trans Aid inc
Regulation/Compliance	\$ (15,200)	-2.64%	Lower citation and cable revenue
Charges for Service	\$ 15,254	1.57%	Recreation growing, garbage fees up
Commercial Revenue	\$ 13,733	6.02%	Increase in rent for Civic Center
Miscellaneous Revenue	\$ 7,240	18.15%	Donation for EMS equipment purchase
Fund Transfers	\$ 617,826	123.15%	Greater use of Depreciation Fund
TOTAL REVENUE	\$ 959,478	8.94%	
EXPENDITURES			
Category	Change	Percent	Reason
General Government	\$ 32,486	4.44%	
Legislative	\$ 50	0.10%	Stable costs
Executive	\$ 13,578	5.18%	Salary allocation of Assistant Administrator
Administrative	\$ 17,536	12.97%	Administrative wage allocation
Information Technology	\$ 2,630	3.24%	Maintenance contract costs
Finance	\$ (1,308)	-0.64%	Reduced audit
Transfer Budget	\$ 115,441	5.51%	
Debt payment	\$ 110,941	5.49%	Good Hope Road Debt
Cemetery	\$ 2,000	-6.25%	Increased mowing costs
Other transfers	\$ 2,500	-100.00%	Increase to save for sick payouts
Public Safety	\$ (221,730)	-650.01%	
Police	\$ 48,397	2.83%	Contract increase
Fire	\$ (271,816)	-18.09%	Remove hydrant rent, add next step of staffing
Planning & Development	\$ 1,659	0.69%	Inspector contract increases
Emergency Government	\$ 30	0.88%	Stable costs
Health & Human Services	\$ 12,606	2.65%	
Sanitation	\$ 7,097	2.53%	Contract costs plus users increased
Recycling	\$ 5,209	2.75%	Contract costs plus users increased
Animal & Pest Control	\$ 300	5.15%	Additional dog licenses sold
Operations	\$ 39,115	4.39%	
Streets	\$ 33,626	4.43%	Additional staffing, salt increase
Engineering	\$ 5,489	4.18%	Engineer wage allocation changes
Culture and Recreation	\$ 168,567	10.32%	
Recreation Admin	\$ 12,572	9.30%	Administrative staff restructured
Park Operations	\$ 69,925	18.40%	Foreman, additional hours for other staff
Building Maintenance	\$ 15,718	10.93%	Utilities in Civic Center
Seniors	\$ 459	1.02%	Annual staff raises
Special Events	\$ 25,604	67.08%	Added hours to coordinator, 4th of July
Rec. Programming	\$ 15,715	7.78%	Wage/benefits increase, program expenses
Library	\$ 28,574	4.15%	Annual staff raises
Cash Capital Outlay	\$ 812,993	55.99%	\$117,767 new depr; \$71,137 new items; use of depr funds
TOTAL EXPENDITURES	\$ 959,478	8.94%	

Budget in Brief: Utilities

WATER UTILITY REVENUES

Category	Change	Percent	Reason
Customer Usage	\$ 145,190	10.54%	Rate Increase, customer growth
Fire Protection	\$ 29,036	4.65%	Rate increase
Tower Rental/Other	\$ (2,571)	-2.79%	Reduced rate of return with rate increase
Total Revenue	\$ 171,655	8.17%	Rate Increase, customer growth

WATER UTILITY EXPENSES

Category	Change	Percent	Reason
Operations	\$ 47,260	14.54%	Radium treatment costs & power
Maintenance	\$ (10,472)	-3.88%	More Hydrant Repairs & reduced labor
Administration	\$ (18,406)	-3.58%	Reduce admin staff allocation, qtrly billing
Depreciation/Taxes	\$ 115,822	9.97%	More plant and pipes to depreciate
Total Expenses	\$ 134,204	5.91%	Depreciation and radium treatment

2019 capital expenditures: \$3,640,000 for radium treatment; \$50,000 for meters; \$50,000 for well pump replacement; \$15,000 for meter reading software & \$15,000 for computers.

Net operating loss will be \$132,989 for 2018 (cash will decrease \$2.05 million-spend bond proceeds)

SEWER UTILITY REVENUES

Category	Change	Percent	Reason
Customer Usage	\$ 204,156	12.82%	Industrial surcharge, rate increase, more cust
Septic Haulers/Other	\$ -	0.00%	Stable usage
Other Governments	\$ 7,000	1.82%	Rate increase
Total Revenue	\$ 211,156	10.21%	More customers, small rate increase

SEWER UTILITY EXPENSES

Category	Change	Percent	Reason
Operations	\$ 13,499	1.35%	Sludge hauling & utility costs
Maintenance	\$ 30,450	28.79%	General plant maintenance
Administration	\$ (1,986)	-0.33%	Admin wage reallocation, qtrly billing
Depreciation/Taxes	\$ 53,148	6.29%	Increased depreciation
Total Expenses	\$ 95,111	4.36%	Increased maintenance, depreciation, sludge

2019 capital expenditures are \$1,000,000 for sewer projects; \$80,000 to rebuild a sewage pump; \$15,000 for seals on the sludge tank; \$12,500 for sensors in the chem tanks and \$15,000 for computers.

Net operating income will be \$3,850 for the year (cash will decrease \$580,728-spend bond proceeds)

STORMWATER UTILITY REVENUES

Category	Change	Percent	Reason
Total Revenue	\$ 39,782	6.87%	More customers, rate increase

STORMWATER UTILITY EXPENSES

Category	Change	Percent	Reason
Operations	\$ 46,241	50.73%	Maintenance activities increase, PW wages
Administration	\$ 30,277	15.19%	Adjust wage allocations, quarterly billing
Depreciation/Replacement	\$ (36,736)	-12.71%	Depreciation increases, replacement decreases
Total Expenses	\$ 39,782	6.87%	Maintenance, wage allocation

There are no funds for capital items. 2019 will concentrate on catch basin maintenance as shown above.

Net operating income will be \$0 for the year (cash will increase \$231,199)

**VILLAGE OF SUSSEX 2019 BUDGET
(BY CATEGORY)**

ALL FUNDS

REVENUES	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Storm-water Utility	CDA
Property Taxes	5,192,388	566,272	2,131,820					
Other Taxes	433,973							
Intergovernmental Revenues	977,695	3,314						
Regulation & Compliance Revenue	560,770							
Public Charges for Service	984,970			1,300	2,272,119	2,279,300	618,200	
Commercial Revenues	241,961	2,000	80,135	100			1,000	700
Miscellaneous Revenues	47,140							
Fund Transfers	1,119,520	-	559,346	9,500	-	-	-	-
TOTAL	9,558,417	571,586	2,771,301	10,900	2,272,119	2,279,300	619,200	700

EXPENDITURES	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Storm-water Utility	CDA
General Government	763,514	4,400						
Protection of Persons & Property	3,233,210							
Health & Sanitation	488,188			13,536				
Operations (Streets & Engineering)	929,720							
Parks, Recreation & Cultural Services	1,801,193							
Development								5,000
Capital Improvements	2,265,155							
Debt Service		11,000	2,769,052					
Water Utility	-				2,405,108			
Sewer Utility	-					2,275,450		
Stormwater Utility	-						567,000	
Fund Transfers	77,437	498,409	-	-	-	-	-	1,000
TOTAL	9,558,417	513,809	2,769,052	13,536	2,405,108	2,275,450	567,000	6,000

Budget Summary - All Funds

REVENUES	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
General Fund	9,964,464	10,730,759	10,781,127	9,558,417
TIF Capital Projects Fund	2,139,610	385,455	390,469	571,586
Debt Service Fund	4,721,759	5,196,277	5,270,148	2,771,301
Cemetery Fund	10,995	8,800	11,600	10,900
Water Utility	2,066,108	2,100,464	2,130,389	2,272,119
Sewer Utility	2,323,237	2,068,144	2,290,810	2,279,300
Stormwater Utility	494,341	579,418	592,200	619,200
CDA	1,361	700	2,500	700
TOTAL	21,721,875	21,070,017	21,469,243	18,083,523

EXPENDITURES	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
General Fund	9,817,642	10,730,759	10,667,320	9,558,417
TIF Capital Projects Fund	1,435,365	1,201,291	2,213,797	513,809
Debt Service Fund	4,632,244	5,213,400	5,306,166	2,769,052
Cemetery Fund	11,827	8,308	11,380	13,536
Water Utility	2,127,890	2,270,905	2,080,366	2,405,108
Sewer Utility	2,155,213	2,180,339	2,204,720	2,275,450
Stormwater Utility	568,425	460,182	473,898	567,000
CDA	2,426	9,426	7,000	6,000
TOTAL	20,751,032	22,074,610	22,964,647	18,108,372
Revenues-Expenditures	970,843	(1,004,593)	(1,495,404)	(24,849)

Budget in Brief: Other Funds

Community Development Authority (CDA)

The CDA shows minimal revenue and expenses using a net \$5,300 of cash.

Cemetery Fund

The Cemetery expenditures increase \$5,228 (62.93%) after increasing the Deputy Clerk allocation and increasing the mowing budget with the retirement of the mowing contractor.

TIF Fund

TIF fund will continue to owe other funds approximately \$2.5 million advanced as part of the original TIF plan to get the projects off of the ground. These funds will earn 1% interest. A pay as you go TIF for a new Industrial Park will start in 2019.

Debt Service Fund

The Debt Service Budget covers general debt service as well as TIF #6 debt service. Funding comes mainly from taxes. The tax increment generated by TIF #6 is sufficient to cover the 2019 debt service. A fund balance of \$324,971 is anticipated at the end of 2019 and is available to cover debt financing costs or other one time short-term financing related costs.

Capital Projects Fund

The Capital Projects Fund accounts for all non-utility projects that are funded by borrowing. Many projects span more than one year, there is not annual budget established for the fund. Instead, a Capital Improvement Program (CIP) is approved and this serves as project budgets. 2019 will include Maple Avenue design, Village Park Master Plan Phase 1 and Well #8 construction. Funds may only be spent on the type of projects they were borrowed for.

Pauline Haass Public Library

The Village's share of the Library costs is included in the General Fund Budget under Parks, Recreation and Cultural Service. The Library's budget is controlled by the Library Board.

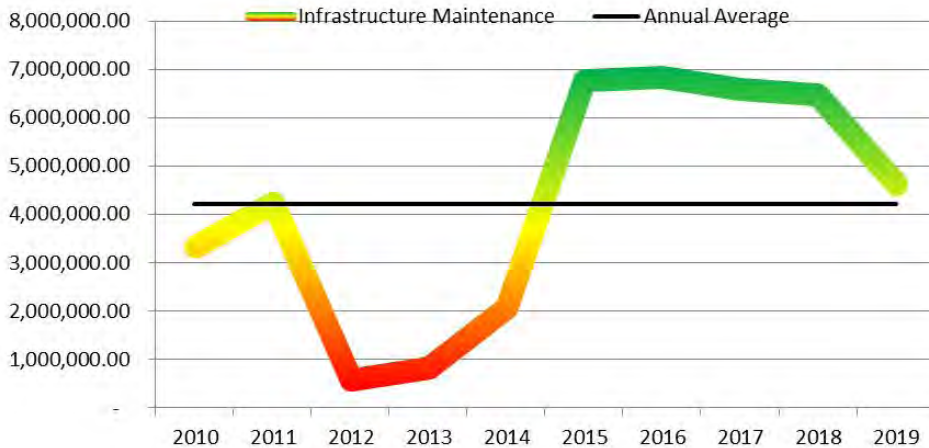


Financial Stability Plan (2020)

The Village has certain goals to prepare for when the community is built out and growth is limited in the community. Consider this plan the “Retirement Plan” for Sussex. The Community will be best suited if it starts on this plan now when incremental annual changes can make a big difference in avoiding drastic service cuts or tax increases when Sussex reaches its Boundary Agreement limits and can’t grow. The following charts help illustrate the Village’s path to sustainability over time.

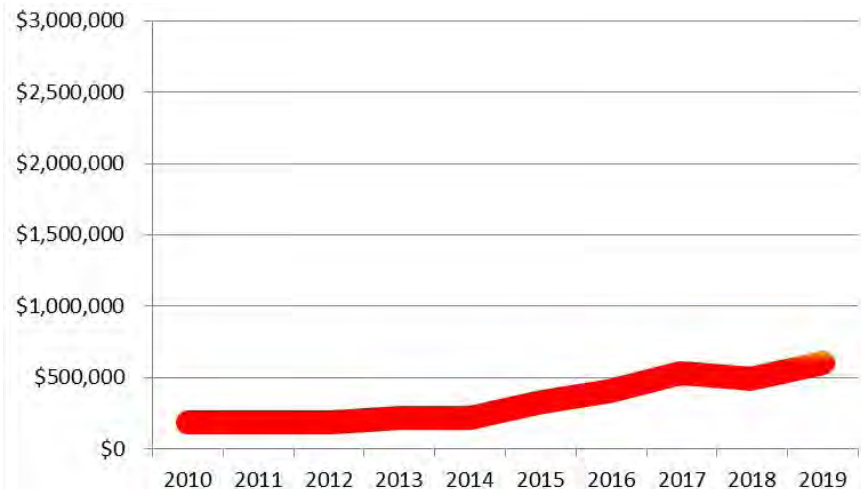
Annual Infrastructure Maintenance

The Village needs to invest \$3,000,000 annually in order to maintain the Village’s roads, sidewalks, parks and buildings. This is accomplished through borrowing as part of the Capital Improvement Plan and through the cash capital depreciation fund. The Village over the last decade is averaging just over \$4,200,000 as several major once in a lifetime infrastructure projects (Main Street, Civic Campus, Good Hope Road, Maple Avenue, and Village Park Master Plan) all are due for completion in one ten year stretch of time. This cycle will repeat itself 50 years from now and the community would be wise to take incremental steps on (debt-free annual infrastructure maintenance) below to be prepared for that.



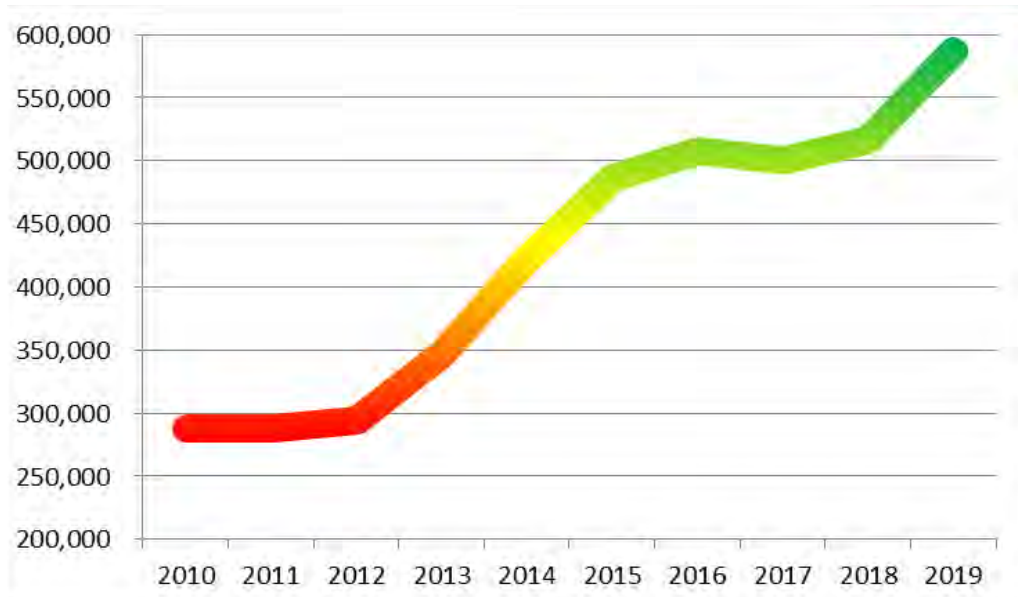
Annual Infrastructure Maintenance (Debt Free)

The goal is to spend \$3,000,000 annually to maintain the Village’s buildings, park amenities, roads and sidewalks as part of the annual budget rather than through borrowing. Currently we do set aside money for crack filling and depreciation of a portion of these assets. By taking \$100,000 annual increments for the next 17 years the Village would be at \$2 million debt free for capital and as existing debt fell off, the Village could backfill the remaining \$1,000,000 to fully meet this goal. This would adjust upwards as new facilities/roads are built, but the costs would be offset by growth.



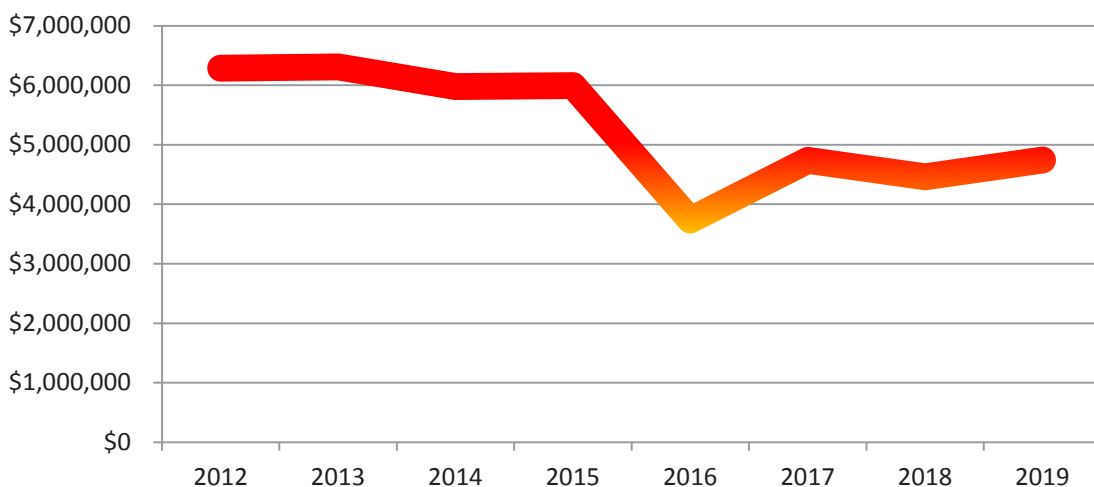
Annual Cash Capital Depreciation: Equipment

The goal is to include funding in the budget each year to cover the cost of depreciation for all non-utility equipment. Excluding roads and buildings, the amount needed each year is \$579,023. This eliminates the need for borrowing for these items long term once the cycle gap is closed. Other than the newest street amenities, all items in this category are currently being depreciated. As the Village grows and more equipment building needs are present would cause this to climb, but costs would be balanced by new tax base and growth.



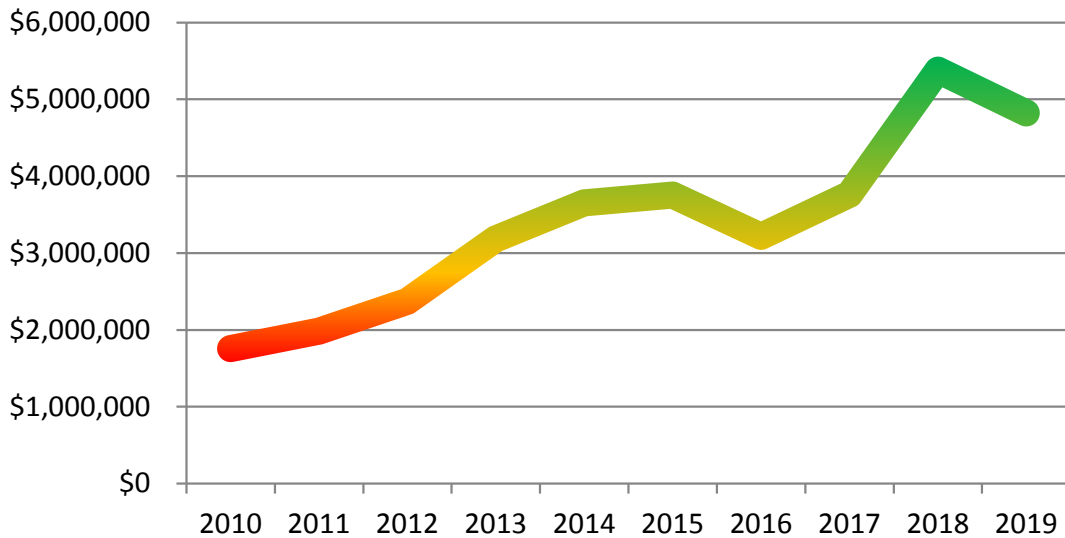
Cash Capital Cycle Gap

Because the Village was not setting aside funds for depreciation prior to 2009, the Village has not accumulated enough in the depreciation fund to account for the assets' life cycle. This creates a cycle gap which the Village is reducing annually as surplus is available. With the completion of the Civic Center and ownership in 2017 of the Pauline Haass Public Library building, the Village has not yet started depreciating those items, which enlarges the cycle gap. The chart shows the remaining gap to be filled using future surplus. Prior to 2012, the amount was not calculated. Realistically the buildings' cycle gaps will be closed by borrowing at such time as the buildings need major renovations, but the goal is to get this cycle gap leveled off at about \$2 million with the use of annual surpluses over the next decade or so.



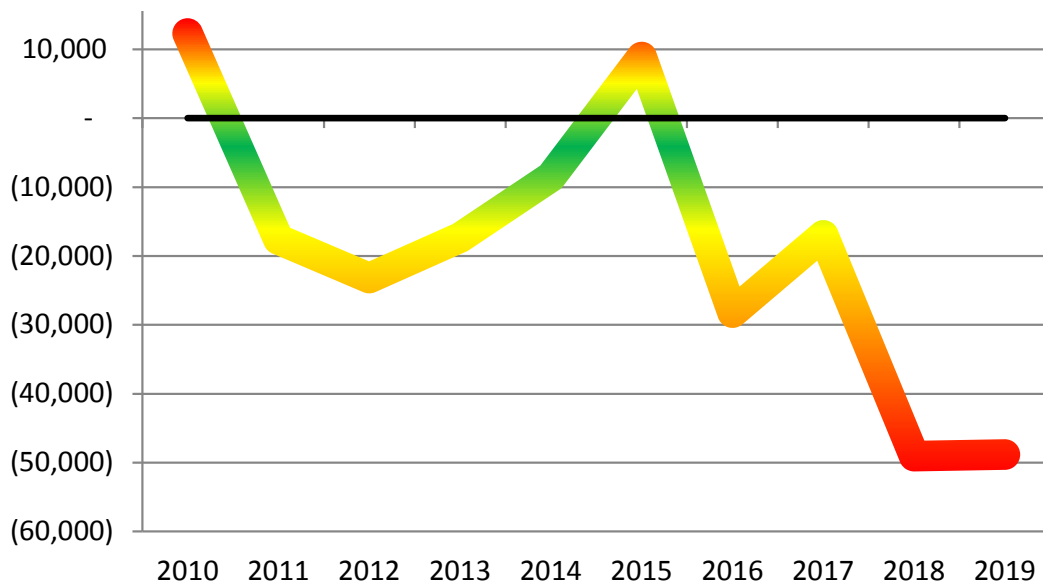
30% Reserve Fund

The Village's Fund Balance Policy states that Sussex should have a reserve of 3 months of the general fund expenses (excluding debt) available in reserves with a goal of reaching 4 months. While the amount to be reserved increases as the annual budgets increase, the amount should be at least \$3.0 million. Assets above this point, largely from depreciating the non-utility equipment, are available for economic development investment and reduction in related borrowing costs.



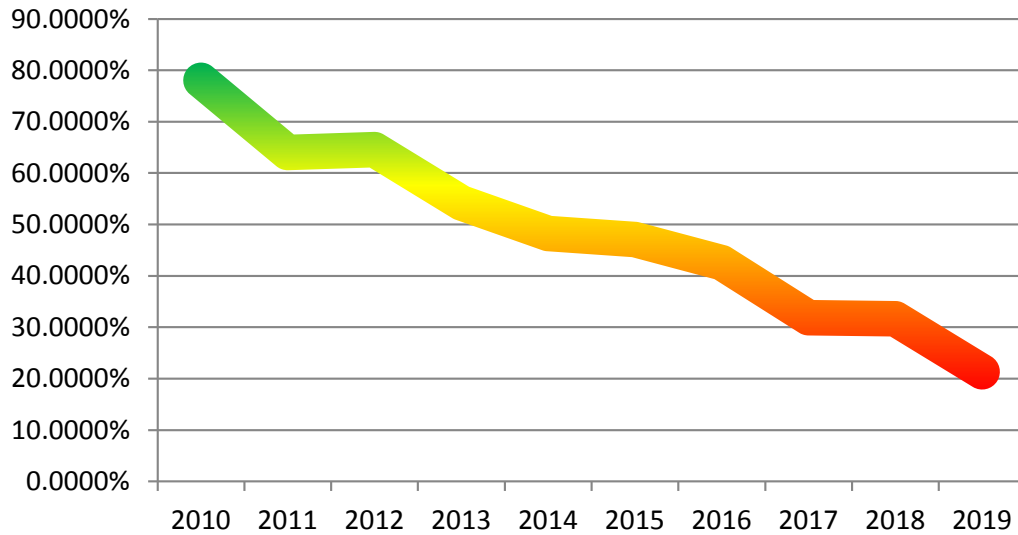
Development Revenue Stabilization

The goal is to reduce budgeted permit revenues to a sustainable level so the Village is not relying on excess permit revenues to cover other parts of the budget and the Village taxpayers are not subsidizing development. The change in 2018 reflects showing proper allocations of the Administrator and Engineer in the development costs of the Village. Over time, this chart can reflect whether an adjustment in fees or staffing are necessary within adopted policy goals of development.



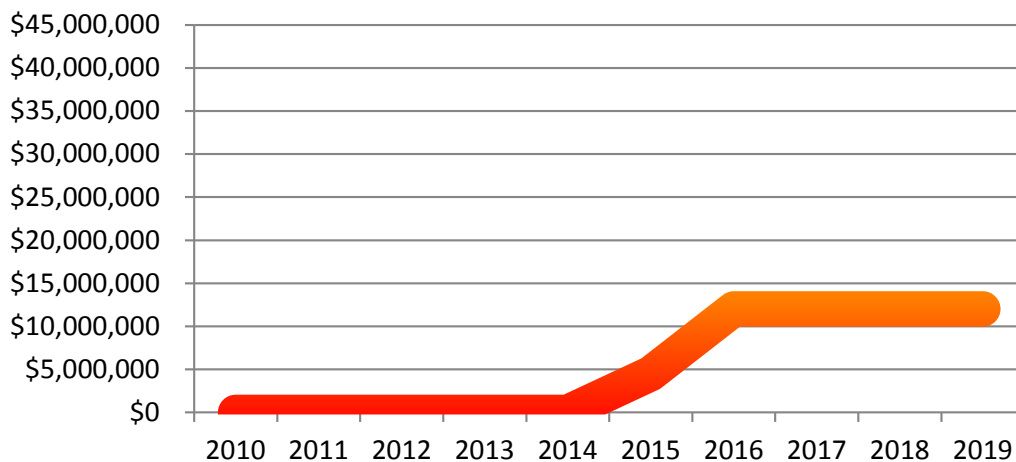
Retirement Obligation Costs

For full-time employees hired prior to 2013 that meet the requirements, the Village contributes the value of accumulated sick time to a Post-Employment Health Plan. There is an amount budgeted annually to increase the money that has been set aside for this purpose. There are only 11 employees left vested under this system as the program was changed to minimize future costs. The chart shows the estimated percentage of the obligation that is funded. Several recent retirees have brought down the funding level percentages and within a decade only a few employees will be left in this category. The 2019 budget increases the annual amount being set aside to \$7,000. That amount will be increased to approximately \$19,000 annually over the next decade to fund the obligation.



Facility Expansion/Replacement

The goal is to provide funds for the future expansion of Village Facilities. To fully fund these facilities, there would be a need to accumulate approximately \$45 million. In 2015-2017 the Civic Campus completed \$12 million of project needs. Other potential future needs include Public Works Garage expansion, Village Park Master Plan, Library, and potential gym.



Employee Wage Classification System

Over the years, the Village has taken steps to ensure compensation levels that allow the Village to compete for talent with the Village's peer communities. The first goal accomplished was to reach the 25th percentile (2015). The Village has reached the second goal of the 50th percentile. The budget continues with \$10,000 to allow for any adjustments besides normal raises. This area is now on a sustainable path.

Investment Income Revenue Stabilization

In the past when interest rates were declining, the Village worked to reduce the amount budgeted for interest income to keep it at a sustainable level year to year. The amount believed to be sustainable is \$50,000 to \$60,000. The Village is at a sustainable level and should not adjust its budget expectations higher, even as interest rates rise, or it will have to refight this fiscal reality during another downturn like it did in the 2008 to 2016 time period, putting greater strain on services when they are needed the most. This area is now on a sustainable path.



Budget Assumptions

In preparing the budget, certain assumptions are made regarding operating and financial management policies, which are a long-term benefit to the community. These include:

Projects and Services Consistent with the Village Board Goals

The Operating Budget shall be consistent with the goals of the Village Board. The Village's mission and vision statements and Board goals are set out on page **xxix**. These goals, plans, and visions are the foundation of the budget and the basis for future planning in the Village.

Compensation and Benefits

The Village switched to a pay-for-performance system for all employees (except paid-on-call fire employees) in 2013. The system allows for 0–5% wage increase based upon performance. The Village goal is staying between the 50th and 75th percentile for most positions when the employee is experienced in their field/position. The Village has few post-retirement costs left and will incrementally adjust to cover these.

Insurance costs continue to climb. The Village has continuously made plan adjustments and shifted costs to employees to manage its healthcare costs, and this will continue. The budget assumes employees continue to pay 13% of the premium. Adjustments and cost shifts have limitations for the Village to remain competitive in the market. Rate pressure is due to insurance rating implications, as the Village has fewer than 100 insured lives.

Pay and benefits increase. This is due to step 3 of a 6-step fire pay program (\$100,000), the second half of the Park Foreman position and increasing hours for existing staff (\$62,377) and the second step of a public works position (\$27,154). Wages generally increase 3% year over year. Not included in the increase amounts above, but related to staffing, are the police contract (\$47,500) and increased workers' compensation for the Fire Department (\$22,907).

Revenues

All non-tax (excluding transfers) revenues are up from last year. The largest revenue change is to intergovernmental revenues with the introduction of state aid to replace personal property taxes (\$44,672) and increased transportation aid (\$47,229) as a result of increased spending on roadway projects. Revenue from fines and penalties as well as cable franchise fees are budgeted to decrease based on current trends. Other fee changes included in this budget are as follows:

1. A 9% increase to water rates to cover the costs of radium treatment. Sewer and Stormwater rates are also budgeted to increase on January 1st.
2. Some recreation programs are going up by \$1 or \$2 per class, with non-residents prices going up slightly more for some of the more popular programs

Utility Costs

The Village's General Fund utility costs are up \$23,586 or 7.21% due mainly to reflect actual utility usage at the Civic Center after having a full year of actual costs.

Operating Contingency

The budget should include contingency funding to meet unexpected requirements. Rather than fund this directly, the Village has established through the production of annual surpluses and full asset depreciation, an alternative to a contingency fund that can be used in emergency situations. The amount of funds estimated to be available at December 31, 2019 is about \$4.8 million and represents 58.4% of the proposed 2019 General Fund budget. This fund also has enabled the Village to get an AA2 rating, its highest credit rating ever. That rating level is exceptional for a community of Sussex's size.

New Programs

• **The Capital Improvement Program (CIP)** was adopted by the Village Board for the years 2013 through 2020. For 2019, the CIP includes Phase 1 of the Village Park Master Plan, Maple Avenue design, and Well #8 construction. For 2020, the CIP includes Maple Avenue construction and some portions of the Village Park Master Plan Phase 1.

Fire Department. The budget includes step 3 of the 6 step Fire pay transition. The Village is transitioning to paid on premise staffing with the ultimate goal of 5 person crews on 12 hour shifts, paid and in-house 24-7 to meet public safety demands. This will take several more years to accomplish, but will provide critical response time improvement, stability in staffing, better care/customer service and lower risks of liability to the Village. There is approximately \$425,000 more needed to complete this transition through year 2022. In addition due to changing labor shortages some of these positions will likely need to be converted to full-time staff to accommodate a lack of part-time available in the marketplace.

Public Works. As part of the 2019 budget, the Village adds the second third of the PW position started in the 2018 budget with the plan to hire this person mid-year. This will help us keep up with the growing maintenance of a larger community and additional DNR mandates.

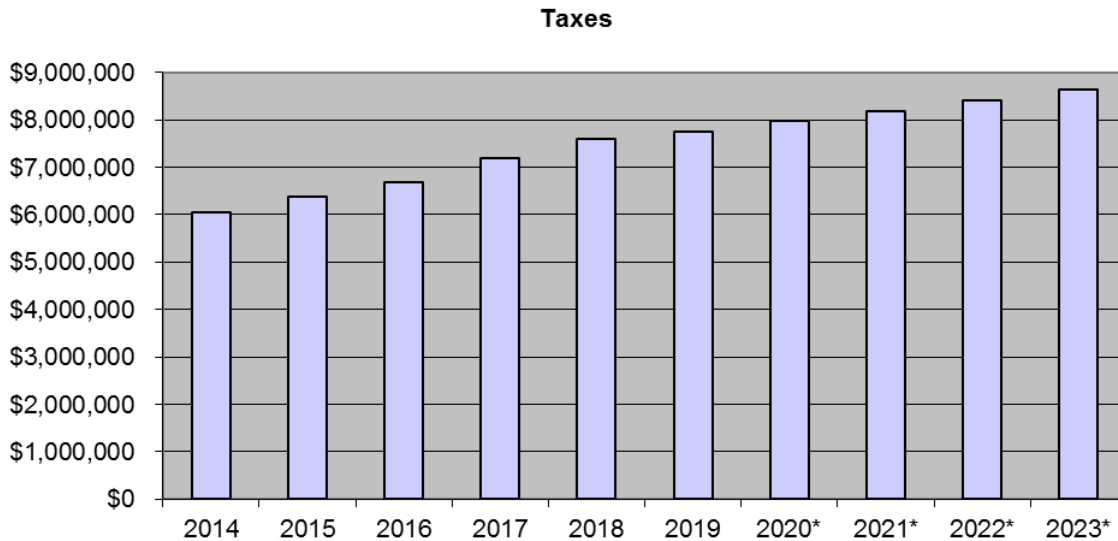
Park and Recreation Department. The budget fills the foreman position and transitions labor hours into a full-time position from a part-time position to reflect the marketplace challenges of part time. A heavily used park system, the Master Plan facilities, growing special events, and volume of usage at the Civic Center requires additional labor and the amount of forestry work is growing significantly in the community as well. A budget adjustment was made to reflect spending \$1 per resident for fireworks per year. Recreation programs also continue their incline, but additional room for revenue growth depends upon new residents as the revenue-generating recreation programs are near saturation until additional population is present. The Village continues to receive significant revenue from non-residents which helps lower tax subsidization. Operating costs of the civic campus are better understood and the volume of use of the building is above expectations. A high level of use, along with utility rate increases result in an increase in the budget to reflect actual costs. Some of these costs are offset by rental income in the building.

Library. The Library budget provides training, staffing, and wage adjustments for staff and reflects stabilized county aid.

Cash Capital. The 2019 cash capital budget includes money for fire and EMS equipment including a Quint truck to replace the ladder truck and one of the engines, a replacement utility truck, a breathing air compressor, replacement of one third of the turnout gear, mobile radio updates and other smaller replacement items. There is a large budget for IT needs as many of the computers' operating systems will no longer be supported so their replacement will take place a year ahead of schedule. There are funds for the Park Department for normal equipment replacement as well as replacing trees in Village Park.

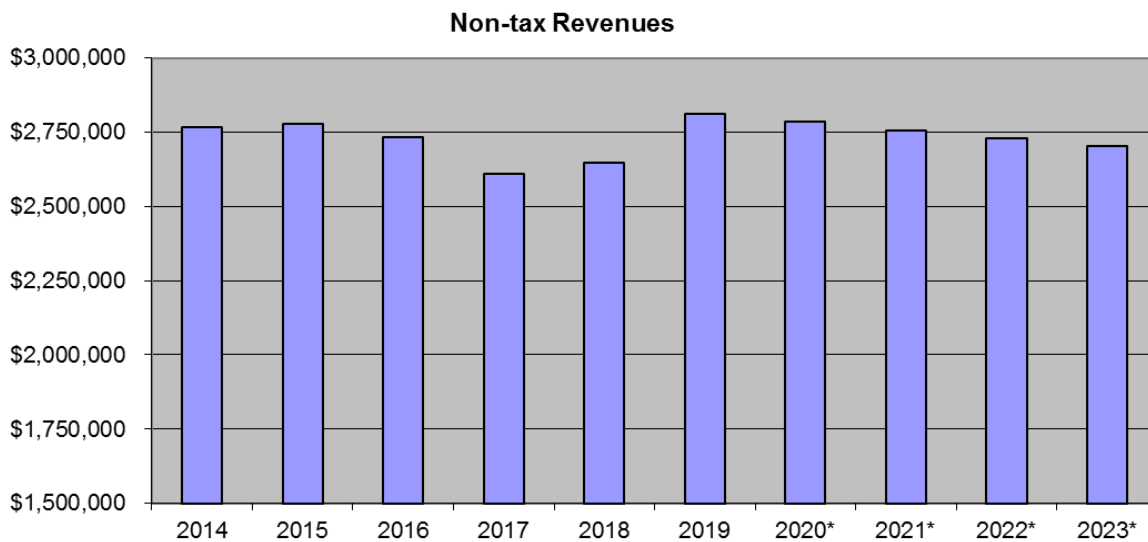


Fiscal Trends



Tax revenues continue to increase. Non-tax revenue has limited growth potential and the cost of doing business climbs, which will cause tax revenues to rise again in 2020. 1990s growth is now being fully realized in the cost of operation/infrastructure maintenance costs. In addition, decisions are being made today to account for the costs of growth occurring now which will minimize future spikes 20 years from now when growth is no longer an option for the community.

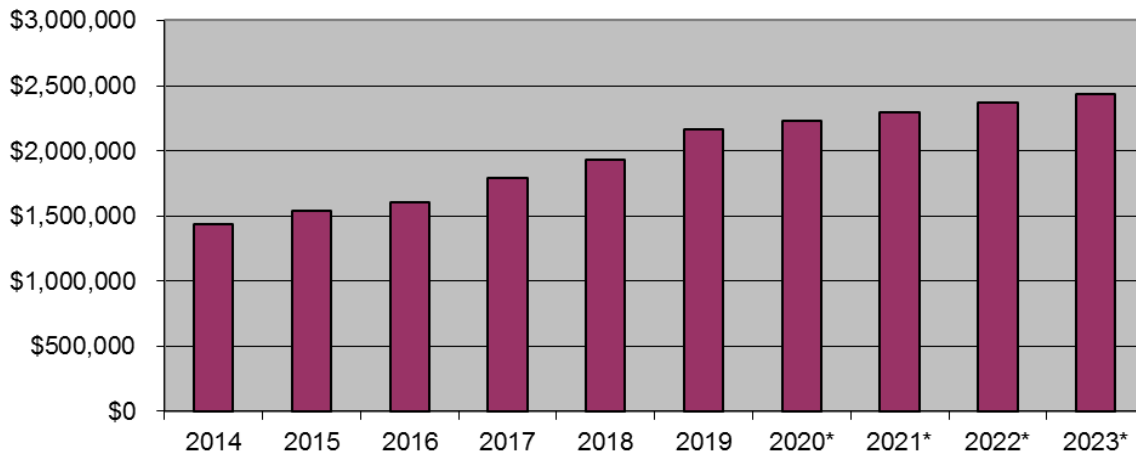
The Impact of This Trend: Steady increases in property taxes are likely without service reductions or a significant change in taxing policy in the State of Wisconsin. The impacts are offset by tax base growth



Non-tax revenue is inconsistent based on state aid over time. Only nominal increases can be expected as most fees are capped or are limited by market realities of demand for a community of Sussex's size.

The Impact of This Trend: Fees and non-tax revenues are historically flat or in the case of the Recreation fees largely offset by program costs. The largest mover here is intergovernmental aids, which are not predictable with state finances subject to larger political goals. One third of revenue is relatively fixed.

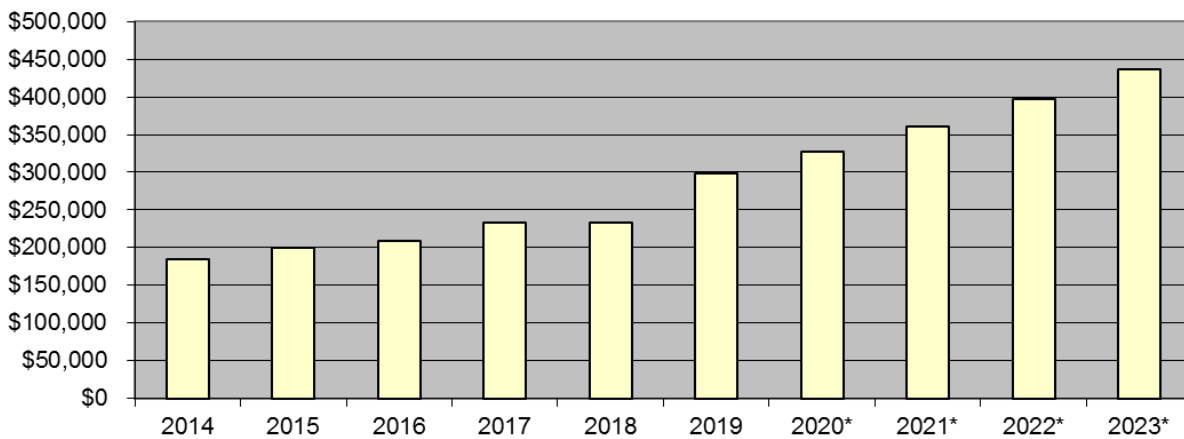
Wages



Wages move up with jumps to correspond to staffing changes. In 2007, a wage program started as most employees were in the bottom 25% of pay compared to our peer communities. Most employees are now at the 50th percentile with the goal to be between the 50th and the 75th percentile for all positions.

The Impact of This Trend: For 2019, wages are up with staffing additions for another step in the Fire Paid on Premise program, Park and Recreation staff, PW staff as well as due to wage increases. Growth will require additional staffing in PW, Fire, Police, Parks and Recreation, and Library. The Civic Campus arrangement will enable a slower growth curve for administrative staff.

