



2020 Adopted Budget



Acknowledgement

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

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

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

Jeremy Smith, Village Administrator

Kelsey McElroy-Anderson, Assistant Village Administrator

Nancy Whalen, Finance Director

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 2020 Final Proposed Budget
Date: October 15, 2019

After holding several budget workshops, the Village Board made the following changes to the 2020 proposed budget:

- \$169,976 was added to the budget for depreciation. \$100,000 was for the fifth step of depreciation for the roads, \$39,976 was for additional depreciation of the Public Safety Building and the balance of \$30,000 was for additional depreciation of playground equipment.
- \$56,906 was added to begin funding for an additional police shift. The amount funded is one-fourth of the amount needed.
- Raises for the Village Board and Committee members were approved at a cost of \$1,555.
- Final numbers were received for Transportation Aid which reduced the levy by \$56,296.
- After the last bond sale, the debt service portion of the levy was reduced by \$17,344.
- Actual state aid numbers were received resulting in a total reduction of the levy of \$2,037.
- \$20,000 was approved for a purchase of an analyzer and related programming for the Water Utility that does not affect the tax levy.
- \$7,430 was approved for a summer intern for the Water and Sewer Utilities. This also does not affect the tax levy.
- The board approved conducting a controlled burn at Grogan Park at a cost of \$5,000 with the funds to come from the existing operating budget so there is no effect on the tax levy

These changes result in a levy increase of \$152,760 from the original proposed budget and the levy increase percentage changes from a 3.31% increase to an increase of 5.39%. Based on the **estimated** assessed value, this will result in a Village tax rate of \$5.7554. The Village taxes for a home valued at \$309,883 would be **estimated** at \$1,783.49 or an increase of \$69.51 (4.06%).



Letter to the Village Board from Jeremy Smith, Village Administrator

It is my pleasure to present the proposed 2020 Budget of the Village of Sussex. Continued growth in 2018 saw Sussex's equalized value climb \$51 million to have a Village tax base over \$1.4 billion. Sussex continues to enjoy both the pressures and opportunities of being a successful community. Sussex is one of the best values for quality of life and costs of municipal services in Wisconsin and demand will continue as residents and businesses choose Sussex.

The proposed budget improves services, addresses essential public safety needs, minimizes the tax impacts, implements the Board's major capital project priorities, and focuses on the future. The base budget does not address all of the transformational items the community needs for long term growth. The Village Board will be able to address some of those items if it chooses with additional levy capacity estimated at just under \$330,000. 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 40% 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 \$34.21 (2.0%) for the average homeowner of a \$309,883 house, who saw their home value increase \$6,076 (2.0%) from last year. The budget maintains the same tax rate as 2019 while increasing the levy by \$246,372 (3.31%). The increase is driven mainly by increased debt service requirements but also by Village Board policy decisions in the 2019 budget regarding staffing that was phased in over two or more years for Fire, Parks, and Public Works services.

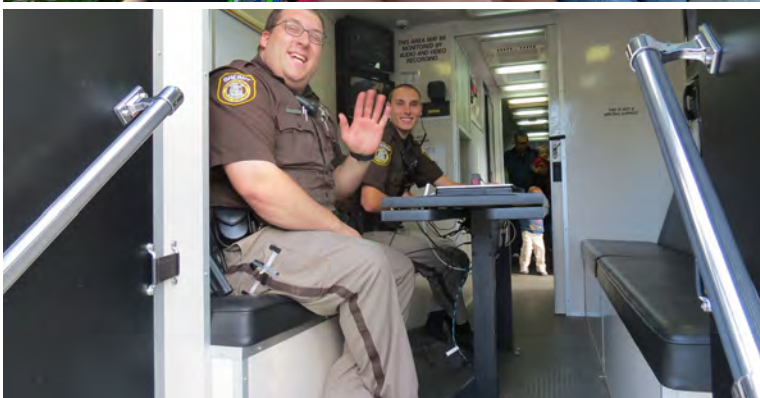
Under levy limits, it is essential that the Village Board consider how and when to utilize levy capacity to meet the needs of the community. The Village has taken incremental and measured steps on major fiscal goals for the past several years and this budget continues that. The top of the mountain has not yet been summited, but the steady pace keeps the Village on track for those goals. Major projects like the Civic Campus, Main Street and Good Hope reconstruction have been completed, downtown revitalization, Maple Avenue, and Phase 1 of the Village Park Master Plan are underway. The Village is ready to implement its 2021-2030 CIP and these investments will pay dividends for the communities' well-being for generations. Your decisions are an important step along the journey of a great community.

I look forward to finalizing the 2020 Budget with you.

A handwritten signature in black ink, appearing to read "Jeremy Smith". The signature is fluid and cursive, with a large, sweeping flourish at the end.

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 2020 given the demand for housing in Sussex. High end multi-family housing is strong in Southeast Wisconsin and in Sussex due to changing demographics and financial decision changes. Commercial development is slow as online sales holds back major growth in retail development. Manufacturing/Distribution growth is swelling with expansions of local businesses underway and a new business park starting in 2020. 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.

- Development Planned or Under Construction in the Next 5 Years
 - Single Family Development \$198 million (14.1% of tax base)
 - Commercial Development \$20 million (1.4% of tax base)
 - Manufacturing Development \$40 million (2.9% of tax base)
 - Multi-family Development \$24 million (1.7% of tax base)

The Tax Rate

The \$242,372 (3.31%) levy increase will keep the tax rate the same at \$5.64. This results in the average residential property taxpayer (\$309,883 house - up \$6,076 from 2018) having a \$34.21 (2.0%) larger Village property tax bill in 2019 than 2018. The 2020 proposed budget relied on the following:

- New growth, consistent development revenues, operational efficiencies,
- The levy changes comes from the following major areas:
 - Utility Taxes (-\$214,027): shift from utility rent to more equitable pilot method
 - Debt Costs (\$172,832): increase in debt offset by Transportation Aids
 - Overall Wage & Benefits (\$137,181): fire staffing, more employees on insurance
 - Utilities (\$45,091): additional facilities and usage, inflation costs
 - Police Contract (\$21,503): contract inflation costs
 - Capital Outlay (\$47,690): depreciation adjustments
 - Library Costs (\$23,537): costs of operations

The Options

The Village Board has levy capacity under levy limit rules due to fiscal management. For 2020, the Village Board has approximately \$329,000 in levy capacity to address items not funded in the base budget. For each \$13,412 adjustment in the levy the tax rate changes by \$0.01 (\$3.10 for average resident). Staff recommends the Village Board strongly consider some items including continuing depreciation of the roads and the depreciation of the Public Safety Building.

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

Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
General Levy	\$ 395,132	5.39%	Debt, wages/benefits, utilities, depreciation
All Other Revenues	\$ (613,464)	-14.05%	
Water/Other Taxes	\$ 126,027	29.04%	New taxes to all utilities, increased assets
Intergovernmental	\$ 80,740	8.26%	Trans aid increase, state aid reduction
Regulation/Compliance	\$ (34,170)	-6.09%	Shift to state cable aid, lower citations
Charges for Service	\$ 78,613	7.98%	Recreation growing, garbage fees contract
Commercial Revenue	\$ (82,050)	-33.91%	Remove rent from utilities
Miscellaneous Revenue	\$ 1,777	3.77%	Stable costs
Fund Transfers	\$ (784,401)	-70.07%	Less use of Depreciation Fund
Total Revenue	\$ (218,332)	-1.87%	
Expenditures			
Category	Change	Percent	Reason
General Government	\$ 34,315	4.49%	
Legislative	\$ 1,555	3.17%	Increase board & committee pay
Executive	\$ 1,839	0.67%	Stable costs
Administrative	\$ 18,879	12.36%	Wage Allocation, Insurance, Elections
Information Technology	\$ 191	0.23%	Maintenance contract costs
Finance	\$ 11,851	5.86%	Assessment Contract and Ambo billing
Transfer Budget	\$ 159,988	7.24%	
Debt payment	\$ 155,488	7.29%	Good Hope Road Debt
Cemetery	\$ 1,500	15.79%	Increased mowing costs
Other transfers	\$ 3,000	42.86%	Annual sick leave payout depreciation
Public Safety	\$ 162,589	5.03%	
Police	\$ 77,987	4.44%	Contract increase, remove transcription
Fire	\$ 83,779	6.81%	Next Step of Staffing
Planning & Development	\$ 1,278	0.53%	Stable costs
Emergency Government	\$ (455)	-13.17%	Stable costs
Health & Human Services	\$ 35,639	7.30%	
Sanitation	\$ 10,632	3.70%	Contract costs plus users increased
Recycling	\$ 25,007	12.85%	Contract costs plus users increased
Animal & Pest Control	\$ -	0.00%	Stable costs
Operations	\$ (49,801)	-5.36%	
Streets	\$ (46,301)	-5.84%	Wage allocation, increased utilities, salt
Engineering	\$ (3,500)	-2.56%	Engineer wage allocation changes
Culture and Recreation	\$ 150,480	8.16%	
Recreation Admin	\$ 13,499	9.14%	Wage allocation and online rec. system
Park Operations	\$ 7,659	1.56%	Cost to continue
Building Maintenance	\$ 40,352	25.29%	Step in costs at Civic Center, splash pad
Seniors	\$ 7,820	17.22%	Wage allocation reflecting trip time
Special Events	\$ 22,052	34.58%	Wage allocation reflecting special events
Rec. Programming	\$ 35,561	16.33%	Instructor costs offset by revenues
Library	\$ 23,537	3.28%	Cross county aid loss and year over year increases
Cash Capital Outlay	\$ (711,542)	-32.01%	Less items purchased this year
Total Expenditures	\$ (218,332)	-1.87%	

Budget in Brief: Utilities

WATER UTILITY REVENUES

Category	Change	Percent	Reason
Customer Usage	\$ 257,578	16.60%	Rate Increase, customer growth
Fire Protection	\$ 95,334	15.26%	Rate increase
Tower Rental/Other	\$ 1,469	1.54%	Reduced rate of return with rate increase
Total Revenue	\$ 354,381	15.60%	Rate Increase, customer growth

WATER UTILITY EXPENSES

Category	Change	Percent	Reason
Operations	\$ 30,057	8.07%	Radium treatment costs & power
Maintenance	\$ 6,714	2.59%	Increased labor, decreased contract repairs
Administration	\$ 9,756	1.97%	Increase personnel costs, eliminate rent
Depreciation/Taxes	\$ 248,958	19.49%	Higher taxes & depreciation with more assets
Total Expenses	\$ 295,485	12.21%	Depreciation and radium treatment

2020 capital expenditures: \$230,000 for Maple Avenue; \$60,000 for a van; \$45,000 for meters; \$50,000 for well pump replacement; \$20,000 for an analyzer; \$10,000 for computers.

Net operating loss will be \$74,094 for 2020 (cash will decrease \$474,974-spend bond proceeds).

SEWER UTILITY REVENUES

Category	Change	Percent	Reason
Customer Usage	\$ (6,000)	-0.33%	Industrial surcharge, rate reduction
Septic Haulers/Other	\$ -	0.00%	Stable usage
Other Governments	\$ 223,000	56.89%	Rate increase, increased usage
Total Revenue	\$ 217,000	9.52%	More government use offsets rate decrease to residents

SEWER UTILITY EXPENSES

Category	Change	Percent	Reason
Operations	\$ 30,681	4.76%	Labor and power increases
Maintenance	\$ (3,000)	-2.20%	Expected reduction in collection system maint
Administration	\$ (4,611)	-0.77%	Eliminate rent offsets other increases
Depreciation/Taxes	\$ 25,290	2.82%	Increased asset values
Total Expenses	\$ 48,360	2.13%	Increased maintenance, depreciation, sludge

2020 capital expenditures are \$1,130,500 for Maple Avenue; \$85,800 for the filter control panel and \$10,000 for computers.

Net operating income will be \$172,490 for the year (cash will decrease \$543,632-invest in TIF #7).

STORMWATER UTILITY REVENUES

Category	Change	Percent	Reason
Total Revenue	\$ 29,600	4.78%	More customers

STORMWATER UTILITY EXPENSES

Category	Change	Percent	Reason
Operations	\$ (8,526)	-6.21%	Inc personnel costs, reduce maint costs
Administration	\$ 13,662	5.95%	Inc personnel costs, reduce GIS
Depreciation/Replacement	\$ 24,464	9.70%	Depreciation increases, replacement decreases
Total Expenses	\$ 29,600	4.78%	Personnel cost increases

Capital items in 2020 will be \$1,100,000 for Maple Avenue. This will require the utility's first borrowing .

Net operating income will be \$0 for the year (cash will increase \$10,031).

VILLAGE OF SUSSEX 2020 BUDGET

(BY CATEGORY)

All Funds								
Revenues	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Storm-water Utility	CDA
Property Taxes	5,432,032	681,245	2,287,308					
Other Taxes	560,000							
Intergovernmental Revenues	1,058,435	6,630						
Regulation & Compliance Revenue	526,600							
Public Charges for Service	1,063,583			2,550	2,626,500	2,496,300	640,600	
Commercial Revenues	159,911	2,000	4,000	150			8,200	2,000
Miscellaneous Revenues	48,917							
Fund Transfers	335,119	-	558,218	11,000				
Total	9,184,597	689,875	2,849,526	13,700	2,626,500	2,496,300	648,800	2,000
Expenditures	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Storm-water Utility	CDA
General Government	797,829	2,100						
Protection of Persons & Property	3,395,799							
Health & Sanitation	523,827			13,709				
Operations (Streets & Engineering)	879,919							
Parks, Recreation & Cultural Services	1,994,099							
Development								5,500
Capital Improvements	1,511,187	941,000						
Debt Service		16,633	2,917,651					
Water Utility					2,700,594			
Sewer Utility						2,323,810		
Stormwater Utility							616,468	
Fund Transfers	81,937	497,281	-	-	-	-	-	-
Total	9,184,597	1,457,014	2,917,651	13,709	2,700,594	2,323,810	616,468	5,500

Budget Summary - All Funds

Revenues	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
General Fund	9,031,818	9,558,417	9,681,572	9,184,597
TIF Capital Projects Fund	389,900	571,643	573,656	689,875
Debt Service Fund	5,271,730	2,771,301	7,936,513	2,849,526
Cemetery Fund	11,929	10,900	13,050	13,700
Water Utility	2,078,666	2,272,119	2,313,291	2,626,500
Sewer Utility	2,528,757	2,279,300	2,670,077	2,496,300
Stormwater Utility	590,858	619,200	640,652	648,800
CDA	3,207	700	4,000	2,000
Total	19,906,865	18,083,580	23,832,811	18,511,298
Expenditures	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
General Fund	8,701,652	9,558,417	9,449,546	9,184,597
TIF Capital Projects Fund	2,214,783	513,809	999,817	1,457,014
Debt Service Fund	5,306,187	2,769,052	7,844,852	2,917,651
Cemetery Fund	11,590	13,535	13,168	13,709
Water Utility	2,042,565	2,405,109	2,293,932	2,700,594
Sewer Utility	2,282,453	2,275,450	2,195,004	2,323,810
Stormwater Utility	429,091	567,000	527,352	616,468
CDA	18,649	6,000	1,169	5,500
Total	21,006,970	18,108,372	23,324,840	19,219,343
Revenues-Expenditures	(1,100,105)	(24,792)	507,971	(708,045)

Budget in Brief: Other Funds

Community Development Authority (CDA)

The CDA shows minimal revenue and expenses using a net \$3,500 of cash.

Cemetery Fund

The Cemetery expenditures increase \$174 (1.27%) for salary and wage increases offset with minor increases in other accounts.

TIF Fund

TIF #6 will continue to owe other village funds approximately \$1.56 million advanced as part of the original TIF plan to get the projects off of the ground. These funds will earn 1% interest. TIF #7 started construction in 2019 using funds advanced from other village funds. When completed, this advance will total \$1.44 million. These funds will earn interest at a rate yet to be authorized.

Debt Service Fund

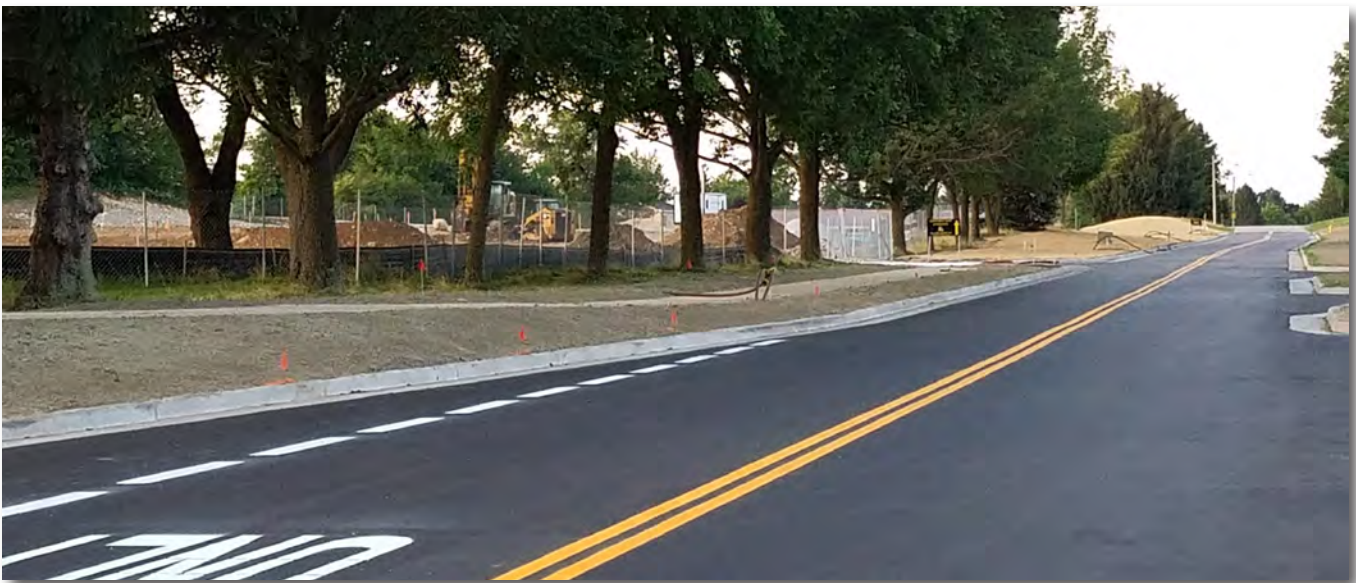
The Debt Service Budget covers general debt service as well as TIF #6 debt service. Funding comes mainly from taxes. The tax increment generated by TIF #6 is sufficient to cover the 2020 debt service. A fund balance of \$347,549 is anticipated at the end of 2020 and is available to cover debt financing costs or other one time short-term financing related costs.

Capital Projects Fund

The Capital Projects Fund accounts for all non-utility projects that are funded by borrowing. Many projects span more than one year, there is not annual budget established for the fund. Instead, a Capital Improvement Program (CIP) is approved and this serves as project budgets. 2020 will include Maple Avenue construction, Silver Spring sidewalks and utility improvements and Village Park Master Plan Phase A1. Funds may only be spent on the type of projects they were borrowed for.

