

VILLAGE OF SUSSEX 2018 Budget



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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
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 2018 Final Proposed Budget
Date: October 31, 2017

After holding several budget workshops, the Village Board made the following changes to the 2018 proposed budget:

- Recycling pickup was changed to be a weekly pickup. The cost for this service, of \$35,220 will be passed directly to the homeowners through the garbage fees.
- The budget for equipment replacement/depreciation was decreased \$35,534 to remove funds set aside for the Public Safety Building. It will continue to be an option until the full amount of \$71,068 is included in the budget.
- The original proposed budget showed that we would use \$28,000 of surplus to fund positions for the sheriff's department and library. With additional transportation aids available, there will be no use of surplus. This change does not affect the tax levy.
- \$10,117 was added to the General Fund budget to phase in the next public works employee.
- The budget was increased by \$5,000 to increase funding for crack filling of the roads as the lane miles of roads increase.
- The hours budgeted for the part-time administrative assistant were increased. The effect on the General Fund budget was an increase of \$2,063.
- \$2,000 was added to the budget to set aside depreciation funds for an automated license plate reader for the sheriff's department. The actual purchase of the reader will come from funds on hand.
- Final information was received from the State of Wisconsin regarding transportation aids, shared revenue and computer aids. The net change does not change the levy.
- The Village Board approved discontinuing the sending of tax receipts unless the resident sends a self-addressed stamped envelope. Payment information is available to anyone on the County's website. This resulted in a \$1,000 reduction of the levy.
- Several fee increases were approved resulting in a \$4,975 reduction of the levy. The fee increases are for tournament fees, pre-occupancy inspections of existing businesses, operator licenses, developer invoices, and senior parties.

These changes result in a levy reduction of \$22,329 from the original proposed budget and the levy increase percentage changes from 5.12% to 4.79%. Based on the **estimated** assessed value, this will result in a Village tax rate of \$5.6499. The Village taxes for a home valued at \$299,023 would be **estimated** at \$1,689.45 or an increase of \$59.83 (3.67%); however other rates are estimated to decrease causing the overall tax increase to be less.



Letter to the Village Board from Jeremy Smith, Village Administrator

August 25, 2016

Re: The 2018 Proposed Budget

It is my pleasure to present the proposed 2018 Budget of the Village of Sussex. Continued growth in 2016 saw Sussex's equalized value climb \$56 million to have a Village tax base over \$1.3 billion. Sussex is enjoying both the pressures and opportunities of being a successful community and was once again in the top 10 of new construction in all of Waukesha County. Sussex is one of the best values for quality of life, home values, and costs of municipal services in Wisconsin and demand will continue as residents and businesses seek to locate here.

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 under \$450,000. 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 \$65.11 (3.99%) for the average homeowner of a \$299,023 house, who saw their home value increase \$8,700 (3%) from last year. The budget raises the tax rate by \$0.05 (0.97%) and the levy by \$349,076 (5.12%). The increase is driven by policy decisions made by the Village Board with its 2017 budget and represents the implementation of staffing that was phased in over two or more years for Police, Fire, Library and Public Works services, as well as capital projects and depreciation.

Sussex provides a great value to its citizens. 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 (completed), Main Street reconstruction (completed in 2017), downtown revitalization, Good Hope Road, Maple Avenue and Phase 1 of the Village Park Master Plan are underway, in design, or in the plan for completion over the next five years. These investments will pay dividends on the community's wellbeing for generations. Your decisions are an important step along the journey of a great community. I look forward to finalizing the 2018 Budget with you.

A handwritten signature in black ink, appearing to read "Jeremy Smith". The signature is fluid and cursive, written over a light beige background.

Jeremy Smith

Executive Budget Summary



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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 2018 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 a mixed bag as Meijer drives retail at Hwy K and STH 164, and downtown residential development drives mixed use retail, but a wholesale sector disruption with online sales holds back major growth in retail development. Manufacturing/Distribution growth is swelling with expansions of local businesses underway. 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 \$80 million (6.7% 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 \$349,076 (5.12%) levy increase will adjust the tax rate from \$5.61 to \$5.67 (0.97%). This results in the average residential property taxpayer (\$299,023 house) up \$8,700 from 2016 having a \$65.11 (3.99%) larger Village property tax bill in 2017 than 2016. The 2018 proposed budget relied on the following:

- New growth, consistent development revenues, operational efficiencies, stable truck enforcement, one-time transfers for phased-in new staffing costs.
- The levy increase comes from the following:
 - Police Contract (\$115,702)—cost of a new shift and contract inflation costs
 - Fire Paramedic Costs (\$100,000)—multi-year program of transition
 - Net Debt Costs (\$95,802—major capital offset by Transportation Aids
 - PW Costs (\$33,400)—phasing in new employee and plow route
 - Capital Outlay (\$35,000)—PSB depreciation directed by 2017 budget
 - Library Costs (\$27,489)—phasing in new employee and costs of operations

The Options

The Village Board has levy capacity under levy limit rules due to fiscal management. For 2018, the Village Board has approximately \$450,000 in levy capacity to address items not funded in the base budget. For each \$12,652 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 are also six options 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 xxiv.

Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
General Levy	\$ 326,745	4.79%	Debt, police, fire, PW
All Other Revenues	\$ 8,017	0.22%	
Water/Other Taxes	\$ 20,020	4.84%	Increased water assets and tax rates
Intergovernmental	\$ 103,904	14.26%	Transportation aid for investment in roads
Regulation/Compliance	\$ 7,350	1.29%	Stable development revenue
Charges for Service	\$ 68,346	7.58%	Recreation growing, garbage fees up
Commercial Revenue	\$ (21,597)	-8.64%	Library not paying rent
Miscellaneous Revenue	\$ 3,800	10.53%	P-card rebate up
Fund Transfers	\$ (173,806)	-25.73%	Less use of depreciation Fund
Total Revenue	\$ 334,762	3.22%	
Expenditures			
Category	Change	Percent	Reason
General Government	\$ 41,547	-6.03%	
Legislative	\$ (28)	-0.06%	Stable costs
Executive	\$ 24,221	10.18%	Salary allocation of Assistant Administrator
Administrative	\$ 8,559	6.76%	Elections, admin wage allocation
Information Technology	\$ 2,930	3.74%	Maintenance contract costs
Finance	\$ 5,865	2.97%	Wages/benefits, state mfg assessment fee
Transfer Budget	\$ (377,198)	-14.23%	
Debt payment	\$ 159,302	8.56%	Civic Campus & Main Street debt
Cemetery	\$ (500)	-6.25%	Stable costs
Other transfers	\$ (536,000)	-89.12%	Large capital projects already funded
Public Safety	\$ 266,236	20.47%	
Police	\$ 109,068	6.82%	Officer shift added
Fire	\$ 119,075	8.61%	Paid on Premise program
Planning & Development	\$ 38,093	18.81%	Engineer wage allocation, EDC contract
Emergency Government	\$ -	0.00%	Stable costs
Health & Human Services	\$ 50,129	-0.09%	
Sanitation	\$ 8,911	3.28%	Contract costs plus users increased
Recycling	\$ 41,218	27.82%	Weekly recycling, wages/benefits for yard waste site
Animal & Pest Control	\$ -	0.00%	Stable costs
Operations	\$ 31,427	7.84%	
Streets	\$ 53,598	7.60%	Engineer wage allocation, street lighting
Engineering	\$ (22,171)	-14.43%	Engineer wage allocation to streets
Culture and Recreation	\$ (11,124)	10.21%	
Recreation Admin	\$ (10,779)	-7.39%	Administrative staff restructured
Park Operations	\$ 8,488	2.28%	Foreman, energy savings
Building Maintenance	\$ 7,266	5.32%	Internet & utilities in new building
Seniors	\$ (18,441)	-29.09%	Administrative staff restructured
Special Events	\$ 7,261	23.49%	Full year of Special Events Coordinator
Rec. Programming	\$ (2,408)	-1.18%	Administrative staff restructured
Library	\$ (2,511)	-0.36%	No rent charged, new position
Cash Capital Outlay	\$ 333,745	29.84%	\$17,385 new, rest depreciated funds
Total Expenditures	\$ 334,762	1.68%	

Budget in Brief: Utilities

Water Utility Revenues

Category	Change	Percent	Reason
Customer Usage	\$ 46,750	3.51%	Rate increase, customer growth
Fire Protection	\$ 1,000	.0.17	Increase in customers
Tower Rental/Other	\$ 2,102	2.19%	Annual rental rates with cell carriers
Total Revenue	\$ 49,852	2.43%	

Water Utility Expenses

Category	Change	Percent	Reason
Operations	\$ 13,607	4.37%	Radium treatment costs
Maintenance	\$ 20,230	8.11%	More hydrant repairs & labor
Administration	\$ 29,539	6.09%	Asst Director wage allocation, training
Depreciation/Taxes	\$ 140,232	13.73%	More plant & pipes to depreciate
Total Expenses	\$ 203,608	9.85%	

2018 capital expenditures: \$3,000,000 for radium treatment; \$350,000 for Good Hope reconstruction; \$18,000 for meters; \$32,000 for truck; \$70,000 for the Village Park Phase 1; & \$7,000 for computers.

Net operating loss will be \$170,439 for 2018 (cash will decrease \$1.33 million-spend bond proceeds)

Sewer Utility Revenues

Category	Change	Percent	Reason
Customer Usage	\$ 73,644	4.85%	More customers, small rate increase
Septic Haulers/Other	\$ -	0.00%	Stable usage
Other Governments	\$ 45,000	13.24%	Usage increase
Total Revenue	\$ 118,644	6.09%	

Sewer Utility Expenses

Category	Change	Percent	Reason
Operations	\$ 88,575	16.33%	Sludge hauling costs, pw staff (2017)
Maintenance	\$ -	0.00%	Stable system
Administration	\$ (2,965)	-0.49%	Asst Administrator salary to Gen'l Fund
Depreciation/Taxes	\$ 12,013	1.44%	Slight change in depreciation amount
Total Expenses	\$ 97,623	4.69%	

2018 capital expenditures are \$330,000 for Good Hope Road work; \$12,000 for plant repairs; \$85,000 for utility truck and \$27,500 for computers.

Net operating loss will be \$112,195 for the year (cash will increase \$64,825)

Stormwater Utility Revenues

Category	Change	Percent	Reason
Total Revenue	\$ 52,107	9.88%	More customers, rate increase

Stormwater Utility Expenses

Category	Change	Percent	Reason
Operations	\$ 6,444	7.61%	Maintenance activities increas
Administration	\$ (4,357)	-2.14%	Asst Administrator salary to Gen'l Fund
Depreciation/Replacement	\$ 49,733	20.82%	Added ponds & pipes to system
Total Expenses	\$ 52,107	9.88%	

2018 capital expenditures in the budget are \$1,000,000 for Good Hope Road; \$65,000 for the Clover Drive culvert and \$60,000 for the Village Park Master Plan.

Net operating income will be \$0 for the year (cash will increase \$188,935)

Budget in Brief: Other Funds

Community Development Authority (CDA)

The CDA shows minimal revenue and expenses using a net \$8,700 of cash.

Cemetery Fund

The Cemetery operations will leave about \$10,000 in reserves to ensure long-term success.

TIF Fund

During 2018, work is expected to start at The Corners and the Real Living Senior Housing project, which will add \$20 million to the tax base. Mammoth Springs and Mammoth South will be about \$34 million. The TIF fund will continue to owe the general fund approximately \$2.5 million, which was advanced by the Village as part of the original TIF plan to get the projects off of the ground. These funds are anticipated to be paid back starting in 2020 at 1% interest.

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 2018 debt service. A fund balance of \$314,672 is anticipated at the end of 2018 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. Because many of the projects span more than one year, there is not a typical budget established for the fund. Instead, a seven year Capital Improvement Program (CIP) is approved and this serves as a project budget. 2018 will include Good Hope Road reconstruction, 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

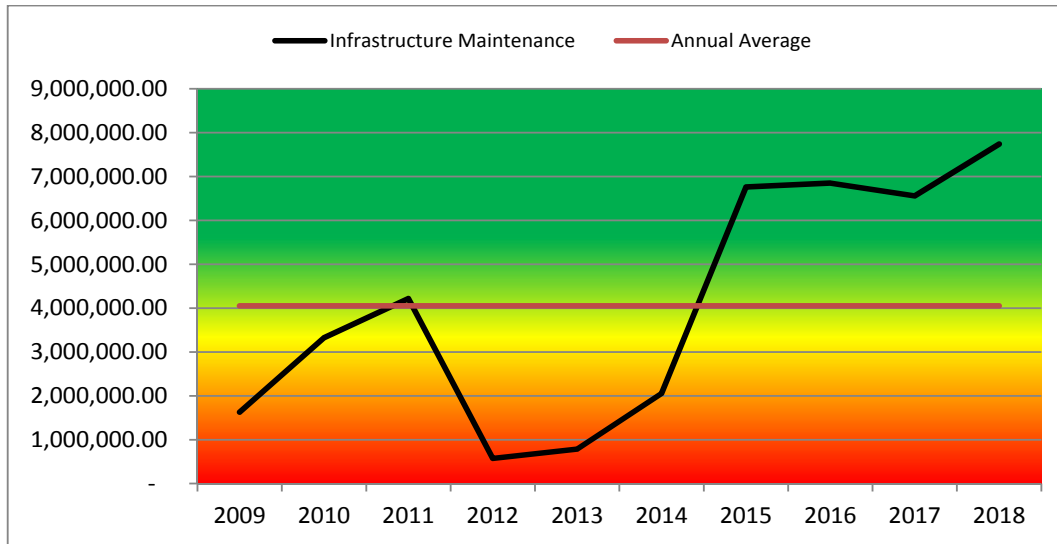
The budget of the Pauline Haass Public Library is included for informational purposes only. The Village's share of the Library costs is included in the General Fund Budget under Parks, Recreation and Cultural Service. The Library's budget is created and controlled by the Library Board.



Village of Sussex Financial Stability Plan (2020)

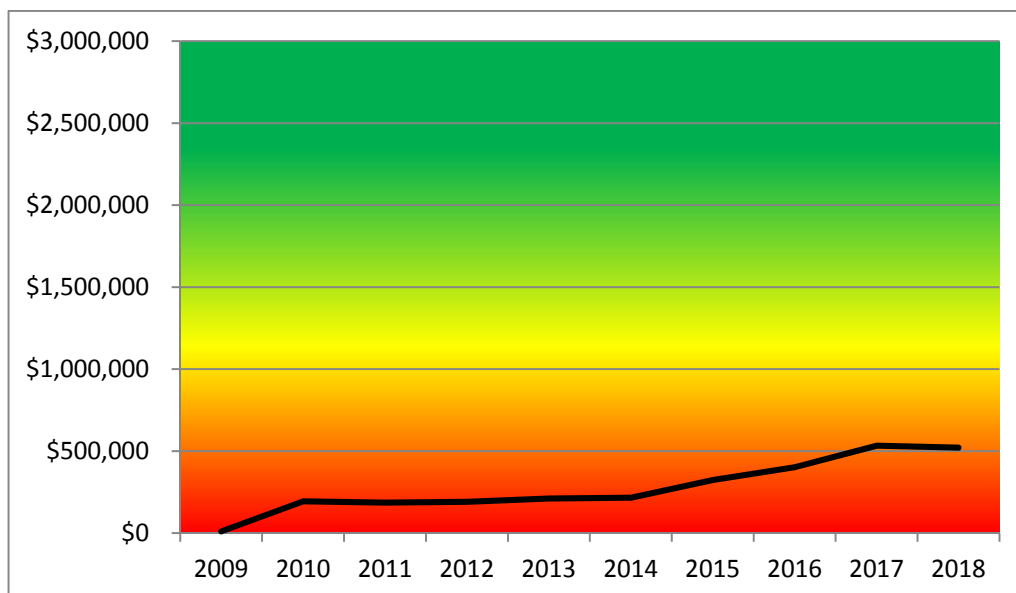
Annual Infrastructure Maintenance

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 \$4,000,000 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.



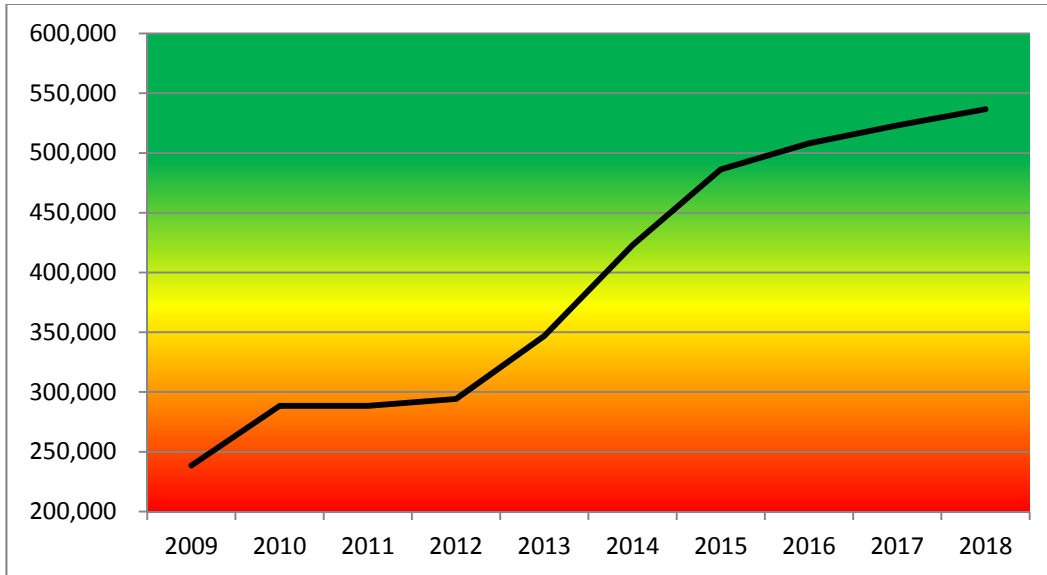
Annual Infrastructure Maintenance (Debt Free)

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 15 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.



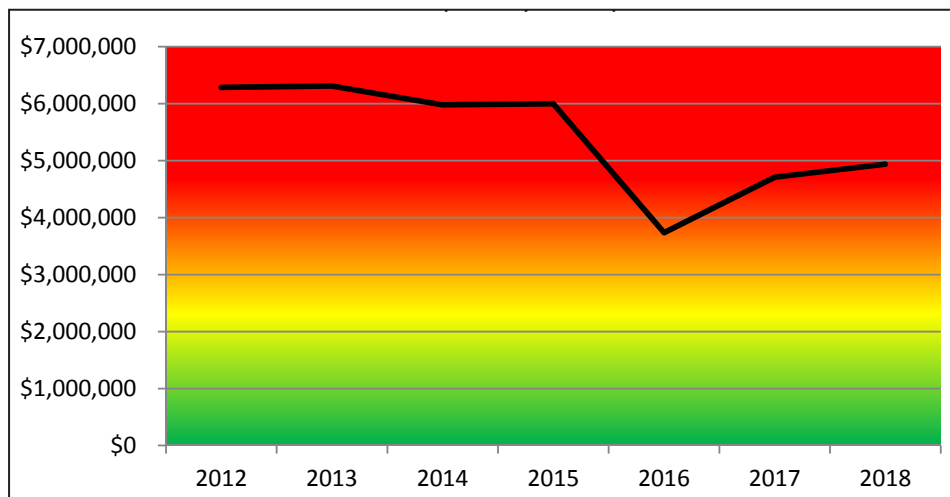
Annual Cash Capital Depreciation

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 \$566,962. 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.



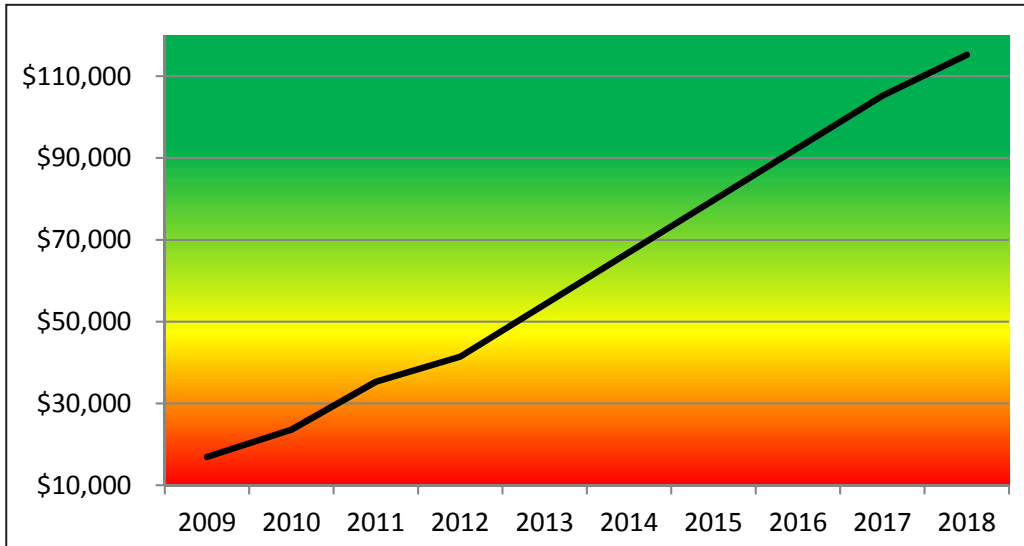
Cash Capital Cycle Gap

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 asset's life cycle. This creates a cycle gap which the Village was 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's 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 surplus's over the next decade or so.



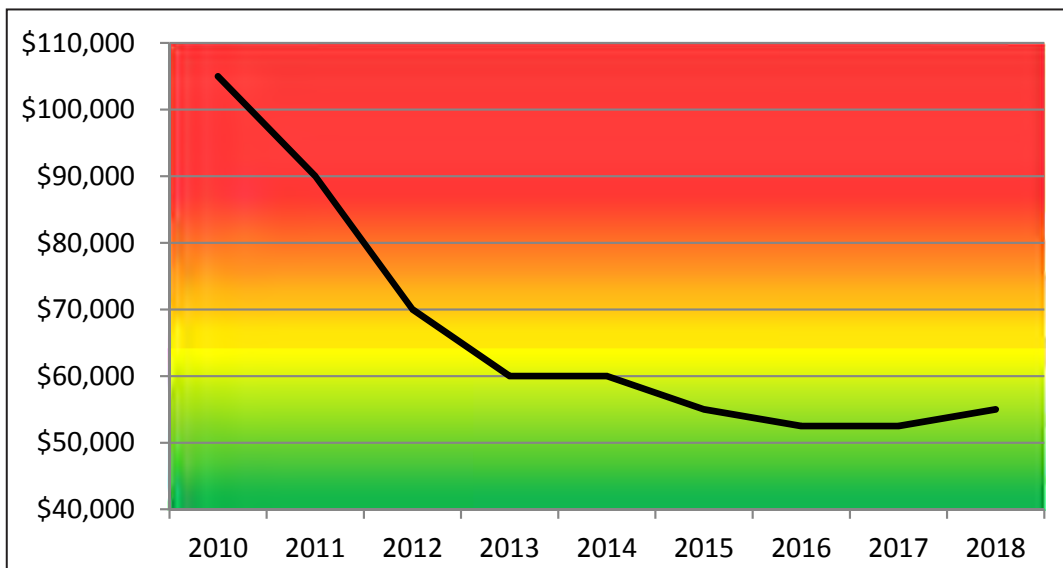
Employee Wage Classification System

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 is now near the second goal of the 50th percentile. The chart shows the cumulative amount added to the budget each year to achieve this. Steady amounts of around \$10,000 annually ensure stability with the goal is maintained at this point.



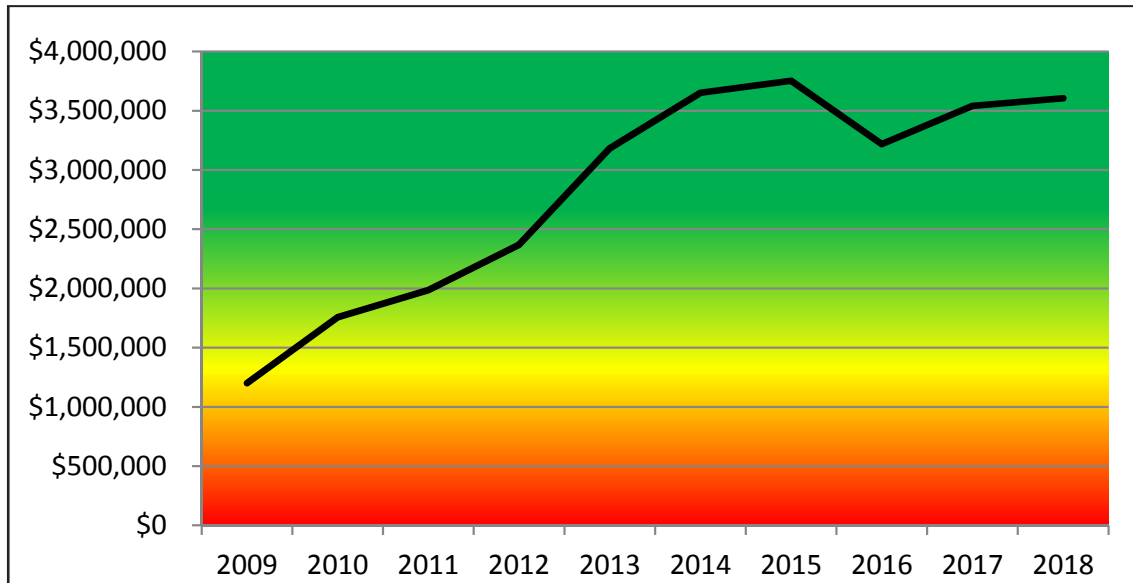
Investment Income Revenue Stabilization

As interest rates have declined, the Village has been reducing 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. 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.



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.



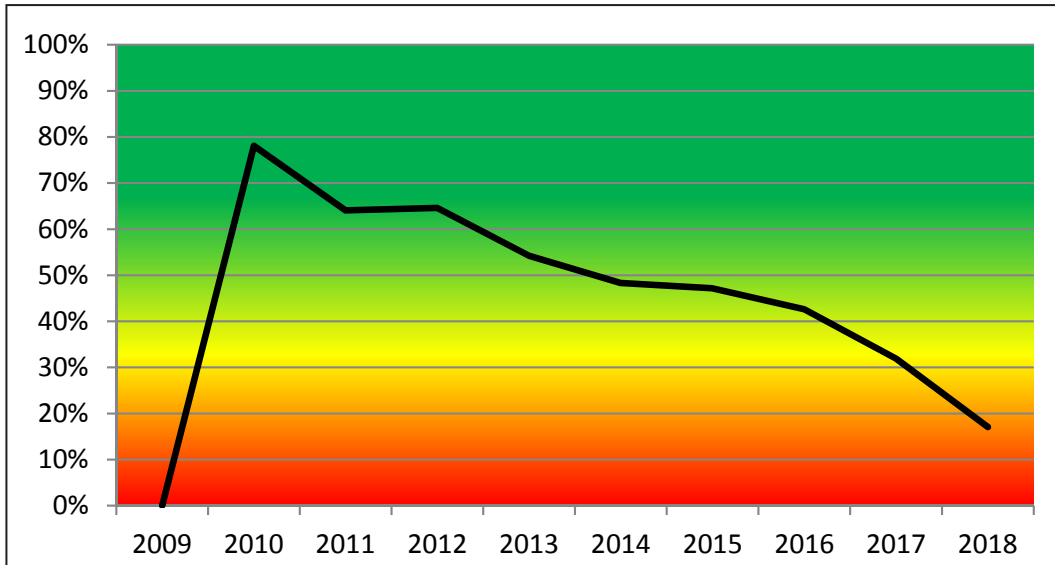
Development Revenue Stabilization

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. Overtime this chart can reflect whether adjustment in fees, or staffing are necessary within adopted policy goals of development.



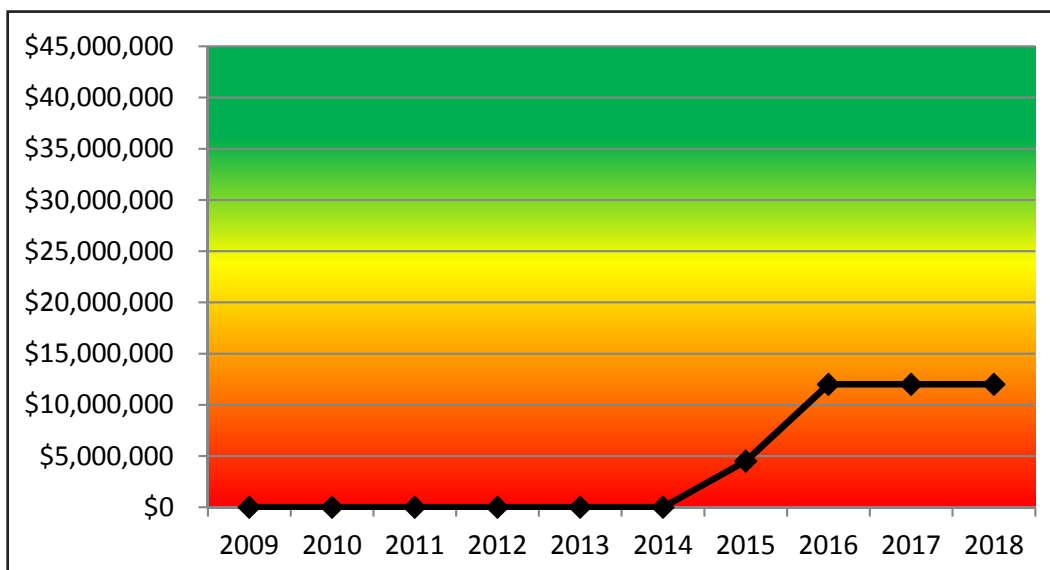
Retirement Obligation Costs

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 14 employees left vested under this system as the program was changed under Act 10 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 about ten years the program will be 90% completed. The Village currently puts about \$4,300 away annually for these obligations. 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.



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 xxviii. 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 benefit costs remaining. If the Village maintains annual funding, the post-retirement liability will be covered.

Insurance costs continue to climb. The Village has continuously made plan adjustments (HDHP) and shifted costs (H.S.A.) to employees to manage its health care costs and this will continue. The budget assumes employees will pay 13% of the premium, up from 12% in 2017. Adjustments and cost shifts have limitations for the Village to remain competitive in the market. Rate pressure is due to rating implications as the Village has fewer than 100 insured lives.

Total costs for pay and benefits increased by \$176,691 (7.44%) from 2017 to 2018. This is due to step 2 of a 6 step Fire pay program (\$100,000), the filing of the Park Foreman position (\$41,800) and the second step of a public works position (\$33,400). Wages generally increase 3% year over year, which was offset in part by the additional health care costs passed onto employees. Not included in the increase amount but indirectly related to staffing are the addition of a police shift (\$115,700) and the second step of a Librarian position (\$21,600).

Revenues

All non-tax (excluding transfers and intergovernmental) revenues are up \$17,704 (1.01%) from last year. The largest revenue change is an increase in transportation aids that come from higher spending on roadway projects over the past 3 years. There are some nominal changes in the volume of development fees collected. Other fee changes included in this budget are as follows:

1. Recover garbage and recycling cost increases: \$6 per single-family unit.
2. Recover increased operating costs of recreation programs for some recreation programs.
3. A 2.5% increase for sewer rates in January. A water rate increase of about 3% in July due to radium treatment costs. Stormwater rates will also increase on January 1.
4. Most 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 \$4,578 or 1.42% due mainly to the change to phone and internet service at the Civic Campus.

Operating Contingency

The operating budget should include appropriate contingency funding to meet unexpected requirements that may arise during the year. Rather than fund a contingency fund directly, the Village has established through the production of annual surpluses and full asset depreciation, an alternative to a contingency fund that could be used in emergency situations. The amount of funds estimated to be available at December 31, 2018 is about \$3.6 million and represents 41.4% of the proposed 2018 General Fund budget.

New Programs

- **The Capital Improvement Program (CIP)** was adopted by the Village Board for the years 2013 through 2020. For 2018, the CIP includes Phase 1 of the Village Park Master Plan, Good Hope Road reconstruction and radium treatment at wells #4 and #5 and well #8 construction. For 2019, the CIP includes design of Maple Avenue and phosphorous treatment.

- **Fire Department.** The budget includes step 2 of the 6 step Fire Department pay transition. The Village will continue the utilization of part-time paramedics in lieu of full-time staffing and is transitioning to paid-on-premise staffing with the ultimate goal of five-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.

- **Public Works.** As part of the 2018 budget, the Village adds the costs of the PW position added mid-year in 2017. To keep plow trucks rotated on an 18-year basis, an additional plow truck is needed (8 routes, 9 trucks) with one new plow truck purchased every other year to keep those routes down below 8 hours to clear. The budget includes a second piece of sidewalk snow removal equipment as well. New subdivisions result in street lights costs and pressure on salt/crack filling/diesel/maintenance budgets. The yard waste site was a success and will be operated for a full season in 2018.

- **The Park and Recreation Department** finally fills the foreman position mid-year 2018 after all the other departmental reorganization in 2017. Special events continue to grow and 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.

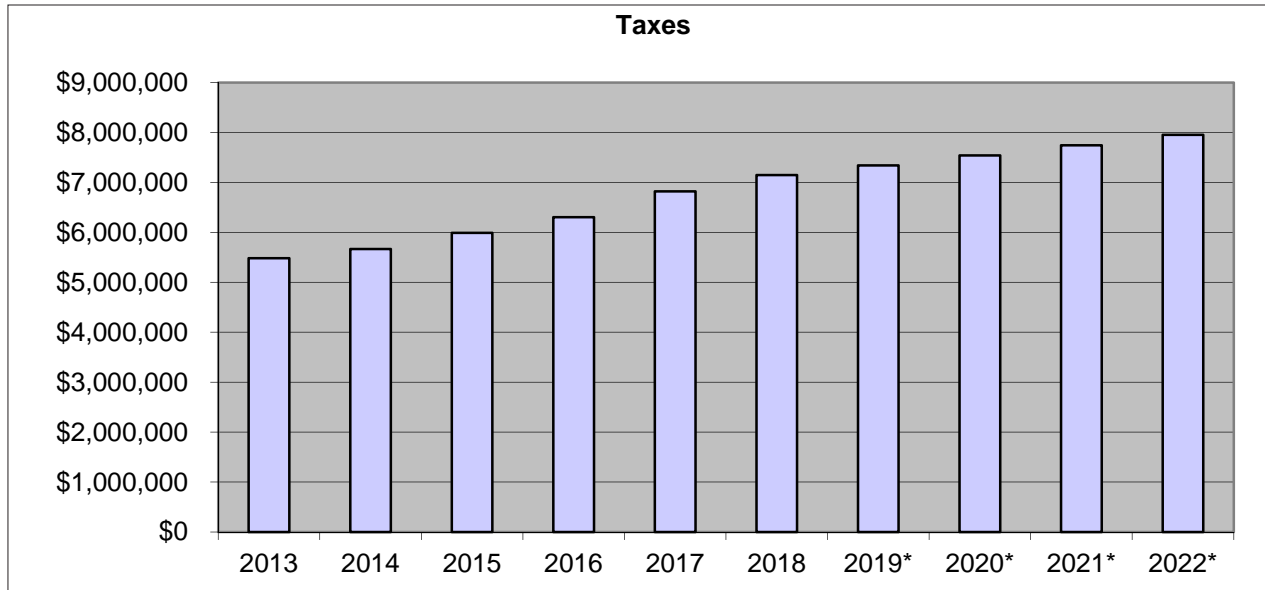
- **The Library** budget provides training, staffing and wage adjustments for staff and reflects stabilized county aid. The budget includes the second half of the full-time position added last year.

- **Operating costs of the new civic campus** are still unknown as we have not been in the building a full year yet. It will take several years to fully realize in the budget the operational costs of the facility as staff and the public identify through practice how the building is used and maintained. This budget increases for utilities based on the 2017 year to date information available.

- **The 2018 cash capital budget** includes money for fire and EMS equipment including a command vehicle, a police speed trailer, public works vehicles and equipment (plow truck, utility truck, end loader, sidewalk snow removal equipment), technology replacements, park equipment and improvements (mowers, trailer, ball diamond rake, various improvements) and general depreciation of items.

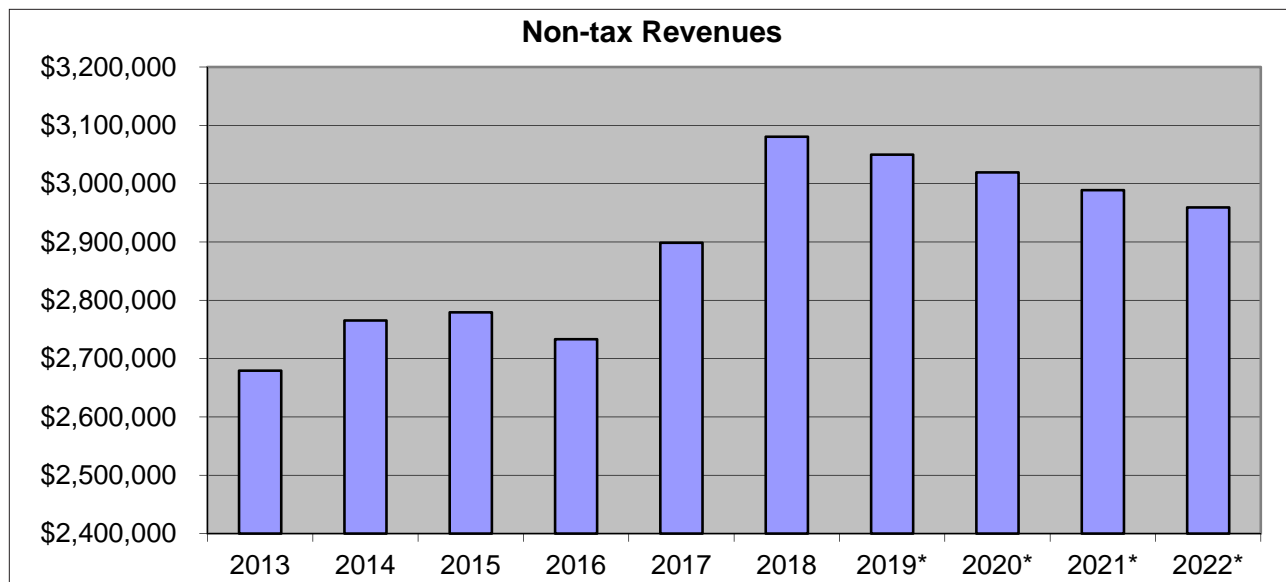


Fiscal Trends



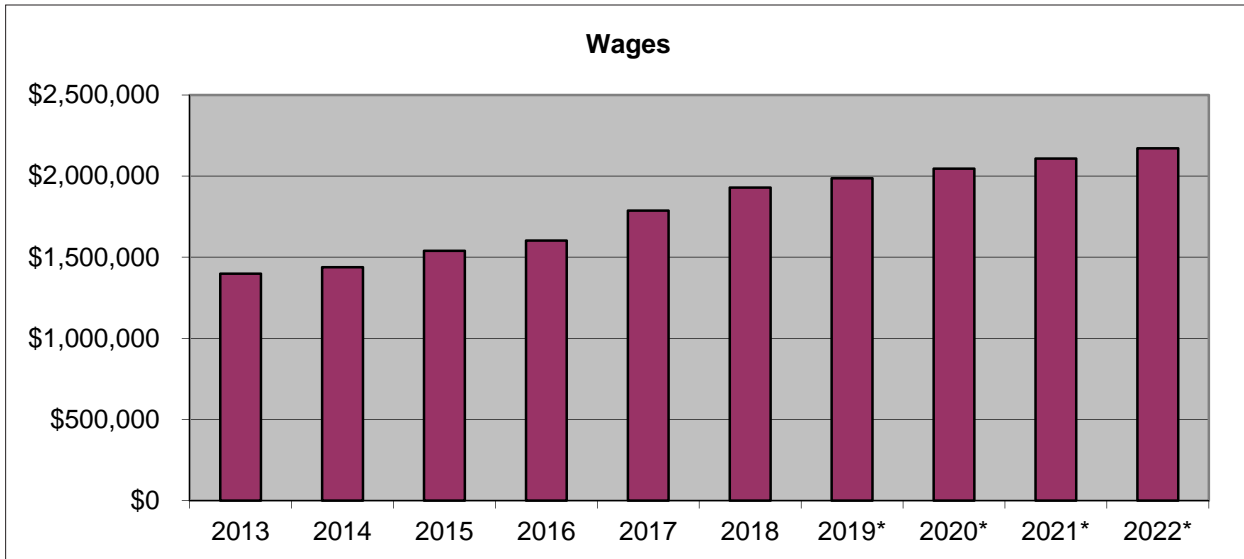
Tax revenues have risen every year. This trend will continue as non-tax revenue has limited growth potential and the cost of doing business climbs. The large community growth in the 1990's is now being fully realized in the cost of operation/infrastructure maintenance costs. In addition, decisions are 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.