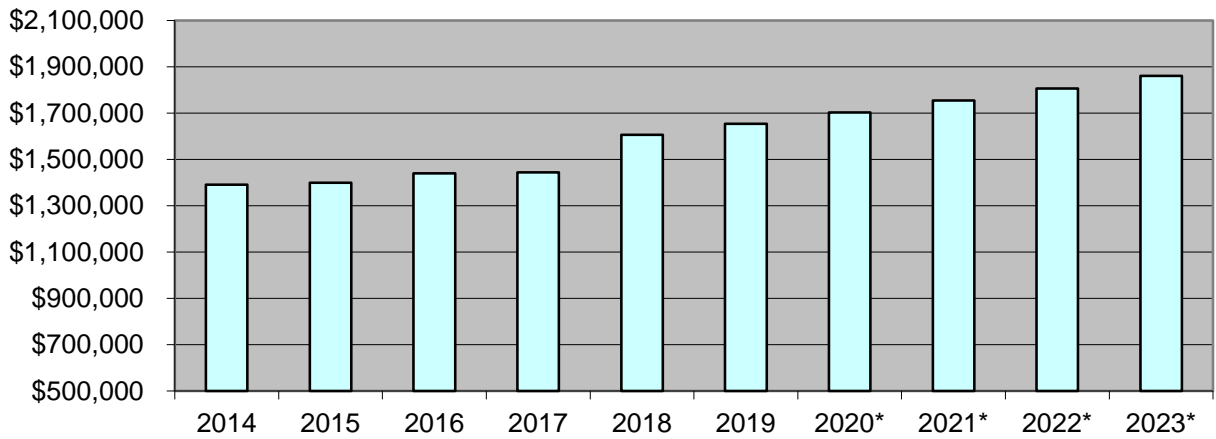
Health Care



Healthcare costs saw dramatic increases in the early 2000's. The Village implemented Health Savings Accounts in 2006 that resulted in reduced health care costs and slower annual rate increases. The plan was changed in 2010 which also caused a decline. The Village annually reviews plans to lower costs.

The Impact of This Trend: The Village recognizes the value of health insurance in attracting and retaining a quality workforce as part of a strategic personnel plan. The Village has managed health care costs at about 1.7% increase per year, well below our peer communities since 2009. It is not likely the Village will be able to maintain that low of a cost curve as we bump against competitive limits in the market place. For 2019 staff will continue to pay 13% of the healthcare premium.

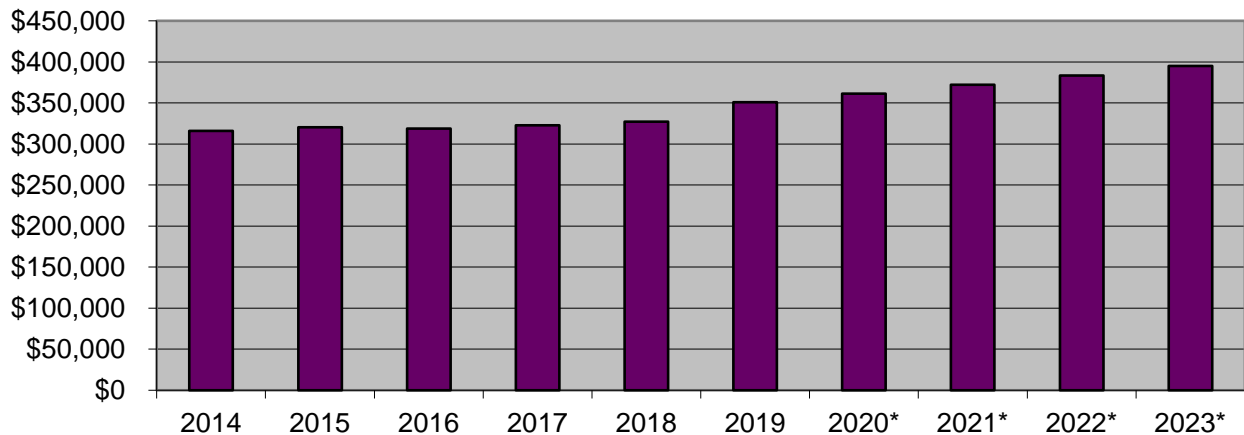
Police Contract



The police contract is the second largest (debt is first) cost factor to the Village. As a growing community, these costs will rise, but regional cooperation can slow the addition of staffing.

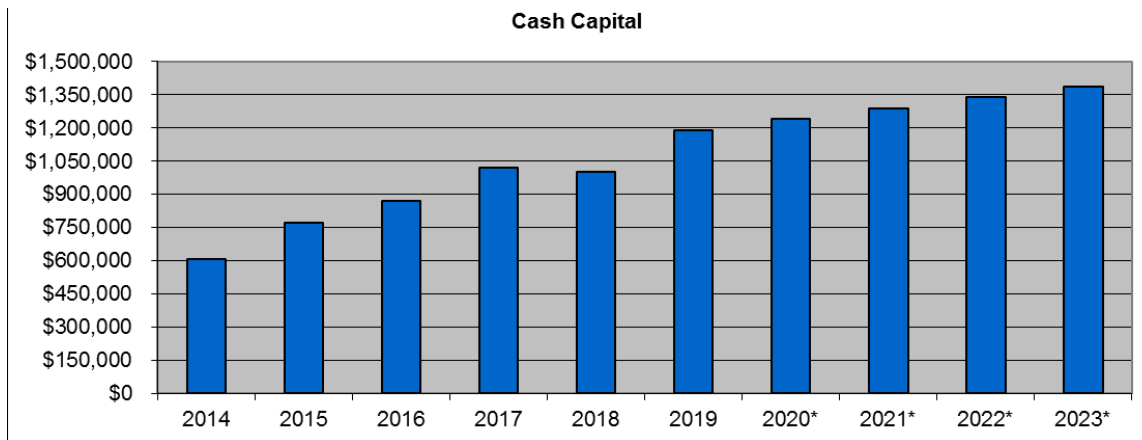
The Impact of This Trend: The Village needs to find regional ways to minimize staffing additions for the growing community or this budget will consume every available tax dollar. Funds should be set aside with growth to deal with the impacts of that growth because under levy limits a new officer position would be difficult to fund. In 2019 the final installment for the second shift supervisor was added to the budget.

Utility Costs



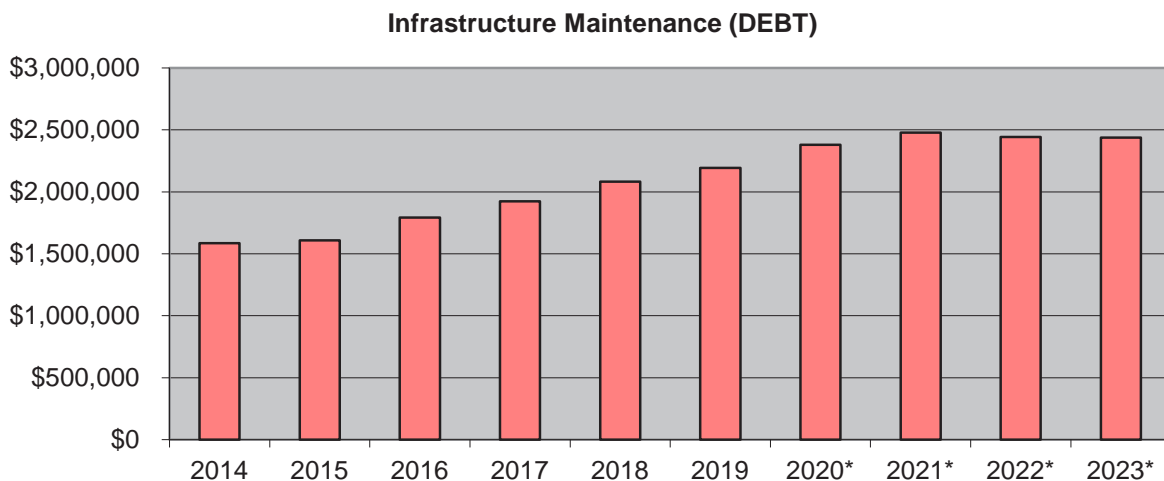
The utility costs have been reduced since 2010 due to improvements in building systems. There is a dip in 2016 due to shutting down the youth hall. Utility rate hikes offset energy efficiency initiatives. The Village has averaged 0.63% year over year increases on its utility costs since 2010.

The Impact of This Trend: Energy prices will continue to drive up costs. Energy efficient lighting at the Public Works, Parks and Public Safety Buildings has constrained costs. The new civic campus although being much larger is more energy efficient but costs have seen an increase due to the volume of usage of the building. There are also potential utility savings in library operations with a capital infusion.



The Cash Capital Fund began in 2009 with the closing of TIF #5. The Board started the fund to cover equipment and vehicle needs without borrowing. Surplus is being used to close the cycle gap (over the next six years) between existing depreciation funds and actual depreciation levels. There are six more steps to fully depreciate buildings, and 17 steps to fully depreciate roadway maintenance. The Civic Campus debt costs are reduced by approximately \$60,000 annually thanks to the Cash Capital Fund.

The Impact of This Trend: This fund doubles as the Village’s emergency fund, has helped raise the Moody’s rating (lowering the borrowing costs) and allowed on time equipment replacement (reducing operating costs). The Village has been able to avoid borrowing \$1.1 million annually and could be debt free by 2033 if the program growth is maintained, which would eliminate \$27 million of debt over that time period.



This trend will rise as infrastructure maintenance needs increase and new facilities are constructed.

The Impact of This Trend: The 2013-2020 CIP has manageable increases (\$45 annual increase on a \$280,000 house) to meet the infrastructure challenge, stay on track with the road program, update Village Park, complete Main Street and reconstruct Good Hope Road. Cash Capital funding will reduce debt needed for other projects, ultimately minimizing debt long term in line with the end of growth for Sussex.

Budgetary Options

The following information is included to show the departmental requests not included in the base budget. The first group is for requests from individual Village Board members or Village Committees and is not prioritized. The second group is for requests from Department requests. Management has prioritized these department requests for Village Board consideration.

Village Board Member/Committee Requests

Raise Village Board Wages: Annually the Village looks at compensation issues to verify it can meet its HR goals and to ensure competitiveness with its market place. The Village Board should also consider these factors for elected official pay. State law limits compensation changes for elected officials to the next term of office so these changes would first go into effect for those whose terms start on May 1, 2019, or after. This is a Village Board policy issue. Listed below is a comparison of our peer communities as well as the impacts to the budget for various percentage increases.

2018 Elected Official Compensation		
Community	President	Trustee
Elm Grove	\$ -	\$ -
Pewaukee (Village)	\$ 5,040	\$ 3,960
Sussex	\$ 6,600	\$ 4,400
Hartland	\$ 7,189	\$ 4,989
Grafton	\$ 7,500	\$ 4,500
Delafield	\$ 7,500	\$ 3,750
Pewaukee (City)	\$ 7,590	\$ 5,040
Germantown	\$ 8,000	\$ 5,500
Hartford	\$ 8,000	\$ 4,000
Oconomowoc	\$ 26,212	\$ 6,436
Average Compensation	\$ 8,363	\$ 4,258

% Raise Includes P/R Taxes	President	Trustees	Total Cost	Tax Impact
0%	\$ 6,600	\$ 4,400	\$ -	\$ -
1%	\$ 71	\$ 284	\$ 355	\$ 0.08
2%	\$ 142	\$ 568	\$ 710	\$ 0.17
3%	\$ 213	\$ 853	\$ 1,066	\$ 0.25
4%	\$ 284	\$ 1,137	\$ 1,421	\$ 0.34
5%	\$ 355	\$ 1,421	\$ 1,776	\$ 0.42

Department Requests

Add Two Full-time Firefighter/Paramedics – After the next \$100,000 step in the staffing plan, there are funds available for 24 hours/day coverage for two full shifts of part-time personnel. The third staff position is currently covered for a daytime shift by the full-time staff member. For the extra funds requested, there would be enough money to add two full-time staff members which would place 3 people in the station 24 hours/day. In addition, a plan is in place where the department could add two more full-time members to the department in 2020 and a full-time officer in 2021. This would put the department in place to transition to 5 paid in the house 24-7 by 2022 (3FT 2FT).

Two Full-time Firefighter/Paramedics	<u>\$ 110,000</u>
Effect on \$303,807 Home	<u>\$ 26.25</u>

Restart Depreciation of Public Safety Building – After the 2018 budget process, depreciation of the Public Safety Building was removed from the budget. The request shown here is to begin depreciating the building by adding half of the depreciation to the budget.

Addition to Depreciation Fund	<u>\$ 35,534</u>
Effect on \$303,807 Home	<u>\$ 8.48</u>

LUCAS Device – This is a CPR device that performs chest compressions during cardiac arrest. The department currently has one in the primary ambulance. This one if approved would be placed in the second ambulance. The Fire Department Auxiliary has agreed to pay \$7,000 toward the purchase of this device.

LUCAS Device	16,000
Donation from Auxiliary	<u>\$ (7,000)</u>
Net Cost to Taxpayers	<u>\$ 9,000</u>
Effect on \$303,807 Home	<u>\$ 2.15</u>

Two Ballistic Shields – Currently, not all police vehicles are equipped with these shields and if a situation arises where they are needed, police personnel are forced to wait for one of the two supervisor vehicles or Tactical Enforcement Unit assets to arrive.

Two Ballistic Shields	<u>\$ 4,000</u>
Effect on \$303,807 Home	<u>\$ 0.95</u>

Stryker Power LOAD – We currently have the power-load cot and this load system is the companion component mounted in the ambulance that secures the cot and moves the cot and patient in and out of the ambulance.

Power LOAD System	<u>\$ 25,000</u>
Effect on \$303,807 Home	<u>\$ 5.97</u>

Add One Special Event – The Recreation Department has brainstormed ideas to add special events to the Village calendar. The first event they would like to add is called Art and Soul. There are many details to be worked out but in order to get the event off the ground for the first year, funding is being requested to ensure a quality event can be planned.

Add a Special Event	<u>\$ 5,000</u>
Effect on \$303,807 Home	<u>\$ 1.19</u>

Continue Infrastructure Depreciation – Four years ago the Village Board began depreciating road maintenance costs to reduce/eliminate the need to borrow for roadway maintenance. This is the one of the major financial priorities that the Village has not made significant progress on. Ultimately this would take 17 more years of steps for the need for almost no future borrowing in the community, allowing all of the outstanding interest costs of debt to be replaced with tax reduction or operating cost needs. You could use smaller increments like \$50,000. Any amount immediately reduces the amount of borrowing necessary for every future year. Adding \$100,000 each year for the next 17 years reduces all future borrowings from \$27 million to just under \$4 million over the next 25 years.

Infrastructure Depreciation	<u>\$ 100,000</u>
Effect on \$303,807 Home	<u>\$ 23.87</u>

Increase Pollworker Hourly Pay – Currently pollworkers are paid \$7.25 per hour which is the minimum wage. Staff is requesting an increase in that amount up to \$8.00 per hour. The increase shown below is based on the number of elections held in 2018.

Pay increase for pollworkers	<u>\$ 830</u>
Effect on \$303,807 Home	<u>\$ 0.20</u>

Expand Hours at Yardwaste Site – The yardwaste site sees tremendous use. The Public Works Department is seeking funds to open the site one additional weeknight beginning in 2019.

Additional Wages & Benefits	<u>\$ 3,000</u>
Effect on \$303,807 Home	<u>\$ 0.72</u>

Pusher Box Plow – This piece of equipment is being requested to improve snow removal in Village parking lots. It is a piece of equipment that would be attached to the skid steer that we already own.

Pusher Box Plow	<u>\$ 7,000</u>
Effect on \$303,807 Home	<u>\$ 1.67</u>

Electric Service & Lighting at Yardwaste Site – This is being requested to provide safety after dusk at the site and to allow equipment, such as heat or air conditioning, to be run on the electricity

Cost to install	<u>\$ 30,000</u>
Effect on \$303,807 Home	<u>\$ 7.16</u>
Operating costs for electricity	<u>\$ 1,000</u>
Effect on \$303,807 Home	<u>\$ 0.24</u>

Revenue Change: Add an Administrative Fee to Weed Invoices – Currently, the Assistant Development Director serves as the Weed Commissioner. She inspects vacant lots throughout the Village. If they are not mowed to a certain level by the owners, she orders our hired contractor to mow the lot. When the invoice is received, she has the administrative assistant bill out the appropriate share of the invoice. This method does not cover any of the time spent by either of the staff members on this process. The request is to add \$25 to each weed invoice that is mailed out to recover costs for the staff time spent. The Village sends about 16 invoices per year.

Increase to Revenue from Admin Fee	<u>\$ (400)</u>
Effect on \$303,807 Home	<u>\$ (0.10)</u>



Village Overview

Mission, Vision and Village Board Goals

The Village of Sussex is committed to preserving the high quality of life enjoyed by our residents, providing fiscally sound, responsive municipal services and delivering those services in an effective, efficient and professional manner. The Village will:

- Sustain appealing, safe, high-quality residential neighborhoods and business districts.
- Maintain an appropriate balance between residential and business land uses.
- Preserve and develop open spaces and cultural and recreational facilities.
- Develop and promote a strong sense of community by preserving a unique small town heritage.
- Consult with and involve Sussex residents in the Village's decision making, promote two-way communication between the Village Board and residents, and encourage an atmosphere of openness and receptivity to all ideas and issues.
- Continually evaluate services and plan for the future of the Village.
- Cooperate and work collegially with neighboring communities and governments.
- Be responsive to individual concerns and needs while keeping in mind the good of the community as a whole.

Goal 1: Improve communications with the public

- Make improvements to Village website
- Smart phone tags: Address the needs of the tech-savvy customer

Goal 2: Implement the 2040 Plan and continue to be innovative

- Market the community to target large and small businesses
- More retail and restaurants, particularly non-bar restaurants
- Work on filling vacant retail spots

Goal 3: Main Street Revitalization

- **Main Street Plan, including holding community meetings**
- **TIF 6, Cannery site**
- Off-street public parking options as part of TIF 6

Goal 4: Be an anchor and champion of regionalization

- Identify opportunities to consolidate services
- **Library Agreement**

Goal 5: Determine and plan for facility and infrastructure needs for the community

- **Village Hall: Continue planning and narrow down options**
- Infrastructure maintenance

Goal 6: Strategically implement the Park and Recreation Open Space Plan

- Finalize and plan for implementation of the Village Park Master Plan
- **Seniors: Increase programming**

Goal 7: Strategically use borrowing to protect the community's infrastructure

- **Manage the debt load considering the number of upcoming large-dollar item projects**

Goal 8: Be proactive in our pursuits and maintain Sussex as a value for its residents

- **Review the tree preservation policy**
- Create a walkable community

The above items in bold are goals that have been completed.

DIRECTORY OF VILLAGE OFFICIALS

VILLAGE BOARD

Village President

Gregory Goetz

Village Trustees

Scott Adkins

Matt Carran

Tim Dietrich

Wendy Stallings

Lee Uecker

Bob Zarzynski

MANAGEMENT TEAM

Village Administrator

Jeremy Smith

Assistant Administrator

Kelsey McElroy-Anderson

Village Attorney

John Macy

Administrative Services Director

Casen Griffiths

Finance Director

Nancy Whalen

Director of Police Services

Lisa Panas

Library Director

Kathy Klager

Fire Chief

David Johnsen

Village Profile

First Settled: June 1843

Date of Incorporation: Sussex-Templeton joined together to become the Village of Sussex on September 12, 1924 .

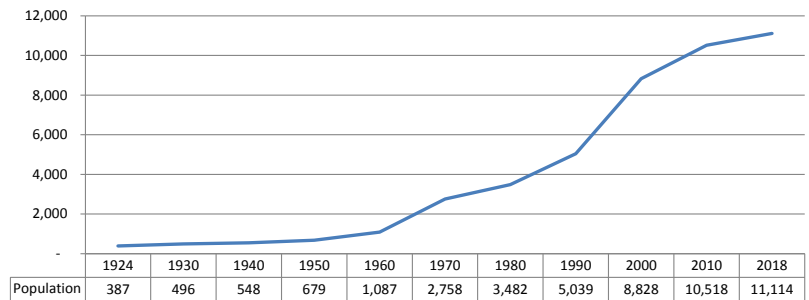
Form of Government: Village President/ Board/Administrator

Size: 7.83 square miles

Elevation: 930 Feet

Location: Sussex is located in Waukesha County, WI, approximately 19 miles northwest of Milwaukee and 9 miles north of Waukesha. The zip code is 53089 and the area code is (262).

Population Trends



Demographics:

Population by Sex/Age*

Male	5,058
Female	5,658
Under 18	3,066
19 - 24	797
25 - 34	1,274
35 - 44	1,625
45 - 54	1,717
55 - 64	1,281
65 & Older	956

Population by Ethnicity*

Hispanic or Latino	146
Non Hispanic or Latino	10,570

Population by Race*

White	10,160
African American	255
Asian	306
American Indian and Alaska Native	33
Native Hawaiian and Pacific Islander	18
Other	81

Household Income*

Total Households	3,964
Less than \$10,000	85 2.1%
\$10,000 - \$14,999	84 2.1%
\$15,000 - \$24,999	162 4.1%
\$25,000 - \$34,999	306 7.7%
\$35,000 - \$49,999	421 10.6%
\$50,000 - \$74,999	838 21.1%
\$75,000 - \$99,999	537 13.5%
\$100,000 - \$149,999	962 24.3%
\$150,000 - \$199,999	369 9.3%
\$200,000 or more	200 5.0%

Educational Attainment*

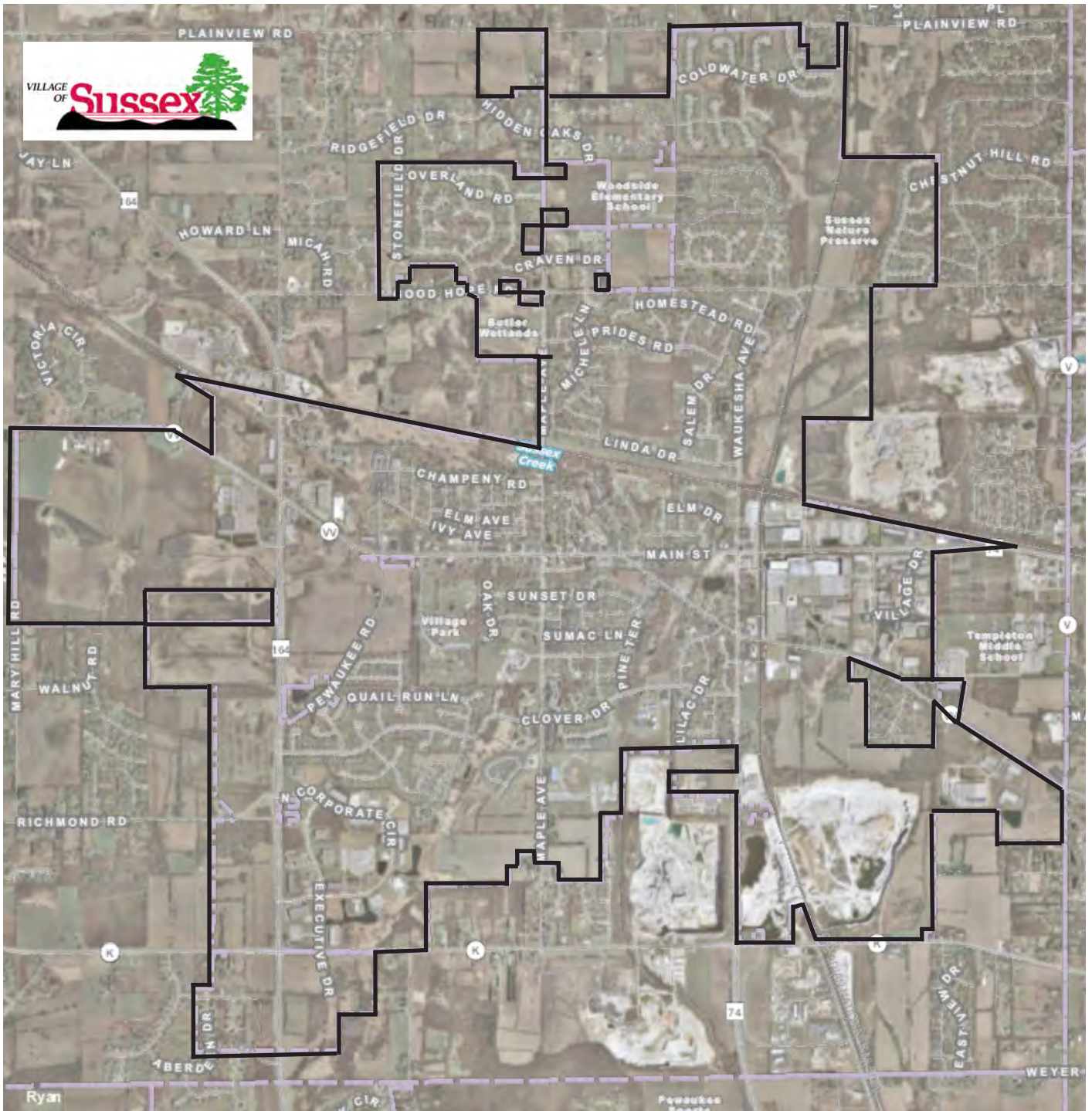
Population 25 years and over	6,853
Less than 9th grade	61 0.9%
9th to 12th grade, no diploma	189 2.8%
High school graduate (includes equivalency)	1,732 25.3%
Some college, no degree	1,298 18.9%
Associate's degree	806 11.8%
Bachelor's degree	2,021 29.5%
Graduate or professional degree	746 10.9%

Industry*

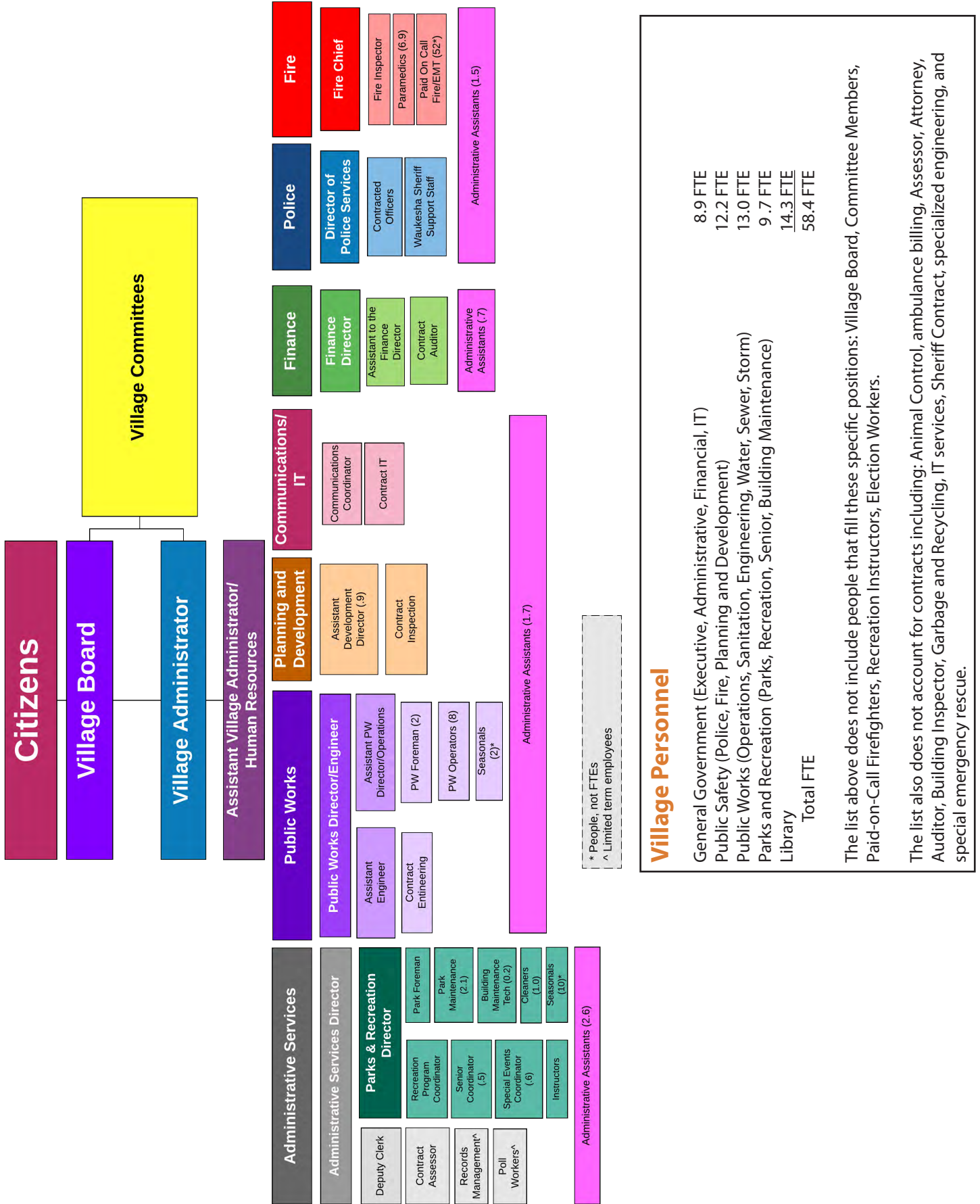
Civilian employed population 16 years and over	5,911
Agriculture, forestry, fishing and hunting, mining	29 0.5%
Construction	314 5.3%
Manufacturing	1,368 23.1%
Wholesale trade	268 4.5%
Retail trade	643 10.9%
Transportation and warehousing, utilities	116 2.0%
Information	60 1.0%
Finance and insurance, real estate and rental and leasing	564 9.5%
Professional, scientific, management, administrative, waste management services	507 8.6%
Educational services, health care and social assistance	1,381 23.4%
Arts, entertainment, recreation, accommodation and food services	439 7.4%
Other services, except public administration	164 2.8%
Public administration	58 1.0%

*Source: U.S. Census Bureau 2012 - 2016 American Community Survey 5-Year Estimates

Community Map



Organizational Chart



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Sussex Tax Value

The assessed value of a home is determined by the Village Assessor. This assessment is then used until a new assessment is done. For this example, we use a house with an assessed value of \$303,807. To determine the annual Village tax liability, multiply the assessed value by the tax rate and divide by 1,000. The Village's proposed tax rate for 2018 is \$5.6417.

$$\$303,807 \times \$5.6417 / 1,000 = \$1,714 (\$143 \text{ per month})$$

The following represents a sampling of the Village services provided for the \$143/month in taxes.

Fire Protection/Prevention/Safety	24-Hour Police Protection	Public Parks
Snow Removal	Traffic Control	Recreation Programming
Civic Center	Senior Programs	Street Lighting
Road Maintenance	Sidewalk Repairs	Building Inspection
Community Newsletter	Paramedic Services	Community Planning
Community Standards	Legal Counsel/Prosecution	Animal Control
Government Administration	Economic Development	Forestry

For comparison purposes, these items denote common monthly expenses for a Sussex family.

Four 12-gallon tanks of unleaded fuel at \$2.50 per gallon	\$120.00
One month of basic cable service	\$65.00
One month of cell phone service	\$115.00
Dinner Out (2 adults, 2 children).....	\$57.00
Groceries.....	\$500.00
Insurance (car and home).....	\$155.00

The Village of Sussex prides itself on providing quality services to the residents while still maintaining prices at a level comparable to that of neighboring communities. Please see the User Charges and Taxes below to compare Sussex and its peer communities.

2018 User Charges, Fees, and Taxes per \$299,023 Home in Sussex Peer Group							
COMMUNITY	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
City of Pewaukee	\$270.60	\$440.00	\$132.00	\$155.00	\$56.44	\$3,876.91	\$4,930.95
Hartland	\$304.80	\$54.08		\$145.00	\$116.40	\$4,322.31	\$5,462.59
Sussex	\$324.36	\$385.80	\$96.44	\$135.40		\$4,554.06	\$5,496.06
Oconomowoc	\$295.20	\$377.54		\$150.00	\$96.00	\$4,723.15	\$5,641.89
Village of Pewaukee	\$224.40	\$362.40	\$52.00	\$160.00	\$126.60	\$4,725.65	\$5,651.05
Delafield	\$245.00	\$373.68	\$50.00		\$753.44	\$4,288.45	\$5,710.57
Germantown	\$198.48	\$574.82				\$5,049.76	\$5,822.80
Hartford	\$459.00	\$443.04		\$73.44	\$138.00	\$5,108.79	\$6,222.27
Elm Grove	\$282.40	\$335.80	\$131.62	\$238.44	\$238.92	\$5,232.76	\$6,459.74
Grafton	\$387.00	\$451.10			\$20.40	\$6,375.60	\$7,234.10
AVERAGE	\$299.12	\$431.83	\$92.41	\$151.01	\$193.28	\$4,825.72	\$5,863.20

*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2017 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.

Budget Overview

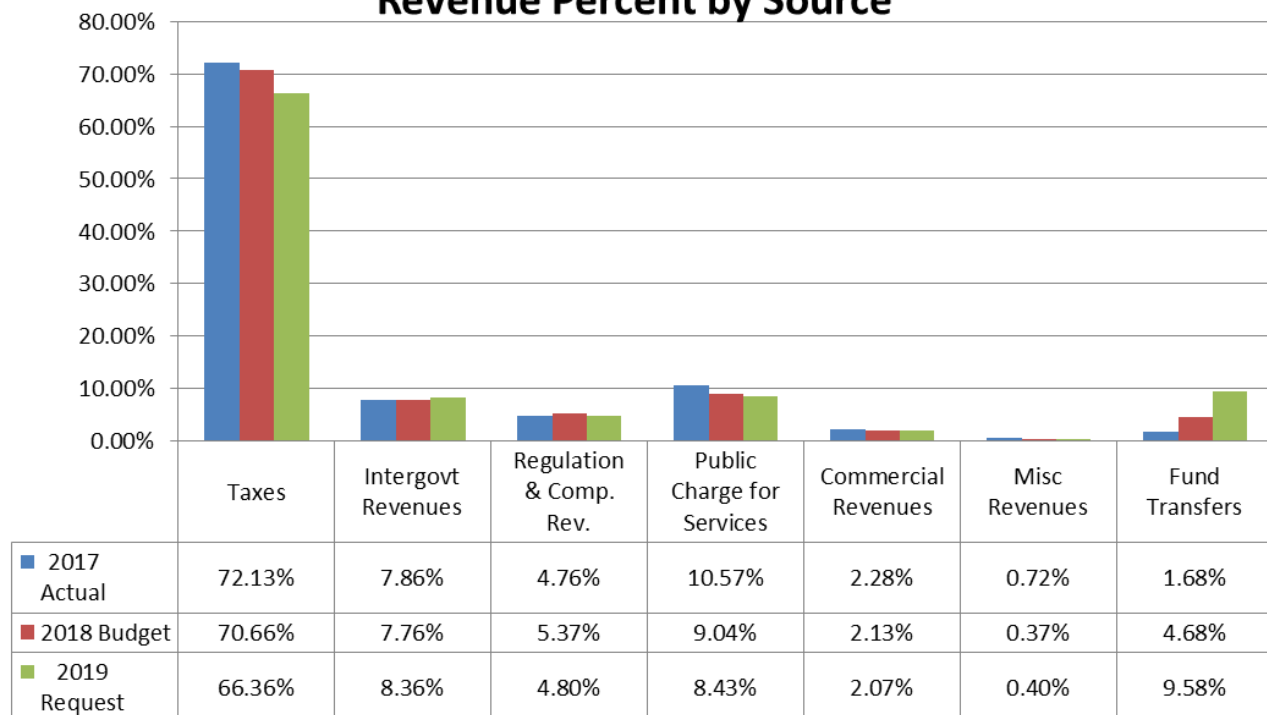
Financial Philosophies

Use financial resources to:

1. Turn Village plans into reality. (Plan for real costs, exceed expectations, retain professional staff and provide responsive service.)
2. Manage growth.
3. Maintain the community's investments.
4. Apply sound business principles throughout Village operations.
5. Implement long-term tax rate stabilization.

General Fund Revenues by Source				
Revenues	2017 Actual	2018 Budget	2019 Request	% Change 2018 to 2019
Taxes	\$ 7,187,394	\$ 7,582,490	\$ 7,758,181	2.3171%
Intergovernmental Revenue	783,098	832,761	977,695	17.4040%
Regulation & Compliance	474,109	575,970	560,770	-2.6390%
Public Charges for Service	1,053,531	969,716	984,970	1.5730%
Public Improvement Revenue	-	-	-	#DIV/0!
Commercial Revenue	226,876	228,228	241,961	6.0172%
Miscellaneous Revenue	72,216	39,900	47,140	18.1454%
Fund Transfers	167,240	501,694	1,119,520	123.1480%
TOTAL	\$ 9,964,464	\$ 10,730,759	\$ 11,690,237	8.9414%

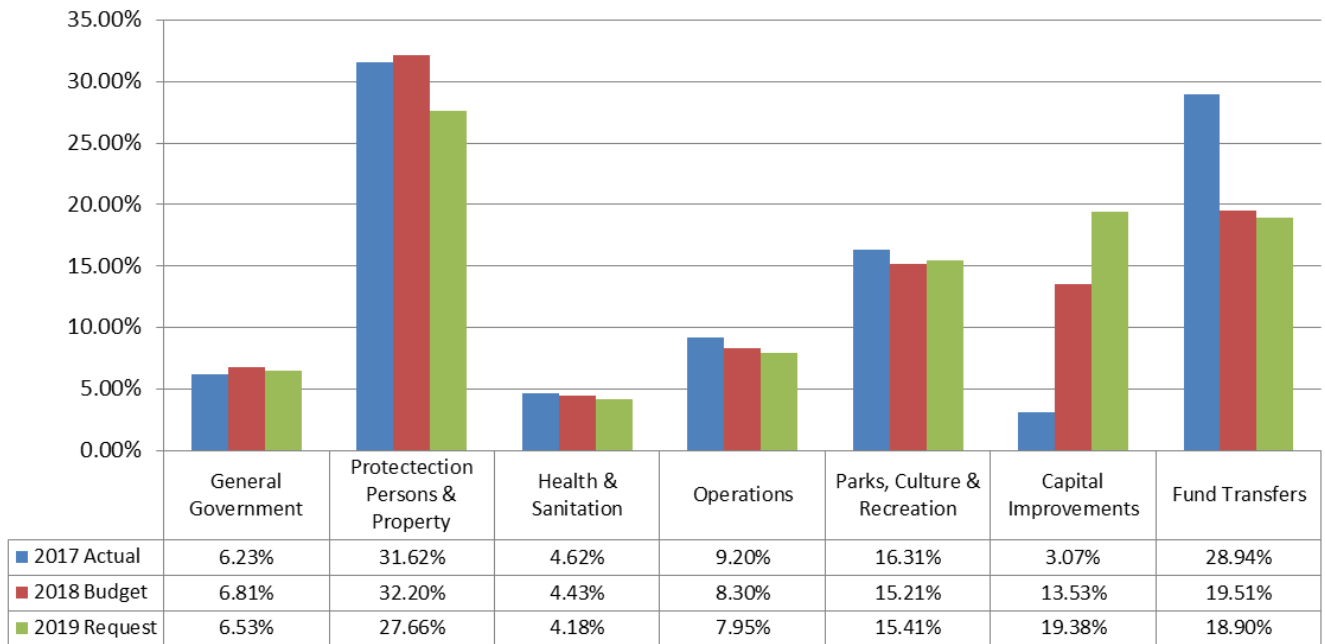
Revenue Percent by Source



General Fund Expenditures

EXPENDITURES	2017 Actual	2018 Budget	2019 Request	% Change 2018 to 2019
General Government	\$ 611,781	\$ 730,992	\$ 763,514	4.4490%
Protection of Persons & Property	3,104,713	3,454,940	3,233,210	-6.4178%
Health & Sanitation	453,547	475,582	488,188	2.6506%
Highway & Transportation	903,443	890,605	929,720	4.3920%
Parks, Recreation & Culture	1,600,986	1,632,439	1,801,193	10.3375%
Capital Improvements	301,663	1,452,162	2,265,155	55.9850%
Fund Transfers	2,841,509	2,093,816	2,209,257	5.5134%
TOTAL	\$ 9,817,642	\$ 10,730,536	\$ 11,690,237	8.9436%

Expenditure Percent by Department

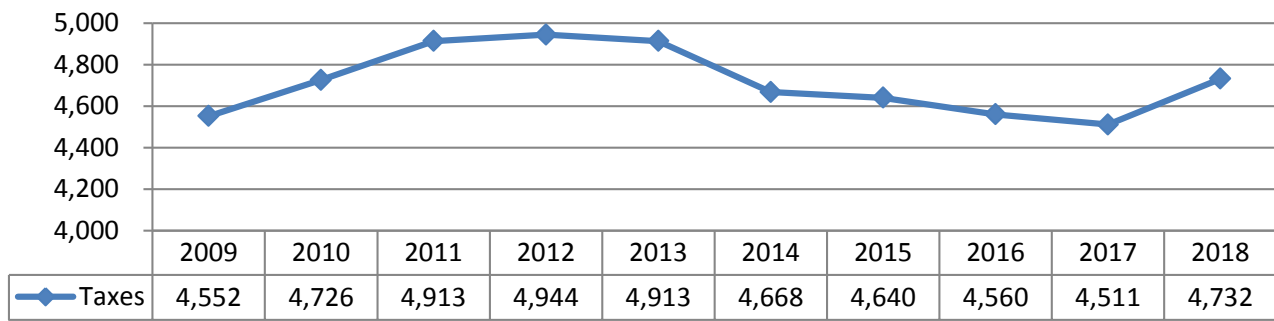


Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2018 to 2019				
	2018 Budget	2019 Request	Percent Change	Rate Change
Hamilton School District	\$ 8.7955	\$ 9.2351	5.00%	\$ 0.4396
Village of Sussex	5.6499	5.6417	-0.15%	(0.0082)
Waukesha County	2.0076	1.9576	-2.49%	(0.0500)
WCTC	0.3791	0.3731	-1.58%	(0.0060)
Sub-total	16.8321	17.2075	2.23%	0.3754
Less: School Credit	(1.7447)	\$ (1.6309)	-6.52%	0.1138
Net Tax Rate per \$1,000	\$ 15.0874	\$ 15.5766	3.24%	\$ 0.4892
Taxes on \$303,807 Home (Formerly \$299,023)	\$4,511.48	\$4,732.28		\$220.80

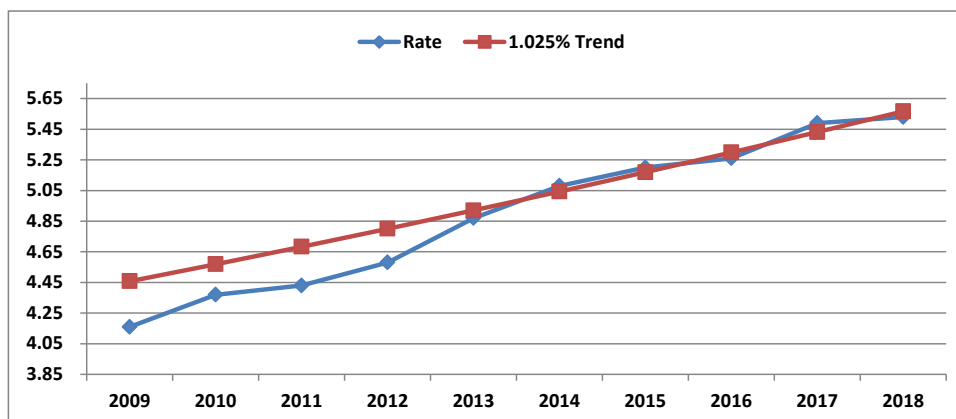
These numbers are **estimates** based upon estimated information as of 10/25/2018. This chart will be updated when the actual levies are received from the other taxing entities.