Pauline Haass Public Library

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

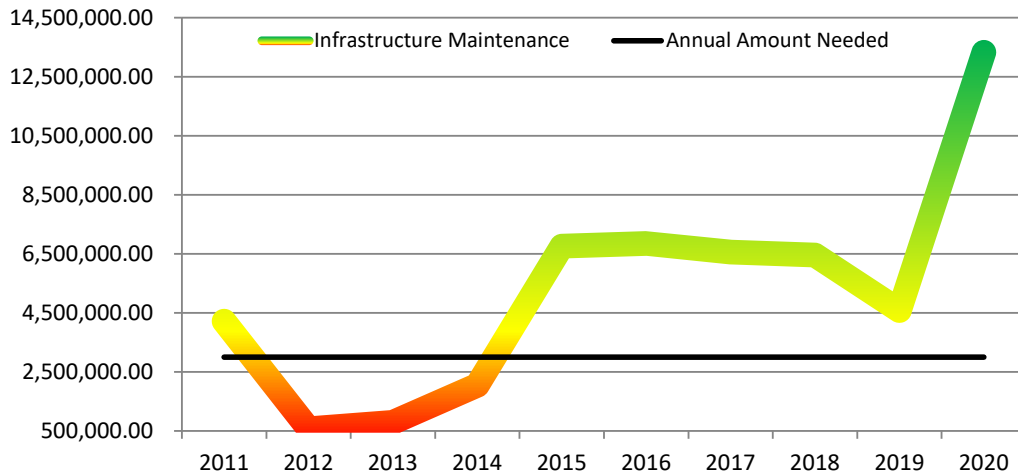


Financial Stability Plan (2020)

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

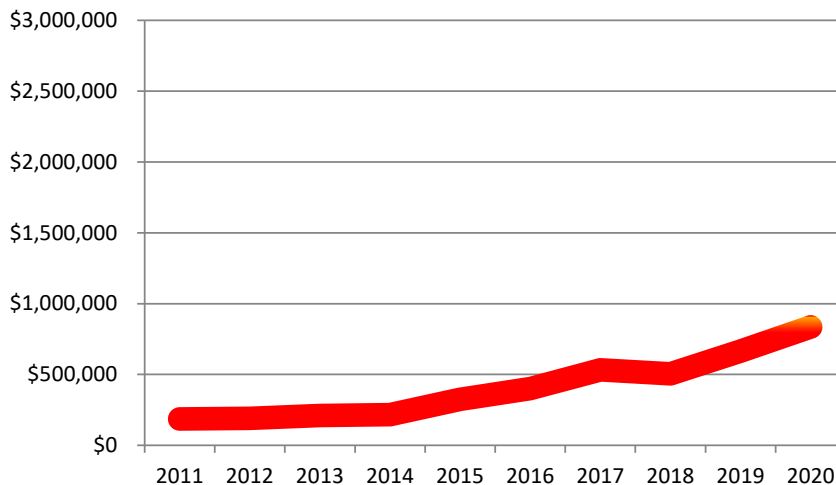
Annual Infrastructure Maintenance

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



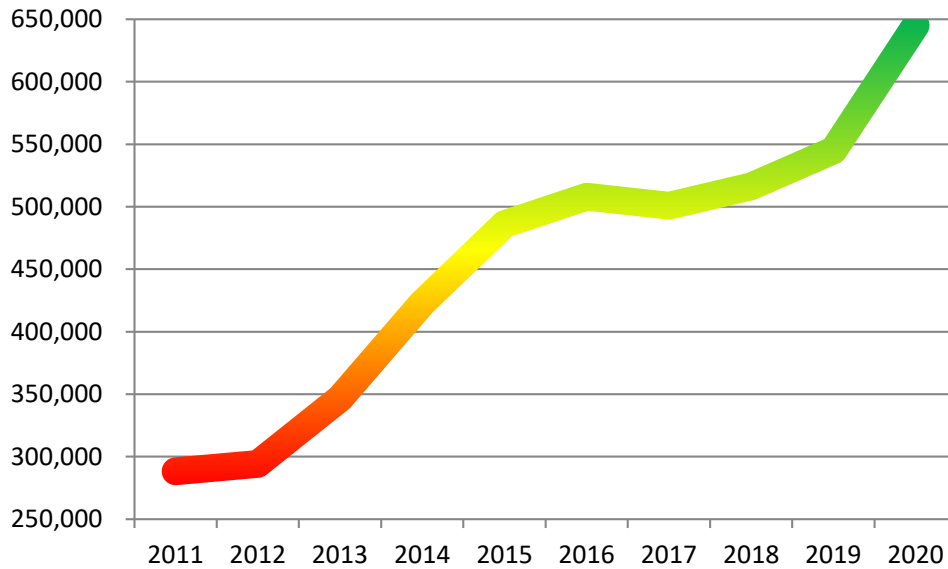
Annual Infrastructure Maintenance (Debt Free)

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



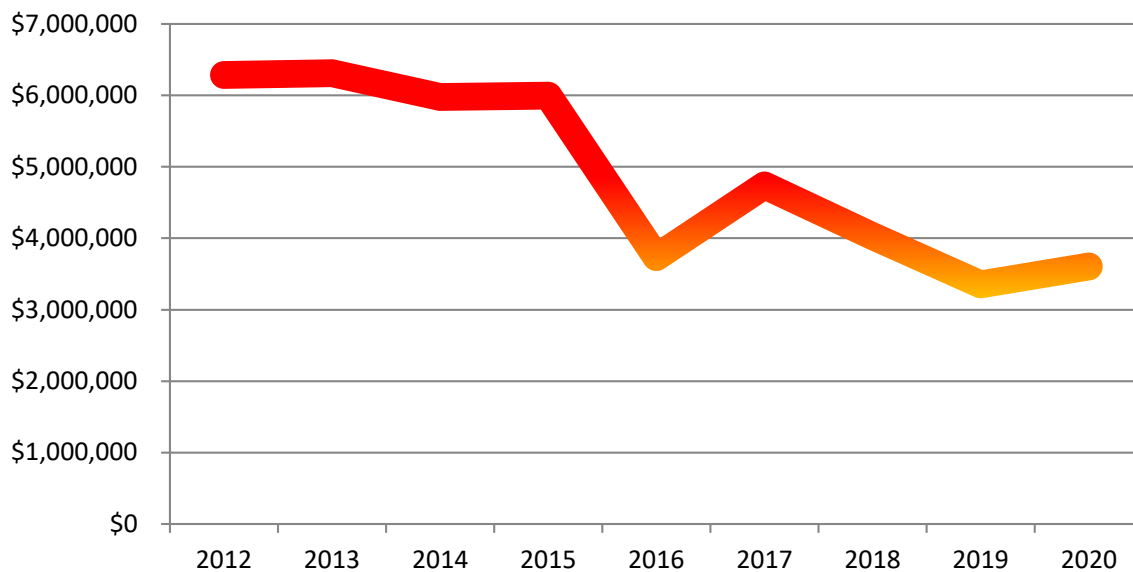
Annual Cash Capital Depreciation: Equipment

The goal is to include funding in the budget each year to cover the cost of depreciation for all non-utility equipment. Excluding roads and buildings, the amount needed each year is \$615,013. This eliminates the need for borrowing for these items long term once the cycle gap is closed. All items in this category are currently being depreciated. As the Village grows and more equipment building needs are present would cause this to climb, but costs would be balanced by new tax base and growth.



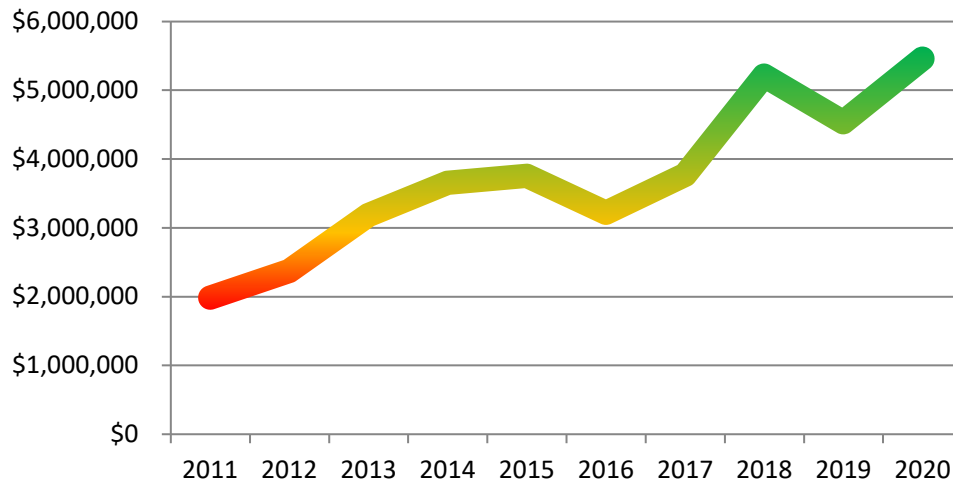
Cash Capital Cycle Gap

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



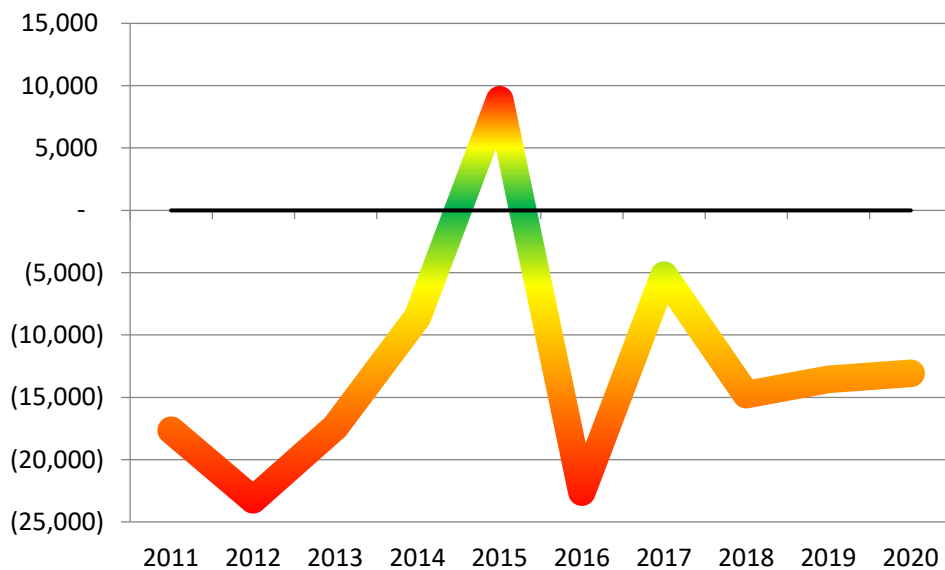
30% Reserve Fund

The Village’s Fund Balance Policy states that Sussex should have a reserve of three months of the general fund expenses (excluding debt) available in reserves with a goal of reaching four 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. These resources act as the Village’s emergency fund and allow for a great financial rating when borrowing for large capital projects.



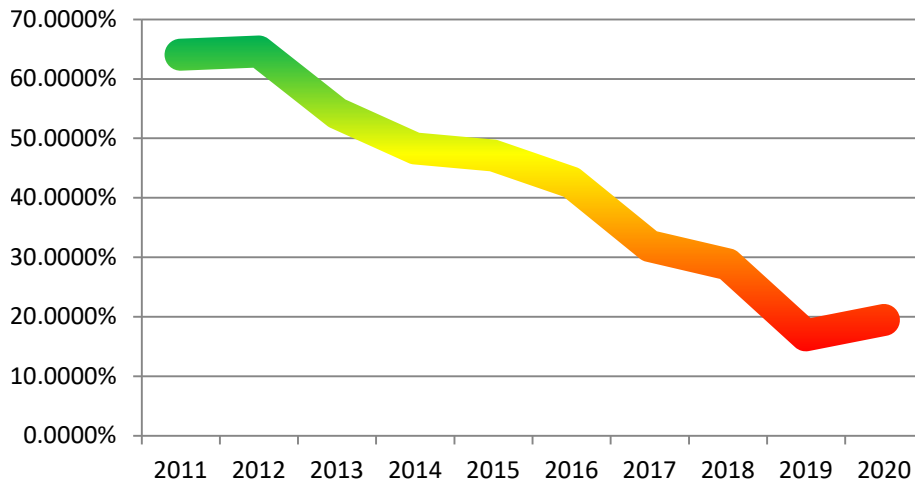
Development Revenue Stabilization

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



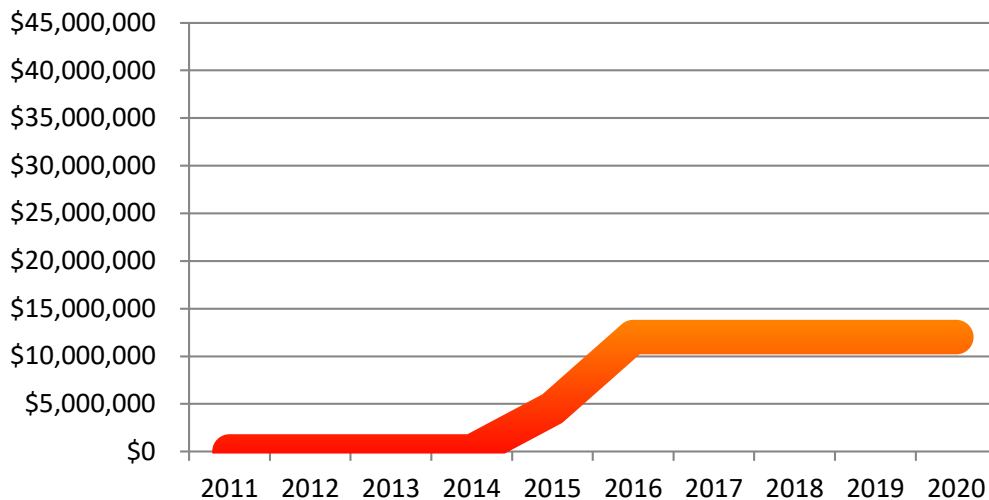
Retirement Obligation Costs

For full-time employees hired prior to 2013 that meet the requirements, the Village contributes the value of accumulated sick time to a Post-Employment Health Plan. There is an amount budgeted annually to increase the money that has been set aside for this purpose. There are only 10 employees left vested under this system as the program was changed to minimize future costs. The chart shows the estimated percentage of the obligation that is funded. Several recent retirees have brought down the funding level percentages and within a decade only a few employees will be left in this category. The 2020 budget increases the annual amount being set aside to \$10,000. That amount will be increased to approximately \$19,000 annually over the next decade to fund the obligation.



Facility Expansion/Replacement

The goal is to provide funds for the future expansion of Village Facilities. To fully fund these facilities, there would be a need to accumulate approximately \$45 million. In 2015-2017 the Civic Campus completed \$12 million of project needs. . Projects like the Public Works Garage expansion, Village Park Master Plan, Library, and Public Safety Building rehab work are included in the 2021-2030 CIP.



Employee Wage Classification System

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

Investment Income Revenue Stabilization

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



Budget Assumptions

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

Projects and Services Consistent with the Village Board Goals

The Operating Budget shall be consistent with the goals of the Village Board. The Village's mission and vision statements and Board goals are set out on page xxiii. 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 has few post-retirement costs left and will incrementally adjust to cover these.

Insurance costs continue to climb. The Village has continuously made plan adjustments and shifted costs to employees to manage its health care costs and this will continue. The budget assumes employees continue to pay 13% of the premium. Adjustments and cost shifts have limitations for the Village to remain competitive in the market. Rate pressure is due to insurance rating implications as the Village has fewer than 100 insured lives. Staff changes have also led to a shift in status mix, which have led to insurance costs in 2020 budget.

Pay and benefits increase. The Fire Pay Step-in Program continues by establishing 3 FT LT positions in 2020 (\$83,779 net increase). Several positions changed health insurance family status leading to an increase of \$77,459 for this budget. Wages generally increase 3% year over year (\$53,000). The police contract is up (\$21,503) as technology eliminated the transcription costs.

Revenues

All non-tax (excluding transfers) revenues are up from last year. The largest revenue change is to transfers as we begin implementing a cost of service charge from the Sewer and Stormwater Utilities to the general fund to reflect impacts to the general fund from these utility operations (road repairs, etc.). As part of that effort we have eliminated the rental charge from the utility to the general fund. Intergovernmental revenues increase with the introduction of state aid to replace a portion of the cable franchise fees (\$13,691) and increased transportation aid (\$38,554) as a result of increased spending on roadway projects; however, the Village does not annually qualify for the Expenditure Restraint Program which is a reduction of \$42,426. Revenue from fines and penalties as well as cable franchise fees are budgeted to decrease based on current trends. Other fee changes included in this budget are as follows:

1. An approximate 12% water rate increase to cover radium treatment costs is offset by a reduction in sewer rates to offset the water increase and have the average utility bill increase 3 to 4% for a resident. There is no change proposed for the Stormwater Utility.
2. Some recreation programs are going up by \$1 or \$2 per class, with non-residents prices going up slightly more for some of the more popular programs.

Utility Costs

The Village's General Fund utility costs are up \$45,091 or 12.85% to reflect expected costs of the new park building including the splash pad as well as increasing the budget for the Civic Center to match actuals. The high usage of the Civic Center is being phased in on the expense side and by 2021 this should be complete. The revenues from the use of the building are in the budget already.

Operating Contingency

The budget should include contingency funding to meet unexpected requirements. Rather than fund this directly, the Village has established through the production of annual surpluses and full asset depreciation, an alternative to a contingency fund that can be used in emergency situations. The amount of funds estimated to be available at December 31, 2020 is about \$5.46 million and represents 61.5% of the proposed 2020 General Fund budget. This fund also has enabled the Village to maintain its AA2 rating, its highest credit rating ever. That rating level is exceptional for a community of Sussex's size. This program also allows the Village to avoid borrowing for its equipment and many capital projects.

New Programs

The **Capital Improvement Program (CIP)** was adopted by the Village Board for the years 2021 through 2030. For 2020, the CIP includes Phase A1 of the Village Park Master Plan Maple Avenue construction and Silver Spring sidewalks and utility improvements. For 2021, the CIP includes completion of the Maple Avenue construction, portions of the Village Park Master Plan Phase A1 and repairs and construction related to the annual road program.

Fire Department: The Village is transitioning to paid on premise staffing with the ultimate goal of 5 person crews (3FT/2PT), 24-7/365 to meet public safety demands. By adding approximately \$100,000 in 2021, 2022, and 2023 the Village will reach this threshold and will provide critical response time improvement, stability in staffing, better care/customer service and lower risks of liability to the Village. The changes allowed the Village to shrink its capital footprint (elimination of Engine, and Heavy Duty Rescue Truck), which reduces costs in the capital budget. Existing funds are transferred into existing cycle gaps of Fire Equipment and these cycle gaps are now eliminated.

Public Works: Is stable. The budget decreases as staff has been spending more time on stormwater and utility work than general fund items over the past several years. Salt prices increase \$5,000, but need to rise about \$55,000 more based upon actual prices and street light costs also increase about \$4,000 as the number of street lights increase.

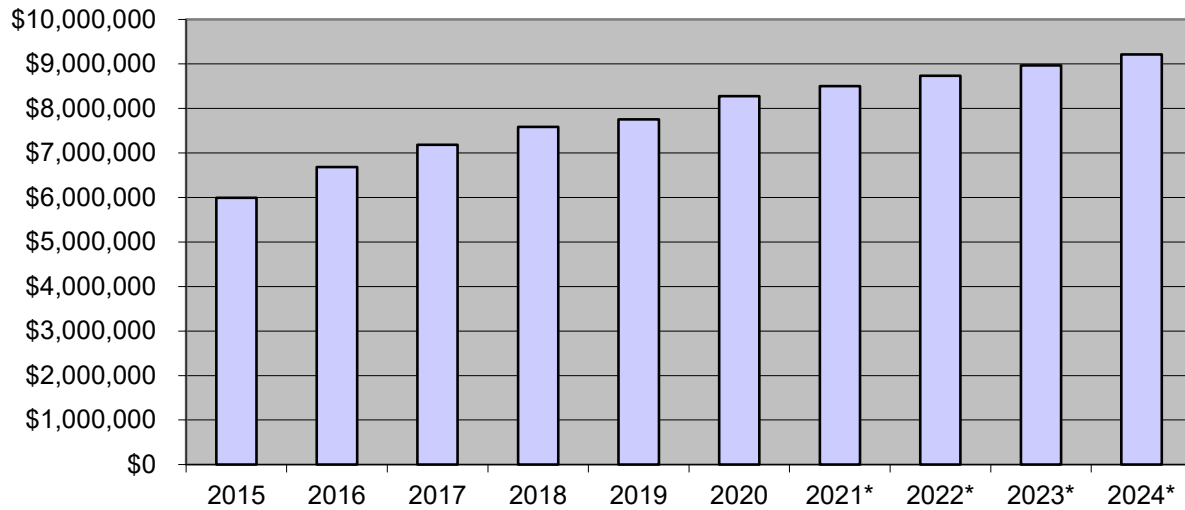
Parks and Recreation Department: Heavy usage of parks and special events drives costs. The splash pad adds operational costs and the new building will be heavily utilized. Increased program instructor costs are offset by revenues from said programs and the increase in wage allocation to special events is based upon the actual time spent on those expanded activities. The Village continues to receive significant revenue from non-residents which helps lower tax subsidization. The net subsidy for Parks and Recreation is proposed to be \$873,054 in 2020, up from \$788,654 in 2019. This is due to health insurance status changes in the department and the new park building operations. We have kept revenues low from these new facilities to allow for actuals to come in and be reflected in the 2021 budget.

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

Cash Capital: The 2020 cash capital budget includes money for fire and EMS equipment including replacement of all SCBA equipment, turnout gear, radios and other equipment replacement needs. A grant has been written for SCBA gear, which could cover a large portion of those costs. The budget for IT covers normal replacement needs as well as new software for recreation registrations and reservations. There are funds for the Park Department for normal equipment replacement, as well as maintenance of the poured-in-place systems at several parks.

Fiscal Trends

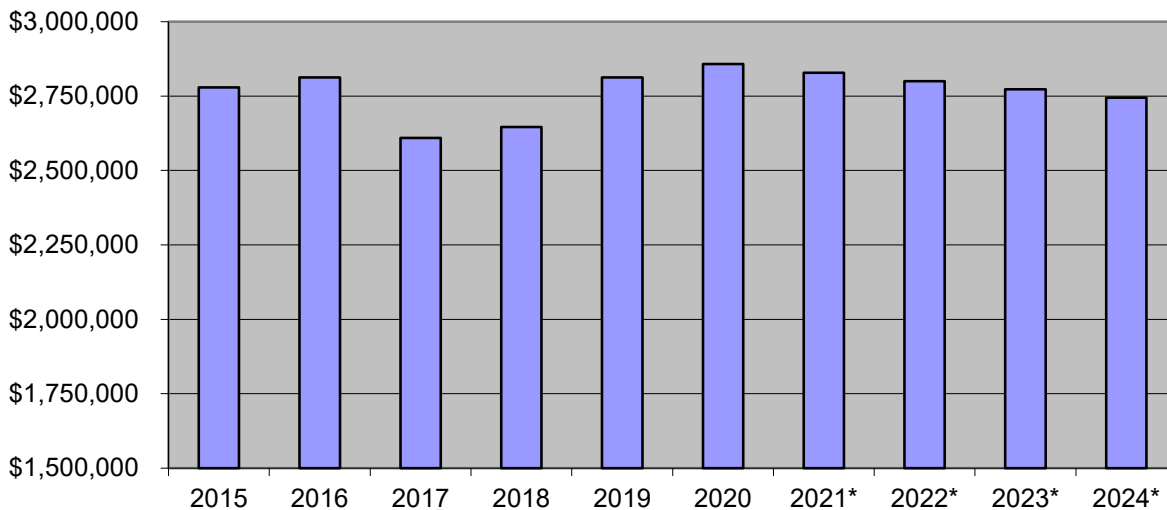
Taxes



Tax revenues increase this year with the introduction of a PILOT (payment in lieu of taxes) to be paid by the Sewer and Stormwater Utilities as well as a large increase in the Water PILOT. Non-tax revenue has limited growth potential and the cost of doing business climbs, which will cause tax revenues to rise annually. 1990's growth is now being fully realized in the cost of operation/infrastructure maintenance costs. In addition, decisions are being made today to account for the costs of growth occurring now which will minimize future spikes 20 years from now when growth is no longer an option for the community.