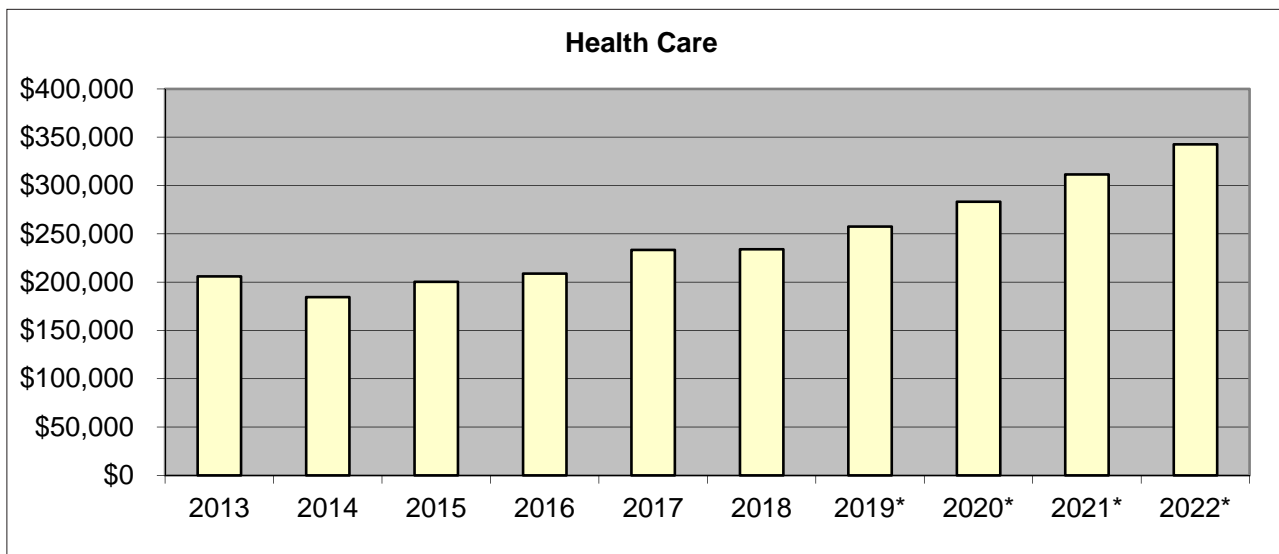
Non-tax revenue is inconsistent based on state aid over time. Only nominal increases can be expected as most fees are capped or are limited by market realities of demand for a community of Sussex's size.

The Impact of This Trend: Fees and non-tax revenues are flat or in the case of the Recreation Department 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.



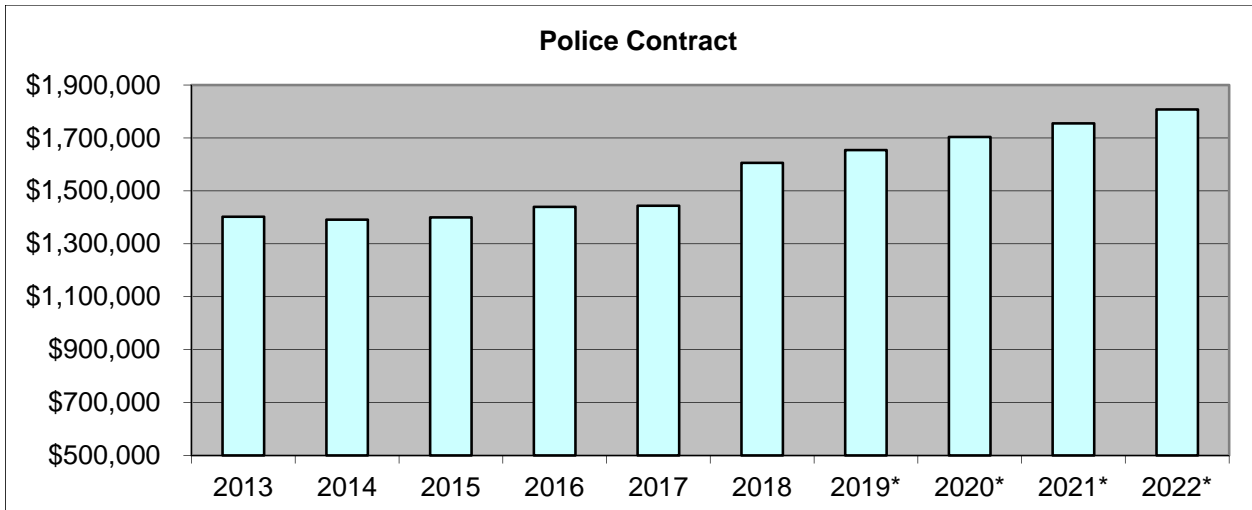
Wages move up with jumps to correspond to staffing changes. In 2007, a wage program started as most employees were in the bottom 25% of pay compared to our peer communities. Most employees are now at the 50th percentile with the goal to be between the 50th and the 75th percentile for all positions.

The Impact of This Trend: For 2018, wages are up with staffing additions begun in 2017 of a police shift, Fire Paid on Premise program, PW staff, and a Library staff position, 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.



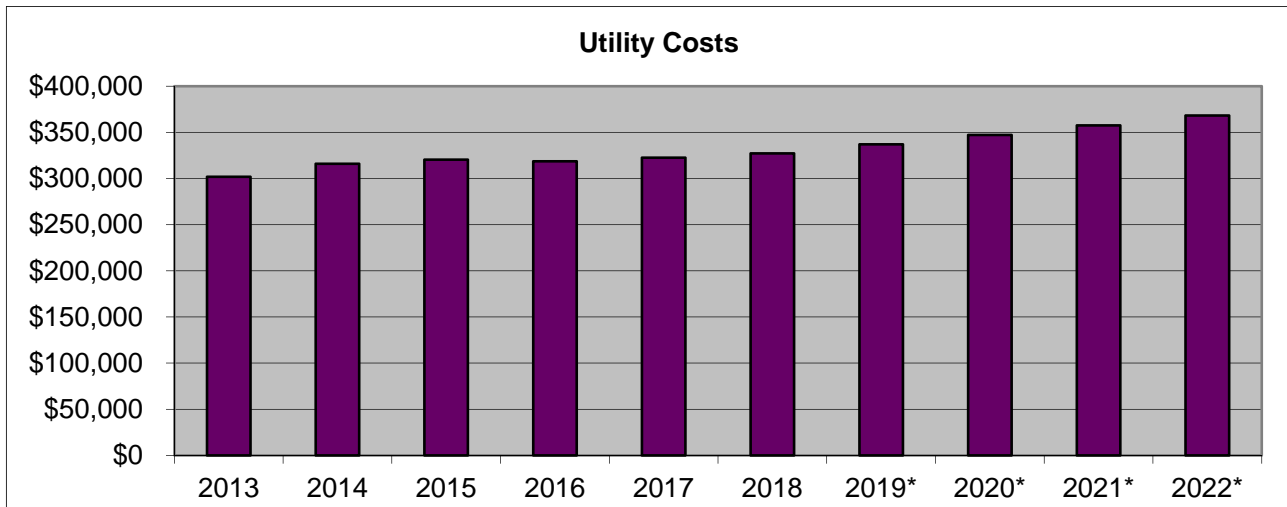
Healthcare costs saw dramatic increases in the early 2000's. The Village implemented Health Savings Accounts in 2006 that resulted in reduced health care costs and slower annual increase rates. The plan was changed in 2010 which also caused a decline. The Village annually adjusts plans to lower costs.

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 2018 staff will be paying an additional 1% of the health care premium (13%).



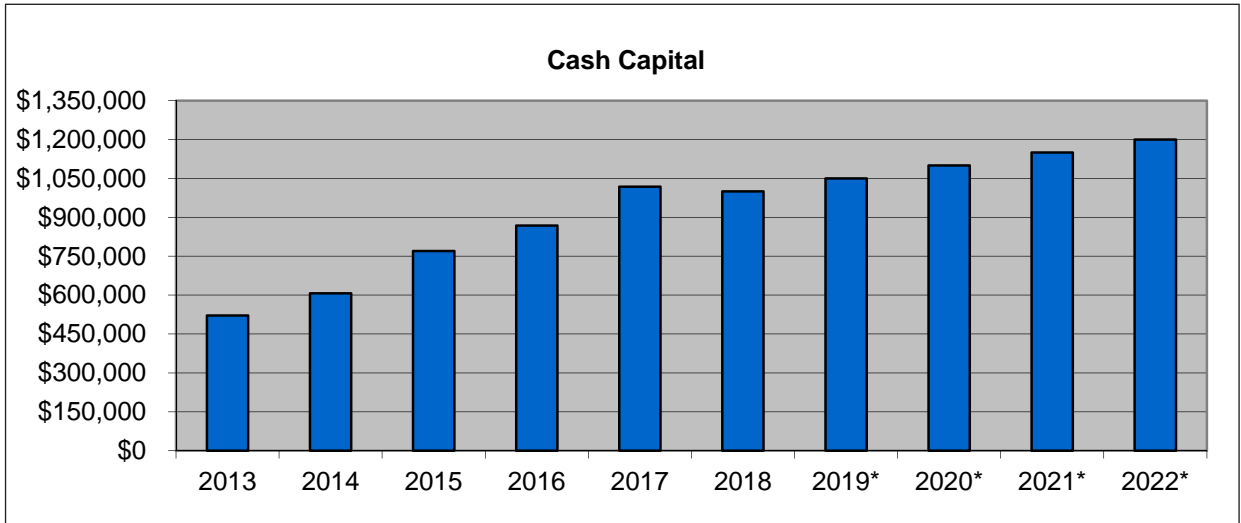
The police contract is the second largest (debt is first) cost factor to the Village. As a growing community, these costs will rise, but regional cooperation can slow the addition of staffing.

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 2018 a second shift supervisor is added to the contract.



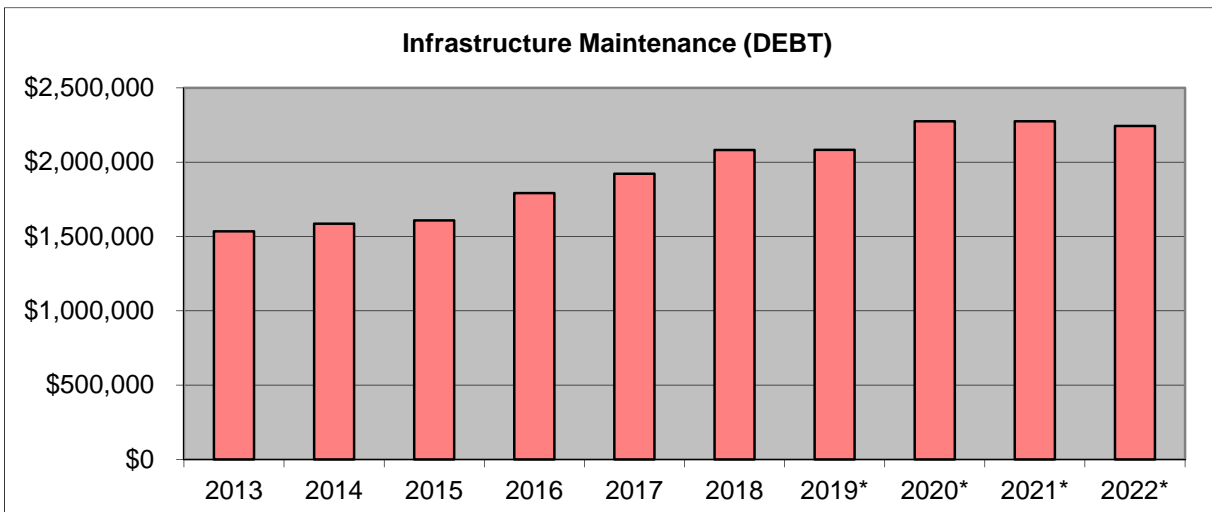
The utility costs have been reduced since 2010 due to improvements in building systems. There is a dip in 2016 due to shutting down the youth hall. Utility rate hikes offset energy efficiency initiatives. The Village has averaged 0.63% year over year increases on its utility costs since 2010.

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 have constrained costs. The new civic campus although being much larger is more energy efficient and costs have been relatively stable. 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 5 years) between existing depreciation funds and actual depreciation levels. There are six more steps to fully depreciate buildings, and 13 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 raised 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 2030 if the program growth is maintained, which would eliminate \$27 million of debt over that time period.



This trend has 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 Departments. 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, 2018, 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.

2017 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	\$ 26,044	\$ 6,436
Average Compensation	\$ 8,346	\$ 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

Weekly Recycling Pickup: Currently, the Village contracts with John's Disposal for garbage and recycling pickup. The garbage pickup is weekly and the recycling is every other week. At staff request, due to interest from residents, John's has proposed a weekly pickup price of \$1 per week per unit if the Village extends the existing contract two years (we are currently in year two of a five year contract) with a 2% per year increase that matches our current annual rate increase. Because not everyone benefits from this service, the proposal below includes passing the entire cost increase of \$12 on to the residential customers that are affected.

	Total Cost	Tax Impact
Contract Costs	\$ 35,220	\$ 8.32
Savings by Passing Cost to Residents	\$ (35,220)	\$ (8.32)
Net effect on the General Fund	\$ -	\$ -

Department Requests

Continue Infrastructure Depreciation: Three years ago the Village Board began depreciating road maintenance costs to reduce/eliminate the need to borrow for roadway maintenance. This is the one goal on the 10 major Financial Priorities that the Village has not made significant progress on. Ultimately this would take 13 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 13 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 \$299,023 Home	<u>\$ 23.63</u>

Window Treatments in Gym: After almost a year in the new Civic Center, there have been requests from Recreation Program participants and the Seniors for some sort of window treatments on the large windows on the front of the building in the gym. The purchase of the treatments would be \$35,000 from existing cash on hand. The amount to be added to the budget is for the depreciation over a 10-year period.

Window Treatments Depreciation	<u>\$ 3,500</u>
Effect on \$299,023 Home	<u>\$ 0.83</u>

Discontinue Sending Tax Receipts: Currently, a receipt is mailed to all residents that pay their tax bill by mail or in the drop box. All tax payment information is available on the County's website for viewing. Staff is proposing to eliminate the mailing of receipts unless a self-addressed stamped envelope is included with the payment. The amount showing here is only the cost of postage savings; however, there will be additional savings in the form of staff time spent folding and stuffing receipts. Year to date in 2017, there were 1,232 receipts mailed.

Postage Savings	<u>\$ (1,000)</u>
Effect on \$299,023 Home	<u>\$ (0.24)</u>

Increase Salt Budget: The Village continues to add roads with the new subdivisions under construction. These all will need plowing and salting by staff. The current budget is just over the ten year average and does not reflect any of the new roads being added. The proposal below includes the total request as well as increments of that amount.

	Total Cost	Tax Impact
Full Increase Requested	<u>\$ 25,500</u>	<u>\$ 6.03</u>
Incremental Request	<u>\$ 5,000</u>	<u>\$ 1.18</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 to be held in 2018.

Pay increase for pollworkers	<u>\$ 830</u>
Effect on \$299,023 Home	<u>\$ 0.20</u>

Increase Depreciation of Street Amenities: With the reconstruction of Main Street and the Civic Campus, we added many amenities which include the banners, trees, decorative lights, and holiday decorations. The amount we have been depreciating for these items does not consider the increased value/items. The amount shown for an increase would fully depreciate the new higher value. This could also be stepped in over time

	Total Cost	Tax Impact
Full Addition to Depreciation Fund	<u>\$ 30,350</u>	<u>\$ 7.17</u>
Incremental Request	<u>\$ 5,000</u>	<u>\$ 1.18</u>

Increase Budget for Crack Filling: The current budget includes funds for crack filling; however, as we continue to add roads, it is not a sufficient amount to keep up with this maintenance. There are two amounts showing below, one is the full request and the other is half of the amount to phase in an increase.

	Total Cost	Tax Impact
Full Increase Requested	<u>\$ 10,000</u>	<u>\$ 2.36</u>
Incremental Request	<u>\$ 5,000</u>	<u>\$ 1.18</u>

Additional Hours for Finance Administrative Assistant: The finance department administrative assistant has been providing assistance related to Human Resources functions for the hiring process, for scanning records and for other miscellaneous duties. She also provides assistance to the Assistant Engineer. In addition to her regular Finance Department duties, there is often a shortage of time in her current schedule. The request is for 4 additional hours per week and the amount shown here is the General Fund share of her allocation including benefits.

Additional Wages & Benefits	<u>\$ 2,063</u>	
Effect on \$299,023 Home		<u>\$ 0.49</u>

Finish Depreciation of Public Safety Building: After the 2017 budget process, depreciation of half of the Public Safety Building was started using surplus funds on hand. For the 2018 base budget, this first half was included. The request shown here is to add the second half of the depreciation to the budget.

Addition to Depreciation Fund	<u>\$ 35,534</u>	
Effect on \$299,023 Home		<u>\$ 8.40</u>

Additional Public Works Employee: With the continued growth of the Village, the demands on the Public Works staff continues to grow. An additional plow route will need to be added to continue to provide the service our residents have come to expect. This request is for four months of a position to be added to the budget in 2018 but not filling the position. This amount would become surplus in 2018. The second four months would be added to the 2019 budget and combined with the surplus to allow hiring in 2019 for the position. The final four months would be added to the 2020 budget. The amount shown here is the General Fund share of the position.

Year 1 Public Works Employee	<u>\$ 10,117</u>	
Effect on \$299,023 Home		<u>\$ 2.39</u>
Additional amount to request in 2019 & 2020	<u>\$ 10,117</u>	

Automated License Plate Reader: The Department of Police Services has requested this equipment which will read and process all license plates that pass by. It is to aid in the apprehension of suspects. The Village already has one squad with this technology. The purchase of the equipment for \$20,000 will be made with funds on hand. The request is for the annual depreciation based on a 10-year life.

Annual Depreciation	<u>\$ 2,000</u>	
Effect on \$299,023 Home		<u>\$ 0.47</u>

Fire Department Training Props: The Fire Department is requesting funds to purchase supplies for staff to construct steel doors for in house access training.

Labor & Supplies to Construct Props	<u>\$ 7,000</u>
Effect on \$299,023 Home	<u>\$ 1.65</u>

Revenue Change: Increase Operator’s License Fees: The request is to raise the price of the permit from \$50 to \$60. The Village of Sussex issues permits for a two year period. The majority of our peer communities issue licenses for a one year period at a price between \$25 and \$50. The increase in revenue shown is based on an estimate of 130 licenses per year.

Revenue increase from license increase	<u>\$ (1,300)</u>
Effect on \$299,023 Home	<u>\$ (0.31)</u>

Revenue Change: Charge Businesses for a Pre-Occupancy Inspection: Currently, if a new business wants to open in an existing property, it must be inspected by the Building Inspector. Since this is a service specifically benefitting the business owner, a request has been made to institute a \$100 charge for this inspection. The additional revenue shown is estimated based on the number of past years’ business startups.

Revenue increase from license increase	<u>\$ (1,000)</u>
Effect on \$299,023 Home	<u>\$ (0.24)</u>

Revenue Change: Include an Administrative Fee on Invoices to Developers: Currently, the Village is invoiced by the various engineering firms for work they perform on behalf of developers in the Village. After review by the Village Engineer, the invoice is passed on to the developer. There is time spent by administrative staff to prepare, handle and track the invoicing but we are not charging for this time. Staff is proposing to add an administrative fee to developer invoices for outside engineering. This would not be added to invoices to developers for staff time on the developments. The proposal is to add a \$25 fee to each invoice to cover invoice preparation, copying costs and postage.

Administrative Fee to Developers	<u>\$ (375)</u>
Effect on \$299,023 Home	<u>\$ (0.09)</u>

Revenue Change: Increase the Tournament Fee for Baseball and Soccer Tournaments. The current charge for tournaments is \$100 per day of the tournament. Staff time involved for a tournament includes field preparation as well as clean up after the tournament. The time for field preparation is estimated at three to four hours per day plus clean up time. The current daily rate covers about four hours of time. Staff is requesting an increase in the daily rate to \$200 per day. The estimate below is for five tournaments per year.

Increase in Tournament Fees	<u>\$ (500)</u>
Effect on \$299,023 Home	<u>\$ (0.12)</u>

Revenue Change: Increase the Fee for Senior Parties. There are currently four dinner parties per year planned by the Senior Coordinator for the seniors. The cost to the seniors per party has been \$5 for many years. This price includes dinner and entertainment. The request is to increase the price by \$1 per party.

Increase Senior Party Price	<u>\$ (300)</u>
Effect on \$299,023 Home	<u>\$ (0.07)</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 2020 Plan and continue to be innovative

- Market the community to target large & 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

DIRECTORY OF VILLAGE OFFICIALS

VILLAGE BOARD

Village President

Gregory Goetz

Village Trustees

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

September 12, 1924

(Sussex-Templeton joined together to become the Village of Sussex.)

Form of Government

Village President/Board/Administrator

Size

7.83 square miles

Elevation

930 Feet

Location

Waukesha County, Wisconsin

Approximately 19 miles northwest of Milwaukee, WI and 9 miles north of Waukesha, Wisconsin

The zip code is 53089 and the area code is 262

Population Trends	
Year	Population
1924	387
1930	496
1940	548
1950	679
1960	1,087
1970	2,758
1980	3,482
1990	5,039
2000	8,828
2010	10,518
2016	10,797
2017	11,047

Economic Highlights

Median household income: \$89,853 (year 2016)
 Median home value: \$299,023 (year 2017)
 Mean travel time to work: 23 minutes

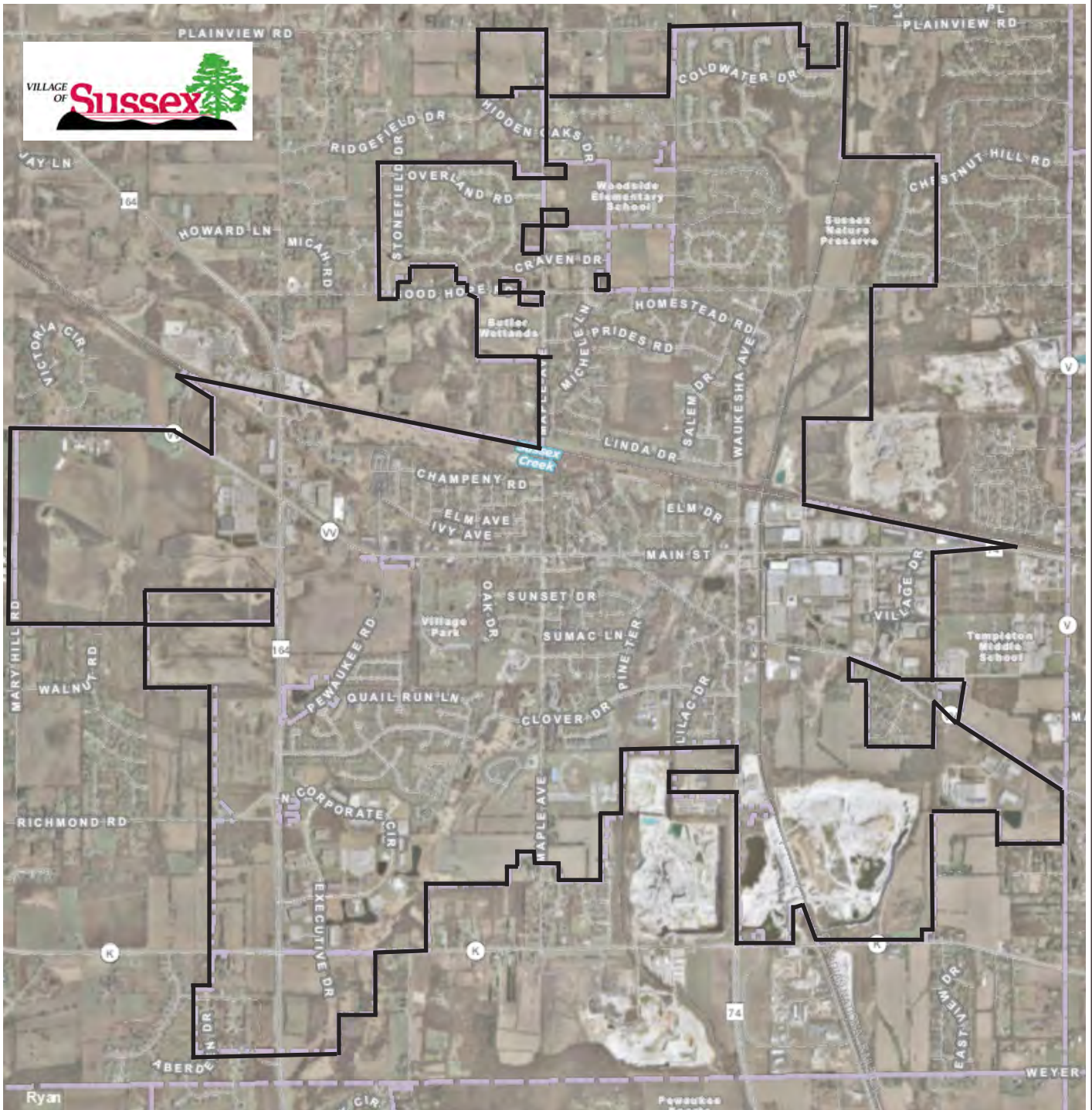
Major Employment by Industry (year 2010)

Manufacturing 20.76%
 Education, Health, Government 18.84%
 Retail 11.07%
 Professional, Scientific, Administrative 10.4%

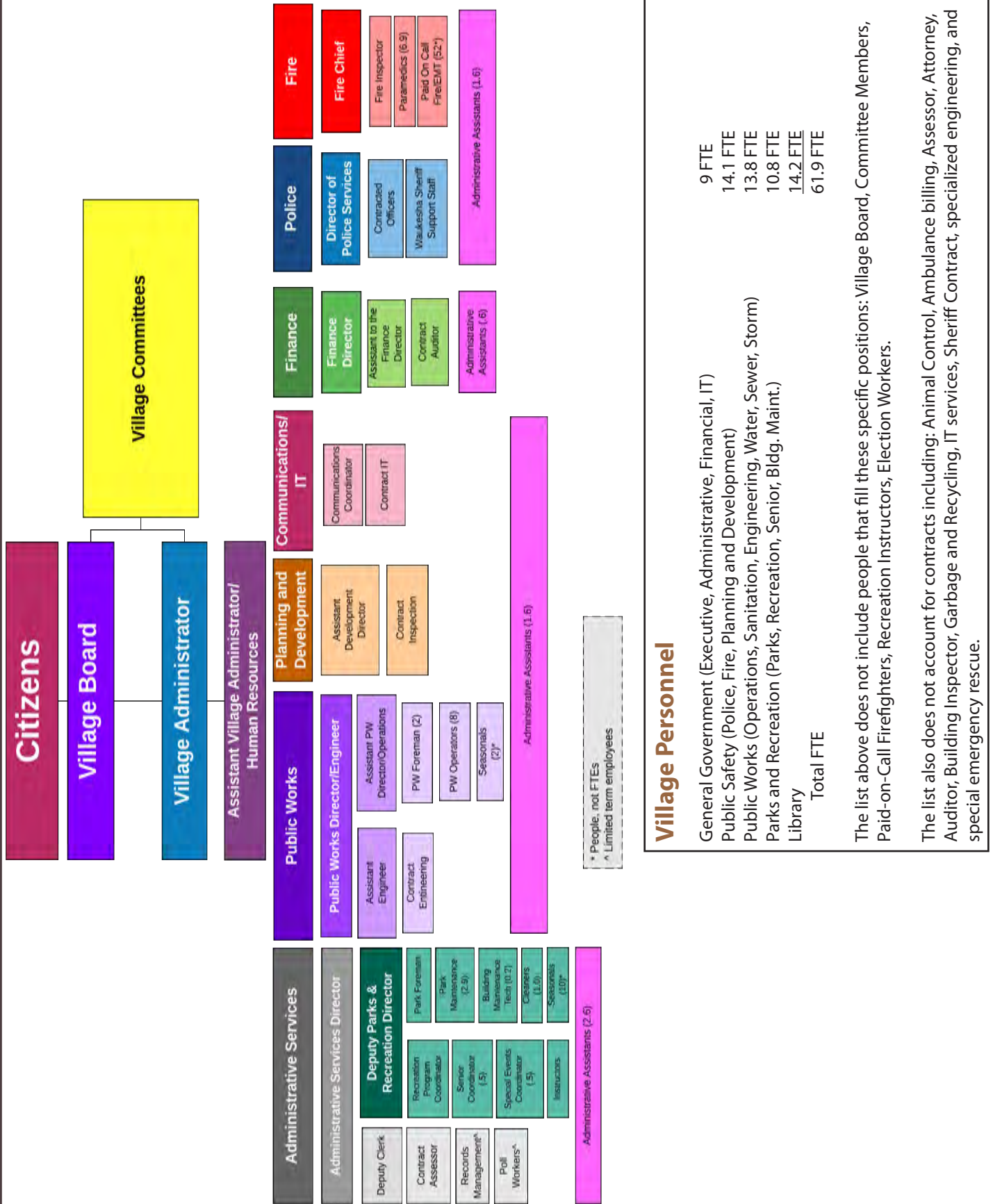
Comparison to State Averages

- Median home value above state average
- Unemployed percentage below state average

Community Map



Organizational Chart



* People, not FTEs
 ^ Limited term employees

Village Personnel

General Government (Executive, Administrative, Financial, IT) 9 FTE
 Public Safety (Police, Fire, Planning and Development) 14.1 FTE
 Public Works (Operations, Sanitation, Engineering, Water, Sewer, Storm) 13.8 FTE
 Parks and Recreation (Parks, Recreation, Senior, Bldg. Maint.) 10.8 FTE
 Library 14.2 FTE
 Total FTE 61.9 FTE

The list above does not include people that fill these specific positions: Village Board, Committee Members, Paid-on-Call Firefighters, Recreation Instructors, Election Workers.

The list also does not account for contracts including: Animal Control, Ambulance billing, Assessor, Attorney, Auditor, Building Inspector, Garbage and Recycling, IT services, Sheriff Contract, specialized engineering, and special emergency rescue.

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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 example, we will use a house with an assessed value of \$299,023.

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 2017 is \$5.65.

$$\$299,023 \times \$5.65 / 1,000 = \$1,689 \text{ (\$141 per month)}$$

The following represents a sampling of the Village services provided for the \$141/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.

2016 User Charges, Fees, and Taxes per \$299,023 home in Sussex Peer Group							
Community	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
City of Pewaukee	\$278.60	\$440.00	\$132.00	\$144.00	\$56.44	\$3,989.55	\$5,040.59
Sussex	\$315.00	\$372.88	\$87.88	\$117.40		\$4,660.07	\$5,553.23
Hartland	\$304.80	\$546.48		\$145.00	\$116.00	\$4,570.17	\$5,682.85
Village of Pewaukee	\$224.40	\$362.40	\$52.00	\$160.00	\$126.60	\$4,781.60	\$5,707.00
Oconomowoc	\$292.20	\$364.08		\$150.00	\$96.00	\$5,043.76	\$5,720.81
Germantown	\$198.48	\$574.82			\$126.60	\$5,043.76	\$5,817.06
Delafield	\$245.00	\$369.96	\$50.00		\$741.58	\$4,474.01	\$5,880.55
Hartford	\$459.00	\$324.48		\$73.44	\$138.00	\$5,336.41	\$6,331.33
Elm Grove	\$282.40	\$304.16	\$130.32	\$238.24	\$238.92	\$5,257.87	\$6,451.91
Grafton	\$244.24	\$425.84			\$21.00	\$6,141.20	\$6,832.28
AVERAGE	\$284.41	\$408.51	\$90.44	\$146.87	\$191.87	\$4,907.32	\$5,901.76

*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2016 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.

Budget Overview

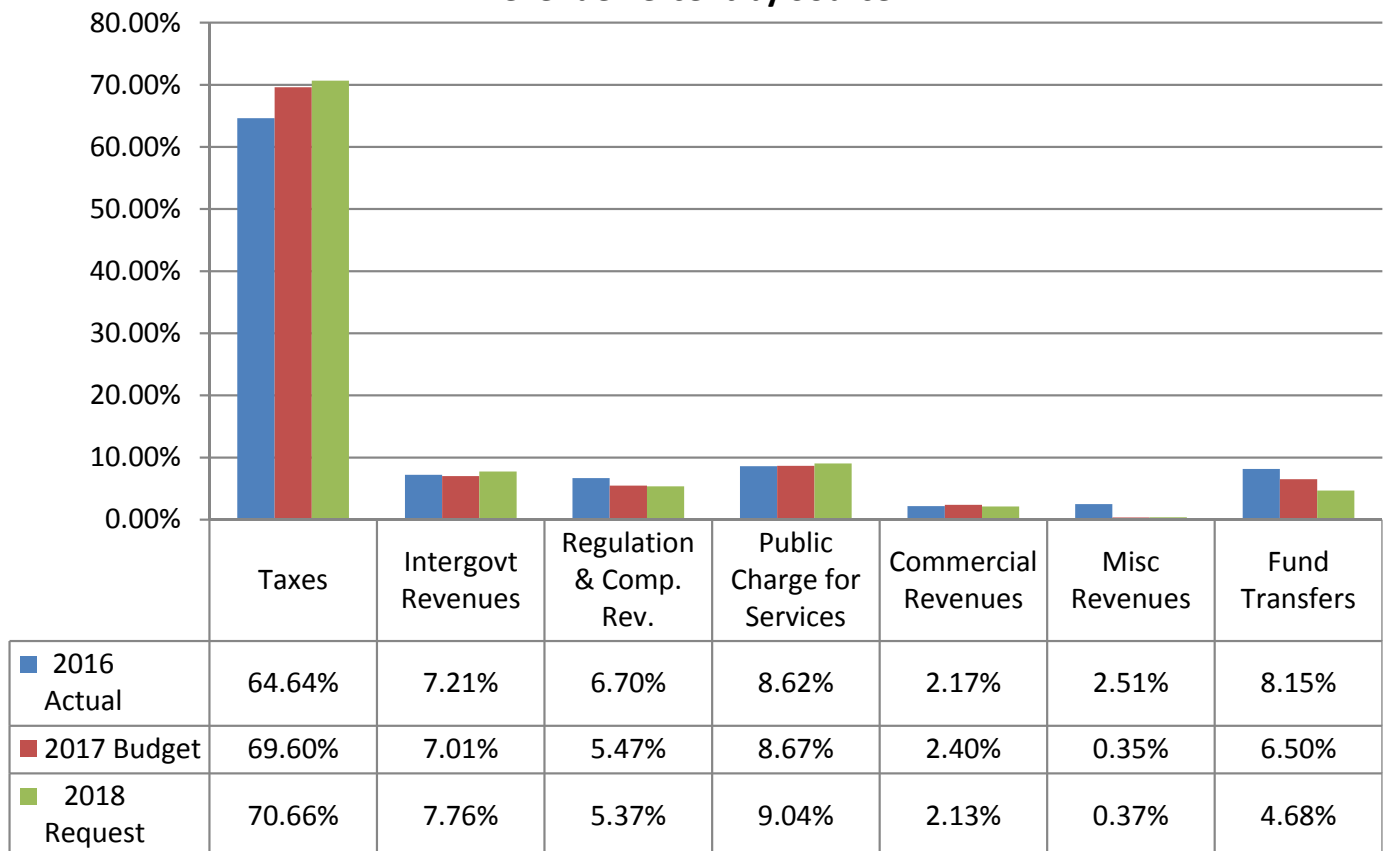
Financial Philosophies

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.