Historical Total Property Taxes for Average House



Reassessments occurred in 2008 and every year thereafter. The value of a \$300,000 home became \$292,500 for 2010, \$289,458 for 2011, \$280,725 for 2012, \$279,041 for 2013, \$284,622 for 2014, \$290,314 in 2015 and 2016, \$299,023 in 2017 and \$303,807 in 2018. The total tax bill has increased on average 0.78% per year or about \$327 total over the past 10 years, while the equalized tax rate has changed on average 1.01% per year over the past 15 years.

Village Historical Equalized Tax Rate



General Fund



REVENUES

The following accounts constitute all revenue sources available to the Village of Sussex General Fund including taxes, grants, interest on investments, fees, permits, and other assessments. The revenues section is divided into seven categories which address various revenue sources. The categories are Taxes, Intergovernmental Revenues, Regulation and Compliance Revenue, Public Charge for Services, Commercial Revenues, Miscellaneous Revenues, and Fund Transfers. Each category is broken down into several sub-categories that address specific sources of revenue. Each sub-category will include a brief explanation of the account, comments on the recommended budget figure, and a detailed table outlining the anticipated revenue by line item number.

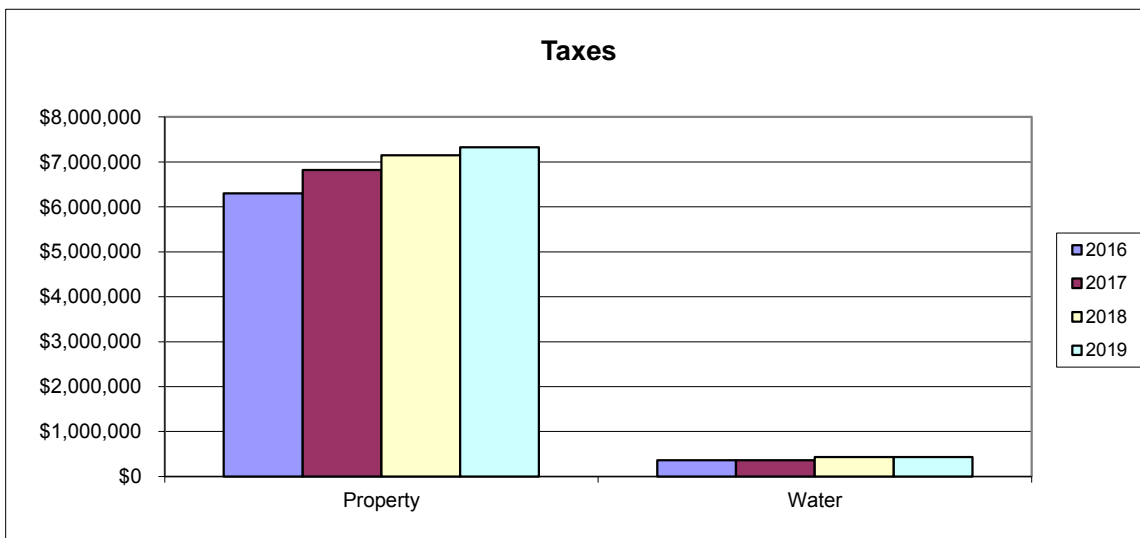
Budget Impact: Overall, revenues increase \$959,478 (8.94%). Non-transfer revenues increase \$341,652 (3.34%) including an increase in the tax levy of \$175,691 (2.46% levy increase). Wages and benefits increase as a result of new positions as well as the annual increases budgeted for existing employees. The next step for the Fire Department adds \$155,000, the balance of the Park Foreman and additional park hours adds \$62,377 and the second step of a Public Works employee adds \$27,154. All other increases to wages and benefits total \$90,183. In addition, capital outlay/depreciation increases \$191,404; debt service increases by \$110,941; the police contract increases \$47,500; utilities, the library payment and insurance all increased an average of \$27,000 each; and all other expenses increase \$71,742 These have been offset by increases to intergovernmental revenues of \$144,934 and other revenue increases totalling \$14,764 as well as removing the fire hydrant rental from the budget to move to a charge on the utility bills. Taxes continue to be the main source for revenues and account for 73.39% of all non-transfer revenues.

TAXES

Explanation of Account: The taxes account includes all revenues generated by the Village’s real estate and personal property tax levy as well as tax payments made to the General Fund by the Water Utility. 2018 assessed values show an increase from the prior year after accounting for the removal of personal property taxes by the state.

Budget Impact: Overall, taxes increase \$175,691 (2.46%). The budget is balanced while covering the Village Board priorities that carried forward from the 2018 budget including debt service, fire, police, public works and park staffing and insurance costs.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
41110	Property	\$6,304,775	\$6,821,772	\$7,148,517	\$6,286,065	\$7,148,517	\$7,148,111	\$7,324,208
41310	Water	\$360,600	\$364,557	\$433,973	\$243,141	\$433,973	\$433,973	\$433,973
41111	Omitted Taxes	\$0	\$0	\$0	\$2,476	\$2,476	\$0	\$0
41900	Other Taxes	\$14,982	\$1,065	\$0	\$10	\$10	\$0	\$0
	TOTAL	\$6,680,357	\$7,187,394	\$7,582,490	\$6,531,692	\$7,584,976	\$7,582,084	\$7,758,181

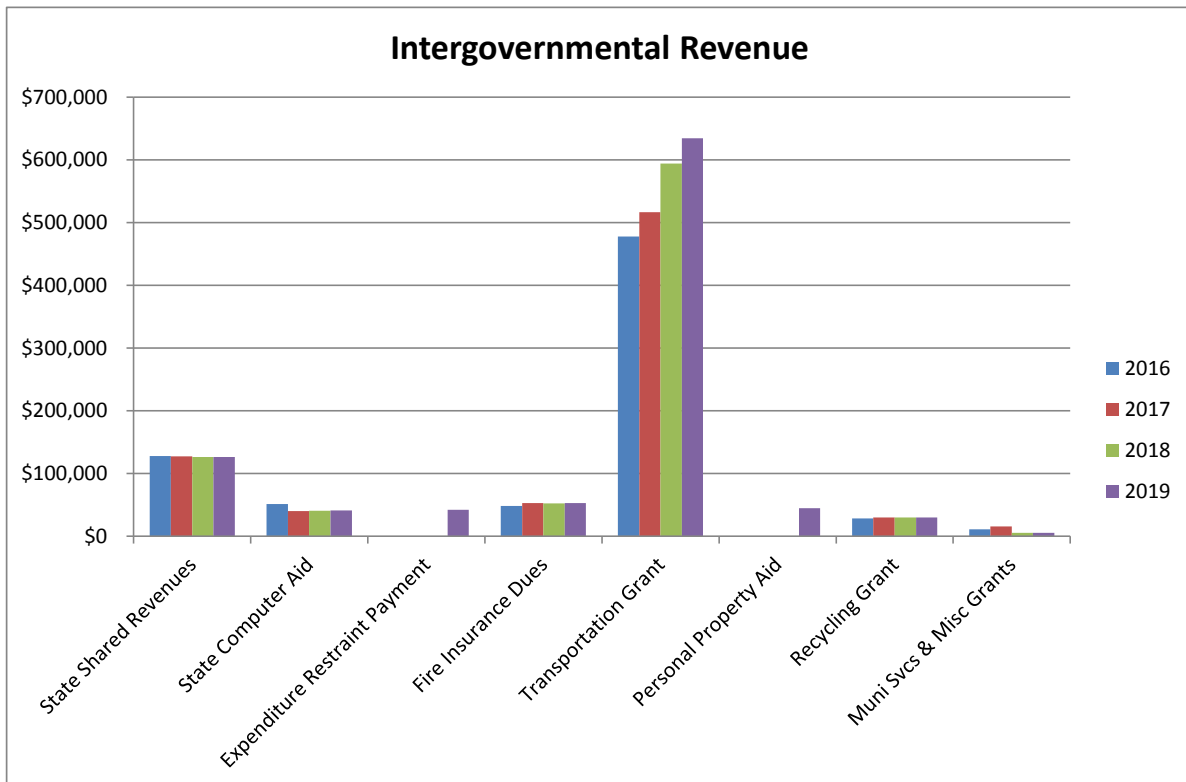


INTERGOVERNMENTAL REVENUES

Explanation of Account: Intergovernmental revenues includes all grants and other assistance payments made to the Village of Sussex by the State or other governmental organizations.

Budget Impact: This budget increases \$144,934 (17.40%). There are two new sources in this budget, Personal Property Aid to offset the loss of personal property taxes and the Expenditure Restraint Program (ERP). ERP is not guaranteed to be a recurring revenue and as such, is planned to be used for a one-time expenditure in 2019. Transportation aids have also increased \$57,929 due to increased spending on Main Street construction. This helps offset debt costs incurred for the project. Other minor increases and decreases were also shown based on 2018 expectations.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
43410	State Shared Revenues	\$127,869	\$127,396	\$126,536	\$18,980	\$126,536	\$126,536	\$126,536
43411	State Computer Aid	\$51,299	\$40,150	\$40,740	\$40,740	\$40,740	\$41,147	\$41,147
43412	Expenditure Restraint Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$42,426
43420	Fire Insurance Dues	\$48,296	\$52,925	\$52,925	\$52,307	\$52,307	\$52,925	\$52,925
43531	Transportation Grant	\$477,903	\$516,638	\$576,610	\$445,600	\$594,133	\$623,839	\$634,539
	Personal Property Aid	\$0	\$0	\$0	\$0	\$0	\$44,672	\$44,672
43545	Recycling Grant	\$28,698	\$30,236	\$30,000	\$30,240	\$30,240	\$30,000	\$30,000
43430	Misc. Grants	\$5,267	\$10,000	\$0	\$0	\$0	\$0	\$0
43431	Payment for Muni Services	\$5,621	\$5,078	\$5,500	\$0	\$5,000	\$5,000	\$5,000
43432	Senior/Recreation Grants	\$450	\$675	\$450	\$0	\$450	\$450	\$450
	TOTAL	\$745,403	\$783,098	\$832,761	\$587,867	\$849,406	\$924,569	\$977,695



REGULATION AND COMPLIANCE REVENUES

LICENSES

Explanation of Account: This section includes all revenues generated through the sale and issuance of licenses by the Village.

Budget Impact: This budget decreases \$1,000 (-3.19%) for 2019. Several items were adjusted with the largest being a reduction in amusement devices after closure of one business.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
44110	Liquor	\$9,395	\$9,023	\$9,600	\$8,802	\$9,600	\$9,600	\$9,600
44120	Operators	\$7,402	\$8,786	\$7,800	\$5,326	\$7,800	\$8,000	\$8,000
44121	Cigarettes	\$1,317	\$1,000	\$1,200	\$1,000	\$1,000	\$1,000	\$1,000
44122	Live Music	\$232	\$150	\$220	\$250	\$250	\$220	\$220
44123	Amusement	\$4,970	\$4,295	\$4,300	\$3,680	\$3,680	\$3,000	\$3,000
44124	Peddler's	\$393	\$800	\$500	\$1,700	\$1,700	\$500	\$500
44127	Weights & Measures	\$570	\$570	\$550	\$480	\$550	\$550	\$550
44128	Food Trucks	\$200	\$0	\$200	\$0	\$0	\$0	\$0
44210	Bicycle	\$50	\$10	\$0	\$50	\$50	\$0	\$0
44220	Dog	\$5,436	\$7,457	\$7,000	\$3,235	\$7,000	\$7,500	\$7,500
	TOTAL	\$29,965	\$32,091	\$31,370	\$24,523	\$31,630	\$30,370	\$30,370

PERMITS

Explanation of Account: This section includes all revenues generated through the issuance of permits by the Village of Sussex Building Inspection and Fire Departments.

Budget Impact: The 2019 budget increases \$1,900 (0.99%). The goal of the Village has been to bring this budget to a sustainable level for when there are no options for growth within the Village. The 2019 budget has been set to reflect these expectations.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
44310	Building	\$201,326	\$109,093	\$120,000	\$152,009	\$175,000	\$122,000	\$122,000
44312	Fire Inspector Fees	\$11,887	\$11,171	\$11,500	\$9,241	\$11,500	\$11,500	\$11,500
44315	Occupancy	\$5,725	\$3,500	\$5,000	\$4,950	\$6,000	\$5,000	\$5,000
44317	Outdoor Establishment	\$925	\$870	\$1,000	\$700	\$700	\$900	\$900
44320	Street Openings	\$2,775	\$2,475	\$2,500	\$2,175	\$3,000	\$2,500	\$2,500
44325	Electrical	\$29,739	\$23,982	\$22,475	\$23,143	\$25,000	\$22,475	\$22,475
44330	Plumbing	\$40,238	\$19,440	\$22,475	\$26,884	\$28,000	\$22,475	\$22,475
44915	Weights and Measures	\$2,830	\$2,830	\$2,800	\$2,568	\$2,800	\$2,800	\$2,800
44920	House Numbers	\$927	\$378	\$750	\$1,212	\$1,500	\$750	\$750
44940	Crushing Permit	\$625	\$500	\$500	\$500	\$500	\$500	\$500
44950	Miscellaneous Permits	\$2,050	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	TOTAL	\$299,047	\$176,239	\$191,000	\$225,382	\$256,000	\$192,900	\$192,900

OTHER REGULATION AND COMPLIANCE REVENUE

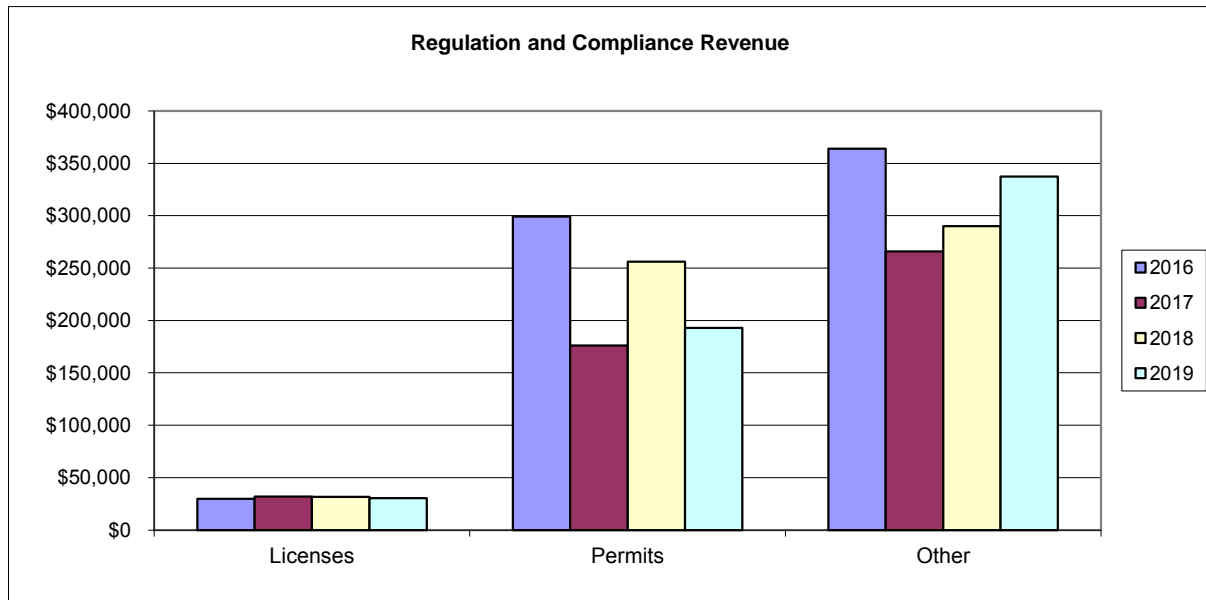
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

Budget Impact: This budget decreases \$16,100 (-4.55%) for 2019. This decrease reflects the downward trend we have seen since 2017 and that continues in 2018.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
45110	Fines & Penalties	\$219,476	\$134,290	\$196,800	\$74,205	\$150,000	\$188,800	\$188,800
45111	Alarm Fees	\$0	\$0	\$300	\$75	\$150	\$300	\$300
44125	Cable TV Franchise	\$144,483	\$131,489	\$156,500	\$44,295	\$140,000	\$148,400	\$148,400
	TOTAL	\$363,959	\$265,779	\$353,600	\$118,575	\$290,150	\$337,500	\$337,500

TOTAL REGULATION AND COMPLIANCE REVENUE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Licenses	\$29,965	\$32,091	\$31,370	\$24,523	\$31,630	\$30,370	\$30,370
Permits	\$299,047	\$176,239	\$191,000	\$225,382	\$256,000	\$192,900	\$192,900
Other	\$363,959	\$265,779	\$353,600	\$118,575	\$290,150	\$337,500	\$337,500
TOTAL	\$692,971	\$474,109	\$575,970	\$368,480	\$577,780	\$560,770	\$560,770



PUBLIC CHARGE FOR SERVICES

PARKS AND RECREATION

Explanation of Account: The Parks and Recreation revenue account includes all fees collected for recreation classes and league use of park facilities.

Budget Impact: Recreation programs continue their popularity. Overall, the 2019 budget increases \$11,508 (4.88%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. Admission fees continue their high level due to the success of Spooky Sussex and pickleball.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
46710	Registration Fees:							
***-46710	Recreation Programs	\$230,757	\$226,090	\$203,781	\$216,590	\$250,000	\$217,411	\$217,411
260-46710	Senior Programs	\$10,256	\$14,377	\$12,132	\$5,383	\$12,132	\$12,732	\$12,732
265-46710	Special Events	\$400	\$260	\$350	\$345	\$345	\$350	\$350
46711	Admission Fees	\$7,663	\$22,462	\$17,224	\$9,287	\$20,000	\$17,002	\$17,002
46755	Softball Assoc.	\$2,485	\$625	\$2,500	\$800	\$800	\$0	\$0
	TOTAL	\$251,561	\$263,814	\$235,987	\$232,405	\$283,277	\$247,495	\$247,495

DEVELOPMENT

Explanation of Account: The Development revenues section includes all fees the Village collects related to petitions, applications for rezoning, plan review fees and conditional use permits. Items previously recorded in the Engineering Fund are now shown as part of the General Fund.

Budget Impact: This budget remains the same in 2019. There are many development projects anticipated in 2019 that will require engineering review so the budget was not changed. All other items remain fairly consistent from year to year.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
44319	Plan of Operation	\$5,600	\$3,850	\$5,000	\$2,800	\$5,000	\$5,000	\$5,000
44410	Conditional Use	\$1,260	\$2,650	\$2,000	\$1,370	\$2,000	\$2,000	\$2,000
44430	Zoning & Petitions	\$500	\$500	\$0	\$1,525	\$1,525	\$0	\$0
46101	Platting Fees	\$2,250	\$1,320	\$0	\$0	\$0	\$0	\$0
46141	Developer Payments for Engineering	\$75,858	\$199,882	\$67,500	\$6,679	\$67,500	\$67,500	\$67,500
46310	Grading Plan Review	\$2,880	\$1,260	\$3,000	\$5,040	\$6,500	\$3,000	\$3,000
46850	Plan Review Fees	\$1,855	\$1,210	\$3,000	\$500	\$1,000	\$3,000	\$3,000
46851	Amendment to Ordinance	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0
46854	Architectural Review Board Fees	\$750	\$625	\$1,000	\$500	\$1,000	\$1,000	\$1,000
	TOTAL	\$91,953	\$212,297	\$81,500	\$18,414	\$84,525	\$81,500	\$81,500

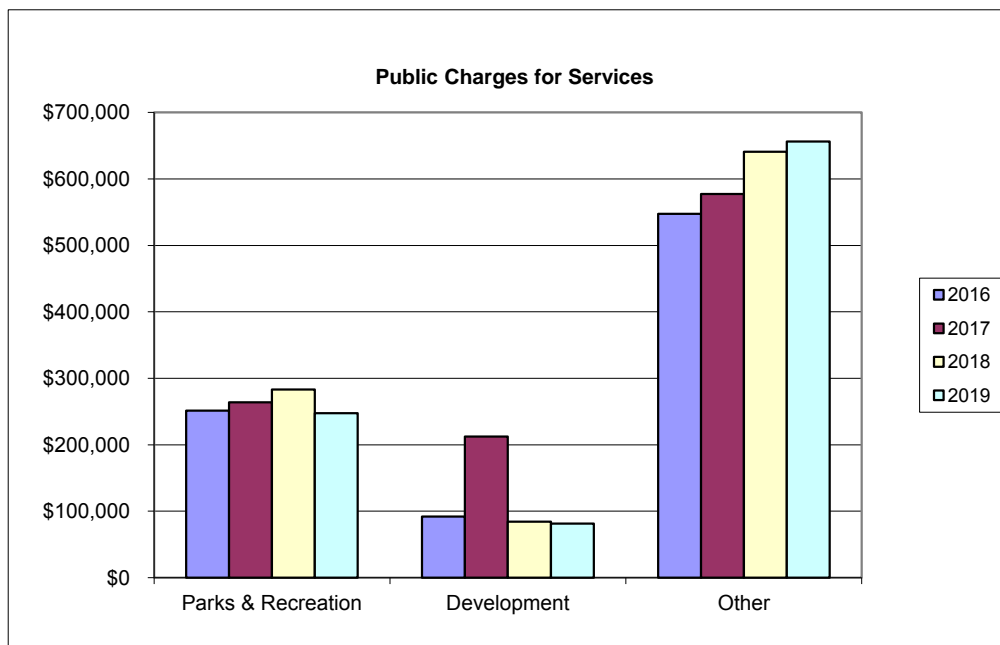
OTHER PUBLIC CHARGES FOR SERVICES

Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

Budget Impact: The total budget increases \$2,946 (0.45%). The charges for garbage increase \$10,026 to reflect contract increases as well as additional customers. Ambulance and revenue from the sale of recyclables decreased a total of \$7,500 based on the 2018 trends. The goal is to get these budgets at a sustainable level.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
46110	Assessment Letters	\$10,145	\$7,400	\$10,000	\$8,100	\$10,000	\$10,000	\$10,000
46111	Records Maintenance Fees	\$1,200	\$725	\$1,000	\$820	\$1,000	\$1,000	\$1,000
46130	Sale of Materials	\$375	\$574	\$300	\$45	\$150	\$300	\$300
46131	Concessions	\$1,136	\$1,969	\$1,600	\$713	\$1,600	\$1,700	\$1,700
46220	Fire Charges for Service	\$1,700	\$127	\$1,500	\$28	\$150	\$1,500	\$1,500
46230	Ambulance Fees	\$194,506	\$192,506	\$210,000	\$142,985	\$210,000	\$205,000	\$205,000
46420	Garbage Removal	\$325,706	\$339,983	\$397,399	\$393,399	\$394,000	\$407,425	\$407,425
46435	Other Recycling Charges	\$2,676	\$10,715	\$10,000	\$0	\$0	\$7,500	\$7,500
46436	Yard Waste Disp.	\$6,178	\$17,787	\$17,180	\$20,200	\$20,500	\$17,500	\$17,500
46440	Weed Cutting	\$1,995	\$3,844	\$1,450	\$0	\$1,450	\$1,450	\$2,250
46610	Senior Party Tickets	\$1,660	\$1,790	\$1,800	\$1,012	\$1,800	\$1,800	\$1,800
	TOTAL	\$547,277	\$577,420	\$652,229	\$567,302	\$640,650	\$655,175	\$655,975

TOTAL PUBLIC CHARGES FOR SERVICES								
	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET	
Parks & Recreation	\$251,561	\$263,814	\$235,987	\$232,405	\$283,277	\$247,495	\$247,495	
Development	\$91,953	\$212,297	\$81,500	\$18,414	\$84,525	\$81,500	\$81,500	
Other	\$547,277	\$577,420	\$652,229	\$567,302	\$640,650	\$655,175	\$655,975	
TOTAL	\$890,791	\$1,053,531	\$969,716	\$818,121	\$1,008,452	\$984,170	\$984,970	



COMMERCIAL REVENUES

Explanation of Account: The Commercial Revenues section includes all interest payments earned by Village investments, proceeds from the rent of Village owned properties and buildings, and advertising at the baseball fields.

Budget Impact: The overall budget increases \$13,733 (6.02%). Park rent decreases \$5,000 which is more than offset with the \$9,000 increase in Civic Center rent. Interest income increases \$5,000. Sponsorships increase \$2,750 based on 2018 results.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
48110	Interest on Investments	\$67,955	\$52,666	\$55,000	\$48,956	\$75,000	\$60,000	\$60,000
48210	Park Rent	\$31,857	\$26,650	\$38,860	\$27,160	\$32,500	\$33,860	\$33,860
48901	Advertising/Sponsorships	\$15,051	\$19,705	\$17,200	\$21,788	\$22,000	\$19,950	\$19,950
48215	Baseball field advertising	\$2,350	\$2,050	\$2,400	\$3,000	\$2,700	\$2,400	\$2,400
48230	Other Rent	\$16,967	\$35,805	\$22,068	\$23,759	\$28,068	\$31,251	\$31,251
	Building Tenants - Civic Campus	\$2,334	\$6,001	\$6,100	\$2,489	\$6,100	\$6,283	\$6,283
	Village land rented as farmland	\$968	\$968	\$968	\$0	\$968	\$968	\$968
	Community Center/Civic Center	\$13,665	\$28,836	\$15,000	\$21,270	\$21,000	\$24,000	\$24,000
48240	Civic Campus	\$90,000	\$90,000	\$92,700	\$46,350	\$92,700	\$94,500	\$94,500
	Water Utility	\$30,000	\$30,000	\$30,900	\$15,450	\$30,900	\$31,500	\$31,500
	Sewer Utility	\$30,000	\$30,000	\$30,900	\$15,450	\$30,900	\$31,500	\$31,500
	Stormwater Utility	\$30,000	\$30,000	\$30,900	\$15,450	\$30,900	\$31,500	\$31,500
	TOTAL	\$224,180	\$226,876	\$228,228	\$171,013	\$252,968	\$241,961	\$241,961

MISCELLANEOUS REVENUES

Explanation of Account: These revenues are from sources that don't fit elsewhere. Many of these revenues are unstable or are from a single source and are not budgeted. Items that are budgeted include donations related to senior and recreation programming, miscellaneous which is made up of the rebate for the purchasing card program and other smaller items, and administrative services sold which are fees collected for staff time on various projects and for citation entry.

Budget Impact: This budget increases \$7,240 (18.15%). The majority is a donation to the fire department to cover a portion of the cost of EMS equipment that will be purchased.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
46115	Administrative Services Sold	\$17,799	\$12,540	\$18,375	\$6,690	\$18,375	\$18,375	\$18,375
48900	Miscellaneous	\$21,434	\$47,408	\$19,825	\$28,140	\$30,000	\$20,065	\$20,065
48300	Sale of Property	\$211,120	\$3,238	\$0	\$0	\$0	\$0	\$0
48520	Other Donations-Recreation Dept	\$2,182	\$2,380	\$1,700	\$2,000	\$3,700	\$1,700	\$1,700
48530	Park Donations	\$291	\$140	\$0	\$104	\$104	\$0	\$0
48540	Fire Donations	\$6,893	\$6,510	\$0	\$250	\$250	\$0	\$7,000
	TOTAL	\$259,719	\$72,216	\$39,900	\$37,184	\$52,429	\$40,140	\$47,140

FUND TRANSFERS

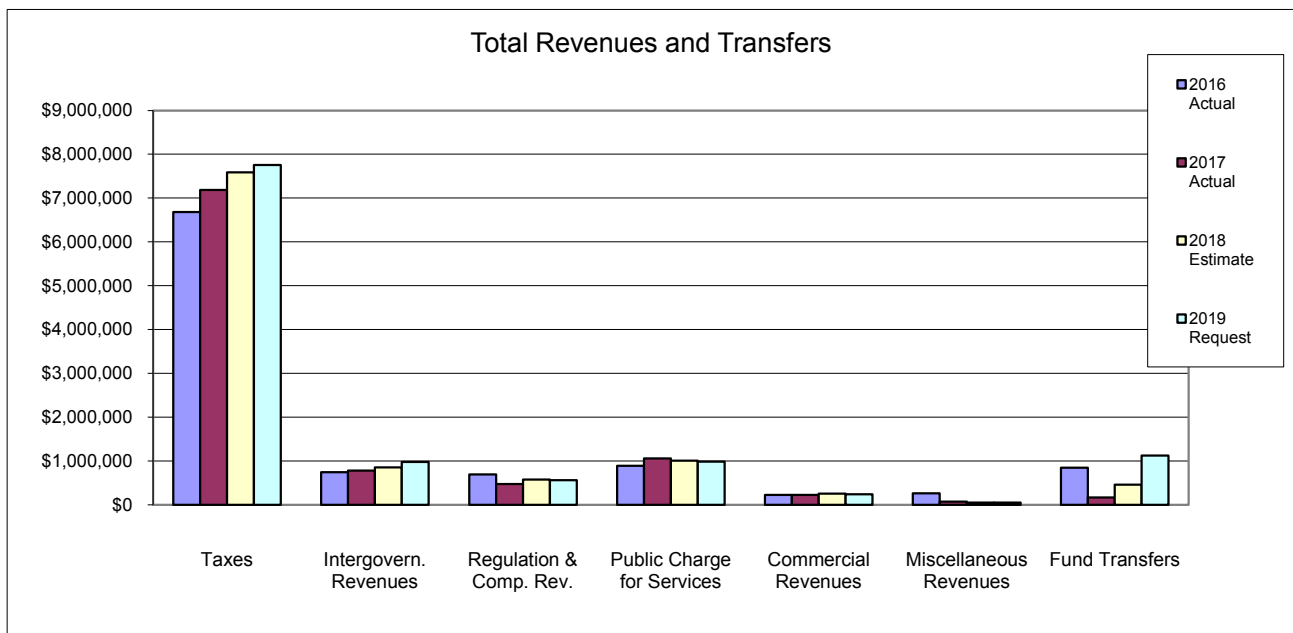
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2019 for Fire, Park and IT Department equipment purchases. The Transfer from Special Revenue Funds represents recreation program registrations funded with scholarships. Funding will come from the Community Development Authority to fund part of the payment to Waukesha County for economic development assistance; however, the amount of the transfer is decreasing as it is phased out. The use of the Senior Trust Fund is for sponsorship of senior parties and is increased for 2019 to cover a portion of the Rockathon.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
49211	Use of Designated Funds	\$839,786	\$166,443	\$451,894	\$286,922	\$451,894	\$1,075,983	\$1,075,983
49220	Trans from Spec Rev	\$2,034	\$797	\$3,500	\$0	\$1,000	\$3,500	\$3,500
	Trans from Community Dev Auth	\$0	\$0	\$2,000	\$0	\$2,000	\$1,000	\$1,000
	Use of Senior Trust Fund	\$0	\$0	\$1,300	\$222	\$222	\$1,550	\$1,550
	Use of GF Surplus	\$0	\$0	\$43,000	\$0	\$0	\$37,487	\$37,487
	TOTAL	\$841,820	\$167,240	\$501,694	\$287,144	\$455,116	\$1,119,520	\$1,119,520

TOTAL REVENUES AND TRANSFERS

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Taxes	\$6,680,357	\$7,187,394	\$7,582,490	\$6,531,692	\$7,584,976	\$7,582,084	\$7,758,181
Intergovern. Revenues	\$745,403	\$783,098	\$832,761	\$587,867	\$849,406	\$924,569	\$977,695
Regulation & Comp. Rev.	\$692,971	\$474,109	\$575,970	\$368,480	\$577,780	\$560,770	\$560,770
Public Charge for Services	\$890,791	\$1,053,531	\$969,716	\$818,121	\$1,008,452	\$984,170	\$984,970
Commercial Revenues	\$224,180	\$226,876	\$228,228	\$171,013	\$252,968	\$241,961	\$241,961
Miscellaneous Revenues	\$259,719	\$72,216	\$39,900	\$37,184	\$52,429	\$40,140	\$47,140
Fund Transfers	\$841,820	\$167,240	\$501,694	\$287,144	\$455,116	\$1,119,520	\$1,119,520
TOTAL	\$10,335,241	\$9,964,464	\$10,730,759	\$8,801,501	\$10,781,127	\$11,453,214	\$11,690,237



EXPENDITURES

The following accounts constitute the operating and capital expenses incurred by the Village of Sussex in the day-to-day provision of services including administration, police and fire protection, garbage and recycling pick-up, maintenance of streets and parks, and building inspection. The expenditures section is divided into seven categories as follows:

- | | |
|---|---|
| <p>General Government Services
 Transfers to Other Funds (Debt, Capital Projects, etc.)
 Protection of Persons and Property
 Health and Sanitation Services</p> | <p>Public Works
 Parks, Recreation and Cultural Services
 Capital Improvements</p> |
|---|---|

Each category is broken into several sub-categories for specific departmental functions or operations. Each sub-category will include a brief explanation of the account, comments on the recommended budget figure, summaries of expenses and revenues, department goals, performance indicators, and a spreadsheet outlining the proposed expenditures by line item.

- | | |
|--|---|
| * Overall operational expenditures increase \$73,470 | * Overall capital expenditures increase \$770,567 |
| * Overall expenditures increase \$844,037 | |

GENERAL GOVERNMENT SERVICES

Explanation of Service: Sussex is proud of its commitment to leadership and strategic thinking for the future. General government services include the budgets of the elected and administrative leadership of the Village. Services from policy making, budgeting, elections, legal services, and more are included in the General Government Services. The service area is broken into the following five categories:

- | | | |
|---|---|--|
| * Legislative Services
(Boards, Committees, Policy Making) | * Executive Services
(Administrator, Legal, Human Resources) | * Financial Services
(Finance, Assessor, Audit, Accounting) |
| * Administrative Services
(Clerk Treasurer, Elections, Customer Service) | * IT and Communication Services
(IT, Community Information) | |

LEGISLATIVE SERVICES

Explanation of Account: The Village of Sussex elects a seven member Village Board which is headed by the Village President. The Board is charged with developing policy through the legislative process and setting the goals of the community. The Legislative budget includes the salaries of the Village Board and committees, as well as municipal dues and expenses for travel and seminars.

Budget Impact: This budget increases \$50 (0.10%) for municipal dues based on an expected increase over the 2018 payment.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personnel Services	\$ 42,912	\$ 42,110	\$ 43,275	\$ 43,275
Expenses	\$ 14,340	\$ 5,396	\$ 5,449	\$ 5,750
Total	\$ 57,252	\$ 47,506	\$ 48,724	\$ 49,025
Department Resources				
General Fund - Taxes	\$ 57,252	\$ 47,506	\$ 48,724	\$ 49,025
Total	\$ 57,252	\$ 47,506	\$ 48,724	\$ 49,025

VILLAGE OF SUSSEX
2019 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2018

- * Reconstructed Good Hope Road
- * Completed the design for Phase 1 of the Park Master Plan
- * Began utility upgrades to meet standards by 2019
- * Increased services with fire, police, public works, health & sanitation and parks, recreation and special events
- * Established a new Corporate Park with the creation of TIF District #7

DEPARTMENT GOALS

- * Improve communication to the public
- * Implement 2020 Plans and continue to be innovative
- * Be a champion of regionalization
- * Determine and plan for infrastructure needs, strategically use borrowing to meet the needs
- * Implement the Park and Recreation Open Space Plan

MAJOR OBJECTIVES FOR 2019

- * Design Maple Avenue
- * Construct Phase 1 of the Village Park Master Plan
- * Implement additional public safety service capabilities and quality of life initiatives
- * Realize a reduction in vacant commercial spaces
- * Continue long-term fiscal strategies

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Board Meetings	27	26	22	29	30	28	26
Committee Meetings	95	99	92	88	85	72	75
Ordinances Adopted	10	13	15	25	13	5	7
Resolutions Adopted	84	92	56	113	54	38	33

Legislative Services Budget

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
51100-000-110	Salaries	\$39,863	\$39,117	\$40,200	\$19,250	\$40,200	\$40,200	\$40,200
	Village President	\$6,600	\$6,600	\$6,600			\$6,600	\$6,600
	Trustees	\$26,400	\$25,667	\$26,400			\$26,400	\$26,400
	Committee Meetings	\$6,863	\$6,850	\$7,200			\$7,200	\$7,200
150	Payroll Taxes	\$3,049	\$2,993	\$3,075	\$1,473	\$3,075	\$3,075	\$3,075
320	Municipal Dues	\$4,128	\$4,180	\$4,200	\$3,949	\$3,949	\$4,250	\$4,250
390	Expenses:	\$10,212	\$1,216	\$1,500	\$1,323	\$1,500	\$1,500	\$1,500
	Conferences & mileage	\$0	\$0	\$500			\$500	\$500
	Gifts/Awards	\$641	\$334	\$250			\$250	\$250
	Misc/Meetings/Lunches	\$792	\$882	\$750			\$750	\$750
	Groundbreaking/Grand Opening	\$8,779	\$0	\$0			\$0	\$0
	TOTAL	\$57,252	\$47,506	\$48,975	\$25,995	\$48,724	\$49,025	\$49,025

Village Boards, Committees and Commissions

- Architectural Review Board
- Board of Appeals
- Board of Fire Appeals
- Board of Fire Commissioners
- Board of Review
- Community Development Authority (see separate budget)
- Finance & Personnel Evaluation Committee

- Park & Recreation Board
- Pauline Haass Public Library Board
- Plan Commission
- Public Safety & Welfare Committee
- Public Works Committee
- Senior Citizen Advisory Committee

EXECUTIVE SERVICES

Explanation of Account: The Executive Services budget includes the salaries and operating costs of the Village's Administrator, Assistant Administrator, Attorney, and executive support staff. The department is responsible for efficiently carrying out the day-to-day operations of the Village. The department is also responsible for accomplishing the goals and objectives of the Village Board. Specific department responsibilities include:

- | | | |
|--------------------------------------|-------------------------------|-----------------------------|
| Oversight of all Village Operations | Strategic Planning | Fiscal Management |
| Human Resources | Public Information | Village Goal Implementation |
| Village Board and Committee Staffing | Preparation of Village Budget | Effective Governance |
| Economic Development | Legal Services | IT Management |

Budget Impact: This budget increases by \$13,578 (5.18%). The majority of this is related to a change in the percentage of the assistant administrator salary and benefits allocated to this department and away from the utilities. Smaller increases were also included for training and memberships as well as human resources.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personnel Services	\$ 104,602	\$ 93,399	\$ 118,288	\$ 157,668
Contractual Services	\$ 122,165	\$ 76,236	\$ 107,567	\$ 106,800
Expenses	\$ 8,119	\$ 7,547	\$ 10,783	\$ 11,300
Total	\$ 234,886	\$ 177,182	\$ 236,638	\$ 275,768
Department Resources				
General Fund - Taxes	\$ 234,886	\$ 177,182	\$ 236,638	\$ 275,768
Total	\$ 234,886	\$ 177,182	\$ 236,638	\$ 275,768

DEPARTMENT HIGHLIGHTS FOR 2018

- * Adopted the 2040 Comprehensive Plan
- * Began radium treatment projects to bring system wide compliance in 2019
- * Reconstruction of Good Hope Road was completed
- * The clarifier was repaired at the Wastewater Treatment Facility and phosphorous standards were met
- * Growth occurred from five subdivisions, downtown construction (condos and mixed use) and the new industrial park
- * Completed the upgrades at Madeline Park
- * Implemented several steps in the shift of Fire/Paramedic service delivery

DEPARTMENT GOALS

- * The foremost goal is the realization of Village Board goals including developing and implementing plans and working with the public.

MAJOR OBJECTIVES FOR 2019

- * Maple Avenue design
- * Implementation of Phase 1 of the Village Park Master Plan
- * Add a new special event
- * Attract retail to the Downtown area as well as host additional community events

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Long-term fiscal scorecard	30%	30%	50%	60%	60%	50%	50%
Net new construction (in millions)	\$8.59	\$22.70	\$17.55	\$18.60	\$37.78	\$26.38	\$30.21
Percentage employee turnover	12%	14%	14%	11%	15%	10%	20%

VILLAGE OF SUSSEX
2019 BUDGET

Executive Services Budget

ACCT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
51410-000-110	Salaries	\$69,488	\$61,090	\$93,573	\$50,206	\$87,102	\$108,720	\$108,720
	Administrator			\$36,973			\$44,308	\$44,308
	Asst Administrator			\$46,600			\$54,412	\$54,412
	HR-Organization Wide Merit Pay Adj			\$10,000			\$10,000	\$10,000
120	Wages - Administrative Assistants	\$10,957	\$9,861	\$13,772	\$6,415	\$12,458	\$9,721	\$9,721
130	Pension 13.1%	\$5,031	\$4,508	\$7,192	\$3,690	\$6,671	\$7,758	\$7,758
135	Employee Insurance	\$6,327	\$4,765	\$16,821	(\$702)	(\$559)	\$16,758	\$16,758
150	Payroll Taxes	\$5,913	\$5,379	\$8,212	\$4,355	\$7,616	\$9,061	\$9,061
220	Telephone	\$2,289	\$626	\$800	\$653	\$1,567	\$800	\$800
310	Office Supplies	\$897	\$629	\$400	\$325	\$600	\$400	\$400
390	Expenses	\$4,619	\$3,861	\$6,270	\$3,414	\$6,270	\$6,800	\$6,800
	Seminars and training	\$2,363	\$1,960	\$4,350			\$4,650	\$4,650
	Associations/Prof Org	\$1,267	\$1,400	\$1,320			\$1,450	\$1,450
	Mileage & miscellaneous	\$989	\$501	\$600			\$700	\$700
510	Insurance	\$2,603	\$3,057	\$4,150	\$2,926	\$3,913	\$4,100	\$4,100
	SUB-TOTAL	\$108,124	\$93,776	\$151,190	\$71,282	\$125,638	\$164,118	\$164,118
51410-000-180	Human Resources Exp.	\$6,886	\$7,796	\$5,000	\$3,962	\$5,000	\$5,650	\$5,650
	Awards/Sunshine Fund	\$971	\$1,453	\$650			\$1,000	\$1,000
	Recruitment	\$5,133	\$5,748	\$3,750			\$4,050	\$4,050
	Miscellaneous	\$782	\$595	\$600			\$600	\$600
	SUB-TOTAL	\$6,886	\$7,796	\$5,000	\$3,962	\$5,000	\$5,650	\$5,650
51300-000-210	Legal - Traffic	\$47,839	\$24,959	\$39,000	\$15,206	\$35,000	\$39,000	\$39,000
51300-000-211	Legal - Opinions	\$72,037	\$50,651	\$67,000	\$41,601	\$71,000	\$67,000	\$67,000
	SUB-TOTAL	\$119,876	\$75,610	\$106,000	\$56,807	\$106,000	\$106,000	\$106,000
	TOTAL	\$234,886	\$177,182	\$262,190	\$132,051	\$236,638	\$275,768	\$275,768



ADMINISTRATIVES SERVICES

Explanation of Account: The Administrative Services budget includes the salaries and operating costs of the Administrative Services Director, the Deputy Clerk, and four part-time administrative assistants. The department ensures that all administrative and statutory requirements are met in a timely fashion and that the day-to-day operations and affairs of the Village are managed responsibly and professionally. Specific department responsibilities include:

- | | | |
|--------------------------------------|--------------------------------------|---|
| Issue and Administer Licenses | Assessment Letters | Tax Calculation and Collection |
| Report Preparation/Statutory Filings | Committee Support | Utility Billing Collection |
| Administration of Elections | Answer Phones, Distribute Mail, etc. | Maintenance of Official Records & Central Files |

The Administrative Department is the first voice heard on the phone and the first person seen by all residents, contractors, etc.