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

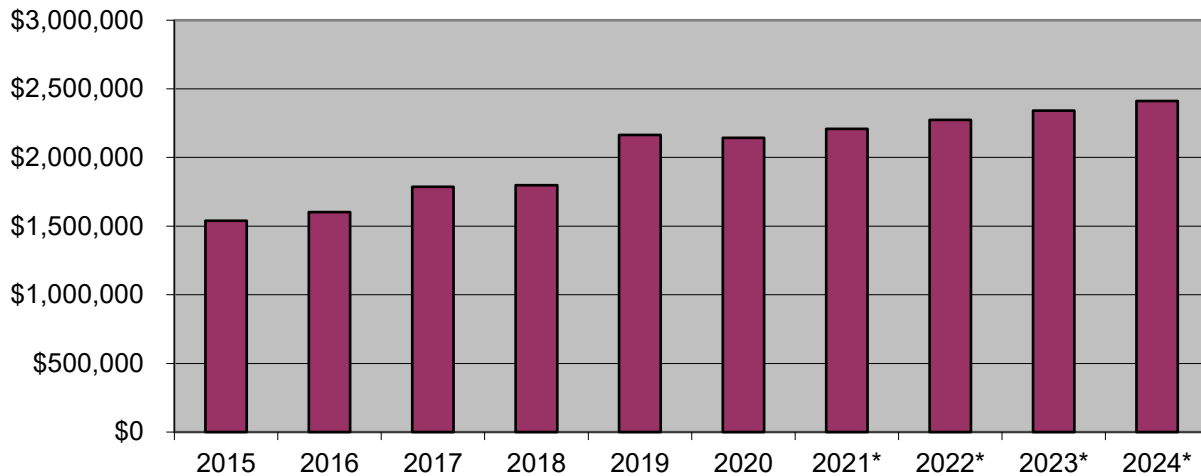
Non-tax Revenues



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

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

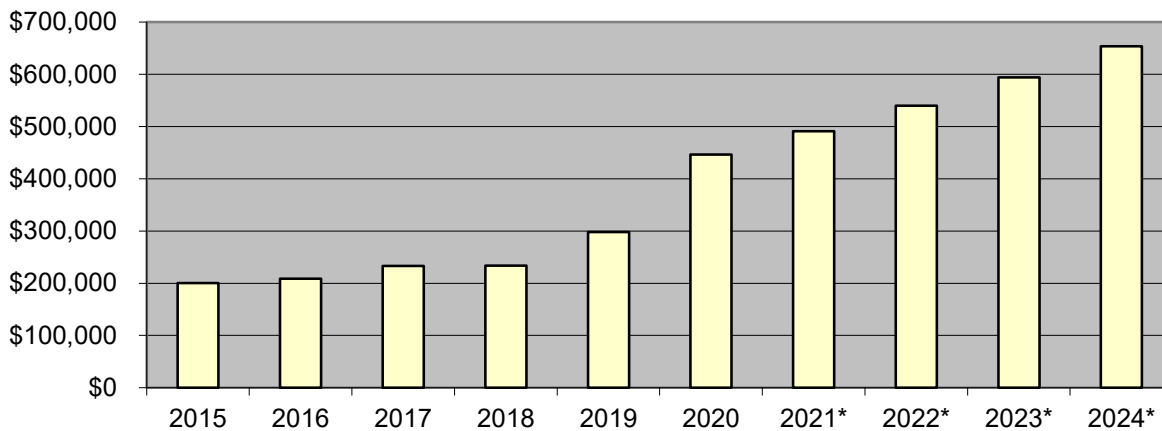
Wages



Wages move up with jumps to correspond to staffing changes. 2020 is flat despite added staffing as PW costs have shifted to stormwater, and fire staffing is balanced by reallocating the fire inspector position.

The Impact of This Trend: For 2020, wages decrease slightly in the General Fund while still maintaining the next step in Fire Department staffing. Future growth will require additional staffing in PW, Fire, Police, Parks and Recreation and Library. The Civic Campus arrangement enabled a slower growth curve for administrative staff.

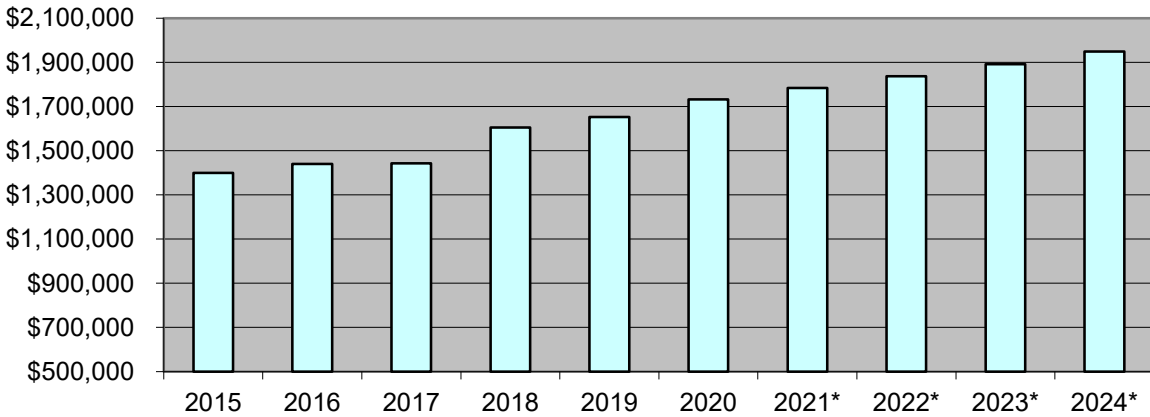
Health Care



Healthcare costs saw dramatic increases in the early 2000s. The Village implemented Health Savings Accounts in 2006, deductible amounts in 2010, and other premium changes that have resulted in reduced health care costs and slower annual rate increases.

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. For 2020, there are additional insureds on the policy as well as several status changes impacting a spike. 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 2020 staff will be continue to pay 13% of the healthcare premium.

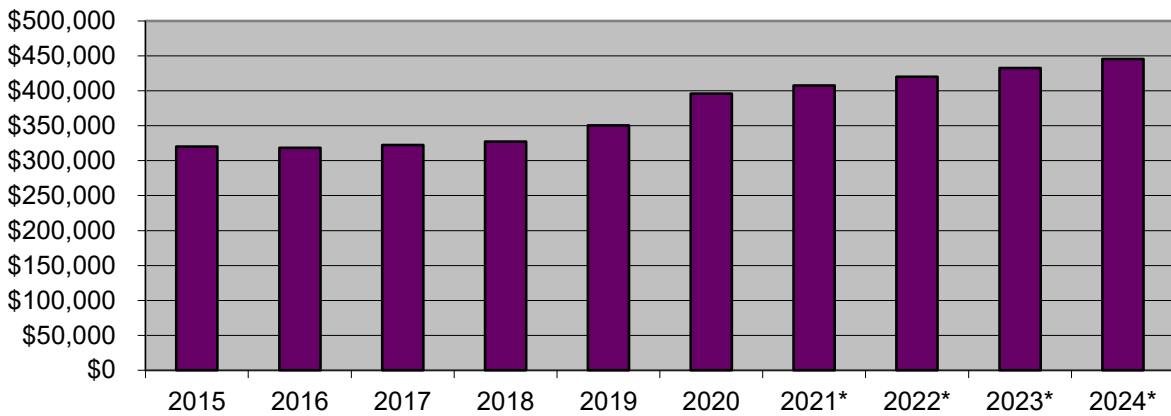
Police Contract



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

The Impact of This Trend: The Village needs to find regional ways to minimize staffing additions for the growing community. 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. As listed in the Budgetary Options section, it will be time to consider phasing in the next position.

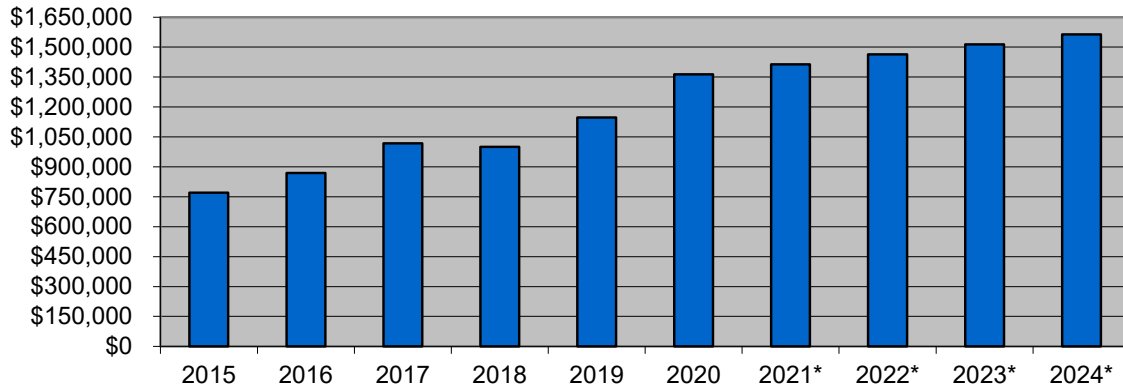
Utility Costs



The utility costs have been increasing slightly most years prior to 2020. There is a slight dip in 2016 due to shutting down the youth hall. Utility rate hikes offset energy efficiency initiatives.

The Impact of This Trend: Energy prices will continue to drive up costs. The civic campus has seen an increase due to the volume of usage of the building, which is being stepped in over time. The 2020 budget plans for a new park building and the adjacent splashpad.

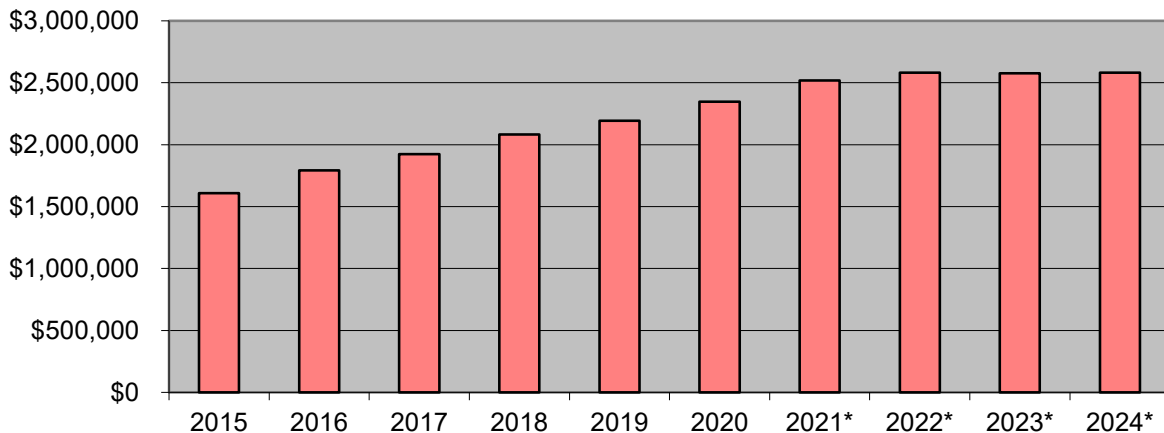
Cash Capital



The Cash Capital Fund began in 2009 with the closing of TIF #5. The Board started the fund to cover equipment and vehicle needs without borrowing. Surplus is being used to close the cycle gap (over the next six years) between existing depreciation funds and actual depreciation levels. There are eight more steps to fully depreciate buildings, and 16 steps to fully depreciate roadway maintenance. The Civic Campus debt costs are reduced by approximately \$60,000 annually thanks to the Cash Capital Fund.

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

Infrastructure Maintenance (DEBT)



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

The Impact of This Trend: The 2021-2030 CIP has manageable increases (\$45 annual increase on a \$300,000 house) to meet the infrastructure challenge, stay on track with the road program, update Village Park, complete Main Street and reconstruct Good Hope Road. Cash Capital funding will reduce debt needed for other projects ultimately minimizing debt long term in line with the end of growth for Sussex.

Budgetary Options

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

Village Board Member/Committee Requests

Raise Village Board Wages: Annually the Village looks at compensation issues to verify it can meet its HR goals and to ensure competitiveness with its market place. The Village Board should also consider these factors for elected official pay. State law limits compensation changes for elected officials to the next term of office so these changes would first go into effect for those whose terms start on May 1, 2020 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.

2019 Elected Official Compensation		
Community	President	Trustee
Elm Grove	\$ -	\$ -
Pewaukee (Village)	\$ 5,040	\$ 3,960
Sussex	\$ 6,600	\$ 4,400
Hartland	\$ 7,489	\$ 5,239
Grafton	\$ 7,500	\$ 4,500
Delafield	\$ 7,500	\$ 3,750
Germantown	\$ 8,000	\$ 5,500
Hartford	\$ 8,000	\$ 4,000
Pewaukee (City)	\$ 10,500	\$ 6,500
Oconomowoc	\$ 26,044	\$ 6,436
Average Compensation	\$ 8,667	\$ 4,429

% 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	\$ 0.16
3%	\$ 213	\$ 853	\$ 1,066	\$ 0.25
4%	\$ 284	\$ 1,137	\$ 1,421	\$ 0.33
5%	\$ 355	\$ 1,421	\$ 1,776	\$ 0.41

Department Requests

Continue Depreciation of Public Safety Building: After the 2019 budget process, depreciation of the Public Safety Building is included in the budget at one-fourth of the amount needed. The request shown here is to depreciate another fourth of the value or the remainder of the value.

	Amount	Tax Impact
Addition to Depreciation Fund (one-fourth)	<u>\$ 17,767</u>	<u>\$ 4.10</u>
Addition to Depreciation Fund (balance)	<u>\$ 53,301</u>	<u>\$ 12.30</u>

Continue Infrastructure Depreciation: Five years ago the Village Board began depreciating road maintenance costs to reduce/eliminate the need to borrow for roadway maintenance. This is the one of the major financial priorities that the Village has not made significant progress on. Ultimately this would take 16 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 16 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 \$309,883 Home		<u>\$ 23.08</u>

Begin Funding Additional Police Shift: Call volume has been increasing and it is expected to continue to grow as the population increases. To address this, an additional shift is recommended with a goal of having the funding in place by 2022. The total cost of \$227,623 covers 8 hours per day, 365 days of the year. It is recommended that one-fourth be added to the 2020 budget with the same increment added each of the following years until it is fully funded. As the amounts are funded, they will be set aside in surplus to be used to start the position before it is fully funded in the budget.

Add one-fourth of the position	<u>\$ 56,906</u>	
Effect on \$309,883 Home		<u>\$ 13.14</u>

Increase Depreciation of Playgrounds: With the recent new playground installed at Madeline Park and the upcoming playground at Village Park, the amount currently being set aside for depreciation is not sufficient. To adequately set aside funds for our future needs, we need \$90,000. As with other items, this could be implemented in smaller increments.

Playground Depreciation	<u>\$ 90,000</u>	
Effect on \$309,883 Home		<u>\$ 20.78</u>

Controlled Burn at Grogan Park: There is a substantial amount of fuel at Grogan Park. Completing a controlled burn would help ensure the area is less susceptible to fire.

Controlled Burn

\$ 5,000

Effect on \$309,883 Home

\$ 1.15

Radium Treatment Additives: The Water Utility has researched options to address the potentiality of pink water which occasionally results from the chemicals used to filter the radium from the water. The recommendation is to add a chlorine analyzer at Well #4 (wells #5 and #8 have these analyzers) and program the SCADA system to allow the analyzers to alert staff through the SCADA system if there is a change in water color. The cost of the analyzer and programming is estimated at \$20,000. It does not have an effect on the tax rate.

Utility Intern Position: This request for a summer intern for the Water and Sewer Utilities does not have an effect on the tax rate but is an extra request that would cost approximately \$7,400 to be split between the two utilities.



Village Overview

Mission, Vision and Village Board Goals

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

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

Goal 1: Improve communications with the public

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

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

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

Goal 3: Main Street Revitalization

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

Goal 4: Be an anchor and champion of regionalization

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

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

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

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

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

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

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

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

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

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

DIRECTORY OF VILLAGE OFFICIALS

VILLAGE BOARD

Village President

Gregory Goetz

Village Trustees

Scott Adkins

Michael Bartzen

Tim Dietrich

Wendy Stallings

Lee Uecker

Gregory Zoellick

MANAGEMENT TEAM

Village Administrator

Jeremy Smith

Assistant Administrator

Kelsey McElroy-Anderson

Village Attorney

John Macy

Administrative Services Director

Sam Liebert

Finance Director

Nancy Whalen

Director of Police Services

Lisa Panas

Library Director

Adele Loria

Fire Chief

David Johnsen

Director of Public Works/ Village Engineer

Judy Neu

Director of Parks & Recreation

Halie Dobbeck

Village Profile

First Settled: June 1843

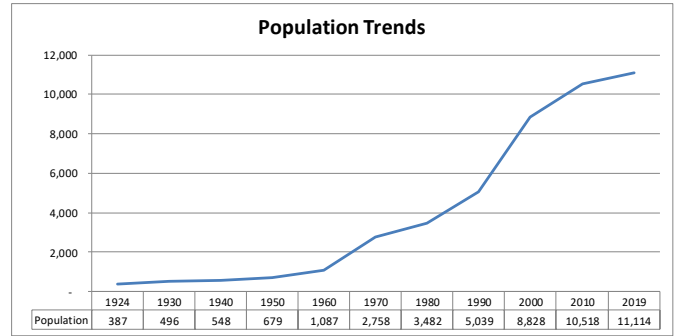
Date of Incorporation: September 12, 1924 (Sussex-Templeton joined together to become the Village of Sussex.)