Revenues	2016 Actual	2017 Budget	2018 Request	% Change 2017 to 2018
Taxes	\$ 6,680,357	\$ 7,235,725	\$ 7,582,490	4.7924%
Intergovernmental Revenue	745,403	728,857	832,761	14.2557%
Regulation & Compliance	692,971	568,620	575,970	1.2926%
Public Charges for Service	890,791	901,370	969,716	7.5825%
Commercial Revenue	224,180	249,825	228,228	-8.6449%
Miscellaneous Revenue	259,719	36,100	39,900	10.5263%
Fund Transfers	841,820	675,500	501,694	-25.7300%
TOTAL	\$ 10,335,241	\$ 10,395,997	\$ 10,730,759	3.2201%

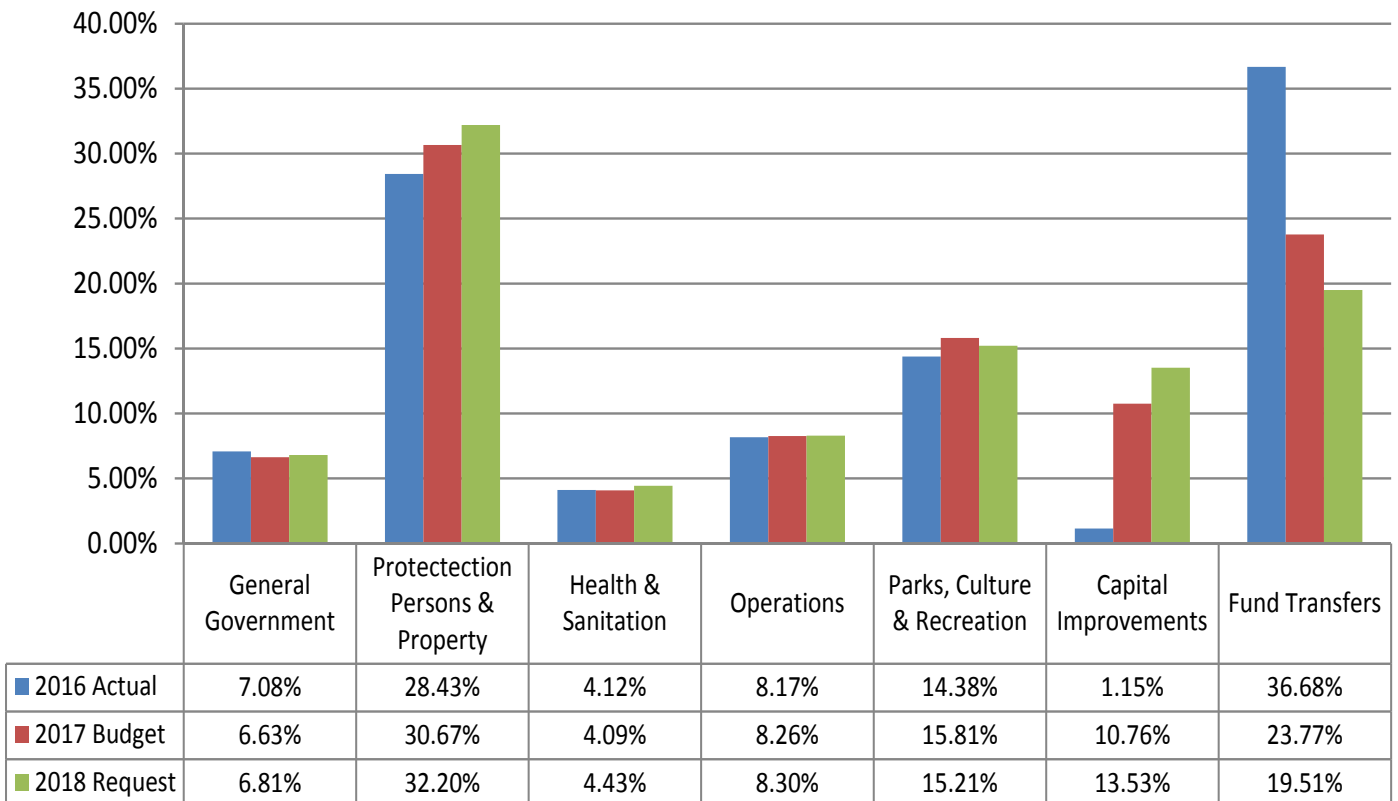
Revenue Percent by Source



General Fund Expenditures

Expenditures	2016 Actual	2017 Budget	2018 Request	% Change 2017 to 2018
General Government	\$ 712,797	\$ 689,481	\$ 731,028	6.0258%
Protection of Persons & Property	2,862,770	3,188,704	3,454,940	8.3493%
Health & Sanitation	414,591	425,453	475,582	11.7825%
Highway & Transportation	823,190	859,178	890,605	3.6578%
Parks, Recreation & Culture	1,448,023	1,643,750	1,632,626	-0.6767%
Capital Improvements	115,571	1,118,417	1,452,162	29.8408%
Fund Transfers	3,693,722	2,471,014	2,093,816	-15.2649%
TOTAL	\$ 10,070,664	\$ 10,395,997	\$ 10,730,759	3.2201%

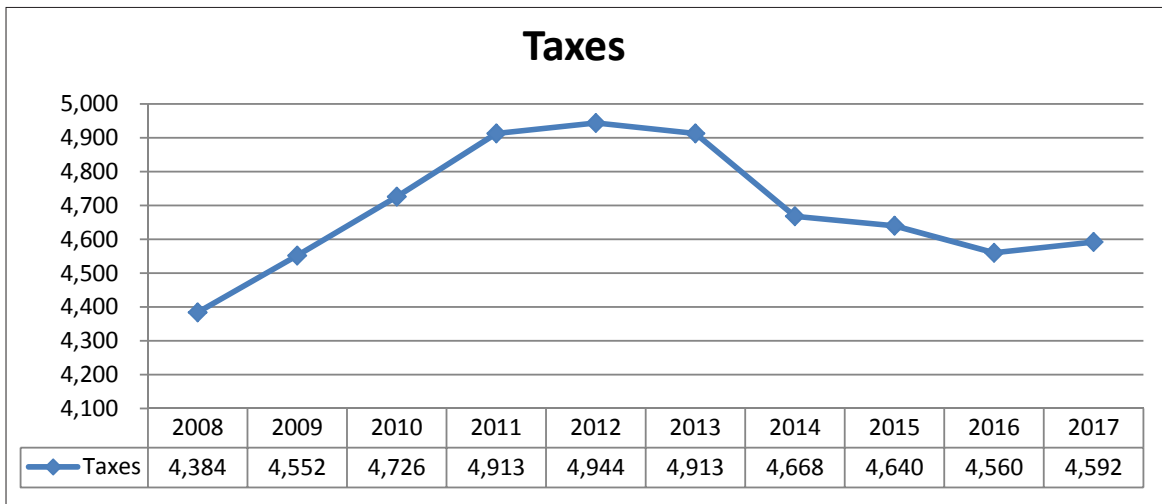
Expenditure Percent by Department



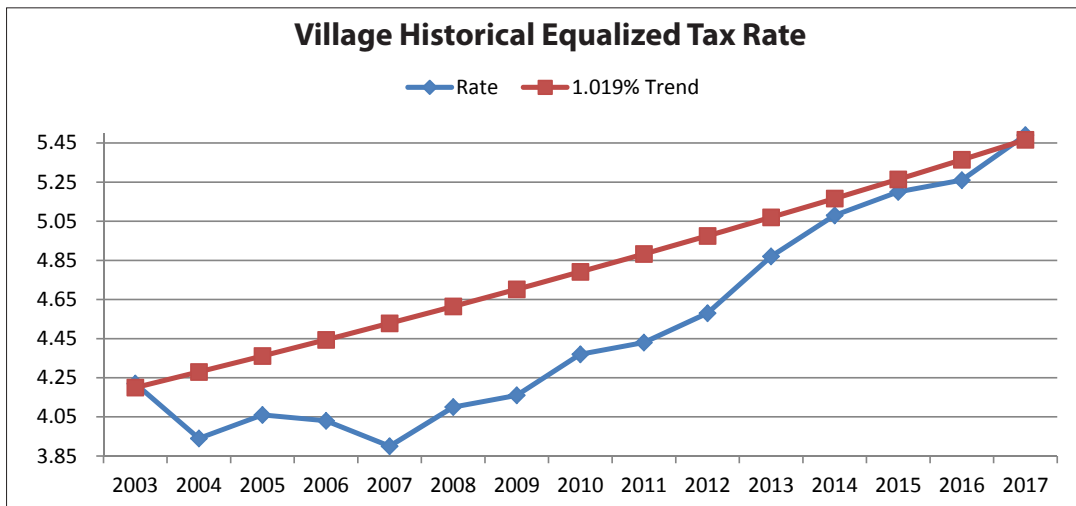
Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2017 to 2018				
	2017 Budget	2018 Request	Percent Change	Rate Change
Hamilton School District	\$ 9.1712	\$ 8.7955	-4.10%	\$ (0.3757)
Village of Sussex	5.6133	5.6499	0.65%	0.0366
Waukesha County	2.0521	2.0077	-2.16%	(0.0444)
WCTC	0.3787	0.3791	0.11%	0.0004
State of Wisconsin	0.1744	0.1610	-7.68%	(0.0134)
Sub-total	17.3897	16.9932	-2.28%	(0.3965)
Less: School Credit	(1.6820)	(1.6354)	-2.77%	0.0466
Net Tax Rate per \$1,000	<u>\$ 15.7077</u>	<u>\$ 15.3578</u>	-2.23%	<u>\$ (0.3499)</u>
Taxes on \$299,023 Home (Formerly \$290,314)	<u>\$4,560.17</u>	<u>\$4,592.34</u>		<u>\$32.17</u>

These numbers are **estimates** based upon estimated information as of 10/26/2017.



Reassessments occurred in 1998, 2004, and 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 and \$299,023 in 2017. The total tax bill has increased on average 0.78% per year or about \$360 total over the past 10 years, while the equalized tax rate has changed on average 1.02% per year over the past 15 years.





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.

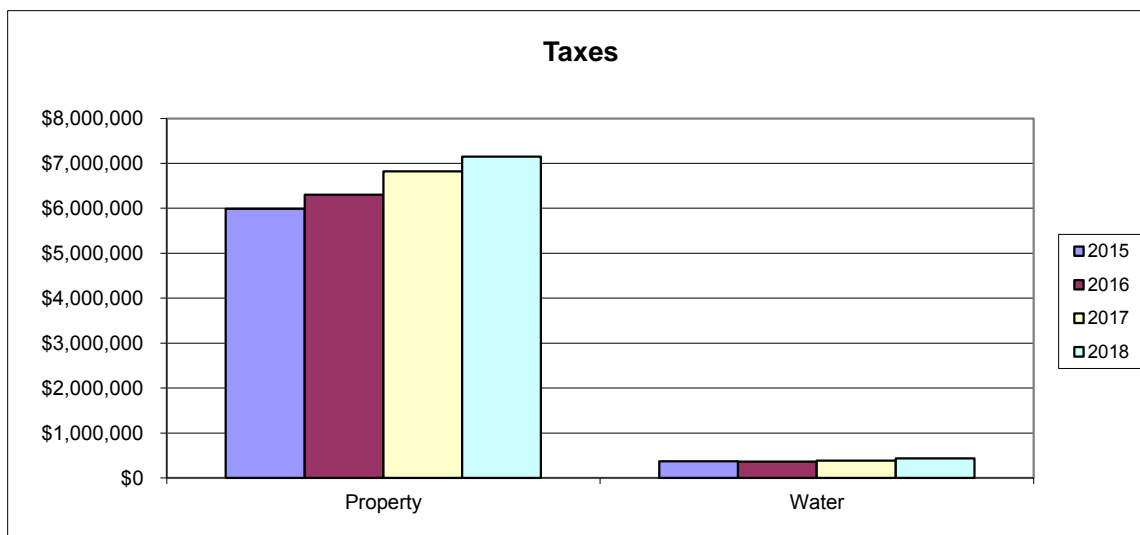
Budget Impact: Overall, revenues increase \$334,762 (3.22%). Non-transfer revenues increase \$508,568 (5.23%) and \$326,745 is born by property taxes (4.79% levy increase). Debt service increases by \$159,302; the police contract increases \$115,702; Fire Department wages increase \$100,000; other wages and benefits increase \$83,869; and all other expenses increase \$81,155. These have been offset by increases to intergovernmental revenues of \$103,904 and other smaller revenue increases. Taxes continue to be the main source for revenues and account for 74.13% 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. Since 2014, property values have reversed their decline. The 2017 values have shown a small increase from the prior year.

Budget Impact: Overall, taxes increase \$346,765 (4.79%). Property taxes increase \$326,745 (4.79%) as a result of additional debt service for the Civic Campus and Main Street as well as additional operational needs including implementing a pay system for fire duty crews, continuing to fund an additional police shift and the phased in labor costs of additional public works and library staff.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
41110	Property	\$5,990,411	\$6,304,775	\$6,821,772	\$6,046,632	\$6,821,772	\$7,170,848	\$7,148,517
41310	Water	\$368,576	\$360,600	\$413,953	\$241,473	\$385,891	\$433,973	\$433,973
41900	Other Taxes	\$9,333	\$14,982	\$0	\$1,065	\$1,065	\$0	\$0
	TOTAL	\$6,368,320	\$6,680,357	\$7,235,725	\$6,289,170	\$7,208,728	\$7,604,821	\$7,582,490

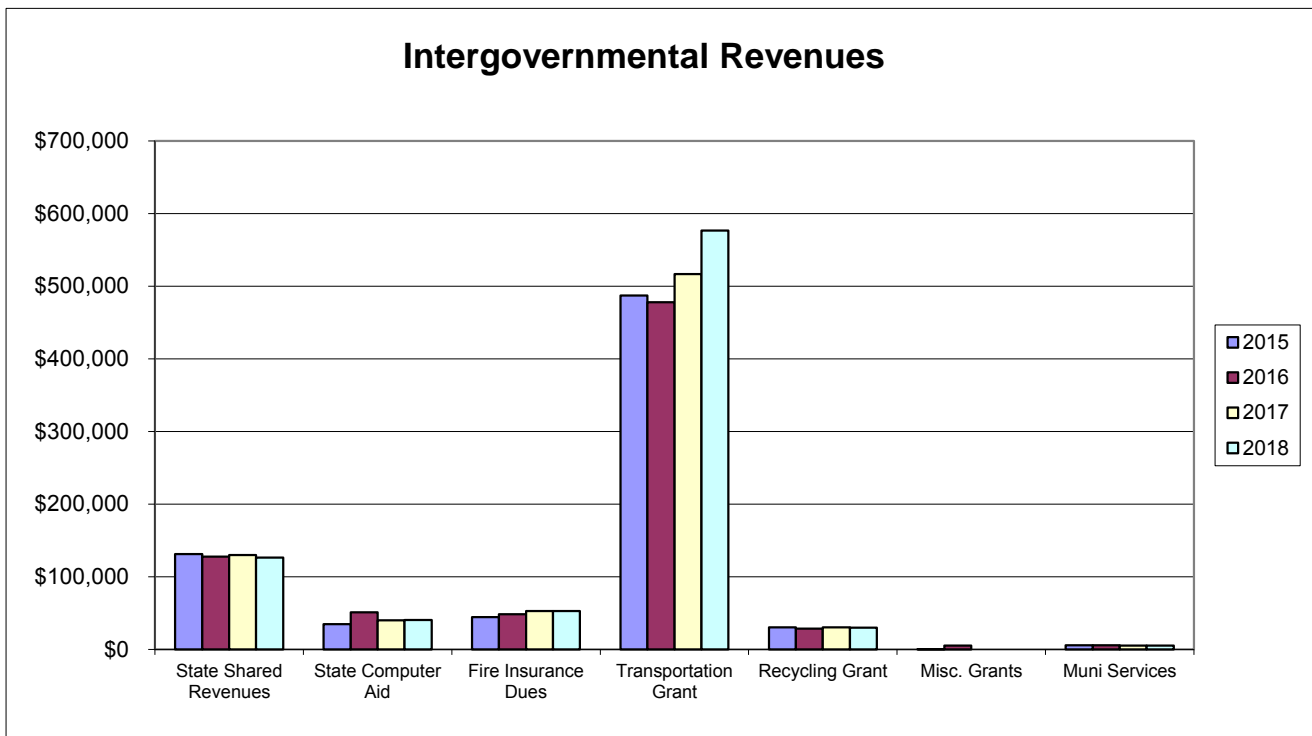


INTERGOVERNMENTAL REVENUES

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 \$103,904 (14.26%). The majority of the increase is in transportation aids and is based on the expected increase due to increased spending on Main Street construction. This helps offset debt costs incurred for the project. Other budgets were increased based on the 2017 actual amounts received.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
43410	State Shared Revenues	\$131,167	\$127,869	\$126,990	\$19,049	\$130,156	\$130,156	\$126,536
43411	State Computer Aid	\$34,716	\$51,299	\$40,281	\$40,150	\$40,150	\$41,281	\$40,740
43420	Fire Insurance Dues	\$44,602	\$48,296	\$48,300	\$52,925	\$52,925	\$52,925	\$52,925
43531	Transportation Grant	\$487,106	\$477,903	\$478,138	\$387,478	\$516,638	\$541,638	\$576,610
43545	Recycling Grant	\$30,324	\$28,698	\$28,698	\$30,236	\$30,236	\$30,000	\$30,000
43430	Misc. Grants	\$693	\$5,267	\$0	\$0	\$0	\$0	\$0
	CDBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other	\$693	\$5,267	\$0	\$0	\$0	\$0	\$0
43431	Payment for Muni Services	\$5,908	\$5,621	\$6,000	\$0	\$5,500	\$5,500	\$5,500
43432	Senior/Recreation Grants	\$450	\$450	\$450	\$0	\$450	\$450	\$450
	Waukesha Cty Dept of Aging	\$0	\$0	\$0	\$0	\$0		
	Other Senior Grants	\$450	\$450	\$450	\$0	\$450	\$450	\$450
	TOTAL	\$734,966	\$745,403	\$728,857	\$529,838	\$776,055	\$801,950	\$832,761



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 increases \$1,300 (4.32%) for 2018. A fee increase to operators' licenses of \$10 per license will take place in 2018.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
44110	Liquor	\$8,035	\$9,395	\$9,600	\$9,013	\$9,013	\$9,600	\$9,600
44120	Operators	\$5,853	\$7,402	\$6,500	\$6,015	\$6,500	\$6,500	\$7,800
44121	Cigarettes	\$1,071	\$1,317	\$1,200	\$1,000	\$1,000	\$1,200	\$1,200
44122	Live Music	\$220	\$232	\$220	\$150	\$150	\$220	\$220
44123	Amusement	\$4,280	\$4,970	\$4,300	\$4,260	\$4,260	\$4,300	\$4,300
44124	Peddler's	\$535	\$393	\$500	\$800	\$800	\$500	\$500
44127	Weights & Measures	\$570	\$570	\$550	\$540	\$540	\$550	\$550
44128	Food Trucks	\$0	\$200	\$200	\$0	\$0	\$200	\$200
44210	Bicycle	\$40	\$50	\$0	\$10	\$10	\$0	\$0
44220	Dog	\$4,923	\$5,436	\$7,000	\$3,440	\$7,000	\$7,000	\$7,000
	TOTAL	\$25,527	\$29,965	\$30,070	\$25,228	\$29,273	\$30,070	\$31,370

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 2018 budget increases \$6,050 (3.27%). The majority of the increase comes from electrical and plumbing permits. In addition, a new fee will be charged to business owners for an inspection prior to moving in to an existing building. 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 2018 budget has been set to reflect these expectations.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
44310	Building	\$238,309	\$201,326	\$119,000	\$66,009	\$116,778	\$119,000	\$120,000
44312	Fire Inspector Fees	\$10,937	\$11,887	\$11,500	\$9,236	\$11,500	\$11,500	\$11,500
44315	Occupancy	\$4,350	\$5,725	\$5,000	\$2,250	\$5,000	\$5,000	\$5,000
44317	Outdoor Establishment	\$775	\$925	\$1,000	\$795	\$795	\$1,000	\$1,000
44320	Street Openings	\$2,775	\$2,775	\$2,500	\$1,200	\$2,500	\$2,500	\$2,500
44325	Electrical	\$42,981	\$29,739	\$20,000	\$17,082	\$25,000	\$22,475	\$22,475
44330	Plumbing	\$25,937	\$40,238	\$20,000	\$13,658	\$22,000	\$22,475	\$22,475
44915	Weights and Measures	\$2,403	\$2,830	\$2,700	\$2,760	\$2,760	\$2,800	\$2,800
44920	House Numbers	\$605	\$927	\$750	\$213	\$750	\$750	\$750
44940	Crushing Permit	\$1,100	\$625	\$500	\$500	\$500	\$500	\$500
44950	Miscellaneous Permits	\$2,250	\$2,050	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	TOTAL	\$332,422	\$299,047	\$184,950	\$115,703	\$189,583	\$190,000	\$191,000

OTHER REGULATION AND COMPLIANCE REVENUE

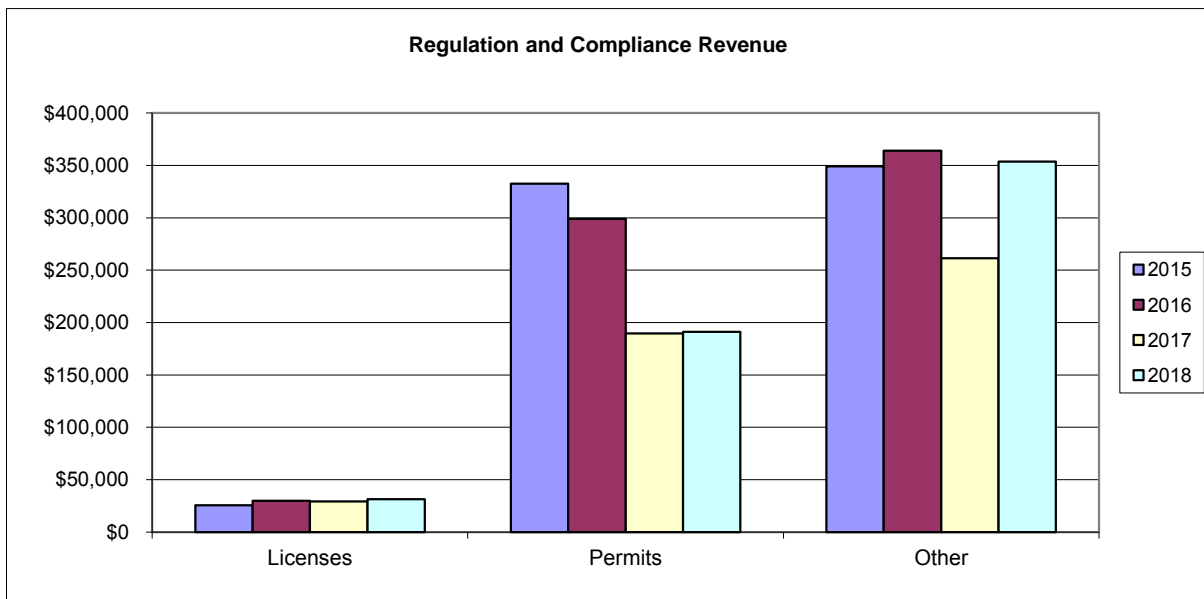
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

Budget Impact: This budget does not change for 2018. The budget for fines and penalties has remained stable at a level believed to be sustainable Main Street reopens after construction. The cable budget has not been changed but the actual fees are likely to continue their decline as users cut cable. Future budgets should look to reduce these revenue sources putting more pressure on property taxes.

ACCT #	ACCOUNT DESCRIPTION	2015	2016	2017	ACTUAL	2017	2018	2018
		ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
45110	Fines & Penalties	\$194,033	\$219,476	\$196,800	\$60,220	\$130,000	\$196,800	\$196,800
45111	Alarm Fees	\$225	\$0	\$300	\$0	\$300	\$300	\$300
44125	Cable TV Franchise	\$154,693	\$144,483	\$156,500	\$42,790	\$131,000	\$156,500	\$156,500
	TOTAL	\$348,951	\$363,959	\$353,600	\$103,010	\$261,300	\$353,600	\$353,600

TOTAL REGULATION AND COMPLIANCE REVENUE

	2015	2016	2017	ACTUAL	2017	2018	2018
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Licenses	\$25,527	\$29,965	\$30,070	\$25,228	\$29,273	\$30,070	\$31,370
Permits	\$332,422	\$299,047	\$184,950	\$115,703	\$189,583	\$190,000	\$191,000
Other	\$348,951	\$363,959	\$353,600	\$103,010	\$261,300	\$353,600	\$353,600
TOTAL	\$706,900	\$692,971	\$568,620	\$243,941	\$480,156	\$573,670	\$575,970



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 2018 budget increases \$7,507 (3.29%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. The Civic Campus facility provides space for pickleball which accounts for the large increase in admission fees.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
46710	Registration Fees:							
000-46710	Recreation Programs	\$219,423	\$230,757	\$201,860	\$169,317	\$213,600	\$203,781	\$203,781
260-46710	Senior Programs	\$6,433	\$10,256	\$11,744	\$8,357	\$11,744	\$12,132	\$12,132
265-46710	Special Events	\$325	\$400	\$350	\$255	\$255	\$350	\$350
46711	Admission Fees	\$7,617	\$7,663	\$12,026	\$8,683	\$18,000	\$17,224	\$17,224
46755	Softball Assoc.	\$2,415	\$2,485	\$2,500	\$0	\$2,500	\$2,500	\$2,500
	TOTAL	\$236,213	\$251,561	\$228,480	\$186,612	\$246,099	\$235,987	\$235,987

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 2018. There are many development projects anticipated in 2018 that will require engineering review so the budget was not changed. All other items remain fairly consistent from year to year.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
44319	Plan of Operation	\$3,500	\$5,600	\$5,000	\$2,275	\$5,000	\$5,000	\$5,000
44410	Conditional Use	\$1,890	\$1,260	\$2,000	\$1,600	\$2,000	\$2,000	\$2,000
44430	Zoning & Petitions	\$2,525	\$500	\$0	\$500	\$500	\$0	\$0
46101	Platting Fees	\$2,840	\$2,250	\$0	\$100	\$100	\$0	\$0
46141	Developer Payments for Engineering	\$145,519	\$75,858	\$67,500	\$20,562	\$90,000	\$67,500	\$67,500
46310	Grading Plan Review	\$1,350	\$2,880	\$3,000	\$810	\$3,000	\$3,000	\$3,000
46850	Plan Review Fees	\$2,720	\$1,855	\$3,000	\$855	\$3,000	\$3,000	\$3,000
46851	Amendment to Ordinance	\$2,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0
46854	Architectural Review Board Fees	\$875	\$750	\$1,000	\$500	\$750	\$1,000	\$1,000
	TOTAL	\$163,219	\$91,953	\$81,500	\$28,202	\$105,350	\$81,500	\$81,500

OTHER PUBLIC CHARGES FOR SERVICES

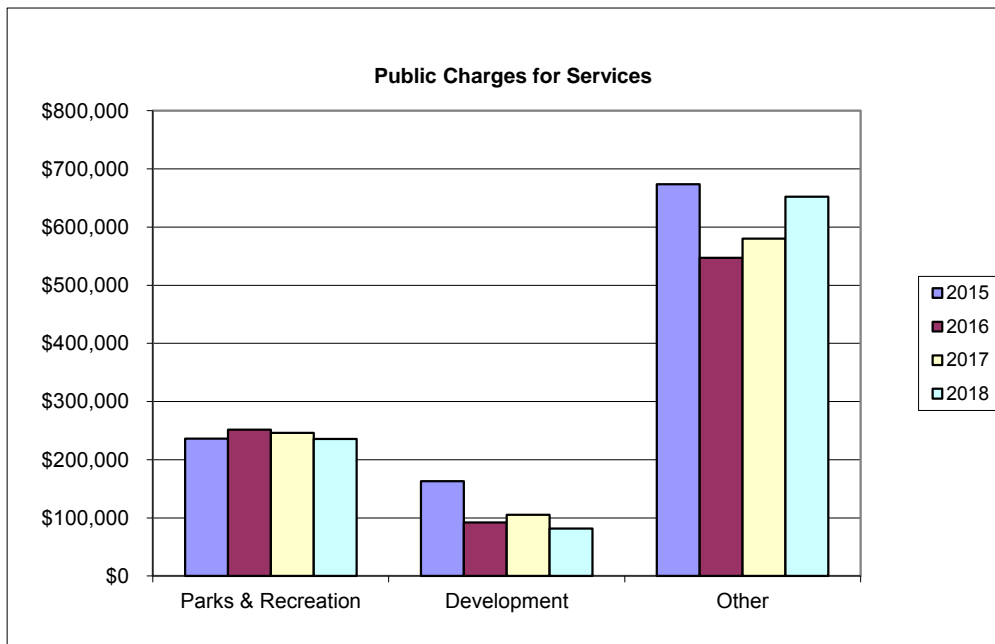
Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

Budget Impact: The total budget increases \$60,839 (10.29%). The charges for garbage increase \$56,939 to reflect contract increases as well as additional customers and the increase to weekly recycling. Revenue from the sale of recyclables has increased \$2,600 based on the rebounding market for these sales. Ambulance revenues were increased \$1,500 as we explore a fee increase.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
46110	Assessment Letters	\$7,625	\$10,145	\$10,000	\$4,800	\$9,000	\$10,000	\$10,000
46111	Records Maintenance Fees	\$1,190	\$1,200	\$1,000	\$400	\$750	\$1,000	\$1,000
46130	Sale of Materials	\$732	\$375	\$300	\$539	\$600	\$300	\$300
46131	Concessions	\$1,926	\$1,136	\$2,100	\$560	\$2,100	\$1,600	\$1,600
46220	Fire Charges for Service	\$2,482	\$1,700	\$1,500	\$127	\$1,500	\$1,500	\$1,500
46230	Ambulance Fees	\$196,007	\$194,506	\$208,500	\$117,128	\$200,000	\$210,000	\$210,000
46420	Garbage Removal	\$439,844	\$325,706	\$340,460	\$338,858	\$340,000	\$362,179	\$397,399
46435	Other Recycling Charges	\$13,738	\$2,676	\$7,400	\$7,092	\$8,000	\$10,000	\$10,000
46436	Yard Waste Disp.	\$6,796	\$6,178	\$17,180	\$15,693	\$15,000	\$17,180	\$17,180
46440	Weed Cutting	\$1,980	\$1,995	\$1,450	\$0	\$1,450	\$1,450	\$1,450
46610	Senior Party Tickets	\$1,440	\$1,660	\$1,500	\$760	\$1,500	\$1,500	\$1,800
	TOTAL	\$673,760	\$547,277	\$591,390	\$485,957	\$579,900	\$616,709	\$652,229

TOTAL PUBLIC CHARGES FOR SERVICES

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Parks & Recreation	\$236,213	\$251,561	\$228,480	\$186,612	\$246,099	\$235,987	\$235,987
Development	\$163,219	\$91,953	\$81,500	\$28,202	\$105,350	\$81,500	\$81,500
Other	\$673,760	\$547,277	\$591,390	\$485,957	\$579,900	\$616,709	\$652,229
TOTAL	\$1,073,192	\$890,791	\$901,370	\$700,771	\$931,349	\$934,196	\$969,716



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 decreases \$21,597 (-8.65%). The Village will not collect rent from the library which accounts for a \$30,000 decrease but expenses of the same amount are reduced. Other line items were increased minimally based on proposed fee changes, including an increase to tournament fees, and expected use of the facilities.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
48110	Interest on Investments	\$29,886	\$67,955	\$52,500	\$26,069	\$52,500	\$55,000	\$55,000
48210	Park Rent	\$33,750	\$31,857	\$34,200	\$18,990	\$34,200	\$36,860	\$38,860
48901	Advertising/Sponsorships	\$16,591	\$15,051	\$16,225	\$17,629	\$17,300	\$17,200	\$17,200
48215	Baseball field advertising	\$2,200	\$2,350	\$2,400	\$2,050	\$2,050	\$2,400	\$2,400
48230	Other Rent	\$16,624	\$16,967	\$24,500	\$22,994	\$27,968	\$22,068	\$22,068
	Building Tenants - Civic Campus	\$3,666	\$2,334	\$6,000	\$3,084	\$6,000	\$6,100	\$6,100
	Village land rented as farmland	\$968	\$968	\$0	\$0	\$968	\$968	\$968
	Community Center/Civic Campus	\$11,990	\$13,665	\$18,500	\$19,910	\$21,000	\$15,000	\$15,000
48240	Civic Campus	\$82,500	\$90,000	\$120,000	\$45,000	\$90,000	\$92,700	\$92,700
	Pauline Haass Public Library	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
	Water Utility	\$27,500	\$30,000	\$30,000	\$15,000	\$30,000	\$30,900	\$30,900
	Sewer Utility	\$27,500	\$30,000	\$30,000	\$15,000	\$30,000	\$30,900	\$30,900
	Stormwater Utility	\$27,500	\$30,000	\$30,000	\$15,000	\$30,000	\$30,900	\$30,900
	TOTAL	\$181,551	\$224,180	\$249,825	\$132,732	\$224,018	\$226,228	\$228,228

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 advertising, sponsorships and 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.

Budget Impact: This budget increases \$3,800 (10.53%). An increase to miscellaneous of \$2,425 was made to reflect an increase to the purchasing card rebate. Administrative services sold was increased \$1,375. This accounts for the citation entry at the Public Safety Building, Village staff time on projects and a new administrative fee to developers.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
46115	Administrative Services Sold	\$18,603	\$17,799	\$17,000	\$5,925	\$16,500	\$18,000	\$18,375
48900	Miscellaneous	\$19,399	\$21,434	\$17,400	\$25,517	\$26,000	\$19,825	\$19,825
48300	Sale of Property	\$567,455	\$211,120	\$0	\$858	\$858	\$0	\$0
48520	Other Donations-Recreation Dept	\$1,881	\$2,182	\$1,700	\$175	\$1,700	\$1,700	\$1,700
48530	Park Donations	\$0	\$291	\$0	\$0	\$0	\$0	\$0
48540	Fire Donations	\$11,630	\$6,893	\$0	\$3,327	\$3,327	\$0	\$0
	TOTAL	\$618,968	\$259,719	\$36,100	\$35,802	\$48,385	\$39,525	\$39,900

FUND TRANSFERS

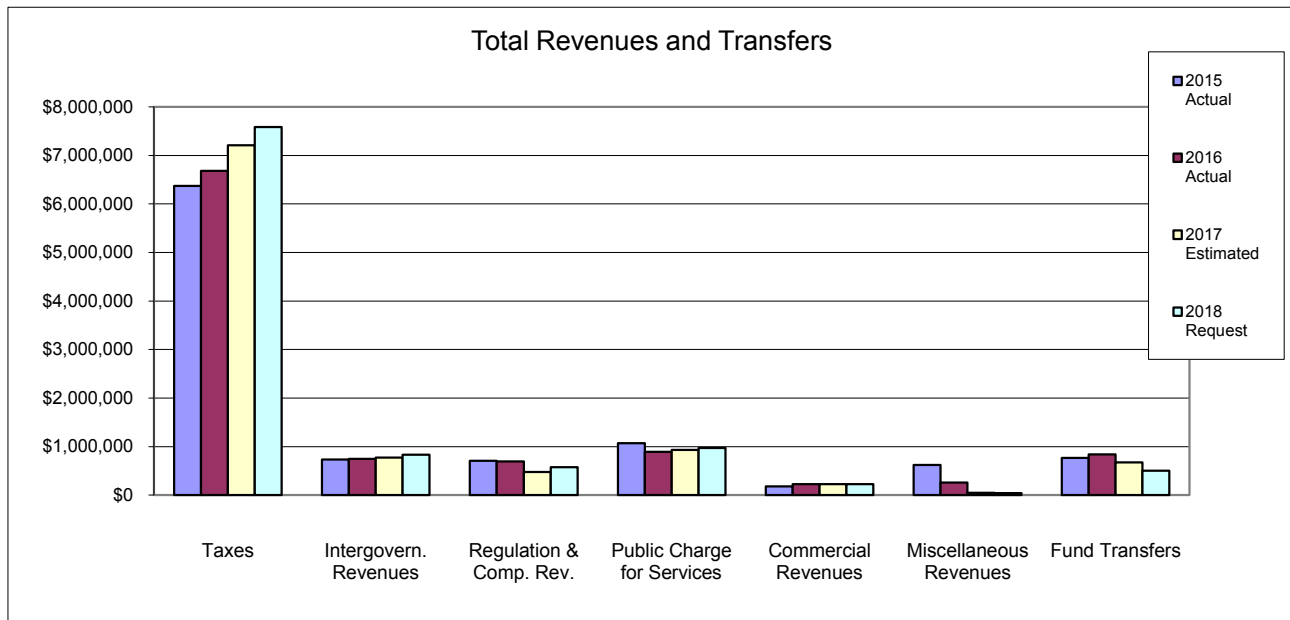
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2018 for Public Works and Park 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. The use of the Senior Trust Fund is for sponsorship of senior parties and increased for 2018 to cover piano tuning. General Fund surplus will be used to fund the new supervisory shift for Police Services as planned and budgeted in 2017. The General Fund will also be used to for a one time charge included in the 2018 contract with Waukesha County for Sheriff's services.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
49211	Use of Designated Funds	\$767,547	\$839,786	\$636,000	\$0	\$636,000	\$451,894	\$451,894
49220	Trans from Spec Rev	\$2,257	\$2,034	\$3,500	\$294	\$2,000	\$3,500	\$3,500
	Trans from Community Dev Auth	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
	Use of Senior Trust Fund	\$0	\$0	\$1,000	\$0	\$0	\$1,300	\$1,300
	Use of GF Surplus	\$0	\$0	\$35,000	\$0	\$35,000	\$71,000	\$43,000
	TOTAL	\$769,804	\$841,820	\$675,500	\$294	\$673,000	\$529,694	\$501,694

TOTAL REVENUES AND TRANSFERS

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Taxes	\$6,368,320	\$6,680,357	\$7,235,725	\$6,289,170	\$7,208,728	\$7,604,821	\$7,582,490
Intergovern. Revenues	\$734,966	\$745,403	\$728,857	\$529,838	\$776,055	\$801,950	\$832,761
Regulation & Comp. Rev.	\$706,900	\$692,971	\$568,620	\$243,941	\$480,156	\$573,670	\$575,970
Public Charge for Services	\$1,073,192	\$890,791	\$901,370	\$700,771	\$931,349	\$934,196	\$969,716
Commercial Revenues	\$181,551	\$224,180	\$249,825	\$132,732	\$224,018	\$226,228	\$228,228
Miscellaneous Revenues	\$618,968	\$259,719	\$36,100	\$35,802	\$48,385	\$39,525	\$39,900
Fund Transfers	\$769,804	\$841,820	\$675,500	\$294	\$673,000	\$529,694	\$501,694
TOTAL	\$10,453,701	\$10,335,241	\$10,395,997	\$7,932,548	\$10,341,691	\$10,710,084	\$10,730,759



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 \$378,215 | * Overall capital expenditures increase \$333,745 |
| * Overall expenditures increase \$711,960 | |

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 decreases \$28 (-0.06%) for municipal dues based on the 2017 actual payment.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personnel Services	\$ 41,833	\$ 42,912	\$ 43,275	\$ 43,275
Contractual Services	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 6,167	\$ 14,340	\$ 5,680	\$ 5,700
Total	\$ 48,000	\$ 57,252	\$ 48,955	\$ 48,975

Department Resources				
General Fund	\$ 48,000	\$ 57,252	\$ 48,955	\$ 48,975
Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 48,000	\$ 57,252	\$ 48,955	\$ 48,975

VILLAGE OF SUSSEX
2018 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2017

- * Resolved the Library lawsuit which protected the assets of the Library
- * Constructed Phase 2 of Main Street
- * Designed Good Hope Road project for 2018 construction
- * Increased services with respect to snow plowing, park upgrades, library engagement and paramedic efforts
- * Continued growth of the Village's fiscal health

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 2018

- * Construct Phase 1 of the Village Park Master Plan
- * Construct Good Hope Road
- * 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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Board Meetings	23	27	26	22	29	30	26
Committee Meetings	89	95	99	92	88	85	84
Ordinances Adopted	12	10	13	15	25	13	10
Resolutions Adopted	67	84	92	56	113	54	43

Legislative Services Budget

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
51100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$38,696	\$39,863	\$40,200	\$18,883	\$40,200	\$40,200	\$40,200
	Village President	\$6,600	\$6,600	\$6,600			\$6,600	\$6,600
	Trustees	\$24,934	\$26,400	\$26,400			\$26,400	\$26,400
	Committee Meetings	\$7,162	\$6,863	\$7,200			\$7,200	\$7,200
130	Pension	\$177	\$0	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$2,960	\$3,049	\$3,075	\$1,445	\$3,075	\$3,075	\$3,075
320	Municipal Dues	\$3,984	\$4,128	\$4,228	\$4,180	\$4,180	\$4,200	\$4,200
390	Expenses:	\$2,183	\$10,212	\$1,500	\$392	\$1,500	\$1,500	\$1,500
	Conferences & mileage	\$130	\$0	\$500			\$500	\$500
	Gifts/Awards	\$249	\$641	\$250			\$250	\$250
	Misc/Meetings/Lunches	\$924	\$792	\$750			\$750	\$750
	Groundbreaking/Grand Opening	\$880	\$8,779	\$0			\$0	\$0
	TOTAL	\$48,000	\$57,252	\$49,003	\$24,900	\$48,955	\$48,975	\$48,975

Village Boards, Committees and Commissions

- | | |
|--|--|
| <ul style="list-style-type: none"> Architectural Review Board Board of Appeals Board of Fire Appeals Board of Fire Commissioners Park & Recreation Board Pauline Haass Public Library Board Board of Review | <ul style="list-style-type: none"> Plan Commission Community Development Authority (See separate budget) Finance & Personnel Evaluation Committee 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 \$24,221 (10.18%). The majority of this is related to a change in the percentage of the assistant administrator salary and benefits allocated to this department. In addition, the phone budget was reduced to reflect a change in the cell phone carrier.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personnel Services	\$ 104,665	\$ 104,602	\$ 106,890	\$ 144,570
Contractual Services	\$ 115,993	\$ 122,165	\$ 90,920	\$ 106,800
Expenses	\$ 13,010	\$ 8,119	\$ 10,496	\$ 10,820
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 233,668	\$ 234,886	\$ 208,306	\$ 262,190
Department Resources				
General Fund	\$ 233,668	\$ 234,886	\$ 208,306	\$ 262,190
Other Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 233,668	\$ 234,886	\$ 208,306	\$ 262,190

DEPARTMENT HIGHLIGHTS FOR 2017

- * Added over \$23 million in new value to Downtown development with another \$30 million under construction or design
- * Landscaping at the Civic Campus completed and the space successfully used for community events such as National Night Out and Movie Night
- * Main Street construction was completed below budget and ahead of schedule
- * Good Hope Road was designed for construction in 2018
- * The first new subdivisions in a decade were brought on line for community and tax base growth
- * Implemented a radium plan to address a decade's old challenge
- * Implemented a phase in plan to deal with the shift in 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 2018

- * Good Hope Road construction
- * Implementation of Phase 1 of the Village Park Master Plan
- * 2040 Plan development and adoption
- * Attract retail to the Downtown area as well as host additional community events

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Long-term fiscal scorecard	30%	30%	30%	50%	60%	60%	60%
Net new construction (in millions)	\$9.02	\$8.59	\$22.70	\$17.55	\$18.60	\$37.78	\$26.38
Percentage employee turnover	14%	12%	14%	14%	11%	15%	10%

VILLAGE OF SUSSEX
2018 BUDGET

Executive Services Budget

ACCT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
51410-000-110	Salaries	\$71,953	\$69,488	\$77,451	\$31,750	\$71,727	\$93,573	\$93,573
	Administrator			\$35,493			\$36,973	\$36,973
	Asst Administrator			\$29,207			\$46,600	\$46,600
	HR-Organization Wide Merit Pay Adj			\$12,751			\$10,000	\$10,000
120	Wages - Administrative Assistants	\$9,353	\$10,957	\$13,517	\$5,381	\$11,147	\$13,209	\$13,772
130	Pension 13.4%	\$5,599	\$5,031	\$6,186	\$2,270	\$5,635	\$7,154	\$7,192
135	Employee Insurance	\$6,150	\$6,327	\$11,796	\$1,154	\$5,041	\$16,821	\$16,821
150	Payroll Taxes	\$6,370	\$5,913	\$6,959	\$2,842	\$6,340	\$8,169	\$8,212
220	Telephone	\$2,211	\$2,289	\$1,000	\$501	\$920	\$800	\$800
310	Office Supplies	\$402	\$897	\$400	\$388	\$900	\$400	\$400
	Postage meter costs	\$186	\$430	\$200			\$200	\$200
	General	\$216	\$467	\$200			\$200	\$200
390	Expenses	\$10,066	\$4,619	\$6,260	\$2,321	\$6,260	\$6,270	\$6,270
	Seminars and training	\$8,460	\$2,363	\$4,350			\$4,350	\$4,350
	Associations/Prof Org	\$899	\$1,267	\$1,310			\$1,320	\$1,320
	Mileage & miscellaneous	\$707	\$989	\$600			\$600	\$600
510	Insurance	\$2,542	\$2,603	\$3,400	\$2,465	\$3,336	\$4,150	\$4,150
	SUB-TOTAL	\$114,646	\$108,124	\$126,969	\$49,072	\$111,306	\$150,546	\$151,190
51410-000-180	Human Resources Exp.	\$5,240	\$6,886	\$5,000	\$5,926	\$7,000	\$5,000	\$5,000
	Awards/Sunshine Fund	\$886	\$971	\$650			\$650	\$650
	Recruitment	\$3,536	\$5,133	\$3,750			\$3,750	\$3,750
	Miscellaneous	\$818	\$782	\$600			\$600	\$600
	SUB-TOTAL	\$5,240	\$6,886	\$5,000	\$5,926	\$7,000	\$5,000	\$5,000
51300-000-210	Legal - Traffic	\$35,466	\$47,839	\$36,750	\$11,471	\$25,000	\$39,000	\$39,000
51300-000-211	Legal - Opinions	\$78,316	\$72,037	\$69,250	\$30,642	\$65,000	\$67,000	\$67,000
	SUB-TOTAL	\$113,782	\$119,876	\$106,000	\$42,113	\$90,000	\$106,000	\$106,000
	TOTAL	\$233,668	\$234,886	\$237,969	\$97,111	\$208,306	\$261,546	\$262,190



ADMINISTRATIVES SERVICES

Explanation of Account: The Administrative Services budget includes the salaries and operating costs of the Administrative Services Director, the Deputy Clerk, and three 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 \$8,559 (6.76%). Approximately \$7,000 is related to wages and benefits based on the last phase in of front desk coverage. Total expenses for elections increase \$2,490 with the majority of this for maintenance costs for the election equipment. Property tax expenses decrease as we eliminate the mailing of tax receipts.