Budget Impact: The budget for this department increases \$17,536 (12.97%). Approximately \$16,000 is related to wages and benefits after adjusting the allocations for the Administrative Services Director and Deputy Clerk out of the utilities. Other accounts had minor increases or decreases with the largest being an increase to the training budget as two of the administrative assistants begin training to be a clerk.

ADMINISTRATIVES SERVICES DEPARTMENT BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personnel Services	\$ 111,137	\$ 89,738	\$ 102,104	\$ 121,295
Contractual Services	\$ 6,239	\$ 6,174	\$ 6,736	\$ 2,750
Expenses	\$ 33,398	\$ 25,628	\$ 30,377	\$ 28,668
Capital Outlay	\$ -	\$ 3,934	\$ -	\$ -
Total	\$ 150,774	\$ 125,474	\$ 139,217	\$ 152,713
Department Resources				
General Fund - Taxes	\$ 107,634	\$ 83,183	\$ 94,937	\$ 109,493
General Fund - Other Sources	\$ 43,140	\$ 42,291	\$ 44,280	\$ 43,220
Total	\$ 150,774	\$ 125,474	\$ 139,217	\$ 152,713

DEPARTMENT HIGHLIGHTS FOR 2018

- * Continued transition between Clerk/Treasurer's Division and Park and Recreation Division into one office
- * Completed cross-training of staff in the new building
- * Improved efficiencies in tax collection process including the elimination of paper receipt mailing and processing of online payments
- * Digitized new permit applications and forms on the website to improve customer service
- * Continued record retention project

DEPARTMENT GOALS

- * Implement efficient and effective elections
- * Provide organized and efficiently managed records
- * Deliver consistent, high quality service and support to Village staff and customers
- * Continually strive to earn the satisfaction of customers by providing excellent customer service
- * Enhance the efficiency and effectiveness of operations by continually looking for methods to innovate
- * Create an environment of mutual respect and partnership with other Village departments

MAJOR OBJECTIVES FOR 2019

- * Develop an efficient and effective process to manage monthly water bill collections
- * Continue to examine current operations and identify efficiencies in administering services
- * Work with IT/Communications staff to continuously improve communication initiatives
- * Assist with the onboarding of the new Park & Rec Director, Recreation Coordinator and Park Foreman
- * Plan and oversee efficient and effective elections
- * Continue record retention project, including setting retention schedule and digitization of documents

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
# of Point of Sale transactions per FTE	3,880	4,105	4,798	4,781	3,831	4,125	3,750
# of election votes handled per FTE	4,718	726	1,658	451	3,906	498	3,298
# of compost passes sold	426	461	489	509	434	751	700

VILLAGE OF SUSSEX
2019 BUDGET

Administrative Services Budget

ACCT	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
51420-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$56,075	\$48,328	\$50,774	\$29,063	\$50,376	\$61,524	\$61,524
	Administrative Services Director			\$24,424			\$29,159	\$29,159
	Deputy Clerk			\$26,350			\$32,365	\$32,365
120	Wages - Administrative Assistants	\$18,384	\$21,806	\$22,178	\$12,122	\$22,771	\$22,726	\$22,726
130	Pension 13.1%	\$4,496	\$4,667	\$4,888	\$2,785	\$4,901	\$5,518	\$5,518
135	Employee Insurance	\$6,609	\$6,082	\$6,723	\$3,578	\$6,278	\$8,979	\$8,979
150	Payroll Taxes	\$5,467	\$5,270	\$5,581	\$3,170	\$5,596	\$6,445	\$6,445
220	Telephone	\$3,564	\$786	\$650	\$307	\$736	\$650	\$650
240	Equipment Maintenance	\$2,675	\$5,388	\$2,100	\$4,506	\$6,000	\$2,100	\$2,100
310	Office Supplies	\$6,050	\$3,227	\$3,700	\$1,286	\$3,500	\$3,900	\$3,900
390	Expenses	\$2,890	\$1,838	\$3,715	\$1,385	\$3,715	\$4,785	\$4,785
	Seminars	\$2,381	\$1,413	\$2,910			\$4,210	\$4,210
	Associations/Prof Organizations	\$130	\$269	\$205			\$275	\$275
	Miscellaneous	\$379	\$156	\$600			\$300	\$300
510	Insurance	\$2,443	\$2,040	\$2,550	\$1,854	\$2,481	\$2,700	\$2,700
	SUB-TOTAL	\$108,653	\$99,432	\$102,859	\$60,056	\$106,354	\$119,327	\$119,327
51440-000-110	Election Salaries	\$19,762	\$3,517	\$15,000	\$5,812	\$11,988	\$15,000	\$15,830
	Elections			\$14,000			\$14,000	\$14,830
	Training			\$1,000			\$1,000	\$1,000
51440-000-130	Election Pension	\$160	\$32	\$113	\$41	\$91	\$133	\$133
51440-000-150	Election Payroll Taxes	\$184	\$36	\$130	\$47	\$103	\$140	\$140
51440-000-390	Election Expenses	\$6,180	\$3,435	\$5,300	\$3,713	\$5,300	\$5,153	\$5,153
	SUB-TOTAL	\$26,286	\$7,020	\$20,543	\$9,613	\$17,482	\$20,426	\$21,256
51490-000-326	Printing & Publishing	\$3,378	\$2,472	\$1,500	\$291	\$1,500	\$1,000	\$1,000
51490-000-327	Real Estate Expense	\$10,070	\$9,499	\$9,395	\$3,323	\$9,500	\$10,050	\$10,050
	Waukesha County Treasurer	\$5,929	\$6,043	\$5,900			\$6,100	\$6,100
	Printing	\$908	\$974	\$1,295			\$2,400	\$2,400
	Postage	\$2,789	\$1,999	\$1,700			\$1,000	\$1,000
	Online processing fees	\$4	\$43	\$60			\$50	\$50
	BDS Software-Point of Sale/Taxes	\$440	\$440	\$440			\$500	\$500
51490-000-390	Expenses	\$798	\$471	\$880	\$542	\$880	\$1,080	\$1,080
	Sales Tax	\$708	\$560	\$700			\$900	\$900
	Miscellaneous	\$90	(\$89)	\$180			\$180	\$180
51490-000-397	Licensing Costs	\$146	\$0	\$0		\$0	\$0	\$0
	SUB-TOTAL	\$14,392	\$12,442	\$11,775	\$4,156	\$11,880	\$12,130	\$12,130
51910-000-000	Uncollectible Taxes	\$1,443	\$2,646	\$0	\$0	\$3,501	\$0	\$0
	SUB-TOTAL	\$1,443	\$2,646	\$0	\$0	\$3,501	\$0	\$0
	TOTAL	\$150,774	\$121,540	\$135,177	\$73,825	\$139,217	\$151,883	\$152,713

COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES

Explanation of Account: This department was established because of more emphasis being placed on technology and the need to safeguard records. In addition to employee time allocated to this department, the Village of Sussex has contracted with a professional firm to provide needed support.

Budget Impact: This budget increases \$2,630 (3.24%). The budget for our contracted firm is being increased \$2,500 based on past history. Wages and benefits increase \$1,088 as the Communications Coordinator is fully phased in at full-time. Licensing shows a decrease as items specific to the Fire Department were moved to that budget.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
	2016	2017	2018	2019
Department Expenditures	Actual	Actual	Estimate	Budget
Personnel Services	\$ 32,046	\$ 29,722	\$ 34,175	\$ 35,934
Contractual Services	\$ 20,940	\$ 16,998	\$ 20,000	\$ 19,000
Expenses	\$ 21,314	\$ 24,805	\$ 29,750	\$ 28,898
Capital Outlay	\$ 36,836	\$ 64,267	\$ 29,177	\$ 74,244
Total	\$ 111,136	\$ 135,792	\$ 113,102	\$ 158,076

Department Resources				
General Fund - Taxes	\$ 111,136	\$ 135,792	\$ 113,102	\$ 158,076
Total	\$ 111,136	\$ 135,792	\$ 113,102	\$ 158,076

DEPARTMENT HIGHLIGHTS FOR 2018

- * Added new online forms and services on the Village website using Seamless.gov or other means
- * Deployed new computers and software as part of the eVillage's ongoing technology rotation schedule
- * Added 344 new Facebook followers, expanding the Village's online social media presence (as of 7/16/2018)
- * Upgraded internet speeds at the garage, wastewater plant and Public Safety Building for improved remote access to the Village's network
- * Retired the remote access/terminal server, eliminating the ongoing costs to maintain. Remote access will continue through different technology
- * Improved the cable TV channel, interior and exterior signage experiences through continued mastery of the software

DEPARTMENT GOALS

- * Provide a single oversight department for all the Village's technology needs
- * Maintain a replacement schedule that provides employees with upgrades on a regular basis
- * Insure that all software and hardware are compatible

MAJOR OBJECTIVES FOR 2019

- * Continue adding online forms and services on the village website using Seamless.gov or other means
- * Deploy new computers and software as part of the Village's ongoing technology rotation schedule
- * Upgrade/redesign the Village website
- * Continue to engage community members through social media and explore adding additional social media outlets

	2012	2013	2014	2015	2016	2017	2018
PERFORMANCE INDICATORS	Actual	Actual	Actual	Actual	Actual	Actual	Estimate
Number of computers deployed	10	23	13	10	12	15	12
Number of Facebook followers					200	628	750
Hours of outside consultant time	152.75	343.75	273.25	231.5	238.25	252.25	300

VILLAGE OF SUSSEX
2019 BUDGET

Information Technology Services Budget								
ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
51430-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Communications Coordinator	\$21,976	\$20,500	\$23,532	\$12,452	\$23,126	\$24,168	\$24,168
130	Pension 13.10%	\$1,440	\$1,391	\$1,577	\$882	\$1,549	\$1,583	\$1,583
135	Employee Insurance	\$7,102	\$6,389	\$7,973	\$4,393	\$7,731	\$8,334	\$8,334
150	Payroll Taxes	\$1,528	\$1,442	\$1,800	\$973	\$1,769	\$1,849	\$1,849
340	IT Services	\$20,940	\$16,998	\$16,500	\$16,433	\$20,000	\$19,000	\$19,000
	Maintenance Contract	\$20,940	\$16,998	\$16,500			\$19,000	\$19,000
390	Expenses:	\$25	\$63	\$375	\$33	\$375	\$375	\$375
	Professional Development	\$0	\$0	\$100			\$125	\$125
	Miscellaneous	\$25	\$63	\$275			\$250	\$250
397	Licensing:	\$13,635	\$19,655	\$22,445	\$14,397	\$22,445	\$21,523	\$21,523
510	Insurance	\$683	\$784	\$1,000	\$697	\$930	\$1,000	\$1,000
51490-000-347	Community Info/Cable	\$6,971	\$4,303	\$6,000	\$2,833	\$6,000	\$6,000	\$6,000
	Courier	\$3,554	\$2,541	\$4,000			\$4,000	\$4,000
	Cable TV	\$2,000	\$0	\$0			\$0	\$0
	Website Hosting & Maintenance	\$1,200	\$1,500	\$1,500			\$1,500	\$1,500
	Other Items	\$217	\$262	\$500			\$500	\$500
	TOTAL	\$74,300	\$71,525	\$81,202	\$53,093	\$83,925	\$83,832	\$83,832

In addition to the costs included in the Information Technology and Communications Department, there are additional IT costs included in the following budgets:

Administration - Tax Collection Software Maintenance Agreement	\$ 550
Finance - Accounting Software Maintenance Agreements	\$ 5,875
Police Services - Citation Software Maintenance Agreement	\$ 1,623
Police Services - Department of Justice Monthly Access	\$ 600
Fire Department - Trunked Radio Costs & Other IT Costs	\$ 10,507
Development Services - Zoning and Land Use Maps	\$ 1,000
GIS Management	\$ 46,600
Recreation Administration - Registration Software Transaction Fees	\$ 8,000
Water Utility - Share of General IT and Accounting Software Costs	\$ 8,436
Sewer Utility - Share of General IT and Accounting Software Costs	\$ 8,131
Stormwater Utility - Share of General IT and Accounting Software Costs	\$ 2,134
Total IT Costs Included in Other Sections of the Budget	\$ 93,456

FINANCIAL SERVICES

Explanation of Account: The Financial Services budget includes the salaries and operating costs of the Village's Finance Department, which is responsible for ensuring the smooth day-to-day operation of all financial functions and services. The Department is staffed by the Finance Director, Assistant to the Finance Director, and a part-time administrative assistant. The Department executes all duties and responsibilities to ensure that all financial requirements are met in a timely fashion and that the day-to-day operations and affairs of the Village are managed responsibly and professionally. Specific department responsibilities include:

- | | | |
|---------------------------------------|-----------------------------|---------------------|
| Budget Preparation and Administration | Insurance Administration | Audit Coordination |
| Accounting and Bookkeeping | Accounts Payable | Payroll Preparation |
| Grant Administration | Financial and Debt Planning | Financial Reporting |
| Collection and Investment of Funds | Ambulance Billing | |

Budget Impact: The budget decreases by \$1,308 (-0.64%) in 2019. Wages and benefits increase \$637. General insurance increases \$500. Audit fees decrease \$2,500 based on the proposals received for the next five years. All other changes are minor increases or decreases of less than \$100 each.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personnel Services	\$ 92,851	\$ 92,896	\$ 93,911	\$ 97,601
Contractual Services	\$ 77,765	\$ 75,766	\$ 78,900	\$ 75,300
Expenses	\$ 24,969	\$ 25,366	\$ 28,628	\$ 29,275
Total	\$ 195,585	\$ 194,028	\$ 201,439	\$ 202,176
Department Resources				
General Fund - Taxes	\$ 195,585	\$ 194,028	\$ 201,439	\$ 202,176
Total	\$ 195,585	\$ 194,028	\$ 201,439	\$ 202,176

DEPARTMENT HIGHLIGHTS FOR 2018

- * Received an upgrade in the General Obligation bond rating to Aa2 and the Water Utility bond rating to Aa3
- * Successfully completed the RFP process to secure an auditing firm for five years
- * Prepared and submitted an application to increase Water Utility rates in a two step phase in process
- * Began the process to train administrative staff to take over the utility billing process on a monthly basis
- * Participated in seasonal employee training to reduce timecard errors

DEPARTMENT GOALS

- * Provide cost-effective and customer friendly service to maximize the efficiency of the Village's financial condition
- * Ensure that all financial requirements are met in a timely fashion
- * Prepare financial plans for the future of the Village
- * Ensure day-to-day prudent financial management

MAJOR OBJECTIVES FOR 2019

- * Transition to monthly billing for utility customers
- * Implement the new rates for the Water Utility
- * Implement the third and final phase of the Stormwater Utility rate increase
- * Implement updated water RCAs

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Total checks written	3,901	3,760	3,890	3,696	3,964	4,080	4,104
Online payments received	N/A	108	3,023	3,412	4,207	5,056	5,900
Number of utility customers (year end)	3,390	3,425	3,476	3,520	3,536	3,546	3,563

VILLAGE OF SUSSEX
2019 BUDGET

Financial Services Budget

ACCT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
51510-000-110	Salaries - Finance Director	\$35,291	\$36,816	\$38,625	\$21,720	\$38,526	\$39,335	\$39,335
120	Wages	\$32,150	\$31,327	\$31,806	\$17,266	\$32,206	\$33,441	\$33,441
130	Pension 13.1%	\$4,294	\$4,571	\$4,719	\$2,657	\$4,739	\$4,767	\$4,767
135	Employee Insurance	\$16,195	\$15,093	\$16,426	\$7,654	\$13,029	\$14,491	\$14,491
150	Payroll Taxes	\$4,921	\$5,089	\$5,388	\$3,004	\$5,411	\$5,567	\$5,567
215	Accountant/Auditor	\$14,041	\$13,722	\$15,100	\$8,878	\$15,100	\$12,600	\$12,600
220	Telephone	\$1,021	\$0	\$0	\$0	\$0	\$0	\$0
290	Contractual Fees - Ambo Billing	\$14,703	\$13,409	\$14,000	\$7,389	\$15,000	\$14,000	\$14,000
310	Office Supplies	\$1,110	\$616	\$1,050	\$325	\$1,050	\$1,025	\$1,025
	Postage	\$438	\$409	\$440			\$450	\$450
	General	\$672	\$207	\$610			\$575	\$575
340	Data Processing	\$783	\$783	\$800	\$692	\$800	\$800	\$800
390	Expenses	\$1,085	\$1,625	\$2,350	\$559	\$2,350	\$2,350	\$2,350
	Seminars	\$467	\$1,035	\$1,600			\$1,600	\$1,600
	Associations/Prof Organizations	\$336	\$292	\$450			\$450	\$450
	Miscellaneous	\$282	\$298	\$300			\$300	\$300
510	Insurance	\$1,781	\$2,176	\$2,500	\$1,858	\$2,485	\$2,500	\$2,500
	SUB-TOTAL	\$127,375	\$125,227	\$132,764	\$72,002	\$130,696	\$130,876	\$130,876

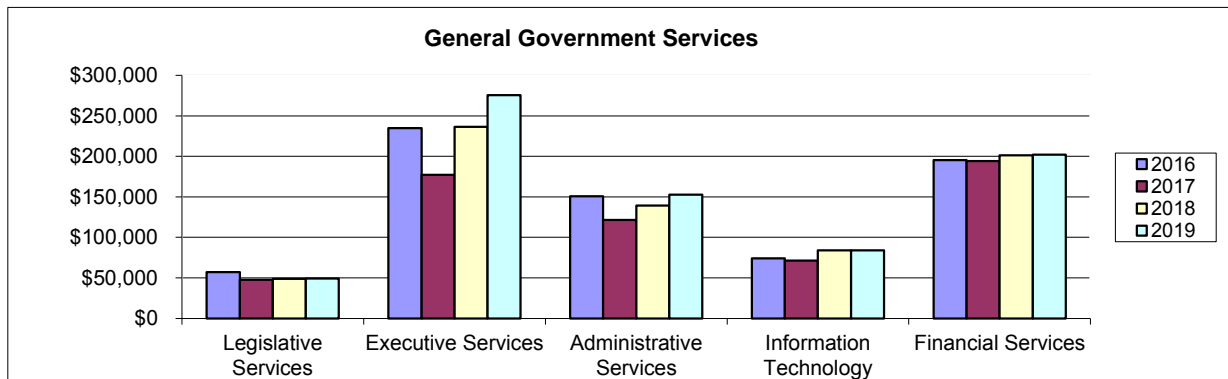
51530-000-218	Assessment Contract Fees	\$48,000	\$48,635	\$48,650	\$28,376	\$48,800	\$48,700	\$48,700
51530-000-390	Expenses	\$8,918	\$8,421	\$9,570	\$9,569	\$9,569	\$9,600	\$9,600
	SUB-TOTAL	\$56,918	\$57,056	\$58,220	\$37,945	\$58,369	\$58,300	\$58,300

51938-000-510	Insurance	\$11,292	\$11,745	\$12,500	\$9,251	\$12,374	\$13,000	\$13,000
	SUB-TOTAL	\$11,292	\$11,745	\$12,500	\$9,251	\$12,374	\$13,000	\$13,000

	TOTAL	\$195,585	\$194,028	\$203,484	\$119,198	\$201,439	\$202,176	\$202,176
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TOTAL GENERAL GOVERNMENT SERVICES

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Legislative Services	\$57,252	\$47,506	\$48,975	\$25,995	\$48,724	\$49,025	\$49,025
Executive Services	\$234,886	\$177,182	\$262,190	\$132,051	\$236,638	\$275,768	\$275,768
Administrative Services	\$150,774	\$121,540	\$135,177	\$73,825	\$139,217	\$151,883	\$152,713
Information Technology Services	\$74,300	\$71,525	\$81,202	\$53,093	\$83,925	\$83,832	\$83,832
Financial Services	\$195,585	\$194,028	\$203,484	\$119,198	\$201,439	\$202,176	\$202,176
TOTAL	\$712,797	\$611,781	\$731,028	\$404,162	\$709,943	\$762,684	\$763,514



TRANSFERS TO OTHER FUNDS

Explanation of Account: The transfers category includes cash transfers from the General Fund to the Debt Service and other funds. Debt service costs exclude the library debt service.

Budget Impact: Due to an emphasis on maintaining the community infrastructure, the debt service costs continue to be a large portion of the budget. The 2019 debt levy budget increases \$110,941 (5.49%). Actual debt payments increase more than that but we continue to utilize funds that had been going toward depreciation. The Village goal is to, as efficiently as possible, perform maintenance to prevent major repairs in the future and thus avoid passing undue costs to future residents. The transfer budget also includes \$9,500 to fund the costs of the local cemetery that the Village took over in 2015 and \$7,000 to set aside for payouts of sick pay upon retirement or resignations.

TRANSFER BUDGET								
ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	Debt Service - Tax Levy	\$1,731,393	\$1,861,577	\$2,020,879	\$1,742,382	\$2,020,879	\$2,131,820	\$2,131,820
	Debt Service - Replacement Funds	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937
	Cemetery Fund	\$7,500	\$8,000	\$7,500	\$3,750	\$9,000	\$9,500	\$9,500
	Capital Projects Fund	\$1,168,947	\$308,887	\$0	\$0	\$0	\$0	\$0
	Reserve Funds	\$724,945	\$602,108	\$4,500	\$0	\$4,500	\$7,000	\$7,000
	TOTAL	\$3,693,722	\$2,841,509	\$2,093,816	\$1,807,069	\$2,093,816	\$2,209,257	\$2,209,257

PROTECTION OF PERSONS AND PROPERTY

Explanation of Service: This area represents the various services provided by the Village for the protection of persons and property. It includes Police Services, Fire Services, Emergency Government, Building Inspection Services and Economic Development/Zoning Enforcement. The Village utilizes contractual relationships for police services to maintain efficient service delivery in this area. The Fire Department is moving from a paid-on-call system to a fully staffed department

POLICE SERVICES

Explanation of Account: The Waukesha County Sheriff's Department provides the Village with 24 hour police protection under contract. The Sheriff's Department is responsible for protecting persons and property and for providing a safe working and living environment for our residents and visitors. This is accomplished through the immediate and fair enforcement of all State and local laws and ordinances. The Police Protection category includes contractual payments made to the Waukesha County Sheriff's Department for patrol, dispatch and transcribing purposes, and other expenses including staff time spent processing parking tickets and preparing court rosters as well as building costs associated with the regional substation.

Budget Impact: This budget increases \$48,397 (2.83%). Contractual fees increase \$47,500 to show a modest increase to the existing contract as well as increase funding of overtime and transcription services. Payroll and benefits increase \$967 after a change in administrative staffing with the retirement of a long term employee.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personnel Services	\$59,136	\$60,472	\$63,144	\$54,677
Contractual Services	\$1,468,409	\$1,480,809	\$1,653,218	\$1,683,285
Expenses	\$19,623	\$17,717	\$8,411	\$18,800
Capital Outlay	\$0	\$3,186	\$0	\$0
Total	\$1,547,168	\$1,562,184	\$1,724,773	\$1,756,762
Department Resources				
General Fund - Taxes	\$1,327,692	\$1,424,708	\$1,574,623	\$1,567,662
General Fund - Fines & Forfeitures	\$219,476	\$134,290	\$150,000	\$188,800
General Fund - Alarm Fees	\$0	\$0	\$150	\$300
Total	\$1,547,168	\$1,558,998	\$1,724,773	\$1,756,762

VILLAGE OF SUSSEX
2019 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2018

- * Introduced and acclimated a new lieutenant to Northeast Public Safety
- * Adopted measurable goals and objectives relative to public safety effectiveness
- * Continued Practical Rescue Taskforce Training
- * Performed bi-monthly traffic saturations with an emphasis on drug interdictions
- * Performed threat assessment surveys on all schools within the district

DEPARTMENT GOALS

* The Waukesha County Sheriff's Department will work with the Sussex community and its leaders to foster a relationship of mutual trust and respect. This partnership will strive toward enhancing our public safety service delivery to better address law enforcement initiatives, issues, and concerns brought forth by this cooperative effort. Through this strategy, the citizens of Sussex will enjoy the quality of life they deserve.

MAJOR OBJECTIVES FOR 2019

- * Copnduct Emergency Preparedness drill
- * Continue Active Assailant Training
- * Continue to develop new creative programs and strategies to address the nationwide opiod epidemic
- * Present a staffing study
- * Continue to strengthen community relationships by increased visibility and programs

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Traffic Enforcement Citations	2,429	2,382	1,956	2,024	2,179	2,325	2,400
Non Citation Contacts (citizen assist calls)	4,445	4,368	4,780	5,190	5,257	5,470	4,722
Parking Citations	966	354	683	1,084	845	784	850

Police Services Budget

ACCT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
52100-000-								
120	Wages - Administrative Assistants	\$42,879	\$45,367	\$39,125	\$25,756	\$49,529	\$31,288	\$31,288
125	Wages - Bldg Maintenance	\$3,471	\$3,858	\$3,615	\$1,650	\$3,640	\$4,782	\$4,782
130	Pension 13.10%	\$2,822	\$2,975	\$2,621	\$1,887	\$3,318	\$2,049	\$2,049
135	Employee Insurance	\$6,575	\$4,760	\$5,079	\$2,139	\$2,590	\$13,799	\$13,799
150	Payroll Taxes	\$3,389	\$3,512	\$3,270	\$2,339	\$4,067	\$2,759	\$2,759
220	Utilities -- telephone	\$3,632	\$3,458	\$3,480	\$1,121	\$2,484	\$3,480	\$3,480
222	Utilities -- heat	\$2,185	\$2,406	\$2,500	\$1,763	\$2,666	\$2,500	\$2,500
224	Utilities -- electric	\$12,093	\$9,662	\$12,600	\$4,902	\$9,069	\$12,600	\$12,600
226	Utilities -- water & sewer	\$6,009	\$6,039	\$6,800	\$3,269	\$7,099	\$6,800	\$6,800
242	Building Maintenance	\$4,782	\$4,362	\$5,000	\$5,017	\$6,900	\$4,460	\$4,460
	Floor mat service	\$701	\$681	\$540			\$0	\$0
	Cleaning supplies	\$1,231	\$447	\$1,900			\$1,900	\$1,900
	HVAC maintenance	\$1,578	\$1,326	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$1,272	\$1,908	\$1,560			\$1,560	\$1,560
290	Contractual Fees	\$1,439,708	\$1,454,882	\$1,605,945	\$1,067,465	\$1,625,000	\$1,653,445	\$1,653,445
	Wauk Cty - Police contract	\$1,392,219	\$1,400,977	\$1,566,445		\$1,567,226	\$1,603,445	\$1,603,445
	Wauk Cty - Transcription	\$24,489	\$30,007	\$22,000		\$25,000	\$25,000	\$25,000
	Wauk Cty - Overtime	\$19,197	\$20,702	\$15,000		\$27,570	\$21,000	\$21,000
	Wauk Cty - Prisoner housing	\$3,803	\$3,196	\$2,500		\$5,204	\$4,000	\$4,000
390	Expenses	\$11,377	\$9,707	\$9,830	\$5,948		\$10,000	\$10,000
	Supplies & miscellaneous	\$3,040	\$3,094	\$2,654			\$2,654	\$2,654
	Conferences & mileage	\$0	\$168	\$0			\$123	\$123
	WI Dept of Justice - monthly access	\$600	\$600	\$600			\$600	\$600
	Citations/Court Software	\$1,485	\$1,530	\$1,576			\$1,623	\$1,623
	Community Policing Efforts	\$6,252	\$4,315	\$5,000			\$5,000	\$5,000
510	Insurance	\$8,246	\$8,010	\$8,500	\$6,701	\$8,411	\$8,800	\$8,800
	TOTAL	\$1,547,168	\$1,558,998	\$1,708,365	\$1,129,957	\$1,724,773	\$1,756,762	\$1,756,762

FIRE SERVICES

Explanation of Account: The Fire Protection category includes the operating costs of the Village of Sussex Fire Department. Fire protection and rescue services are provided by a full-time firefighter, a full-time fire inspector, part-time paramedics, and a volunteer, paid-on-call department, responsible for responding to emergency calls, conducting safety inspections, and community education on matters of fire protection. The Sussex Fire Department provides responsive fire protection service using modern suppression techniques which minimizes damage to property and saves lives. The hydrant rental is charged by the water utility for public fire protection.

Budget Impact: This budget decreases \$271,816 (-18.09%). As a result of a change to state statutes, the hydrant rental charge of \$501,912 was removed from the budget and will be collected as a separate charge on utility bills. Wages and benefits increased \$207,805 as the next phase of staffing was added. Included in this phase was the conversion of the workers' compensation insurance from a paid on call department to a paid department. IT expenses increase \$5,891 as costs specific to this department were moved here from the IT budget. All other increases and decreases amount to \$16,400.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personnel Services	\$490,703	\$688,475	\$819,435	\$1,041,728
Contractual Services	\$81,567	\$76,972	\$74,270	\$85,600
Expenses	\$64,557	\$89,621	\$82,186	\$103,444
Capital Outlay	\$23,753	\$36,568	\$70,215	\$1,183,246
Transfers	\$501,912	\$501,912	\$509,441	\$0
Total	\$1,162,492	\$1,393,548	\$1,555,547	\$2,414,018

Department Resources				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
General Fund - Taxes	\$899,210	\$1,120,309	\$1,281,340	\$1,096,886
General Fund - Intergovernmental Grant	\$0	\$10,000	\$0	\$0
General Fund - Ambulance Fees	\$194,506	\$192,506	\$210,000	\$205,000
General Fund - Fire Insurance Dues	\$48,296	\$52,925	\$52,307	\$52,925
General Fund - Fire Inspection Fees	\$11,887	\$11,171	\$11,500	\$11,500
General Fund - Fire Charges for Services	\$1,700	\$127	\$150	\$1,500
General Fund - Fire Donations	\$6,893	\$6,510	\$250	\$7,000
General Fund - Use of Designated Funds	\$0	\$0	\$0	\$1,039,207
Total	\$1,162,492	\$1,393,548	\$1,555,547	\$2,414,018

DEPARTMENT HIGHLIGHTS FOR 2018

- * Participate in numerous public service events including the Farmers' Market, food drives, National Night Out & smoke detector installation
- * Provided leadership training for department staff
- * Revised capital plan and staffing outlook plan
- * Continue with fire prevention and community risk reduction strategies. Secured a FEMA fire protection grant.
- * EMS service enhancement with 2 firefighter paramedics on premise 24/7 for med unit staffing to decrease response times
- * Expanded use of online staff scheduling, records management system and training tools
- * Continued fire inspection services with regard to state mandated changes and updates

DEPARTMENT GOALS

- * Provide professional caliber emergency response services for the protection of life and property.
- * Use modern techniques to provide fire suppression, emergency medical services, hazardous materials incident response, and other emergency services

MAJOR OBJECTIVES FOR 2019

- * Development of Fire Department Command Staff
- * Expand in-station staffing and continue professional development to ensure compliance with state and federal requirements.
- * Update department policies and Standard Operating Guidelines to meet local, state and federal requirements
- * Expand residential home safety inspections and smoke detector replacement program and community risk reduction

PERFORMANCE INDICATORS (see note)	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Average response times							
Fire	7:09	7:01	7:28	7:11	8:08	7:25	7:15
EMS	5:59	6:47	7:35	6:29	7:43	4:45	4:45
# of buildings inspected annually	1,001	1,168	1,168	1,168	1,038	1,214	1,220
Average EMS calls per month	41	45	47	62	66	51	52

VILLAGE OF SUSSEX
2019 BUDGET

Fire Services Budget

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	Wages							
110	Chief	\$28,906	\$83,087	\$95,875	\$55,354	\$96,014	\$98,972	\$98,972
120	Full-Time/Daytime Coverage	\$127,059	\$243,594	\$324,966	\$179,126	\$333,274	\$410,859	\$436,403
121	Part-Time - paid on call	\$118,365	\$92,774	\$114,000	\$40,906	\$81,567	\$114,000	\$114,000
122	Training & School Wages	\$27,928	\$31,038	\$47,500	\$20,020	\$40,195	\$55,500	\$55,500
123	Inspector Wages	\$74,978	\$75,627	\$78,937	\$44,175	\$78,337	\$81,287	\$81,287
124	Vehicle Maint & Other PW Wages	\$5,319	\$5,840	\$9,641	\$2,397	\$3,599	\$9,966	\$9,966
126	Building Maintenance	\$385	\$880	\$0	\$790	\$2,190	\$375	\$375
128	Clerical Wages	\$23,022	\$23,369	\$22,335	\$13,850	\$24,814	\$26,033	\$26,033
130	Pension 17.27%	\$24,044	\$42,891	\$62,998	\$32,788	\$61,780	\$71,836	\$74,575
131	Length of Service	\$6,000	\$3,000	\$0	\$0	\$0	\$0	\$0
135	Employee Insurance	\$24,410	\$44,308	\$49,340	\$27,079	\$47,343	\$58,133	\$1,693,000
150	Payroll Taxes	\$30,287	\$42,067	\$53,034	\$28,744	\$50,322	\$60,970	\$62,924
220	Utilities -- telephone	\$4,166	\$5,427	\$3,900	\$3,177	\$5,992	\$6,000	\$6,000
222	Utilities -- heat	\$2,185	\$2,406	\$2,500	\$1,763	\$2,767	\$2,500	\$2,500
224	Utilities -- electric	\$11,682	\$10,625	\$9,500	\$4,935	\$10,625	\$11,000	\$11,000
226	Utilities -- village	\$6,009	\$6,038	\$6,800	\$3,269	\$7,099	\$7,300	\$7,300
239	Gasoline - regular & diesel	\$5,309	\$6,508	\$7,000	\$3,911	\$6,105	\$6,500	\$6,500
240	Equipment Maintenance	\$7,216	\$10,076	\$8,000	\$6,587	\$8,077	\$11,000	\$11,000
242	Building Maintenance	\$13,579	\$9,945	\$8,000	\$6,937	\$9,309	\$7,000	\$7,000
	HVAC contractor	\$7,328	\$4,012	\$3,000			\$3,000	\$3,000
	Other supplies and maintenance	\$6,251	\$5,933	\$5,000			\$4,000	\$4,000
244	Vehicle Maintenance	\$14,237	\$12,507	\$14,000	\$7,366	\$7,500	\$16,000	\$16,000
246	Radio Maintenance	\$8,270	\$2,240	\$4,000	\$1,226	\$4,000	\$4,000	\$4,000
250	Equip. Cert./Testing	\$4,618	\$5,410	\$5,000	\$2,521	\$5,000	\$7,000	\$7,000
260	Haz. Mat. Cont./Fees	\$4,296	\$4,296	\$4,300	\$4,296	\$4,296	\$4,300	\$4,300
294	Medical Exams	\$0	\$1,494	\$3,500	\$1,245	\$3,500	\$3,000	\$3,000
324	Schooling & Dues	\$6,619	\$10,213	\$8,000	\$7,544	\$13,000	\$11,000	\$11,000
340	Data Processing	\$0	\$750	\$0	\$0	\$0	\$5,891	\$5,891
342	Medical Supplies	\$19,879	\$18,802	\$18,000	\$8,607	\$18,000	\$18,000	\$18,000
344	Protective Clothing	\$3,939	\$16,161	\$4,300	\$835	\$4,300	\$4,300	\$4,300
345	Supplies	\$3,753	\$4,452	\$4,000	\$1,006	\$4,000	\$4,000	\$4,000
346	Equipment Rental	\$0	\$0	\$250	\$0	\$250	\$250	\$250
350	Good & Welfare	\$871	\$1,210	\$1,000	\$584	\$1,000	\$1,000	\$1,000
390	Expenses	\$7,321	\$14,754	\$6,000	\$14,802	\$17,750	\$10,300	\$10,300
	Dues/memberships	\$595	\$1,196	\$600			\$600	\$600
	Seminars and training	\$1,142	\$7,734	\$1,100			\$2,900	\$2,900
	Mileage	\$2,210	\$2,350	\$2,400			\$1,900	\$1,900
	Consolidation study	\$2,000	\$0	\$0			\$0	\$0
	Emp appreciation/Human Resources	\$0	\$2,691	\$0			\$0	\$0
	Lexi-Pro online compliance	\$0	\$0	\$0			\$3,000	\$3,000
	Miscellaneous	\$1,374	\$783	\$1,900			\$1,900	\$1,900
392	Fire Prevention	\$2,106	\$2,603	\$2,500	\$1,025	\$2,500	\$2,500	\$2,500
510	Insurance	\$20,069	\$20,676	\$21,500	\$16,410	\$21,386	\$45,000	\$46,203
590	Hydrant Use	\$501,912	\$501,912	\$501,912	\$292,782	\$509,441	\$0	\$0
	TOTAL	\$1,138,739	\$1,356,980	\$1,502,588	\$836,057	\$1,485,332	\$1,175,772	\$1,230,772

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

Explanation of Account: The Village's Building, Planning and Development Services Department is responsible for issuing permits, conducting inspections, enforcing the zoning code, providing staff support to the Plan Commission, and being a resource for residents regarding construction and remodeling. The Department provides professional and cost-effective services ensuring that Village homes and businesses are constructed correctly and with quality materials in order to preserve public safety and neighborhood property values.

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personnel Services	\$ 83,795	\$ 86,263	\$ 114,974	\$ 135,252
Contractual Services	\$ 82,330	\$ 93,730	\$ 105,797	\$ 96,163
Expenses	\$ 7,765	\$ 6,302	\$ 10,631	\$ 10,806
Total	\$ 173,890	\$ 186,295	\$ 231,402	\$ 242,221

Department Resources				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
General Fund - Property Taxes	\$ -	\$ 11,847	\$ -	\$ 49,071
General Fund - Permit Revenues	\$ 298,900	\$ 174,448	\$ 253,525	\$ 193,150
Total	\$ 298,900	\$ 186,295	\$ 253,525	\$ 242,221

DEPARTMENT HIGHLIGHTS FOR 2018

- * On track for 50 new home starts for the year
- * Hired a new administrative assistant and began training
- * Village Green of Sussex, a senior living facility, began construction
- * Began learning the duties to transition to monthly utility billing
- * Provided excellent customer service

DEPARTMENT GOALS

- * Provide the Village of Sussex with inspection services which review projects for substantial conformity to all State, Federal, and local codes and ordinances, in a timely, efficient and professional manner
- * Promote the Village of Sussex as a location for businesses to become established
- * Enforce the Village's ordinances/code to ensure standards are adhered to

MAJOR OBJECTIVES FOR 2019

- * Provide more online payment options for contractors
- * Provide needed services for new subdivisions, track street trees, road and sidewalk quality
- * Continue cross training with all administrative assistants
- * Fully implement monthly utility billing
- * Continue to provide excellent customer service

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
# of permits handled per FTE	531	839	880	739	772	789	759
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cost per permit issued	\$ 137.21	\$ 135.07	\$ 100.99	\$ 118.60	\$ 110.26	\$ 101.27	\$ 110.58

VILLAGE OF SUSSEX
2019 BUDGET

BUILDING INSPECTION DIVISION

Budget Impact: This budget increases \$4,082 (3.05%). Wages and benefits increased \$2,265 as a result of support staff hours. Contractual fees were increased \$1,617 for a planned increase in the contract costs paid to the Village of Richfield.

Building Inspection Division Budget

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
52400-000-								
110	Salaries - Asst to Development Director	\$9,467	\$9,760	\$11,170	\$5,933	\$10,306	\$10,380	\$10,380
120	Wages - Administrative Assistants	\$23,215	\$18,168	\$20,823	\$6,243	\$16,221	\$23,567	\$23,567
130	Pension 13.10%	\$2,105	\$1,873	\$2,144	\$842	\$1,777	\$2,224	\$2,224
135	Employee Insurance	\$83	\$722	\$7,124	\$778	\$1,370	\$7,205	\$7,205
150	Payroll Taxes	\$2,471	\$2,113	\$2,447	\$958	\$2,029	\$2,597	\$2,597
220	Utilities -- Telephone	\$1,365	\$0	\$0	\$0	\$0	\$0	\$0
290	Contractual Fees	\$78,369	\$78,769	\$83,696	\$49,989	\$83,696	\$85,313	\$85,313
	Measures and Weights	\$2,400	\$2,800	\$2,800			\$2,800	\$2,800
	Contracted inspectors	\$75,969	\$75,969	\$80,896			\$82,513	\$82,513
390	Expenses	\$5,129	\$3,158	\$4,906	\$3,445	\$4,906	\$5,106	\$5,106
	State Permits	\$994	\$0	\$1,506			\$1,506	\$1,506
	Printing	\$616	\$546	\$600			\$800	\$800
	Professional growth	\$199	\$0	\$200			\$200	\$200
	General supplies, postage & mileage	\$3,320	\$2,612	\$2,600			\$2,600	\$2,600
510	Insurance	\$1,172	\$1,288	\$1,400	\$1,002	\$1,336	\$1,400	\$1,400
	TOTAL	\$123,376	\$115,851	\$133,710	\$69,190	\$121,641	\$137,792	\$137,792

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

Budget Impact: This budget decreases \$2,423 (-2.27%) in 2019 which is all related to wages and benefits as a result of decreasing the hours for the Assistant to the Development Director.

Planning, Development and Zoning Enforcement Budget

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
56700-000								
110	Salaries	\$34,149	\$39,967	\$65,604	\$35,917	\$62,264	\$63,834	\$63,834
	Village Administrator			\$24,249			\$24,976	\$24,976
	Asst to the Development Director			\$31,317			\$28,544	\$28,544
	Village Engineer/PW Director			\$10,038			\$10,314	\$10,314
120	Wages - Administrative Assistants	\$6,623	\$5,191	\$5,557	\$2,497	\$5,163	\$5,970	\$5,970
130	Pension 13.10%	\$2,590	\$3,054	\$4,768	\$2,572	\$4,518	\$4,572	\$4,572
135	Employee Insurance	\$77	\$1,997	\$10,329	\$3,286	\$6,168	\$9,563	\$9,563
150	Payroll Taxes	\$3,015	\$3,418	\$5,444	\$2,898	\$5,158	\$5,340	\$5,340
216	Engineering	\$601	\$3,599	\$1,500	\$11,174	\$12,095	\$1,500	\$1,500
290	Contractual Expenses	\$1,995	\$11,362	\$9,350	\$8,434	\$10,006	\$9,350	\$9,350
	Weed Enforcement	\$1,995	\$3,844	\$1,450			\$1,450	\$1,450
	Economic Development Cooperative	\$0	\$6,861	\$6,900			\$6,900	\$6,900
	Zoning & Land Use Maps	\$0	\$657	\$1,000			\$1,000	\$1,000
390	Expenses:	\$228	\$437	\$2,000	\$86	\$2,000	\$2,000	\$2,000
	Training	\$40	\$0	\$1,050			\$1,050	\$1,050
	Miscellaneous/Mileage	\$25	\$0	\$350			\$350	\$350
	Memberships	\$163	\$437	\$600			\$600	\$600
510	Insurance	\$1,236	\$1,419	\$2,300	\$1,784	\$2,389	\$2,300	\$2,300
	TOTAL	\$50,514	\$70,444	\$106,852	\$68,648	\$109,761	\$104,429	\$104,429

EMERGENCY GOVERNMENT SERVICES

Explanation of Account: This account handles emergency government services.