Form of Government: Village President/Board/Administrator

Size: 7.83 square miles

Elevation: 930 Feet

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



Population by Sex/Age*

Male	5,381
Female	5,382
Under 19	3,089
20 - 24	583
25 - 34	1,344
35 - 44	1,689
45 - 54	1,710
55 - 64	1,297
65 & Older	1,051

Population by Ethnicity*

Hispanic or Latino	210
Non Hispanic or Latino	10,553

Population by Race*

White	10,120
African American	108
Asian	288
American Indian and Alaska Native	10
Native Hawaiian and Pacific Islander	-
Other	237

Industry*

Civilian employed population 16 years and over	5,985	
Agriculture, forestry, fishing and hunting, mining	38	0.6%
Construction	305	5.1%
Manufacturing	1,317	22.0%
Wholesale trade	316	5.3%
Retail trade	625	10.4%
Transportation and warehousing, utilities	127	2.1%
Information	65	1.1%
Finance and insurance, real estate and rental and leasing	677	11.3%
Professional, scientific, management, administrative, waste management services	496	8.3%
Educational services, health care and social assistance	1,392	23.3%
Arts, entertainment, recreation, accommodation and food services	427	7.1%
Other services, except public administration	134	2.2%
Public administration	66	1.1%

Household Income*

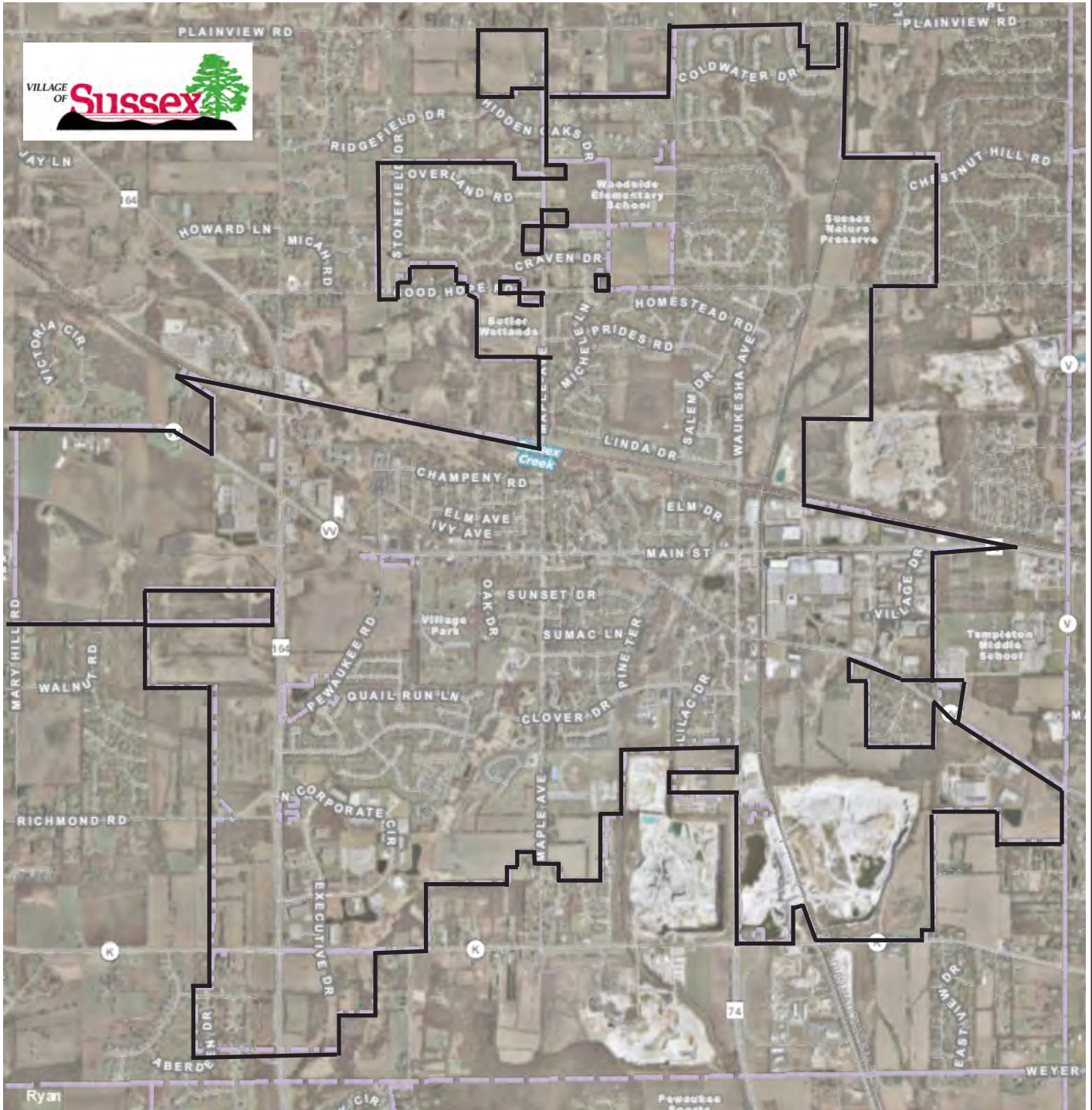
Total Households	4,049	
Less than \$10,000	69	1.7%
\$10,000 - \$14,999	65	1.6%
\$15,000 - \$24,999	190	4.7%
\$25,000 - \$34,999	279	6.9%
\$35,000 - \$49,999	408	10.1%
\$50,000 - \$74,999	904	22.3%
\$75,000 - \$99,999	496	12.2%
\$100,000 - \$149,999	1,059	26.2%
\$150,000 - \$199,999	350	8.6%
\$200,000 or more	229	5.7%

Educational Attainment*

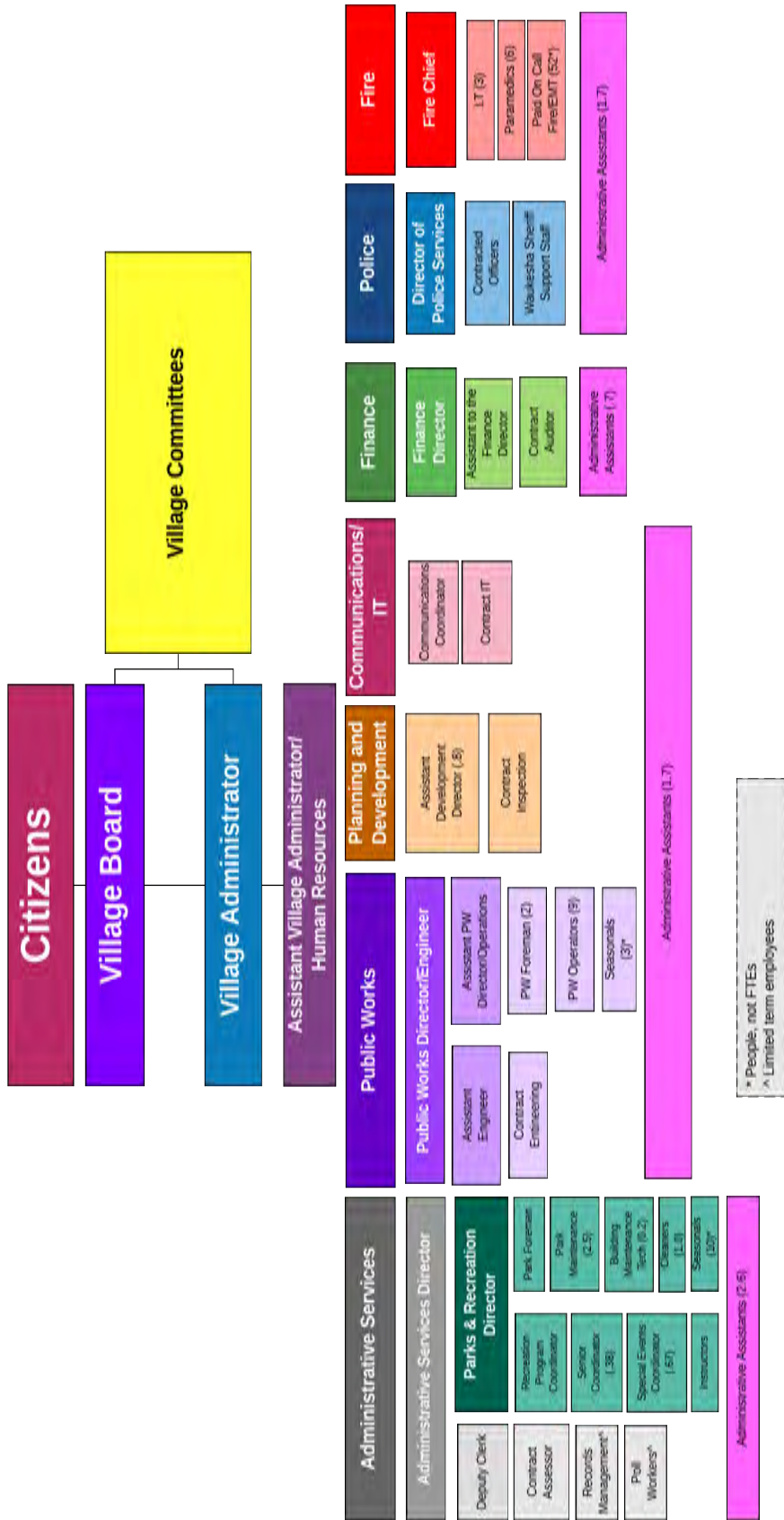
Population 25 years and over	7,091	
Less than 9th grade	69	1.0%
9th to 12th grade, no diploma	165	2.3%
High school graduate (includes equivalency)	1,817	25.6%
Some college, no degree	1,209	17.0%
Associate's degree	904	12.7%
Bachelor's degree	2,174	30.7%
Graduate or professional degree	753	10.6%

*Source: U.S. Census Bureau 2013 - 2017 American Community Survey 5-Year Estimates

Community Map



Organizational Chart



Village Personnel

General Government (Executive, Administrative, Financial, IT) 9.0 FTE
 Public Safety (Police, Fire, Planning and Development) 14.0 FTE
 Public Works (Operations, Sanitation, Engineering, Water, Sewer, Storm) 14.3 FTE
 Parks and Recreation (Parks, Recreation, Senior, Building Maintenance) 11.2 FTE
 Library 14.9 FTE
 Total FTE 63.4 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 this example, we use a house with an assessed value of \$303,807. To determine the annual Village tax liability, multiply the assessed value by the tax rate and divide by 1,000. The Village's proposed tax rate for 2019 is \$5.7554.

$$\mathbf{\$309,883 \times \$5.7554 / 1,000 = \$1,784 (\$149 \text{ per month})}$$

The following represents a sampling of the Village services provided for the \$149/month in taxes.

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

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

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

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

2018 User Charges, Fees, and Taxes per \$299,023 Home in Sussex Peer Group							
COMMUNITY	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
City of Pewaukee	\$270.60	\$440.00	\$132.00	\$139.00	\$55.84	\$3,805.36	\$4,842.80
Hartland	\$304.80	\$574.08		\$145.00	\$116.40	\$4,205.11	\$5,345.39
Village of Pewaukee	\$224.40	\$362.40	\$60.00	\$160.00	\$126.60	\$4,583.17	\$5,516.57
Oconomowoc	\$292.20	\$394.44		\$150.00	\$96.00	\$4,679.23	\$5,611.87
Sussex	\$372.60	\$389.64	\$105.04	\$138.11	\$126.60	\$4,663.74	\$5,795.73
Germantown	\$198.48	\$574.82				\$5,035.60	\$5,808.90
Delafield	\$395.00	\$377.40	\$50.00		\$768.50	\$4,291.88	\$5,882.78
Hartford	\$449.00	\$443.04		\$73.44	\$138.00	\$5,004.61	\$6,108.09
Elm Grove	\$258.55	\$335.80	\$132.94	\$236.50	\$238.92	\$5,063.49	\$6,266.20
Grafton	\$343.52	\$598.40			\$40.40	\$5,540.71	\$6,423.03
AVERAGE	\$300.92	\$449.00	\$96.00	\$148.86	\$189.70	\$4,687.29	\$5,760.14

*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2018 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.

Budget Overview

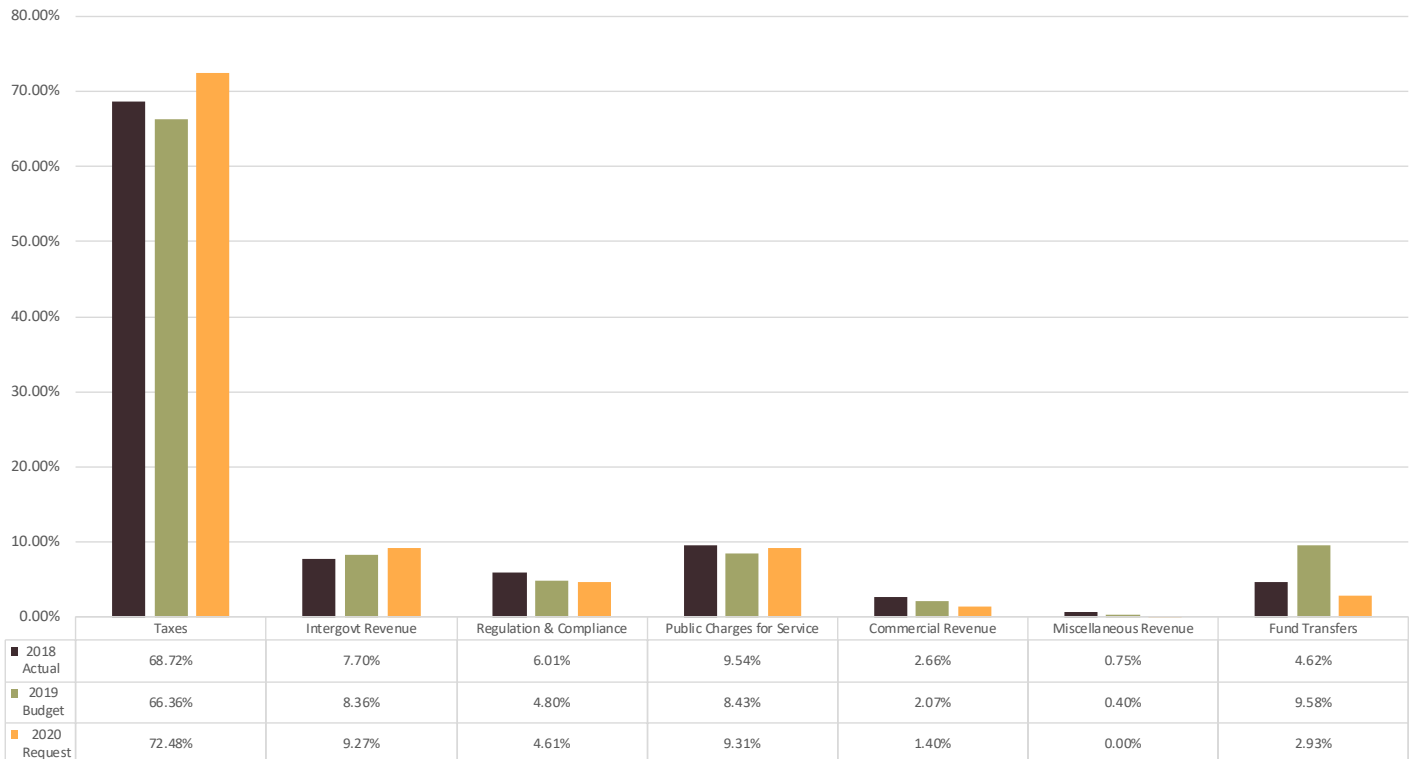
Financial Philosophies

Use financial resources to:

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

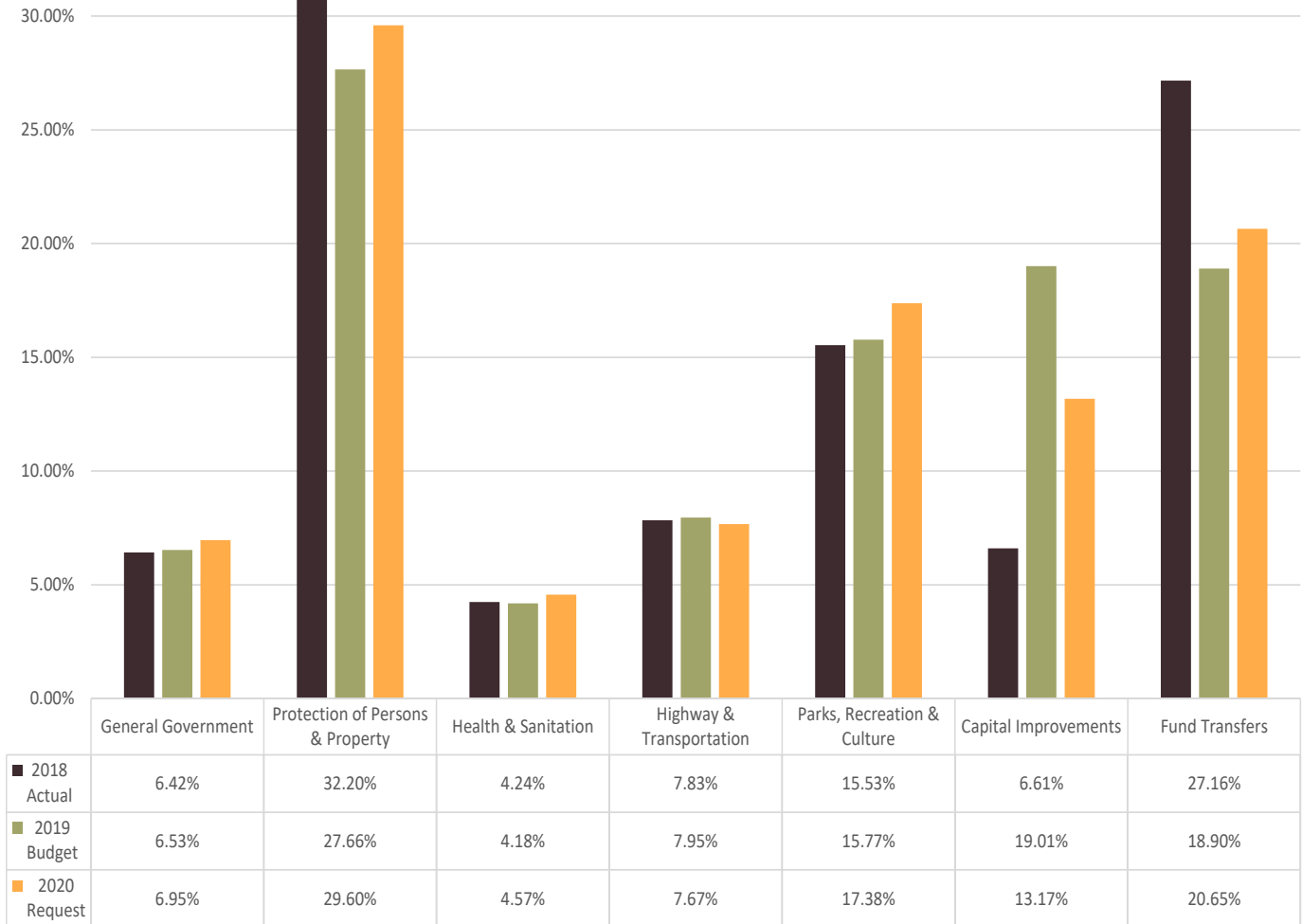
General Fund Revenues by Source				
Revenues	2018 Actual	2019 Budget	2020 Request	% Change 2019 to 2020
Taxes	\$ 7,595,063	\$ 7,758,181	\$ 8,279,340	6.7175%
Intergovernmental Revenue	851,506	977,695	1,058,435	8.2582%
Regulation & Compliance	664,155	560,770	526,600	-6.0934%
Public Charges for Service	1,054,355	984,970	1,063,583	7.9813%
Commercial Revenue	293,672	241,961	159,911	-33.9104%
Miscellaneous Revenue	82,863	47,140	48,917	3.7696%
Fund Transfers	511,083	1,119,520	335,119	-70.0658%
TOTAL	\$ 11,052,697	\$ 11,690,237	\$ 11,471,905	-1.8676%

REVENUE PERCENT BY SOURCE



General Fund Expenditures				
Expenditures	2018 Actual	2019 Budget	2020 Request	% Change 2019 to 2020
General Government	\$ 688,683	\$ 763,514	\$ 797,829	4.4944%
Protection of Persons & Property	3,452,668	3,233,210	3,395,799	5.0287%
Health & Sanitation	454,854	488,188	523,827	7.3003%
Highway & Transportation	839,897	929,720	879,919	-5.3566%
Parks, Recreation & Culture	1,665,655	1,843,619	1,994,099	8.1622%
Capital Improvements	708,280	2,222,729	1,511,187	-32.0121%
Fund Transfers	2,912,494	2,209,257	2,369,245	7.2417%
TOTAL	\$ 10,722,531	\$ 11,690,237	\$ 11,471,905	-1.8676%

EXPENDITURE PERCENT BY DEPARTMENT



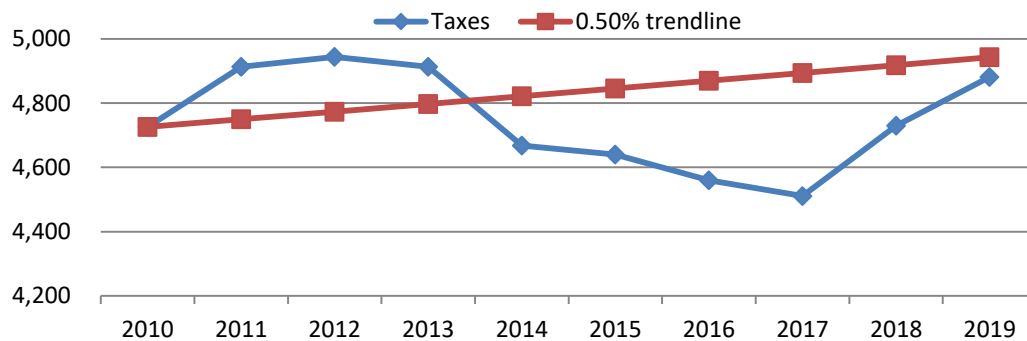
Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2019 to 2020				
	2019 Budget	2020 Request	Percent Change	Rate Change
Hamilton School District	\$ 9.2352	\$ 9.4592	2.43%	\$ 0.2240
Village of Sussex	5.6417	5.7554	2.02%	0.1137
Waukesha County	1.9574	1.8851	-3.69%	(0.0723)
WCTC	0.3749	0.3731	-0.48%	(0.0018)
Sub-total	17.2092	17.4728	1.53%	0.2636
Less: School Credit	(1.6408)	(1.5829)	-3.53%	0.0579
Net Tax Rate per \$1,000	\$ 15.5684	\$ 15.8899	2.07%	\$ 0.3215
Taxes on \$309,883 Home (Formerly \$303,807)	\$4,729.79	\$4,924.01		\$194.22

These numbers are estimates based upon estimated information as of 10/14/2019. This chart will be updated when the actual levies are received from the other taxing entities.