ADMINISTRATIVES SERVICES DEPARTMENT BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personnel Services	\$ 117,009	\$ 111,137	\$ 92,391	\$ 105,387
Contractual Services	\$ 5,885	\$ 6,239	\$ 5,600	\$ 2,750
Expenses	\$ 38,692	\$ 33,398	\$ 29,144	\$ 27,040
Capital Outlay	\$ 127	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 161,713	\$ 150,774	\$ 127,135	\$ 135,177
Department Resources				
General Fund - Taxes	\$ 125,006	\$ 107,634	\$ 86,107	\$ 92,157
General Fund - Other Sources	\$ 36,707	\$ 43,140	\$ 41,028	\$ 43,020
Total	\$ 161,713	\$ 150,774	\$ 127,135	\$ 135,177

DEPARTMENT HIGHLIGHTS FOR 2017

- * Completed transition to the Civic Center including merging Administrative Services and Recreation Department into one office
- * Improved the look and navigability of the current website
- * Completed cross-training of staff in the new building
- * Digitized new applications on the website to improve customer service
- * Continued record retention project
- * Updated and digitized cemetery records

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 2018

- * Plan and oversee efficient and effective elections
- * Continue to examine current operations and identify efficiencies in administering services
- * Continue record retention project, including digitization of documents

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
# of Point of Sale transactions per FTE	3,610	3,880	4,105	4,798	4,781	3,831	4,500
# of election votes handled per FTE	953	4,718	726	1,658	451	3,906	498
# of compost passes sold	409	426	461	489	509	434	453

VILLAGE OF SUSSEX
2018 BUDGET

Administrative Services Budget

ACCT	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
51420-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$36,214	\$56,075	\$47,674	\$27,581	\$48,165	\$50,774	\$50,774
	Administrative Services Director			\$23,467			\$24,424	\$24,424
	Deputy Clerk			\$24,207			\$26,350	\$26,350
120	Wages - Administrative Assistants	\$53,306	\$18,384	\$19,274	\$11,638	\$22,883	\$22,178	\$22,178
130	Pension 13.4%	\$6,329	\$4,496	\$4,552	\$2,652	\$4,831	\$4,888	\$4,888
135	Employee Insurance	\$7,448	\$6,609	\$6,458	\$3,477	\$6,109	\$6,723	\$6,723
150	Payroll Taxes	\$7,000	\$5,467	\$5,122	\$3,008	\$5,435	\$5,581	\$5,581
155	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	Telephone	\$4,242	\$3,564	\$800	\$391	\$800	\$650	\$650
240	Equipment Maintenance	\$1,643	\$2,675	\$2,100	\$2,383	\$4,800	\$2,100	\$2,100
	Gen'l office equip & postage meter	\$1,643	\$2,675	\$2,100			\$2,100	\$2,100
310	Office Supplies	\$3,716	\$6,050	\$3,700	\$766	\$3,000	\$3,700	\$3,700
	Postage	\$1,665	\$2,177	\$1,200			\$1,200	\$1,200
	General	\$2,051	\$3,873	\$2,500			\$2,500	\$2,500
390	Expenses	\$1,969	\$2,890	\$3,760	\$866	\$3,760	\$3,715	\$3,715
	Seminars	\$1,220	\$2,381	\$2,910			\$2,910	\$2,910
	Associations/Prof Organizations	\$350	\$130	\$250			\$205	\$205
	Miscellaneous	\$399	\$379	\$600			\$600	\$600
510	Insurance	\$2,336	\$2,443	\$2,250	\$1,718	\$2,363	\$2,550	\$2,550
	SUB-TOTAL	\$124,203	\$108,653	\$95,690	\$54,480	\$102,146	\$102,859	\$102,859

51440-000-110	Election Salaries	\$6,656	\$19,762	\$14,490	\$3,517	\$4,900	\$15,000	\$15,000
	Elections			\$13,613			\$14,000	\$14,000
	Training			\$877			\$1,000	\$1,000
51440-000-130	Election Pension	\$27	\$160	\$33	\$32	\$32	\$113	\$113
51440-000-150	Election Payroll Taxes	\$29	\$184	\$30	\$36	\$36	\$130	\$130
51440-000-390	Election Expenses	\$1,969	\$6,180	\$3,500	\$3,362	\$3,500	\$5,300	\$5,300
	SUB-TOTAL	\$8,681	\$26,286	\$18,053	\$6,947	\$8,468	\$20,543	\$20,543

51490-000-326	Printing & Publishing	\$4,863	\$3,378	\$2,000	\$2,452	\$3,000	\$1,500	\$1,500
51490-000-327	Real Estate Expense	\$11,515	\$10,070	\$9,995	\$3,607	\$9,995	\$10,395	\$9,395
	Waukesha County Treasurer	\$5,902	\$5,929	\$5,800			\$5,900	\$5,900
	Printing	\$2,543	\$908	\$1,295			\$1,295	\$1,295
	Postage	\$2,630	\$2,789	\$2,400			\$2,700	\$1,700
	BDS Software-Point of Sale/Taxes	\$440	\$444	\$500			\$500	\$500
51490-000-390	Expenses	\$1,069	\$798	\$880	\$394	\$880	\$880	\$880
	Sales Tax	\$769	\$708	\$700			\$700	\$700
	Miscellaneous	\$300	\$90	\$180			\$180	\$180
51490-000-397	Licensing Costs	\$132	\$146	\$0	\$0	\$0	\$0	\$0
	SUB-TOTAL	\$17,579	\$14,392	\$12,875	\$6,453	\$13,875	\$12,775	\$11,775

51910-000-000	Uncollectible Taxes	\$11,123	\$1,443	\$0	\$0	\$2,646	\$0	\$0
	SUB-TOTAL	\$11,123	\$1,443	\$0	\$0	\$2,646	\$0	\$0

	TOTAL	\$161,586	\$150,774	\$126,618	\$67,880	\$127,135	\$136,177	\$135,177
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COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES

Explanation of Account: This department was established in 2013 as more emphasis is 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 \$2,930 (3.74%). Wages and benefits increase \$3,181 as the Communications Coordinator is fully phased in at full-time. Various other small changes were made to offset a portion of the increase.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Personnel Services	\$ 26,867	\$ 32,046	\$ 30,027	\$ 34,882
Contractual Services	\$ 16,223	\$ 20,940	\$ 17,584	\$ 16,500
Expenses	\$ 21,188	\$ 21,314	\$ 30,195	\$ 29,820
Capital Outlay	\$ 13,056	\$ 36,836	\$ 36,533	\$ 29,177
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 77,334	\$ 111,136	\$ 114,339	\$ 110,379

Department Resources				
General Fund	\$ 77,334	\$ 111,136	\$ 114,339	\$ 110,379
Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 77,334	\$ 111,136	\$ 114,339	\$ 110,379

DEPARTMENT HIGHLIGHTS FOR 2017

- * Installation of new server at Public Safety Building
- * Installation of fiber optic cable to Public Safety Building and Civic Campus
- * Installation of modern Audio Visual system at the Civic Center

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 2018

- * 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
- * Master the Civic Center's AV and signage systems to improve the cable TV channel and interior signage experience
- * Manage the Village's online presence and continue to engage community members through social media outlets

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Number of computers deployed		10	23	13	10	12	22
Number of Help Desk calls		196	217	200	200	180	250
Hours of outside consultant time		152.75	343.75	273.25	231.5	238.25	300



VILLAGE OF SUSSEX
2018 BUDGET

Information Technology Services Budget								
ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
51430-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Communications Coordinator	\$18,336	\$21,976	\$21,295	\$10,671	\$20,828	\$23,532	\$23,532
130	Pension 13.40%	\$1,278	\$1,440	\$1,448	\$781	\$1,416	\$1,577	\$1,577
135	Employee Insurance	\$5,945	\$7,102	\$7,329	\$3,463	\$6,190	\$7,973	\$7,973
150	Payroll Taxes	\$1,308	\$1,528	\$1,629	\$800	\$1,593	\$1,800	\$1,800
340	IT Services	\$16,223	\$20,940	\$14,900	\$8,059	\$17,584	\$16,500	\$16,500
	Maintenance Contract	\$16,223	\$20,940	\$14,900			\$16,500	\$16,500
390	Expenses:	\$293	\$25	\$375	\$0	\$100	\$375	\$375
	Professional Development	\$268	\$0	\$100			\$100	\$100
	Miscellaneous	\$25	\$25	\$275			\$275	\$275
397	Licensing:	\$12,467	\$13,635	\$22,445	\$14,473	\$22,445	\$22,445	\$22,445
	Antivirus Software	\$995	\$1,308	\$1,080			\$1,101	\$1,101
	Firewall Renewal	\$0	\$405	\$1,188			\$2,060	\$2,060
	GIS Web Hosting Fees	\$3,754	\$5,056	\$6,400			\$6,400	\$6,400
	E-mail Archiver	\$1,454	\$1,537	\$1,604			\$1,635	\$1,635
	Spam Filter	\$722	\$801	\$1,342			\$1,368	\$1,368
	Backup System Support	\$0	\$826	\$432			\$440	\$440
	SSL Certificate Renewal	\$42	\$70	\$43			\$44	\$44
	Electronic Filing System	\$1,263	\$0	\$1,357			\$566	\$566
	Fire Dept	\$1,286	\$1,350	\$1,413			\$1,675	\$1,675
	Social Media Backup Fee	\$60	\$50	\$37			\$566	\$566
	Maintenance Contract for Plotter	\$645	\$0	\$440			\$330	\$330
	VMWare Updates	\$34	\$68	\$41			\$47	\$47
	Autocad Civil 3D	\$579	\$975	\$611			\$692	\$692
	Adobe Creative Cloud	\$0	\$1,002	\$740			\$692	\$692
	Vault	\$94	\$56	\$108			\$0	\$0
	Terminal Server Security	\$0	\$31	\$31			\$38	\$38
	Card Access System	\$0	\$0	\$64			\$65	\$65
	Seamless.gov	\$0	\$0	\$3,054			\$1,921	\$1,921
	Additional Services	\$1,539	\$100	\$2,460			\$2,805	\$2,805
510	Insurance	\$502	\$683	\$851	\$630	\$850	\$1,000	\$1,000
51490-000-347	Community Info/Cable	\$7,926	\$6,971	\$8,000	\$2,870	\$6,800	\$6,000	\$6,000
	Courier	\$4,497	\$3,554	\$4,000			\$4,000	\$4,000
	Cable TV	\$2,000	\$2,000	\$2,000			\$0	\$0
	Website Hosting & Maintenance	\$1,200	\$1,200	\$1,500			\$1,500	\$1,500
	Other Items	\$229	\$217	\$500			\$500	\$500
	TOTAL	\$64,278	\$74,300	\$78,272	\$41,747	\$77,806	\$81,202	\$81,202

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	\$ 500
Finance - Accounting Software Maintenance Agreements	\$ 800
Police Services - Citation Software Maintenance Agreement	\$ 1,576
Police Services - Department of Justice Monthly Access	\$ 600
Fire Department - Trunked Radio Costs	\$ 4,616
Development Services - Zoning and Land Use Maps	\$ 1,000
GIS Management	\$ 30,000
Recreation Administration - Registration Software Transaction Fees	\$ 6,000
Various Departments - Copier Lease and Maintenance	\$ 11,400
Water Utility - Share of General IT and Accounting Software Costs	\$ 7,330
Sewer Utility - Share of General IT and Accounting Software Costs	\$ 7,375
Stormwater Utility - Share of General IT and Accounting Software Costs	\$ 1,877
Total IT Costs Included in Other Sections of the Budget	\$ 73,074

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 increases by \$5,865 (2.97%) in 2018. Wages and benefits increase \$3,595 as additional hours are added for the administrative assistand. Payments to the state for manufacturing assesement increase \$1,120 and general insurance increases \$800.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personnel Services	\$ 88,297	\$ 92,851	\$ 93,118	\$ 96,964
Contractual Services	\$ 73,179	\$ 77,765	\$ 77,300	\$ 77,750
Expenses	\$ 26,046	\$ 24,969	\$ 26,574	\$ 28,770
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 187,522	\$ 195,585	\$ 196,992	\$ 203,484
Department Resources				
General Fund	\$ 187,522	\$ 195,585	\$ 196,992	\$ 203,484
Other Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ 187,522	\$ 195,585	\$ 196,992	\$ 203,484

DEPARTMENT HIGHLIGHTS FOR 2017

- * Increased the number and types of payments that can be made on-line
- * Implemented the first rate increase for the Stormwater Utility including changing all customers' ERUs
- * Worked with the Fire Department to streamline payroll processes and ambulance billing processes
- * 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 2018

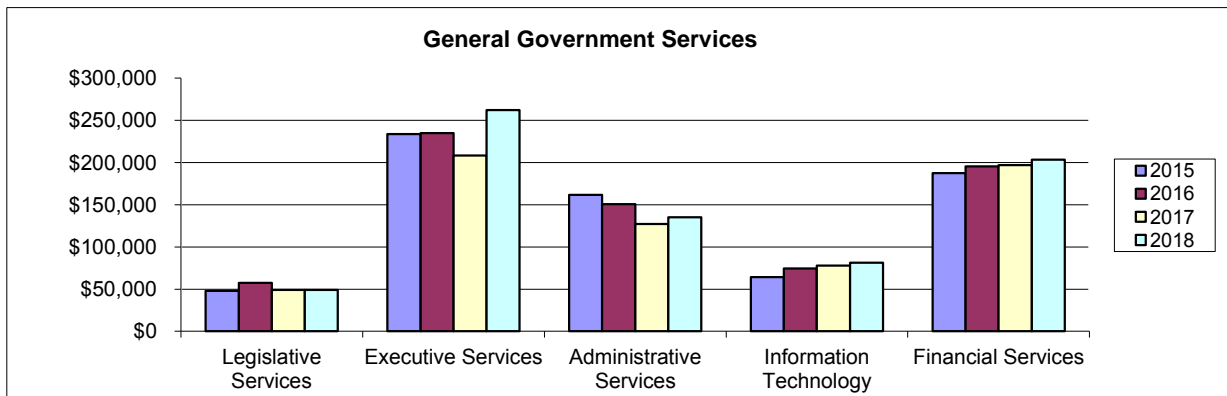
- * Increase the use of on-line payments for property tax collections
- * Complete the RFP process for a new audit contract
- * Implement the second phase of the Stormwater Utility rate increase
- * Prepare an application to increase water rates to submit to the Public Service Commission of Wisconsin for the Water Utility

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Total checks written	3,478	3,901	3,760	3,890	3,696	3,964	4,000
Customer calls answered	443	498	506	463	437	478	500
Number of utility customers (year end)	3,363	3,390	3,425	3,476	3,520	3,536	3,570

VILLAGE OF SUSSEX
2018 BUDGET

Financial Services Budget								
ACCT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
51510-000-								
110	Salaries - Finance Director	\$34,019	\$35,291	\$35,830	\$21,003	\$36,425	\$38,625	\$38,625
120	Wages	\$29,369	\$32,150	\$32,072	\$17,019	\$31,850	\$30,567	\$31,806
	Assistant to Finance Director			\$20,443			\$20,844	\$20,844
	Administrative Assistants			\$11,629			\$9,723	\$10,962
130	Pension 13.4%	\$4,397	\$4,294	\$4,617	\$2,636	\$4,643	\$4,636	\$4,719
135	Employee Insurance	\$15,631	\$16,195	\$15,655	\$8,951	\$14,977	\$16,426	\$16,426
150	Payroll Taxes	\$4,881	\$4,921	\$5,195	\$2,927	\$5,223	\$5,293	\$5,388
215	Accountant/Auditor	\$13,450	\$14,041	\$14,700	\$10,147	\$14,700	\$15,100	\$15,100
220	Telephone	\$1,306	\$1,021	\$0	\$0	\$0	\$0	\$0
290	Contractual Fees - Ambo Billing	\$13,923	\$14,703	\$14,000	\$6,931	\$14,000	\$14,000	\$14,000
310	Office Supplies	\$934	\$1,110	\$1,050	\$387	\$1,050	\$1,050	\$1,050
	Postage	\$424	\$438	\$450			\$440	\$440
	General	\$510	\$672	\$600			\$610	\$610
340	Data Processing	\$783	\$783	\$850	\$386	\$800	\$800	\$800
390	Expenses	\$3,591	\$1,085	\$2,350	\$888	\$2,000	\$2,350	\$2,350
	Seminars	\$3,086	\$467	\$1,600			\$1,600	\$1,600
	Associations/Prof Organizations	\$389	\$336	\$450			\$450	\$450
	Miscellaneous	\$116	\$282	\$300			\$300	\$300
510	Insurance	\$1,647	\$1,781	\$2,350	\$1,754	\$2,377	\$2,500	\$2,500
	SUB-TOTAL	\$123,931	\$127,375	\$128,669	\$73,029	\$128,045	\$131,347	\$132,764
51530-000-218	Assessment Contract Fees	\$44,500	\$48,000	\$48,600	\$28,370	\$48,600	\$48,650	\$48,650
51530-000-390	Expenses	\$8,023	\$8,918	\$8,500	\$8,421	\$8,421	\$8,450	\$9,570
	SUB-TOTAL	\$52,523	\$56,918	\$57,100	\$36,791	\$57,021	\$57,100	\$58,220
51938-000-510	Insurance	\$11,068	\$11,292	\$11,850	\$8,895	\$11,926	\$12,500	\$12,500
	SUB-TOTAL	\$11,068	\$11,292	\$11,850	\$8,895	\$11,926	\$12,500	\$12,500
	TOTAL	\$187,522	\$195,585	\$197,619	\$118,715	\$196,992	\$200,947	\$203,484

TOTAL GENERAL GOVERNMENT SERVICES								
	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET	
Legislative Services	\$48,000	\$57,252	\$49,003	\$24,900	\$48,955	\$48,975	\$48,975	
Executive Services	\$233,668	\$234,886	\$237,969	\$97,111	\$208,306	\$261,546	\$262,190	
Administrative Services	\$161,586	\$150,774	\$126,618	\$67,880	\$127,135	\$136,177	\$135,177	
Information Technology Services	\$64,278	\$74,300	\$78,272	\$41,747	\$77,806	\$81,202	\$81,202	
Financial Services	\$187,522	\$195,585	\$197,619	\$118,715	\$196,992	\$200,947	\$203,484	
TOTAL	\$695,054	\$712,797	\$689,481	\$350,353	\$659,194	\$728,847	\$731,028	



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 2018 debt levy budget increases \$159,302 (8.56%). 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. In addition, the transfer budget includes \$7,500 to fund the costs of a local cemetery that the Village took over in 2015.

TRANSFER BUDGET

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
	Debt Service - Tax Levy	\$1,608,628	\$1,731,393	\$1,861,577	\$1,639,906	\$1,861,577	\$2,020,879	\$2,020,879
	Debt Service - Replacement Funds	\$0	\$60,937	\$60,937	\$0	\$60,937	\$60,937	\$60,937
	Cemetery Fund	\$10,000	\$7,500	\$8,000	\$4,000	\$8,000	\$7,500	\$7,500
	Capital Projects Fund	\$515,984	\$1,168,947	\$536,000	\$8,886	\$536,000	\$0	\$0
	Reserve Funds	\$666,052	\$724,945	\$4,500	\$813	\$5,313	\$4,500	\$4,500
	TOTAL	\$3,343,729	\$3,693,722	\$2,471,014	\$1,653,605	\$2,471,827	\$2,093,816	\$2,093,816

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 and a paid-on-call Fire Department to maintain efficient service delivery in this area.

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 \$109,068 (6.82%). Contractual fees increase \$115,702 to add supervisory staff to the second shift. Wages and benefits decrease \$6,534 in anticipation of a retirement and related cost savings.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personnel Services	\$57,021	\$59,136	\$56,463	\$53,710
Contractual Services	\$1,427,355	\$1,468,409	\$1,473,181	\$1,636,325
Expenses	\$20,024	\$19,623	\$18,075	\$18,330
Capital Outlay	\$0	\$0	\$5,334	\$14,364
Transfers	\$0	\$0	\$0	\$0
Total	\$1,504,400	\$1,547,168	\$1,553,053	\$1,722,729
Department Resources				
General Fund - Property Taxes	\$1,310,142	\$1,327,692	\$1,417,419	\$1,525,629
General Fund - Fines & Forfeitures	\$194,033	\$219,476	\$130,000	\$196,800
General Fund - Alarm Fees	\$225	\$0	\$300	\$300
Total	\$1,504,400	\$1,547,168	\$1,547,719	\$1,722,729

VILLAGE OF SUSSEX
2018 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2017

- * Activated Emergency Operations Center (EOC) for a mass weather related table top exercise
- * Presented numerous Active Assailant Classes to business and church owners in the community
- * Created a bicycle patrol unit
- * Introduced Rescue Task Force training (classroom) to the Fire Department

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 2018

- * Build upon initial EOC activation and continue to train staff in areas of emergency preparedness
- * Continue Rescue Task Force Training of the Fire Department with the hands on portion
- * Continue to partner with other disciplines within the County to creatively and progressively address the nationwide drug issue
- * Complete staffing study to determine future staffing needs in order to maintain consistent public safety and service
- * Partner with the Recreation Department to develop programs that incorporate Law Enforcement utilizing the Community budget line item

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Traffic Enforcement Citations	1,940	2,429	2,382	1,956	2,024	2,179	2,000
Non Citation Contacts (citizen assist calls)	3,706	4,445	4,368	4,780	5,190	5,257	5,300
Parking Citations	655	966	354	683	1,084	845	800

Police Services Budget

ACCT	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
52100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Administrative Assistants	\$38,695	\$42,879	\$43,501	\$22,568	\$41,783	\$39,125	\$39,125
125	Wages - Janitorial	\$3,587	\$3,471	\$4,680	\$2,088	\$3,585	\$3,615	\$3,615
130	Pension 13.40%	\$2,709	\$2,822	\$2,958	\$1,666	\$2,841	\$2,621	\$2,621
135	Employee Insurance	\$8,890	\$6,575	\$5,419	\$2,711	\$4,783	\$5,079	\$5,079
150	Payroll Taxes	\$3,140	\$3,389	\$3,686	\$1,970	\$3,471	\$3,270	\$3,270
220	Utilities -- telephone	\$3,458	\$3,632	\$3,480	\$1,972	\$3,600	\$3,480	\$3,480
222	Utilities -- heat	\$2,582	\$2,185	\$3,000	\$1,494	\$3,000	\$2,500	\$2,500
224	Utilities -- electric	\$12,070	\$12,093	\$12,600	\$5,438	\$12,000	\$12,600	\$12,600
226	Utilities -- water & sewer	\$5,400	\$6,009	\$6,000	\$3,099	\$6,304	\$6,800	\$6,800
242	Building Maintenance	\$3,841	\$4,782	\$5,000	\$1,398	\$4,500	\$5,000	\$5,000
	Floor mat service	\$540	\$701	\$540			\$540	\$540
	Cleaning supplies	\$642	\$1,231	\$1,900			\$1,900	\$1,900
	HVAC maintenance	\$937	\$1,578	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$1,722	\$1,272	\$1,560			\$1,560	\$1,560
290	Contractual Fees	\$1,400,004	\$1,439,708	\$1,490,243	\$948,501	\$1,443,777	\$1,605,945	\$1,605,945
	Wauk Cty - Police contract	\$1,361,735	\$1,392,219	\$1,450,743		\$1,400,977	\$1,566,445	\$1,566,445
	Wauk Cty - Transcription	\$21,495	\$24,489	\$22,000		\$24,800	\$22,000	\$22,000
	Wauk Cty - Overtime	\$12,549	\$19,197	\$15,000		\$15,000	\$15,000	\$15,000
	Wauk Cty - Prisoner housing	\$4,225	\$3,803	\$2,500		\$3,000	\$2,500	\$2,500
345	Supplies	(\$48)	\$0	\$0	\$57	\$100	\$0	\$0
	Uniforms (maintenance techs)	(\$48)	\$0	\$0			\$0	\$0
	Other	\$0	\$0	\$0			\$0	\$0
390	Expenses	\$11,960	\$11,377	\$9,830	\$2,926	\$9,830	\$9,830	\$9,830
	Supplies & miscellaneous	\$2,960	\$3,040	\$2,700			\$2,654	\$2,654
	WI Dept of Justice - monthly access	\$600	\$600	\$600			\$600	\$600
	Citations/Court Software	\$1,442	\$1,485	\$1,530			\$1,576	\$1,576
	Community Policing Efforts	\$6,958	\$6,252	\$5,000			\$5,000	\$5,000
510	Insurance	\$8,112	\$8,246	\$8,900	\$6,551	\$8,145	\$8,500	\$8,500
	TOTAL	\$1,504,400	\$1,547,168	\$1,599,297	\$1,002,439	\$1,547,719	\$1,708,365	\$1,708,365

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 increases \$119,075 (8.61%). Wages and benefits account for the entire increase as the second phase of funding for round the clock paramedic staffing at the station is implemented. Various other changes were made to individual line items but the net effect on the budget was zero.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personnel Services	\$485,195	\$490,703	\$700,678	\$858,626
Contractual Services	\$71,421	\$81,567	\$70,561	\$76,500
Expenses	\$50,473	\$64,557	\$75,676	\$65,550
Capital Outlay	\$267,752	\$23,753	\$25,327	\$70,215
Transfers	\$501,912	\$501,912	\$501,912	\$501,912
Total	\$1,376,753	\$1,162,492	\$1,374,154	\$1,572,803

	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Resources				
General Fund - Property Taxes	\$1,111,095	\$899,210	\$1,104,902	\$1,296,878
General Fund - Ambulance Fees	\$196,007	\$194,506	\$200,000	\$210,000
General Fund - Fire Insurance Dues	\$44,602	\$48,296	\$52,925	\$52,925
General Fund - Fire Inspection Fees	\$10,937	\$11,887	\$11,500	\$11,500
General Fund - Fire Charges for Services	\$2,482	\$1,700	\$1,500	\$1,500
General Fund - Fire Donations	\$11,630	\$6,893	\$3,327	\$0
Total	\$1,376,753	\$1,162,492	\$1,374,154	\$1,572,803

DEPARTMENT HIGHLIGHTS FOR 2017

- * Participate in numerous public service events including the Farmers' Market, food drives, National Night Out & smoke detector installation
- * Continue with fire prevention and community risk reduction strategies
- * EMS service enhancement with 2 personnel on premise 24/7 for med unit staffing along with a full-time Fire Chief
- * Transition to use of online staff scheduling 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 as provided for under Chapter Five of the Village Code
- * Use modern techniques to provide fire suppression, emergency medical services, hazardous materials incident response, and other types of emergency services

MAJOR OBJECTIVES FOR 2018

- * Development of Fire Department Command Staff
- * Continue recruitment and retention of paid on call and part-time staff members
- * Continue professional development to ensure compliance with state and federal requirements
- * Expand residential home safety inspections and smoke detector replacement program

PERFORMANCE INDICATORS (see note)	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Average response times							
Fire	7:55	7:09	7:01	7:28	7:11	8:08	8:00
EMS	6:55	5:59	6:47	7:35	6:29	7:43	6:30
# of buildings inspected annually	1,090	1,001	1,168	1,168	1,168	1,038	1,111
Average EMS calls per month	37	41	45	47	62	66	71

VILLAGE OF SUSSEX
2018 BUDGET

Fire Services Budget

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
52200-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Wages							
110	Chief	\$28,064	\$28,906	\$84,000	\$43,952	\$83,087	\$95,875	\$95,875
120	Full-Time/Daytime Coverage	\$120,186	\$127,059	\$253,959	\$93,457	\$225,918	\$324,966	\$324,966
121	Part-Time - paid on call	\$109,618	\$118,365	\$114,000	\$50,814	\$98,477	\$114,000	\$114,000
122	Training & School Wages	\$48,731	\$27,928	\$49,500	\$20,042	\$47,500	\$47,500	\$47,500
123	Inspector Wages	\$72,032	\$74,978	\$74,520	\$42,889	\$76,056	\$78,937	\$78,937
124	Vehicle Maint & Other PW Wages	\$5,428	\$5,319	\$8,673	\$2,311	\$6,729	\$9,292	\$9,641
126	Janitorial Wages	\$186	\$385	\$0	\$104	\$200	\$0	\$0
128	Clerical Wages	\$19,239	\$23,022	\$23,519	\$12,310	\$23,064	\$22,335	\$22,335
130	Pension 17.63%	\$23,238	\$24,044	\$41,580	\$21,525	\$49,104	\$62,975	\$62,998
131	Length of Service	\$6,000	\$6,000	\$3,000	\$0	\$3,000	\$0	\$0
135	Employee Insurance	\$21,250	\$24,410	\$46,161	\$24,772	\$44,624	\$49,340	\$49,340
150	Payroll Taxes	\$31,223	\$30,287	\$38,639	\$21,852	\$42,919	\$53,007	\$53,034
155	Unemployment Comp	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0
220	Utilities -- telephone	\$3,914	\$4,166	\$4,200	\$2,622	\$4,261	\$3,900	\$3,900
222	Utilities -- heat	\$2,582	\$2,185	\$3,800	\$1,494	\$3,000	\$2,500	\$2,500
224	Utilities -- electric	\$10,990	\$11,682	\$9,500	\$5,012	\$10,000	\$9,500	\$9,500
226	Utilities -- village	\$5,400	\$6,009	\$6,500	\$3,099	\$6,304	\$6,800	\$6,800
239	Gasoline - regular & diesel	\$6,864	\$5,309	\$9,000	\$3,787	\$7,500	\$7,000	\$7,000
240	Equipment Maintenance	\$2,825	\$7,216	\$8,200	\$6,365	\$8,200	\$8,000	\$8,000
242	Building Maintenance	\$6,107	\$13,579	\$8,000	\$2,902	\$8,000	\$8,000	\$8,000
	HVAC contractor	\$1,154	\$7,328	\$3,000			\$3,000	\$3,000
	Other supplies and maintenance	\$4,953	\$6,251	\$5,000			\$5,000	\$5,000
244	Vehicle Maintenance	\$22,882	\$14,237	\$11,000	\$3,598	\$11,000	\$14,000	\$14,000
246	Radio Maintenance	\$1,037	\$8,270	\$3,000	\$1,826	\$3,000	\$4,000	\$4,000
250	Equip. Cert./Testing	\$4,606	\$4,618	\$5,000	\$1,846	\$5,000	\$5,000	\$5,000
260	Haz. Mat. Cont./Fees	\$4,050	\$4,296	\$4,300	\$4,296	\$4,296	\$4,300	\$4,300
294	Medical Exams	\$164	\$0	\$2,500	\$0	\$0	\$3,500	\$3,500
324	Schooling & Dues	\$7,940	\$6,619	\$11,000	\$3,361	\$7,000	\$8,000	\$8,000
342	Medical Supplies	\$11,993	\$19,879	\$18,000	\$8,539	\$18,000	\$18,000	\$18,000
344	Protective Clothing	\$1,634	\$3,939	\$3,300	\$5,266	\$7,000	\$4,300	\$4,300
345	Supplies	\$2,864	\$3,753	\$4,000	\$3,192	\$5,500	\$4,000	\$4,000
346	Equipment Rental	\$0	\$0	\$250	\$0	\$0	\$250	\$250
350	Good & Welfare	\$411	\$871	\$1,000	\$613	\$1,000	\$1,000	\$1,000
390	Expenses	\$4,049	\$7,321	\$6,000	\$10,973	\$14,000	\$6,000	\$6,000
	Dues/memberships	\$621	\$595	\$600			\$600	\$600
	Seminars and training	\$0	\$1,142	\$1,100			\$1,100	\$1,100
	Mileage	\$1,733	\$2,210	\$2,400			\$2,400	\$2,400
	Consolidation study	\$0	\$2,000	\$0			\$0	\$0
	Miscellaneous	\$1,695	\$1,374	\$1,900			\$1,900	\$1,900
392	Fire Prevention	\$2,445	\$2,106	\$2,500	\$1,054	\$2,500	\$2,500	\$2,500
510	Insurance	\$19,137	\$20,069	\$21,000	\$15,869	\$20,676	\$21,500	\$21,500
590	Hydrant Use	\$501,912	\$501,912	\$501,912	\$292,782	\$501,912	\$501,912	\$501,912
	TOTAL	\$1,109,001	\$1,138,739	\$1,383,513	\$712,524	\$1,348,827	\$1,502,189	\$1,502,588

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				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personnel Services	\$ 61,456	\$ 83,795	\$ 93,143	\$ 135,410
Contractual Services	\$ 85,813	\$ 82,330	\$ 89,580	\$ 94,546
Expenses	\$ 5,798	\$ 7,765	\$ 9,856	\$ 10,606
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 153,067	\$ 173,890	\$ 192,579	\$ 240,562

Department Resources				
General Fund - Property Taxes	\$ -	\$ -	\$ 3,896	\$ 51,562
General Fund - Permit Revenues	\$ 335,675	\$ 298,900	\$ 188,683	\$ 189,000
Total	\$ 335,675	\$ 298,900	\$ 192,579	\$ 240,562

DEPARTMENT HIGHLIGHTS FOR 2017

- * On track for 20 new home starts for the year
- * Completed 7 new buildings in Mammoth Springs South
- * Moved to the Civic Center and organized the department
- * 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 2018

- * Provide more online payment options for contractors
- * Provide needed services as two new subdivisions become available for single family homes
- * Continue to provide excellent customer service

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
# of permits handled per FTE	482	531	839	880	739	772	655
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cost per permit issued	\$ 216.98	\$ 137.21	\$ 135.07	\$ 100.99	\$ 118.60	\$ 110.26	\$ 129.90



BUILDING INSPECTION DIVISION

Budget Impact: This budget decreases \$822 (-0.61%). Wages and benefits decreased \$4,249 as the allocation of the support staff was decreased for 2018. Contractual fees were increased \$3,427 for a planned increase in the contract costs paid to the Village of Richfield.