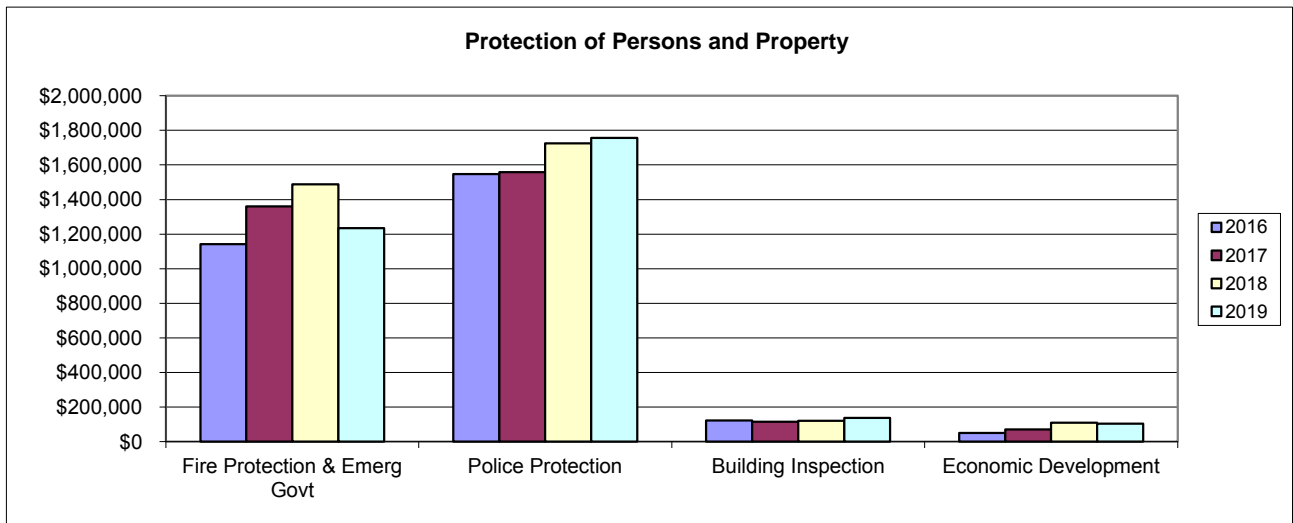
Budget Impact: The budget increases \$30 for 2019 to account for increasing prices.

Emergency Government Budget

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
52900-000-001	Expenses	\$1,598	\$993	\$1,425	\$664	\$1,425	\$1,425	\$1,425
	Utilities--Electrical	\$1,348	\$993	\$1,025			\$1,025	\$1,025
	Conference registration & expenses	\$250	\$0	\$300			\$300	\$300
	Other expenses		\$0	\$100			\$100	\$100
240	Equipment Maintenance	\$1,375	\$1,447	\$2,000	\$1,640	\$2,000	\$2,030	\$2,030
	TOTAL	\$2,973	\$2,440	\$3,425	\$2,304	\$3,425	\$3,455	\$3,455

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Police Protection	\$1,547,168	\$1,558,998	\$1,708,365	\$1,129,957	\$1,724,773	\$1,756,762	\$1,756,762
Fire Protection	\$1,138,739	\$1,356,980	\$1,502,588	\$836,057	\$1,485,332	\$1,175,772	\$1,230,772
Building Inspection	\$123,376	\$115,851	\$133,710	\$69,190	\$121,641	\$137,792	\$137,792
Economic Development & Zoning	\$50,514	\$70,444	\$106,852	\$68,648	\$109,761	\$104,429	\$104,429
Emergency Government	\$2,973	\$2,440	\$3,425	\$2,304	\$3,425	\$3,455	\$3,455
TOTAL	\$2,862,770	\$3,104,713	\$3,454,940	\$2,106,156	\$3,444,932	\$3,178,210	\$3,233,210



Health and Sanitation

Explanation of Service: The Village of Sussex provides some health and human services including garbage and recycling pick-up, and animal and pest control. The Village of Sussex contracts for almost all health and human services.

HEALTH AND HUMAN SERVICES SERVICE BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Service Expenditures				
Personnel Services	\$21,542	\$33,475	\$27,928	\$ 41,600
Contractual Services	\$388,442	\$383,151	\$435,403	\$ 442,651
Expenses	\$ 4,607	\$ 36,921	\$ 3,844	\$ 3,937
Total	\$ 414,591	\$ 453,547	\$ 467,175	\$ 488,188

Service Resources				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
General Fund - Taxes	\$ 60,187	\$ 83,328	\$ 42,935	\$ 50,763
General Fund - Grants	\$ 28,698	\$ 30,236	\$ 30,240	\$ 30,000
General Fund - Charges for Services	\$ 325,706	\$ 339,983	\$ 394,000	\$ 407,425
Total	\$ 414,591	\$ 453,547	\$ 467,175	\$ 488,188

SERVICE HIGHLIGHTS FOR 2018

* Implemented weekly recycling pickup

SERVICE GOALS

* Provide high quality and environmentally sound refuse collection and recycling services in a cost-effective manner

MAJOR OBJECTIVES FOR 2019

* Find ways to increase recycling revenue and participation/tonnage
* Explore partnering with other communities to participate in the Village yard waste site

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Recycling tonnage per population	0.0926	0.1023	0.0831	0.0862	0.7780	0.0877	0.0960
Garbage removal cost per resident	\$ 32.35	\$ 33.41	\$ 34.52	\$ 35.47	\$ 24.45	\$ 24.52	\$ 25.15

SANITATION

Explanation of Account: The Sanitation category represents fees paid to a contracted sanitation company for the collection, transportation, and disposal of refuse and other waste materials from all single and two-family homes in the Village. The account is self-balancing as owners of homes that are serviced under the contract are assessed the pick-up and disposal costs on their tax bills.

Budget Impact: The increase of \$7,097 (2.53%) is for the contracted increase in collection costs as well as additional residential units. All costs are passed through to the users.

Sanitation Budget

ACCT #	ACCOUNT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
53620-000-	DESCRIPTION							
290	Contractual Fees	\$264,009	\$270,820	\$280,351	\$162,129	\$279,523	\$287,448	\$287,448
	TOTAL	\$264,009	\$270,820	\$280,351	\$162,129	\$279,523	\$287,448	\$287,448

RECYCLING

Explanation of Account: The Village provides full-service curbside recycling service to its single and two-family residences through private contract. The program, which is mandated by Wisconsin Act 335, is administered by the Village staff and is partially funded through a grant from the DNR. Recycling expenses include contractual fees paid for operation of the recycling program, and the yard waste disposal drop-off site. The category also includes salaries for brush pickup and other expenses, such as public education and supplies.

Budget Impact: This budget increases \$5,209 (2.75%). Wages and benefits increase \$5,139 to reflect the actual costs of employees at the yard waste site and public works staff for brush collection. Contractual fees decrease slightly after reducing costs for dumpsters at the yard waste site which offsets the annual increase for the recycling hauler.

Recycling Budget

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
110	Salaries	\$12,591	\$13,201	\$10,195	\$5,746	\$9,960	\$11,246	\$11,246
	Assistant Public Works Director			\$0			\$0	\$0
	Foremen			\$10,195			\$11,246	\$11,246
120	Wages	\$6,349	\$16,579	\$21,362	\$4,865	\$13,987	\$24,633	\$24,633
	Public Works Employees			\$9,641			\$14,949	\$14,949
	Part-time Yard Waste Site Employees			\$11,721			\$9,684	\$9,684
130	Pension 13.10%	\$1,216	\$1,402	\$1,329	\$453	\$1,068	\$1,716	\$1,716
135	Employee Insurance	\$0	\$38	\$1,161	\$642	\$1,081	\$1,260	\$1,260
150	Payroll Taxes	\$1,386	\$2,255	\$2,414	\$818	\$1,832	\$2,745	\$2,745
290	Contractual Fees	\$120,803	\$108,301	\$151,690	\$78,315	\$151,690	\$150,998	\$150,998
	Contract recycling hauler	\$93,180	\$96,051	\$134,190			\$136,998	\$136,998
	Dumpster cost	\$22,700	\$5,677	\$6,000			\$2,500	\$2,500
	Other contractual costs	\$1,089	\$6,573	\$11,500			\$11,500	\$11,500
	Town of Lisbon compost workers	\$3,834	\$0	\$0			\$0	\$0
298	Contractual Fees - Sanitation	\$0	\$400	\$0	\$240	\$560	\$575	\$575
	Port-A-Potties	\$0	\$400	\$0	\$240	\$560	\$575	\$575
310	Office Supplies	\$330	\$256	\$250	\$136	\$275	\$300	\$300
326	Printing and Advertising	\$415	\$309	\$400	\$177	\$355	\$400	\$400
345	Operating Supplies	\$384	\$192	\$400	\$0	\$0	\$400	\$400
390	Expenses	\$1,283	\$33,849	\$200	\$571	\$714	\$337	\$337
	Compost Site Rental	\$750	\$0	\$0			\$0	\$0
	Other costs	\$533	\$1,044	\$200			\$337	\$337
	Costs to establish yard waste site	\$0	\$32,805	\$0			\$0	\$0
	TOTAL	\$144,757	\$176,782	\$189,401	\$91,963	\$181,522	\$194,610	\$194,610



ANIMAL AND PEST CONTROL

Explanation of Account: The Animal and Pest Control Account represents the fees paid to the County for dog licenses and also includes the payment made by the Village under the Humane Animal Welfare Society (HAWS) agreement for the animal control services.

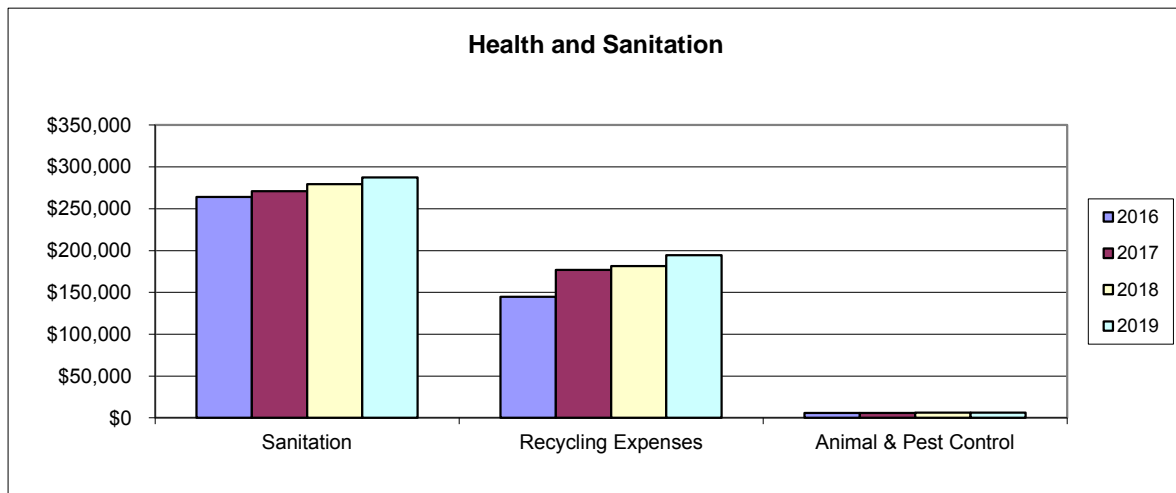
Budget Impact: The 2019 budget maintains the same level of service as 2018 for the HAWS contract. Licensing costs have increased based on the 2018 estimate.

Animal and Pest Control Budget

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
54100-000-								
290	Contractual Fees	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630
397	Licensing Costs	\$2,195	\$2,315	\$2,200	\$0	\$2,500	\$2,500	\$2,500
	TOTAL	\$5,825	\$5,945	\$5,830	\$3,630	\$6,130	\$6,130	\$6,130

TOTAL HEALTH AND SANITATION

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Sanitation	\$264,009	\$270,820	\$280,351	\$162,129	\$279,523	\$287,448	\$287,448
Recycling Expenses	\$144,757	\$176,782	\$189,401	\$91,963	\$181,522	\$194,610	\$194,610
Animal & Pest Control	\$5,825	\$5,945	\$5,830	\$3,630	\$6,130	\$6,130	\$6,130
TOTAL	\$414,591	\$453,547	\$475,582	\$257,722	\$467,175	\$488,188	\$488,188



PUBLIC WORKS SERVICES

Explanation of Service: The Public Works Department provides many services to the community by providing street, water, sewer, stormwater and engineering services. Day to day operations of the department are managed by the Assistant Director of Public Works. The Public Works Department works closely together to ensure efficiency of service delivery, but for financial and record keeping reasons, many of the budgets are outside of the General Fund. These include:

- Water Utility** See the Water Utility Budget

- Sewer Utility** See the Sewer Utility Budget

- Stormwater Utility** See the Stormwater Utility Budget

The following is a summary of all areas that fall under Public Works Services. Please see the respective budgets for more detailed information on these services.

PUBLIC WORKS SERVICES OPERATING BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Public Works Department				
Operations (Streets)	\$ 688,006	\$ 622,204	\$ 734,731	\$ 792,790
Engineering	\$ 135,184	\$ 281,239	\$ 128,871	\$ 136,930
Water Utility	\$ 1,802,351	\$ 2,127,890	\$ 2,270,905	\$ 2,272,119
Sewer Utility	\$ 2,094,040	\$ 2,155,213	\$ 2,204,720	\$ 2,275,450
Stormwater Utility	\$ 483,794	\$ 568,425	\$ 471,118	\$ 588,001
Total Public Works	\$ 5,203,375	\$ 5,754,971	\$ 5,810,345	\$ 6,065,290



OPERATIONS DIVISION

Explanation of Account: The Streets budget includes all costs associated with maintaining the Village's streets. The Public Works Department provides responsive and cost-effective maintenance of all transportation related public infrastructure and responds to citizen complaints and concerns in a courteous, professional, and timely manner. Major street repairs and reconstruction are funded by borrowing and completed with contracted services through the Capital Projects Fund. Specific responsibilities of this budget area are as follows:

- | | |
|---|---------------------------|
| * Storm Sewer Maintenance (Stormwater) | * Snow Plowing |
| * Street Sweeping (Stormwater) | * Street Sign Maintenance |
| * Tree, Leaves, and Brush Control (Recycling) | * Vehicle Maintenance |
| * Minor Road Repairs | * Sidewalk Maintenance |

Budget Impact: This budget increases \$33,626 (4.43%). Increases in wages and benefits are \$19,457. There were several reallocations of the Public Works staff based on the actual division of their workload. The 2019 budget adds funds to hire another employee in mid 2019. \$5,500 was added to the salt and sand budget. There are other minor increases based on the history in the accounts for an increase of \$8,669.

STREET BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personal Services	\$ 243,738	\$ 212,248	\$ 270,668	\$ 364,322
Contractual Services	\$ 258,917	\$ 259,577	\$ 278,809	\$ 284,218
Expenses	\$ 185,351	\$ 150,379	\$ 185,254	\$ 144,250
Capital Outlay	\$ 27,086	\$ 173,380	\$ 482,000	\$ -
Total	\$ 715,092	\$ 795,584	\$ 1,216,731	\$ 792,790
Department Resources				
General Fund - Taxes	\$ 715,092	\$ 795,584	\$ 896,938	\$ 792,790
General Fund - Use of Designated Funds	\$ -	\$ -	\$319,793	\$ -
Total	\$ 715,092	\$ 795,584	\$ 1,216,731	\$ 792,790

SERVICE HIGHLIGHTS FOR 2018

- * Completed Madeline Park - Depot, parking lot, path and landscaping
- * Continued to grow use of yard waste drop off site at Nursery
- * Completed crack filling on various streets
- * Implemented a seventh snow plow route.
- * Successfully maintained safe roads and sidewalks during the winter season

SERVICE GOALS

- * Provide responsive and cost-effective maintenance services for all Village streets and buildings and respond to citizen complaints and concerns in a courteous and professional manner
- * Continually improve the efficiency of operations through training, and selective contracting out of services
- * Coordinate and streamline planning and work on projects with other departments

MAJOR OBJECTIVES FOR 2019

- * Continue to provide excellent snow removal services
- * Improve the downtown corridor snow removal process
- * Improve the leaf collection program
- * Storm pond maintenance of at least 2 village owned ponds

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Average grade of street (10=high, 1=low)	7.6	7.6	7.0	7.0	7.4	7.4	7.5
Average time for snow removal (hours)	8.0	8.0	7.5	7.0	7.0	7.0	6.5
Miles of sidewalk maintained	10.0	10.0	10.0	10.0	11.7	12.0	14.7

VILLAGE OF SUSSEX
2019 BUDGET

Streets Budget

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
53311-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$42,592	\$40,820	\$55,919	\$31,629	\$55,333	\$79,139	\$79,139
	Public Works Director			\$20,075			\$20,627	\$20,627
	Assistant Public Works Director			\$9,079			\$23,436	\$23,436
	Foremen			\$26,765			\$35,076	\$35,076
120	Wages	\$124,196	\$102,484	\$165,184	\$57,167	\$106,022	\$145,550	\$145,550
	Public Works Employees (WRS)			\$163,314			\$144,608	\$144,608
	Employees (no WRS)			\$1,870			\$942	\$942
126	Seasonal Employees	\$9,971	\$6,933	\$16,256	\$6,828	\$10,213	\$11,418	\$11,418
128	Wages - Clerical	\$6,614	\$5,191	\$6,531	\$2,497	\$5,694	\$4,841	\$4,841
129	Wages - Overtime	\$0	\$0	\$0	\$16,922	\$27,341	\$17,474	\$17,474
130	Pension 13.10%	\$10,502	\$9,804	\$15,126	\$7,390	\$13,024	\$16,117	\$16,117
135	Employee Insurance	\$36,687	\$34,810	\$67,191	\$21,619	\$37,389	\$70,014	\$70,014
150	Payroll Taxes	\$13,176	\$12,206	\$18,658	\$9,314	\$15,652	\$19,769	\$19,769
220	Utilities -- telephone	\$1,550	\$1,654	\$1,575	\$844	\$1,768	\$1,750	\$1,750
222	Utilities -- heat	\$4,195	\$4,871	\$5,000	\$3,589	\$5,602	\$5,250	\$5,250
224	Utilities -- electric	\$4,184	\$5,234	\$6,500	\$3,238	\$6,523	\$6,695	\$6,695
226	Utilities -- village	\$1,318	\$1,294	\$1,474	\$750	\$1,516	\$1,600	\$1,600
230	Street Maint Materials	\$5,502	\$8,969	\$6,000	\$821	\$6,000	\$6,500	\$6,500
	Asphalt/Slurry/Gravel/Stone	\$3,921	\$7,487	\$4,000			\$4,500	\$4,500
	Topsoil/Seed	\$490	\$822	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$1,091	\$660	\$1,000			\$1,000	\$1,000
239	Gas - Regular & Diesel	\$14,174	\$10,858	\$20,000	\$10,012	\$18,400	\$20,000	\$20,000
240	Equipment Maint.	\$21,452	\$15,919	\$16,500	\$13,391	\$16,500	\$16,923	\$16,923
	Plow Blades/Bolts/Misc Parts	\$4,796	\$7,540	\$7,500			\$7,500	\$7,500
	Outside Service	\$11,713	\$4,058	\$4,000			\$4,000	\$4,000
	Flail Mower Knives	\$0	\$0	\$250			\$250	\$250
	Allocation of general maintenance	\$390	\$164	\$650			\$650	\$650
	Radio Maintenance	\$290	\$0	\$500			\$500	\$500
	Skid Loader Servicing	\$2,956	\$0	\$1,100			\$1,100	\$1,100
	Miscellaneous	\$1,307	\$4,157	\$2,500			\$2,923	\$2,923
242	Building Maintenance	\$9,436	\$10,016	\$7,500	\$4,461	\$7,500	\$8,500	\$8,500
	Heating Contractor-Maint & Repairs	\$2,589	\$2,462	\$1,850			\$2,850	\$2,850
	Lumber/Hardware/Paint/Other	\$1,871	\$1,277	\$650			\$650	\$650
	Fire Suppression & Alarm Maint.	\$1,063	\$1,782	\$500			\$500	\$500
	Cleaning Supplies	\$0	\$1,643	\$0			\$0	\$0
	Other Repairs	\$3,913	\$2,852	\$4,500			\$4,500	\$4,500
244	Vehicle Maintenance	\$26,946	\$22,261	\$28,500	\$9,698	\$28,500	\$28,500	\$28,500
	Truck Tires	\$1,094	\$1,913	\$2,000			\$2,000	\$2,000
	Oil/Grease/Miscellaneous Parts	\$4,657	\$2,010	\$8,000			\$8,000	\$8,000
	Outside Services	\$21,195	\$18,338	\$18,500			\$18,500	\$18,500
290	Contractual Expenses	\$22,000	\$22,000	\$29,500	\$0	\$29,500	\$29,500	\$29,500
	Other Services	\$0	\$0	\$500			\$500	\$500
	Crack Filling	\$22,000	\$22,000	\$29,000			\$29,000	\$29,000
345	Supplies	\$9,104	\$7,169	\$7,000	\$3,661	\$7,000	\$7,500	\$7,500
	Bolts/Hardware/Lumber/Parts	\$4,034	\$1,816	\$2,750			\$3,000	\$3,000
	Uniforms	\$3,744	\$4,362	\$3,000			\$3,250	\$3,250
	Office Supplies & Postage	\$1,326	\$991	\$1,250			\$1,250	\$1,250
346	Equipment Rental	\$578	\$2,032	\$1,000	\$395	\$1,000	\$1,000	\$1,000
	Welding Tanks	\$578	\$717	\$100			\$100	\$100
	Other Rentals	\$0	\$1,315	\$900			\$900	\$900

VILLAGE OF SUSSEX
2019 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
348	Tools	\$1,012	\$334	\$1,000	\$77	\$1,000	\$2,000	\$2,000
	Replacement Tools	\$1,012	\$334	\$1,000			\$2,000	\$2,000
370	Street Signs	\$1,705	\$5,822	\$2,300	\$4,962	\$7,000	\$3,300	\$3,300
376	Salt & Sand	\$150,140	\$111,341	\$94,500	\$100,628	\$140,000	\$100,000	\$100,000
390	Expenses	\$5,336	\$4,643	\$6,950	\$4,657	\$6,950	\$6,950	\$6,950
	Mileage	\$0	\$100	\$1,000			\$1,000	\$1,000
	CDL Drug Test & Hearing Test	\$1,362	\$1,169	\$500			\$500	\$500
	Association Dues/Publications	\$92	\$127	\$400			\$400	\$400
	Miscellaneous Expenses	\$200	\$324	\$400			\$400	\$400
	Permits	\$0	\$95	\$150			\$150	\$150
	Training/Seminars/Travel/HR	\$3,617	\$2,678	\$3,500			\$3,500	\$3,500
	Safety Supplies	\$65	\$150	\$1,000			\$1,000	\$1,000
510	Insurance	\$17,476	\$19,038	\$22,000	\$17,168	\$22,304	\$23,500	\$23,500
	Street Lighting	\$148,160	\$156,501	\$157,000	\$70,045	\$157,000	\$159,000	\$159,000
53420-000-224	General street lights	\$148,160	\$156,501	\$156,000	\$69,872	\$156,000	\$158,000	\$158,000
53420-000-240	Street Lighting - Maint of Equipment	\$0	\$0	\$1,000	\$173	\$1,000	\$1,000	\$1,000
	TOTAL	\$688,006	\$622,204	\$759,164	\$401,763	\$734,731	\$792,790	\$792,790

Engineering Budget

The Engineering budget includes the operating expenditures related to the Village Engineer and the Assistant Village Engineer. The department is responsible for providing professional and timely information on matters involving evaluation and improvement of public infrastructure, and for assisting residents, business owners, and developers in solving engineering related problems and gathering information. Specific departmental responsibilities include:

- * Management of Local Infrastructure
- * Planning of Local Public Works Projects
- * Budget Preparation and Administration
- * Address Complaints and Concerns of Citizens
- * Development of Bid Specifications
- * Contract Administration
- * Inspection and Plan Review
- * Preparation of Reports

ENGINEERING BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Service Expenditures				
Personal Services	\$ 79,267	\$ 73,585	\$ 55,236	\$ 63,010
Contractual Services	\$ 50,950	\$ 194,287	\$ 66,750	\$ 66,750
Expenses	\$ 4,967	\$ 13,367	\$ 6,885	\$ 7,170
Total	\$ 135,184	\$ 281,239	\$ 128,871	\$ 136,930
Service Resources				
General Fund - Taxes	\$ 56,446	\$ 80,097	\$ 54,871	\$ 66,430
General Fund - Developers, Grading Reviews, & C	\$ 78,738	\$ 201,142	\$ 74,000	\$ 70,500
Total	\$ 135,184	\$ 281,239	\$ 128,871	\$ 136,930

SERVICE HIGHLIGHTS FOR 2018

- * Construction of Good Hope Road infrastructure
- * Completed design of Menomonee Falls water interconnect
- * Completed the Depot, parking, paths and landscaping at Madeline Park
- * Completed construction of radium treatment strategy for Wells 4 and 5 and began well drilling and treatment facility construction at Well 8
- * Began coordinating the design of the Maple Avenue reconstruction
- * Completed construction of the Ancient Oaks subdivision and began construction of Village Green of Sussex and the Basting Farm

SERVICE GOALS

- * Provide effective review of development plans

VILLAGE OF SUSSEX
2019 BUDGET

MAJOR OBJECTIVES FOR 2019

- * Complete the design of the Maple Avenue reconstruction
- * Complete all radium projects and be radium compliant
- * Complete Water and Sewer repairs on Silver Spring between Main Street and County Highway F
- * Complete Weaver Drive resurfacing
- * Complete design of the Village Park Quint-plex and parking lot, begin construction
- * Complete minor maintenance of storm water ponds throughout the Village

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Eng. cost as a percentage of major projects	26.60%	23.14%	22.37%	20.60%	6.41%	17.90%	5.25%
Residents assisted	100	100	100	115	120	120	120
In house / Contract Costs	107.70%	101.18%	111.21%	12.60%	20.90%	30.38%	60.26%

Explanation of Account: The expenditures section represents the day-to-day operating costs of running the division.

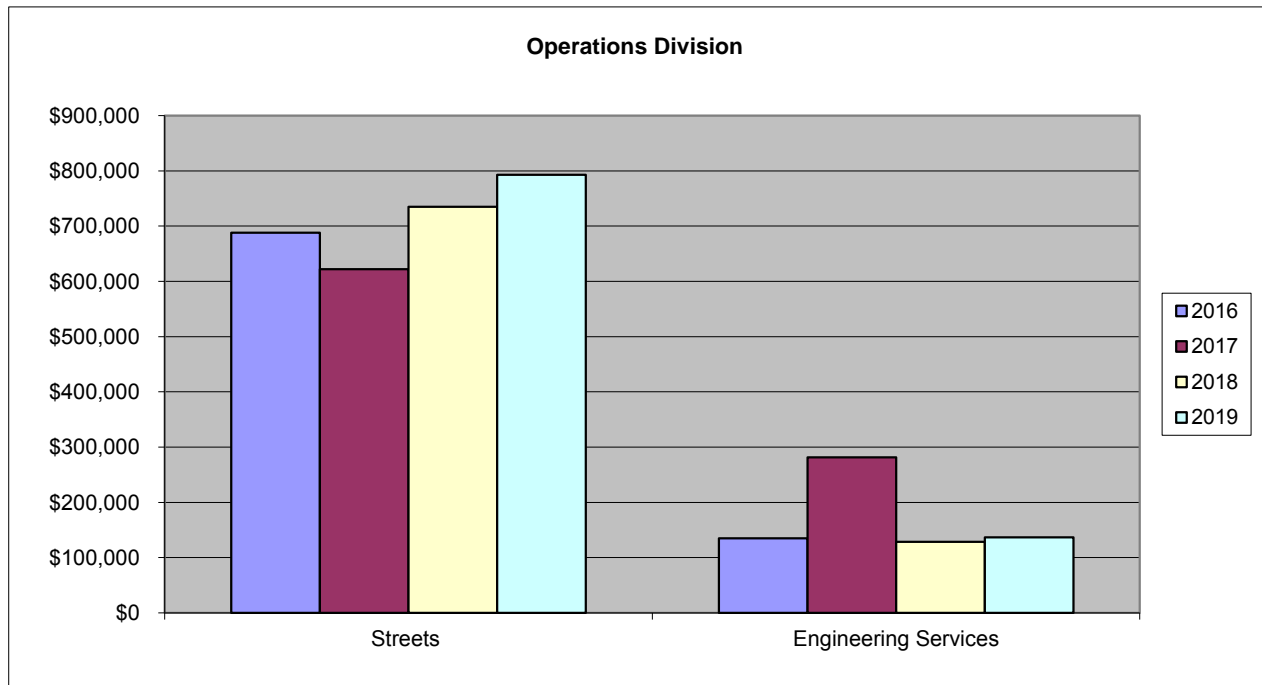
Budget Impact: This budget increases \$5,489 (4.18%). The majority of this is related to wages and benefits as allocations of salaries for the staff was adjusted to reflect the actual workload.

Engineering Budget

ACCT	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
51491-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries-Engineer & Assistant	\$58,680	\$53,160	\$42,542	\$23,799	\$41,252	\$47,333	\$47,333
130	Pension 13.10%	\$3,729	\$3,615	\$2,850	\$1,595	\$2,764	\$3,100	\$3,100
135	Employee Insurance	\$12,767	\$12,844	\$9,095	\$4,865	\$8,064	\$8,956	\$8,956
150	Payroll Taxes	\$4,215	\$3,966	\$3,254	\$1,773	\$3,156	\$3,621	\$3,621
155	Unemployment Compensation	(\$124)	\$0	\$0	\$0	\$0	\$0	\$0
216	Contract Engineering	\$49,810	\$194,098	\$66,500	\$10,251	\$66,500	\$66,500	\$66,500
	Developer Projects	\$48,561	\$189,016	\$60,000			\$60,000	\$60,000
	Village Projects/Consulting/GIS	\$1,249	\$5,082	\$5,000			\$6,500	\$6,500
	Bridge Inspection	\$0	\$0	\$1,500			\$0	\$0
220	Telephone	\$1,140	\$189	\$250	\$104	\$250	\$250	\$250
310	Supplies & Equipment	\$2,125	\$1,469	\$2,250	\$781	\$2,250	\$2,250	\$2,250
	Supplies	\$997	\$495	\$1,250			\$1,250	\$1,250
	Miscellaneous	\$179	\$43	\$500			\$500	\$500
	Postage	\$949	\$931	\$500			\$500	\$500
390	Expenses	\$1,325	\$9,936	\$3,000	\$1,128	\$3,000	\$3,120	\$3,120
	Professional Associations	\$40	\$41	\$750			\$750	\$750
	Travel/Conferences	\$238	\$482	\$1,350			\$1,470	\$1,470
	General Maintenance - Plotter	\$0	\$1,990	\$0			\$0	\$0
	Barricade Flashers for Repairs	\$0	\$6,200	\$0			\$0	\$0
	Mileage/Other	\$1,047	\$1,223	\$900			\$900	\$900
510	Insurance	\$1,517	\$1,962	\$1,700	\$1,224	\$1,635	\$1,800	\$1,800
	TOTAL	\$135,184	\$281,239	\$131,441	\$45,520	\$128,871	\$136,930	\$136,930

TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2016	2017	2018	ACTUAL	2018	2019	2019
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Streets	\$688,006	\$622,204	\$759,164	\$401,763	\$734,731	\$792,790	\$792,790
Engineering Services	\$135,184	\$281,239	\$131,441	\$45,520	\$128,871	\$136,930	\$136,930
TOTAL	\$823,190	\$903,443	\$890,605	\$447,283	\$863,602	\$929,720	\$929,720



PARKS, RECREATION AND CULTURAL SERVICES

Explanation of Service: The following services reflect the Village of Sussex's commitment to the quality of life of the community. The services provided include continued funding of the library, maintenance of all Village parks and public buildings, recreational services, senior services, special events, and more. The Administrative Services Director position is responsible for oversight of all Parks and Recreation functions as well as Administrative functions and is supported by a Park and Recreation Director and a Deputy Clerk. The library has its own budget under the direction of the Library Director. The Village budget includes its share of the support of the library budget. Please see that budget for detailed information on services in that area.

PARKS, RECREATION AND CULTURAL SERVICES BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures				
Personnel Services	\$ 528,964	\$ 555,277	\$ 544,174	\$ 675,053
Contractual Services	\$ 185,405	\$ 219,677	\$ 231,481	\$ 220,609
Expenses	\$ 155,920	\$ 165,086	\$ 171,349	\$ 188,521
Capital Outlay	\$ 8,247	\$ 20,328	\$ 117,525	\$ 80,426
Transfers	\$ 577,734	\$ 660,946	\$ 688,436	\$ 717,010
Total	\$ 1,456,270	\$ 1,621,314	\$ 1,752,965	\$ 1,881,619

Department Resources				
Property Taxes	\$ 1,136,067	\$ 1,273,305	\$ 1,383,834	\$ 1,505,838
Intergovernmental Grants	\$ 450	\$ 675	\$ 450	\$ 42,876
Registration and Admission Fees	\$ 251,561	\$ 263,814	\$ 283,277	\$ 247,495
Other Charges for Services	\$ 2,796	\$ 3,759	\$ 3,400	\$ 3,500
Rental Revenues	\$ 45,522	\$ 55,486	\$ 53,500	\$ 57,860
Advertising, Sponsorships and Donations	\$ 19,874	\$ 24,275	\$ 28,504	\$ 24,050
Use of Designated Funds	\$ -	\$ -	\$ 132,101	\$ 11,690
Total	\$ 1,456,270	\$ 1,621,314	\$ 1,752,965	\$ 1,881,619

DEPARTMENT HIGHLIGHTS FOR 2018

- * Completed Madeline Park playground project
- * Established performance standards and measurements for Recreation programs
- * Hired new Park & Recreation Director, Recreation Program Coordinator and Park Foreman
- * Completed first season of the Civic Center ice rink
- * Finalized and approved a revised Village Park Master Plan

DEPARTMENT GOALS

- * Provide a system of easily accessible and well-maintained facilities, parks, and open spaces and provide quality recreation programs and community special events that will enhance the quality of life for all Village residents
- * Maintain the park system as a gem of the Village
- * Provide a place where people can recreate and enjoy the natural beauty of Sussex

MAJOR OBJECTIVES FOR 2019

- * Complete the design and bid process for Phase 1 of the Village Park Master Plan
- * Begin the process to add a new special event
- * Successfully onboard new hires into the department
- * Establish systems to proactively plan for departmental activities and projects
- * Establish comprehensive continuation opportunities for one program (add levels to build skills or continue if interested)

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Community Special Events	19	20	20	21	21	21	22
Park Facility Rentals (excludes fields)	48	52	56	59	64	67	62
Community Center/Civic Center Rentals	87	79	100	120	100	121	115
Acres of parks maintained per FTE	38	64	53	58	58	58	58
# of playgrounds per 1,000 residents	1.04	1.04	1.04	1.04	1.04	1.04	1.04
Participants in Recreation Programs	3,507	3,323	3,864	4,380	5,877	5,359	5,000

Park, Recreation and Public Building Administration

Explanation of Account: This budget represents the administrative costs related to all senior and recreational programming, as well as park planning and coordination of facility rentals. Prior to 2017, it included building costs for the Community Center; however, those budget items were transferred to the Public Buildings Maintenance Budget for the Civic Center in 2017.

Budget Impact: This budget increases \$12,572 (9.30%). Increases to wages and benefits of \$9,422 were a result of wage allocations and expected raises. Data processing expenses were increased \$2,000 to account for fee increases by the on-line registration processor as well as more transactions overall. All other increases totalled \$1,150.

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
55300-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$67,896	\$19,628	\$31,616	\$22,947	\$31,673	\$38,064	\$38,064
	Director / Deputy Director			\$27,645			\$24,500	\$24,500
	Administrative Services Director			\$3,971			\$12,240	\$12,240
	Deputy Clerk			\$0			\$1,324	\$1,324
120	Wages - Support Staff	\$35,354	\$50,021	\$53,474	\$29,144	\$54,626	\$54,822	\$54,822
	Communications Coordinator			\$9,118			\$9,371	\$9,371
	Administrative Assistants			\$44,356			\$45,451	\$45,451
125	Wages - Maintenance Techs	\$7,617	\$0	\$0	\$0	\$0	\$0	\$0
126	Wages - Seasonal	\$270	\$0	\$0	\$65	\$100	\$0	\$0
130	Pension 13.10%	\$7,025	\$4,463	\$5,701	\$3,245	\$5,782	\$6,084	\$6,084
135	Employee Insurance	\$7,973	\$4,739	\$6,786	\$3,828	\$6,653	\$7,432	\$7,432
150	Payroll Taxes	\$8,209	\$5,236	\$6,509	\$4,134	\$6,602	\$7,106	\$7,106
220	Utilities--Phone	\$1,366	\$933	\$700	\$660	\$1,584	\$1,400	\$1,400
222	Utilities--Heat	\$886	\$0	\$0	\$0	\$0	\$0	\$0
224	Utilities--Electric	\$4,770	\$0	\$0	\$0	\$0	\$0	\$0
226	Utilities--Village of Sussex	\$1,224	\$0	\$0	\$0	\$0	\$0	\$0
242	Maintenance--Building	\$9,400	\$0	\$0	\$0	\$0	\$0	\$0
310	Office Supplies	\$6,428	\$6,370	\$5,450	\$3,046	\$5,450	\$5,550	\$5,550
	Postage	\$1,173	\$3,081	\$500			\$500	\$500
	General Supplies	\$2,680	\$1,943	\$3,000			\$3,000	\$3,000
	Copier Lease/Maintenance	\$2,575	\$1,346	\$1,950			\$2,050	\$2,050
324	Schooling & Dues	\$3,134	\$2,940	\$4,275	\$1,442	\$4,275	\$4,325	\$4,325
340	Data Processing Expenses	\$5,107	\$6,233	\$6,000	\$5,399	\$8,000	\$8,000	\$8,000
390	Expenses	\$8,232	\$6,759	\$6,950	\$4,333	\$6,950	\$6,950	\$6,950
	Mileage	\$2,659	\$1,052	\$2,750			\$2,750	\$2,750
	Internet	\$1,317	\$204	\$0			\$0	\$0
	Human Relations/Miscellaneous	\$868	\$923	\$500			\$500	\$500
	Credit Card Fees	\$3,044	\$3,764	\$3,300			\$3,300	\$3,300
	Sales Tax on Facility Rental	\$344	\$816	\$400			\$400	\$400
510	Insurance	\$6,933	\$7,574	\$7,700	\$5,626	\$7,528	\$8,000	\$8,000
Total Administrative		\$181,824	\$114,896	\$135,161	\$83,869	\$139,223	\$147,733	\$147,733

Park Operations

Explanation of Account: The Park Operations budget covers park employees who provide maintenance and upkeep of all Village parks and other Village-owned property. Wages continue to increase due to the continued emphasis on maintaining the highly visible areas of the Village. In addition to the seasonal staff that are hired each summer, this budget continues funding for permanent part-time employees to maintain the parks year-round. Due to a resignation, this budget is prepared with funds to hire a Park Foreman for day to day supervision of park staff except for when they become involved in snow removal operations. The foreman will be supervised by a Park and Recreation Director who is yet to be hired.

Budget Impact: This budget increases \$69,925 (18.40%). Wages and benefits increase \$62,377 as the second half of the foreman is funded, a park maintenance position is moved to full-time and additional hours are added for part-time staffing. In addition, smaller increases were made for utilities, building maintenance, supplies, insurance, the ice rink and weed control.