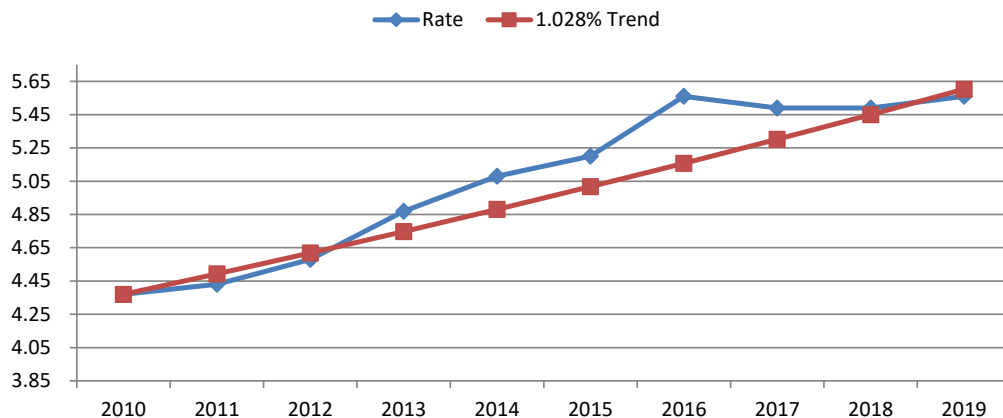
HISTORICAL TOTAL PROPERTY TAXES FOR AVERAGE HOUSE

Despite variations from year to year, taxes have increased an average of .5% per year over the past 10 years.



Reassessments occur annually since 2008. The value of a \$300,000 home fluctuates yearly going as low as \$279,041 in 2013 and rising to \$309,883 for 2019. The total tax bill has increased on average 0.50% per year or about \$165 total over the past 10 years, while the equalized tax rate has changed on average 1.022% per year over the past 15 years.

VILLAGE HISTORICAL EQUALIZED TAX RATE



Village Tax Levies	2017 Actual	2018 Actual	2019 Actual	2020 Proposed	% Change 19 / 20
General Fund Levy	4,960,195	5,127,638	5,192,388	5,432,032	4.62%
Debt Service Levy	1,861,577	2,020,879	2,131,820	2,287,308	7.29%
TIF #6 Levy	318,485	382,555	566,329	681,245	20.29%
Total Village Levy	7,140,257	7,531,072	7,890,537	8,400,585	6.46%
Other Taxing Bodies					
Hamilton School District	10,792,181	10,783,726	11,623,606	12,231,263	5.23%
Richmond School District	308,160	288,753	266,463	265,574	-0.33%
Arrowhead School District	133,426	131,124	125,992	122,744	-2.58%
Waukesha County	2,493,918	2,540,077	2,541,166	2,528,517	-0.50%
State of Wisconsin	215,226	-	-	-	
Waukesha County Technical College	460,190	479,623	486,761	487,615	0.18%
Total Tax Levy (Gross)	21,543,358	21,754,375	22,934,525	24,036,298	4.80%
Less State School Credit	(2,075,207)	(2,247,118)	(2,184,184)	(2,280,184)	4.40%
Total Tax Levy (Net)	19,468,151	19,507,257	20,750,341	21,756,114	4.85%
Equalized Valuation	1,249,212,900	1,301,353,600	1,344,526,200	1,389,435,700	3.34%
Village Equalized Tax Rate	5.46	5.49	5.45	5.56	1.99%
Hamilton School District Eq Rate	8.92	8.55	8.92	9.07	1.68%
Richmond School District Eq Rate	7.78	7.16	6.49	6.94	6.93%
Arrowhead School District Eq Rate	3.37	3.25	3.07	3.21	4.56%
Total Equalized Tax Rate - Hamilton	15.28	14.67	15.03	15.20	1.13%
Total Equalized Tax Rate - Rich/Arrowhead	17.51	16.53	15.68	15.58	-0.64%
Assessed Valuation	1,233,780,350	1,287,974,600	1,331,146,600	1,380,388,513	3.70%
Assessment Ratio	97.28%	97.23%	96.56%	96.53%	-0.03%
Tax Rates (Per \$1,000 Assessed Value)					
Village of Sussex	5.6133	5.6499	5.6417	5.7554	2.02%
Hamilton School District	9.1712	8.7955	9.2352	9.3973	1.76%
Richmond School District	7.9971	7.3656	6.7262	6.6962	-0.45%
Arrowhead School District	3.4626	3.3447	3.1804	3.0949	-2.69%
Waukesha County	2.0521	2.0076	1.9574	1.8852	-3.69%
State of Wisconsin	0.1744	-	-	-	
Waukesha Cty Technical College	0.3787	0.3791	0.3749	0.3636	-3.01%
Total Tax Rate (Gross - Hamilton)	17.39	16.83	17.21	17.40	1.12%
Total Tax Rate (Gross - Rich/Arrowhead)	19.68	18.75	17.88	17.80	-0.48%
Less State School Credit	(1.6820)	(1.7447)	(1.6408)	(1.6518)	0.67%
Total Tax Levy - Hamilton (Net)	15.71	15.09	15.57	15.75	1.16%
Total Tax Levy - Rich/Arrowhead	18.00	17.00	16.24	16.14	-0.59%

General Fund



REVENUES

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

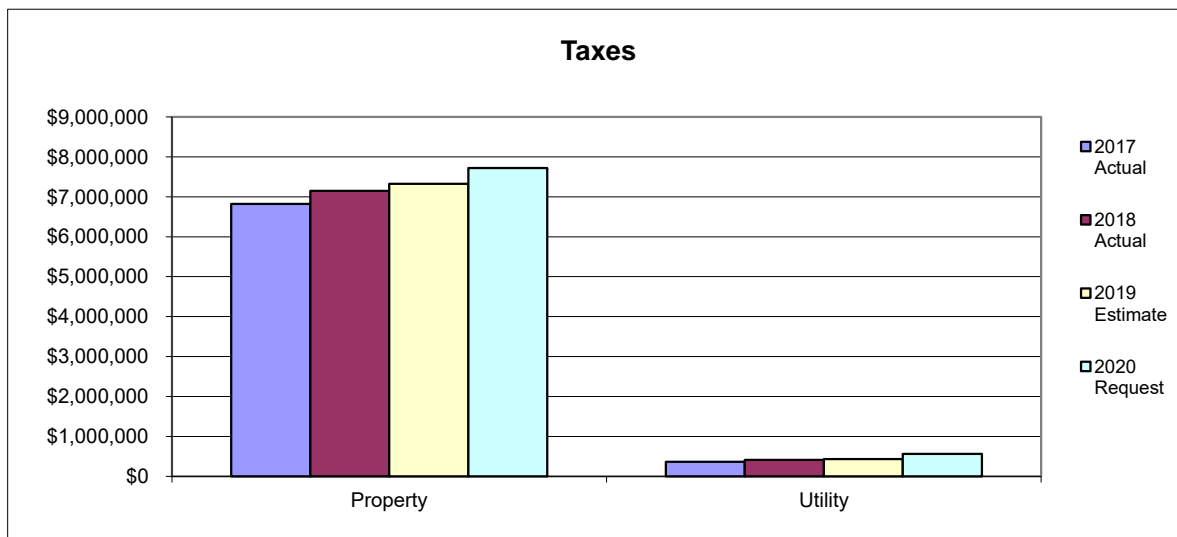
Budget Impact: Overall, revenues and expenditures each decrease \$218,332 (-1.87%). Debt service increases by \$155,488; wages and benefits increase \$138,828 with a bulk of this being employee insurance after adding full-time positions to the fire and parks departments; the police contract increases \$78,409 as we phase in another shift to be added in 2022; utilities increased \$45,091; the library payment increased \$23,537; recreation and senior program instructors increased \$22,671; all other expenses increase \$29,278 and capital outlay/depreciation decreases \$711,542. These have been offset by increases to the tax levy of \$393,932; payment in lieu of taxes by the village utilities of \$126,027; net increase to transfers from utilities of \$88,000; increases to intergovernmental revenues of \$80,740 and increases in public charges for services of \$78,613. All other decreased \$896,104 with the bulk of that being a transfer from the Depreciation Fund for specific purchases in 2019. Taxes continue to be the main source for revenues and account for 74.34% of all non-transfer revenues.

TAXES

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

Budget Impact: Overall, this budget increases \$521,159. Of this amount, \$126,027 will be collected from the Water Utility in lieu of property taxes. The property tax levy increases \$395,132. The budget is balanced while covering the Village Board priorities that carried forward from the 2019 budget including debt service, fire, police, public works and park staffing and insurance costs.

ACCT #	ACCOUNT DESCRIPTION	2017	2018	2019	ACTUAL	2019	2020	2020
		ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
41110	Property	\$6,821,772	\$7,148,517	\$7,324,208	\$6,499,889	\$7,324,208	\$7,566,580	\$7,719,340
41310	Water	\$364,557	\$411,692	\$433,973	\$253,151	\$433,973	\$560,000	\$560,000
41111	Omitted Taxes	\$0	\$27,678	\$0	\$0	\$0	\$0	\$0
41900	Other Taxes	\$1,065	\$7,176	\$0	\$1,069	\$1,069	\$0	\$0
	TOTAL	\$7,187,394	\$7,595,063	\$7,758,181	\$6,754,109	\$7,759,250	\$8,126,580	\$8,279,340

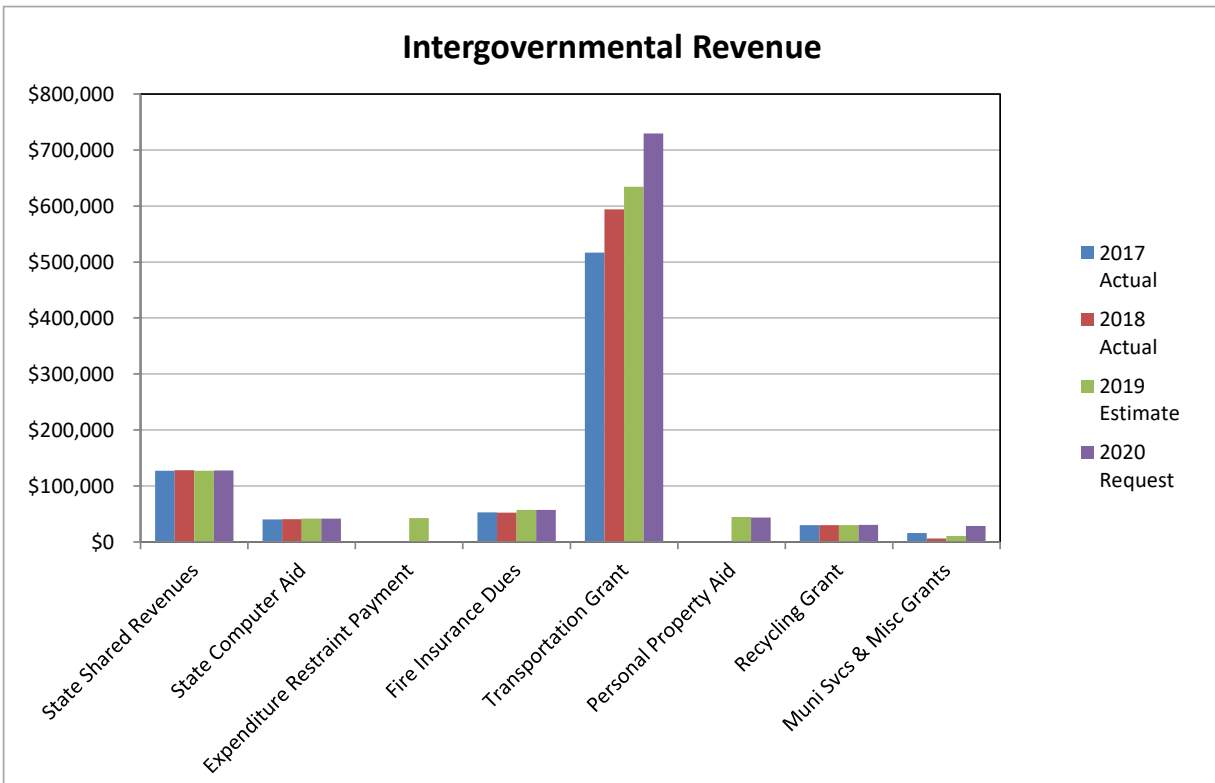


INTERGOVERNMENTAL REVENUES

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 \$80,740 (8.26%). There are two new sources in this budget, Video Service Provider (cable) aid which replaces lost cable franchise fee revenue and a miscellaneous grant for Fire Department radios. Expenditure Restraint is not guaranteed to be a recurring revenue and has not been included for 2020 because the Village does not qualify for it. Transportation aids have increased \$94,851 due to increased spending on Good Hope Road construction. This helps offset debt costs incurred for the project. Other minor increases and decreases were also shown based on 2019 expectations.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
43410	State Shared Revenues	\$127,396	\$127,997	\$126,536	\$19,067	\$127,113	\$126,536	\$127,465
43411	State Computer Aid	\$40,150	\$40,740	\$41,147	\$41,726	\$41,726	\$41,147	\$41,726
43412	Expenditure Restraint Payment	\$0	\$0	\$42,426	\$42,427	\$42,427	\$0	\$0
43420	Fire Insurance Dues	\$52,925	\$52,307	\$52,925	\$57,351	\$57,351	\$57,300	\$57,300
43531	Transportation Grant	\$516,638	\$594,133	\$634,539	\$475,689	\$634,252	\$673,093	\$729,390
43413	Personal Property Aid	\$0	\$0	\$44,672	\$44,672	\$44,672	\$44,672	\$43,563
	Video Service Provider Aid	\$0	\$0	\$0	\$0	\$0	\$13,691	\$13,691
43545	Recycling Grant	\$30,236	\$30,239	\$30,000	\$30,279	\$30,279	\$30,300	\$30,300
43430	Misc. Grants	\$10,000	\$0	\$0	\$5,531	\$5,531	\$0	\$10,000
43431	Payment for Muni Services	\$5,078	\$5,440	\$5,000	\$0	\$5,000	\$5,000	\$5,000
43432	Senior/Recreation Grants	\$675	\$650	\$450	\$200	\$200	\$0	\$0
	TOTAL	\$783,098	\$851,506	\$977,695	\$716,942	\$988,551	\$991,739	\$1,058,435



REGULATION AND COMPLIANCE REVENUES

LICENSES

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

Budget Impact: This budget decreases \$20 (-0.7%) for 2020. Several line items were adjusted based on 2019 estimates.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
44110	Liquor	\$9,023	\$8,847	\$9,600	\$8,340	\$8,800	\$9,600	\$9,600
44120	Operators	\$8,786	\$7,521	\$8,000	\$6,155	\$8,000	\$8,000	\$8,000
44121	Cigarettes	\$1,000	\$1,000	\$1,000	\$900	\$900	\$600	\$600
44122	Live Music	\$150	\$250	\$220	\$250	\$250	\$100	\$100
44123	Amusement	\$4,295	\$3,680	\$3,000	\$4,280	\$4,280	\$4,000	\$4,000
44124	Peddler's	\$800	\$1,750	\$500	\$1,134	\$1,134	\$500	\$500
44127	Weights & Measures	\$570	\$540	\$550	\$390	\$510	\$550	\$550
44210	Bicycle	\$10	\$50	\$0	\$10	\$10	\$0	\$0
44220	Dog	\$7,457	\$4,555	\$7,500	\$5,488	\$6,800	\$7,000	\$7,000
	TOTAL	\$32,091	\$28,193	\$30,370	\$26,947	\$30,684	\$30,350	\$30,350

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 2020 budget increases \$1,050 (0.54%). 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 2020 budget has been set to reflect these expectations.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
44310	Building	\$109,093	\$218,944	\$122,000	\$73,771	\$122,000	\$122,000	\$122,000
44312	Fire Inspector Fees	\$11,171	\$10,487	\$11,500	\$0	\$11,500	\$11,500	\$11,500
44315	Occupancy	\$3,500	\$8,375	\$5,000	\$2,925	\$5,000	\$5,000	\$5,000
44317	Outdoor Establishment	\$870	\$700	\$900	\$850	\$850	\$900	\$900
44320	Street Openings	\$2,475	\$4,725	\$2,500	\$2,850	\$3,500	\$2,500	\$2,500
44325	Electrical	\$23,982	\$40,709	\$22,475	\$17,637	\$24,000	\$23,000	\$23,000
44330	Plumbing	\$19,440	\$47,943	\$22,475	\$21,526	\$30,000	\$23,000	\$23,000
44915	Weights and Measures	\$2,830	\$2,722	\$2,800	\$2,457	\$2,800	\$2,800	\$2,800
44920	House Numbers	\$378	\$1,985	\$750	\$638	\$1,000	\$750	\$750
44930	Well Test	\$0	\$0	\$0	\$265	\$265	\$0	\$0
44940	Crushing Permit	\$500	\$500	\$500	\$550	\$550	\$500	\$500
44950	Miscellaneous Permits	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	TOTAL	\$176,239	\$339,090	\$192,900	\$125,469	\$203,465	\$193,950	\$193,950

OTHER REGULATION AND COMPLIANCE REVENUE

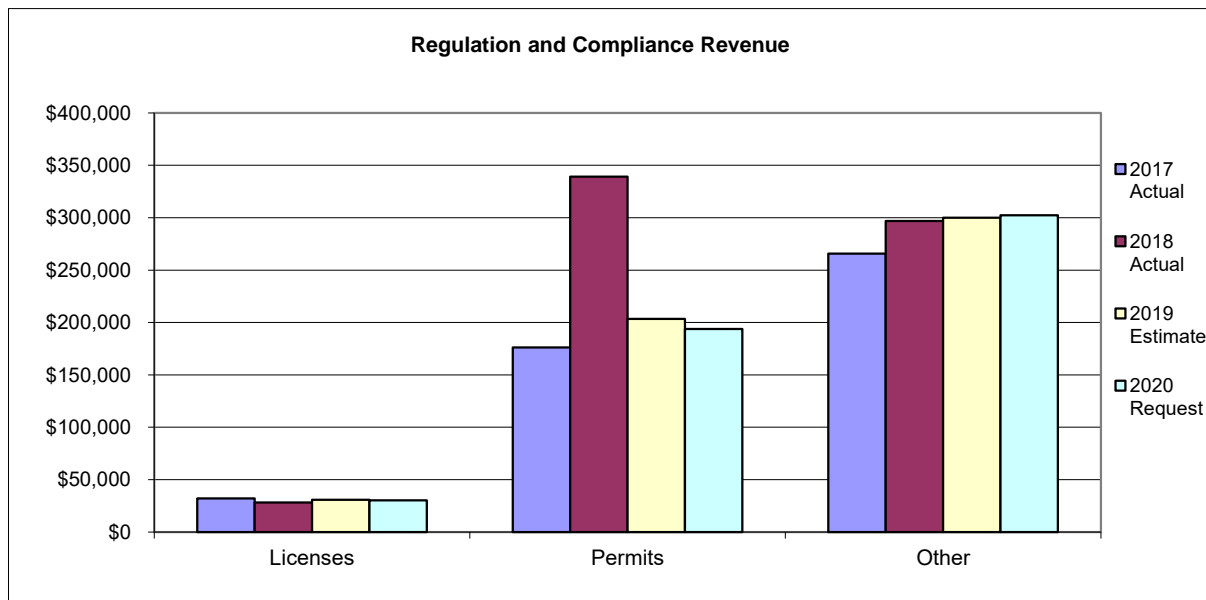
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

Budget Impact: This budget decreases \$35,200 (-10.43%) for 2020. This decrease reflects a reduction in the overweight trucking charges, the change in overnight parking restrictions and the state reduction in cable tv franchise fees. A portion of the cable reduction was offset with intergovernmental revenue.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
45110	Fines & Penalties	\$134,290	\$158,663	\$188,800	\$89,807	\$165,000	\$175,000	\$175,000
45111	Alarm Fees	\$0	\$150	\$300	\$75	\$75	\$300	\$300
44125	Cable TV Franchise	\$131,489	\$138,059	\$148,400	\$42,266	\$135,000	\$127,000	\$127,000
	TOTAL	\$265,779	\$296,872	\$337,500	\$132,148	\$300,075	\$302,300	\$302,300

TOTAL REGULATION AND COMPLIANCE REVENUE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Licenses	\$32,091	\$28,193	\$30,370	\$26,947	\$30,684	\$30,350	\$30,350
Permits	\$176,239	\$339,090	\$192,900	\$125,469	\$203,465	\$193,950	\$193,950
Other	\$265,779	\$296,872	\$337,500	\$132,148	\$300,075	\$302,300	\$302,300
TOTAL	\$474,109	\$664,155	\$560,770	\$284,564	\$534,224	\$526,600	\$526,600



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 2020 budget increases \$35,978 (14.54%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. Admission fees continue their high level due to the success of Spooky Sussex and pickleball.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
46710	Registration Fees:							
***-46710	Recreation Programs	\$226,090	\$271,648	\$217,411	\$189,329	\$270,000	\$247,144	\$247,144
260-46710	Senior Programs	\$14,377	\$10,052	\$12,732	\$6,259	\$10,000	\$17,979	\$17,979
265-46710	Special Events	\$260	\$350	\$350	\$610	\$610	\$550	\$550
46711	Admission Fees	\$22,462	\$17,663	\$17,002	\$10,102	\$18,500	\$17,800	\$17,800
46755	Softball Assoc.	\$625	\$830	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$263,814	\$300,543	\$247,495	\$206,300	\$299,110	\$283,473	\$283,473