Building Inspection Division Budget

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
52400-000-								
110	Salaries - Asst to Development Director	\$9,169	\$9,467	\$9,798	\$5,631	\$9,760	\$11,170	\$11,170
120	Wages - Administrative Assistants	\$16,333	\$23,215	\$24,483	\$10,042	\$20,609	\$20,823	\$20,823
130	Pension 13.40%	\$1,794	\$2,105	\$2,331	\$1,105	\$2,065	\$2,144	\$2,144
135	Employee Insurance	\$30	\$83	\$8,723	\$26	\$3,581	\$7,124	\$7,124
150	Payroll Taxes	\$2,018	\$2,471	\$2,622	\$1,235	\$2,323	\$2,447	\$2,447
220	Utilities -- Telephone	\$1,730	\$1,365	\$0	\$0	\$0	\$0	\$0
290	Contractual Fees	\$78,369	\$78,369	\$80,269	\$47,116	\$78,769	\$82,005	\$83,696
	Measures and Weights	\$2,400	\$2,400	\$2,400		\$2,800	\$2,800	\$2,800
	Contracted inspectors	\$75,969	\$75,969	\$77,869		\$75,969	\$79,205	\$80,896
390	Expenses	\$3,719	\$5,129	\$4,906	\$2,126	\$4,906	\$4,906	\$4,906
	State Permits	\$496	\$994	\$1,506			\$1,506	\$1,506
	Printing	\$654	\$616	\$600			\$600	\$600
	Professional growth	\$70	\$199	\$200			\$200	\$200
	General supplies, postage & mileage	\$1,710	\$2,540	\$2,000			\$2,000	\$2,000
	Allocation of general maintenance	\$469	\$780	\$600			\$600	\$600
	Permitting software	\$320	\$0	\$0			\$0	\$0
510	Insurance	\$814	\$1,172	\$1,400	\$1,033	\$1,394	\$1,400	\$1,400
	TOTAL	\$113,976	\$123,376	\$134,532	\$68,314	\$123,407	\$132,019	\$133,710

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

Budget Impact: This budget increases \$38,915 (57.28%). Wages and benefits increase \$31,245 to reflect additional time spent by the Village Administrator and Village Engineer on development. Contractual expenses increase \$6,900 for membership fees in an economic development cooperative that the Village joined in 2017.

Planning, Development and Zoning Enforcement Budget

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
56700-000								
110	Salaries	\$27,605	\$34,149	\$40,000	\$23,059	\$39,978	\$65,604	\$65,604
	Village Administrator			\$11,831			\$24,249	\$24,249
	Asst to the Development Director			\$28,169			\$31,317	\$31,317
	Village Engineer/PW Director			\$0			\$10,038	\$10,038
120	Wages - Administrative Assistants	\$2,218	\$6,623	\$6,995	\$2,869	\$6,062	\$5,557	\$5,557
130	Pension 13.40%	\$2,107	\$2,590	\$3,196	\$1,769	\$3,131	\$4,768	\$4,768
135	Employee Insurance	\$30	\$77	\$6,671	\$25	\$2,112	\$10,329	\$10,329
150	Payroll Taxes	\$2,370	\$3,015	\$3,595	\$1,989	\$3,522	\$5,444	\$5,444
216	Engineering	\$3,029	\$601	\$1,500	\$0	\$1,500	\$1,500	\$1,500
290	Contractual Expenses	\$2,685	\$1,995	\$2,450	\$8,111	\$9,311	\$9,350	\$9,350
	Weed Enforcement	\$1,980	\$1,995	\$1,450			\$1,450	\$1,450
	Economic Development Cooperative	\$0	\$0	\$0			\$6,900	\$6,900
	Zoning & Land Use Maps	\$705	\$0	\$1,000			\$1,000	\$1,000
390	Expenses:	\$525	\$228	\$2,000	\$359	\$2,000	\$2,000	\$2,000
	Training	\$20	\$40	\$1,050			\$1,050	\$1,050
	Miscellaneous/Mileage	\$180	\$25	\$350			\$350	\$350
	Memberships	\$325	\$163	\$600			\$600	\$600
510	Insurance	\$740	\$1,236	\$1,530	\$1,146	\$1,556	\$2,300	\$2,300
	TOTAL	\$41,309	\$50,514	\$67,937	\$39,327	\$69,172	\$106,852	\$106,852

EMERGENCY GOVERNMENT SERVICES

Explanation of Account: This account handles emergency government services.

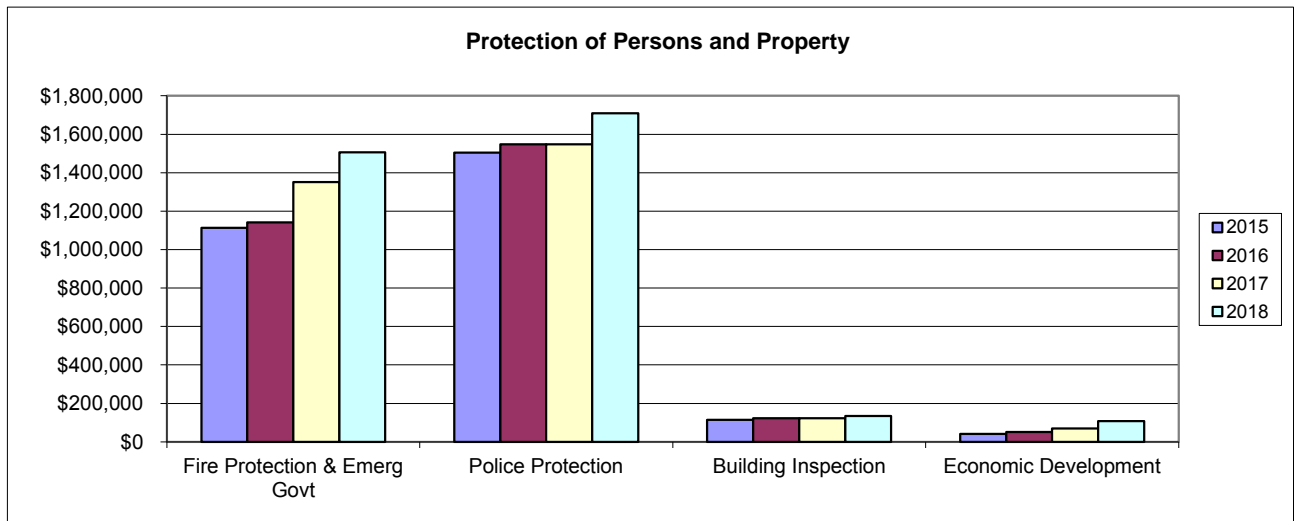
Budget Impact: The budget remains the same for 2018. The plan is to keep a stable amount in the budget each year.

Emergency Government Budget

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
52900-000-001	Expenses	\$1,073	\$1,598	\$1,425	\$442	\$1,400	\$1,425	\$1,425
	Utilities--Electrical	\$1,029	\$1,348	\$1,025	\$442	\$1,000	\$1,025	\$1,025
	Conference registration & expenses	\$0	\$250	\$300	\$0	\$300	\$300	\$300
	Other expenses	\$44		\$100	\$0	\$100	\$100	\$100
240	Equipment Maintenance	\$3,538	\$1,375	\$2,000	\$1,447	\$1,447	\$2,000	\$2,000
	TOTAL	\$4,611	\$2,973	\$3,425	\$1,889	\$2,847	\$3,425	\$3,425

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Police Protection	\$1,504,400	\$1,547,168	\$1,599,297	\$1,002,439	\$1,547,719	\$1,708,365	\$1,708,365
Fire Protection	\$1,109,001	\$1,138,739	\$1,383,513	\$712,524	\$1,348,827	\$1,502,189	\$1,502,588
Building Inspection	\$113,976	\$123,376	\$134,532	\$68,314	\$123,407	\$132,019	\$133,710
Economic Development & Zoning	\$41,309	\$50,514	\$67,937	\$39,327	\$69,172	\$106,852	\$106,852
Emergency Government	\$4,611	\$2,973	\$3,425	\$1,889	\$2,847	\$3,425	\$3,425
TOTAL	\$2,773,297	\$2,862,770	\$3,188,704	\$1,824,493	\$3,091,972	\$3,452,850	\$3,454,940



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				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Service Expenditures				
Personnel Services	\$ 24,418	\$ 21,542	\$ 33,393	\$ 36,461
Contractual Services	\$ 511,385	\$ 388,442	\$ 388,966	\$ 435,671
Expenses	\$ 4,053	\$ 4,607	\$ 32,016	\$ 3,450
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 539,856	\$ 414,591	\$ 454,375	\$ 475,582

Service Resources				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
General Fund - Property Taxes & Other	\$ 69,688	\$ 60,187	\$ 84,642	\$ 48,183
General Fund - Grants	\$ 30,324	\$ 28,698	\$ 30,236	\$ 30,000
General Fund - Charges for Services	\$ 439,844	\$ 325,706	\$ 340,000	\$ 397,399
Total	\$ 539,856	\$ 414,591	\$ 454,878	\$ 475,582

SERVICE HIGHLIGHTS FOR 2017

* Opened yard waste drop off at Village Nursery and eliminated Village Garage yard waste site

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2018

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

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Recycling tonnage per population	0.0904	0.0926	0.1023	0.0831	0.0862	0.7780	0.0830
Garbage removal cost per resident	\$ 31.59	\$ 32.35	\$ 33.41	\$ 34.52	\$ 35.47	\$ 24.67	\$ 25.37

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 \$8,911 (3.28%) 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	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
53620-000-	DESCRIPTION							
290	Contractual Fees	\$381,054	\$264,009	\$271,440	\$157,548	\$271,136	\$280,351	\$280,351
	TOTAL	\$381,054	\$264,009	\$271,440	\$157,548	\$271,136	\$280,351	\$280,351

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 \$41,218 (27.82%). Contractual fees increase \$37,490 based on contracted costs for the hauling of recyclables as well as additional households. \$35,220 of the contractual fee increase is the cost of increasing pickup of recycling to a weekly schedule. Wages and benefits increase \$3,728 to reflect the actual costs of employees at the yard waste site.

Recycling Budget

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
53635-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$12,161	\$12,591	\$13,009	\$7,570	\$13,122	\$10,195	\$10,195
	Assistant Public Works Director			\$3,478			\$0	\$0
	Foremen			\$9,531			\$10,195	\$10,195
120	Wages	\$9,118	\$6,349	\$16,028	\$6,704	\$16,352	\$21,013	\$21,362
	Public Works Employees			\$8,673			\$9,292	\$9,641
	Part-time Yard Waste Site Employees			\$7,355			\$11,721	\$11,721
130	Pension 13.40%	\$1,492	\$1,216	\$1,474	\$760	\$1,664	\$1,306	\$1,329
135	Employee Insurance	\$0	\$0	\$0	\$23	\$23	\$1,161	\$1,161
150	Payroll Taxes	\$1,647	\$1,386	\$2,222	\$1,093	\$2,255	\$2,387	\$2,414
290	Contractual Fees	\$126,701	\$120,803	\$114,200	\$60,526	\$114,200	\$116,470	\$151,690
	Contract recycling hauler	\$118,188	\$93,180	\$95,700			\$98,970	\$134,190
	Dumpster cost	\$5,801	\$22,700	\$7,000			\$6,000	\$6,000
	Other contractual costs	\$1,214	\$1,089	\$11,500			\$11,500	\$11,500
	Town of Lisbon compost workers	\$1,498	\$3,834	\$0			\$0	\$0
298	Contractual Fees - Sanitation	\$0	\$0	\$0	\$160	\$480	\$0	\$0
	Port-A-Potties							
310	Office Supplies	\$247	\$330	\$250	\$128	\$256	\$250	\$250
326	Printing and Advertising	\$472	\$415	\$400	\$177	\$360	\$400	\$400
345	Operating Supplies	\$116	\$384	\$400	\$192	\$200	\$400	\$400
390	Expenses	\$1,030	\$1,283	\$200	\$28,305	\$29,000	\$200	\$200
	Compost Site Rental	\$1,000	\$1,283	\$0			\$0	\$0
	Other costs	\$30		\$200			\$200	\$200
	TOTAL	\$152,984	\$144,757	\$148,183	\$105,638	\$177,912	\$153,782	\$189,401



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.

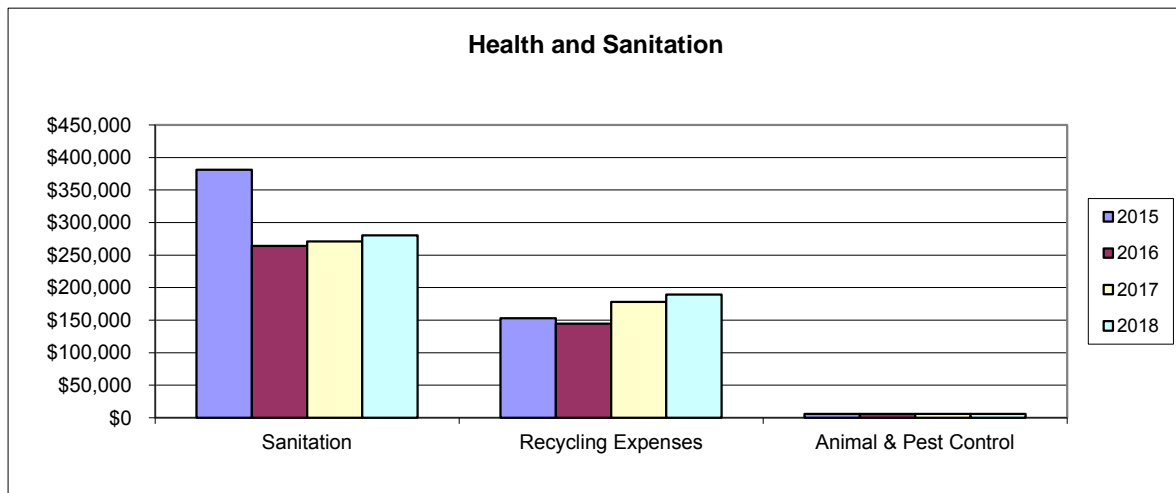
Budget Impact: The 2018 budget maintains the same level of service as 2017 for the HAWS contract. Licensing costs also remain the same.

Animal and Pest Control Budget

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
54100-000-								
290	Contractual Fees	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630
397	Licensing Costs	\$2,188	\$2,195	\$2,200	\$0	\$2,200	\$2,200	\$2,200
	TOTAL	\$5,818	\$5,825	\$5,830	\$3,630	\$5,830	\$5,830	\$5,830

TOTAL HEALTH AND SANITATION

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Sanitation	\$381,054	\$264,009	\$271,440	\$157,548	\$271,136	\$280,351	\$280,351
Recycling Expenses	\$152,984	\$144,757	\$148,183	\$105,638	\$177,912	\$153,782	\$189,401
Animal & Pest Control	\$5,818	\$5,825	\$5,830	\$3,630	\$5,830	\$5,830	\$5,830
TOTAL	\$539,856	\$414,591	\$425,453	\$266,816	\$454,878	\$439,963	\$475,582



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

Budget Impact: This budget increases \$53,598 (7.60%). Increases in wages and benefits are \$43,776 due to anticipated wage increases, a full year of additional staffing, a change in allocation of the Public Works Director's salary and beginning to fund a future employee. Contractual fees for crackfilling were increased by \$6,000. \$4,500 was added for street lighting as we continue to see new subdivisions due to growth in the village. There are other minor increases and decreases based on the history in the accounts.

STREET BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personal Services	\$ 215,035	\$ 243,738	\$ 271,158	\$ 344,865
Contractual Services	\$ 261,076	\$ 258,917	\$ 263,953	\$ 279,549
Expenses	\$ 103,380	\$ 185,351	\$ 132,759	\$ 134,750
Capital Outlay	\$ 246,811	\$ 27,086	\$ 135,034	\$ 482,000
Total	\$ 826,302	\$ 715,092	\$ 802,904	\$ 1,241,164
Department Resources				
General Fund	\$ 826,302	\$ 715,092	\$ 802,904	\$ 1,241,164
Other Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 826,302	\$ 715,092	\$ 802,904	\$ 1,241,164

SERVICE HIGHLIGHTS FOR 2017

- * Installed Madeline Park playground
- * Prepared & implemented a new yard waste drop off site at Nursery
- * Implemented the downtown corridor snow removal process
- * 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 2018

- * Continue to provide excellent snow removal services
- * Improve the downtown corridor snow removal process with completion of Main Street Phase 2
- * Storm pond maintenance of at least 2 village owned ponds

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2016 Estimate
Average grade of street (10=high, 1=low)	7.6	7.6	7.6	7.0	7.0	7.4	7.6
Average time for snow removal (hours)	6.0	8.0	8.0	7.5	7.0	7.0	6.5
Miles of sidewalk maintained	10.0	10.0	10.0	10.0	10.0	11.7	13.5

VILLAGE OF SUSSEX
2018 BUDGET

Streets Budget

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
53311-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$44,265	\$42,592	\$40,404	\$23,028	\$41,907	\$55,919	\$55,919
	Public Works Director			\$9,736			\$20,075	\$20,075
	Assistant Public Works Director			\$9,563			\$9,079	\$9,079
	Foremen			\$21,105			\$26,765	\$26,765
120	Wages	\$116,519	\$124,196	\$153,419	\$59,990	\$149,547	\$174,822	\$180,184
	Public Works Employees (WRS)			\$150,690			\$157,952	\$163,314
	Employees (no WRS)			\$2,729			\$16,870	\$16,870
126	Seasonal Employees	\$3,234	\$9,971	\$11,219	\$3,544	\$7,000	\$1,256	\$1,256
128	Wages - Clerical	\$0	\$6,614	\$6,995	\$2,869	\$5,882	\$6,531	\$6,531
130	Pension 13.40%	\$10,461	\$10,502	\$13,470	\$6,329	\$13,419	\$14,767	\$15,126
135	Employee Insurance	\$28,212	\$36,687	\$59,361	\$18,889	\$37,771	\$64,552	\$67,191
150	Payroll Taxes	\$12,344	\$13,176	\$16,221	\$7,857	\$15,632	\$18,247	\$18,658
220	Utilities -- telephone	\$1,535	\$1,550	\$1,600	\$776	\$1,500	\$1,575	\$1,575
222	Utilities -- heat	\$4,087	\$4,195	\$6,000	\$2,987	\$6,000	\$5,000	\$5,000
224	Utilities -- electric	\$8,755	\$4,184	\$8,000	\$2,849	\$6,132	\$6,500	\$6,500
226	Utilities -- village	\$2,641	\$1,318	\$1,377	\$620	\$1,321	\$1,474	\$1,474
230	Street Maint Materials	\$5,278	\$5,502	\$6,000	\$2,087	\$6,000	\$6,000	\$6,000
	Asphalt/Slurry/Gravel/Stone	\$1,449	\$3,921	\$4,000			\$4,000	\$4,000
	Topsoil/Seed	\$702	\$490	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$3,127	\$1,091	\$1,000			\$1,000	\$1,000
239	Gas - Regular & Diesel	\$15,307	\$14,174	\$25,100	\$5,622	\$15,000	\$20,000	\$20,000
240	Equipment Maint.	\$16,088	\$21,452	\$15,000	\$4,628	\$15,000	\$16,500	\$16,500
	Plow Blades/Bolts/Misc Parts	\$4,576	\$4,796	\$7,500			\$7,500	\$7,500
	Outside Service	\$10,938	\$11,713	\$2,500			\$4,000	\$4,000
	Flail Mower Knives	\$222	\$0	\$250			\$250	\$250
	Allocation of general maintenance	\$352	\$390	\$650			\$650	\$650
	Radio Maintenance	\$0	\$290	\$500			\$500	\$500
	Skid Loader Servicing	\$0	\$2,956	\$1,100			\$1,100	\$1,100
	Miscellaneous	\$0	\$1,307	\$2,500			\$2,500	\$2,500
242	Building Maintenance	\$8,209	\$9,436	\$6,000	\$4,236	\$8,500	\$7,500	\$7,500
	Heating Contractor - Maint & Repairs	\$2,075	\$2,589	\$1,850			\$1,850	\$1,850
	Lumber/Hardware/Paint/Other	\$1,440	\$1,871	\$650			\$650	\$650
	Fire Suppression & Alarm Maint.	\$946	\$1,063	\$500			\$500	\$500
	Other Repairs	\$3,748	\$3,913	\$3,000			\$4,500	\$4,500
244	Vehicle Maintenance	\$34,512	\$26,946	\$28,500	\$9,559	\$28,500	\$28,500	\$28,500
	Truck Tires	\$7,112	\$1,094	\$2,000			\$2,000	\$2,000
	Oil/Grease/Miscellaneous Parts	\$3,526	\$4,657	\$8,000			\$8,000	\$8,000
	Outside Services	\$23,874	\$21,195	\$18,500			\$18,500	\$18,500
290	Contractual Expenses	\$20,000	\$22,000	\$23,500	\$0	\$23,500	\$24,500	\$29,500
	Other Services	\$0	\$0	\$500			\$500	\$500
	Crack Filling	\$20,000	\$22,000	\$23,000			\$24,000	\$29,000
345	Supplies	\$7,450	\$9,104	\$6,000	\$3,323	\$6,600	\$7,000	\$7,000
	Bolts/Hardware/Lumber/Parts	\$2,907	\$4,034	\$2,250			\$2,750	\$2,750
	Uniforms	\$3,329	\$3,744	\$2,500			\$3,000	\$3,000
	Cleaning Supplies	\$0	\$0	\$250			\$250	\$250
	Office Supplies & Postage	\$1,214	\$1,326	\$1,000			\$1,000	\$1,000
346	Equipment Rental	\$585	\$578	\$1,000	\$717	\$1,000	\$1,000	\$1,000
	Welding Tanks	\$585	\$578	\$100			\$100	\$100
	Dozer/Grader	\$0	\$0	\$350			\$350	\$350
	Roller	\$0	\$0	\$350			\$350	\$350
	Other Rentals	\$0	\$0	\$200			\$200	\$200

VILLAGE OF SUSSEX
2018 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
348	Tools	\$2,262	\$1,012	\$1,000	\$61	\$1,000	\$1,000	\$1,000
	Replacement Tools	\$2,262	\$1,012	\$1,000			\$1,000	\$1,000
370	Street Signs	\$1,934	\$1,705	\$1,900	\$2,726	\$3,000	\$2,300	\$2,300
376	Salt & Sand	\$68,531	\$150,140	\$94,500	\$38,751	\$94,500	\$94,500	\$94,500
390	Expenses	\$6,458	\$5,336	\$6,950	\$3,700	\$6,950	\$6,950	\$6,950
	Mileage	\$3	\$0	\$1,000			\$1,000	\$1,000
	CDL Drug Test & Hearing Test	\$142	\$1,362	\$500			\$500	\$500
	Association Dues/Publications	\$107	\$92	\$400			\$400	\$400
	Miscellaneous Expenses	\$129	\$200	\$400			\$400	\$400
	Permits	\$0	\$0	\$150			\$150	\$150
	Training/Seminars/Travel/HR	\$4,049	\$3,617	\$3,500			\$3,500	\$3,500
	Safety Supplies	\$2,028	\$65	\$1,000			\$1,000	\$1,000
510	Insurance	\$16,160	\$17,476	\$19,550	\$15,292	\$19,709	\$22,000	\$22,000
	Street Lighting	\$144,664	\$148,160	\$152,500	\$71,501	\$152,500	\$157,000	\$157,000
53420-000-224	General street lights	\$144,297	\$148,160	\$152,000	\$71,501		\$156,000	\$156,000
53420-000-240	Street Lighting - Maint of Equipment	\$367	\$0	\$500	\$0		\$1,000	\$1,000
	TOTAL	\$579,491	\$688,006	\$705,566	\$291,941	\$667,870	\$745,393	\$759,164

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				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Service Expenditures				
Personal Services	\$ 63,362	\$ 79,267	\$ 74,697	\$ 57,741
Contractual Services	\$ 118,462	\$ 50,950	\$ 90,250	\$ 66,750
Expenses	\$ 4,651	\$ 4,967	\$ 7,389	\$ 6,950
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 186,475	\$ 135,184	\$ 172,336	\$ 131,441
Service Resources				
General Fund - Taxes	\$ 39,606	\$ 56,446	\$ 79,336	\$ 60,941
General Fund - Developers, Grading Reviews, & C	\$ 146,869	\$ 78,738	\$ 93,000	\$ 70,500
Total	\$ 186,475	\$ 135,184	\$ 172,336	\$ 131,441

SERVICE HIGHLIGHTS FOR 2017

- * Construction of Phase 2 of Main Street infrastructure
- * Completed demolition of Old Village Hall
- * Relocated Depot to Madeline Park
- * Began construction of radium treatment strategy for Wells 4&5, and began drilling new Well #8
- * Coordinated the design of Good Hope Road reconstruction
- * Completed construction of Hidden Hills and Johanssen Farms subdivisions, began construction of Ancient Oaks subdivision

SERVICE GOALS

- * Provide effective review of development plans

VILLAGE OF SUSSEX
2018 BUDGET

MAJOR OBJECTIVES FOR 2018

- * Complete construction of Good Hope Road reconstruction
- * Bid Well #8 wellhouse and treatment facility
- * Complete Weaver Drive resurfacing
- * Complete design of the Village Park Quad-plex and parking lot, begin construction
- * Complete minor maintenance of storm water ponds throughout the Village

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2016 Estimate
Eng. cost as a percentage of major projects	10.20%	26.60%	23.14%	22.37%	20.60%	6.41%	10.44%
Residents assisted	100	100	100	100	115	120	125
In house / Contract Costs	26.67%	107.70%	101.18%	111.21%	12.60%	20.90%	69.74%

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

Budget Impact: This budget decreases \$22,171 (-14.43%). The majority of this is related to wages and benefits as the Village Engineer was promoted to Public Works Director and her salary was reallocated to reflect this.

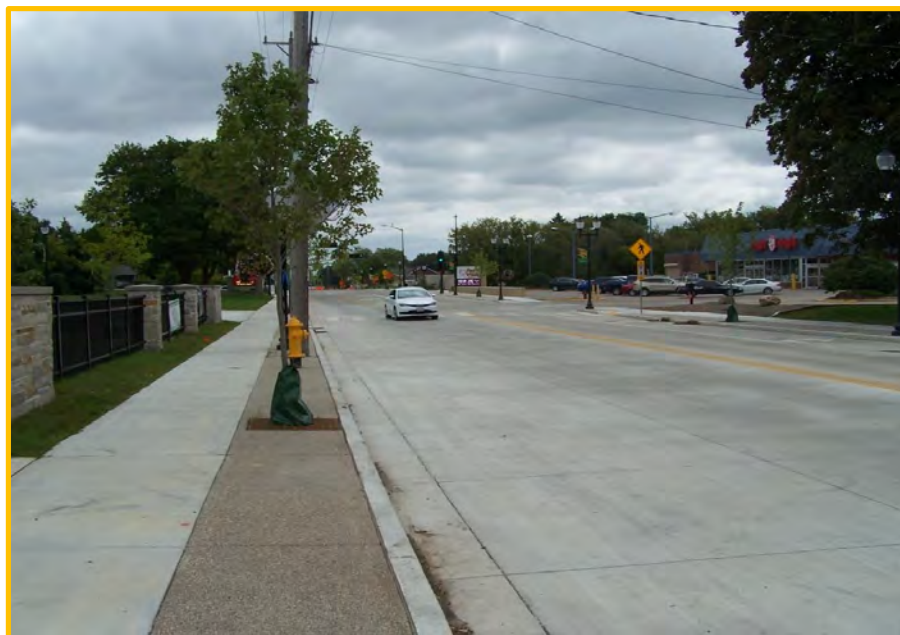
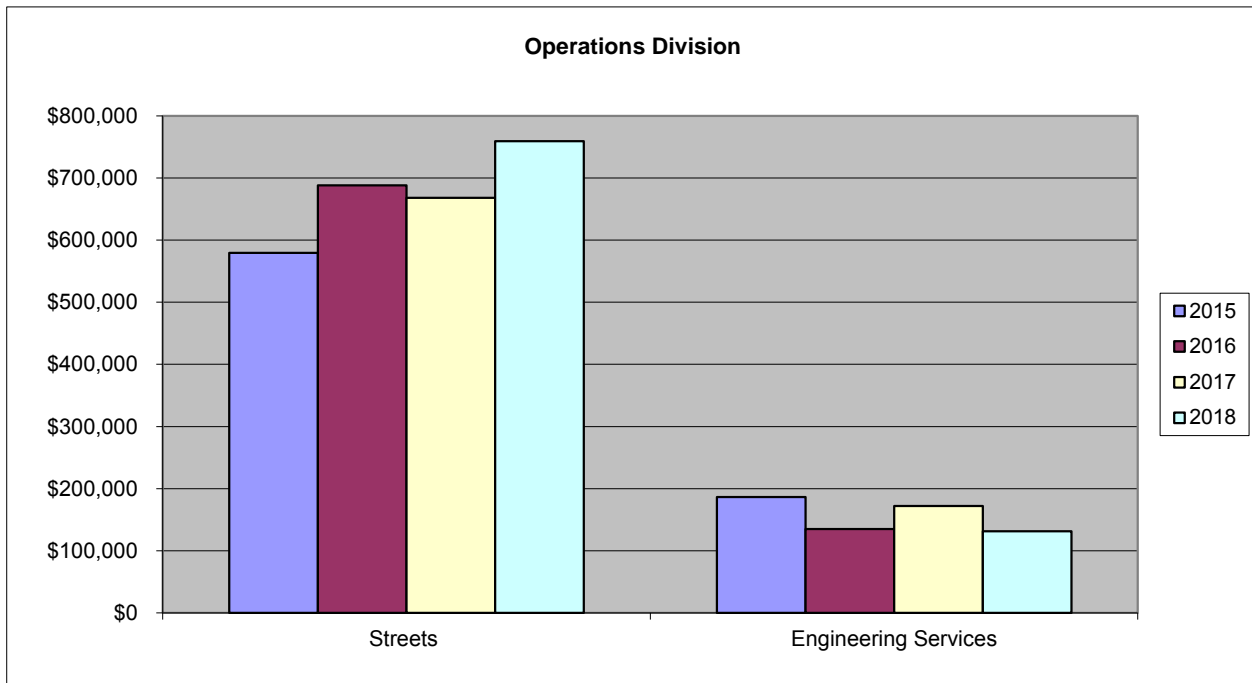
Engineering Budget

ACCT	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
51491-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries-Engineer & Assistant	\$45,092	\$58,680	\$58,205	\$32,056	\$53,160	\$42,542	\$42,542
130	Pension 13.40%	\$3,214	\$3,729	\$3,958	\$2,180	\$3,615	\$2,850	\$2,850
135	Employee Insurance	\$10,092	\$12,767	\$12,896	\$7,758	\$13,855	\$9,095	\$9,095
150	Payroll Taxes	\$3,522	\$4,215	\$4,453	\$2,390	\$4,067	\$3,254	\$3,254
155	Unemployment Compensation	\$1,442	(\$124)	\$0	\$0	\$0	\$0	\$0
216	Contract Engineering	\$117,193	\$49,810	\$66,500	\$47,196	\$90,000	\$66,500	\$66,500
	Developer Projects	\$115,303	\$48,561	\$60,000			\$60,000	\$60,000
	Village Projects/Consulting/GIS	\$1,890	\$1,249	\$5,000			\$5,000	\$5,000
	Bridge Inspection	\$0	\$0	\$1,500			\$1,500	\$1,500
220	Telephone	\$1,269	\$1,140	\$300	\$127	\$250	\$250	\$250
310	Supplies & Equipment	\$2,002	\$2,125	\$2,250	\$918	\$2,250	\$2,250	\$2,250
	Supplies	\$793	\$997	\$1,250			\$1,250	\$1,250
	Miscellaneous	\$740	\$179	\$500			\$500	\$500
	Postage	\$469	\$949	\$500			\$500	\$500
390	Expenses	\$1,189	\$1,325	\$3,000	\$1,454	\$3,000	\$3,000	\$3,000
	Professional Associations	\$63	\$40	\$750			\$750	\$750
	Travel/Conferences	\$580	\$238	\$1,350			\$1,350	\$1,350
	Mileage/Other	\$546	\$1,047	\$900			\$900	\$900
510	Insurance	\$1,460	\$1,517	\$2,050	\$1,581	\$2,139	\$1,700	\$1,700
	TOTAL	\$186,475	\$135,184	\$153,612	\$95,660	\$172,336	\$131,441	\$131,441



TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2015	2016	2017	ACTUAL	2017	2018	2018
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Streets	\$579,491	\$688,006	\$705,566	\$291,941	\$667,870	\$745,393	\$759,164
Engineering Services	\$186,475	\$135,184	\$153,612	\$95,660	\$172,336	\$131,441	\$131,441
TOTAL	\$765,966	\$823,190	\$859,178	\$387,601	\$840,206	\$876,834	\$890,605



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 Deputy 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				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures				
Personnel Services	\$ 513,920	\$ 528,964	\$ 521,719	\$ 584,810
Contractual Services	\$ 155,002	\$ 185,405	\$ 194,936	\$ 194,442
Expenses	\$ 149,521	\$ 155,920	\$ 145,414	\$ 164,938
Capital Outlay	\$ 20,315	\$ 8,247	\$ -	\$ 120,025
Transfers	\$ 549,190	\$ 577,734	\$ 660,947	\$ 688,436
Total	\$ 1,387,948	\$ 1,456,270	\$ 1,523,016	\$ 1,752,651
Department Resources				
Property Taxes	\$ 1,083,388	\$ 1,138,249	\$ 1,198,317	\$ 1,441,654
Intergovernmental Grants	\$ 450	\$ 450	\$ 450	\$ 450
Registration and Admission Fees	\$ 236,213	\$ 251,561	\$ 246,099	\$ 235,987
Other Charges for Services	\$ 3,366	\$ 2,796	\$ 3,600	\$ 3,100
Rental Revenues	\$ 45,740	\$ 45,522	\$ 55,200	\$ 51,860
Advertising, Sponsorships and Donations	\$ 18,791	\$ 17,692	\$ 19,350	\$ 19,600
Total	\$ 1,387,948	\$ 1,456,270	\$ 1,523,016	\$ 1,752,651

DEPARTMENT HIGHLIGHTS FOR 2017

- * Installed playground equipment at Madeline Park
- * Filled the Special Events Coordinator position
- * Established performance standards and measurements for Recreation programs
- * Completed transition of Administrative Services Director to overseeing Parks and Recreation

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 2018

- * Complete the bid and begin construction of the baseball diamond complex at Village Park
- * Evaluate current special events and identify new opportunities for growth of special events
- * Successfully hire and integrate a Park Foreman 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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Community Special Events	16	19	20	20	21	21	21
Park Facility Rentals (excludes fields)	58	48	52	56	59	64	75
Community Center/Civic Center Rentals	34	87	79	100	120	100	135
Acres of parks maintained per FTE	42	38	64	53	58	58	65
# of playgrounds per 1,000 residents	1.04	1.04	1.04	1.04	1.04	1.04	1.02
Participants in Recreation Programs	3,041	3,507	3,323	3,864	4,380	5,877	5,250

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 Campus in 2017.

Budget Impact: This budget decreases \$10,779 (-7.39%). Decreases to wages and benefits of \$11,184 were a result of restructuring the supervisory staff, increasing support staff hours and changing the department where the site supervisor wages are recorded. All other changes were minor based on expectations for 2018.

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
55300-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$70,238	\$67,896	\$41,632	\$14,735	\$19,628	\$31,616	\$31,616
	Director / Deputy Director			\$29,898			\$27,645	\$27,645
	Administrative Services Director			\$11,734			\$3,971	\$3,971
120	Wages - Support Staff	\$31,298	\$35,354	\$45,688	\$26,702	\$52,713	\$53,474	\$53,474
	Communications Coordinator			\$8,622			\$9,118	\$9,118
	Administrative Assistants			\$37,066			\$44,356	\$44,356
125	Wages - Maintenance Techs	\$9,109	\$7,617	\$0	\$0	\$0	\$0	\$0
126	Wages - Seasonal	\$392	\$270	\$5,000	\$562	\$562	\$0	\$0
130	Pension 13.40%	\$7,203	\$7,025	\$5,938	\$2,686	\$4,919	\$5,701	\$5,701
135	Employee Insurance	\$7,691	\$7,973	\$10,332	\$2,887	\$4,688	\$6,786	\$6,786
150	Payroll Taxes	\$8,707	\$8,209	\$6,680	\$3,301	\$5,577	\$6,509	\$6,509
220	Utilities--Phone	\$1,383	\$1,366	\$870	\$652	\$925	\$700	\$700
222	Utilities--Heat	\$895	\$886	\$0	\$0	\$0	\$0	\$0
224	Utilities--Electric	\$5,433	\$4,770	\$0	\$0	\$0	\$0	\$0
226	Utilities--Village of Sussex	\$1,201	\$1,224	\$0	\$0	\$0	\$0	\$0
242	Maintenance--Building	\$10,002	\$9,400	\$0	\$0	\$0	\$0	\$0
	Security System	\$688	\$705	\$0			\$0	\$0
	Cleaning Supplies/Maintenance	\$5,488	\$8,228	\$0			\$0	\$0
	HVAC Contract & Maint	\$3,826	\$467	\$0			\$0	\$0
290	Contractual Fees/Intern	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
310	Office Supplies	\$6,286	\$6,428	\$5,450	\$4,416	\$8,000	\$5,450	\$5,450
	Postage	\$1,252	\$1,173	\$500			\$500	\$500
	General Supplies	\$2,567	\$2,680	\$3,000			\$3,000	\$3,000
	Copier Lease/Maintenance	\$2,467	\$2,575	\$1,950			\$1,950	\$1,950
324	Schooling & Dues	\$3,594	\$3,134	\$3,800	\$824	\$3,800	\$4,275	\$4,275
340	Data Processing Expenses	\$4,769	\$5,107	\$6,000	\$4,376	\$5,600	\$6,000	\$6,000
	Software Maintenance Contract							
390	Expenses	\$8,470	\$8,232	\$6,650	\$3,922	\$6,650	\$6,950	\$6,950
	Mileage	\$3,429	\$2,659	\$2,750			\$2,750	\$2,750
	Internet	\$1,560	\$1,317	\$0			\$0	\$0
	Human Relations/Miscellaneous	\$493	\$868	\$500			\$500	\$500
	Credit Card Fees	\$2,692	\$3,044	\$3,000			\$3,300	\$3,300
	Sales Tax on Facility Rental	\$296	\$344	\$400			\$400	\$400
510	Insurance	\$6,616	\$6,933	\$7,900	\$6,116	\$7,818	\$7,700	\$7,700
Total Administrative		\$184,787	\$181,824	\$145,940	\$71,179	\$120,880	\$135,161	\$135,161

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. The Deputy Director of Parks and Recreation is currently responsible for the day to day supervision of park staff except for when they become involved in snow removal operations.