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$26,746	\$51,483	\$85,280	\$36,521	\$54,352	\$111,264	\$111,264
	Foreman			\$34,241			\$65,600	\$65,600
	Administrative Services Director			\$15,883			\$12,240	\$12,240
	Director of Parks/Rec			\$35,156			\$32,100	\$32,100
	Deputy Clerk			\$0			\$1,324	\$1,324
120	Wages	\$88,610	\$71,690	\$68,085	\$37,539	\$63,759	\$76,185	\$76,185
	PW Employees (WRS)			\$32,496			\$59,412	\$59,412
	Part-time Employees			\$35,589			\$16,773	\$16,773
126	Seasonal Employees	\$24,429	\$29,200	\$28,254	\$12,129	\$29,672	\$31,915	\$31,915
130	Pension 13.10%	\$5,227	\$6,171	\$7,891	\$3,795	\$7,913	\$11,179	\$11,179
135	Employee Insurance	\$3,483	\$7,062	\$20,338	\$4,359	\$7,528	\$38,795	\$38,795
150	Payroll Taxes	\$10,601	\$11,606	\$13,894	\$6,734	\$11,305	\$16,781	\$16,781
155	Unemployment compensation	\$0	\$0	\$500	\$0	\$500	\$500	\$500
180	Human Resources	\$0	\$0	\$500	\$815	\$1,000	\$500	\$500
220	Utilities -- telephone	\$1,709	\$2,009	\$672	\$1,264	\$2,701	\$2,112	\$2,112
222	Utilities -- heat	\$6,966	\$8,299	\$8,000	\$6,077	\$9,885	\$8,000	\$8,000
224	Utilities --electric	\$20,679	\$21,378	\$22,000	\$9,295	\$22,530	\$22,000	\$22,000
226	Utilities -- village	\$11,838	\$11,721	\$12,700	\$6,054	\$11,825	\$13,100	\$13,100
239	Gas - Regular & Diesel	\$7,897	\$8,127	\$10,000	\$4,505	\$10,000	\$10,000	\$10,000
240	Equipment Maintenance	\$14,722	\$17,768	\$13,400	\$4,807	\$13,400	\$13,400	\$13,400
	Lawn Mowers - Parts/Repairs	\$7,511	\$11,254	\$5,500			\$5,500	\$5,500
	Tires	\$1,348	\$2,349	\$800			\$800	\$800
	Outside Service	\$3,328	\$1,151	\$4,200			\$4,200	\$4,200
	Miscellaneous	\$2,340	\$2,702	\$1,500			\$1,500	\$1,500
	Allocated share of general maintena	\$195	\$312	\$300			\$300	\$300
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
242	Building Maintenance	\$9,256	\$11,148	\$9,500	\$6,059	\$9,500	\$10,500	\$10,500
	Repairs & Maintenance	\$0	\$190	\$1,500			\$1,500	\$1,500
	Contract Repairs	\$2,689	\$2,650	\$2,500			\$2,500	\$2,500
	Supplies - Lumber/Paint	\$4,741	\$4,254	\$1,500			\$2,500	\$2,500
	Building Updates	\$0	\$1,593	\$1,000			\$1,000	\$1,000
	HVAC Maint Contract & Repairs	\$1,826	\$2,461	\$3,000			\$3,000	\$3,000
244	Vehicle Maintenance	\$6,609	\$2,729	\$4,500	\$883	\$4,500	\$4,500	\$4,500
	Outside Service	\$5,763	\$154	\$3,000			\$3,000	\$3,000
	Repairs/Parts	\$846	\$2,575	\$1,500			\$1,500	\$1,500

VILLAGE OF SUSSEX
2019 BUDGET

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
298	Supplies & Sanitation	\$9,829	\$10,353	\$15,700	\$11,762	\$18,000	\$18,300	\$18,300
	Nets Replacement	\$0	\$716	\$400			\$400	\$400
	Work Uniforms	\$949	\$792	\$1,600			\$1,600	\$1,600
	Soil/Seed	\$0	\$57	\$800			\$800	\$800
	Path Maintenance	\$0	\$754	\$1,300			\$1,300	\$1,300
	Lumber/Hardware/Miscellaneous	\$1,283	\$853	\$1,500			\$1,500	\$1,500
	Port-A-Potties	\$4,600	\$4,190	\$4,000			\$5,100	\$5,100
	Signs & Post	\$0	\$0	\$700			\$2,200	\$2,200
	Toy Maintenance	\$326	\$411	\$1,400			\$1,400	\$1,400
	Chip Replacement/Addition	\$2,671	\$2,580	\$4,000			\$4,000	\$4,000
348	Tools	\$511	\$1,187	\$1,000	\$122	\$1,000	\$1,000	\$1,000
390	Expenses	\$4,151	\$6,148	\$5,200	\$1,262	\$5,200	\$5,200	\$5,200
	Information Technology	\$0	\$0	\$250			\$250	\$250
	Miscellaneous	\$1,487	\$1,893	\$250			\$250	\$250
	Seminars/Prof. Development	\$977	\$2,375	\$3,200			\$3,200	\$3,200
	CDL Drug & Hearing Tests	\$1,098	\$844	\$1,000			\$1,000	\$1,000
	Mileage	\$589	\$1,036	\$500			\$500	\$500
391	Baseball Diamonds	\$8,202	\$17,875	\$13,000	\$7,096	\$13,000	\$13,000	\$13,000
	Equipment Rental	\$0	\$0	\$500			\$500	\$500
	Weed Control/Fertilizer	\$754	\$4,662	\$4,000			\$4,000	\$4,000
	Bases/Homeplate/Signs	\$755	\$975	\$250			\$250	\$250
	Diamond Conditioner	\$3,715	\$6,728	\$5,750			\$5,750	\$5,750
	Renovations	\$1,618	\$3,185	\$0				
	Infield Soil Mix	\$0	\$140	\$500			\$500	\$500
	Miscellaneous	\$1,360	\$2,185	\$2,000			\$2,000	\$2,000
395	Weed Control	\$3,738	\$3,734	\$5,192	\$809	\$5,192	\$5,400	\$5,400
399	Horticulture/Streetscaping	\$2,411	\$9,015	\$12,500	\$2,606	\$12,500	\$12,500	\$12,500
	Trees/Signs (includes memorials)	\$280	\$2,565	\$1,000			\$1,000	\$1,000
	Flowers & Other Plantings	\$105	\$2,211	\$7,500			\$7,500	\$7,500
	Mulch	\$166	\$360	\$4,000			\$4,000	\$4,000
	Landscape maintenance	\$1,375	\$3,205	\$0			\$0	\$0
	Other	\$485	\$674	\$0			\$0	\$0
400	Forestry	\$0	\$2,939	\$5,125	\$1,097	\$5,125	\$5,125	\$5,125
401	Ice Rink	\$61	\$177	\$1,000	\$671	\$1,000	\$1,500	\$1,500
402	Soccer Fields-All	\$1,082	\$1,190	\$4,325	\$0	\$4,325	\$4,325	\$4,325
	Water	\$0		\$500			\$500	\$500
	Equipment Rental	\$0	\$1,190	\$75			\$75	\$75
	Weed Control/Fertilizer	\$1,082		\$3,000			\$3,000	\$3,000
	Top Soil/Seed	\$0		\$750			\$750	\$750
407	Disc Golf Course Maintenance	\$723	\$333	\$900	\$74	\$900	\$900	\$900
510	Insurance	\$9,135	\$8,876	\$10,600	\$8,865	\$11,179	\$12,000	\$12,000
	Tree Grant - Total Expenditures	\$1,334	\$0	\$0	\$0	\$0	\$0	\$0
Total Park Operations		\$279,949	\$322,218	\$380,056	\$175,200	\$337,791	\$449,981	\$449,981

Public Building Maintenance

Explanation of Account: Previously, the Public Buildings Maintenance budget included all costs associated with the operation and maintenance of the Village Hall and Youth Hall. Costs of maintenance of other buildings are included with those specific departments. Since late in 2016, this department will include all costs associated with the Civic Campus.

Budget Impact: This budget increases \$15,718 (10.93%). Wages and benefits decrease \$612 due to allocating a portion of the building maintenance employee to the Public Safety Building. Utilities increase \$15,200 to be more in line with actual costs after being in the building for a full year. Other expenses increase \$2,130 with the majority of this for building maintenance.

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
51600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$2,235	\$1,008	\$7,941	\$4,570	\$7,922	\$8,160	\$8,160
120	Wages	\$13,844	\$3,715	\$3,052	\$2,438	\$6,194	\$9,239	\$9,239
125	Wages - Bldg Maintenance	\$8,508	\$30,255	\$30,980	\$16,106	\$26,576	\$23,892	\$23,892
126	Seasonal Employees	\$504	\$2,963	\$3,028	\$3,262	\$6,572	\$3,109	\$3,109
130	Pension 13.10%	\$1,281	\$770	\$1,099	\$789	\$946	\$1,140	\$1,140
135	Employee Insurance	\$235	\$141	\$879	\$476	\$813	\$873	\$873
150	Payroll Taxes	\$1,802	\$2,884	\$3,443	\$2,181	\$3,616	\$3,397	\$3,397
220	Utilities -- telephone	\$4,268	\$18,634	\$18,000	\$9,242	\$18,452	\$18,000	\$18,000
222	Utilities -- heat	\$9,715	\$17,575	\$12,000	\$8,592	\$17,639	\$15,000	\$15,000
224	Utilities --electric	\$25,128	\$48,382	\$29,000	\$21,039	\$46,635	\$40,000	\$40,000
226	Utilities -- village	\$3,398	\$3,046	\$3,800	\$1,374	\$2,870	\$4,000	\$4,000
242	Building Maintenance	\$22,908	\$24,136	\$20,520	\$23,447	\$28,760	\$22,550	\$22,550
	HVAC Maint Contract & Repairs	\$1,147	\$713	\$4,320			\$4,950	\$4,950
	Elevator Maintenance	\$1,898	\$3,467	\$2,200			\$3,200	\$3,200
	Flags	\$0	\$260	\$500			\$300	\$300
	Supplies, Repairs, Other Maintenance	\$4,527	\$3,342	\$2,900			\$3,000	\$3,000
	Floor Mat Service	\$1,578	\$272	\$0			\$0	\$0
	Contract Work	\$3,868	\$3,002	\$1,500			\$2,000	\$2,000
	Weed Control & Landscaping	\$1,335	\$6,029	\$2,500			\$2,500	\$2,500
	Cleaning Supplies	\$4,891	\$4,749	\$6,600			\$6,600	\$6,600
	Other One-time Items	\$3,664	\$2,302	\$0			\$0	\$0
345	Supplies	\$0	\$185	\$175	\$0	\$175	\$175	\$175
	Uniforms	\$0	\$185	\$150			\$150	\$150
	Miscellaneous	\$0	\$0	\$25			\$25	\$25
390	Expenses	\$34	\$2,346	\$0	\$179	\$250	\$0	\$0
510	Insurance	\$10,129	\$9,189	\$9,900	\$8,874	\$9,613	\$10,000	\$10,000
Total Building Maintenance		\$103,989	\$165,229	\$143,817	\$102,569	\$177,033	\$159,535	\$159,535



Senior Activities

Explanation of Account: This budget accounts for expenses related to senior programming, including a portion of the Director's salary and benefits.

Budget Impact: The Senior budget increases \$459 (1.02%). Wages and benefits increase \$593 due to annual raises. This is offset slightly by a \$144 reduction in program expenses

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
54600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$16,758	\$10,548	\$6,911	\$5,032	\$6,928	\$7,000	\$7,000
	Director of Parks/Rec			\$6,911			\$7,000	\$7,000
120	Wages - Senior Coordinator	\$17,303	\$17,100	\$17,503	\$9,585	\$17,669	\$17,943	\$17,943
126	Seasonal Program Employees	\$0	\$0	\$2,640	\$0	\$0	\$2,640	\$2,640
130	Pension 13.10%	\$1,077	\$631	\$463	\$241	\$464	\$459	\$459
135	Employee Insurance	\$1,402	\$1,008	\$816	\$477	\$810	\$834	\$834
140	Program Instructors	\$781	\$4,275	\$7,200	\$0	\$7,200	\$7,200	\$7,200
150	Payroll Taxes	\$2,556	\$2,107	\$2,070	\$1,158	\$1,882	\$2,110	\$2,110
345	Supplies	\$211	\$749	\$500	\$211	\$500	\$500	\$500
390	Expenses	\$25	\$25	\$0	\$30	\$30	\$0	\$0
405	Program Expenses	\$8,149	\$7,329	\$6,784	\$3,987	\$6,784	\$6,640	\$6,640
	Classes	\$0	\$7,329	\$360			\$0	\$0
	In-house Activities	\$8,149		\$6,424			\$6,640	\$6,640
899	Sales Tax Remitted	\$79	\$106	\$73	\$76	\$95	\$93	\$93
Total Senior Activities		\$48,341	\$43,878	\$44,960	\$20,797	\$42,362	\$45,419	\$45,419

Special Events

Explanation of Account: This budget accounts for special events such as the Fourth of July activities, outdoor movie night, cruise night, tree lighting ceremony, sledding party, Easter basket hunt, bunny lunch and Spooky Sussex.

Budget Impact: This budget shows an increase of \$25,604 (67.08%). Wages and benefits increased \$10,507 as a portion of the Director's salary has been allocated here and the Special Events Coordinator's hours were increased slightly. Funding for all special events was increased \$15,097. A portion of this increase is to add a new special event in 2019. Some of the increase will be offset with sponsorship revenue.

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
55202-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries - Director	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,000
120	Wages - Special Events Coordinator	\$0	\$12,600	\$13,926	\$8,571	\$15,184	\$15,939	\$15,939
135	Employee Insurance	\$0	\$0	\$30	\$0	\$0	\$834	\$834
150	Payroll Taxes	\$0	\$940	\$1,065	\$679	\$1,165	\$1,755	\$1,755
290	Contractual Fees - Marketing	\$0	\$0	\$750	\$0	\$0	\$1,000	\$1,000
393	Fourth of July	\$12,837	\$13,439	\$13,200	\$12,584	\$13,200	\$16,747	\$16,747
403	Special Events	\$8,210	\$12,477	\$9,200	\$4,117	\$9,200	\$15,500	\$20,500
Total Special Events		\$21,047	\$39,456	\$38,171	\$25,951	\$38,749	\$58,775	\$63,775

Recreation Programs

Explanation of Account: This budget accounts for all expenditures related directly to the programs themselves, unless they are programs for the senior citizens. Items included are the costs of the program instructors, the cost of the brochures, and any other direct expenses. The sales tax remitted category is to reflect the state sales tax that must be collected for some of these programs.

Budget Impact: This budget increases \$15,715 (7.78%). Wages and benefits increase \$7,466 in anticipation of hiring a Recreation Coordinator. Expenses related to the various programs increase \$6,749 but are offset with program fee revenue. \$1,000 was added for printing of the Recreation Guide.

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
55350-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries - Recreation Coordinator	\$26,800	\$38,980	\$0	\$22,810	\$47,089	\$50,600	\$50,600
120	Wages - Recreation Coordinator	\$0	\$27,824	\$45,257	\$67	\$500	\$0	\$0
126	Seasonal Program Employees	\$66,250	\$57,323	\$44,110	\$29,197	\$45,558	\$47,688	\$47,688
130	Pension 13.10%	\$1,680	\$4,359	\$3,032	\$1,384	\$3,155	\$3,314	\$3,314
135	Employee Insurance	\$4,497	\$3,438	\$7,790	\$101	\$179	\$8,097	\$8,097
140	Program Instructors	\$61,063	\$60,299	\$45,110	\$31,551	\$54,000	\$42,384	\$42,384
150	Payroll Taxes	\$6,835	\$9,378	\$6,837	\$4,097	\$7,087	\$7,519	\$7,519
155	Unemployment	\$113	\$133	\$0	\$0	\$0	\$0	\$0
180	Human Resources	\$0	\$1,299	\$800	\$900	\$1,200	\$1,300	\$1,300
310	Postage (Office Supplies)	\$6,703	\$6,744	\$6,800	\$2,361	\$6,800	\$6,800	\$6,800
326	Printing & Publishing	\$7,742	\$8,049	\$8,000	\$3,468	\$10,404	\$9,000	\$9,000
390	Expenses	\$32,391	\$20,318	\$19,754	\$9,996	\$19,754	\$21,756	\$21,756
	Class/Activity Expenses	\$18,471	\$20,024	\$19,754			\$21,756	\$21,756
	Facility Rental for Class Space	\$13,563	\$0	\$0			\$0	\$0
	Background Checks	\$357	\$294				\$0	\$0
404	Adult Trips	\$17,510	\$12,831	\$10,810	\$9,505	\$10,810	\$14,979	\$14,979
899	Sales Tax Remitted	\$3,555	\$3,388	\$3,725	\$4,560	\$5,560	\$4,303	\$4,303
Total Recreation Programs		\$235,139	\$254,363	\$202,025	\$119,997	\$212,096	\$217,740	\$217,740



LIBRARY SERVICES

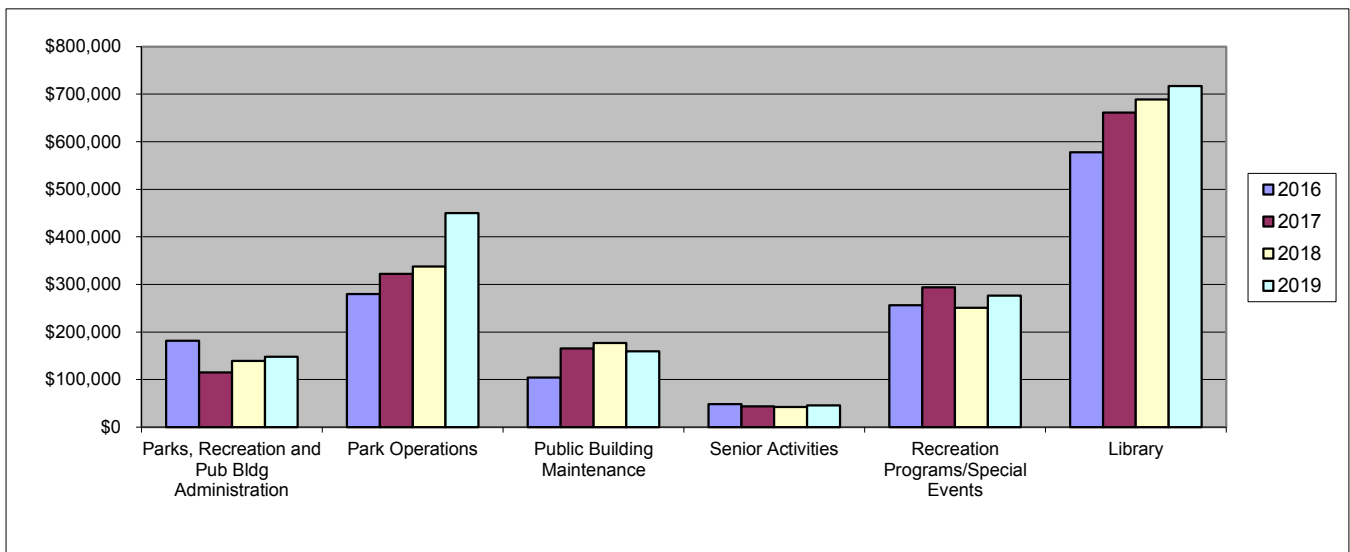
Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating budget. The Village is the only municipality contributing to the operating costs. The details of the Pauline Haass Public Library budget are located in a separate section of the budget document.

Budget Impact: This budget has increased \$28,574 (4.15%). Wages and benefits increase \$29,035. All other accounts showed minor increases; however, they were offset with additional revenues. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 REQUEST	2019 BUDGET
55110-000-795	Library Payment	\$577,734	\$610,946	\$638,436	\$319,218	\$638,436	\$667,010	\$667,010
57610-000-820	Village cont to library capital plan	\$0	\$50,000	\$50,000	\$25,000	\$50,000	\$50,000	\$50,000
	TOTAL	\$577,734	\$660,946	\$688,436	\$344,218	\$688,436	\$717,010	\$717,010

TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 REQUEST	2019 BUDGET
Parks, Recreation and Pub Bldg Administration	\$181,824	\$114,896	\$135,161	\$83,869	\$139,223	\$147,733	\$147,733
Park Operations	\$279,949	\$322,218	\$380,056	\$175,200	\$337,791	\$449,981	\$449,981
Public Building Maintenance	\$103,989	\$165,229	\$143,817	\$102,569	\$177,033	\$159,535	\$159,535
Senior Activities	\$48,341	\$43,878	\$44,960	\$20,797	\$42,362	\$45,419	\$45,419
Special Events	\$21,047	\$39,456	\$38,171	\$25,951	\$38,749	\$58,775	\$63,775
Recreation Programs	\$235,139	\$254,363	\$202,025	\$119,997	\$212,096	\$217,740	\$217,740
Library	\$577,734	\$660,946	\$688,436	\$344,218	\$688,436	\$717,010	\$717,010
TOTAL	\$1,448,023	\$1,600,986	\$1,632,626	\$872,601	\$1,635,690	\$1,796,193	\$1,801,193



CAPITAL IMPROVEMENTS

Explanation of Account: The Capital Improvements budget represents cash outlays made by the Village of Sussex for the purchase of equipment needed to support Village operations. It also includes funds to be set aside for future equipment replacement. Projects related to the improvement of public streets, parks, and public buildings are also considered capital expenses, as well as any other expenses that are not directly tied to the operating costs. The goal is to try to maintain a stable level of outlays, so the accounts do not vary widely from year to year and to maintain a balanced improvement and replacement schedule.

Budget Impact: The 2019 budget increases \$812,993; however, \$624,089 of the increase represents using funds set aside for equipment replacement. Purchases that will use previously set aside funds are several purchases for the Fire Department including a Quint truck, a heavy duty pickup truck, turnout gear, a breathing air compressor and building updates. In addition, there are a large number of computer replacements in the budget due to discontinued support of the existing computers. The balance of the increase is mainly for additional depreciation to be funded including another \$100,000 for roads and money for trees due to a one time source of funding becoming available. A detailed list of items to be purchased is on the following page.

Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
57140-000-810	Furniture & Fixtures	\$0	\$683	\$22,573	\$878	\$22,573	\$22,573	\$22,573
	Furniture & Fixtures		\$683	\$4,000			\$4,500	\$4,500
	Replacement Funds			\$18,573			\$18,073	\$18,073
57140-000-820	Building Improve.	\$0	\$0	\$44,591	\$0	\$44,591	\$44,591	\$62,358
	Replacement Funds			\$44,591			\$44,591	\$62,358
57190-000-810	Tech. Enhancement	\$36,836	\$67,518	\$50,688	\$4,335	\$50,688	\$82,649	\$82,649
	Computers & Accessories	\$36,836	\$64,267	\$29,177			\$74,244	\$74,244
	Election Equipment	\$0	\$3,251	\$0			\$0	\$0
	Replacement Funds			\$21,511			\$8,405	\$8,405
57210-000-810	Police Department Equipment	\$0	\$3,186	\$16,698	\$0	\$16,698	\$3,294	\$3,294
	Equipment	\$0	\$3,186	\$14,364			\$0	\$0
	Replacement Funds			\$2,334			\$3,294	\$3,294
57220-000-810	Fire Department Equipment	\$12,461	\$36,568	\$250,483	\$11,156	\$250,483	\$1,303,930	\$1,319,930
	Trunked Radio Payment			\$4,615			\$4,616	\$4,616
	Communications Equipment			\$0			\$22,130	\$22,130
	Turnout Gear/Uniforms			\$10,000			\$40,000	\$40,000
	EMS Equipment			\$6,600			\$4,000	\$20,000
	Firefighting Hoses			\$0			\$5,000	\$5,000
	SCBA Equipment			\$0			\$50,000	\$50,000
	Fire Department Vehicles			\$49,000			\$1,036,500	\$1,036,500
	Replacement Funds			\$180,268			\$141,684	\$141,684
57220-000-820	Fire Department Improvements	\$11,292	\$0	\$0	\$0	\$0	\$5,000	\$5,000
57290-000-810	Emergency Government	\$19,649	\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$16,358	\$173,380	\$926,451	\$489,849	\$926,451	\$486,247	\$586,247
57324-000-810	Street Equipment	\$8,111	\$173,380	\$482,000	\$400,518		\$0	\$0
57620-000-810	Park Equipment	\$8,247	\$0	\$98,525	\$89,331		\$15,000	\$15,000
	Operations Replacement Funds			\$345,926			\$471,247	\$571,247

VILLAGE OF SUSSEX
2019 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	Operations Dept Improvements	\$18,975	\$20,328	\$140,678		\$140,678	\$140,678	\$183,104
57324-000-820	Garage Improvements	\$18,975	\$0	\$0	\$12,516		\$0	\$0
57620-000-820	Bridges, Courts, Diamonds, Fields, Fences, & Scoreboards	\$0	\$20,328	\$19,000	\$17,138		\$8,000	\$8,000
57620-000-820	Right of Way Amenities	\$0	\$0	\$2,500			\$15,000	\$57,426
57620-000-820	Replacement Funds	\$0	\$0	\$119,178			\$117,678	\$117,678
	TOTAL	\$115,571	\$301,663	\$1,452,162	\$535,872	\$1,452,162	\$2,088,962	\$2,265,155

Outlay Summary

Total Budgeted Outlay	\$1,452,162	\$2,088,962	\$2,265,155
Previously Accumulated Funds to be Used	(\$451,894)	(\$1,075,983)	(\$1,075,983)
Base Budget	\$1,000,268	\$1,012,979	\$1,189,172

Details of 2019 Capital Purchase Requests

Technology Enhancement

Computers & Accessories:

Replacement computers	18,233
Website redesign	15,000
Mobile PCs for ambulances	15,000
Upgrade to operating systems	11,731
Mobile PC for fire command vehicle	7,500
Microsoft Office upgrades	4,135
Firewall for PW garage	937
Upgrade backup system operating system	1,708
	<u>74,244</u>

Furniture & Equipment

Office chairs for police department	<u>4,500</u>
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Fire Department Improvements

Paint & remodel kitchen	<u>5,000</u>
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Fire Department Equipment

Trunked radio payment	4,616
Turnout Gear/Uniforms	
1/3 of existing gear	40,000
EMS Equipment	
GlideScope	4,000
Lucas Device (partially offset with a donation)	16,000
Fire Vehicles	
Quint	1,000,000
3/4 ton pickup truck	36,500
Communication Equipment	
Mobile radio upgrade	22,130
SCBA Equipment	
Breathing air compressor	50,000
Hose	<u>5,000</u>
	<u>1,178,246</u>

Park Department Equipment

Gator	<u>15,000</u>
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Bridges, Courts, Diamonds, Fields, Etc.

Picnic tables	<u>8,000</u>
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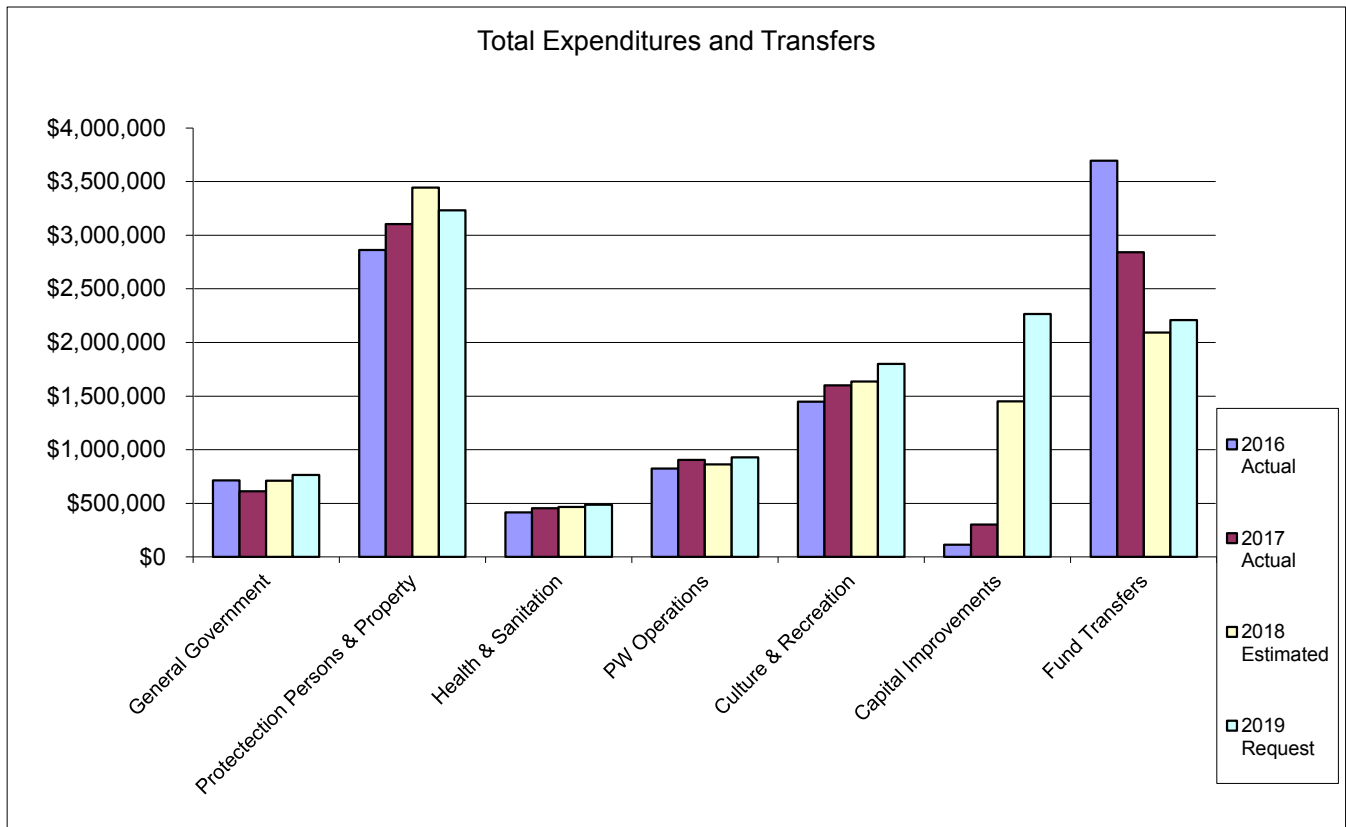
Right of Way Amenities

Trees	<u>57,426</u>
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TOTAL EXPENDITURES AND TRANSFERS

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
General Government	\$712,797	\$611,781	\$731,028	\$404,162	\$709,943	\$762,684	\$763,514
Protect. of Persons and Prop.	\$2,862,770	\$3,104,713	\$3,454,940	\$2,106,156	\$3,444,932	\$3,178,210	\$3,233,210
Health & Sanitation	\$414,591	\$453,547	\$475,582	\$257,722	\$467,175	\$488,188	\$488,188
Operations (Streets & Engineering)	\$823,190	\$903,443	\$890,605	\$447,283	\$863,602	\$929,720	\$929,720
Parks, Recreation and Cultural Services	\$1,448,023	\$1,600,986	\$1,632,626	\$872,601	\$1,635,690	\$1,796,193	\$1,801,193
Capital Improvements	\$115,571	\$301,663	\$1,452,162	\$535,872	\$1,452,162	\$2,088,962	\$2,265,155
Fund Transfers	\$3,693,722	\$2,841,509	\$2,093,816	\$1,807,069	\$2,093,816	\$2,209,257	\$2,209,257
TOTAL	\$10,070,664	\$9,817,642	\$10,730,759	\$6,430,865	\$10,667,320	\$11,453,214	\$11,690,237



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

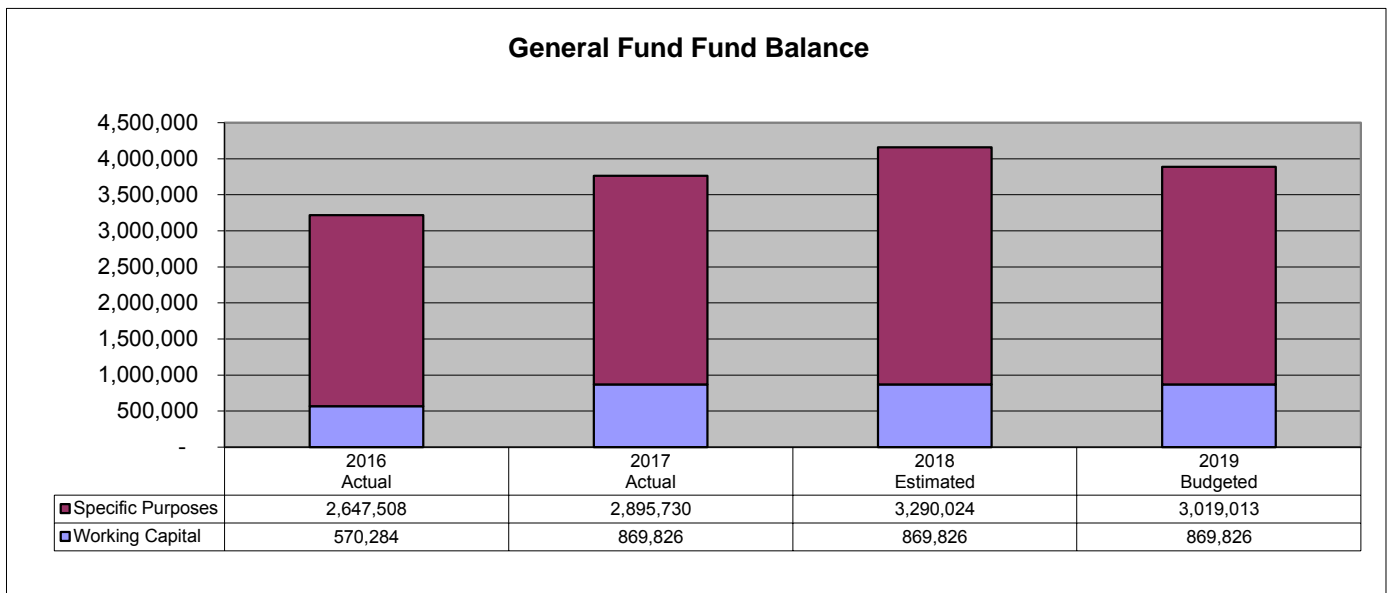
	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 REQUEST	2019 BUDGET
Taxes	\$6,680,357	\$7,187,394	\$7,582,490	\$6,531,692	\$7,584,976	\$7,582,084	\$7,758,181
Intergovern. Revenues	\$745,403	\$783,098	\$832,761	\$587,867	\$849,406	\$924,569	\$977,695
Regulation & Comp. Rev.	\$692,971	\$474,109	\$575,970	\$368,480	\$577,780	\$560,770	\$560,770
Public Charge for Services	\$890,791	\$1,053,531	\$969,716	\$818,121	\$1,008,452	\$984,170	\$984,970
Commercial Revenues	\$224,180	\$226,876	\$228,228	\$171,013	\$252,968	\$241,961	\$241,961
Miscellaneous Revenues	\$259,719	\$72,216	\$39,900	\$37,184	\$52,429	\$40,140	\$47,140
Fund Transfers	\$841,820	\$167,240	\$501,694	\$287,144	\$455,116	\$1,119,520	\$1,119,520
TOTAL	\$10,335,241	\$9,964,464	\$10,730,759	\$8,801,501	\$10,781,127	\$11,453,214	\$11,690,237

TOTAL EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 REQUEST	2019 BUDGET
General Government	\$712,797	\$611,781	\$731,028	\$404,162	\$709,943	\$762,684	\$763,514
Protect. of Persons and Prop.	\$2,862,770	\$3,104,713	\$3,454,940	\$2,106,156	\$3,444,932	\$3,178,210	\$3,233,210
Health & Sanitation	\$414,591	\$453,547	\$475,582	\$257,722	\$467,175	\$488,188	\$488,188
Operations (Streets & Engineering)	\$823,190	\$903,443	\$890,605	\$447,283	\$863,602	\$929,720	\$929,720
Parks, Recreation and Cultural Services	\$1,448,023	\$1,600,986	\$1,632,626	\$872,601	\$1,635,690	\$1,796,193	\$1,801,193
Capital Improvements	\$115,571	\$301,663	\$1,452,162	\$535,872	\$1,452,162	\$2,088,962	\$2,265,155
Fund Transfers	\$3,693,722	\$2,841,509	\$2,093,816	\$1,807,069	\$2,093,816	\$2,209,257	\$2,209,257
TOTAL	\$10,070,664	\$9,817,642	\$10,730,759	\$6,430,865	\$10,667,320	\$11,453,214	\$11,690,237

BALANCE

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL To 7/31	2018 ESTIMATE	2019 REQUEST	2019 BUDGET
Total Revenues Less Expenditures	\$264,577	\$146,822	\$0	\$2,370,636	\$113,807	\$0	\$0





Community Development Authority

Explanation of Fund: The Community Development Authority is both the Housing Authority and Redevelopment Authority of the Village of Sussex. The CDA utilizes funds to enhance the redevelopment and visual appearance of the community. It also budgets funds for economic development for business attraction and retention programs.

Budget Impact: Overall the budget focuses on redevelopment priorities and the realization of a return on the purchase of property in the mid 2000s. Additional redevelopment will provide funds to the CDA to reinvest in the downtown; however, there is currently not a funding source for the CDA to carry out any significant initiatives.

DEPARTMENT BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Department Expenditures/Cash Uses				
Expenses	\$ 1,987	\$ 2,426	\$ -	\$ 5,000
Transfers	\$ -	\$ -	\$ 2,000	\$ 1,000
Total	\$ 1,987	\$ 2,426	\$ 7,000	\$ 6,000
Department Resources				
Revenues	\$ 717	\$ 1,361	\$ 2,500	\$ 700
Use of CDA Cash on Hand	\$ 1,270	\$ 1,065	\$ 4,500	\$ 5,300
Total	\$ 1,987	\$ 2,426	\$ 7,000	\$ 6,000

DEPARTMENT HIGHLIGHTS FOR 2018

- * Established TIF #7 to bring an additional \$40 million in assessed value and new businesses to Sussex (CTH K and STH 164)
- * Continued the mixed use developments in the Downtown which will bring density to support additional retail
- * Several new businesses opened up in the Downtown
- * Saw the TIF area value increment climb to about \$35 million; it is on track for over \$55 million in new value

DEPARTMENT GOALS

- * Continue revitalization of the community, especially the downtown area
- * Provide assistance to businesses through the loan program
- * Assist with further beautification of the community

MAJOR OBJECTIVES FOR 2019

- * Generate additional mixed used development at The Corners and along Main Street
- * Provide assistance to local businesses through the loan program
- * Assist with further beautification of the community

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Inc in downtown prop value from CDA/TIF projects	\$ -	\$ 3,313,600	\$ 5,979,300	\$ 9,723,700	\$ 3,983,400	\$ 12,000,000	\$ 14,000,000
Number of people living downtown							612
Number of vacant commercial property in downtown							4

Community Development Authority Budget

Budget Impact: The only revenue and cash source continues to be interest income.

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Revenues:								
48110	Investment Interest	\$717	\$1,361	\$700	\$1,340	\$2,500	\$700	\$700
	TOTAL	\$717	\$1,361	\$700	\$1,340	\$2,500	\$700	\$700

EXPENDITURES AND CASH USES

Development and Other Uses of Funds

Budget Impact: This budget decreases \$3,426. Banner purchases for the Downtown were removed from the budget as the purchases were made. The transfer to the General Fund to pay a portion of the Economic Development Cooperative was reduced as part of the phase in of this expenditure into the General Fund budget.

ACCT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	TIF #7 Startup Costs	\$0	\$0	\$0	\$629	\$5,000	\$0	\$0
56600-390	Development Expenses	\$1,987	\$0	\$0	\$0	\$0	\$0	\$0
56600-407	Loans & Grants	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$5,000
56605-390	Economic Development	\$0	\$2,426	\$2,426	\$0	\$0	\$0	\$0
	Other Uses of Funds							
	Transfer to General Fund	\$0	\$0	\$2,000	\$0	\$2,000	\$1,000	\$1,000
	TOTAL	\$1,987	\$2,426	\$9,426	\$629	\$7,000	\$6,000	\$6,000

Summary

ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Total Revenues and Other Sources	\$717	\$1,361	\$700	\$1,340	\$2,500	\$700	\$700
Total Expenses and Other Uses	\$1,987	\$2,426	\$9,426	\$629	\$7,000	\$6,000	\$6,000
Net change in cash position	(\$1,270)	(\$1,065)	(\$8,726)	\$711	(\$4,500)	(\$5,300)	(\$5,300)
Cash on hand, beginning of year	\$216,681	\$215,411	\$213,935	\$214,346	\$214,346	\$209,846	\$209,846
Cash on hand, end of year	\$215,411	\$214,346	\$205,209	\$215,057	\$209,846	\$204,546	\$204,546



CEMETERY FUND

In accordance with state statutes, if a private cemetery is no longer able to operate, the cemetery is turned over to the municipality. The Lisbon Central Cemetery was turned over to the Village of Sussex in 2015. The Village Board has chosen to sell the remaining lots as well as provide needed care and maintenance for the grounds. There is limited revenue from lot sales and interment fees so the majority of the funding for the cemetery comes from the General Fund.

Budget Impact: Staff time related to the cemetery is mainly administrative work when there is a burial or if maintenance is required that is able to be performed by Village staff. The budget was increased \$3,258 for wages and benefits to reflect the time that is spent on administration of the cemetery. Fees for mowing were increased \$1,920 in anticipation of hiring a new contractor to do the mowing.

ACCT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
280-000-	FUND BALANCE, JANUARY 1	\$8,936	\$10,278	\$10,326	\$9,446	\$9,446	\$9,666	\$9,666
	REVENUES							
46540	Lot Sales	\$0	\$1,350	\$500	\$675	\$675	\$500	\$500
46541	Interment Fees	\$4,394	\$1,575	\$750	\$1,800	\$1,800	\$800	\$800
48110	Interest Earnings	\$39	\$70	\$50	\$67	\$125	\$100	\$100
	TOTAL REVENUES	\$4,433	\$2,995	\$1,300	\$2,542	\$2,600	\$1,400	\$1,400
280-54910	EXPENDITURES							
110	Salaries	\$2,310	\$2,437	\$2,575	\$1,483	\$2,570	\$5,294	\$5,294
120	Wages	\$1,831	\$4,253	\$610	\$810	\$1,000	\$724	\$724
130	Pension	\$263	\$450	\$186	\$149	\$186	\$0	\$394
150	Payroll Taxes	\$299	\$494	\$244	\$175	\$244	\$0	\$460
226	Utilities - Village Stormwater	\$60	\$65	\$113	\$39	\$100	\$113	\$113
242	Maintenance - Buildings & Grounds	\$23	\$223	\$750	\$0	\$750	\$750	\$750
290	Contractual Fees	\$5,760	\$3,905	\$3,830	\$2,815	\$6,480	\$5,800	\$5,800
	Lawn Mowing	\$2,760	\$3,105	\$3,080			\$5,000	\$5,000
	Grave Opening	\$3,000	\$800	\$750			\$800	\$800
390	Expenses	\$45	\$0	\$0	\$8	\$50	\$0	\$0
	TOTAL EXPENDITURES	\$10,591	\$11,827	\$8,308	\$5,479	\$11,380	\$12,681	\$13,536
	OTHER SOURCES AND (USES)							
	Cemetery Association Remaining Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transfer from General Fund	\$7,500	\$8,000	\$7,500	\$3,750	\$9,000	\$9,500	\$9,500
	TOTAL OTHER SOURCES AND (USES)	\$7,500	\$8,000	\$7,500	\$3,750	\$9,000	\$9,500	\$9,500
	FUND BALANCE, PERIOD END	\$10,278	\$9,446	\$10,818	\$10,259	\$9,666	\$7,885	\$7,030



WATER UTILITY

The following accounts represent the operating and non-operating revenues and expenditures associated with the operation of the Village's Water Utility. See the Village of Sussex Standard Operating Procedures Manual for a complete description of Water Utility policies and procedures.

Budget Impact: The 2019 proposed budget will result in an operating loss of \$132,990. Of the 2019 budgeted loss, \$78,213 is an amount budgeted to set aside funds for future tower painting in order to avoid borrowing in the future. The budget includes radium treatment costs for the year for wells 4 and 5 plus costs at well 8 for half of the year. The 2019 budget is prepared based on the application submitted to the Public Service Commission to increase rates 9% and assumes the new rates will be in effect for all of 2019.

Overall, the cash position for 2019 is projected to decrease \$2,050,026. The majority of the decrease will be for completion of well #8 and the treatment plant. In addition, debt service costs will increase as a result of borrowing for the previously mentioned construction projects.