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 increases \$1,000 in 2020. Engineering payments for development projects in 2020 will require engineering review so the budget was increased slightly. All other items showed minor adjustments to reflect 2019 expectations.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
44319	Plan of Operation	\$3,850	\$4,375	\$5,000	\$3,150	\$5,000	\$4,500	\$4,500
44410	Conditional Use	\$2,650	\$1,580	\$2,000	\$840	\$1,680	\$2,000	\$2,000
44430	Zoning & Petitions	\$500	\$1,525	\$0	\$1,500	\$1,500	\$500	\$500
46101	Platting Fees	\$1,320	\$840	\$0	\$1,150	\$1,150	\$500	\$500
46141	Developer Payments for Engineering	\$199,882	\$73,107	\$67,500	\$3,499	\$67,500	\$68,000	\$68,000
46310	Grading Plan Review	\$1,260	\$7,380	\$3,000	\$2,340	\$4,000	\$4,000	\$4,000
46850	Plan Review Fees	\$1,210	\$1,000	\$3,000	\$975	\$1,000	\$2,000	\$2,000
46851	Amendment to Ordinance	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
46854	Architectural Review Board Fees	\$625	\$500	\$1,000	\$125	\$500	\$1,000	\$1,000
	TOTAL	\$212,297	\$90,307	\$81,500	\$13,579	\$82,330	\$82,500	\$82,500

OTHER PUBLIC CHARGES FOR SERVICES

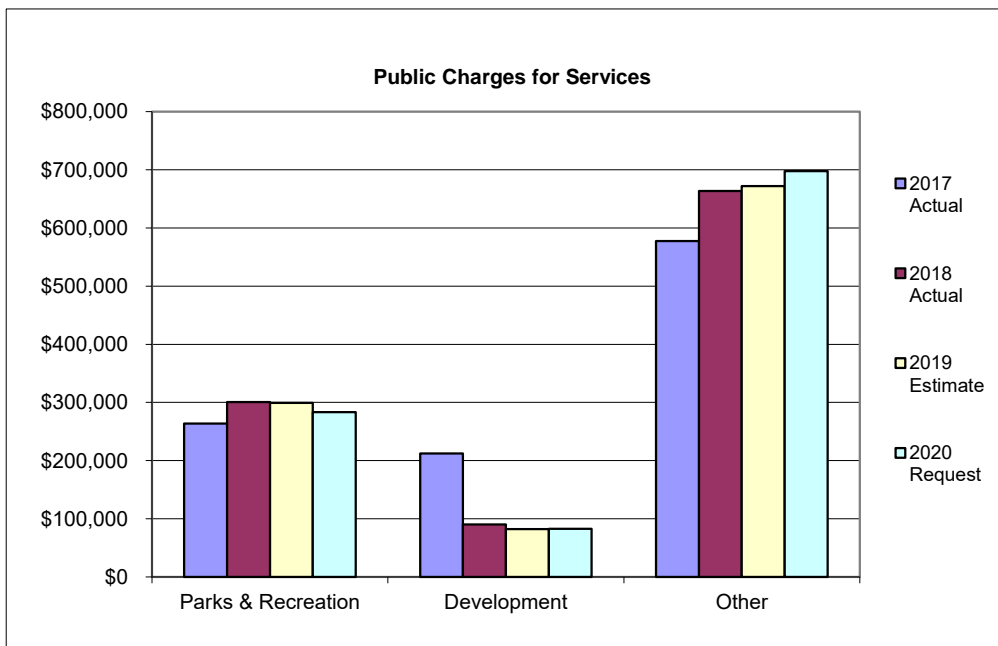
Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

Budget Impact: The total budget increases \$41,635 (6.35%). The charges for garbage increase \$15,185 to reflect contract increases as well as additional customers. Ambulance revenues increased \$25,000 based on the 2019 trends. Other recycling revenues were decreased again as the market for recyclables dries up. Revenues for the yard waste site were increased based on actual results for the past two years.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
46110	Assessment Letters	\$7,400	\$13,780	\$10,000	\$10,225	\$14,000	\$12,000	\$12,000
46111	Records Maintenance Fees	\$725	\$1,365	\$1,000	\$795	\$1,200	\$1,000	\$1,000
46130	Sale of Materials	\$574	\$78	\$300	\$127	\$300	\$300	\$300
46131	Concessions	\$1,969	\$1,632	\$1,700	\$1,648	\$2,000	\$1,600	\$1,600
46220	Fire Charges for Service	\$127	\$149	\$1,500	\$114	\$200	\$0	\$0
46230	Ambulance Fees	\$192,506	\$223,725	\$205,000	\$140,095	\$220,000	\$230,000	\$230,000
46420	Garbage Removal	\$339,983	\$394,924	\$407,425	\$408,225	\$408,800	\$422,610	\$422,610
46435	Other Recycling Charges	\$10,715	\$162	\$7,500	\$0	\$0	\$3,000	\$3,000
46436	Yard Waste Disposal	\$17,787	\$22,550	\$17,500	\$22,933	\$23,400	\$22,500	\$22,500
46440	Weed Cutting	\$3,844	\$3,020	\$2,250	\$781		\$2,500	\$2,500
46610	Senior Party Tickets	\$1,790	\$2,120	\$1,800	\$821	\$1,870	\$2,100	\$2,100
	TOTAL	\$577,420	\$663,505	\$655,975	\$585,764	\$671,770	\$697,610	\$697,610

TOTAL PUBLIC CHARGES FOR SERVICES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Parks & Recreation	\$263,814	\$300,543	\$247,495	\$206,300	\$299,110	\$283,473	\$283,473
Development	\$212,297	\$90,307	\$81,500	\$13,579	\$82,330	\$82,500	\$82,500
Other	\$577,420	\$663,505	\$655,975	\$585,764	\$671,770	\$697,610	\$697,610
TOTAL	\$1,053,531	\$1,054,355	\$984,970	\$805,643	\$1,053,210	\$1,063,583	\$1,063,583



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 \$82,050 (-33.91%). The rent collected from the utilities of \$94,500 was eliminated in favor of collecting a dividend from the utilities as shown in the fund transfers category. Civic Center and park rent increased a total of \$7,400. Interest and sponsorships were also increased slightly.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
48110	Interest on Investments	\$52,666	\$101,472	\$60,000	\$84,108	\$120,000	\$63,000	\$63,000
48210	Park Rent	\$26,650	\$36,457	\$33,860	\$21,357	\$33,860	\$38,000	\$38,000
48901	Advertising/Sponsorships	\$19,705	\$23,613	\$19,950	\$25,448	\$25,448	\$22,000	\$22,000
48215	Baseball field advertising	\$2,050	\$3,000	\$2,400	\$2,398	\$2,398	\$2,400	\$2,400
48230	Other Rent	\$35,805	\$36,430	\$31,251	\$24,010	\$33,892	\$34,511	\$34,511
	Building Tenants - Civic Campus	\$6,001	\$5,739	\$6,283	\$2,388	\$5,924	\$6,543	\$6,543
	Village land rented as farmland	\$968	\$968	\$968	\$0	\$968	\$968	\$968
	Community Center/Civic Center	\$28,836	\$29,723	\$24,000	\$21,622	\$27,000	\$27,000	\$27,000
48240	Civic Campus	\$90,000	\$92,700	\$94,500	\$47,250	\$94,500	\$0	\$0
	Water Utility	\$30,000	\$30,900	\$31,500	\$15,750	\$31,500	\$0	\$0
	Sewer Utility	\$30,000	\$30,900	\$31,500	\$15,750	\$31,500	\$0	\$0
	Stormwater Utility	\$30,000	\$30,900	\$31,500	\$15,750	\$31,500	\$0	\$0
	TOTAL	\$226,876	\$293,672	\$241,961	\$204,571	\$310,098	\$159,911	\$159,911

MISCELLANEOUS REVENUES

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

Budget Impact: This budget increases \$2,356 (5.00%). An increase of \$10,731 in miscellaneous income to reflect actual rebates from the purchasing card program was offset with a \$8,375 reduction in donations that were one-time revenues for 2019.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
46115	Administrative Services Sold	\$12,540	\$15,555	\$18,375	\$8,382	\$18,375	\$18,375	\$18,375
48900	Miscellaneous	\$47,408	\$44,669	\$20,065	\$29,407	\$30,000	\$28,580	\$30,217
48300	Sale of Property	\$3,238	\$19,497	\$0	\$22,650	\$22,650	\$0	\$0
48520	Other Donations-Recreation Dept	\$2,380	\$2,500	\$1,700	\$2,654	\$5,000	\$325	\$325
48530	Park Donations	\$140	\$218	\$0	\$1,429	\$1,429	\$0	\$0
48540	Fire Donations	\$6,510	\$424	\$7,000	\$11,622	\$11,622	\$0	\$0
	TOTAL	\$72,216	\$82,863	\$47,140	\$76,144	\$89,076	\$47,280	\$48,917

FUND TRANSFERS

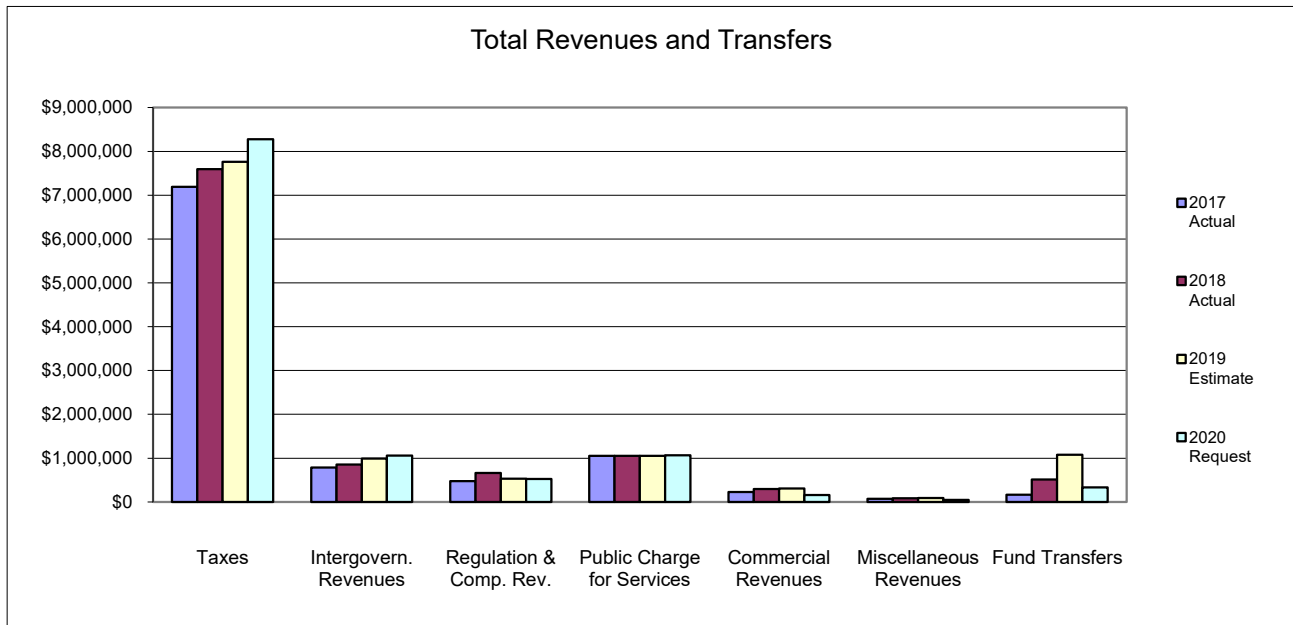
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2020 for Fire Department equipment purchases. The Transfer from Special Revenue Funds represents recreation program registrations funded with scholarships. Transfers from the Sewer and Stormwater Utilities are dividends that replace rent that was previously charged. Funding from the Community Development Authority to fund part of the payment to Waukesha County for economic development assistance is completely phased out for 2020. The use of the Senior Trust Fund is for sponsorship of senior parties and is increased for 2020 to provide senior scholarships for recreation programs. Use of General Fund surplus is to cover elections in a presidential election year using surplus from 2019.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
49211	Use of Designated Funds	\$166,443	\$506,977	\$1,075,983	\$901,672	\$1,075,983	\$146,775	\$136,775
49220	Trans from Spec Rev	\$797	\$2,106	\$3,500	\$1,308	\$2,000	\$3,500	\$3,500
	Trans from Sewer Utility (Dividend)	\$0	\$0	\$0	\$0	\$0	\$151,000	\$151,000
	Trans from Stormwater Utility	\$0	\$0	\$0	\$0	\$0	\$31,500	\$31,500
	Trans from Community Dev Auth	\$0	\$2,000	\$1,000	\$1,000	\$1,000	\$0	\$0
	Use of Senior Trust Fund	\$0	\$0	\$1,550	\$0	\$0	\$1,800	\$1,800
	Use of GF Surplus	\$0	\$0	\$37,487	\$0	\$0	\$10,544	\$10,544
	TOTAL	\$167,240	\$511,083	\$1,119,520	\$903,980	\$1,078,983	\$345,119	\$335,119

TOTAL REVENUES AND TRANSFERS

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Taxes	\$7,187,394	\$7,595,063	\$7,758,181	\$6,754,109	\$7,759,250	\$8,126,580	\$8,279,340
Intergovern. Revenues	\$783,098	\$851,506	\$977,695	\$716,942	\$988,551	\$991,739	\$1,058,435
Regulation & Comp. Rev.	\$474,109	\$664,155	\$560,770	\$284,564	\$534,224	\$526,600	\$526,600
Public Charge for Services	\$1,053,531	\$1,054,355	\$984,970	\$805,643	\$1,053,210	\$1,063,583	\$1,063,583
Commercial Revenues	\$226,876	\$293,672	\$241,961	\$204,571	\$310,098	\$159,911	\$159,911
Miscellaneous Revenues	\$72,216	\$82,863	\$47,140	\$76,144	\$89,076	\$47,280	\$48,917
Fund Transfers	\$167,240	\$511,083	\$1,119,520	\$903,980	\$1,078,983	\$345,119	\$335,119
TOTAL	\$9,964,464	\$11,052,697	\$11,690,237	\$9,745,953	\$11,813,392	\$11,260,812	\$11,471,905



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 \$332,055 | * Overall capital expenditures decrease \$711,542 |
| * Overall debt & transfers increase \$159,988 | * Overall expenditures decrease \$219,532 |

GENERAL GOVERNMENT SERVICES

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

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

LEGISLATIVE SERVICES

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

Budget Impact: This budget increases \$1,555 for 2020 to incorporate raises for the Village Board and committee members.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personnel Services	\$ 42,110	\$ 42,926	\$ 43,275	\$ 44,922
Expenses	\$ 5,396	\$ 5,738	\$ 5,660	\$ 5,658
Total	\$ 47,506	\$ 48,664	\$ 48,935	\$ 50,580
Department Resources				
General Fund - Taxes	\$ 47,506	\$ 48,664	\$ 48,935	\$ 50,580
Total	\$ 47,506	\$ 48,664	\$ 48,935	\$ 50,580

VILLAGE OF SUSSEX
2020 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2019
<ul style="list-style-type: none"> * Added special events for the community * Reached a level of 3 FTE fire personnel in the station 24/7 * Continued economic growth adding to the tax base * Completion of major capital projects * Prepare for the last arterial roadway reconstruction in the current life cycle

DEPARTMENT GOALS
<ul style="list-style-type: none"> * Improve communication to the public * Implement 2020 Plan 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 2020
<ul style="list-style-type: none"> * Fire Department staffing and service capabilities * Phase 1B of the Village Park Improvements * Maple Avenue reconstruction * Additional recreation and quality of life opportunities * Additional commercial space retention

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Board Meetings	26	22	29	30	28	28	28
Committee Meetings	99	92	88	85	72	76	75
Ordinances Adopted	13	15	25	13	5	9	7
Resolutions Adopted	92	56	113	54	38	38	40

Legislative Services Budget

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
51100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$39,117	\$39,875	\$40,200	\$18,517	\$40,200	\$40,200	\$41,730
	Village President	\$6,600	\$6,600	\$6,600			\$6,600	\$6,666
	Trustees	\$25,667	\$26,400	\$26,400			\$26,400	\$26,664
	Committee Meetings	\$6,850	\$6,875	\$7,200			\$7,200	\$8,400
150	Payroll Taxes	\$2,993	\$3,051	\$3,075	\$1,416	\$3,075	\$3,075	\$3,192
320	Municipal Dues	\$4,180	\$3,949	\$4,250	\$4,160	\$4,160	\$4,250	\$4,250
390	Expenses:	\$1,216	\$1,789	\$1,500	\$451	\$1,500	\$1,500	\$1,408
	Conferences & mileage	\$0	\$0	\$500			\$400	\$308
	Gifts/Awards	\$334	\$450	\$250			\$300	\$300
	Misc/Meetings/Lunches	\$882	\$139	\$750			\$800	\$800
	Dark Store Fund	\$0	\$1,200	\$0			\$0	\$0
	TOTAL	\$47,506	\$48,664	\$49,025	\$24,544	\$48,935	\$49,025	\$50,580

Village Boards, Committees and Commissions

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

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

EXECUTIVE SERVICES

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

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

Budget Impact: This budget increases by \$1,839 (0.67%). Increases to wages and benefits were offset with decreases in legal fees and general expenses. The decreases were based on past history in the accounts.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personnel Services	\$ 93,399	\$ 123,146	\$ 134,165	\$ 163,757
Contractual Services	\$ 76,236	\$ 88,687	\$ 96,360	\$ 104,450
Expenses	\$ 7,547	\$ 8,968	\$ 10,944	\$ 9,400
Total	\$ 177,182	\$ 220,801	\$ 241,469	\$ 277,607
Department Resources				
General Fund - Taxes	\$ 177,182	\$ 220,801	\$ 241,469	\$ 277,607
Total	\$ 177,182	\$ 220,801	\$ 241,469	\$ 277,607

DEPARTMENT HIGHLIGHTS FOR 2019

- * Village Park update project underway with Phase 1 roadway improvements completed and Phase 1A under construction
- * Train Depot relocation project complete and Madeline Park project completed
- * Additional special events established (Pints in the Park and Community Block Party)
- * TIF 7 Corporate Center under construction for expanded business tax base
- * Added another regional partner to building inspector shared services thus strengthening the program
- * Completed radium treatment upgrades, Well 8, and abandonment of Wells 1, 2, and 3
- * Maple Avenue design completed for 2020 construction

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 2020

- * Maple Avenue construction
- * Prepare for Phase 1B of Village Park Master Plan
- * Continue transition of Fire Department to a stable operation
- * Continued focus on development and retail attraction

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Long-term fiscal scorecard	30%	50%	60%	60%	50%	50%	50%
Net new construction (in millions)	\$22.70	\$17.55	\$18.60	\$37.78	\$26.38	\$25.50	\$28.43
Percentage employee turnover	14%	14%	11%	15%	10%	13%	5%

VILLAGE OF SUSSEX
2020 BUDGET

Executive Services Budget

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
51410-000-110	Salaries	\$61,090	\$87,648	\$108,720	\$59,479	\$103,267	\$112,188	\$112,188
	Administrator			\$44,308			\$45,947	\$45,947
	Asst Administrator			\$54,412			\$56,241	\$56,241
	HR-Organization Wide Merit Pay Adj			\$10,000			\$10,000	\$10,000
120	Wages - Administrative Assistants	\$9,861	\$13,565	\$9,721	\$4,826	\$9,000	\$10,361	\$10,361
130	Pension 13.5%	\$4,508	\$6,523	\$7,758	\$4,051	\$7,353	\$8,272	\$8,272
135	Employee Insurance	\$4,765	(\$428)	\$16,758	\$514	\$957	\$17,561	\$17,561
150	Payroll Taxes	\$5,379	\$7,719	\$9,061	\$4,960	\$8,588	\$9,375	\$9,375
220	Telephone	\$626	\$2,021	\$800	\$680	\$1,360	\$1,450	\$1,450
310	Office Supplies	\$629	\$417	\$400	\$290	\$550	\$500	\$500
	Postage	\$409	\$297	\$200			\$250	\$250
	General	\$220	\$120	\$200			\$250	\$250
390	Expenses	\$3,861	\$4,725	\$6,800	\$2,356	\$6,700	\$5,000	\$5,000
	Seminars and training	\$1,960	\$2,710	\$4,650			\$2,850	\$2,850
	Associations/Prof Org	\$1,400	\$1,468	\$1,450			\$1,500	\$1,500
	Mileage & miscellaneous	\$501	\$547	\$700			\$650	\$650
510	Insurance	\$3,057	\$3,826	\$4,100	\$2,802	\$3,694	\$3,900	\$3,900
	SUB-TOTAL	\$93,776	\$126,016	\$164,118	\$79,958	\$141,469	\$168,607	\$168,607
51410-000-180	Human Resources Exp.	\$7,796	\$8,119	\$5,650	\$1,927	\$5,000	\$6,000	\$6,000
	Awards/Sunshine Fund	\$1,453	\$1,117	\$1,000			\$1,000	\$1,000
	Recruitment	\$5,748	\$5,064	\$4,050			\$5,000	\$5,000
	Miscellaneous	\$595	\$1,938	\$600			\$0	\$0
	SUB-TOTAL	\$7,796	\$8,119	\$5,650	\$1,927	\$5,000	\$6,000	\$6,000
51300-000-210	Legal - Traffic	\$24,959	\$37,943	\$39,000	\$10,006	\$30,000	\$36,000	\$36,000
51300-000-211	Legal - Opinions	\$50,651	\$48,723	\$67,000	\$32,195	\$65,000	\$67,000	\$67,000
	SUB-TOTAL	\$75,610	\$86,666	\$106,000	\$42,201	\$95,000	\$103,000	\$103,000
	TOTAL	\$177,182	\$220,801	\$275,768	\$124,086	\$241,469	\$277,607	\$277,607



ADMINISTRATIVES SERVICES

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

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

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

Budget Impact: The budget for this department increases \$18,879 (12.36%). Approximately \$17,000 is related to wages and benefits for annual increases, changes in insurance coverage levels and an increase for the presidential election year. Other accounts had minor increases or decreases based on 2020 needs.