Budget Impact: This budget increases \$8,488 (2.28%). Wages and benefits increase \$7,322. The 2018 budget includes funds to hire a park foreman at mid-year to take over the supervision of the park employees. Budgets were shifted among the remaining line items with a net increase of \$1,166 overall.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
110	Salaries	\$43,379	\$26,746	\$90,012	\$29,279	\$51,459	\$85,280	\$85,280
	Foremen			\$45,774			\$34,241	\$34,241
	Administrative Services Director			\$15,645			\$15,883	\$15,883
	Deputy Director of Parks/Rec			\$28,593			\$35,156	\$35,156
120	Wages	\$68,428	\$88,610	\$50,885	\$28,979	\$65,207	\$67,737	\$68,085
	PW Employees (WRS)			\$8,673			\$32,148	\$32,496
	Part-time Employees			\$42,212			\$35,589	\$35,589
126	Seasonal Employees	\$24,375	\$24,429	\$27,431	\$17,221	\$26,080	\$28,254	\$28,254
130	Pension 13.40%	\$4,430	\$5,227	\$6,711	\$3,054	\$5,716	\$7,868	\$7,891
135	Employee Insurance	\$13,946	\$3,483	\$28,504	\$3,995	\$7,186	\$20,188	\$20,338
150	Payroll Taxes	\$10,211	\$10,601	\$12,877	\$5,936	\$10,920	\$13,867	\$13,894
155	Unemployment compensation	\$0	\$0	\$500	\$0	\$0	\$500	\$500
180	Human Resources	\$0	\$0	\$0	\$0	\$0	\$500	\$500
220	Utilities -- telephone	\$1,794	\$1,709	\$1,400	\$1,088	\$1,865	\$672	\$672
222	Utilities -- heat	\$8,036	\$6,966	\$10,000	\$4,990	\$10,000	\$8,000	\$8,000
224	Utilities --electric	\$26,666	\$20,679	\$27,000	\$10,166	\$22,000	\$22,000	\$22,000
226	Utilities -- village	\$11,062	\$11,838	\$11,556	\$5,718	\$11,714	\$12,700	\$12,700
239	Gas - Regular & Diesel	\$9,493	\$7,897	\$12,000	\$4,360	\$8,500	\$10,000	\$10,000
240	Equipment Maintenance	\$6,588	\$14,722	\$11,400	\$15,161	\$20,000	\$13,400	\$13,400
	Lawn Mowers - Parts/Repairs	\$1,627	\$7,511	\$4,500			\$5,500	\$5,500
	Tires	\$658	\$1,348	\$800			\$800	\$800
	Outside Service	\$0	\$3,328	\$3,200			\$4,200	\$4,200
	Miscellaneous	\$4,127	\$2,340	\$1,500			\$1,500	\$1,500
	Allocated share of general maintena	\$176	\$195	\$300			\$300	\$300
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
242	Building Maintenance	\$8,370	\$9,256	\$9,500	\$4,449	\$9,500	\$9,500	\$9,500
	Repairs & Maintenance	\$0	\$0	\$1,500			\$1,500	\$1,500
	Contract Repairs (Roof/Plumber/Ma	\$1,258	\$2,689	\$2,500			\$2,500	\$2,500
	Supplies - Lumber/Paint	\$4,129	\$4,741	\$1,500			\$1,500	\$1,500
	Building Updates	\$1,873	\$0	\$1,000			\$1,000	\$1,000
	HVAC Maint Contract & Repairs	\$1,110	\$1,826	\$3,000			\$3,000	\$3,000
244	Vehicle Maintenance	\$3,257	\$6,609	\$3,000	\$1,216	\$3,000	\$4,500	\$4,500
	Outside Service	\$1,908	\$5,763	\$1,500			\$3,000	\$3,000
	Repairs/Parts	\$1,349	\$846	\$1,500			\$1,500	\$1,500

VILLAGE OF SUSSEX
2018 BUDGET

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
298	Supplies & Sanitation	\$7,813	\$9,829	\$15,300	\$6,490	\$15,300	\$15,700	\$15,700
	Nets Replacement	\$0	\$0	\$400			\$400	\$400
	Work Uniforms	\$1,631	\$949	\$1,600			\$1,600	\$1,600
	Soil/Seed	\$0	\$0	\$800			\$800	\$800
	Path Maintenance	\$199	\$0	\$1,300			\$1,300	\$1,300
	Lumber/Hardware/Miscellaneous	\$1,207	\$1,283	\$1,500			\$1,500	\$1,500
	Port-A-Potties	\$3,468	\$4,600	\$3,600			\$4,000	\$4,000
	Signs & Post	\$0	\$0	\$700			\$700	\$700
	Toy Maintenance	\$140	\$326	\$1,400			\$1,400	\$1,400
	Chip Replacement/Addition	\$1,168	\$2,671	\$4,000			\$4,000	\$4,000
348	Tools	\$703	\$511	\$1,000	\$186	\$500	\$1,000	\$1,000
390	Expenses	\$4,942	\$4,151	\$5,000	\$1,540	\$5,000	\$5,200	\$5,200
	Information Technology	\$0	\$0	\$250			\$250	\$250
	Miscellaneous	\$706	\$1,487	\$750			\$250	\$250
	Seminars/Prof. Development	\$3,180	\$977	\$3,200			\$3,200	\$3,200
	CDL Drug & Hearing Tests	\$626	\$1,098	\$300			\$1,000	\$1,000
	Mileage	\$430	\$589	\$500			\$500	\$500
391	Baseball Diamonds	\$19,812	\$8,202	\$11,000	\$8,901	\$11,000	\$13,000	\$13,000
	Equipment Rental	\$0	\$0	\$500			\$500	\$500
	Weed Control/Fertilizer	\$754	\$754	\$3,000			\$4,000	\$4,000
	Bases/Homeplate/Signs	\$309	\$755	\$250			\$250	\$250
	Diamond Conditioner	\$3,789	\$3,715	\$5,750			\$5,750	\$5,750
	Renovations	\$13,250	\$1,618	\$0			\$0	\$0
	Infield Soil Mix	\$291	\$0	\$500			\$500	\$500
	Miscellaneous	\$1,419	\$1,360	\$1,000			\$2,000	\$2,000
395	Weed Control	\$5,913	\$3,738	\$5,192	\$1,669	\$3,500	\$5,192	\$5,192
399	Horticulture/Streetscaping	\$5,338	\$2,411	\$9,500	\$3,538	\$8,000	\$12,500	\$12,500
	Trees/Signs (includes memorials)	\$0	\$280	\$1,000			\$1,000	\$1,000
	Flowers & Other Plantings	\$4,822	\$105	\$7,000			\$7,500	\$7,500
	Mulch	\$333	\$166	\$1,500			\$4,000	\$4,000
	Landscape maintenance	\$0	\$1,375	\$0			\$0	\$0
	Other	\$183	\$485	\$0			\$0	\$0
400	Forestry	\$0	\$0	\$5,125	\$0	\$0	\$5,125	\$5,125
401	Ice Rink	\$43	\$61	\$250	\$0	\$250	\$1,000	\$1,000
402	Soccer Fields-All	\$1,292	\$1,082	\$4,325	\$568	\$2,500	\$4,325	\$4,325
	Water	\$0	\$0	\$500			\$500	\$500
	Equipment Rental	\$0	\$0	\$75			\$75	\$75
	Weed Control/Fertilizer	\$1,082	\$1,082	\$3,000			\$3,000	\$3,000
	Top Soil/Seed	\$210	\$0	\$750			\$750	\$750
407	Disc Golf Course Maintenance	\$893	\$723	\$900	\$333	\$900	\$900	\$900
510	Insurance	\$9,612	\$9,135	\$11,200	\$7,531	\$9,333	\$10,600	\$10,600
	Tree Grant - Total Expenditures	\$8,828	\$1,334	\$0	\$0	\$0	\$0	\$0
Total Park Operations		\$305,224	\$279,949	\$371,568	\$166,368	\$309,430	\$379,508	\$380,056

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. Beginning late in 2016 and continuing with the 2017 budget, this department will include all costs associated with the Civic Campus. Items previously budgeted for the Community Center building have moved to this budget as those operations moved to the Civic Campus.

Budget Impact: This budget increases \$7,266 (5.32%). Wages and benefits decrease \$2,569 based on the actual wages for the two part-time cleaners. Utilities increase \$11,160 based on the year to date costs of the new building in 2017. Other expenses decrease \$1,325 with the majority of this for building insurance based on a change in the property insurance carrier.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
110	Salaries	\$2,260	\$2,235	\$3,737	\$1,008	\$1,008	\$7,941	\$7,941
120	Wages	\$335	\$13,844	\$0	\$1,782	\$3,363	\$3,052	\$3,052
125	Wages - Cleaners	\$8,004	\$8,508	\$42,907	\$16,312	\$30,983	\$30,980	\$30,980
126	Seasonal Employees	\$814	\$504	\$610	\$354	\$610	\$3,028	\$3,028
130	Pension 13.40%	\$309	\$1,281	\$254	\$489	\$297	\$1,099	\$1,099
135	Employee Insurance	\$585	\$235	\$1,868	\$116	\$122	\$879	\$879
150	Payroll Taxes	\$854	\$1,802	\$3,615	\$1,639	\$2,751	\$3,443	\$3,443
220	Utilities -- telephone	\$44	\$4,268	\$13,700	\$9,251	\$18,500	\$18,000	\$18,000
222	Utilities -- heat	\$6,581	\$9,715	\$10,650	\$9,842	\$12,000	\$12,000	\$12,000
224	Utilities --electric	\$16,441	\$25,128	\$23,279	\$16,451	\$30,000	\$29,000	\$29,000
226	Utilities -- village	\$3,065	\$3,398	\$4,011	\$1,595	\$3,350	\$3,800	\$3,800
242	Building Maintenance	\$11,748	\$22,908	\$21,020	\$6,764	\$15,000	\$20,520	\$20,520
	HVAC Maint Contract & Repairs	\$2,599	\$22,908	\$4,320			\$4,320	\$4,320
	Elevator Maintenance	\$1,848		\$2,200			\$2,200	\$2,200
	Flags	\$634		\$500			\$500	\$500
	Supplies, Repairs, Other Maintenance	\$1,549		\$2,900			\$2,900	\$2,900
	Floor mat service	\$350		\$1,000			\$0	\$0
	Contract Work	\$876		\$1,500			\$1,500	\$1,500
	Weed Control & Landscaping	\$1,084		\$2,000			\$2,500	\$2,500
	Cleaning Supplies	\$2,808		\$6,600			\$6,600	\$6,600
345	Supplies	(\$48)	\$0	\$150	\$185	\$250	\$175	\$175
	Uniforms	(\$48)		\$125			\$150	\$150
	Miscellaneous	\$0		\$25			\$25	\$25
390	Expenses	\$25	\$34	\$0	\$0	\$0	\$0	\$0
510	Insurance	\$2,982	\$10,129	\$10,750	\$8,764	\$9,508	\$9,900	\$9,900
Total Building Maintenance		\$53,999	\$103,989	\$136,551	\$74,552	\$127,742	\$143,817	\$143,817



Senior Activities

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

Budget Impact: The Senior budget decreases \$18,441 (-29.09%). The decreases are mainly to wages and benefits or contracted class instructors due to a shift in the supervisory responsibilities allocated to this department. The increase to program expenses is being funded with the Senior Trust Fund Balance.

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
54600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$11,599	\$16,758	\$20,668	\$7,710	\$13,129	\$6,911	\$6,911
	Director of Parks & Rec Services			\$14,949			\$0	\$0
	Deputy Director of Parks/Rec			\$5,719			\$6,911	\$6,911
120	Wages - Senior Coordinator	\$16,283	\$17,303	\$17,077	\$9,081	\$16,830	\$17,503	\$17,503
126	Seasonal Program Employees	\$0	\$0	\$5,460	\$0	\$0	\$2,640	\$2,640
130	Pension 13.40%	\$819	\$1,077	\$1,405	\$438	\$893	\$463	\$463
135	Employee Insurance	\$30	\$1,402	\$3,836	\$686	\$2,098	\$816	\$816
140	Program Instructors	\$2,190	\$781	\$4,593	\$3,075	\$5,125	\$7,200	\$7,200
150	Payroll Taxes	\$2,168	\$2,556	\$3,305	\$1,323	\$2,292	\$2,070	\$2,070
345	Supplies	\$104	\$211	\$500	\$559	\$750	\$500	\$500
390	Expenses	\$0	\$25	\$0	\$0	\$0	\$0	\$0
405	Program Expenses	\$6,542	\$8,149	\$6,484	\$3,976	\$7,000	\$6,784	\$6,784
	Classes	\$0	\$0	\$160			\$360	\$360
	In-house Activities	\$6,542	\$8,149	\$6,324			\$6,424	\$6,424
899	Sales Tax Remitted	\$92	\$79	\$73	\$58	\$100	\$73	\$73
933	Transportation--Shuttle	\$874	\$0	\$0	\$0	\$0	\$0	\$0
Total Senior Activities		\$40,701	\$48,341	\$63,401	\$26,906	\$48,217	\$44,960	\$44,960

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, Santa's visit, Easter egg hunt, bunny lunch, National Night Out and concerts in the park.

Budget Impact: This budget shows an increase of \$7,261 (23.49%). The majority of this increase is to complete the phased in Special Events Coordinator's hours to twenty per week now that the position has been filled. \$850 was added to the budget for the various events as the popularity increases.

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
55202-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Special Events Coordinator	\$0	\$0	\$7,998	\$6,669	\$13,548	\$13,926	\$13,926
135	Employee Insurance	\$0	\$0	\$0	\$0	\$15	\$30	\$30
150	Payroll Taxes	\$0	\$0	\$612	\$510	\$1,036	\$1,065	\$1,065
290	Contractual Fees - Marketing	\$2	\$0	\$750	\$0	\$0	\$750	\$750
393	Fourth of July	\$12,754	\$12,837	\$13,200	\$13,282	\$13,282	\$13,200	\$13,200
403	Special Events	\$10,466	\$8,210	\$8,350	\$3,548	\$8,350	\$9,200	\$9,200
Total Special Events		\$23,222	\$21,047	\$30,910	\$24,009	\$36,231	\$38,171	\$38,171

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 decreases \$2,408 (-1.18%). Wages and benefits decrease \$8,749 due to a newer, less experienced Recreation Coordinator. Expenses related to the various programs increase \$4,741 but are offset with program fee revenue.

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
55350-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries - Deputy Director	\$34,797	\$26,800	\$49,034	\$21,767	\$33,122	\$0	\$0
120	Wages - Recreation Coordinator	\$0	\$0	\$0	\$13,480	\$30,559	\$45,257	\$45,257
126	Seasonal Program Employees	\$49,381	\$66,250	\$47,572	\$27,625	\$47,572	\$44,110	\$44,110
130	Pension 13.40%	\$2,457	\$1,680	\$3,334	\$2,245	\$4,330	\$3,032	\$3,032
135	Employee Insurance	\$7,087	\$4,497	\$8,342	\$2,137	\$3,457	\$7,790	\$7,790
140	Program Instructors	\$67,990	\$61,063	\$45,213	\$28,672	\$45,213	\$45,110	\$45,110
150	Payroll Taxes	\$6,551	\$6,835	\$7,390	\$4,837	\$8,511	\$6,837	\$6,837
155	Unemployment	\$0	\$113	\$0	\$133	\$200	\$0	\$0
180	Human Resources	\$0	\$0	\$0	\$0	\$0	\$800	\$800
310	Postage (Office Supplies)	\$6,735	\$6,703	\$6,000	\$2,235	\$6,700	\$6,800	\$6,800
326	Printing & Publishing	\$7,164	\$7,742	\$8,000	\$2,543	\$7,700	\$8,000	\$8,000
390	Expenses	\$15,902	\$32,391	\$18,795	\$11,319	\$18,795	\$19,754	\$19,754
	Class/Activity Expenses	\$15,538	\$18,471	\$18,795			\$19,754	\$19,754
	Facility Rental for Class Space	\$0	\$13,563	\$0			\$0	\$0
	Background Checks	\$364	\$357	\$0				
404	Adult Trips	\$9,622	\$17,510	\$7,343	\$7,407	\$10,000	\$10,810	\$10,810
899	Sales Tax Remitted	\$2,824	\$3,555	\$3,410	\$2,632	\$3,410	\$3,725	\$3,725
Total Recreation Programs		\$210,510	\$235,139	\$204,433	\$127,032	\$219,569	\$202,025	\$202,025



LIBRARY SERVICES

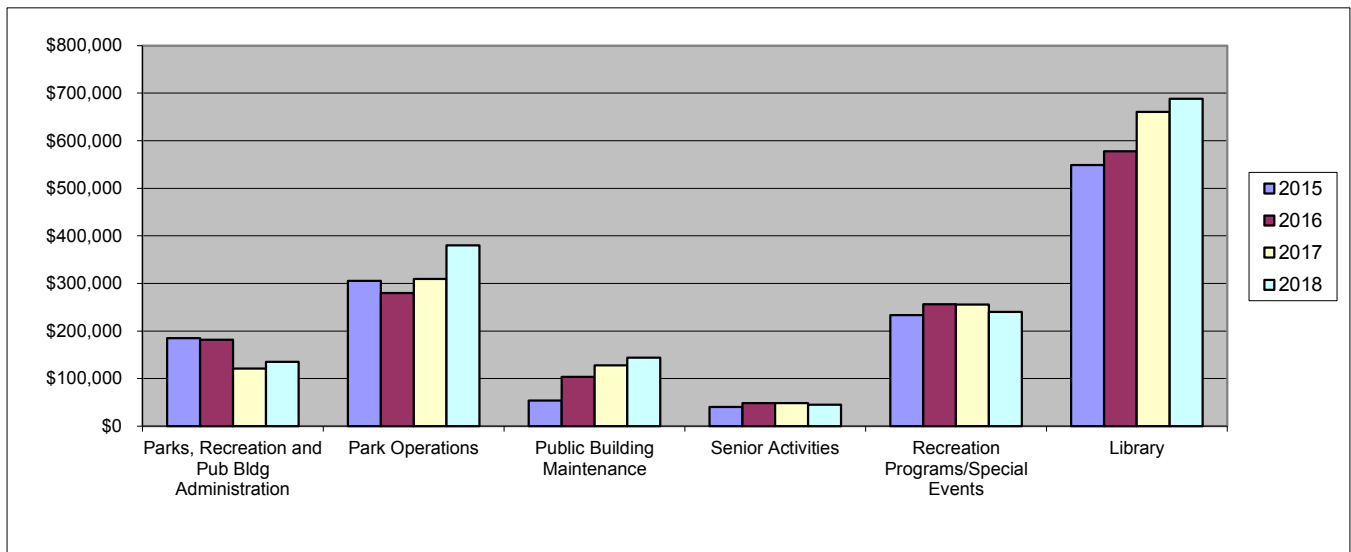
Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating budget. Since 2015, the Village is the only municipality contributing to the operating costs. The details of the Pauline Haass Public Library budget are located in a separate section of the budget document.

Budget Impact: This budget has decreased \$2,511 (-0.36%). \$30,000 which was included in the 2017 budget to cover the library's share of grounds maintenance has been removed since the Village now owns the building and grounds. \$21,600 has been added to complete the conversion of a part-time position to full-time. Additional increases of \$5,889 are included for operational needs as determined by the Library Board. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 REQUEST	2018 BUDGET
55110-000-795	Library Payment	\$544,743	\$577,734	\$640,947	\$310,473	\$610,947	\$638,436	\$638,436
57610-000-820	Village cont to library capital plan	\$4,447	\$0	\$50,000	\$0	\$50,000	\$50,000	\$50,000
	TOTAL	\$549,190	\$577,734	\$690,947	\$310,473	\$660,947	\$688,436	\$688,436

TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 REQUEST	2018 BUDGET
Parks, Recreation and Pub Bldg Administration	\$184,787	\$181,824	\$145,940	\$71,179	\$120,880	\$135,161	\$135,161
Park Operations	\$305,224	\$279,949	\$371,568	\$166,368	\$309,430	\$379,508	\$380,056
Public Building Maintenance	\$53,999	\$103,989	\$136,551	\$74,552	\$127,742	\$143,817	\$143,817
Senior Activities	\$40,701	\$48,341	\$63,401	\$26,906	\$48,217	\$44,960	\$44,960
Special Events	\$23,222	\$21,047	\$30,910	\$24,009	\$36,231	\$38,171	\$38,171
Recreation Programs	\$210,510	\$235,139	\$204,433	\$127,032	\$219,569	\$202,025	\$202,025
Library	\$549,190	\$577,734	\$690,947	\$310,473	\$660,947	\$688,436	\$688,436
TOTAL	\$1,367,633	\$1,448,023	\$1,643,750	\$800,519	\$1,523,016	\$1,632,078	\$1,632,626



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. Beginning in 2010, 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 2018 budget increases \$333,745; however, all but \$17,385 of the increase represents using funds previously set aside for equipment replacement. Purchases that will use previously set aside funds are a plow truck, a loader, a utility truck, sidewalk snow removal equipment, two mowers and a ball diamond workman. The \$17,385 portion of the increase is for additional depreciation for new items and to adjust amounts for actual replacement values. A detailed list of items to be purchased is on the following page.

Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
57140-000-810	Furniture & Fixtures	\$127	\$0	\$19,873	\$0	\$19,873	\$22,573	\$22,573
	Furniture & Fixtures	\$127	\$0	\$0			\$4,000	\$4,000
	Replacement Funds	\$0	\$0	\$19,873			\$18,573	\$18,573
57140-000-820	Building Improve.	\$0	\$0	\$79,591	\$0	\$79,591	\$80,125	\$44,591
	Bldg & Grounds Improvements	\$0	\$0	\$0			\$0	\$0
	Replacement Funds	\$0	\$0	\$79,591			\$80,125	\$44,591
57190-000-810	Tech. Enhancement	\$13,056	\$36,836	\$48,336	\$30,664	\$48,336	\$50,688	\$50,688
	Computers & Accessories	\$13,056	\$36,836	\$35,533			\$29,177	\$29,177
	Office Equipment	\$0	\$0	\$1,000			\$0	\$0
	Election Equipment	\$0	\$0	\$4,000			\$0	\$0
	Replacement Funds	\$0	\$0	\$7,803			\$21,511	\$21,511
57210-000-810	Police Department Equipment	\$0	\$0	\$5,334	\$3,186	\$5,334	\$14,698	\$16,698
	Equipment	\$0	\$0	\$5,000			\$14,364	\$14,364
	Replacement Funds			\$334			\$334	\$2,334
57220-000-810	Fire Department Equipment	\$267,752	\$12,461	\$261,150	\$25,328	\$261,150	\$250,483	\$250,483
	Trunked Radio Payment	\$4,616		\$4,615			\$4,615	\$4,615
	Communications Equipment	\$0		\$0			\$0	\$0
	Turnout Gear/Uniforms	\$9,527		\$550			\$10,000	\$10,000
	Misc. Equipment			\$2,400			\$0	\$0
	EMS Equipment	\$4,147		\$6,290			\$6,600	\$6,600
	Firefighting Equipment	\$4,567		\$1,800			\$0	\$0
	Firefighting Hoses	\$0		\$0			\$0	\$0
	SCBA Equipment	\$0		\$3,200			\$0	\$0
	Extrication Equipment	\$6,448		\$1,472			\$0	\$0
	Fire Department Vehicles	\$238,447		\$0			\$49,000	\$49,000
	Replacement Funds	\$0	\$0	\$240,823			\$180,268	\$180,268
57220-000-820	Fire Department Improvements	\$0	\$11,292	\$5,000	\$0	\$5,000	\$0	\$0
57290-000-810	Emergency Government	\$0	\$19,649	\$0	\$0	\$0	\$0	\$0
	Equipment	\$240,237	\$16,358	\$564,790	\$135,034	\$564,790	\$926,451	\$926,451
57324-000-810	Street Equipment	\$238,670	\$8,111	\$160,000	\$135,034		\$482,000	\$482,000
57620-000-810	Park Equipment	\$1,567	\$8,247	\$0	\$0		\$98,525	\$98,525
	Operations Replacement Funds	\$0	\$0	\$404,790	\$0		\$345,926	\$345,926

VILLAGE OF SUSSEX
2018 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
	Operations Dept Improvements	\$26,889	\$18,975	\$134,343	\$0	\$134,343	\$140,678	\$140,678
57324-000-820	Garage Improvements	\$8,141	\$18,975	\$0			\$0	\$0
57620-000-820	Bridges, Courts, Diamonds, Fields, Fences, & Scoreboards	\$18,748	\$0	\$0			\$19,000	\$19,000
57620-000-820	Right of Way Amenities	\$0	\$0	\$0			\$2,500	\$2,500
57620-000-820	Replacement Funds	\$0	\$0	\$134,343			\$119,178	\$119,178
	TOTAL	\$548,061	\$115,571	\$1,118,417	\$194,212	\$1,118,417	\$1,485,696	\$1,452,162

Outlay Summary

Total Budgeted Outlay	\$1,118,417	\$1,485,696	\$1,452,162
Previously Accumulated Funds to be Used	<u>(\$135,000)</u>	<u>(\$451,894)</u>	<u>(\$451,894)</u>
Base Budget	<u>\$983,417</u>	<u>\$1,033,802</u>	<u>\$1,000,268</u>

Details of 2018 Capital Purchase Requests

Technology Enhancement

Computers & Accessories:

Replacement computers	10,012
Utility server at Civic Center	9,248
Mobile PCs for ambulances	9,917
	<u>29,177</u>

Furniture & Equipment

Kitchen appliances at firehouse	<u>4,000</u>
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Police Dept Equipment

Speed Trailer	<u>14,364</u>
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Street Dept Equipment

Plow truck	180,000
End loader	160,000
Utility truck	60,000
Sidewalk snow removal equipment	82,000
	<u>482,000</u>

Fire Department Equipment

Trunked radio payment	4,615
Turnout Gear/Uniforms	
5 sets turnout gear	10,000
EMS Equipment	
AEDs for fire vehicles	6,600
Fire Vehicles	
Command vehicle	49,000
	<u>70,215</u>

Park Department Equipment

Eleven foot mower	65,000
Zero turn mower	11,525
Trailer with water tank	2,000
Ball diamond rake	20,000
	<u>98,525</u>

Bridges, Courts, Diamonds, Fields, Etc.

Picnic tables	8,000
Bubbler - Stonewood Estates Park	3,000
Laser grading & magic mix at Armory Park	5,000
Recycling can lids - disc golf course	2,000
Fence replacement	1,000
	<u>19,000</u>

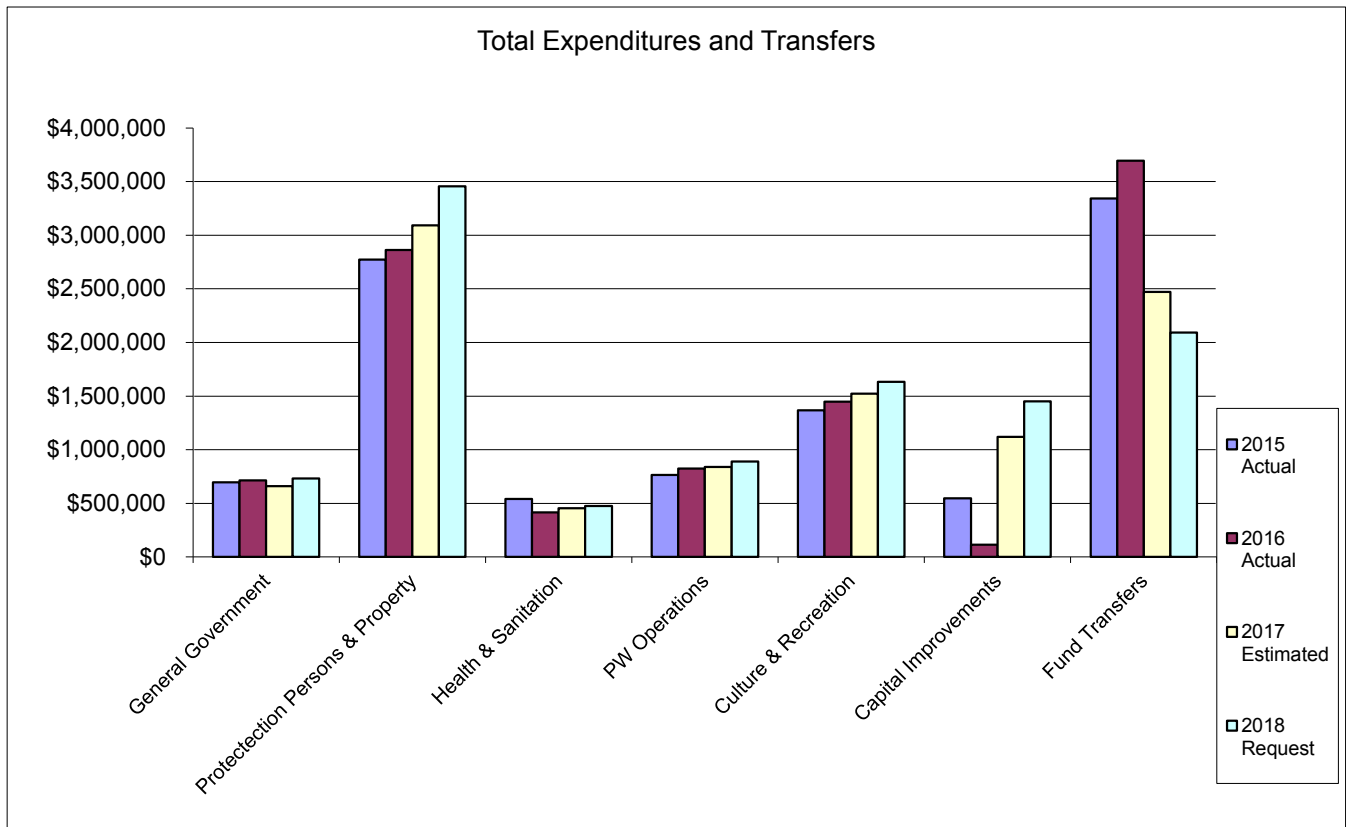
Right of Way Amenities

Trees	<u>2,500</u>
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TOTAL EXPENDITURES AND TRANSFERS

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
General Government	\$695,054	\$712,797	\$689,481	\$350,353	\$659,194	\$728,847	\$731,028
Protect. of Persons and Prop.	\$2,773,297	\$2,862,770	\$3,188,704	\$1,824,493	\$3,091,972	\$3,452,850	\$3,454,940
Health & Sanitation	\$539,856	\$414,591	\$425,453	\$266,816	\$454,878	\$439,963	\$475,582
Operations (Streets & Engineering)	\$765,966	\$823,190	\$859,178	\$387,601	\$840,206	\$876,834	\$890,605
Parks, Recreation and Cultural Services	\$1,367,633	\$1,448,023	\$1,643,750	\$800,519	\$1,523,016	\$1,632,078	\$1,632,626
Capital Improvements	\$548,061	\$115,571	\$1,118,417	\$194,212	\$1,118,417	\$1,485,696	\$1,452,162
Fund Transfers	\$3,343,729	\$3,693,722	\$2,471,014	\$1,653,605	\$2,471,827	\$2,093,816	\$2,093,816
TOTAL	\$10,033,596	\$10,070,664	\$10,395,997	\$5,477,599	\$10,159,510	\$10,710,084	\$10,730,759



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

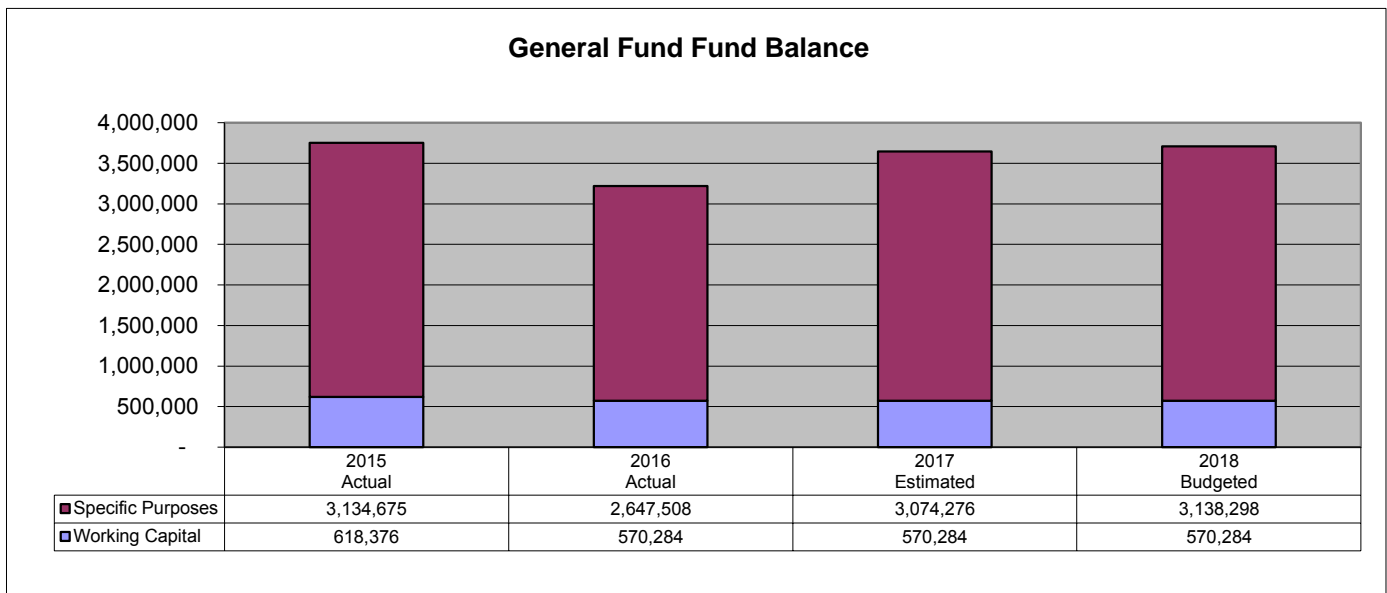
	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 REQUEST	2018 BUDGET
Taxes	\$6,368,320	\$6,680,357	\$7,235,725	\$6,289,170	\$7,208,728	\$7,604,821	\$7,582,490
Intergovern. Revenues	\$734,966	\$745,403	\$728,857	\$529,838	\$776,055	\$801,950	\$832,761
Regulation & Comp. Rev.	\$706,900	\$692,971	\$568,620	\$243,941	\$480,156	\$573,670	\$575,970
Public Charge for Services	\$1,073,192	\$890,791	\$901,370	\$700,771	\$931,349	\$934,196	\$969,716
Commercial Revenues	\$181,551	\$224,180	\$249,825	\$132,732	\$224,018	\$226,228	\$228,228
Miscellaneous Revenues	\$618,968	\$259,719	\$36,100	\$35,802	\$48,385	\$39,525	\$39,900
Fund Transfers	\$769,804	\$841,820	\$675,500	\$294	\$673,000	\$529,694	\$501,694
TOTAL	\$10,453,701	\$10,335,241	\$10,395,997	\$7,932,548	\$10,341,691	\$10,710,084	\$10,730,759

TOTAL EXPENDITURES

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 REQUEST	2018 BUDGET
General Government	\$695,054	\$712,797	\$689,481	\$350,353	\$659,194	\$728,847	\$731,028
Protect. of Persons and Prop.	\$2,773,297	\$2,862,770	\$3,188,704	\$1,824,493	\$3,091,972	\$3,452,850	\$3,454,940
Health & Sanitation	\$539,856	\$414,591	\$425,453	\$266,816	\$454,878	\$439,963	\$475,582
Operations (Streets & Engineering)	\$765,966	\$823,190	\$859,178	\$387,601	\$840,206	\$876,834	\$890,605
Parks, Recreation and Cultural Services	\$1,367,633	\$1,448,023	\$1,643,750	\$800,519	\$1,523,016	\$1,632,078	\$1,632,626
Capital Improvements	\$548,061	\$115,571	\$1,118,417	\$194,212	\$1,118,417	\$1,485,696	\$1,452,162
Fund Transfers	\$3,343,729	\$3,693,722	\$2,471,014	\$1,653,605	\$2,471,827	\$2,093,816	\$2,093,816
TOTAL	\$10,033,596	\$10,070,664	\$10,395,997	\$5,477,599	\$10,159,510	\$10,710,084	\$10,730,759

BALANCE

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL To 7/31	2017 ESTIMATE	2018 REQUEST	2018 BUDGET
Total Revenues Less Expenditures	\$420,105	\$264,577	\$0	\$2,454,949	\$182,181	\$0	\$0



Other Funds

COMING FALL
2017

Vezzetti
Family Dental Care

VEZZETTI FAMILY DENTAL CARE

**DESIGN
121
CONSTRUCT**
DEVELOPMENT CORPORATION

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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 of the community and enhance the 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. In 2012 the CDA's main funding source paid off their loan; therefore, no significant revenues are anticipated until a funding source can be identified.

DEPARTMENT BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Department Expenditures/Cash Uses				
Expenses	\$ 3,892	\$ 1,987	\$ 2,426	\$ 7,426
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 577,547	\$ -	\$ -	\$ 2,000
Total	\$ 581,439	\$ 1,987	\$ 2,426	\$ 9,426
Department Resources				
Revenues	\$ 703	\$ 717	\$ 950	\$ 700
Use of CDA Cash on Hand	\$ 37,671	\$ 1,270	\$ 1,476	\$ 8,726
Redevelopment Payback	\$ 543,065	\$ -	\$ -	\$ -
Total	\$ 581,439	\$ 1,987	\$ 2,426	\$ 9,426

DEPARTMENT HIGHLIGHTS FOR 2017

- * Installed all Downtown streetscaping, including street trees, lights, new banners, holiday decorations and power burial
- * Continued the mixed use developments in the Downtown which will bring density to support additional retail
- * Partnered with several Waukesha County communities to hire an independent firm to administer and market the Revolving Loan Fund
- * Saw the TIF area value increment climb over \$23 million two years ahead of schedule; it is on track for over \$50 million in new value
- * Created a community gem at the quarry pond with public access for walking and fishing

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 2018

- * 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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 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
Number of loans to businesses (at year end)	2	2	0	0	0	0	0
Loan amounts outstanding (at year end)	\$ 11,697	\$ 11,697	\$ -	\$ -	\$ -	\$ -	\$ -

Community Development Authority Budget

Budget Impact: The revenue and cash sources continue to be interest income; however, with the purchase of the property in 2014, the cash balance decreased significantly. The Village sold three properties in 2015 that had been purchased by the CDA, which recovered the principal the CDA had expended which will allow for future development as opportunities arise.

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Revenues:								
48110	Investment Interest	\$703	\$717	\$700	\$484	\$950	\$700	\$700
Other Sources of Cash:								
	Redevelopment Payback	\$543,065	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$543,768	\$717	\$700	\$484	\$950	\$700	\$700

EXPENDITURES AND CASH USES

Development and Other Uses of Funds

Budget Impact: This budget increases \$4,426 to fund additional banner purchases for the Downtown as well as pay a portion of the Economic Development Cooperative included in the General Fund budget. In the future, this will be phased entirely into the General Fund budget.

ACCT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
51491-216	Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56600-390	Development Expenses	\$3,892	\$1,987	\$0	\$0	\$0	\$0	\$0
56600-407	Loans & Grants	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$5,000
56605-390	Economic Development	\$0	\$0	\$0	\$2,426	\$2,426	\$2,426	\$2,426
	Other Uses of Funds							
	Int/Prin on Advance from Sewer Utility	\$532,547	\$0	\$0	\$0	\$0	\$0	\$0
	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
	Transfer to TIF #6	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$581,439	\$1,987	\$5,000	\$2,426	\$2,426	\$9,426	\$9,426

Summary

ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Total Revenues and Other Sources	\$543,768	\$717	\$700	\$484	\$950	\$700	\$700
Total Expenses and Other Uses	\$581,439	\$1,987	\$5,000	\$2,426	\$2,426	\$9,426	\$9,426
Net change in cash position	(\$37,671)	(\$1,270)	(\$4,300)	(\$1,942)	(\$1,476)	(\$8,726)	(\$8,726)
Cash on hand, beginning of year	\$254,352	\$216,681	\$182,381	\$215,411	\$215,411	\$213,935	\$213,935
Cash on hand, end of year	\$216,681	\$215,411	\$178,081	\$213,469	\$213,935	\$205,209	\$205,209



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. During 2015, the Lisbon Central Cemetery was turned over to the Village of Sussex. The Village Board has chosen to sell the remaining lots as well as provide needed care and maintenance for the grounds. The prior cemetery association turned over their remaining funds which will be used first with any additional funds to be provided by the General Fund as needed.