WATER UTILITY BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Utility Operating Expenditures				
Personnel Services	\$ 479,554	\$ 510,496	\$ 561,583	\$ 529,297
Contractual Services	\$ 265,688	\$ 547,165	\$269,654	\$414,310
Expenses	\$ 688,533	\$ 709,630	\$ 815,156	\$ 1,027,529
Transfers	\$ 368,576	\$ 360,600	\$ 433,973	\$ 433,973
Total	\$1,802,351	\$2,127,890	\$2,080,366	\$2,405,109
Utility Resources				
General Fund	\$ 501,912	\$ 501,912	\$ 509,441	\$ 516,969
Water Utility Revenues	\$1,503,526	\$1,564,196	\$ 1,620,948	\$ 1,755,150
Water Utility Cash on Hand Used	\$ -	\$ 61,782	\$ -	\$ 132,990
Total	\$ 2,005,438	\$ 2,127,890	\$ 2,130,389	\$ 2,405,109

UTILITY HIGHLIGHTS FOR 2018

- * Changed 400 residential water meters
- * Extended watermain along Good Hope Road
- * Completed construction of radium treatment at Wells #4 and #5
- * Started drilling well #8
- * Designed the watermain interconnect with Menomonee Falls

UTILITY GOALS

- * Provide responsive, cost-effective water services and respond to citizen complaints and concerns in a courteous manner
- * Ensure that all Public Service Commission (PSC) and Department of Natural Resources (DNR) regulations are met
- * Prepare financially for future maintenance of the water system

MAJOR OBJECTIVES FOR 2019

- * Radium compliance for Wells #4 and #5
- * Construction of the watermain interconnect with Menomonee Falls
- * Complete construction of the Well #8 treatment facility
- * Work on identifying projects that should be coordinated with the Village's roadway maintenance program

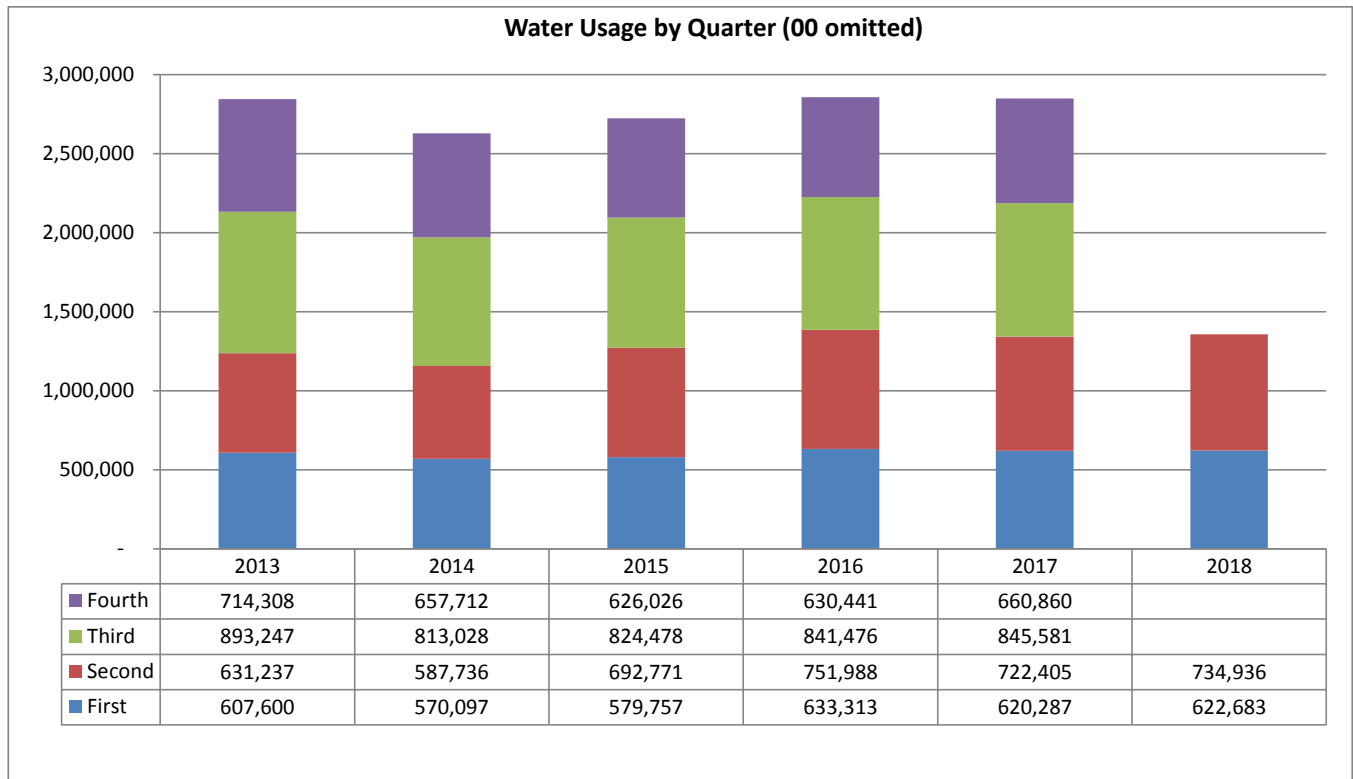
PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Cost per gallon of water pumped	0.0051	0.0051	0.0052	0.0050	0.0052	0.0060	0.0070
Staff hours per meter reading	25	24	21	9	8	8	8
Percentage of water unaccounted for	14%	11%	14%	16%	13%	16%	15%

OPERATING REVENUES

Explanation of Account: Water Utility operating revenues consist of sales of water to residential, commercial, multi-family, public and industrial customers, and revenue generated through use of water for private and public fire protection.

Budget Impact: The 2019 budget was prepared increasing the 2018 estimates for the expected 9% increase in rates for the full year. The Utility will continue to explore ways to reduce costs and/or increase efficiencies during the coming year.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
46451	Unmetered Water Sales	\$2,845	\$1,590	\$2,000	\$2,859	\$4,000	\$3,270	\$3,270
46452	Residential Sales	\$920,173	\$949,875	\$980,000	\$455,922	\$970,987	\$1,058,376	\$1,058,376
46453	Commercial Sales	\$73,306	\$78,772	\$85,000	\$37,964	\$76,294	\$83,160	\$83,160
46454	Industrial Sales	\$150,632	\$161,843	\$155,000	\$82,737	\$183,978	\$200,536	\$200,536
46458	Multi-Family Residential Sales	\$142,003	\$152,932	\$155,450	\$76,422	\$162,659	\$177,298	\$177,298
	TOTAL CUSTOMER SALES	\$1,288,959	\$1,345,012	\$1,377,450	\$655,904	\$1,397,918	\$1,522,640	\$1,522,640
46455	Private Fire Protection	\$92,105	\$95,189	\$95,000	\$48,548	\$98,805	\$107,697	\$107,697
47491	Public Fire Protection	\$501,912	\$501,912	\$501,912	\$292,782	\$509,441	\$516,969	\$516,969
46450	Sales to Public Authority	\$25,623	\$27,433	\$28,000	\$13,350	\$26,864	\$29,282	\$29,282
	TOTAL SALES OF WATER	\$1,908,599	\$1,969,546	\$2,002,362	\$1,010,584	\$2,033,028	\$2,176,588	\$2,176,588
46456	Forfeited Discounts	\$6,411	\$6,279	\$6,000	\$2,673	\$6,000	\$6,000	\$6,000
46457	Other Operating Revenues	\$90,428	\$90,283	\$92,102	\$76,396	\$91,361	\$89,531	\$89,531
	TOTAL OPERATING REVENUES	\$2,005,438	\$2,066,108	\$2,100,464	\$1,089,653	\$2,130,389	\$2,272,119	\$2,272,119



OPERATING EXPENDITURES

PUMPING EXPENSES

Explanation of Account: Pumping expense is the cost of operating the Village's wells, pump houses, and booster station. The account includes salaries for operation and maintenance of the system, power needed to run the system, supplies and expenses, and costs of maintaining the system's equipment. The supplies and maintenance accounts are detailed below.

Budget Impact: This budget increases \$14,892 (6.07%). Power for pumping was increased by \$6,390 to account for an increase in prices based on the 2018 estimate. Labor costs were increased \$5,287 based on allocating all wages consistent with the 2017 actual wages. Lastly, \$3,215 was added to maintenance to cover the generators at the pumping plants.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
950	Operation Labor	\$53,328	\$76,432	\$72,367	\$37,878	\$82,000	\$81,199	\$81,199
952	Power Purchased - Pumping	\$149,943	\$149,045	\$153,750	\$74,399	\$157,000	\$160,140	\$160,140
953	Supplies & Expenses	\$2,948	\$3,303	\$4,000	\$2,218	\$4,000	\$4,000	\$4,000
	Miscellaneous	\$308	\$125	\$500			\$500	\$500
	General Pump House Supplies	\$221	\$825	\$600			\$600	\$600
	Pumping Plant Utilities (gas)	\$1,128	\$1,136	\$1,400			\$1,400	\$1,400
	Phones	\$1,291	\$1,217	\$1,500			\$1,500	\$1,500
955	Maintenance of Equipment	\$14,112	\$9,780	\$15,331	\$4,224	\$10,000	\$15,001	\$15,001
	Labor	\$4,976	\$2,241	\$6,031			\$2,486	\$2,486
	Pumping Plant Outside Services	\$4,707	\$3,821	\$5,000			\$8,215	\$8,215
	Parts & Equipment	\$1,198	\$360	\$1,000			\$1,000	\$1,000
	Security System	\$3,231	\$3,358	\$3,300			\$3,300	\$3,300
	TOTAL	\$220,331	\$238,560	\$245,448	\$118,719	\$253,000	\$260,340	\$260,340

TREATMENT EXPENSES

Explanation of Account: Treatment costs include the purchase of chemicals for water treatment, operation labor, supplies and expenses, and maintenance of the associated equipment. The chemicals, supplies and maintenance accounts are detailed below.

Budget Impact: This budget increases \$32,368 (40.64%). Chemicals were increased \$30,000 to allow for a full year of radium treatment in 2019 at wells 4 and 5 and to begin at well 8. Additional testing will be required for radium and \$2,500 was added to the budget.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
630	Operation Labor	\$1,208	\$1,318	\$1,723	\$554	\$1,500	\$1,657	\$1,657
631	Chemicals	\$36,171	\$39,232	\$57,000	\$16,570	\$32,200	\$87,000	\$87,000
	Distribution treatment	\$36,171	\$39,232	\$37,000			\$37,000	\$37,000
	Radium treatment	\$0	\$0	\$20,000			\$50,000	\$50,000
632	Supplies & Expenses	\$6,201	\$11,363	\$17,000	\$1,955	\$17,000	\$19,500	\$19,500
	Lab Supplies and Miscellaneous	\$613	\$191	\$1,500			\$2,000	\$2,000
	Postage for Lab Samples	\$692	\$691	\$700			\$700	\$700
	Lab Samples	\$4,896	\$10,481	\$14,800			\$16,800	\$16,800
635	Maintenance of Equipment	\$3,254	\$1,158	\$3,923	\$1,832	\$5,200	\$3,857	\$3,857
	Labor	\$533	\$751	\$1,723			\$1,657	\$1,657
	Chem Feed Pumps-Repairs/Parts	\$2,417	\$384	\$2,000			\$2,000	\$2,000
	Misc. Repairs	\$304	\$23	\$200			\$200	\$200
	TOTAL	\$46,834	\$53,071	\$79,646	\$20,911	\$55,900	\$112,014	\$112,014

TRANSMISSION AND DISTRIBUTION EXPENSES

Explanation of Account: The Transmission and Distribution Expenses budget includes the costs of maintaining all other system assets and general system operation labor. The maintenance accounts are detailed below. Operation labor costs fluctuate as priorities change annually for these operations.

Budget Impact: This budget decreases \$10,472 (-3.88%). All labor accounts have been reallocated to percentages in line with past history resulting in a decrease of \$12,942. \$2,470 was added for additional hydrant repairs and painting as the number of hydrants increases.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
640	Operation Labor	\$43,954	\$42,905	\$59,445	\$19,728	\$45,000	\$44,742	\$44,742
641	Supplies and Expenses	\$8,042	\$6,899	\$8,000	\$3,675	\$8,000	\$8,000	\$8,000
	Diggers Hotline	\$1,278	\$1,381	\$1,550			\$1,550	\$1,550
	Electricity for Distribution Plant	\$6,757	\$5,304	\$6,300			\$6,300	\$6,300
	Miscellaneous	\$7	\$214	\$150			\$150	\$150
650	Reservoirs & Standpipes	\$17,662	\$252,399	\$96,800	\$10,294	\$22,000	\$96,734	\$96,734
	Labor	\$1,155	\$1,699	\$1,723			\$1,657	\$1,657
	Miscellaneous (phone, other)	\$508	\$1,914	\$1,000			\$1,000	\$1,000
	Tank Cleaning & Inspection	\$15,219	\$10,107	\$15,164			\$15,164	\$15,164
	Painting	\$0	\$237,921	\$78,213			\$78,213	\$78,213
	Security System	\$780	\$758	\$700			\$700	\$700
651	Maintenance of Mains	\$24,976	\$89,533	\$45,085	\$1,016	\$25,000	\$49,129	\$49,129
	Labor	\$1,958	\$6,712	\$2,585			\$6,629	\$6,629
	Street Repair Materials	\$234	\$604	\$1,000			\$1,000	\$1,000
	Contracted Repairs	\$19,352	\$75,670	\$34,000			\$34,000	\$34,000
	Contracted Services - Leak Survey	\$3,206	\$4,290	\$3,000			\$3,000	\$3,000
	Main Parts	\$226	\$1,875	\$4,000			\$4,000	\$4,000
	Safety Equipment	\$0	\$382	\$500			\$500	\$500
652	Maintenance of Laterals to the Curb	\$2,727	\$4,673	\$11,946	\$199	\$5,000	\$10,157	\$10,157
	Labor	\$2,713	\$944	\$3,446			\$1,657	\$1,657
	Contracted Repairs	\$0	\$3,611	\$8,000			\$8,000	\$8,000
	Pipe Fittings & Covers	\$0	\$51	\$500			\$500	\$500
	Materials and Supplies	\$14	\$67	\$0			\$0	\$0
653	Maintenance of Meters	\$2,135	\$5,921	\$8,012	\$5,117	\$7,000	\$7,979	\$7,979
	Labor	\$367	\$1,629	\$1,723			\$1,657	\$1,657
	Contracted Repairs & Testing	\$2,500	\$3,938	\$6,500			\$6,500	\$6,500
	Meter Supplies/Chemicals	\$644	\$129	\$1,800			\$1,800	\$1,800
	Parts for Meter Repairs	\$758	\$6,147	\$6,000			\$6,000	\$6,000
	Allocated 1/2 of Exp to Sewer	(\$2,135)	(\$5,922)	(\$8,012)			(\$7,979)	(\$7,979)
654	Maintenance of Hydrants	\$12,605	\$15,361	\$29,939	\$6,481	\$14,000	\$34,763	\$34,763
	Labor	\$2,986	\$5,442	\$3,446			\$5,800	\$5,800
	Contracted Repairs	\$0	\$1,274	\$15,000			\$16,170	\$16,170
	Sand Blast Hydrants	\$5,700	\$5,535	\$7,493			\$8,793	\$8,793
	Parts/Miscellaneous	\$3,919	\$3,110	\$4,000			\$4,000	\$4,000
655	Maintenance of Other	\$5,395	\$4,959	\$10,392	\$3,310	\$8,000	\$7,643	\$7,643
	Labor	\$5,194	\$4,341	\$6,892			\$4,143	\$4,143
	Parts/Contracted Services	\$0	\$0	\$2,000			\$2,000	\$2,000
	Maintenance of Buildings	\$0	\$0	\$1,000			\$1,000	\$1,000
	Parts/Materials	\$201	\$618	\$500			\$500	\$500
	TOTAL	\$117,496	\$422,650	\$269,619	\$49,820	\$134,000	\$259,146	\$259,147

CUSTOMER ACCOUNT EXPENSES

Explanation of Account: The Customer Account Expenses budget represents the costs of reading meters and the administrative expense associated with billing, accounting, and collection of water bills. The Accounting & Collecting and Supplies accounts are detailed below.

Budget Impact: This budget increases \$1,450 (2.07%). Accounting and collecting wages decrease \$3,275 after reallocating the administrative assistants' time. \$4,725 was added for postage and supplies related to converting to monthly billing from quarterly.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
901	Meter Reading Expenses	\$1,319	\$956	\$2,178	\$929	\$1,300	\$2,178	\$2,178
902	Accounting & Collecting	\$56,448	\$49,072	\$62,957	\$29,909	\$55,000	\$59,682	\$59,682
	Finance Director			\$24,622			\$24,652	\$24,652
	Finance Department Staff			\$19,164			\$20,646	\$20,646
	Administrative Assistants			\$19,171			\$14,384	\$14,384
903	Accounting Supplies	\$4,408	\$4,525	\$4,525	\$3,142	\$5,000	\$9,250	\$9,250
	Postage	\$2,205	\$2,143	\$2,225			\$0	\$0
	Supplies & Forms	\$546	\$655	\$550			\$0	\$0
	Software Management	\$1,657	\$1,727	\$1,750			\$1,750	\$1,750
	Outsourcing of Printing/Postage	\$0	\$0	\$0			\$7,500	\$7,500
904	Uncollectible Accounts	(\$155)	\$0	\$300		\$300	\$300	\$300
	TOTAL	\$62,020	\$54,553	\$69,960	\$33,980	\$61,600	\$71,410	\$71,410



ADMINISTRATIVE AND GENERAL EXPENSES

Explanation of Account: The Administrative and General expense accounts include the costs for administration of the water utility as well as other general expense items related to operations.

Budget Impact: This section of the budget decreases \$19,856 (-4.46%). Wages and benefits decreased \$21,162 after reducing the allocation of administrative staff to the Utility. An additional \$1,406 was budgeted for outside services related to IT and office rent.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
920	Salaries	\$174,252	\$173,690	\$172,692	\$130,720	\$181,600	\$156,605	\$156,605
921	Office Supplies	\$10,729	\$8,320	\$11,622	\$5,515	\$11,622	\$11,522	\$11,522
	General	\$2,879	\$1,424	\$2,900			\$2,900	\$2,900
	Postage	\$1,424	\$1,524	\$1,150			\$1,150	\$1,150
	Telephone & Internet Access	\$1,388	\$794	\$1,681			\$1,681	\$1,681
	Wireless Connection for Field Compute	\$62	\$0	\$100			\$0	\$0
	Water, Sewer & Stormwater Charges	\$1,275	\$1,392	\$1,491			\$1,491	\$1,491
	Printing & Postage (Courier)	\$1,318	\$847	\$1,300			\$1,300	\$1,300
	Electric - share of garage	\$649	\$559	\$1,000			\$1,000	\$1,000
	Gas - Heating	\$1,734	\$1,780	\$2,000			\$2,000	\$2,000
923	Outside Services	\$37,983	\$28,438	\$36,630	\$20,043	\$38,000	\$37,436	\$37,436
	Engineering	\$5,163	\$2,885	\$11,000			\$11,000	\$11,000
	Other	\$5,205	\$0	\$0			\$0	\$0
	Computer/Website Maintenance	\$11,871	\$11,826	\$7,330			\$8,436	\$8,436
	GIS maintenance	\$8,130	\$6,227	\$10,000			\$10,000	\$10,000
	Auditor	\$7,614	\$7,500	\$8,300			\$8,000	\$8,000
924	Insurance (property, liability, work comp)	\$15,404	\$15,083	\$17,000	\$13,401	\$16,351	\$17,000	\$17,000
926	Pension & Benefits	\$106,026	\$104,206	\$124,687	\$50,938	\$127,778	\$118,384	\$118,384
	Pension 13.10%			\$27,479			\$25,164	\$25,164
	Employee Insurance			\$97,208			\$93,220	\$93,220
928	Regulatory Commission	\$8,006	\$1,797	\$2,000	\$2,495	\$8,000	\$2,000	\$2,000
930	Misc. Gen'l Expense	\$19,390	\$20,528	\$25,069	\$15,600	\$25,069	\$26,429	\$26,429
	Labor	\$6,276	\$8,509	\$7,754			\$9,114	\$9,114
	Uniforms	\$2,403	\$2,999	\$2,000			\$2,000	\$2,000
	Seminars/Training	\$7,887	\$6,131	\$12,315			\$12,315	\$12,315
	Memberships & Subscriptions	\$1,575	\$1,949	\$0			\$0	\$0
	Safety Equipment	\$571	\$166	\$1,000			\$1,000	\$1,000
	Employee Testing/Physicals	\$303	\$416	\$500			\$500	\$500
	Miscellaneous Supplies	\$375	\$358	\$1,500			\$1,500	\$1,500
931	Office Rent	\$30,000	\$30,000	\$30,900	\$15,450	\$30,900	\$31,500	\$31,500
933	Transportation	\$9,793	\$5,472	\$14,923	\$3,463	\$10,000	\$14,857	\$14,857
	Labor	\$708	\$519	\$1,723			\$1,657	\$1,657
	Gas	\$3,968	\$4,145	\$9,000			\$9,000	\$9,000
	Parts/Oil/Grease	\$492	\$104	\$1,000			\$1,000	\$1,000
	Tires	\$253	\$0	\$1,200			\$1,200	\$1,200
	Contracted Maintenance	\$4,372	\$704	\$2,000			\$2,000	\$2,000
935	Garage & Plant Maint.	\$7,460	\$2,072	\$9,223	\$4,961	\$9,223	\$9,157	\$9,157
	Labor	\$907	\$129	\$1,723			\$1,657	\$1,657
	Equipment Maintenance	\$4,441	\$0	\$5,500			\$5,500	\$5,500
	Supplies/Cleaning/Lights	\$2,112	\$1,943	\$500			\$500	\$500
	Heating Maintenance Contractor	\$0	\$0	\$1,500			\$1,500	\$1,500
	TOTAL	\$419,043	\$389,606	\$444,746	\$262,586	\$458,543	\$424,890	\$424,890

OTHER OPERATING EXPENSES

Explanation of Account: The Other Operating Expense accounts include both payroll taxes, the property tax equivalent paid to the Village General Fund based on the value of the Utility's assets and depreciation costs, which tend to increase annually as the system expands.

Budget Impact: The budget increases \$115,822 (9.97%). Depreciation increases about \$117,800 with the addition of assets in the new developments and the radium projects and taxes decrease about \$1,900 which is all related to decreased payroll in the Water Utility.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
540	Depreciation	\$552,272	\$579,098	\$698,833	\$349,416	\$654,714	\$816,599	\$816,599
408	Taxes	\$384,355	\$390,352	\$462,653	\$261,234	\$462,609	\$460,709	\$460,709
	TOTAL	\$936,627	\$969,450	\$1,161,486	\$610,650	\$1,117,323	\$1,277,308	\$1,277,308

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	TOTAL REVENUES	\$2,005,438	\$2,066,108	\$2,100,464	\$1,089,653	\$2,130,389	\$2,272,119	\$2,272,119
	TOTAL EXPENSES	\$1,802,351	\$2,127,890	\$2,270,905	\$1,096,666	\$2,080,366	\$2,405,108	\$2,405,109
	BALANCE	\$203,088	(\$61,782)	(\$170,441)	(\$7,013)	\$50,023	(\$132,989)	(\$132,990)

NON-OPERATING INCOME AND EXPENSES

Explanation of Account: The Non-Operating Income accounts consist of interest earned on general investments and rebates from the IRS for interest payments on the Build America Bonds. The expense portion includes the costs associated with financing the Utility's debt.

Budget Impact: In 2016, two revenue bonds were refunded with a portion being paid using cash on hand. This resulted in lower interest payments to put the utility in a position to handle debt payments related to radium treatment facilities that are being financed beginning in 2017. The projected net loss is \$379,192 as a result of increased interest payments as well as depreciation of the newly constructed facilities. This is not a true cash picture because some of the expense items are not actual cash payments. These will be itemized in the Cash Adjustment section of the budget.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	INCOME							
48111-48116	Interest Income	\$8,079	\$21,714	\$10,000	\$30,727	\$50,000	\$30,000	\$30,000
42900	Bond Premium Amortization	\$1,971	\$3,888	\$1,655	\$11,346	\$20,106	\$30,473	\$30,473
	TOTAL	\$10,050	\$25,602	\$11,655	\$42,073	\$70,106	\$60,473	\$60,473

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$15,246	\$13,550	\$12,375	\$2,208	\$70,401	\$125,308	\$125,308
621	Interest Mortgage Rev Bonds	\$87,480	\$99,035	\$207,952	\$78,266	\$184,804	\$180,040	\$180,040
691	Bond Issuance Expenses	\$51,653	\$142,936	\$55,000	\$18,074	\$66,774	\$0	\$0
546	Amortization Debt Discount	\$2,069	\$1,822	\$1,561	\$1,561	\$1,561	\$1,328	\$1,328
	TOTAL	\$156,448	\$257,343	\$276,888	\$100,109	\$323,540	\$306,676	\$306,676

	BALANCE	\$56,690	(\$293,523)	(\$435,674)	(\$65,049)	(\$203,411)	(\$379,192)	(\$379,193)
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CASH ADJUSTMENTS

Explanation of Account: The Cash Adjustments section is included for informational purposes only. It is used to present the budget on a cash basis similar to the General Fund. Hence, non-cash expenditures, such as depreciation of system assets and non-operating income, such as Reserve Capacity Assessment fees are shown, as well as capital expenses paid by debt or cash on hand.

Budget Impact: The Water Utility will utilize \$2,050,025 (41.24%) of its estimated cash balance of about \$5.0 million on hand in 2019. The capital purchases budgeted include \$3,640,000 to complete well #8 construction and an emergency connection to Menomonee Falls; \$50,000 for meter replacement; \$50,000 for a well pump replacement if needed; and \$30,000 for computer purchases. It is the goal of the Utility to fund the purchases from operations; however, well #8 and the emergency connection will be borrowed for because they cannot be supported with the existing cash balances.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	ADJUSTMENTS:							
	Special/RCA Assessments Received	\$66,299	\$71,473	\$129,600	\$113,573	\$129,600	\$133,500	\$133,500
	Depreciation	\$552,272	\$579,098	\$698,833	\$349,416	\$654,714	\$816,599	\$816,599
	Amortization	\$98	(\$2,066)	\$1,561	(\$9,785)	(\$18,545)	(\$29,145)	(\$29,145)
	Bond Proceeds	\$1,515,000	\$4,295,000	\$3,000,000	\$3,805,000	\$3,805,000	\$1,500,000	\$1,500,000
	Change in Receivables & Payables	\$25,185	\$206,385	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$0	\$78,213	\$0	\$0	\$78,213	\$78,213
	Bond Principal Payments	(\$2,105,000)	(\$625,000)	(\$510,000)	(\$510,000)	(\$510,000)	(\$400,000)	(\$400,000)
	CAPITAL OUTLAY	(\$669,333)	(\$897,330)		(\$1,794,162)	(\$4,100,000)		
107	Construction in Progress			(\$3,820,000)			(\$3,640,000)	(\$3,640,000)
314	Wells and Springs			\$0			\$0	\$0
321	Pumping Plant Structures			\$0			\$0	\$0
325	Elec. Pumping Equipment			\$0			(\$50,000)	(\$50,000)
332	Water Treatment Eqpmt.			\$0			\$0	\$0
340	Land & Land Rights			\$0			\$0	\$0
342	Dist. Reservoirs & Pipes			\$0			\$0	\$0
343	Trans & Dist Mains			(\$350,000)			\$0	\$0
345	Services			(\$70,000)			\$0	\$0
346	Meters			(\$18,000)			(\$50,000)	(\$50,000)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			\$0			\$0	\$0
392	Transportation Equipment			(\$32,000)			\$0	\$0
394	Shop/Garage Safety Eq./Maint Eq			\$0			\$0	\$0
397	Communication Equipment/SCADA			\$0			\$0	\$0
398	Other General Equipment			\$0			\$0	\$0
391.1	Computers and accessories			(\$7,000)			(\$30,000)	(\$30,000)
	CHANGE IN CASH BALANCE	(\$558,790)	\$3,334,037	(\$1,334,467)	\$1,888,993	(\$242,642)	(\$2,050,025)	(\$2,050,026)

CASH BALANCE - BEGINNING OF YEAR	\$2,560,728	\$2,001,939	\$3,011,528	\$5,335,976	\$5,335,976	\$5,093,334	\$5,093,334
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CASH BALANCE - END OF YEAR	\$2,001,939	\$5,335,976	\$1,677,061	\$7,224,969	\$5,093,334	\$3,043,308	\$3,043,308
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End of Year Cash Balances						
Restricted:						
Bond Reserves & Debt Service Cash	\$1,035,116	\$1,262,011		\$1,168,660	\$1,235,372	\$1,235,372
Construction Cash (Borrowed Funds)	\$0	\$3,358,213		\$3,063,213	\$750,000	\$750,000
RCAs	\$95,982	\$123,744		\$183,344	\$246,844	\$246,844
Unrestricted:						
Operating	\$477,499	\$356,743		\$364,639	\$419,401	\$419,401
Water Tower Painting	\$393,342	\$235,265		\$313,478	\$391,691	\$391,691
	\$2,001,939	\$5,335,976		\$5,093,334	\$3,043,308	\$3,043,308

SEWER UTILITY

The following accounts represent the operating and non-operating revenues and expenditures associated with the operation of the Village's Sewer Utility. A complete description of Sewer Utility policies and procedures can be found in the Village of Sussex Standard Operating Procedures Manual.

Budget Impact: As a result of the plant expansion in 2008, the Sewer Utility has been implementing small annual rate increases to keep up with the costs of running the plant. The most recent rate study was completed in 2012 and calls for annual rate increases of 3 to 5%. The 2019 budget was prepared using a 1% increase for village customers and 2% for other community customers. Revenue from waste haulers has stabilized.

UTILITY BUDGET SUMMARY				
	2016	2017	2018	2019
	Actual	Actual	Estimate	Budget
Utility Expenditures				
Personnel Services	\$ 588,541	\$ 599,465	\$ 571,858	\$ 597,581
Contractual Services	\$ 504,047	\$ 590,146	\$ 590,085	\$ 609,281
Expenses	\$ 1,001,452	\$ 965,602	\$ 1,042,777	\$ 1,068,588
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,094,040	\$ 2,155,213	\$ 2,204,720	\$ 2,275,450
Utility Resources				
Sewer Utility Revenues	\$ 1,991,620	\$ 2,323,237	\$ 2,290,810	\$ 2,279,300
Sewer Utility Cash on Hand	\$ 102,420	\$ -	\$ -	\$ -
Total	\$ 2,094,040	\$ 2,155,213	\$ 2,204,720	\$ 2,275,450

UTILITY HIGHLIGHTS FOR 2018

- * Rehabilitated final clarifier #2
- * Repaired manholes and sanitary pipe along the Good Hope Road corridor
- * Completed an LED lighting upgrade for lights inside the buildings

UTILITY GOALS

* The Sewer Utility will strive to provide efficient collection, and treatment of the regional communities treatment needs, while advancing the use of technology to provide better impacts for the environment and lowering operating costs

MAJOR OBJECTIVES FOR 2019

* Fulfill the needs of the utility's customers by properly operating, maintaining and cleaning the wastewater treatment plant and collection system in an effort to maintain the infrastructure and high quality of the receiving stream

PERFORMANCE INDICATORS	2012	2013	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Actual	Actual	Actual	Estimate
Sewage Treated per FTE (MG)	171.50	225.14	240.86	174.00	214.00	216.86	185.71
Cost per Sewage Treated (MG)	\$3,268	\$2,737	\$2,650	\$3,253	\$2,800	\$2,840	\$3,392
Total Sewage Treated (Millions of Gallons)	686	788	843	609	748	759	650

OPERATING REVENUES

Explanation of Account: The Village Sewer Utility operating revenues come primarily from service charges assessed to residential, commercial, multi-family and industrial customers. Additional revenue is also generated from other governmental units and septic haulers.

Budget Impact: The budget increases \$211,156 (10.21%) over 2018. This is prepared based on a 1% to 2% rate increase going into effect as of the first of the year as well as additional residential, commercial and multi-family customers in 2019.

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
620-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
101-46410	Residential Revenues	\$969,303	\$988,161	\$1,010,006	\$498,872	\$1,016,376	\$1,020,000	\$1,020,000
102-46410	Commercial Revenues	\$95,615	\$99,465	\$110,000	\$48,763	\$95,307	\$104,000	\$104,000
103-46410	Industrial Revenues	\$200,321	\$382,902	\$205,000	\$236,524	\$436,524	\$400,000	\$400,000
104-46410	Public Authority Revs	\$39,961	\$40,976	\$41,238	\$20,660	\$40,385	\$40,000	\$40,000
105-46410	Multi-Family Residential Revenues	\$204,290	\$211,601	\$226,600	\$108,174	\$226,918	\$233,000	\$233,000
110-46412	Other Govt. - User Charges	\$369,092	\$481,869	\$370,000	\$209,119	\$370,000	\$377,000	\$377,000
115-46412	Other Govt. - Collection Sys Maint.	\$17,714	\$26,496	\$15,000	\$9,345	\$15,000	\$15,000	\$15,000
120-46414	Septic System	\$88,323	\$84,796	\$85,000	\$33,196	\$85,000	\$85,000	\$85,000
000-46416	Hauling Permits	\$900	\$900	\$900	\$900	\$900	\$900	\$900
000-46415	Late Payment Penalties	\$6,438	\$5,886	\$6,000	\$2,980	\$6,000	\$6,000	\$6,000
000-46417	Other Operating Revenues	\$1,056	\$1,447	\$0	\$0	\$0	\$0	\$0
	Revenues Before Credits	\$1,993,013	\$2,324,499	\$2,069,744	\$1,168,533	\$2,292,410	\$2,280,900	\$2,280,900
	LESS:							
125-46414	Sewerage Service Credits	\$1,393	\$1,262	\$1,600	-\$725	\$1,600	\$1,600	\$1,600
	Revenues After Credits	\$1,991,620	\$2,323,237	\$2,068,144	\$1,169,258	\$2,290,810	\$2,279,300	\$2,279,300



OPERATING EXPENSES

Explanation of Account: This account group includes all direct labor costs for operation of the Wastewater Treatment Plant and sewage collection system such as costs for electricity, chemicals, operation of the plant laboratory, and sludge transportation and disposal costs.

Budget Impact: This budget increases \$13,499 (1.35%). Operation labor increases \$1,749. The sludge hauling budget has been increased by \$6,750 based on an expected 3% increase in contract costs and heat was increased \$5,000 based on the 2018 estimate.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
120	Operations Labor-Total	\$138,808	\$166,839	\$156,699	\$93,762	\$172,326	\$158,448	\$158,448
224	Power & Fuel - Pumping	\$157,789	\$163,225	\$157,000	\$64,280	\$142,038	\$157,000	\$157,000
200-224	Collection	\$8,685	\$6,772	\$7,000	\$4,751	\$10,500	\$7,000	\$7,000
300-224	Treatment	\$149,104	\$156,453	\$150,000	\$59,529	\$131,538	\$150,000	\$150,000
300-411	Phosphorus Removal	\$74,655	\$22,747	\$45,000	\$7,574	\$45,000	\$45,000	\$45,000
349	Other Oper. Exp.-ALL	\$13,379	\$13,534	\$16,900	\$10,059	\$16,900	\$16,900	\$16,900
	Environmental Fee	\$5,777	\$5,641	\$8,000			\$8,000	\$8,000
	Miscellaneous	\$33	\$0	\$500			\$500	\$500
	Uniforms	\$2,316	\$2,624	\$2,000			\$2,000	\$2,000
	Inventory Fee/Emer.Response Brd.	\$205	\$205	\$200			\$200	\$200
	Water & Sewer	\$5,048	\$5,064	\$6,200			\$6,200	\$6,200
	Heat	\$17,197	\$21,141	\$20,000	\$10,355	\$25,672	\$25,000	\$25,000
200-222	Collection	\$0	\$30	\$0	\$86		\$250	\$250
300-222	Treatment	\$0	\$21,111	\$0	\$10,269		\$24,750	\$24,750
300-420	Laboratory Supplies	\$4,272	\$5,010	\$4,500	\$964	\$4,500	\$4,500	\$4,500
300-430	Sludge Hauling & Permit	\$148,742	\$209,164	\$225,000	\$32,925	\$225,000	\$231,750	\$231,750
	Contract Hauling	\$148,730	\$209,164	\$225,000			\$231,750	\$231,750
	Miscellaneous	\$12	\$0	\$0			\$0	\$0
330	Transport.-ALL	\$4,458	\$2,230	\$6,000	\$1,320	\$6,000	\$6,000	\$6,000
	Gasoline/Diesel	\$2,025	\$2,106	\$3,000			\$5,000	\$5,000
	Other Vehicle Maintenance	\$2,433	\$124	\$3,000			\$1,000	\$1,000
	TOTAL	\$559,300	\$603,890	\$631,099	\$221,239	\$637,436	\$644,598	\$644,598



MAINTENANCE EXPENSES

Explanation of Account: This account is primarily for the expenses related to maintenance of the collection and treatment system, including lift stations and mains. It includes cleaning, televising, and repairing mains, and also the costs of the annual preventative maintenance program, which includes maintenance of the SCADA system and maintenance of other equipment. The largest annual expense is preventative maintenance. This account can fluctuate greatly due to breaks in sewer laterals.

Budget Impact: This budget increases \$30,450 (28.79%) for 2019. The largest increase is \$28,250 and is for general plant maintenance. In addition, \$2,200 was added for maintenance at the treatment plant.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
200-241	Sewage Collect. System	\$64,102	\$86,402	\$62,000	\$4,413	\$62,000	\$62,000	\$62,000
	Sewer Cleaning	\$17,897	\$12,600	\$19,000			\$19,000	\$19,000
	Televising & Repairs	\$1,879	\$1,500	\$18,000			\$18,000	\$18,000
	Lannon Interceptor O & M	\$41,471	\$23,150	\$22,500			\$22,500	\$22,500
	Equipment & Maintenance	\$2,855	\$2,004	\$2,500			\$2,500	\$2,500
	Share of Road Program (Repairs)	\$0	\$47,148	\$0			\$0	\$0
200-243	Collection Pumping Equip.	\$999	\$1,895	\$2,000	\$1,753	\$2,200	\$2,000	\$2,000
	SCADA - Phone	\$516	\$493	\$1,000			\$1,000	\$1,000
	Parts & Supplies	\$483	\$162	\$750			\$750	\$750
	Building Repairs & Maintenance	\$0	\$1,240	\$250			\$250	\$250
300-245	Treatment & Distrib. Equip.	\$24,913	\$17,197	\$20,000	\$17,114	\$25,000	\$22,200	\$22,200
	Oil & Grease	\$1,423	\$0	\$1,200			\$1,200	\$1,200
	Misc. Supplies & Parts	\$5,205	\$4,008	\$7,000			\$7,000	\$7,000
	Outside Services	\$18,285	\$13,189	\$11,800			\$14,000	\$14,000
249	Gen. Plant & Equip.-Total	\$25,638	\$24,818	\$21,750	\$26,321	\$50,000	\$50,000	\$50,000
	HVAC Maintenance & Repairs	\$8,026	\$2,226	\$4,000			\$10,500	\$10,500
	Supplies, Parts, & Materials	\$8,324	\$7,569	\$8,000			\$17,000	\$17,000
	Building Repairs & Maintenance	\$7,190	\$11,508	\$8,500			\$18,600	\$18,600
	Cleaning Supplies - In House	\$821	\$1,347	\$500			\$1,000	\$1,000
	Diesel for Generator	\$219	\$1,088	\$250			\$1,000	\$1,000
	Fire Inspection/Alarm Monitoring	\$1,058	\$1,080	\$500			\$1,900	\$1,900
	TOTAL	\$115,652	\$130,312	\$105,750	\$49,601	\$139,200	\$136,200	\$136,200



ADMINISTRATIVE AND GENERAL EXPENSE

Explanation of Account: This account group includes the administrative costs of running the Wastewater Treatment Plant including billing and accounting costs, supervisory labor, office supplies, legal fees, auditing expenses, engineering costs, employee benefits, and payments to the Village for office rent.

Budget Impact: The overall budget decreases \$1,986 (-0.33%). \$5,100 was added for postage and supplies to convert to monthly billing. Outside services were increased \$2,456 and rent has been increased \$600. All of these increases were offset with a decrease in the meter expenses of \$6,021 and wages and benefits of \$4,121.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
215	Billing & Accounting - Total	\$66,600	\$58,655	\$65,685	\$34,921	\$62,363	\$73,531	\$73,531
	Finance Director			\$24,622			\$25,484	\$25,484
	Finance Dept Staff			\$19,996			\$20,646	\$20,646
	Administrative Staff			\$18,667			\$19,901	\$19,901
	Postage for Utility Bills			\$2,400			\$7,500	\$7,500
200-535	Meter Expenses	\$45,505	\$43,543	\$45,679	\$0	\$42,474	\$39,658	\$39,658
110	Admin & General Salaries - Total	\$225,056	\$218,781	\$209,384	\$120,616	\$209,384	\$203,283	\$203,283
212	Outside Services Employed-Total	\$63,413	\$64,981	\$56,875	\$25,128	\$56,875	\$59,331	\$59,331
	Engineering	\$17,164	\$18,489	\$15,000			\$15,000	\$15,000
	GIS Maintenance	\$8,250	\$6,227	\$10,000			\$10,000	\$10,000
	Audit	\$7,114	\$7,099	\$7,800			\$7,500	\$7,500
	Testing	\$16,887	\$19,597	\$15,400			\$17,400	\$17,400
	Computer Consultant / IT	\$12,720	\$12,188	\$7,375			\$8,131	\$8,131
	Diggers Hotline	\$1,278	\$1,381	\$1,300			\$1,300	\$1,300
222	Utilities--Heat (office space)	\$658	\$764	\$1,000	\$563	\$1,100	\$1,000	\$1,000
224	Utilities--Electric (office space)	\$596	\$559	\$1,000	\$350	\$200	\$1,000	\$1,000
310	Office Expenses - Total	\$11,087	\$8,490	\$9,665	\$5,076	\$9,665	\$9,665	\$9,665
	Telephone & Internet	\$2,354	\$2,103	\$2,665			\$2,665	\$2,665
	Supplies & Expenses	\$4,230	\$2,227	\$3,000			\$3,000	\$3,000
	Newsletters	\$1,319	\$847	\$1,000			\$1,000	\$1,000
	Software Support	\$1,778	\$1,848	\$2,000			\$2,000	\$2,000
	Postage	\$1,406	\$1,465	\$1,000			\$1,000	\$1,000
510	Insurance-Total	\$29,863	\$29,340	\$32,000	\$26,539	\$31,617	\$32,000	\$32,000
130	Pension	\$56,968	\$53,551	\$28,768	\$16,805	\$29,606	\$28,018	\$28,018
135	Employee Insurance	\$71,041	\$68,791	\$101,594	\$37,077	\$64,376	\$101,577	\$101,577
345	Misc. General Exp. - Total	\$9,947	\$10,410	\$16,315	\$5,920	\$16,315	\$16,315	\$16,315
	Schools, Conferences, & Mileage	\$6,050	\$5,625	\$9,315			\$9,315	\$9,315
	Memberships & Subscriptions	\$1,105	\$1,704	\$1,500			\$1,500	\$1,500
	Accts Rec Collection Expenses	\$0	\$0	\$1,500			\$1,500	\$1,500
	Misc. & Safety Equipment	\$2,792	\$3,081	\$4,000			\$4,000	\$4,000
200-530	Office Rent - Collection	\$15,000	\$15,000	\$15,450	\$7,725	\$15,450	\$15,750	\$15,750
300-530	Office Rent - Treatment	\$15,000	\$15,000	\$15,450	\$7,725	\$15,450	\$15,750	\$15,750
	TOTAL	\$610,734	\$587,865	\$598,864	\$288,445	\$554,875	\$596,878	\$596,878

OTHER OPERATING EXPENSES

Explanation of Account: Other Operating Expenses includes the depreciation cost of system assets and payroll taxes paid by the Utility.

Budget Impact: This budget increases \$53,148 (6.29%) in 2019. The increase is all for depreciation and was offset with a minimal decrease in taxes. Depreciation is recorded for accounting purposes but is not an actual outlay of cash by the utility.