ADMINISTRATIVES SERVICES DEPARTMENT BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personnel Services	\$ 89,738	\$ 104,368	\$ 109,761	\$ 138,392
Contractual Services	\$ 6,174	\$ 8,480	\$ 6,185	\$ 4,700
Expenses	\$ 25,628	\$ 27,715	\$ 30,907	\$ 28,500
Capital Outlay	\$ 683	\$3,348	\$ -	\$ -
Total	\$ 122,223	\$ 143,911	\$ 146,853	\$ 171,592
Department Resources				
General Fund - Taxes	\$ 79,932	\$ 99,278	\$ 99,279	\$ 126,392
General Fund - Other Sources	\$ 42,291	\$ 44,633	\$ 47,574	\$ 45,200
Total	\$ 122,223	\$ 143,911	\$ 146,853	\$ 171,592

DEPARTMENT HIGHLIGHTS FOR 2019

- * Improved activity guide process and efficiencies in ActiveNet programming
- * Improved efficiencies in yard waste pass process
- * Hired a new Administrative Services Director
- * Smooth transition from quarterly to monthly utility collections

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 2020

- * Plan & oversee efficient elections; recruit additional election inspectors for the 2020 Presidential election
- * Deliver consistent/excellent customer service to customers and Village staff
- * Create a cohesive team with regards to the 2019 new hires - Administrative Services Director and Recreation Coordinator
- * Start up new rental space procedures for Village parks

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
# of election votes handled	2,542	6,633	2,717	12,631	1,752	12,930	2,750
# of yard waste site passes sold	461	489	509	434	751	811	880

VILLAGE OF SUSSEX
2020 BUDGET

Administrative Services Budget

ACCT	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
51420-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$48,328	\$50,676	\$61,524	\$34,040	\$60,000	\$62,745	\$62,745
	Administrative Services Director			\$29,159			\$29,236	\$29,236
	Deputy Clerk			\$32,365			\$33,509	\$33,509
120	Wages - Administrative Assistants	\$21,806	\$21,909	\$22,726	\$12,441	\$23,400	\$23,285	\$23,285
130	Pension 13.5%	\$4,667	\$4,800	\$5,518	\$2,855	\$5,463	\$5,807	\$5,807
135	Employee Insurance	\$6,082	\$6,385	\$8,979	\$4,255	\$10,815	\$20,674	\$20,674
150	Payroll Taxes	\$5,270	\$5,464	\$6,445	\$3,570	\$6,380	\$6,581	\$6,581
220	Telephone	\$786	\$826	\$650	\$391	\$785	\$825	\$825
240	Equipment Maintenance	\$5,388	\$7,654	\$2,100	\$2,690	\$5,400	\$3,875	\$3,875
310	Office Supplies	\$3,227	\$2,261	\$3,900	\$1,832	\$3,900	\$4,000	\$4,000
	Postage	\$1,816	\$687	\$1,400			\$1,500	\$1,500
	General	\$1,411	\$1,574	\$2,500			\$2,500	\$2,500
390	Expenses	\$1,838	\$3,402	\$4,785	\$1,274	\$4,785	\$3,950	\$3,950
	Seminars	\$1,413	\$2,812	\$4,210			\$3,500	\$3,500
	Associations/Prof Organizations	\$269	\$108	\$275			\$300	\$300
	Miscellaneous	\$156	\$482	\$300			\$150	\$150
510	Insurance	\$2,040	\$2,418	\$2,700	\$1,851	\$2,442	\$2,600	\$2,600
	SUB-TOTAL	\$99,432	\$105,795	\$119,327	\$65,199	\$123,370	\$134,342	\$134,342
51440-000-110	Election Salaries	\$3,517	\$14,782	\$15,830	\$2,661	\$3,661	\$19,000	\$19,000
	Elections			\$14,830			\$18,000	\$18,000
	Training			\$1,000			\$1,000	\$1,000
51440-000-130	Election Pension	\$32	\$165	\$133	\$27	\$19	\$150	\$150
51440-000-150	Election Payroll Taxes	\$36	\$187	\$140	\$32	\$23	\$150	\$150
51440-000-390	Election Expenses	\$3,435	\$5,132	\$5,153	\$3,742	\$4,000	\$6,500	\$6,500
	SUB-TOTAL	\$7,020	\$20,266	\$21,256	\$6,462	\$7,703	\$25,800	\$25,800
51490-000-326	Printing & Publishing	\$2,472	\$880	\$1,000	\$360	\$500	\$500	\$500
51490-000-327	Real Estate Expense	\$9,499	\$9,629	\$10,050	\$3,493	\$10,040	\$10,100	\$10,100
	Waukesha County Treasurer	\$6,043	\$6,303	\$6,100			\$6,500	\$6,500
	Printing & Postage	\$2,973	\$2,798	\$3,400			\$3,000	\$3,000
	Online processing fees	\$43	\$88	\$50			\$100	\$100
	BDS Software-Point of Sale/Taxes	\$440	\$440	\$500			\$500	\$500
51490-000-390	Expenses	\$471	\$735	\$1,080	\$376	\$1,080	\$850	\$850
	Sales Tax	\$560	\$620	\$900			\$650	\$650
	Miscellaneous	(\$89)	\$115	\$180			\$200	\$200
	SUB-TOTAL	\$12,442	\$11,244	\$12,130	\$4,229	\$11,620	\$11,450	\$11,450
51910-000-000	Uncollectible Taxes	\$2,646	\$3,258	\$0	\$4,160	\$4,160	\$0	\$0
	SUB-TOTAL	\$2,646	\$3,258	\$0	\$4,160	\$4,160	\$0	\$0
	TOTAL	\$121,540	\$140,563	\$152,713	\$80,050	\$146,853	\$171,592	\$171,592

COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES

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

Budget Impact: This budget increases \$191 (0.23%). Increases to wages and benefits account for the increase. Other accounts in the department showed various increases or decreases with a net change of zero.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Personnel Services	\$ 29,722	\$ 34,073	\$ 35,161	\$ 36,142
Contractual Services	\$ 16,998	\$ 17,628	\$ 19,000	\$ 19,000
Expenses	\$ 24,805	\$ 27,638	\$ 27,748	\$ 28,881
Capital Outlay	\$ 67,518	\$ 20,075	\$ 74,244	\$ 20,810
Total	\$ 139,043	\$ 99,414	\$ 156,153	\$ 104,833

Department Resources	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
General Fund - Taxes	\$ 139,043	\$ 99,414	\$ 156,153	\$ 104,833
Total	\$ 139,043	\$ 99,414	\$ 156,153	\$ 104,833

DEPARTMENT HIGHLIGHTS FOR 2019

- * Added two additional social media platforms, Instagram and NextDoor, for a total of four
- * Replaced 27 computer workstations on the 2019 and 2020 replacement cycle due to Microsoft discontinuing support for Windows 7 in 2020
- * Upgraded operating systems on three servers due to Microsoft discontinuing support for their current operating systems in January, 2020
- * Began the process of redesigning the Village website

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 2020

- * Launch a redesigned website that is more visual and user friendly
- * Begin using remote monitoring of computer network to proactively detect problems
- * Deploy new computers and software as part of the Village's ongoing technology rotation schedule
- * Continue to engage community members through social media, and build the Village's following on Instagram and NextDoor

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Number of computers deployed	23	13	10	12	15	10	27
Number of new Facebook followers				200	428	590	1300
Hours of outside consultant time	343.75	273.25	231.5	238.25	252.25	262.25	275

VILLAGE OF SUSSEX
2020 BUDGET

Information Technology Services Budget

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
51430-000-								
120	Wages - Communications Coordinator	\$20,500	\$23,178	\$24,168	\$12,717	\$23,618	\$24,157	\$24,157
130	Pension 13.50%	\$1,391	\$1,528	\$1,583	\$888	\$1,547	\$1,631	\$1,631
135	Employee Insurance	\$6,389	\$7,680	\$8,334	\$4,705	\$8,189	\$8,506	\$8,506
150	Payroll Taxes	\$1,442	\$1,687	\$1,849	\$1,001	\$1,807	\$1,848	\$1,848
340	IT Services - Maintenance Contract	\$16,998	\$17,628	\$19,000	\$13,809	\$19,000	\$19,000	\$19,000
390	Expenses:	\$63	\$90	\$375	\$0	\$375	\$375	\$375
	Professional Development	\$0	\$0	\$125			\$100	\$100
	Miscellaneous	\$63	\$90	\$250			\$275	\$275
397	Licensing	\$19,655	\$22,553	\$21,523	\$12,317	\$21,523	\$22,556	\$22,556
510	Insurance	\$784	\$910	\$1,000	\$638	\$850	\$950	\$950
51490-000-347	Community Info/Cable	\$4,303	\$4,085	\$6,000	\$2,760	\$5,000	\$5,000	\$5,000
	Courier	\$2,541	\$2,659	\$4,000			\$3,000	\$3,000
	Website Hosting & Maintenance	\$1,500	\$1,300	\$1,500			\$1,500	\$1,500
	Other Items	\$262	\$126	\$500			\$500	\$500
	TOTAL	\$71,525	\$79,339	\$83,832	\$48,835	\$81,909	\$84,023	\$84,023

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	\$ 1,000
Police Services - Citation Software Maintenance Agreement	\$ 1,671
Police Services - Department of Justice Monthly Access	\$ 600
Fire Department - Trunked Radio Costs & Other IT Costs	\$ 14,550
Development Services - Zoning and Land Use Maps	\$ 1,000
GIS Management	\$ 22,960
Recreation Administration - Registration Software Transaction Fees	\$ 9,500
Water Utility - Share of General IT and Accounting Software Costs	\$ 9,632
Sewer Utility - Share of General IT and Accounting Software Costs	\$ 9,085
Stormwater Utility - Share of General IT and Accounting Software Costs	<u>\$ 2,463</u>
Total IT Costs Included in Other Sections of the Budget	<u>\$ 72,961</u>

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 \$11,851 (5.86%) in 2020. Contractual fees for the assessor, auditor and ambulance billing company increase a total of \$7,550. Wages and benefits increase \$4,791. All other accounts decrease about \$500.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personnel Services	\$ 92,896	\$ 94,252	\$ 97,512	\$ 102,392
Contractual Services	\$75,766	\$78,170	\$80,956	\$ 82,850
Expenses	\$ 25,366	\$ 26,894	\$ 26,803	\$ 28,785
Total	\$ 194,028	\$ 199,316	\$ 205,271	\$ 214,027

Department Resources				
General Fund - Taxes	\$ 194,028	\$ 199,316	\$ 205,271	\$214,027
Total	\$ 194,028	\$ 199,316	\$ 205,271	\$ 214,027

DEPARTMENT HIGHLIGHTS FOR 2019

- * Transitioned to monthly billing for utility customers
- * Implemented rate increases for all three utilities, including conversion of Public Fire Protection to the utility bills
- * Implemented new RCAs for water and sewer
- * Outsourced the printing of utility bills as part of the conversion to monthly billing
- * Completed the first annual audit with a new auditing firm
- * Added lockbox collections to our banking services

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 2020

- * Implement the second step of water rate increases approved in 2018
- * Transition to new meter reading software for the Water Utility
- * Implement the system for vendor payments using ACH

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Total checks written	3,760	3,890	3,696	3,964	4,080	4,110	4,109
Online payments received	108	3,023	3,412	4,207	5,056	5,679	17,700
Number of utility customers (year end)	3,425	3,476	3,520	3,536	3,546	3,586	3,525

VILLAGE OF SUSSEX
2020 BUDGET

Financial Services Budget

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
51510-000-								
110	Salaries	\$36,816	\$38,561	\$39,335	\$22,420	\$39,755	\$40,613	\$40,613
120	Wages	\$31,327	\$32,676	\$33,441	\$18,389	\$34,151	\$36,043	\$36,043
130	Pension 13.5%	\$4,571	\$4,684	\$4,767	\$2,730	\$4,841	\$5,174	\$5,174
135	Employee Insurance	\$15,093	\$13,021	\$14,491	\$7,537	\$13,111	\$14,698	\$14,698
150	Payroll Taxes	\$5,089	\$5,310	\$5,567	\$3,175	\$5,654	\$5,864	\$5,864
215	Accountant/Auditor	\$13,722	\$13,903	\$12,600	\$12,312	\$12,312	\$12,850	\$12,850
290	Contractual Fees - Ambo Billing	\$13,409	\$15,623	\$14,000	\$11,017	\$20,000	\$18,000	\$18,000
310	Office Supplies	\$616	\$417	\$1,025	\$290	\$750	\$875	\$875
	Postage	\$207	\$121	\$450			\$300	\$300
	General	\$409	\$296	\$575			\$575	\$575
340	Data Processing	\$783	\$980	\$800	\$516	\$980	\$1,000	\$1,000
390	Expenses	\$1,625	\$1,185	\$2,350	\$625	\$1,800	\$2,010	\$2,010
	Seminars	\$1,035	\$742	\$1,600			\$1,500	\$1,500
	Associations/Prof Organizations	\$292	\$360	\$450			\$360	\$360
	Miscellaneous	\$298	\$83	\$300			\$150	\$150
510	Insurance	\$2,176	\$2,421	\$2,500	\$1,661	\$2,189	\$2,400	\$2,400
	SUB-TOTAL	\$125,227	\$128,781	\$130,876	\$80,672	\$135,543	\$139,527	\$139,527

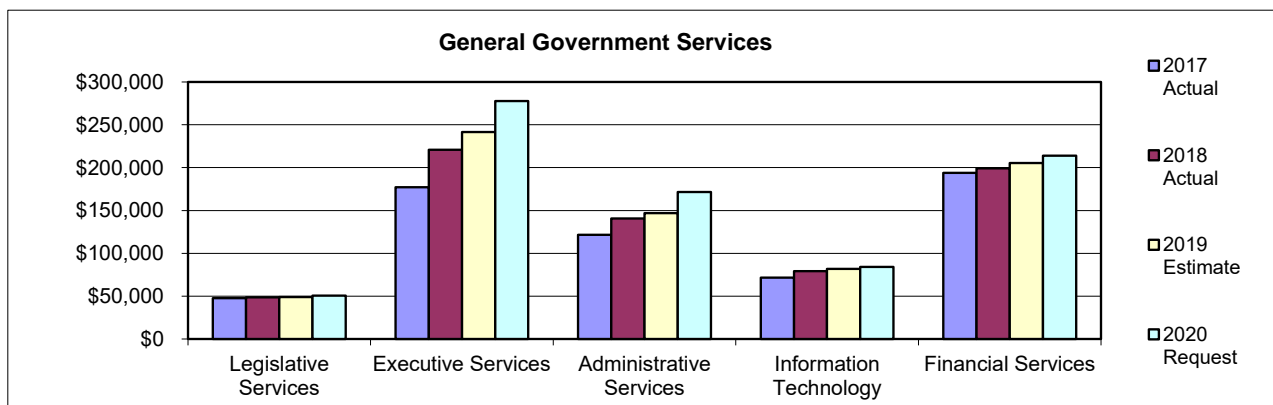
51530-000-218	Assessment Contract Fees	\$48,635	\$48,644	\$48,700	\$28,376	\$48,644	\$52,000	\$52,000
51530-000-390	Expenses	\$8,421	\$9,569	\$9,600	\$8,857	\$8,857	\$9,500	\$9,500
	SUB-TOTAL	\$57,056	\$58,213	\$58,300	\$37,233	\$57,501	\$61,500	\$61,500

51938-000-510	Insurance	\$11,745	\$12,322	\$13,000	\$9,185	\$12,227	\$13,000	\$13,000
	SUB-TOTAL	\$11,745	\$12,322	\$13,000	\$9,185	\$12,227	\$13,000	\$13,000

	TOTAL	\$194,028	\$199,316	\$202,176	\$127,090	\$205,271	\$214,027	\$214,027
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TOTAL GENERAL GOVERNMENT SERVICES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Legislative Services	\$47,506	\$48,664	\$49,025	\$24,544	\$48,935	\$49,025	\$50,580
Executive Services	\$177,182	\$220,801	\$275,768	\$124,086	\$241,469	\$277,607	\$277,607
Administrative Services	\$121,540	\$140,563	\$152,713	\$80,050	\$146,853	\$171,592	\$171,592
Information Technology Services	\$71,525	\$79,339	\$83,832	\$48,835	\$81,909	\$84,023	\$84,023
Financial Services	\$194,028	\$199,316	\$202,176	\$127,090	\$205,271	\$214,027	\$214,027
TOTAL	\$611,781	\$688,683	\$763,514	\$404,605	\$724,437	\$796,274	\$797,829



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 2020 debt levy budget increases \$155,488 (7.29%). Actual debt payments increase more than that but the Village continues to utilize funds that had been going toward depreciation. The Village goal is to, as efficiently as possible, perform maintenance to prevent major repairs in the future and thus avoid passing undue costs to future residents. The transfer budget also includes \$11,000 to fund the costs of the local cemetery that the Village took over in 2015 and \$10,000 to set aside for payouts of sick pay upon retirement or resignations for the ten remaining employees that qualify for this program.

TRANSFER BUDGET

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	Debt Service - Tax Levy	\$1,861,577	\$2,020,879	\$2,131,820	\$1,881,488	\$2,131,820	\$2,304,652	\$2,287,308
	Debt Service - Replacement Funds	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937
	Cemetery Fund	\$8,000	\$9,300	\$9,500	\$4,750	\$9,000	\$11,000	\$11,000
	Capital Projects Fund	\$308,887	\$300,000	\$0	\$400,000	\$400,000	\$0	\$0
	Reserve Funds	\$602,108	\$521,378	\$7,000	\$22,650	\$564,889	\$10,000	\$10,000
	TOTAL	\$2,841,509	\$2,912,494	\$2,209,257	\$2,369,825	\$3,167,146	\$2,386,589	\$2,369,245

PROTECTION OF PERSONS AND PROPERTY

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

POLICE SERVICES

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

Budget Impact: This budget increases \$77,987 (4.44%). Contractual fees increase \$78,409 to show a modest increase to the existing contract, begin phasing in a new deputy position for 2022 as well as increase funding of overtime. Transcription services will no longer be needed in 2020. Payroll and benefits decrease \$278 after adjusting the allocation percentages of administrative staff.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personnel Services	\$60,472	\$52,401	\$45,951	\$54,399
Contractual Services	\$1,480,809	\$1,651,709	\$1,689,980	\$1,761,354
Expenses	\$17,717	\$17,930	\$18,200	\$18,996
Capital Outlay	\$3,186	\$33,758	\$11,398	\$0
Total	\$1,562,184	\$1,755,798	\$1,765,529	\$1,834,749
Department Resources				
General Fund - Taxes	\$1,427,894	\$1,596,985	\$1,600,454	\$1,659,449
General Fund - Fines & Forfeitures	\$134,290	\$158,663	\$165,000	\$175,000
General Fund - Alarm Fees	\$0	\$150	\$75	\$300
Total	\$1,562,184	\$1,755,798	\$1,765,529	\$1,834,749

VILLAGE OF SUSSEX
2020 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2019

- * Active Assailant training at area businesses, churches, schools and governmental offices
- * Prepared a staffing study reference police coverage
- * Interacted with the community at a variety of community events
- * Partnered with Roundy's for Drug Take Back events and several food drives
- * Implemented a new digital recording system for interviews

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 2020

- * Continue to mentor staff, ensuring continued education and development
- * Identify crime trends and unique ways to address them
- * Maintain and expand relationships with community members
- * Continue to address the nationwide opioid epidemic
- * Work with area businesses, churches and school to ensure emergency plans are up to date

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Traffic Enforcement Citations	2,382	1,956	2,024	2,179	2,325	2,195	2,300
Non Citation Contacts (citizen assist calls)	4,368	4,780	5,190	5,257	5,470	5,289	5,300
Parking Citations	354	683	1,084	845	784	831	325