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 reduced by \$3,605 for wages and benefits to reflect the time that is anticipated to be needed. Fees for mowing were increased but the grounds maintenance account was reduced to cover the increase.

ACCT	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
280-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	FUND BALANCE, JANUARY 1	(\$110)	\$8,936	\$12,677	\$10,278	\$10,278	\$10,326	\$10,326
	REVENUES							
46540	Lot Sales	\$0	\$0	\$500	\$0	\$500	\$500	\$500
46541	Interment Fees	\$150	\$4,394	\$750	\$1,125	\$1,125	\$750	\$750
48110	Interest Earnings	\$13	\$39	\$50	\$27	\$50	\$50	\$50
	TOTAL REVENUES	\$163	\$4,433	\$1,300	\$1,152	\$1,675	\$1,300	\$1,300
280-54910	EXPENDITURES							
110	Salaries	\$0	\$2,310	\$4,651	\$1,380	\$2,376	\$2,575	\$2,575
120	Wages	\$164	\$1,831	\$1,658	\$1,028	\$2,592	\$610	\$610
130	Pension	\$17	\$263	\$429	\$164	\$338	\$186	\$186
150	Payroll Taxes	\$18	\$299	\$483	\$183	\$380	\$244	\$244
211	Legal Fees - Opinions	\$1,465	\$0	\$0	\$0	\$0	\$0	\$0
226	Utilities - Village Stormwater	\$45	\$60	\$63	\$30	\$61	\$113	\$113
242	Maintenance - Buildings & Grounds	\$704	\$23	\$1,000	\$5	\$250	\$750	\$750
290	Contractual Fees	\$2,645	\$5,760	\$3,630	\$2,015	\$3,630	\$3,830	\$3,830
	Lawn Mowing	\$2,645	\$2,760	\$2,880		\$2,880	\$3,080	\$3,080
	Grave Opening	\$0	\$3,000	\$750		\$750	\$750	\$750
390	Expenses	\$6,249	\$45	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$11,307	\$10,591	\$11,913	\$4,805	\$9,627	\$8,308	\$8,308
	OTHER SOURCES AND (USES)							
	Cemetery Association Remaining Funds	\$10,190	\$0	\$0	\$0	\$0	\$0	\$0
	Transfer from General Fund	\$10,000	\$7,500	\$8,000	\$4,000	\$8,000	\$7,500	\$7,500
	TOTAL OTHER SOURCES AND (USES)	\$20,190	\$7,500	\$8,000	\$4,000	\$8,000	\$7,500	\$7,500
	FUND BALANCE, PERIOD END	\$8,936	\$10,278	\$10,064	\$10,625	\$10,326	\$10,818	\$10,818



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 2018 proposed budget will result in an operating loss of \$170,439. Of the 2018 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 half of the year. The 2018 budget is prepared under the assumption that we will file for a rate increase under the Simplified Rate Case process which will be in effect for half of 2018. Once the radium treatment construction is completed, we will turn around and complete a full rate application to raise rates to cover the new costs.

Overall, the cash position for 2018 is projected to decrease \$1,334,465. Much of the decrease will be for completion of the radium treatment project that started in 2017 as well as borrowing for and spending the cash for construction of well #8. In addition, debt service costs will increase as a result of borrowing for the previously mentioned construction projects.

WATER UTILITY BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Utility Operating Expenditures				
Personnel Services	\$ 410,787	\$ 487,530	\$ 504,732	\$ 563,497
Contractual Services	\$ 269,452	\$ 266,038	\$ 652,941	\$ 401,462
Expenses	\$ 662,197	\$ 688,183	\$ 692,522	\$ 871,972
Transfers	\$ 368,576	\$ 360,600	\$ 385,891	\$ 433,973
Total	\$1,711,012	\$1,802,351	\$2,236,086	\$2,270,903
Utility Resources				
General Fund	\$ 501,912	\$ 501,912	\$ 501,912	\$ 501,912
Water Utility Revenues	\$1,442,478	\$1,503,526	\$ 1,557,168	\$ 1,598,552
Water Utility Cash on Hand Used	\$ -	\$ -	\$ 177,006	\$ 170,439
Total	\$ 1,944,390	\$ 2,005,438	\$ 2,236,086	\$ 2,270,903

UTILITY HIGHLIGHTS FOR 2017

- * Changed 100 residential water meters
- * Updated hydrants, laterals and valves along Main Street
- * Developed construction plans for radium treatment at Wells #4 & #5
- * Preliminary design for Well # 8
- * Painted Well #5 water tower

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 2017

- * Radium Construction for Wells #4 & #5
- * Construction design for Well #8
- * Water extension and up-grades along Good Hope Rd.
- * Work on identifying projects that should be coordinated with the Village's roadway maintenance program

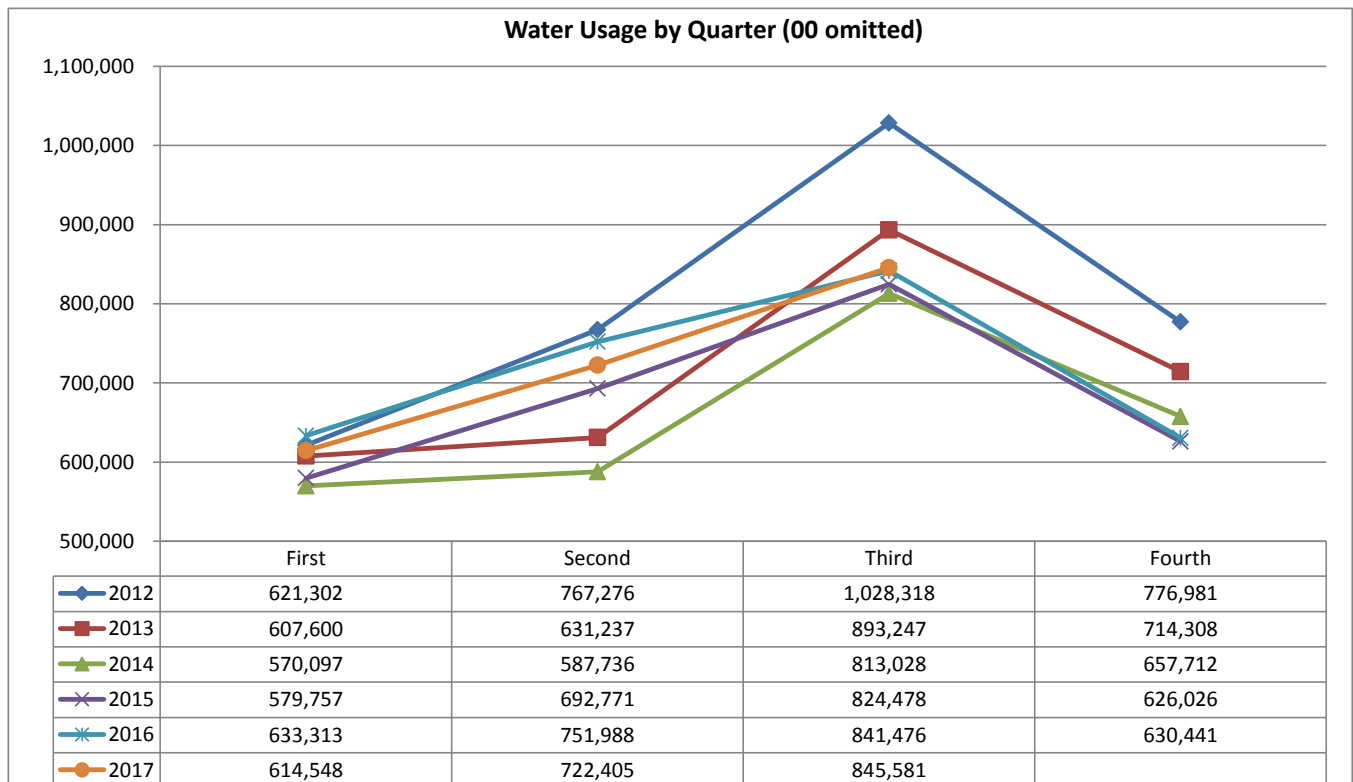
PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Cost per gallon of water pumped	0.0048	0.0051	0.0051	0.0052	0.0050	0.0052	0.0066
Staff hours per meter reading	22	25	24	21	9	8	8
Percentage of water unaccounted for	13%	14%	11%	14%	16%	13%	13%

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 2018 budget was prepared increasing the 2017 estimates for anticipated growth in certain customer classes as well as a planned increase in rates for the last two quarters of 2018. The Utility will continue to explore ways to reduce costs and/or increase efficiencies during the coming year.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
46451	Unmetered Water Sales	\$2,085	\$2,845	\$2,000	\$499	\$2,500	\$2,000	\$2,000
46452	Residential Sales	\$913,327	\$920,173	\$972,000	\$457,388	\$956,184	\$980,000	\$980,000
46453	Commercial Sales	\$66,659	\$73,306	\$70,000	\$39,318	\$79,416	\$85,000	\$85,000
46454	Industrial Sales	\$113,090	\$150,632	\$131,250	\$75,496	\$153,479	\$155,000	\$155,000
46458	Multi-Family Residential Sales	\$135,864	\$142,003	\$155,450	\$73,103	\$147,622	\$155,450	\$155,450
	TOTAL CUSTOMER SALES	\$1,231,025	\$1,288,959	\$1,330,700	\$645,804	\$1,339,201	\$1,377,450	\$1,377,450
46455	Private Fire Protection	\$89,958	\$92,105	\$94,000	\$46,904	\$94,567	\$95,000	\$95,000
47491	Public Fire Protection	\$501,912	\$501,912	\$501,912	\$292,782	\$501,912	\$501,912	\$501,912
46450	Sales to Public Authority	\$25,266	\$25,623	\$28,000	\$14,141	\$27,400	\$28,000	\$28,000
	TOTAL SALES OF WATER	\$1,848,161	\$1,908,599	\$1,954,612	\$999,631	\$1,963,080	\$2,002,362	\$2,002,362
46456	Forfeited Discounts	\$7,163	\$6,411	\$6,000	\$2,668	\$6,000	\$6,000	\$6,000
46457	Other Operating Revenues	\$89,066	\$90,428	\$90,000	\$74,240	\$90,000	\$92,102	\$92,102
	TOTAL OPERATING REVENUES	\$1,944,390	\$2,005,438	\$2,050,612	\$1,076,539	\$2,059,080	\$2,100,464	\$2,100,464



OPERATING EXPENDITURES

PUMPING EXPENSES

Explanation of Account: Pumping expense is the cost of operating the Village's seven wells, six 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 decreases \$8,760 (-3.45%). A portion of the decrease relates to power purchases and is a result of upgrading the SCADA system which will produce efficiencies based on pumping at off-peak times. The balance of the decrease is in labor and is based on the allocation of wages between the various accounts and is not a true reduction when taken as a whole.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
950	Operation Labor	\$50,098	\$53,328	\$66,301	\$23,331	\$62,000	\$73,657	\$72,367
951	Power Purchased - Generators	\$483	\$0	\$0	\$0	\$0	\$0	\$0
952	Power Purchased - Pumping	\$153,084	\$149,943	\$160,000	\$76,457	\$160,000	\$153,750	\$153,750
953	Supplies & Expenses	\$4,214	\$2,948	\$4,400	\$1,954	\$4,000	\$4,000	\$4,000
	Miscellaneous	\$250	\$308	\$500			\$500	\$500
	General Pump House Supplies	\$1,638	\$221	\$1,000			\$600	\$600
	Pumping Plant Utilities (gas)	\$1,088	\$1,128	\$1,400			\$1,400	\$1,400
	Phones	\$1,238	\$1,291	\$1,500			\$1,500	\$1,500
955	Maintenance of Equipment	\$24,139	\$14,112	\$23,507	\$3,845	\$15,000	\$15,438	\$15,331
	Labor	\$10,829	\$4,976	\$14,207			\$6,138	\$6,031
	Pumping Plant Outside Services	\$8,725	\$4,707	\$5,000			\$5,000	\$5,000
	Parts & Equipment	\$1,507	\$1,198	\$1,000			\$1,000	\$1,000
	Security System	\$3,078	\$3,231	\$3,300			\$3,300	\$3,300
	TOTAL	\$232,018	\$220,331	\$254,208	\$105,587	\$241,000	\$246,845	\$245,448

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 supplies and maintenance accounts are detailed below.

Budget Impact: This budget increases \$22,367 (39.05%). Chemicals were increased \$20,000 to begin radium treatment in 2018. Wages were adjusted as part of the allocation based on the 2016 actual wages. Additional testing will be required for radium and \$800 was added to the budget for that.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
630	Operation Labor	\$1,448	\$1,208	\$1,579	\$374	\$1,200	\$1,754	\$1,723
631	Chemicals	\$37,882	\$36,171	\$37,000	\$19,083	\$38,000	\$57,000	\$57,000
	Distribution treatment	\$37,882	\$36,171	\$37,000			\$37,000	\$37,000
	Radium treatment	\$0	\$0	\$0			\$20,000	\$20,000
632	Supplies & Expenses	\$6,429	\$6,201	\$16,200	\$1,830	\$10,000	\$17,000	\$17,000
	Lab Supplies	\$988	\$605	\$500			\$500	\$500
	Miscellaneous	\$0	\$8	\$1,000			\$1,000	\$1,000
	Postage for Lab Samples	\$641	\$692	\$700			\$700	\$700
	Lab Samples	\$4,800	\$4,896	\$14,000			\$14,800	\$14,800
635	Maintenance of Equipment	\$1,024	\$3,254	\$2,500	\$1,259	\$2,500	\$3,954	\$3,923
	Labor	\$0	\$533	\$0			\$1,754	\$1,723
	Chem Feed Pumps-Repairs/Parts	\$952	\$2,417	\$2,000			\$2,000	\$2,000
	Misc. Repairs	\$72	\$304	\$500			\$200	\$200
	TOTAL	\$46,783	\$46,834	\$57,279	\$22,546	\$51,700	\$79,708	\$79,646

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 increases \$20,230 (8.11%). All labor accounts have been reallocated to percentages in line with past history resulting in an increase of \$12,959. About \$6,800 was added for additional hydrant repairs and painting as the number of hydrants increases.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
640	Operation Labor	\$42,487	\$43,954	\$55,250	\$19,886	\$50,000	\$60,504	\$59,445
641	Supplies and Expenses	\$7,435	\$8,042	\$7,450	\$5,437	\$8,958	\$8,000	\$8,000
	Diggers Hotline	\$1,162	\$1,278	\$1,000			\$1,550	\$1,550
	Electricity for Distribution Plant	\$6,273	\$6,757	\$6,300			\$6,300	\$6,300
	Miscellaneous	\$0	\$7	\$150			\$150	\$150
650	Reservoirs & Standpipes	\$19,133	\$17,662	\$98,234	\$187,216	\$256,000	\$96,831	\$96,800
	Labor	\$2,502	\$1,155	\$3,157			\$1,754	\$1,723
	Contracted Services	\$365	\$0	\$0			\$0	\$0
	Miscellaneous (phone, other)	\$336	\$508	\$1,000			\$1,000	\$1,000
	Tank Cleaning & Inspection	\$15,189	\$15,219	\$15,164			\$15,164	\$15,164
	Painting	\$0	\$0	\$78,213			\$78,213	\$78,213
	Security System	\$741	\$780	\$700			\$700	\$700
651	Maintenance of Mains	\$26,290	\$24,976	\$44,079	\$2,153	\$120,000	\$45,131	\$45,085
	Labor	\$1,446	\$1,958	\$1,579			\$2,631	\$2,585
	Street Repair Materials	\$0	\$234	\$1,000			\$1,000	\$1,000
	Contracted Repairs	\$24,181	\$19,352	\$34,000			\$34,000	\$34,000
	Contracted Services - Leak Survey	\$395	\$3,206	\$3,000			\$3,000	\$3,000
	Main Parts	\$268	\$226	\$4,000			\$4,000	\$4,000
	Safety Equipment	\$0	\$0	\$500			\$500	\$500
652	Maintenance of Laterals to the Curb	\$2,131	\$2,727	\$10,079	\$778	\$10,079	\$12,007	\$11,946
	Labor	\$1,033	\$2,713	\$1,579			\$3,507	\$3,446
	Contracted Repairs	\$728	\$0	\$8,000			\$8,000	\$8,000
	Pipe Fittings & Covers	\$16	\$0	\$500			\$500	\$500
	Materials and Supplies	\$354	\$14	\$0			\$0	\$0
653	Maintenance of Meters	\$2,422	\$2,135	\$7,939	\$7,431	\$7,939	\$8,027	\$8,012
	Labor	\$651	\$367	\$1,579			\$1,754	\$1,723
	Contracted Repairs & Testing	\$4,158	\$2,500	\$6,500			\$6,500	\$6,500
	Meter Supplies/Chemicals	\$0	\$644	\$1,800			\$1,800	\$1,800
	Parts for Meter Repairs	\$34	\$758	\$6,000			\$6,000	\$6,000
	Allocated 1/2 of Exp to Sewer	(\$2,422)	(\$2,135)	(\$7,939)			(\$8,027)	(\$8,012)
654	Maintenance of Hydrants	\$8,274	\$12,605	\$21,279	\$4,265	\$15,000	\$30,000	\$29,939
	Labor	\$1,350	\$2,986	\$1,579			\$3,507	\$3,446
	Contracted Repairs	\$755	\$0	\$10,000			\$15,000	\$15,000
	Sand Blast Hydrants	\$4,570	\$5,700	\$5,700			\$7,493	\$7,493
	Parts/Miscellaneous	\$1,599	\$3,919	\$4,000			\$4,000	\$4,000
655	Maintenance of Other	\$1,432	\$5,395	\$5,079	\$6,306	\$11,711	\$10,515	\$10,392
	Labor	\$74	\$5,194	\$1,579			\$7,015	\$6,892
	Parts/Contracted Services	\$0	\$0	\$2,000			\$2,000	\$2,000
	Maintenance of Buildings	\$0	\$0	\$1,000			\$1,000	\$1,000
	Parts/Materials	\$1,358	\$201	\$500			\$500	\$500
	TOTAL	\$109,604	\$117,496	\$249,388	\$233,472	\$479,687	\$271,015	\$269,618

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 \$3,813 (5.77%). Accounting and collecting wages account for all of the increase as a result of wage increases and additional hours for one employee.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
901	Meter Reading Expenses	\$1,220	\$1,319	\$2,178	\$642	\$1,400	\$2,178	\$2,178
902	Accounting & Collecting	\$61,168	\$56,448	\$59,143	\$28,782	\$53,453	\$62,112	\$62,957
	Finance Director			\$23,572			\$24,622	\$24,622
	Finance Department Staff			\$18,475			\$18,319	\$19,164
	Administrative Assistants			\$17,096			\$19,171	\$19,171
903	Accounting Supplies	\$4,096	\$4,408	\$4,325	\$2,968	\$4,325	\$4,525	\$4,525
	Postage	\$1,746	\$2,205	\$2,200			\$2,225	\$2,225
	Supplies & Forms	\$682	\$546	\$425			\$550	\$550
	Software Management	\$1,668	\$1,657	\$1,700			\$1,750	\$1,750
904	Uncollectible Accounts	\$380	(\$155)	\$500	\$0	\$0	\$300	\$300
	TOTAL	\$66,864	\$62,020	\$66,146	\$32,392	\$59,178	\$69,115	\$69,960



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 increases \$25,726 (6.14%). Pension and benefits increased \$11,394 and labor increases \$11,561 as more of the Assistant Public Works Director is allocated to the Water Utility. An additional \$2,000 was budgeted for training to allow the new employees to receive their water certifications.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
920	Salaries	\$138,287	\$174,252	\$162,860	\$116,265	\$171,526	\$172,692	\$172,692
921	Office Supplies	\$10,610	\$10,729	\$11,706	\$4,742	\$11,706	\$11,622	\$11,622
	General	\$2,162	\$2,879	\$2,500			\$2,900	\$2,900
	Postage	\$922	\$1,424	\$1,000			\$1,150	\$1,150
	Telephone & Internet Access	\$2,330	\$1,388	\$1,765			\$1,681	\$1,681
	Wireless Connection for Field Compute	\$0	\$62	\$500			\$100	\$100
	Water, Sewer & Stormwater Charges	\$1,070	\$1,275	\$1,491			\$1,491	\$1,491
	Printing & Postage (Courier)	\$1,075	\$1,318	\$1,000			\$1,300	\$1,300
	Electric - share of garage	\$1,594	\$649	\$1,000			\$1,000	\$1,000
	Gas - Heating	\$1,457	\$1,734	\$2,450			\$2,000	\$2,000
923	Outside Services	\$35,752	\$37,983	\$36,675	\$18,428	\$36,675	\$36,630	\$36,630
	Engineering	\$15,184	\$5,163	\$11,000			\$11,000	\$11,000
	Other	\$0	\$5,205	\$0			\$0	\$0
	Computer/Website Maintenance	\$12,050	\$11,871	\$7,575			\$7,330	\$7,330
	GIS maintenance	\$1,068	\$8,130	\$10,000			\$10,000	\$10,000
	Auditor	\$7,450	\$7,614	\$8,100			\$8,300	\$8,300
924	Insurance (property, liability, work comp)	\$14,351	\$15,404	\$17,000	\$12,416	\$15,627	\$17,000	\$17,000
926	Pension & Benefits	\$68,442	\$106,026	\$113,292	\$47,406	\$105,039	\$126,155	\$124,686
	Pension 13.40%					\$33,848	\$27,628	\$27,479
	Employee Insurance					\$71,191	\$98,527	\$97,208
928	Regulatory Commission	\$0	\$8,006	\$2,000	\$0	\$0	\$2,000	\$2,000
930	Misc. Gen'l Expense	\$18,536	\$19,390	\$21,629	\$10,414	\$21,629	\$25,207	\$25,069
	Labor	\$5,126	\$6,276	\$6,314			\$7,892	\$7,754
	Uniforms	\$1,924	\$2,403	\$2,000			\$2,000	\$2,000
	Seminars/Training	\$9,264	\$7,887	\$10,315			\$12,315	\$12,315
	Memberships & Subscriptions	\$1,714	\$1,575	\$0			\$0	\$0
	Safety Equipment	\$129	\$571	\$1,000			\$1,000	\$1,000
	Employee Testing/Physicals	\$22	\$303	\$500			\$500	\$500
	Miscellaneous Supplies	\$357	\$375	\$1,500			\$1,500	\$1,500
931	Office Rent	\$27,500	\$30,000	\$30,000	\$15,000	\$30,000	\$30,900	\$30,900
933	Transportation	\$6,409	\$9,793	\$14,779	\$2,493	\$10,000	\$14,954	\$14,923
	Labor	\$497	\$708	\$1,579			\$1,754	\$1,723
	Gas	\$4,382	\$3,968	\$9,000			\$9,000	\$9,000
	Parts/Oil/Grease	\$806	\$492	\$1,000			\$1,000	\$1,000
	Tires	\$512	\$253	\$1,200			\$1,200	\$1,200
	Contracted Maintenance	\$212	\$4,372	\$2,000			\$2,000	\$2,000
935	Garage & Plant Maint.	\$7,892	\$7,460	\$9,079	\$2,043	\$9,079	\$9,254	\$9,223
	Labor	\$1,671	\$907	\$1,579			\$1,754	\$1,723
	Equipment Maintenance	\$2,971	\$4,441	\$5,500			\$5,500	\$5,500
	Supplies/Cleaning/Lights	\$1,536	\$2,112	\$500			\$500	\$500
	Heating Maintenance Contractor	\$1,714	\$0	\$1,500			\$1,500	\$1,500
	TOTAL	\$327,779	\$419,043	\$419,020	\$229,207	\$411,281	\$446,414	\$444,746

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 \$140,232 (13.73%). Depreciation increases about \$117,600 with the addition of assets in the new developments and taxes increase about \$22,700 as overall plant investment increases.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
540	Depreciation	\$536,930	\$552,272	\$581,263	\$290,632	\$580,385	\$698,833	\$698,833
408	Taxes	\$391,034	\$384,355	\$439,991	\$257,341	\$412,855	\$462,653	\$462,653
	TOTAL	\$927,964	\$936,627	\$1,021,254	\$547,973	\$993,240	\$1,161,486	\$1,161,486

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
	TOTAL REVENUES	\$1,944,390	\$2,005,438	\$2,050,612	\$1,076,539	\$2,059,080	\$2,100,464	\$2,100,464
	TOTAL EXPENSES	\$1,711,012	\$1,802,351	\$2,067,295	\$1,171,177	\$2,236,086	\$2,274,583	\$2,270,903
	BALANCE	\$233,379	\$203,088	(\$16,683)	(\$94,638)	(\$177,006)	(\$174,119)	(\$170,439)

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 \$435,672 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	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
	INCOME							
48111-48116	Interest Income	\$13,826	\$8,079	\$8,000	\$4,746	\$9,500	\$10,000	\$10,000
42900	Bond Premium Amortization	\$2,498	\$1,971	\$1,811	\$1,811	\$1,811	\$1,655	\$1,655
48120	IRS Rebate - Interest on BABs	\$20,116	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$36,440	\$10,050	\$9,811	\$6,557	\$11,311	\$11,655	\$11,655

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$67,855	\$15,246	\$13,550	\$2,508	\$13,550	\$12,375	\$12,375
621	Interest Mortgage Rev Bonds	\$132,236	\$87,480	\$59,403	\$25,996	\$105,429	\$207,952	\$207,952
691	Bond Issuance Expenses	\$28,278	\$51,653	\$0	\$0	\$55,000	\$55,000	\$55,000
546	Amortization Debt Discount	\$2,336	\$2,069	\$1,822	\$1,822	\$1,822	\$1,561	\$1,561
	TOTAL	\$230,705	\$156,448	\$74,775	\$30,326	\$175,801	\$276,888	\$276,888

	BALANCE	\$39,114	\$56,690	(\$81,647)	(\$118,407)	(\$341,496)	(\$439,352)	(\$435,672)
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CASH ADJUSTMENTS

Explanation of Account: The Cash Adjustments section is included for informational purposes only. It is used to represent 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 \$1,334,465 (44.31%) of its estimated cash balance of about \$3.0 million on hand in 2018. The capital purchases budgeted include \$3,820,000 to complete radium treatment and well #8 construction; \$350,000 for Good Hope Road reconstruction; \$70,000 for the Village Park Master Plan; \$18,000 for large meter replacement; \$32,000 for a truck purchase; and \$7,000 for computer purchases. It is the goal of the Utility to fund the purchases from operations; however, the Good Hope Road, radium project and well #8 will be borrowed for because they cannot be supported with the existing cash balances.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
	ADJUSTMENTS:							
	Special/RCA Assessments Received	\$54,680	\$66,299	\$129,275	\$18,690	\$45,690	\$129,600	\$129,600
	Depreciation	\$536,930	\$552,272	\$581,263	\$290,632	\$580,385	\$698,833	\$698,833
	Amortization	(\$162)	\$98	\$11	\$11	\$11	(\$94)	\$1,561
	Bond Proceeds	\$1,250,000	\$1,515,000	\$1,155,000	\$0	\$4,295,000	\$3,000,000	\$3,000,000
	Change in Receivables & Payables	\$40,506	\$25,185	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$0	\$78,213	\$0	\$0	\$78,213	\$78,213
	Bond Principal Payments	(\$2,221,947)	(\$2,105,000)	(\$625,000)	(\$625,000)	(\$625,000)	(\$510,000)	(\$510,000)
	CAPITAL OUTLAY	(\$76,601)	(\$669,333)		(\$55,510)	(\$2,945,000)		
107	Construction in Progress			(\$750,000)			(\$3,820,000)	(\$3,820,000)
314	Wells and Springs			\$0			\$0	\$0
321	Pumping Plant Structures			\$0			\$0	\$0
325	Elec. Pumping Equipment			(\$50,000)			\$0	\$0
332	Water Treatment Eqpmt.			\$0			\$0	\$0
340	Land & Land Rights			\$0			\$0	\$0
342	Dist. Reservoirs & Pipes			(\$237,921)			\$0	\$0
343	Trans & Dist Mains			(\$405,000)			(\$350,000)	(\$350,000)
345	Services			\$0			(\$70,000)	(\$70,000)
346	Meters			(\$52,605)			(\$18,000)	(\$18,000)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			\$0			\$0	\$0
392	Transportation Equipment			\$0			(\$32,000)	(\$32,000)
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			(\$15,778)			(\$7,000)	(\$7,000)
	CHANGE IN CASH BALANCE	(\$377,481)	(\$558,790)	(\$274,189)	(\$489,584)	\$1,009,590	(\$1,339,800)	(\$1,334,465)

CASH BALANCE - BEGINNING OF YEAR	\$2,938,208	\$2,560,728	\$3,082,695	\$2,001,938	\$2,001,938	\$3,011,528	\$3,011,528
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CASH BALANCE - END OF YEAR	\$2,560,728	\$2,001,938	\$2,808,506	\$1,512,354	\$3,011,528	\$1,671,728	\$1,677,063
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End of Year Cash Balances						
Restricted:						
Bond Reserves & Debt Service Cash	\$1,056,682	\$1,035,116			\$1,251,983	\$1,223,010
Construction Cash (Borrowed Funds)	\$0	\$0			\$1,295,000	\$0
RCAs	\$31,995	\$95,982			\$76,660	\$136,260
Unrestricted:						
Operating	\$1,160,396	\$481,968			\$164,264	\$14,687
Water Tower Painting	\$314,153	\$393,342			\$223,621	\$297,771
	\$2,563,226	\$2,006,408			\$3,011,528	\$1,671,728

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 2018 budget was prepared using a 2.5% increase. We continue to see declines in revenues from the waste haulers.

UTILITY BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Utility Expenditures				
Personnel Services	\$ 519,147	\$ 517,500	\$ 586,669	\$ 594,976
Contractual Services	\$ 473,236	\$ 502,793	\$ 532,364	\$ 564,625
Expenses	\$ 988,757	\$ 1,073,747	\$ 1,072,331	\$ 1,020,738
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,981,140	\$ 2,094,040	\$ 2,191,364	\$ 2,180,339
Utility Resources				
Sewer Utility Revenues	\$ 1,846,866	\$ 1,991,620	\$ 2,180,152	\$ 2,068,144
Sewer Utility Other Sources	\$ 134,274	\$ 102,420	\$ 11,212	\$ 112,195
Total	\$ 1,981,140	\$ 2,094,040	\$ 2,191,364	\$ 2,180,339

UTILITY HIGHLIGHTS FOR 2017

- * Continued a phosphorus removal pilot study
- * Relined 1,100 feet of sewer pipe on Main Street
- * Completed an LED lighting up-grade for outside lights and one half of all building lights

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 2018

* 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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Sewage Treated per FTE (MG)	186.00	171.50	225.14	240.86	174.00	214.00	275.00
Cost per Sewage Treated (MG)	\$3,271	\$3,268	\$2,737	\$2,650	\$3,253	\$2,800	\$2,278
Total Sewage Treated (Millions of Gallons)	744	686	788	843	609	748	962

Corporate Center
Lift Station



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 \$118,644 (6.09%) over 2017. This is prepared based on a 2.5% rate increase going into effect as of the first of the year as well as additional residential, commercial and multi-family customers in 2018. There have been decreases in revenue from waste haulers, so this has also been considered for the 2018 budget.

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
620-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
101-46410	Residential Revenues	\$948,280	\$969,303	\$990,300	\$486,496	\$985,154	\$1,010,006	\$1,010,006
102-46410	Commercial Revenues	\$84,234	\$95,615	\$90,000	\$49,720	\$100,118	\$110,000	\$110,000
103-46410	Industrial Revenues	\$140,251	\$200,321	\$170,000	\$153,332	\$293,295	\$205,000	\$205,000
104-46410	Public Authority Revs	\$38,631	\$39,961	\$42,300	\$21,083	\$40,830	\$41,238	\$41,238
105-46410	Multi-Family Residential Revenues	\$192,959	\$204,290	\$226,600	\$100,266	\$205,403	\$226,600	\$226,600
110-46412	Other Govt. - User Charges	\$321,202	\$369,092	\$330,000	\$203,725	\$450,000	\$370,000	\$370,000
115-46412	Other Govt. - Collection Sys Maint.	\$14,476	\$17,714	\$10,000	\$7,441	\$15,000	\$15,000	\$15,000
120-46414	Septic System	\$98,389	\$88,323	\$85,000	\$36,298	\$85,000	\$85,000	\$85,000
000-46416	Hauling Permits	\$900	\$900	\$900	\$900	\$900	\$900	\$900
000-46415	Late Payment Penalties	\$6,915	\$6,438	\$6,000	\$2,865	\$5,900	\$6,000	\$6,000
000-46417	Other Operating Revenues	\$1,940	\$1,056	\$0	\$1,054	\$0	\$0	\$0
	Revenues Before Credits	\$1,848,177	\$1,993,013	\$1,951,100	\$1,063,180	\$2,181,600	\$2,069,744	\$2,069,744
	LESS:							
125-46414	Sewerage Service Credits	\$1,311	\$1,393	\$1,600	\$674	\$1,448	\$1,600	\$1,600
	Revenues After Credits	\$1,846,866	\$1,991,620	\$1,949,500	\$1,062,506	\$2,180,152	\$2,068,144	\$2,068,144

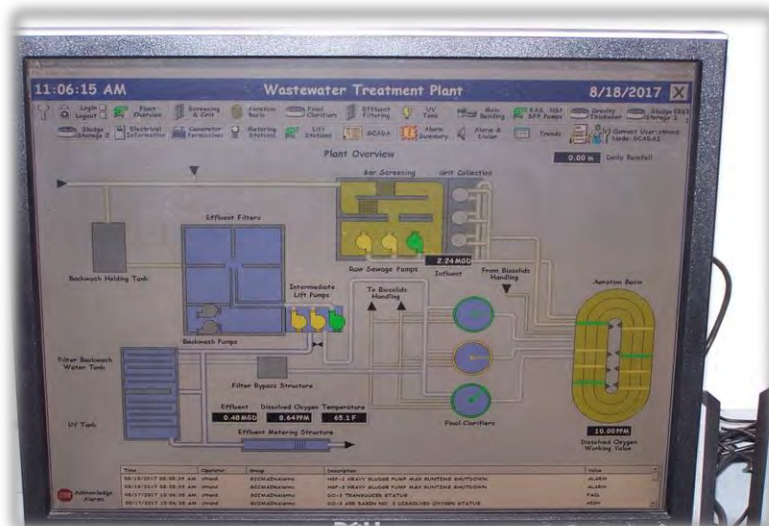


OPERATING EXPENSES

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 \$88,575 (16.33%). Operation labor increases \$15,575 after adding staff in 2017. Costs for phosphorus removal were decreased \$5,000 based on results of a new treatment method. The sludge hauling budget has been increased by \$80,000 as a result of rising costs. Heating costs were decreased \$2,000 based on past history.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
120	Operations Labor-Total	\$141,039	\$138,808	\$141,124	\$92,715	\$169,557	\$159,771	\$156,699
224	Power & Fuel - Pumping	\$155,055	\$157,789	\$157,000	\$76,617	\$166,398	\$157,000	\$157,000
200-224	Collection	\$5,281	\$8,685	\$7,000	\$4,229	\$8,460	\$7,000	\$7,000
300-224	Treatment	\$149,774	\$149,104	\$150,000	\$72,388	\$157,938	\$150,000	\$150,000
300-411	Phosphorus Removal	\$24,249	\$74,655	\$50,000	\$7,497	\$45,000	\$45,000	\$45,000
349	Other Oper. Exp.-ALL	\$13,110	\$13,379	\$16,900	\$9,569	\$15,000	\$16,900	\$16,900
	Environmental Fee	\$6,052	\$5,777	\$8,000			\$8,000	\$8,000
	Miscellaneous	\$0	\$33	\$500			\$500	\$500
	Uniforms	\$1,924	\$2,316	\$2,000			\$2,000	\$2,000
	Inventory Fee/Emer.Response Brd.	\$205	\$205	\$200			\$200	\$200
	Water & Sewer	\$4,929	\$5,048	\$6,200			\$6,200	\$6,200
300-222	Heat	\$18,752	\$17,197	\$22,000	\$13,884	\$20,000	\$20,000	\$20,000
300-420	Laboratory Supplies	\$3,737	\$4,272	\$4,500	\$1,291	\$4,500	\$4,500	\$4,500
300-430	Sludge Hauling & Permit	\$149,923	\$148,742	\$145,000	\$8,832	\$145,000	\$225,000	\$225,000
	Contract Hauling	\$149,690	\$148,730	\$145,000			\$225,000	\$225,000
	Miscellaneous	\$233	\$12	\$0			\$0	\$0
330	Transport.-ALL	\$3,619	\$4,458	\$6,000	\$1,282	\$6,000	\$6,000	\$6,000
	Gasoline/Diesel	\$2,294	\$2,025	\$5,000			\$3,000	\$3,000
	Other Vehicle Maintenance	\$1,325	\$2,433	\$1,000			\$3,000	\$3,000
	TOTAL	\$509,484	\$559,300	\$542,524	\$211,687	\$571,455	\$634,171	\$631,099



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 remains the same for 2018. Costs for the Lannon Interceptor have leveled off after changing to a quarterly billing system. The budget for televising has not changed but will likely need to be increased in future years as our system grows.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
200-241	Sewage Collect. System	\$53,014	\$64,102	\$62,000	\$1,500	\$62,000	\$62,000	\$62,000
	Sewer Cleaning	\$16,410	\$17,897	\$19,000			\$19,000	\$19,000
	Televising & Repairs	\$10,329	\$1,879	\$18,000			\$18,000	\$18,000
	Lannon Interceptor O & M	\$25,971	\$41,471	\$22,500			\$22,500	\$22,500
	Equipment & Maintenance	\$304	\$2,855	\$2,500			\$2,500	\$2,500
200-243	Collection Pumping Equip.	\$1,203	\$999	\$2,000	\$1,564	\$2,090	\$2,000	\$2,000
	SCADA - Phone	\$708	\$516	\$1,000			\$1,000	\$1,000
	Parts & Supplies	\$495	\$483	\$750			\$750	\$750
	Building Repairs & Maintenance	\$0	\$0	\$250			\$250	\$250
300-245	Treatment & Distrib. Equip.	\$24,396	\$24,913	\$20,000	\$12,385	\$20,000	\$20,000	\$20,000
	Oil & Grease	\$283	\$1,423	\$1,200			\$1,200	\$1,200
	Misc. Supplies & Parts	\$6,788	\$5,205	\$7,000			\$7,000	\$7,000
	Outside Services	\$17,325	\$18,285	\$11,800			\$11,800	\$11,800
249	Gen. Plant & Equip.-Total	\$20,478	\$25,638	\$21,750	\$17,452	\$36,876	\$21,750	\$21,750
	HVAC Maintenance & Repairs	\$3,944	\$8,026	\$4,000			\$4,000	\$4,000
	Supplies, Parts, & Materials	\$8,369	\$8,324	\$8,000			\$8,000	\$8,000
	Building Repairs & Maintenance	\$6,218	\$7,190	\$8,500			\$8,500	\$8,500
	Cleaning Supplies - In House	\$710	\$821	\$500			\$500	\$500
	Diesel for Generator	\$0	\$219	\$250			\$250	\$250
	Fire Inspection/Alarm Monitoring	\$1,237	\$1,058	\$500			\$500	\$500
	TOTAL	\$99,091	\$115,652	\$105,750	\$32,901	\$120,966	\$105,750	\$105,750



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 \$2,965 (-0.49%). Wages and benefits in this section show a decrease of \$1,117. Training expenses were increased \$2,000 after adding staff, rent increases \$900 and meter expenses decreased \$3,623.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
620-53610-	Billing & Accounting - Total	\$64,364	\$66,600	\$62,375	\$32,888	\$58,009	\$64,840	\$65,685
215	Finance Director			\$23,572			\$24,622	\$24,622
	Finance Dept Staff			\$19,307			\$19,151	\$19,996
	Administrative Staff			\$17,096			\$18,667	\$18,667
	Postage for Utility Bills			\$2,400			\$2,400	\$2,400
200-535	Meter Expenses	\$44,586	\$45,505	\$49,302	\$0	\$44,592	\$45,679	\$45,679
110	Admin & General Salaries - Total	\$198,618	\$225,056	\$219,239	\$122,704	\$214,698	\$209,384	\$209,384
212	Outside Services Employed-Total	\$50,415	\$63,413	\$56,500	\$40,431	\$80,000	\$56,875	\$56,875
	Engineering	\$14,814	\$17,164	\$15,000			\$15,000	\$15,000
	GIS Maintenance	\$1,232	\$8,250	\$10,000			\$10,000	\$10,000
	Audit	\$6,975	\$7,114	\$7,700			\$7,800	\$7,800
	Testing	\$14,311	\$16,887	\$15,000			\$15,400	\$15,400
	Computer Consultant / IT	\$11,920	\$12,720	\$7,600			\$7,375	\$7,375
	Diggers Hotline	\$1,163	\$1,278	\$1,200			\$1,300	\$1,300
222	Utilities--Heat (office space)	\$497	\$658	\$1,000	\$469	\$800	\$1,000	\$1,000
224	Utilities--Electric (office space)	\$1,231	\$596	\$1,000	\$325	\$650	\$1,000	\$1,000
310	Office Expenses - Total	\$9,729	\$11,087	\$9,665	\$4,710	\$12,000	\$9,665	\$9,665
	Telephone & Internet	\$2,603	\$2,354	\$2,665			\$2,665	\$2,665
	Supplies & Expenses	\$3,293	\$4,230	\$3,000			\$3,000	\$3,000
	Newsletters	\$1,135	\$1,319	\$1,000			\$1,000	\$1,000
	Software Support	\$1,790	\$1,778	\$2,000			\$2,000	\$2,000
	Postage	\$908	\$1,406	\$1,000			\$1,000	\$1,000
510	Insurance-Total	\$28,968	\$29,863	\$33,500	\$25,961	\$30,563	\$32,000	\$32,000
130	Pension & Benefits - Total	\$83,864	\$56,968	\$28,583	\$16,694	\$30,074	\$28,917	\$28,768
135	Employee Insurance	Included in account 130	\$71,041	\$96,350	\$38,113	\$80,498	\$102,913	\$101,594
345	Misc. General Exp. - Total	\$10,946	\$9,947	\$14,315	\$4,793	\$14,315	\$16,315	\$16,315
	Schools, Conferences, & Mileage	\$7,698	\$6,050	\$7,315			\$9,315	\$9,315
	Memberships & Subscriptions	\$1,130	\$1,105	\$1,500			\$1,500	\$1,500
	Accts Rec Collection Expenses	\$526	\$0	\$1,500			\$1,500	\$1,500
	Misc. & Safety Equipment	\$1,592	\$2,792	\$4,000			\$4,000	\$4,000
200-530	Office Rent - Collection	\$13,750	\$15,000	\$15,000	\$7,500	\$15,000	\$15,450	\$15,450
300-530	Office Rent - Treatment	\$13,750	\$15,000	\$15,000	\$7,500	\$15,000	\$15,450	\$15,450
	TOTAL	\$520,718	\$610,734	\$601,830	\$302,088	\$596,199	\$599,488	\$598,864

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 \$12,013 (1.44%) in 2018 mainly for depreciation. Depreciation is recorded for accounting purposes but is not an actual outlay of cash by the utility.