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation-Total	\$778,286	\$800,298	\$811,779	\$405,889	\$839,406	\$865,050	\$865,050
200-540	Collection	\$427,290	\$459,447	\$476,654	\$238,327	\$484,770	\$505,038	\$505,038
300-540	Treatment	\$350,996	\$340,851	\$320,769	\$160,384	\$321,719	\$321,839	\$321,839
100-540	To Be Allocated	\$0	\$0	\$14,356	\$7,178	\$32,917	\$38,173	\$38,173
150	Payroll Tax-Total	\$30,068	\$32,848	\$32,847	\$19,084	\$33,803	\$32,724	\$32,724
	TOTAL	\$808,354	\$833,146	\$844,626	\$424,973	\$873,209	\$897,774	\$897,774

OPERATING SUMMARY

	2016	2017	2018	ACTUAL	2018	2019	2019
	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Operating Revenues	\$1,991,620	\$2,323,237	\$2,068,144	\$1,169,258	\$2,290,810	\$2,279,300	\$2,279,300
Operating Expenses	\$2,094,040	\$2,155,213	\$2,180,339	\$984,258	\$2,204,720	\$2,275,450	\$2,275,450
BALANCE	(\$102,420)	\$168,024	(\$112,195)	\$185,000	\$86,090	\$3,850	\$3,850

NON-OPERATING INCOME AND EXPENSES

Explanation of Account: The revenue portion of this section includes interest earnings on investments and interest payments from other funds and municipalities. The expense portion of this section includes all debt-related costs of operating the Utility.

Budget Impact: The Sewer Utility typically operates at a deficit on an accounting basis, although for 2019, a small surplus of \$8,850 is budgeted. Deficits typically arise because sewer rates are not structured to recover the depreciation on the plant. The Utility's small year after year increases have resulted in operating at a surplus.

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
620	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
000-48119	Interest - Other Govt.'s	\$68,539	\$63,332	\$57,993	\$30,348	\$57,993	\$52,519	\$52,519
	Interest Earnings	\$27,275	\$39,185	\$15,000	\$24,472	\$50,000	\$35,000	\$35,000
	TOTAL	\$95,814	\$102,517	\$72,993	\$54,820	\$107,993	\$87,519	\$87,519

ACCT #	ACCOUNT	2016	2017	2018	ACTUAL	2018	2019	2019
620	EXPENSES:	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
58200-620	Interest on Long Term Debt	\$56,077	\$45,772	\$44,490	\$14,923	\$44,490	\$42,765	\$42,765
58200-621	Interest Mortgage Rev Bonds	\$126,902	\$117,099	\$107,047	\$37,935	\$132,947	\$180,591	\$180,591
58200-691	Bond Issuance Expenses	\$0	\$0	\$0	\$0	\$79,885	\$0	\$0
59910-546	Amortization Debt Discount	\$2,502	\$2,355	\$2,197	\$2,197	\$2,197	\$2,023	\$2,023
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
	TOTAL	\$205,136	\$184,881	\$173,389	\$74,710	\$279,174	\$245,034	\$245,034
	BALANCE	(\$211,742)	\$85,660	(\$212,591)	\$165,110	(\$85,091)	(\$153,665)	(\$153,665)

CASH ADJUSTMENTS

Explanation of Account: The Cash Adjustments section is included for informational purposes only. It is used to present the budget on a cash basis similar to the General Fund. Hence, non-cash expenditures such as depreciation of system assets and non-operating income such as Reserve Capacity Assessment fees are shown as well as capital expenses paid by debt or cash on hand.

Budget Impact: The Utility's cash balance is projected to decrease \$580,728 (-14.07%) as a result spending the balance of the 2018 bond proceeds. Growth is expected to continue in 2019 with 60 new homes. The main capital payment in 2019 will be finishing the construction projects for \$1,000,000. There are also funds budgeted to rebuild a raw sewage pump (\$80,000), to replace the mechanical seals of the sludge storage tank (\$15,000), to add a sensor to the chemical tanks (\$12,500), to replace thermostats in the office area (\$12,000) and to do landscape work at the treatment plant (\$4,000).

ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
ADJUSTMENTS:							
RCA's Applied	\$469,784	\$83,553	\$294,000	\$251,071	\$294,000	\$324,480	\$324,480
Special Assessments Collected	\$0	\$621	\$0	\$0	\$674	\$674	\$674
Non-Cash Depreciation	\$778,286	\$800,298	\$811,779	\$405,889	\$839,406	\$865,050	\$865,050
Amortization	\$22,157	\$22,010	\$21,852	\$21,852	\$21,852	\$21,678	\$21,678
Bond Proceeds	\$0	\$0	\$0	\$0	\$2,570,028	\$0	\$0
Other Govt. Prin. on Debt	\$201,838	\$206,978	\$212,250	\$212,250	\$212,250	\$217,656	\$217,656
Change in Receivables & Payables	\$4,036	(\$47,179)	\$0	\$0	\$30,702	\$0	\$0
Advance to Other Funds	(\$1,100,000)	\$0	\$0	\$0	(\$1,000,000)	\$0	\$0
Bond Principal Payments	(\$1,303,441)	(\$573,081)	(\$607,965)	\$397,965	(\$607,965)	(\$718,101)	(\$718,101)
Acquisition & Construction of Capital Assets:	(\$341,192)	(\$651,411)		(\$505,437)	(\$1,570,028)		
Construction in Progress			\$0			(\$1,000,000)	(\$1,000,000)
Equipment			\$0			(\$80,000)	(\$80,000)
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			(\$330,000)			\$0	\$0
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			(\$12,000)			(\$43,500)	(\$43,500)
Professional Services			\$0			\$0	\$0
Transportation Equipment			(\$85,000)			\$0	\$0
Office Equipment/Computers			(\$27,500)			(\$15,000)	(\$15,000)
CHANGE IN CASH BALANCE	(\$1,480,274)	(\$72,551)	\$64,825	\$948,700	\$705,828	(\$580,728)	(\$580,728)
CASH BALANCE - BEGINNING OF YEAR	\$4,975,674	\$3,495,400	\$3,710,951	\$3,422,849	\$3,422,849	\$4,128,677	\$4,128,677
CASH BALANCE - END OF YEAR	\$3,495,400	\$3,422,849	\$3,775,776	\$4,371,549	\$4,128,677	\$3,547,949	\$3,547,949
End of Year Cash Balances							
Restricted:							
Debt Service Cash	279,335	284,277			603,817	622,963	622,963
Construction Cash	-	-			1,000,000	-	-
Depreciation & Replacement Funds	1,373,186	1,466,570			1,542,652	1,524,738	1,524,738
RCAs	672,790	557,663			573,247	625,997	625,997
Unrestricted:							
Operating	1,151,653	1,095,786			390,130	755,137	755,137
Sewer Back Up Reserve	18,436	18,553			18,831	19,114	19,114
	3,495,400	3,422,849			4,128,677	3,547,949	3,547,949

STORMWATER UTILITY

The Stormwater Utility was created in 2006. This utility addresses the requirements of the Village's NR 216 permit. It also helps fund and carry out the Village's Stormwater Management Plan. A heavy emphasis of the utility will be on addressing water quality issues. Projects included in the budget are:

- | | |
|--|---|
| <ul style="list-style-type: none"> * Street Sweeping * Erosion Control Efforts * Stormwater Quality Review * Infrastructure Improvements | <ul style="list-style-type: none"> * Catch Basin Cleaning * Riparian Forestry Project * Education of Water Quality Issues * Stream Monitoring |
|--|---|

The Stormwater Utility had been accumulating cash for several large dollar projects that were needed to maintain existing infrastructure and for the Village's stormwater discharge permit. After a rate study in 2017, a progressive rate increase will see the final phase implemented in 2019. For the first time in the utility's existence, it borrowed money from other Village funds in order to complete the 2018 stormwater projects.

STORMWATER UTILITY BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Division Expenditures				
Personnel Services	\$ 157,740	\$ 150,808	\$ 130,622	\$ 172,094
Contractual Services	\$ 114,847	\$ 73,508	\$ 105,295	\$ 136,106
Expenses	\$ 43,040	\$ 44,447	\$ 52,940	\$ 58,800
Depreciation	\$ 137,126	\$ 159,791	\$ 179,791	\$ 200,000
Interest on Long-term Debt	\$ -	\$ -	\$ 5,250	\$ 21,000
Capital Outlay	\$ 780,718	\$ 235,936	\$ 1,400,000	\$ 0
Total	\$ 1,233,471	\$ 664,490	\$ 1,873,898	\$ 588,000

Division Resources				
Stormwater Utility Operations	\$ 450,851	\$ 494,341	\$ 592,200	\$ 619,200
Stormwater Utility Use of Cash	\$ 782,620	\$ 170,149	\$ 1,281,698	\$ -
Total	\$ 1,233,471	\$ 664,490	\$ 1,873,898	\$ 619,200

DIVISION HIGHLIGHTS FOR 2018

- * Constructed conveyance system along Good Hope Road
- * Found two illicit discharges: one a leaking water valve, the other was interior sanitary plumbing connected to roof drains
- * Improve leaf collection procedures
- * Continued systematic review, repair and cleaning of catch basins and outfalls and some maintenance of stormwater facilities throughout the Village

DIVISION GOALS

- * Meet DNR WPDES permit requirements for stormwater
- * Enhance the quality of water runoff to Village streams and wetlands
- * Educate the public about stormwater management
- * Reduce discharge rates and flooding throughout the Village
- * Improve maintenance cycles for public and private stormwater facilities

MAJOR OBJECTIVES FOR 2019

- * Replace the Clover Drive bridge
- * Complete the design of Maple Avenue conveyance system and water quality control
- * Continue systematic review, repair and cleaning of catch basins, outfalls and stormwater facilities Village-wide
- * Complete major repairs of Braddock Place and Shopko ponds

PERFORMANCE INDICATORS	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate
Tons of street sweeping materials	0	37.51	90.7	89.6	42	25	50
Percent of sediment removed from the system	26.19%	26.19%	26.19%	27.00%	27.00%	27.60%	27.60%
Number of participants at education activities	15	25	30	30	40	45	45

REVENUES

Explanation of Account: The revenues portion of the budget includes all fees paid to the department for services. Major funding for the department's budget is provided through user fees.

Budget Impact: The budget increases \$39,782 (6.87%) for 2019 to reflect the final phase of the rate increase that began in the third quarter of 2017.

ACCT #640-000-	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
44910	Erosion Control Permits	\$12,645	\$8,615	\$6,500	\$11,711	\$15,000	\$6,500	\$6,500
46150	Culvert Installation	\$0	\$900	\$0			\$0	\$0
	Stormwater Fees - All Customers							
46321	Stormwater Fees - Residential	\$168,594	\$209,262	\$274,110	\$136,706	\$274,500	\$297,000	\$297,000
46322	Stormwater Fees - Commercial	\$79,248	\$80,534	\$89,016	\$43,326	\$88,000	\$93,200	\$93,200
46323	Stormwater Fees - Industrial	\$120,259	\$124,328	\$131,419	\$66,533	\$135,000	\$142,600	\$142,600
46324	Stormwater Fees - Public	\$29,243	\$28,622	\$34,009	\$15,123	\$31,000	\$32,500	\$32,500
46325	Stormwater Fees - Multi Family	\$36,356	\$38,121	\$41,964	\$20,900	\$42,800	\$45,000	\$45,000
46326	Late Payment Penalties	\$1,376	\$1,388	\$1,400	\$980	\$1,900	\$1,400	\$1,400
48110	Interest Income	\$2,794	\$2,462	\$1,000	\$2,104	\$4,000	\$1,000	\$1,000
48900	Miscellaneous Income	\$336	\$109	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$450,851	\$494,341	\$579,418	\$297,383	\$592,200	\$619,200	\$619,200

OPERATING EXPENDITURES

STORMWATER MANAGEMENT SERVICES

Explanation of Account: This area addresses the six key areas of the stormwater management system. The Stormwater Management Master Plan is in the development stage; therefore, not all areas are showing expense budgets.

Budget Impact: This budget increases \$46,241 (50.73%). Increases for maintenance of catch basins and vehicles of \$32,172 was added to the budget. There was also an increase of \$14,069 to wages as the allocation of the public works staff was changed to be in line with past history.

ACCT 640-53650-000	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	Wages	\$24,141	\$20,194	\$10,846	\$3,981	\$13,200	\$24,915	\$24,914
113	Street Sweeping	\$3,976	\$668	\$2,278	\$2,813		\$5,232	\$5,232
114	Street Sweeper Maintenance	\$0	\$0	\$108	\$0		\$249	\$249
115	Leaf Pickup	\$15,213	\$16,150	\$6,833	\$0		\$15,696	\$15,696
116	Leaf Vac Maintenance	\$515	\$276	\$325	\$0		\$747	\$747
117	Stormwater Maintenance	\$3,557	\$2,755	\$651	\$963		\$1,495	\$1,495
118	Stormwater Mowing	\$880	\$345	\$651	\$205		\$1,495	\$1,495
224	Utilities--Electricity (aerators)	\$14,717	\$15,474	\$9,000	\$5,423	\$9,000	\$9,000	\$9,000
234	Maint - Catch Basins	\$38,800	\$24,011	\$19,000	\$737	\$19,000	\$50,000	\$50,000
239	Maint - Gas & Diesel	\$1,645	\$1,530	\$3,000	\$971	\$3,000	\$3,000	\$3,000
242	Building & Facility Maintenance	\$5,793	\$3,929	\$8,500	\$1,869	\$8,500	\$8,500	\$8,500
	Rain Garden Maintenance	\$0	\$0	\$1,000			\$1,000	\$1,000
	Butler Wetland Maintenance	\$0	\$0	\$500			\$500	\$500
	Green Roof	\$0	\$0	\$2,000			\$2,000	\$2,000
	Corp Center Pond Maint	\$5,793	\$3,929	\$5,000			\$5,000	\$5,000
244	Vehicle Maintenance	\$4,678	\$7,071	\$5,000	\$70	\$5,000	\$6,172	\$6,172
	Street Sweeper	\$1,383	\$0	\$2,000			\$2,000	\$2,000
	Mower	\$3,171	\$0	\$2,000			\$2,000	\$2,000
	Leaf Pickup Equipment	\$124	\$6,882	\$1,000			\$2,172	\$2,172
	Miscellaneous	\$0	\$189	\$0			\$0	\$0

VILLAGE OF SUSSEX
2019 BUDGET

ACCT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
640-53650-000								
290	Contractual Fees	\$16,860	\$5,809	\$29,000	\$3,873	\$29,000	\$29,000	\$29,000
	Street Sweeping - Dumpsters	\$4,150	\$3,048	\$4,000			\$4,000	\$4,000
	Stormwater Maintenance	\$0	\$0	\$15,000			\$15,000	\$15,000
	Leaf Pick Up - Dumpsters	\$12,710	\$2,761	\$10,000			\$10,000	\$10,000
325	Education Program	\$2,605	\$2,657	\$3,000	\$2,710	\$2,710	\$3,000	\$3,000
380	Illicit Discharge Program	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500	\$1,500
390	Expenses	\$0	\$0	\$2,300	\$0	\$2,300	\$2,300	\$2,300
	Street Sweeping/Mowing	\$0	\$0	\$300			\$300	\$300
	Leaf Pick Up	\$0	\$0	\$2,000			\$2,000	\$2,000
	TOTAL	\$109,239	\$80,675	\$91,146	\$19,634	\$93,210	\$137,387	\$137,386

ADMINISTRATIVE AND GENERAL EXPENSES

Explanation of Account: The Administrative and General expense accounts include the costs for administration of the stormwater utility, customer costs related to billing as well as other general expense items related to operations.

Budget Impact: This budget increases \$30,277 (15.19%). Wages and benefits increase \$21,743 after changing some allocation percentages. \$7,500 was added to supplies for the change to monthly billing from quarterly. Rent increases \$600 and other accounts showed minor increases of \$434.

ACCT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
640-53650-000								
	Salaries & Wages	\$93,276	\$89,735	\$90,638	\$50,840	\$89,276	\$101,713	\$101,713
110	Administrative Staff	\$49,107	\$44,197	\$46,779	\$25,833	\$44,773	\$47,137	\$47,137
111	Engineering Staff	\$15,674	\$17,104	\$12,817	\$7,378	\$12,789	\$17,601	\$17,601
112	Finance Staff	\$15,699	\$16,217	\$16,796	\$9,355	\$16,714	\$17,367	\$17,367
128	Clerical Staff	\$12,796	\$12,217	\$14,246	\$8,274	\$15,000	\$19,608	\$19,608
130	Pension 13.10%	\$14,692	\$17,454	\$6,799	\$3,685	\$6,370	\$8,294	\$8,294
135	Employee Insurance	\$17,014	\$15,171	\$19,736	\$8,319	\$14,476	\$26,986	\$26,986
150	Payroll Taxes	\$8,617	\$8,254	\$7,764	\$4,177	\$7,300	\$9,687	\$9,687
180	Human Resources Expenses	\$0	\$0	\$500	\$0	\$0	\$500	\$500
211	Attorney	\$0	\$0	\$1,000	\$1,197	\$2,000	\$1,000	\$1,000
215	Auditor	\$2,100	\$2,125	\$2,400	\$2,400	\$2,400	\$2,100	\$2,100
216	Contracted Engineering/GIS	\$25,722	\$6,227	\$20,000	\$5,121	\$20,000	\$20,000	\$20,000
220	Utilities--Telephone	\$478	\$288	\$300	\$160	\$385	\$300	\$300
222	Utilities--Heat	\$658	\$764	\$1,000	\$563	\$1,100	\$1,000	\$1,000
224	Utilities--Electric	\$596	\$559	\$1,334	\$350	\$1,200	\$1,334	\$1,334
226	Utilities--Water & Sewer	\$207	\$203	\$216	\$118	\$250	\$216	\$216
240	Equipment Maintenance	\$195	\$2,861	\$200	\$243	\$500	\$200	\$200
310	Office Supplies	\$3,491	\$3,648	\$3,150	\$2,458	\$4,500	\$10,650	\$10,650
324	Schooling & Dues	\$1,346	\$1,359	\$3,000	\$1,977	\$3,000	\$3,000	\$3,000
326	Printing & Publishing	\$514	\$847	\$1,000	\$469	\$1,000	\$1,000	\$1,000
340	Data Processing	\$2,892	\$3,084	\$3,200	\$2,122	\$5,000	\$3,434	\$3,434
	Internal support	\$1,644	\$1,766	\$1,900			\$2,134	\$2,134
	Financial Software Mgmt	\$1,248	\$1,318	\$1,300			\$1,300	\$1,300
390	Misc. Gen'l Expense	\$207	\$74	\$500	\$246	\$500	\$500	\$500
397	Licensing	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
510	Insurance	\$3,090	\$3,935	\$4,200	\$3,020	\$3,990	\$4,700	\$4,700
530	Office Rent	\$30,000	\$30,000	\$30,900	\$15,450	\$30,900	\$31,500	\$31,500
	TOTAL	\$206,595	\$188,088	\$199,337	\$104,415	\$195,647	\$229,614	\$229,614

OTHER OPERATING EXPENSES

Explanation of Account: This category represents expenses that do not require a cash outlay, but are necessary for accounting purposes to be recorded.

Budget Impact: This budget decreases \$36,736 (-12.71%). Depreciation has been increased for various additions to infrastructure. Interest expense has been added due to borrowing funds for the 2018/2019 projects.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
53650-540	Depreciation	\$137,126	\$159,791	\$169,699	\$84,849	\$179,791	\$200,000	\$200,000
53650-499	Loss on Disposal of Equipment	\$30,834	\$139,871	\$0	\$0	\$0	\$0	\$0
	Interest on Long-term Debt	\$0	\$0	\$0	\$0	\$5,250	\$21,000	\$21,000
	Equipment Replacement Fund	\$0	\$0	\$18,813	\$0	\$0	\$16,135	\$16,135
	Future Project Set Aside	\$0	\$0	\$100,423	\$0	\$0	\$15,064	\$15,065
	TOTAL	\$167,960	\$299,662	\$288,935	\$84,849	\$185,041	\$252,199	\$252,200

BALANCE

ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Total Revenues	\$450,851	\$494,341	\$579,418	\$297,383	\$592,200	\$619,200	\$619,200
Total Expenses	\$483,794	\$568,425	\$579,418	\$208,898	\$473,898	\$619,200	\$619,200
BALANCE	(\$32,943)	(\$74,084)	\$0	\$88,485	\$118,302	\$0	(\$0)

CASH ADJUSTMENTS

Explanation of Account: The cash adjustment section is included for informational purposes only. It is used to present the budget on a cash basis similar to the General Fund. Hence, non-cash expenditures such as depreciation of system assets are shown as well as capital purchases paid by cash on hand.

Budget Impact: Unrestricted utility cash on hand is projected to decrease \$197,958 resulting in an overall negative operating cash position for the Utility after 2017. During 2018, the Utility will need to borrow for the first time in its history to complete the Good Hope Road reconstruction project.

ACCT #	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	\$137,126	\$159,791	\$169,699	\$84,849	\$179,791	\$200,000	\$200,000
	Loss on Disposal of Equipment	\$30,834	\$139,871	\$0	\$0	\$0	\$0	\$0
	Bond Proceeds	\$0	\$0	\$1,025,000	\$0	\$0	\$0	\$0
	Change in Receivables & Payables	\$3,932	(\$11,777)	\$0	\$0	\$0	\$0	\$0
	Transfer In from General Fund	\$0	\$28,017	\$0	\$0	\$0	\$0	\$0
	Advance from Other Funds	\$0	\$0	\$0	\$0	\$1,400,000	(\$350,000)	(\$350,000)
	Replacement/Set Aside (not cash)	\$0	\$0	\$119,236	\$0	\$0	\$31,199	\$31,200
	CAPITAL OUTLAY							
	Road Program/Major Projects	(\$780,718)	(\$235,936)	(\$1,125,000)	\$0	(\$1,400,000)	\$0	
	CHANGE IN CASH BALANCE	(\$641,769)	\$5,882	\$188,935	\$173,334	\$298,093	(\$118,801)	(\$118,800)

CASH BALANCE - BEGINNING OF YEAR	\$862,491	\$220,722	\$22,764	\$226,604	\$226,604	\$524,697	\$524,697
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CASH BALANCE - END OF YEAR	\$220,722	\$226,604	\$211,699	\$399,938	\$524,697	\$405,896	\$405,897
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General Cash	\$52,997	\$2,110			\$269,336	\$119,205	\$119,206
Replacement Cash (restricted)	\$167,725	\$224,494			\$255,361	\$286,691	\$286,691
Total Cash	\$220,722	\$226,604			\$524,697	\$405,896	\$405,897

TAX INCREMENTAL FINANCING

The following accounts detail the Village's Tax Incremental Financing (TIF) Budget. TIF is used by municipalities to promote development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the municipality installs any necessary infrastructure such as roads and public utilities which are needed to facilitate development. TIF Districts #1, #2 and #3 were dissolved prior to 1995. TIF District #5 was closed in 2009. TIF District #4 was closed in 2010. TIF District #6 was established in 2013 for a mixed use development. TIF District #6 was amended in 2015 to increase the size and number of projects. To date, all 5 apartment buildings and 2 commercial buildings at Mammoth Springs are complete and Mammoth Springs South has all 7 buildings completed. The developer's next phase of construction will be The Corners, a mixed use development with 1 building. In addition, construction will begin in 2019 on the Real Living Senior Housing project. Final project expenditures were made in 2019.

Budget Impact: The 2019 budget includes the tax increment payment as well as other small revenue items. With the amendment to the project plan in 2015, funds were borrowed for future projects of the district, mostly in the form of developer incentives. All developer incentives and construction costs were paid by the end of 2018 and the expenses budgeted in 2019 are all administrative costs of the district. The deficit balance is anticipated to be funded with future tax increments and repaid to the other funds with interest.

ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Balance Carried Forward	(\$414,266)	(\$439,363)	(\$687,327)	\$264,882	\$264,882	(\$1,558,446)	(\$1,558,446)
REVENUES							
Tax Levy	\$160,112	\$318,485	\$382,555	\$205,408	\$382,555	\$564,000	\$566,329
Other Taxes	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
Shared Revenue-Computers	\$780	\$901	\$900	\$914	\$914	\$923	\$923
Personal Property Aid	\$0	\$0	\$0	\$0	\$0	\$2,391	\$2,391
Developer Payments	\$9,670	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$551	\$2,224	\$2,000	\$5,737	\$7,000	\$2,000	\$2,000
Proceeds of Debt	\$3,405,000	\$1,818,000	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$40,507	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	\$3,222,354	\$1,700,247	(\$301,872)	\$476,941	\$655,351	(\$989,132)	(\$986,803)
EXPENDITURES							
Audit & Acct Fees	\$0	\$0	\$1,850	\$0	\$0	\$1,900	\$1,900
Legal Fees	\$3,224	\$0	\$1,000	\$767	\$1,000	\$1,000	\$1,000
Administrative Fees	\$150	\$150	\$1,500	\$150	\$150	\$1,500	\$1,500
Capital Outlay	\$3,095,089	\$7,700	\$1,000,000	\$1,400,211	\$1,911,627	\$0	\$0
Engineering/Other	\$9,555	\$7,700	\$0	\$211	\$500	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$511,127	\$0	\$0
Developer Incentives	\$3,085,534	\$0	\$1,000,000	\$1,400,000	\$1,400,000	\$0	\$0
Debt Service	\$17,950	\$13,906	\$17,000	\$1,453	\$12,453	\$11,000	\$11,000
Debt Issuance Costs	\$99,673	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,216,086	\$21,756	\$1,021,350	\$1,402,581	\$1,925,230	\$15,400	\$15,400
TRANSFERS							
to TIF #6 Debt Service	\$145,631	\$259,709	\$179,941	\$70,782	\$288,567	\$498,409	\$498,409
to General Capital Projects	\$300,000	\$1,153,900	\$0	\$0	\$0	\$0	\$0
TOTAL TRANSFERS	\$445,631	\$1,413,609	\$179,941	\$70,782	\$288,567	\$498,409	\$498,409
BALANCE	(\$439,363)	\$264,882	(\$1,503,163)	(\$996,422)	(\$1,558,446)	(\$1,502,941)	(\$1,500,612)

DEBT SERVICE

The Debt Service Fund reports the payments made by the Village to repay borrowed funds used by the Village to finance major public improvements, development projects, and capital purchases. The Debt Service Fund is funded through transfers from various contributing sources including the General Fund and outside sources. The 2018 expenditures for principal and interest payments are in accordance with the Village's planned and estimated debt schedule. Debt Service Fund expenses include fees paid for processing debt information. The revenue accounts include transfers to the Debt Service Fund from the General Fund and TIF District #6. Revenues also include the IRS rebate for interest on the Build America Bonds and interest earnings.

Debt service is one of the fastest growing expenses in the Village due to increased borrowing for investment in infrastructure. Traditionally, excess surplus has not been utilized to reduce the amount required from taxes. Surplus is used for cash flow purposes between when payments are due and revenue is received. The 2019 principal and interest payments reflect debt restructuring that has occurred in the past several years to take advantage of favorable interest rates as well as additional borrowing for several major projects including Main Street and TIF District #6.

ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 7/31	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Balance Carried Forward	\$253,472	\$268,955	\$331,795	\$358,470	\$358,470	\$322,722	\$322,722
REVENUES & TRANSFERS							
General Fund - Taxes	\$1,731,393	\$1,861,577	\$2,020,879	\$1,742,382	\$2,020,879	\$2,131,820	\$2,131,820
General Fund - Cash Capital Funds	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937
TIF Tax Levy Fund - Increment for Debt	\$145,631	\$259,709	\$179,941	\$70,782	\$288,567	\$498,409	\$498,409
Interest Earnings	\$2,630	\$4,752	\$2,500	\$5,538	\$9,100	\$2,500	\$2,500
IRS Rebate - Build America Bonds	\$82,373	\$82,285	\$82,020	\$41,275	\$82,550	\$77,635	\$77,635
Proceeds of Debt	\$0	\$2,292,000	\$2,850,000	\$2,790,000	\$2,790,000	\$0	\$0
Bond Premium	\$128,776	\$160,499	\$0	\$18,385	\$18,385	\$0	\$0
TOTAL AVAILABLE FUNDS	\$2,405,212	\$4,990,714	\$5,528,072	\$5,087,769	\$5,628,888	\$3,094,023	\$3,094,023
EXPENDITURES							
Principal Payments	\$1,315,000	\$3,655,000	\$4,250,000	\$3,750,000	\$4,250,000	\$1,675,000	\$1,675,000
Interest Payments	\$772,447	\$830,134	\$963,150	\$505,614	\$962,878	\$1,093,802	\$1,093,802
Expenses	\$34	\$85	\$250	\$0	\$250	\$250	\$250
Bond Issuance Expenses	\$48,776	\$147,025	\$0	\$60,938	\$93,038	\$0	\$0
TOTAL EXPENDITURES	\$2,136,257	\$4,632,244	\$5,213,400	\$4,316,552	\$5,306,166	\$2,769,052	\$2,769,052
BALANCE	\$268,955	\$358,470	\$314,672	\$771,217	\$322,722	\$324,971	\$324,971

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is developed based on staff requests for needed capital improvements that are reviewed and rated by the Village Board based on how they fit into the strategic plan for the Village. Once the needs are prioritized, a seven year plan is prepared to determine when the projects will take place and how they will be funded. Projects outside of the utilities are accounted for in the Capital Projects Fund. This fund does not have an annual operating budget like other funds because projects often span several calendar years. Instead the CIP is used as a project based budget.

The current CIP includes projects through 2020. At this time, the new CIP is in progress. The details of the remaining projects and the funding sources for completion of the projects are listed below.

Project Name	Total Cost	Anticipated Borrowing	Funds on Hand	TIF #6 Contribution	Utility Contribution	Other Sources
Village Park Master Plan- Phase A (Splash Pad, Shelter/Day Camp Building, Pickleball Court, Playground, Parking, Weaver Drive Entrance/Utilities: Design 2018, Construction 2019	2,674,014	1,132,770	460,000	-	695,244	386,000
Village Park Master Plan- Phase A1 17 acres, QuintPlex and Parking: Design 2019, Construction 2020	8,746,575	4,937,075	1,016,000		242,500	2,551,000
Silver Spring Drive (Sidewalk and utilities in conjunction with the county's repaving of the road): 2019	438,000	138,000	-	-	300,000	-
Maple Avenue Reconstruction: Design 2019 Construction 2020	12,307,000	7,699,550	-	-	4,307,450	300,000
Clover Drive Bridge 2020	434,724	-	-		434,724	

Pauline Haass Public Library

The Pauline Haass Public Library provides library services for the residents of the Village of Sussex as well as to any resident of Wisconsin that it is required by law to serve. Since January 1, 2015, the Library has operated with direct financial support from only the Village of Sussex. In addition, the Library receives intergovernmental aid from Waukesha County and adjacent counties, to offset use by county residents who live in communities without libraries. The following budget as proposed by the Library Board represents the entire operation of the Library. Once the Village Board reviews the Library's request in conjunction with the overall Village budget, the Library Board will finalize the Library budget based on the amount of Village revenue approved by the Village Board. Currently, the budget request by the Library does not match the Village's contribution as proposed in the base budget. After the Village Board approves their contribution, the Library Board changes their budget before adoption.

PAULINE HAASS PUBLIC LIBRARY BUDGET SUMMARY				
	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Expenditures				
Personnel Services	\$ 716,459	\$767,246	\$ 812,900	\$ 877,863
Contractual Services	\$ 83,830	\$ 57,738	\$ 50,940	\$ 55,947
Expenses	\$ 140,868	\$ 116,286	\$ 125,110	\$ 132,194
Materials (books, AV, e-books)	\$ 113,990	\$ 117,285	\$ 119,340	\$ 125,020
Capital Outlay	\$ 1,887	\$ 15,040	\$ 9,850	\$ 11,150
Total	\$ 1,057,034	\$ 1,073,596	\$ 1,118,140	\$ 1,202,174
Resources				
Village of Sussex	\$ 577,734	\$ 610,946	\$ 638,436	\$ 667,010
All Other Sources	\$ 514,988	\$ 529,293	\$ 533,222	\$ 535,164
Use of Reserve Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,092,722	\$ 1,140,239	\$ 1,171,658	\$ 1,202,174

HIGHLIGHTS FOR 2018

- *Completed pilot first-grade Maple Ave. reading initiative and obtained grant funding to expand it to all Hamilton district elementary schools.
- * Implementation of 2017 - 2019 Strategic Plan objectives including expansion of library presence at appropriate community events.
- *Created new staff-training methods to broaden knowledge of the work of areas of the library organization.
- *Increased cardholding households by 165 through direct marketing of specific services to those without active library cards.

DIVISION GOALS

- * To cultivate a community of informed and engaged citizens through:
 - * responsive and purposeful library service development
 - * outstanding user experience
 - * continuous improvement and innovation
 - * responsible stewardship of the community's investment
 - * protection of intellectual freedom and open access for all
 - * effective communication of opportunities and value afforded the community

MAJOR OBJECTIVES FOR 2019

- *With grant funding, launch Read, Play, Learn early literacy caregiver-education program re: library's literacy-boosting interactive play areas.
- * Join & participate in consortium of 5 local public libraries offering monthly Alzheimer-support Memory Cafes.
- * Continue leadership role in influencing decision-making at the state level, including changes in system-provided services and funding.
- * Work with community advisory group and space needs and building assessment experts to envision future library spaces.

	2012	2013	2014	2015	2016	2017	2018 (out of bldg. in Jan.)
PERFORMANCE INDICATORS	Actual	Actual	Actual	Actual	Actual	Actual (out of bldg in Dec.)	Estimate
All items loaned	330,029	334,132	327,452	329,051	335,737	333,866	333,800
Downloadable items loaned (included above)	7,736	12,045	14,459	17,297	19,553	21,042	21,500
Program attendance (includes passive prog's)	11,771	17,491	25,603	41,742	43,773	54,747	56,000
Ranking in county, of total physical circ/capita	7/16	6/16	6/16	4/16	3/16	3/16	3/16

REVENUES

Explanation of Account: The Library receives its funding from two main revenue sources that account for about 93% of the budget. Those two are the Village of Sussex and the Waukesha County Library Taxes. In addition, funding comes from adjacent counties based on usage by residents of adjacent counties that live in communities without a library, as well as overdue fees, copies, grants and other miscellaneous items.

Budget Impact: Excluding the 2017 budgeted use of reserves of \$64,675, the revenue budget increases \$1,121 (0.1%). Increases to the Adjacent Counties Revenue (\$3,036) and the Waukesha County Library Tax (\$1,865) are offset with minor decreases in most of the other revenue accounts.

ACCT	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 6/30	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
50100	Village of Sussex	\$577,734	\$610,946	\$638,436	\$319,218	\$638,436	\$669,010	\$667,010
50300	Federated Library System	\$1,590	\$27	\$1,538	\$0	\$1,538	\$64	\$64
50350	Adjacent Counties	\$32,347	\$30,065	\$33,102	\$33,343	\$33,343	\$35,250	\$35,250
50400	Fines	\$23,266	\$22,854	\$23,500	\$10,027	\$21,000	\$21,000	\$21,000
50500	Copier Sales	\$932	\$905	\$850	\$411	\$825	\$800	\$800
50700	Grants	\$4,200	\$7,894	\$4,600	\$5,125	\$5,125	\$6,000	\$6,000
50750	Office Supplies Sold/Public Printing	\$2,882	\$3,164	\$2,800	\$1,332	\$2,800	\$2,800	\$2,800
50900	Material Replacement	\$3,047	\$3,553	\$3,200	\$1,710	\$3,200	\$3,200	\$3,200
55000	Interest Earned	\$1,250	\$2,513	\$1,800	\$2,437	\$4,800	\$3,600	\$3,600
57500	Miscellaneous Income	\$5,496	\$4,592	\$5,000	\$4,647	\$5,000	\$5,000	\$5,000
59500	Waukesha County Library Taxes	\$439,978	\$453,726	\$455,591	\$227,796	\$455,591	\$457,450	\$457,450
59990	Use of Designated Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,092,722	\$1,140,239	\$1,170,417	\$606,046	\$1,171,658	\$1,204,174	\$1,202,174

OPERATING EXPENDITURES

Explanation of Account: The major expenditure of the library is wages and related benefits that account for 74% of the total expenditures. Materials such as books, magazines and e-books, program costs and building costs round out the balance of the budget.

Budget Impact: The overall budget decreases \$63,554 (-5.15%). The three main items causing this decrease are a decrease in legal fees of \$55,000 after the settlement of the library lawsuit; a decrease in rent payable to the Village of Sussex of \$30,000; and an increase in wages and benefits of \$14,304 after converting a staff person to full-time in 2017. All other accounts increase a total of \$7,142.

ACCT 000	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 6/30	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
60100	Wages & Salaries	\$568,058	\$602,699	\$636,012	\$301,217	\$636,012	\$656,097	\$656,097
60105	Unemployment	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$3,000
60200	Janitor's Wages	\$12,352	\$12,320	\$13,361	\$6,289	\$13,361	\$13,762	\$13,762
60210	Cleaning Service	\$16,472	\$17,817	\$17,500	\$7,990	\$17,500	\$18,500	\$18,500
60400	Board Expenses	\$7,907	\$31	\$200	\$0	\$100	\$200	\$200
60500	Employee Pension	\$32,124	\$35,933	\$41,814	\$18,680	\$41,814	\$43,309	\$43,309
60600	Payroll Taxes	\$43,864	\$47,423	\$49,713	\$24,523	\$49,713	\$51,384	\$51,384
60700	Employee Insurance	\$60,061	\$68,870	\$104,827	\$35,292	\$72,000	\$110,311	\$110,311
60800	Expenses	\$1,779	\$1,819	\$1,585	\$433	\$1,500	\$1,685	\$1,685
60900	Life Insurance	\$792	\$851	\$1,150	\$399	\$1,200	\$1,150	\$1,150
61000	Workers' Compensation	\$1,160	\$1,372	\$1,500	\$673	\$1,500	\$1,400	\$1,400
61100	Insurance	\$8,981	\$7,435	\$7,800	\$6,253	\$7,800	\$7,600	\$7,600
61200	Telephone	\$2,741	\$4,130	\$2,545	\$1,160	\$2,545	\$2,545	\$2,545
61300	Heat	\$5,969	\$5,555	\$7,070	\$3,762	\$7,070	\$6,530	\$6,530
61400	Electric	\$33,225	\$32,017	\$34,000	\$13,292	\$27,000	\$34,000	\$34,000
61500	Sewer & Water	\$2,430	\$2,490	\$3,039	\$595	\$3,039	\$2,700	\$2,700

VILLAGE OF SUSSEX
2019 BUDGET

ACCT 000	ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 6/30	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
61700	Building Maintenance	\$10,812	\$6,974	\$11,136	\$4,584	\$10,500	\$10,800	\$10,800
61710	Grounds Maintenance	\$1,268	\$49	\$200	\$63	\$200	\$200	\$200
61800	Processing Supplies	\$7,485	\$8,879	\$8,500	\$3,910	\$8,500	\$8,500	\$8,500
61900	Office Supplies	\$2,961	\$2,815	\$3,050	\$1,335	\$3,000	\$3,100	\$3,100
62100	Equipment Maintenance	\$1,778	\$1,573	\$2,376	\$912	\$1,800	\$2,000	\$2,000
62150	Building Systems Maintenance	\$20,326	\$11,955	\$15,319	\$5,704	\$15,000	\$15,000	\$15,000
62300	Maintenance & Repair of Materials	\$490	\$437	\$800	\$313	\$750	\$500	\$500
62810	Mileage	\$632	\$989	\$750	\$437	\$750	\$1,100	\$1,100
62820	Continuing Education	\$4,207	\$3,102	\$5,000	\$1,275	\$4,600	\$5,500	\$5,500
62830	Membership	\$1,187	\$1,044	\$1,500	\$419	\$1,400	\$1,800	\$1,800
62900	Public Relations	\$1,781	\$2,537	\$2,756	\$1,377	\$2,700	\$3,600	\$3,600
63000	Legal Fees	\$36,279	\$10,476	\$5,000	\$0	\$0	\$5,000	\$5,000
63100	Annual Audit	\$6,444	\$6,140	\$7,000	\$4,150	\$7,000	\$7,000	\$5,000
63200	Accounting	\$4,361	\$4,329	\$4,600	\$2,190	\$4,600	\$5,701	\$5,701
63300	Postage	\$428	\$527	\$500	\$270	\$500	\$500	\$500
63400	Programs	\$7,335	\$7,418	\$8,076	\$5,066	\$8,076	\$7,025	\$7,025
63500	Misc. Furniture & Equipment	\$8,775	\$1,910	\$2,200	\$1,709	\$2,200	\$900	\$900
70100	Books	\$81,517	\$79,661	\$79,828	\$36,783	\$79,800	\$81,720	\$81,720
70150	Books - Replacement	\$2,081	\$2,870	\$2,000	\$300	\$2,000	\$2,000	\$2,000
70200	Periodicals	\$5,719	\$5,540	\$5,500	\$5,160	\$5,400	\$5,500	\$5,500
70400	Audio-Visual	\$18,378	\$21,281	\$23,000	\$8,474	\$21,000	\$24,000	\$24,000
70445	AV-Replacement	\$389	\$273	\$1,200	\$48	\$1,200	\$1,200	\$1,200
70450	Shared Databases	\$3,232	\$4,109	\$5,340	\$6,239	\$5,340	\$6,000	\$6,000
70500	CD-Roms	\$712	\$351	\$0	\$0	\$0	\$0	\$0
70550	e-books	\$1,962	\$3,200	\$4,600	\$4,339	\$4,600	\$4,600	\$4,600
	Data plans for circulation hotspots	\$0		\$2,280	\$0	\$2,280	\$2,280	\$2,280
	e-magazines	\$0		\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
80400	Software Support	\$1,637	\$5,488	\$4,500	\$2,016	\$4,500	\$4,103	\$4,103
80410	Automation Supplies	\$200	\$200	\$200	\$200	\$200	\$200	\$200
80420	Public Computer/Internet	\$221	\$359	\$600	\$252	\$600	\$375	\$375
80430	Automation Maintenance	\$24,635	\$23,305	\$26,440	\$25,333	\$26,440	\$27,447	\$27,447
80600	Computer Replacement	\$421	\$476	\$9,350	\$271	\$9,350	\$10,150	\$10,150
80610	Equipment Replacement	\$1,466	\$14,564	\$500	\$30	\$500	\$1,000	\$1,000
	TOTAL	\$1,057,034	\$1,073,596	\$1,170,417	\$544,917	\$1,118,140	\$1,204,174	\$1,202,174

BALANCE

ACCOUNT DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ACTUAL TO 6/30	2018 ESTIMATE	2019 BASE BUDGET	2019 FINAL BUDGET
Total Revenues	\$1,092,722	\$1,140,239	\$1,170,417	\$606,046	\$1,171,658	\$1,204,174	\$1,202,174
Total Expenses	\$1,057,034	\$1,073,596	\$1,170,417	\$544,917	\$1,118,140	\$1,204,174	\$1,202,174
BALANCE	\$35,688	\$66,643	\$0	\$61,129	\$53,518	\$0	\$0