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation-Total	\$820,585	\$778,286	\$800,585	\$400,293	\$868,911	\$811,779	\$811,779
200-540	Collection	\$415,847	\$427,290	\$451,385	\$225,693	\$441,355	\$476,654	\$476,654
300-540	Treatment	\$404,738	\$350,996	\$319,597	\$159,799	\$395,390	\$320,769	\$320,769
100-540	To Be Allocated	\$0	\$0	\$29,603	\$14,801	\$32,166	\$14,356	\$14,356
150	Payroll Tax-Total	\$31,262	\$30,068	\$32,028	\$19,007	\$33,833	\$33,017	\$32,847
	TOTAL	\$851,847	\$808,354	\$832,613	\$419,300	\$902,744	\$844,796	\$844,626

OPERATING SUMMARY

	2015	2016	2017	ACTUAL	2017	2018	2018
	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Operating Revenues	\$1,846,866	\$1,991,620	\$1,949,500	\$1,062,506	\$2,180,152	\$2,068,144	\$2,068,144
Operating Expenses	\$1,981,140	\$2,094,040	\$2,082,717	\$965,976	\$2,191,364	\$2,184,205	\$2,180,339
BALANCE	(\$134,274)	(\$102,420)	(\$133,217)	\$96,530	(\$11,212)	(\$116,061)	(\$112,195)

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 operates at a deficit on an accounting basis. The budgeted deficit in 2018 is \$212,591. This is because sewer rates are not structured to recover the depreciation on the plant. The budgeted deficit is less than the 2017 budgeted deficit by about \$27,000.

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
620	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
000-48118	Interest from Other Funds	\$1,506	\$0	\$0	\$0	\$0	\$0	\$0
000-48119	Interest - Other Govt.'s	\$73,615	\$68,539	\$63,332	\$32,984	\$63,332	\$57,993	\$57,993
	Interest Earnings	\$13,924	\$27,275	\$15,000	\$10,859	\$20,000	\$15,000	\$15,000
	TOTAL	\$89,045	\$95,814	\$78,332	\$43,843	\$83,332	\$72,993	\$72,993

ACCT #	ACCOUNT	2015	2016	2017	ACTUAL	2017	2018	2018
620	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	EXPENSES:							
58200-620	Interest on Long Term Debt	\$78,535	\$56,077	\$45,772	\$15,324	\$45,772	\$44,490	\$44,490
58200-621	Interest Mortgage Rev Bonds	\$136,461	\$126,902	\$117,099	\$41,230	\$117,099	\$107,047	\$107,047
58200-629	Interest Debt to Lannon	\$1,055	\$0	\$0	\$0	\$0	\$0	\$0
59910-546	Amortization Debt Discount	\$2,630	\$2,502	\$2,355	\$2,355	\$2,355	\$2,197	\$2,197
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
59910-547	Amortization-Lannon	\$53,803	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$292,139	\$205,136	\$184,881	\$78,564	\$184,881	\$173,389	\$173,389
	BALANCE	(\$337,368)	(\$211,742)	(\$239,766)	\$61,809	(\$112,761)	(\$216,457)	(\$212,591)

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 increase \$64,825 (1.75%) as a result of RCA collections and favorable operations if depreciation were excluded. Growth is expected to continue in 2018 with 60 new homes and additional commercial and multi-family construction providing RCAs. The main capital payment in 2018 will be the Good Hope Road construction of \$330,000. There will also be the purchase of a utility truck for \$85,000, thermostats for \$12,000 and computer and SCADA upgrades for \$27,500.

ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
ADJUSTMENTS:							
RCA's Applied	\$428,390	\$469,784	\$254,850	\$55,686	\$315,636	\$294,000	\$294,000
Special Assessments Collected	\$0	\$0	\$0	\$41,951	\$41,951	\$0	\$0
Non-Cash Depreciation	\$820,585	\$778,286	\$800,585	\$400,293	\$868,911	\$811,779	\$811,779
Amortization	\$76,088	\$22,157	\$22,010	\$22,010	\$22,010	\$21,852	\$21,852
Bond Proceeds	\$0	\$0	\$740,000	\$0	\$0	\$0	\$0
Other Govt. Prin. on Debt	\$196,825	\$201,838	\$206,978	\$206,978	\$206,978	\$212,250	\$212,250
Change in Receivables & Payables	(\$42,388)	\$4,036	\$0	\$0	\$0	\$0	\$0
Principal Received from Other Funds	\$531,037	\$0	\$0	\$0	\$0	\$0	\$0
Advance to Other Funds	\$0	(\$1,100,000)	\$0	\$0	\$0	\$0	\$0
Bond Principal Payments	(\$813,033)	(\$1,303,441)	(\$573,080)	(\$388,080)	(\$573,080)	(\$607,965)	(\$607,965)
Acquisition & Construction of Capital Assets:	(\$407,775)	(\$341,192)		(\$31,775)	(\$554,094)		
Construction in Progress			\$0			\$0	\$0
Equipment			(\$75,071)			\$0	\$0
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			(\$760,000)			(\$330,000)	(\$330,000)
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			\$0			(\$12,000)	(\$12,000)
Professional Services			(\$45,000)			\$0	\$0
Transportation Equipment			\$0			(\$85,000)	(\$85,000)
Office Equipment/Computers			(\$10,278)			(\$27,500)	(\$27,500)
CHANGE IN CASH BALANCE	\$452,361	(\$1,480,274)	\$321,228	\$368,872	\$215,551	\$60,959	\$64,825
CASH BALANCE - BEGINNING OF YEAR	\$4,523,313	\$4,975,674	\$4,357,042	\$3,495,400	\$3,495,400	\$3,710,951	\$3,710,951
CASH BALANCE - END OF YEAR	\$4,975,674	\$3,495,400	\$4,678,270	\$3,864,272	\$3,710,951	\$3,771,910	\$3,775,776
End of Year Cash Balances							
Restricted:							
Debt Service Cash	274,516	279,335			284,277	289,345	289,345
Depreciation & Replacement Funds	1,874,606	1,373,186			1,453,835	1,493,900	1,493,900
RCAs	1,521,712	672,790			715,426	736,426	736,426
Construction Funds	262,549	-			-	-	-
Unrestricted:							
Operating	1,023,913	1,151,653			1,196,929	1,233,639	1,237,505
Sewer Back Up Reserve	18,378	18,436			18,533	18,600	18,600
	4,975,674	3,495,400			3,669,000	3,771,910	3,775,776

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 has been accumulating cash for several large dollar projects that will be needed to maintain existing infrastructure and for the Village's stormwater discharge permit. The projects began in 2016 and will continue into 2018. After a rate study in 2017, a progressive rate increase will start with the third quarter of 2017 with additional increases at January 1 of 2018 and 2019.

STORMWATER UTILITY BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Division Expenditures				
Personnel Services	\$ 136,189	\$ 157,740	\$ 140,065	\$ 136,283
Contractual Services	\$ 65,646	\$ 115,054	\$ 79,990	\$ 104,234
Expenses	\$ 41,073	\$ 43,040	\$ 49,162	\$ 49,966
Depreciation	\$ 127,199	\$ 137,126	\$ 156,099	\$ 169,699
Capital Outlay	\$ 238,058	\$ 811,552	\$ 420,000	\$ 1,125,000
Total	\$ 608,165	\$ 1,264,512	\$ 845,316	\$ 1,585,182

Division Resources				
General Fund	\$ -	\$ -	\$ -	\$ -
Stormwater Utility Operations	\$ 443,852	\$ 450,851	\$ 491,259	\$ 579,418
Stormwater Utility Use of Cash	\$ 164,313	\$ 813,661	\$ 354,057	\$ 1,005,764
Total	\$ 608,165	\$ 1,264,512	\$ 845,316	\$ 1,585,182

DIVISION HIGHLIGHTS FOR 2017

- * Constructed conveyance system - Main Street Phase 2
- * Zero illicit discharges found (12th consecutive year)
- * Coordinated design of conveyance system for Good Hope Road Reconstruction
- * Continued systematic review, repair and cleaning of catch basins and outfalls; review 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 2018

- * Design replacement for Clover Drive Bridge (construction in 2019)
- * Complete design of stormwater facilities and conveyance system for Quad-Plex in Village Park
- * Continue systematic review, repair and cleaning of catch basins, outfalls, and stormwater facilities Village-wide
- * Construct conveyance system for Good Hope Road Reconstruction

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Tons of street sweeping materials	0	0	37.51	90.7	89.6	42	50
Percent of sediment removed from the system	26.90%	26.19%	26.19%	26.19%	27.00%	27.00%	27.00%
Number of participants at education activities	30	15	25	30	30	40	60

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 \$52,107 (9.88%) for 2018 to reflect the second phase of the rate increase that began in the third quarter of 2017.

ACCT #640-000-	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
44910	Erosion Control Permits	\$12,740	\$12,645	\$6,500	\$3,815	\$7,000	\$6,500	\$6,500
46141	Engineering Fees - Developers	\$4,378	\$0	\$0	\$0	\$0	\$0	\$0
46150	Culvert Installation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Stormwater Fees - All Customers							
46321	Stormwater Fees - Residential	\$168,381	\$168,594	\$206,145	\$85,229	\$209,206	\$274,110	\$274,110
46322	Stormwater Fees - Commercial	\$71,191	\$79,248	\$89,285	\$39,560	\$80,725	\$89,016	\$89,016
46323	Stormwater Fees - Industrial	\$116,541	\$120,259	\$143,169	\$60,988	\$123,731	\$131,419	\$131,419
46324	Stormwater Fees - Public	\$29,230	\$29,243	\$33,732	\$14,277	\$29,702	\$34,009	\$34,009
46324	Stormwater Fees - Multi Family	\$36,931	\$36,356	\$45,930	\$18,432	\$38,295	\$41,964	\$41,964
46326	Late Payment Penalties	\$1,783	\$1,376	\$1,550	\$649	\$1,400	\$1,400	\$1,400
48110	Interest Income	\$2,515	\$2,794	\$1,000	\$749	\$1,200	\$1,000	\$1,000
48900	Miscellaneous Income	\$162	\$336	\$0	\$109	\$0	\$0	\$0
	TOTAL	\$443,852	\$450,851	\$527,311	\$223,808	\$491,259	\$579,418	\$579,418

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 \$6,444 (7.61%). Increases for maintenance of catch basins and vehicles of \$13,000 was added to the budget. This increase was offset with a decrease in wages of \$5,416 based on the allocation of the public works staff to the utility. Electricity for the pond aerators was also reduced by \$3,050 to reflect expected savings from using timers for the aerators so they are not constantly running.

ACCT 640-53650-000	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
	Wages	\$30,323	\$24,141	\$16,262	\$2,111	\$20,262	\$11,153	\$10,846
113	Street Sweeping	\$4,462	\$3,976	\$3,262	\$557	\$3,262	\$2,342	\$2,278
114	Street Sweeper Maintenance	\$219	\$0	\$500	\$0	\$500	\$112	\$108
115	Leaf Pickup	\$15,219	\$15,213	\$10,000	\$87	\$10,000	\$7,026	\$6,833
116	Leaf Vac Maintenance	\$0	\$515	\$500	\$0	\$500	\$335	\$325
117	Stormwater Maintenance	\$8,966	\$3,557	\$1,000	\$1,287	\$5,000	\$669	\$651
118	Stormwater Mowing	\$1,457	\$880	\$1,000	\$180	\$1,000	\$669	\$651
224	Utilities--Electricity (aerators)	\$12,150	\$14,717	\$12,050	\$7,468	\$12,050	\$9,000	\$9,000
234	Maint - Catch Basins	\$1,361	\$38,800	\$9,000	\$811	\$9,000	\$19,000	\$19,000
239	Maint - Gas & Diesel	\$2,615	\$1,645	\$3,000	\$293	\$2,000	\$3,000	\$3,000
242	Building & Facility Maintenance	\$3,442	\$5,793	\$8,500	\$2,283	\$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	\$3,442	\$5,793	\$5,000			\$5,000	\$5,000
244	Vehicle Maintenance	\$4,258	\$4,678	\$2,000	\$6,234	\$6,500	\$5,000	\$5,000
	Street Sweeper		\$1,383	\$2,000			\$2,000	\$2,000
	Mower		\$3,171	\$0			\$2,000	\$2,000
	Leaf Pickup Equipment		\$124	\$0			\$1,000	\$1,000

VILLAGE OF SUSSEX
2018 BUDGET

ACCT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
640-53650-000								
290	Contractual Fees	\$8,637	\$16,860	\$26,910	\$2,800	\$15,000	\$29,000	\$29,000
	Street Sweeping - Dumpsters	\$3,715	\$4,150	\$3,000			\$4,000	\$4,000
	Stormwater Maintenance	\$0	\$0	\$20,910			\$15,000	\$15,000
	Leaf Pick Up - Dumpsters	\$4,922	\$12,710	\$3,000			\$10,000	\$10,000
325	Education Program	\$2,605	\$2,605	\$2,680	\$2,657	\$2,657	\$3,000	\$3,000
380	Illicit Discharge Program	\$2,729	\$0	\$2,000	\$0	\$0	\$1,500	\$1,500
390	Expenses	\$942	\$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	\$69,062	\$109,239	\$84,702	\$24,657	\$78,269	\$91,453	\$91,146

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 decreases \$4,357 (-2.14%). Wages and benefits decrease \$5,682 after changing some allocation percentages. Rent increases \$900 and other accounts showed minor increases of \$425.

ACCT	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
640-53650-000								
	Salaries & Wages	\$70,178	\$93,276	\$94,766	\$51,787	\$88,354	\$90,450	\$90,638
110	Administrative Staff	\$34,382	\$49,107	\$47,318	\$26,081	\$42,606	\$53,324	\$53,324
111	Engineering Staff	\$10,373	\$15,674	\$16,974	\$9,778	\$17,104	\$12,817	\$12,817
112	Finance Staff	\$15,111	\$15,699	\$16,273	\$9,123	\$15,906	\$16,608	\$16,796
128	Clerical Staff	\$10,312	\$12,796	\$14,201	\$6,805	\$12,738	\$7,701	\$7,701
130	Pension 13.40%	\$10,191	\$14,692	\$7,550	\$3,590	\$7,386	\$6,807	\$6,799
135	Employee Insurance	\$17,627	\$17,014	\$19,809	\$8,534	\$15,754	\$19,887	\$19,736
150	Payroll Taxes	\$7,870	\$8,617	\$8,494	\$4,096	\$8,309	\$7,773	\$7,764
180	Human Resources Expenses	\$0	\$0	\$500	\$0	\$0	\$500	\$500
211	Attorney	\$1,283	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000
215	Auditor	\$2,025	\$2,100	\$2,300	\$2,300	\$2,300	\$2,400	\$2,400
216	Contracted Engineering/GIS	\$22,289	\$25,722	\$20,000	\$6,165	\$20,000	\$20,000	\$20,000
220	Utilities--Telephone	\$395	\$478	\$400	\$186	\$360	\$300	\$300
222	Utilities--Heat	\$497	\$658	\$1,000	\$469	\$800	\$1,000	\$1,000
224	Utilities--Electric	\$1,270	\$596	\$1,334	\$355	\$632	\$1,334	\$1,334
226	Utilities--Water & Sewer	\$0	\$207	\$216	\$97	\$216	\$216	\$216
240	Equipment Maintenance	\$90	\$195	\$150	\$82	\$191	\$200	\$200
310	Office Supplies	\$3,193	\$3,491	\$3,150	\$2,464	\$3,500	\$3,150	\$3,150
324	Schooling & Dues	\$1,625	\$1,346	\$3,000	\$1,087	\$3,000	\$3,000	\$3,000
	Senimars/Training - Prof. Organiz	\$1,625	\$1,346	\$3,000	\$1,087	\$3,000	\$3,000	\$3,000
326	Printing & Publishing	\$0	\$514	\$1,000	\$457	\$900	\$1,000	\$1,000
340	Data Processing	\$3,028	\$2,892	\$3,000	\$1,732	\$3,000	\$3,200	\$3,200
	Internal support	\$1,879	\$1,644	\$1,700			\$1,900	\$1,900
	Financial Software Mgmt	\$1,149	\$1,248	\$1,300			\$1,300	\$1,300
390	Misc. Gen'l Expense	\$77	\$207	\$500	\$55	\$500	\$500	\$500
397	Licensing	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
	Permit & Annual Report Costs	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
510	Insurance	\$3,208	\$3,090	\$4,025	\$3,185	\$4,246	\$4,200	\$4,200
530	Office Rent	\$27,500	\$30,000	\$30,000	\$15,000	\$30,000	\$30,900	\$30,900
	TOTAL	\$173,846	\$206,595	\$203,694	\$103,141	\$190,948	\$199,317	\$199,337

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 increases \$49,733 (20.82%). Depreciation has been increased for various additions to infrastructure. Despite overall increases to expenses, the rate increase provides more funds to be set aside for future projects.

ACCT #	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
53650-540	Depreciation	\$127,199	\$137,126	\$148,334	\$74,167	\$156,099	\$169,699	\$169,699
53650-499	Loss on Disposal of Equipment	\$0	\$30,834	\$0	\$0	\$0	\$0	\$0
53650-840	Equipment Replacement Fund	\$0	\$0	\$18,813	\$0	\$0	\$18,813	\$18,813
	Future Project Set Aside	\$0	\$0	\$71,768	\$0	\$0	\$100,136	\$100,423
	TOTAL	\$127,199	\$167,960	\$238,915	\$74,167	\$156,099	\$288,648	\$288,935

BALANCE

ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Total Revenues	\$443,852	\$450,851	\$527,311	\$223,808	\$491,259	\$579,418	\$579,418
Total Expenses	\$370,107	\$483,794	\$527,311	\$201,965	\$425,316	\$579,418	\$579,418
BALANCE	\$73,745	(\$32,943)	\$0	\$21,843	\$65,943	\$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	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	\$127,199	\$137,126	\$148,334	\$74,167	\$156,099	\$169,699	\$169,699
	Loss on Disposal of Equipment	\$0	\$30,834	\$0	\$0	\$0	\$0	\$0
	Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$1,025,000	\$1,025,000
	Change in Receivables & Payables	(\$3,145)	\$3,932	\$0	\$0	\$0	\$0	\$0
	Replacement/Set Aside (not cash)	\$0	\$0	\$90,581	\$0	\$0	\$118,949	\$119,236
	CAPITAL OUTLAY							
	Road Program/Major Projects	(\$131,808)	(\$780,718)	(\$420,000)	\$0	(\$420,000)	(\$1,125,000)	(\$1,125,000)
	Main Street Stream	(\$106,250)	\$0	\$0	\$0	\$0	\$0	\$0
	CHANGE IN CASH BALANCE	(\$40,259)	(\$641,769)	(\$181,085)	\$96,010	(\$197,958)	\$188,648	\$188,935

CASH BALANCE - BEGINNING OF YEAR	\$902,750	\$862,491	\$28,189	\$220,722	\$220,722	\$22,764	\$22,764
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CASH BALANCE - END OF YEAR	\$862,491	\$220,722	(\$152,896)	\$316,732	\$22,764	\$211,412	\$211,699
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General Cash	\$722,747	\$52,997			(\$163,593)	\$6,242	\$6,529
Replacement Cash (restricted)	\$139,744	\$167,725			\$186,357	\$205,170	\$205,170
Total Cash	\$862,491	\$220,722			\$22,764	\$211,412	\$211,699

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 5 of 7 buildings completed with the remainder expected to be finished yet in 2017. The developer's next phase of construction will be The Corners, a mixed use development with 1 building. In addition, construction will begin in 2017 on the Real Living Senior Housing project.

Budget Impact: The 2018 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 should be paid by the end of 2017 and the remaining expenses budgeted in 2018 are related to finishing up with Main Street and Silver Spring Dr. The deficit balance is anticipated to be funded with future tax increments and repaid to the other funds with interest.

ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Balance Carried Forward	(\$191,170)	(\$414,266)	(\$2,661,323)	(\$439,363)	(\$439,363)	(\$687,327)	(\$687,327)
REVENUES							
Tax Levy	\$57,095	\$160,112	\$318,485	\$282,297	\$318,485	\$391,499	\$382,555
Other Taxes	\$47,030	\$20,000	\$0	\$0	\$0	\$0	\$0
Shared Revenue-Computers	\$579	\$780	\$780	\$901	\$901	\$900	\$900
Developer Payments	\$235	\$9,670	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$1,395	\$551	\$0	\$3,190	\$6,000	\$2,000	\$2,000
Proceeds of Debt	\$3,325,000	\$3,405,000	\$1,000,000	\$0	\$1,818,000	\$0	\$0
Bond Premium	\$0	\$40,507	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	\$3,240,164	\$3,222,354	(\$1,342,058)	(\$152,975)	\$1,704,023	(\$292,928)	(\$301,872)
EXPENDITURES							
Audit & Acct Fees	\$1,550		\$1,650	\$150	\$150	\$1,850	\$1,850
Legal Fees	\$2,773	\$3,224	\$1,000	\$0	\$0	\$1,000	\$1,000
Administrative Fees	\$21,456	\$150	\$1,500	\$0	\$150	\$1,500	\$1,500
Capital Outlay	\$3,543,563	\$3,095,089	\$746,123	\$7,700	\$2,093,823	\$1,000,000	\$1,000,000
Engineering	\$1,087	\$9,555	\$0	\$7,700	\$7,700	\$0	\$0
Construction	\$226,507	\$0	\$746,123	\$0	\$746,123	\$1,000,000	\$1,000,000
Developer Incentives	\$3,315,969	\$3,085,534	\$0	\$0	\$1,340,000	\$0	\$0
Debt Service	\$1,792	\$17,950	\$0	\$0	\$17,000	\$17,000	\$17,000
Debt Issuance Costs	\$53,544	\$99,673	\$20,000	\$0	\$20,000	\$0	\$0
TOTAL EXPENDITURES	\$3,624,678	\$3,216,086	\$770,273	\$7,850	\$2,131,123	\$1,021,350	\$1,021,350
TRANSFERS							
to TIF #6 Debt Service	\$29,752	\$145,631	\$279,383	\$92,852	\$260,227	\$306,516	\$179,941
to General Capital Projects	\$0	\$300,000		\$0	\$0	\$0	\$0
TOTAL TRANSFERS	\$29,752	\$445,631	\$279,383	\$92,852	\$260,227	\$306,516	\$179,941
BALANCE	(\$414,266)	(\$439,363)	(\$2,391,714)	(\$253,677)	(\$687,327)	(\$1,620,794)	(\$1,503,163)

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; however, savings from a 2017 refunding will be used in 2018 to reduce the tax levy required. Surplus is used for cash flow purposes between when payments are due and revenue is received. The 2018 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	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 7/31	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Balance Carried Forward	\$274,420	\$253,472	\$269,360	\$268,955	\$268,955	\$331,795	\$331,795
REVENUES & TRANSFERS							
General Fund - Taxes	\$1,608,628	\$1,731,393	\$1,861,577	\$1,639,906	\$1,861,577	\$2,020,879	\$2,020,879
General Fund - Cash Capital Funds	\$0	\$60,937	\$60,937	\$0	\$60,937	\$60,937	\$60,937
TIF Tax Levy Fund - Increment for Debt	\$29,752	\$145,631	\$279,383	\$92,852	\$260,227	\$270,156	\$179,941
Interest Earnings	\$4,071	\$2,630	\$2,500	\$2,438	\$4,500	\$2,500	\$2,500
IRS Rebate - Build America Bonds	\$81,932	\$82,373	\$82,000	\$41,143	\$82,286	\$82,020	\$82,020
Proceeds of Debt	\$7,242,791	\$0	\$0	\$1,610,000	\$1,610,000	\$3,325,000	\$2,850,000
Bond Premium	\$0	\$128,776	\$0	\$126,791	\$126,791	\$0	\$0
TOTAL AVAILABLE FUNDS	\$9,241,594	\$2,405,212	\$2,555,757	\$3,782,085	\$4,275,273	\$6,093,287	\$5,528,072
EXPENDITURES							
Principal Payments	\$8,275,000	\$1,315,000	\$1,420,000	\$2,385,000	\$3,045,000	\$4,860,000	\$4,250,000
Interest Payments	\$580,036	\$772,447	\$863,917	\$498,281	\$827,753	\$918,365	\$963,150
Expenses	\$180	\$34	\$250	\$63	\$250	\$250	\$250
Bond Issuance Expenses	\$132,906	\$48,776	\$0	\$70,475	\$70,475	\$0	\$0
TOTAL EXPENDITURES	\$8,988,122	\$2,136,257	\$2,284,167	\$2,953,819	\$3,943,478	\$5,778,615	\$5,213,400
BALANCE	\$253,472	\$268,955	\$271,590	\$828,266	\$331,795	\$314,672	\$314,672

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 2018. 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
Good Hope Road (Design and Reconstruction) 2017 - 2018	5,400,000	3,500,000	300,000	-	1,600,000	
Well #8 Construction 2018	2,797,000	2,797,000				
Village Park Master Plan 2018	4,950,000	2,859,000	544,000	-	105,000	1,442,000



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 requested amount by the Library does not match the Village's contribution as proposed in the base budget.

PAULINE HAASS PUBLIC LIBRARY BUDGET SUMMARY				
	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Expenditures				
Personnel Services	\$ 690,463	\$ 716,459	\$ 780,803	\$ 848,727
Contractual Services	\$ 91,322	\$ 83,830	\$ 67,870	\$ 55,940
Expenses	\$ 129,991	\$ 140,868	\$ 124,711	\$ 134,432
Materials (books, AV, e-books)	\$ 111,853	\$ 113,990	\$ 160,785	\$ 121,468
Capital Outlay	\$ 37,731	\$ 1,887	\$ 16,350	\$ 9,850
Total	\$ 1,061,360	\$ 1,057,034	\$ 1,150,519	\$ 1,170,417
Resources				
Village of Sussex	\$ 544,743	\$ 577,734	\$ 610,946	\$ 638,436
All Other Sources	\$ 493,239	\$ 514,988	\$ 539,573	\$ 531,981
Use of Reserve Funds	\$ 11,689	\$ -	\$ -	\$ -
Total	\$ 1,049,671	\$ 1,092,722	\$ 1,150,519	\$ 1,170,417

HIGHLIGHTS FOR 2017

- * Resolved the lawsuit with the Town of Lisbon
- * Implementation of 2017 - 2019 Strategic Plan objectives including increasing outreach through pop-up libraries, new promotions through schools, expanded marketing materials and direct mail to non-user households
- * Replacement of air conditioning units and piping and the fire suppression sprinkler system which have reached the end of their useful lives
- * Continued to increase usage as measured by circulation and program attendance

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 2018

- * While planning for future building needs, develop cost-effective interim strategies to address deficits in the existing building
- * Install additional digital signage within the building
- * Continue leadership role in influencing library-affecting decision-making at the state level, including system structure and adjacent county funding
- * Explore new ways to foster our residents' community ownership and involvement

PERFORMANCE INDICATORS	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Items loaned	321,905	322,293	322,087	312,993	311,754	316,184	321,902
Downloadable items loaned	N/A	7,736	12,045	14,459	17,297	19,553	21,098
Program attendance (includes passive prog)	7,983	11,771	17,491	25,603	41,742	43,773	45,900
Ranking of total circ per capita in county	8	7	6	6	4	4	4

REVENUES

Explanation of Account: The Library receives its funding from two main revenue sources that account for 93.5% 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 from other counties that live in communities without a library as well as overdue fines, 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	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 6/30	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
50100	Village of Sussex	\$544,743	\$577,734	\$640,946	\$310,473	\$610,946	\$639,792	\$638,436
50300	Federated Library System	\$1,261	\$1,590	\$1,658	\$13	\$1,658	\$1,300	\$1,538
50350	Adjacent Counties	\$30,739	\$32,347	\$30,066	\$30,065	\$30,065	\$33,102	\$33,102
50400	Fines	\$25,384	\$23,266	\$24,500	\$11,821	\$23,642	\$23,500	\$23,500
50500	Copier Sales	\$858	\$932	\$800	\$490	\$900	\$850	\$850
50700	Grants	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,600	\$4,600
50750	Office Supplies Sold/Public Printing	\$2,586	\$2,882	\$2,300	\$1,690	\$3,000	\$2,800	\$2,800
50900	Material Replacement	\$3,477	\$3,047	\$3,200	\$1,764	\$3,200	\$3,200	\$3,200
55000	Interest Earned	\$651	\$1,250	\$900	\$882	\$1,700	\$1,800	\$1,800
57500	Miscellaneous Income	\$7,295	\$5,496	\$7,000	\$3,894	\$5,000	\$5,000	\$5,000
59500	Waukesha County Library Taxes	\$428,477	\$439,978	\$453,726	\$226,863	\$453,726	\$456,057	\$455,591
59990	Use of Designated Reserves		\$0	\$64,675	\$0	\$12,482	\$0	\$0
	TOTAL	\$1,049,671	\$1,092,722	\$1,233,971	\$592,155	\$1,150,519	\$1,172,001	\$1,170,417

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	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 6/30	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
000								
60100	Wages & Salaries	\$540,426	\$568,058	\$602,061	\$288,901	\$600,000	\$629,784	\$636,012
60105	Unemployment	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000
60200	Janitor's Wages	\$13,666	\$12,352	\$12,972	\$5,915	\$12,915	\$13,361	\$13,361
60210	Cleaning Service	\$17,519	\$16,472	\$18,780	\$8,032	\$16,500	\$17,500	\$17,500
60400	Board Expenses	\$0	\$7,907	\$200	\$16	\$200	\$200	\$200
60500	Employee Pension	\$33,862	\$32,124	\$41,669	\$17,833	\$41,000	\$43,433	\$41,814
60600	Payroll Taxes	\$44,482	\$43,864	\$48,412	\$23,598	\$46,888	\$49,377	\$49,713
60700	Employee Insurance	\$58,027	\$60,061	\$128,029	\$33,555	\$80,000	\$114,600	\$104,827
60800	Expenses	\$2,381	\$1,779	\$2,050	\$950	\$2,050	\$1,585	\$1,585
60900	Life Insurance	\$768	\$792	\$974	\$418	\$974	\$1,150	\$1,150
61000	Workers' Compensation	\$1,059	\$1,160	\$1,368	\$679	\$1,481	\$1,500	\$1,500
61100	Insurance	\$8,877	\$8,981	\$9,250	\$6,533	\$7,645	\$7,800	\$7,800
61200	Telephone	\$4,144	\$2,741	\$2,880	\$1,576	\$2,880	\$2,545	\$2,545
61300	Heat	\$6,098	\$5,969	\$9,000	\$3,208	\$6,500	\$7,070	\$7,070
61400	Electric	\$30,566	\$33,225	\$33,200	\$13,752	\$31,000	\$34,000	\$34,000
61500	Sewer & Water	\$2,719	\$2,430	\$2,950	\$590	\$2,700	\$3,039	\$3,039

VILLAGE OF SUSSEX
2018 BUDGET

ACCT 000	ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 6/30	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
61700	Building Maintenance	\$7,009	\$10,812	\$10,000	\$3,872	\$10,000	\$11,136	\$11,136
61710	Grounds Maintenance	\$4,274	\$1,268	\$0	\$0	\$0	\$200	\$200
61800	Processing Supplies	\$9,198	\$7,485	\$9,000	\$3,324	\$9,000	\$8,500	\$8,500
61900	Office Supplies	\$3,326	\$2,961	\$3,300	\$1,169	\$3,300	\$3,050	\$3,050
62000	Program Supplies	\$4,080	\$0	\$0	\$0	\$0	\$0	\$0
62100	Equipment Maintenance	\$1,451	\$1,778	\$1,500	\$537	\$1,500	\$2,376	\$2,376
62150	Building Systems Maintenance	\$17,640	\$20,326	\$16,736	\$2,147	\$16,736	\$15,319	\$15,319
62300	Maintenance & Repair of Materials	\$618	\$490	\$1,150	\$161	\$1,150	\$800	\$800
62810	Mileage	\$597	\$632	\$800	\$164	\$800	\$750	\$750
62820	Continuing Education	\$1,198	\$4,207	\$5,000	\$222	\$5,000	\$5,000	\$5,000
62830	Membership	\$1,009	\$1,187	\$1,300	\$390	\$1,300	\$1,500	\$1,500
62900	Public Relations	\$1,262	\$1,781	\$2,370	\$947	\$2,370	\$2,756	\$2,756
63000	Legal Fees	\$37,353	\$36,279	\$60,000	\$10,476	\$20,000	\$5,000	\$5,000
63100	Annual Audit	\$5,600	\$6,444	\$6,370	\$4,390	\$6,370	\$7,000	\$7,000
63200	Accounting	\$4,298	\$4,361	\$4,000	\$2,096	\$4,000	\$4,600	\$4,600
63300	Postage	\$1,116	\$428	\$500	\$241	\$500	\$500	\$500
63400	Program	\$3,838	\$7,335	\$7,875	\$4,337	\$7,875	\$7,932	\$8,076
63500	Misc. Furniture & Equipment	\$10,916	\$8,775	\$1,000	\$559	\$1,000	\$2,200	\$2,200
69000	Rent to Village of Sussex	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
70100	Books	\$75,574	\$81,517	\$78,957	\$32,814	\$78,957	\$78,328	\$79,828
70150	Books - Replacement	\$1,792	\$2,081	\$2,000	\$380	\$2,000	\$2,000	\$2,000
70200	Periodicals	\$5,105	\$5,719	\$5,740	\$5,408	\$5,740	\$5,500	\$5,500
70400	Audio-Visual	\$21,604	\$18,378	\$23,550	\$7,581	\$23,550	\$22,000	\$23,000
70445	AV-Replacement	\$640	\$389	\$1,000	\$37	\$1,000	\$1,200	\$1,200
70450	Shared Databases	\$3,682	\$3,232	\$4,109	\$4,894	\$44,894	\$5,340	\$5,340
70500	CD-Roms	\$716	\$712	\$750	\$99	\$750	\$0	\$0
70550	e-books	\$2,740	\$1,962	\$3,894	\$2,415	\$3,894	\$4,600	\$4,600
	Data plans for circulation hotspots	\$0	\$0	\$0	\$0	\$0	\$1,680	\$2,280
	e-magazines	\$0	\$0	\$0	\$0	\$0	\$1,200	\$1,200
80400	Software Support	\$1,125	\$1,637	\$3,950	\$552	\$3,950	\$4,500	\$4,500
80410	Automation Supplies	\$0	\$200	\$200	\$200	\$200	\$200	\$200
80420	Public Computer/Internet	\$424	\$221	\$600	\$251	\$600	\$600	\$600
80430	Automation Maintenance	\$30,850	\$24,635	\$25,000	\$23,305	\$25,000	\$26,440	\$26,440
80600	Computer Replacement	\$37,590	\$421	\$8,350	\$196	\$8,350	\$9,350	\$9,350
80610	Equipment Replacement	\$141	\$1,466	\$1,175	\$7,946	\$8,000	\$500	\$500
	TOTAL	\$1,061,360	\$1,057,034	\$1,233,971	\$526,666	\$1,150,519	\$1,172,001	\$1,170,417

BALANCE

ACCOUNT DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	ACTUAL TO 6/30	2017 ESTIMATE	2018 BASE BUDGET	2018 FINAL BUDGET
Total Revenues	\$1,049,671	\$1,092,722	\$1,233,971	\$592,155	\$1,150,519	\$1,172,001	\$1,170,417
Total Expenses	\$1,061,360	\$1,057,034	\$1,233,971	\$526,666	\$1,150,519	\$1,172,001	\$1,170,417
BALANCE	(\$11,689)	\$35,688	\$0	\$65,489	\$0	\$0	\$0