Police Services Budget

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
52100-000-								
120	Wages - Administrative Assistants	\$45,367	\$41,194	\$31,288	\$19,819	\$37,047	\$30,385	\$30,385
125	Wages - Bldg Maintenance	\$3,858	\$2,829	\$4,782	\$1,765	\$3,300	\$7,042	\$7,042
130	Pension 13.50%	\$2,975	\$2,744	\$2,049	\$1,305	\$2,427	\$2,051	\$2,051
135	Employee Insurance	\$4,760	\$2,167	\$13,799	\$55	\$90	\$12,058	\$12,058
150	Payroll Taxes	\$3,512	\$3,467	\$2,759	\$1,794	\$3,087	\$2,863	\$2,863
220	Utilities -- telephone	\$3,458	\$2,547	\$3,480	\$1,319	\$2,638	\$2,800	\$2,800
222	Utilities -- heat	\$2,406	\$2,760	\$2,500	\$1,736	\$3,037	\$3,000	\$3,000
224	Utilities -- electric	\$9,662	\$8,575	\$12,600	\$6,213	\$11,805	\$12,700	\$12,700
226	Utilities -- water & sewer	\$6,039	\$5,561	\$6,800	\$3,212	\$6,425	\$7,300	\$7,300
242	Building Maintenance	\$4,362	\$9,042	\$4,460	\$1,564	\$4,460	\$3,700	\$3,700
	Floor mat service	\$681	\$901	\$0			\$200	\$200
	Cleaning supplies	\$447	\$1,873	\$1,900			\$1,000	\$1,000
	HVAC maintenance	\$1,326	\$2,204	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$1,908	\$4,064	\$1,560			\$1,500	\$1,500
290	Contractual Fees	\$1,454,882	\$1,623,224	\$1,653,445	\$1,091,302	\$1,661,615	\$1,674,948	\$1,731,854
	Wauk Cty - Police contract	\$1,400,977	\$1,567,226	\$1,603,445			\$1,646,548	\$1,646,548
	Set aside to add staff in 2022	\$0	\$0	\$0			\$0	\$56,906
	Wauk Cty - Transcription	\$30,007	\$25,836	\$25,000			\$0	\$0
	Wauk Cty - Overtime	\$20,702	\$24,129	\$21,000			\$24,000	\$24,000
	Wauk Cty - Prisoner housing	\$3,196	\$6,033	\$4,000			\$4,400	\$4,400
390	Expenses	\$9,707	\$9,627	\$10,000	\$6,033	\$10,000	\$10,396	\$10,396
	Supplies & miscellaneous	\$3,094	\$6,552	\$2,654			\$3,000	\$3,000
	Conferences & mileage	\$168	\$160	\$123			\$125	\$125
	WI Dept of Justice - monthly access	\$600	\$600	\$600			\$600	\$600
	Citations/Court Software	\$1,530	\$1,576	\$1,623			\$1,671	\$1,671
	Community Policing Efforts	\$4,315	\$739	\$5,000			\$5,000	\$5,000
510	Insurance	\$8,010	\$8,303	\$8,800	\$6,505	\$8,200	\$8,600	\$8,600
	TOTAL	\$1,558,998	\$1,722,040	\$1,756,762	\$1,142,622	\$1,754,131	\$1,777,843	\$1,834,749

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 \$83,779 (6.81%). Wages and benefits increased \$50,423. This covers the next phase of staffing but is reduced by the retirement of the Fire Inspector. Uniforms and protective clothing increase \$12,800 to cover the additional full-time staff. The various maintenance accounts increase a total of \$12,700. IT expenses increase \$8,659 as costs specific to this department were moved here from the IT budget.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personnel Services	\$688,475	\$817,433	\$897,602	\$1,092,151
Contractual Services	\$76,972	\$94,578	\$95,316	\$101,600
Expenses	\$89,621	\$75,575	\$94,250	\$120,800
Capital Outlay	\$36,568	\$48,033	\$1,183,246	\$222,516
Transfers (hydrant rent/public fire protection)	\$501,912	\$509,441	\$0	\$0
Total	\$1,393,548	\$1,545,060	\$2,270,414	\$1,537,067

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Resources				
General Fund - Taxes	\$1,130,309	\$1,257,968	\$1,019,741	\$1,106,568
General Fund - Ambulance Fees	\$192,506	\$223,725	\$220,000	\$230,000
General Fund - Fire Insurance Dues	\$52,925	\$52,307	\$57,351	\$57,300
General Fund - Fire Inspection Fees	\$11,171	\$10,487	\$11,500	\$11,500
General Fund - Fire Charges for Services	\$127	\$149	\$200	\$0
General Fund - Fire Donations	\$6,510	\$424	\$11,622	\$0
General Fund - Use of Designated Funds	\$0	\$0	\$950,000	\$131,699
Total	\$1,393,548	\$1,545,060	\$2,270,414	\$1,537,067

DEPARTMENT HIGHLIGHTS FOR 2019

- * Fire Department Public Protection Class ISO rating improved from a Class 3 to a Class 2
- * Contracted for a new 107' Pierce Ascendant fire truck (Quint); delivery anticipated 4th quarter 2019
- * Completed State of Wisconsin Department of Safety and Professional Services 2% dues audit
- * Discussions with City of Pewaukee Fire Department continue for shared services opportunities and station staffing
- * Completed paramedic level skill competency evaluations with Medical Director
- * Applied for 2019 FEMA Assistance to Fire Fighters Grant for self-contained breathing apparatus
- * Retirement of Deputy Chief Gregory Zoellick after 33-years of service

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2020

- * Adopt a Fire Department Strategic Plan
- * Continue workforce development objectives
- * Expand full-time workforce to achieve daily staff goal of 5 personnel by 2023
- * Establish fire department health and safety initiatives

PERFORMANCE INDICATORS (see note)	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Average response times							
Fire	7:01	7:28	7:11	8:08	7:25	8:32	7:37
EMS	6:47	7:35	6:29	7:43	4:45	5:14	5:30
# of buildings inspected annually	1,168	1,168	1,168	1,038	1,214	1,188	1,250
Average EMS calls per month	45	47	62	66	51	68	70

VILLAGE OF SUSSEX
2020 BUDGET

Fire Services Budget

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	Wages							
110	Chief	\$83,087	\$96,014	\$98,972	\$57,237	\$99,210	\$102,169	\$102,169
120	Shift Coverage	\$243,594	\$343,615	\$436,403	\$203,294	\$469,740	\$499,000	\$499,000
	Lieutenant						\$200,000	\$200,000
	Full-Time Firefighter/Paramedic						\$150,000	\$150,000
	Part-Time Firefighter/Paramedic						\$149,000	\$149,000
121	Paid on Call	\$92,774	\$79,400	\$114,000	\$40,274	\$81,000	\$98,000	\$98,000
122	Training & Overtime Wages	\$31,038	\$34,207	\$55,500	\$12,866	\$30,000	\$50,000	\$50,000
123	Inspector Wages	\$75,627	\$77,380	\$81,287	\$14,911	\$14,911	\$0	\$0
124	Vehicle Maint & Other PW Wages	\$5,840	\$5,516	\$9,966	\$633	\$5,000	\$5,083	\$5,083
125	Building Maintenance	\$880	\$916	\$375	\$483	\$1,000	\$778	\$778
128	Clerical Wages	\$23,369	\$26,024	\$26,033	\$17,613	\$32,836	\$30,385	\$30,385
130	Pension 18.49%	\$42,891	\$58,119	\$74,575	\$28,666	\$77,682	\$84,646	\$84,646
131	Length of Service	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
135	Employee Insurance	\$44,308	\$46,407	81,693.00	\$16,093	\$30,095	\$162,006	\$162,006
150	Payroll Taxes	\$42,067	\$49,835	\$62,924	\$28,456	\$56,128	\$60,084	\$60,084
220	Utilities -- telephone	\$5,427	\$6,696	\$6,000	\$3,336	\$6,671	\$7,200	\$7,200
222	Utilities -- heat	\$2,406	\$2,760	\$2,500	\$1,736	\$3,038	\$3,000	\$3,000
224	Utilities -- electric	\$10,625	\$10,645	\$11,000	\$5,015	\$10,783	\$11,100	\$11,100
226	Utilities -- village	\$6,038	\$5,561	\$7,300	\$3,212	\$6,424	\$7,300	\$7,300
239	Gasoline - regular & diesel	\$6,508	\$7,027	\$6,500	\$4,247	\$6,500	\$7,000	\$7,000
240	Equipment Maintenance	\$10,076	\$10,518	\$11,000	\$7,814	\$11,000	\$12,000	\$12,000
242	Building Maintenance	\$9,945	\$15,619	\$7,000	\$3,819	\$7,000	\$7,500	\$7,500
	HVAC contractor	\$4,012	\$3,171	\$3,000			\$3,500	\$3,500
	Other supplies and maintenance	\$5,933	\$12,448	\$4,000			\$4,000	\$4,000
244	Vehicle Maintenance	\$12,507	\$20,942	\$16,000	\$11,938	\$23,000	\$24,000	\$24,000
246	Radio Maintenance	\$2,240	\$3,227	\$4,000	\$2,990	\$6,600	\$7,200	\$7,200
250	Equip. Cert./Testing	\$5,410	\$4,555	\$7,000	\$1,268	\$7,000	\$7,000	\$7,000
260	Haz. Mat. Cont./Fees	\$4,296	\$4,296	\$4,300	\$4,296	\$4,300	\$4,300	\$4,300
294	Medical Exams	\$1,494	\$2,732	\$3,000	\$2,101	\$3,000	\$4,000	\$4,000
324	Schooling & Dues	\$10,213	\$10,604	\$11,000	\$2,110	\$11,000	\$11,000	\$11,000
340	Data Processing	\$750	\$3,300	\$5,891	\$11,774	\$9,000	\$14,550	\$14,550
342	Medical Supplies	\$18,802	\$16,574	\$18,000	\$8,892	\$18,000	\$19,000	\$19,000
344	Uniforms & Protective Clothing	\$16,161	\$3,618	\$4,300	\$3,901	\$4,300	\$17,100	\$17,100
345	Supplies	\$4,452	\$2,093	\$4,000	\$967	\$4,000	\$4,000	\$4,000
346	Equipment Rental	\$0	\$0	\$250	\$0	\$0	\$250	\$250
350	Good & Welfare	\$1,210	\$911	\$1,000	\$427	\$1,000	\$1,500	\$1,500
390	Expenses	\$14,754	\$14,518	\$10,300	\$1,705	\$6,450	\$7,900	\$7,900
	Dues/memberships	\$1,196	\$665	\$600			\$800	\$800
	Seminars and training	\$7,734	\$8,887	\$2,900			\$3,500	\$3,500
	Mileage	\$2,350	\$2,465	\$1,900			\$1,000	\$1,000
	Emp appreciation/Human Resources	\$2,691	\$1,303	\$0			\$650	\$650
	Lexi-Pro online compliance	\$0	\$0	\$3,000			\$0	\$0
	Miscellaneous	\$783	\$1,198	\$1,900			\$1,950	\$1,950
392	Fire Prevention	\$2,603	\$2,637	\$2,500	\$1,741	\$2,500	\$2,500	\$2,500
510	Insurance	\$20,676	\$21,320	\$46,203	\$24,968	\$38,000	\$43,000	\$43,000
590	Hydrant Use	\$501,912	\$509,441	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,356,980	\$1,497,027	\$1,230,772	\$528,783	\$1,087,168	\$1,314,551	\$1,314,551

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				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personnel Services	\$ 86,263	\$ 114,295	\$ 123,080	\$ 132,525
Contractual Services	\$ 93,730	\$ 105,763	\$ 96,173	\$ 99,924
Expenses	\$ 6,302	\$ 10,721	\$ 10,345	\$ 11,050
Total	\$ 186,295	\$ 230,779	\$ 229,598	\$ 243,499

Department Resources				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
General Fund - Property Taxes	\$ 11,847	\$ -	\$ 28,418	\$ 49,549
General Fund - Permit Revenues	\$ 174,448	\$ 337,288	\$ 201,180	\$ 193,950
Total	\$ 186,295	\$ 337,288	\$ 229,598	\$ 243,499

DEPARTMENT HIGHLIGHTS FOR 2019

- * Smoothly transitioned to monthly utility billing being handled by department staff
- * Two new subdivisions will break ground
- * Continue cross training of administrative assistants
- * 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 2020

- * Train building inspector being added to the contracted services
- * Provide needed services for new subdivisions, track street trees and road and sidewalk quality
- * Continue to provide excellent customer service

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
# of permits handled per FTE	839	880	739	772	789	1,026	839
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cost per permit issued	\$ 135.07	\$ 100.99	\$ 118.60	\$ 110.26	\$ 101.27	\$ 81.83	\$ 109.36



BUILDING INSPECTION DIVISION

Budget Impact: This budget increases \$2,533 (1.84%). Wages and benefits decreased \$1,711 as a result of changes to staff hours after taking on the utility billing process. Contractual fees increase \$3,750 for cost increases as well as adding funds for fill in inspectors.

Building Inspection Division Budget

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
52400-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries - Asst to Development Director	\$9,760	\$10,315	\$10,380	\$5,503	\$9,546	\$11,971	\$11,971
120	Wages - Administrative Assistants	\$18,168	\$14,682	\$23,567	\$12,831	\$23,922	\$21,661	\$21,661
130	Pension 13.50%	\$1,873	\$1,611	\$2,224	\$1,201	\$2,192	\$2,270	\$2,270
135	Employee Insurance	\$722	\$1,362	\$7,205	\$745	\$1,300	\$5,787	\$5,787
150	Payroll Taxes	\$2,113	\$1,864	\$2,597	\$1,437	\$2,560	\$2,573	\$2,573
290	Contractual Fees	\$78,769	\$83,696	\$85,313	\$50,932	\$85,312	\$89,063	\$89,063
	Measures and Weights	\$2,800	\$2,800	\$2,800			\$2,800	\$2,800
	Contracted inspectors	\$75,969	\$80,896	\$82,513			\$86,263	\$86,263
390	Expenses	\$3,158	\$6,852	\$5,106	\$1,321	\$5,100	\$5,600	\$5,600
	State Permits	\$0	\$3,313	\$1,506			\$2,000	\$2,000
	Printing	\$546	\$0	\$800			\$800	\$800
	Professional growth	\$0	\$35	\$200			\$200	\$200
	General supplies, postage & mileage	\$2,612	\$3,504	\$2,600			\$2,600	\$2,600
510	Insurance	\$1,288	\$1,304	\$1,400	\$944	\$1,300	\$1,400	\$1,400
	TOTAL	\$115,851	\$121,686	\$137,792	\$74,914	\$131,232	\$140,325	\$140,325

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

Budget Impact: This budget decreases \$1,255 (-1.20%) for 2020. About \$1,000 is related to wages and benefits as a result of changes to the Administrative Assistants' time allocation.

Planning, Development and Zoning Enforcement Budget

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
56700-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$39,967	\$63,253	\$63,834	\$35,880	\$62,217	\$65,816	\$65,816
	Village Administrator			\$24,976			\$25,913	\$25,913
	Asst to the Development Director			\$28,544			\$29,331	\$29,331
	Village Engineer/PW Director			\$10,314			\$10,572	\$10,572
120	Wages - Administrative Assistants	\$5,191	\$5,861	\$5,970	\$3,413	\$6,362	\$3,747	\$3,747
130	Pension 13.50%	\$3,054	\$4,589	\$4,572	\$2,531	\$4,492	\$4,696	\$4,696
135	Employee Insurance	\$1,997	\$5,571	\$9,563	\$3,004	\$5,243	\$8,682	\$8,682
150	Payroll Taxes	\$3,418	\$5,187	\$5,340	\$2,957	\$5,246	\$5,322	\$5,322
216	Engineering	\$3,599	\$11,561	\$1,500	\$33	\$1,500	\$1,500	\$1,500
290	Contractual Expenses	\$11,362	\$10,506	\$9,350	\$8,892	\$9,361	\$9,361	\$9,361
	Weed Enforcement	\$3,844	\$3,645	\$1,450			\$1,500	\$1,500
	Economic Development Cooperative	\$6,861	\$6,861	\$6,900			\$6,861	\$6,861
	Zoning & Land Use Maps	\$657	\$0	\$1,000			\$1,000	\$1,000
390	Expenses:	\$437	\$221	\$2,000	\$221	\$1,950	\$1,950	\$1,950
	Training	\$0	\$0	\$1,050			\$1,000	\$1,000
	Miscellaneous/Mileage	\$0	\$0	\$350			\$350	\$350
	Memberships	\$437	\$221	\$600			\$600	\$600
510	Insurance	\$1,419	\$2,344	\$2,300	\$1,512	\$1,995	\$2,100	\$2,100
	TOTAL	\$70,444	\$109,093	\$104,429	\$58,443	\$98,366	\$103,174	\$103,174

EMERGENCY GOVERNMENT SERVICES

Explanation of Account: This account handles emergency government services.

Budget Impact: The budget decreases \$455 for 2020 based on past history.

Emergency Government Budget

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
52900-000-001	Expenses	\$993	\$1,181	\$1,425	\$433	\$1,300	\$1,300	\$1,300
	Utilities--Electrical	\$993	\$951	\$1,025			\$1,000	\$1,000
	Conference registration & expenses	\$0	\$230	\$300			\$300	\$300
	Other expenses	\$0	\$0	\$100			\$0	\$0
240	Equipment Maintenance	\$1,447	\$1,641	\$2,030	\$1,748	\$2,000	\$1,700	\$1,700
	TOTAL	\$2,440	\$2,822	\$3,455	\$2,181	\$3,300	\$3,000	\$3,000

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Police Protection	\$1,558,998	\$1,722,040	\$1,756,762	\$1,142,622	\$1,754,131	\$1,777,843	\$1,834,749
Fire Protection	\$1,356,980	\$1,497,027	\$1,230,772	\$528,783	\$1,087,168	\$1,314,551	\$1,314,551
Building Inspection	\$115,851	\$121,686	\$137,792	\$74,914	\$131,232	\$140,325	\$140,325
Economic Development & Zoning	\$70,444	\$109,093	\$104,429	\$58,443	\$98,366	\$103,174	\$103,174
Emergency Government	\$2,440	\$2,822	\$3,455	\$2,181	\$3,300	\$3,000	\$3,000
TOTAL	\$3,104,713	\$3,452,668	\$3,233,210	\$1,806,943	\$3,074,197	\$3,338,893	\$3,395,799



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				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Service Expenditures				
Personnel Services	\$33,475	\$30,013	\$36,700	\$ 67,210
Contractual Services	\$383,151	\$419,265	\$448,175	\$ 452,680
Expenses	\$ 36,921	\$ 5,576	\$ 3,580	\$ 3,937
Total	\$ 453,547	\$ 454,854	\$ 488,455	\$ 523,827

Service Resources				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
General Fund - Taxes	\$ 83,328	\$ 29,691	\$ 49,376	\$ 70,917
General Fund - Grants	\$ 30,236	\$ 30,239	\$ 30,279	\$ 30,300
General Fund - Charges for Services	\$ 339,983	\$ 394,924	\$ 408,800	\$ 422,610
Total	\$ 453,547	\$ 454,854	\$ 488,455	\$ 523,827

SERVICE HIGHLIGHTS FOR 2019

- * Third yard waste staff member added
- * Yard waste site use continues to grow. 10% increase in passes sold from 2017 to 2018, 23% increase in vehicles over same period

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2020

- * Continue to grow use of yard waste site
- * Increase awareness of recycling guidelines

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Recycling tonnage per population	0.1023	0.0831	0.0862	0.0778	0.0877	0.1010	0.1000
Garbage removal cost per resident	\$ 33.41	\$ 34.52	\$ 35.47	\$ 24.45	\$ 24.52	\$ 26.07	\$ 27.28

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 \$10,632 (3.70%) 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
53620-000-	DESCRIPTION							
290	Contractual Fees	\$270,820	\$278,950	\$287,448	\$168,198	\$291,900	\$298,080	\$298,080
	TOTAL	\$270,820	\$278,950	\$287,448	\$168,198	\$291,900	\$298,080	\$298,080

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 \$25,007 (12.85%). Wages and benefits increase \$25,610 to reflect the actual costs of employees at the yard waste site and public works staff for brush collection. Contractual fees decrease slightly after reducing costs for other contractual work and dumpsters at the yard waste site which offsets the annual increase for the recycling hauler.

Recycling Budget

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
53635-000-								
110	Salaries	\$13,201	\$10,190	\$11,246	\$6,342	\$10,992	\$13,519	\$13,519
	Assistant Public Works Director			\$0			\$1,936	\$1,936
	Foremen			\$11,246			\$11,583	\$11,583
120	Wages	\$16,579	\$15,328	\$24,633	\$6,529	\$19,200	\$35,851	\$35,851
	Public Works Employees			\$14,949			\$26,006	\$26,006
	Part-time Yard Waste Site Employees			\$9,684			\$9,845	\$9,845
128	Wages - Clerical	\$0	\$0	\$0	\$0	\$0	\$931	\$931
130	Pension 13.50%	\$1,402	\$1,070	\$1,716	\$583	\$1,700	\$2,731	\$2,731
135	Employee Insurance	\$38	\$1,492	\$1,260	\$1,441	\$2,498	\$10,330	\$10,330
150	Payroll Taxes	\$2,255	\$1,933	\$2,745	\$982	\$2,310	\$3,848	\$3,848
290	Contractual Fees	\$108,301	\$136,006	\$150,998	\$86,623	\$151,981	\$150,220	\$150,220
	Contract recycling hauler	\$96,051	\$133,518	\$136,998			\$141,120	\$141,120
	Dumpster cost	\$5,677	\$572	\$2,500			\$1,000	\$1,000
	Other contractual costs	\$5,776	\$915	\$11,500			\$7,000	\$7,000
	Household hazardous waste	\$797	\$1,001	\$0			\$1,100	\$1,100
298	Contractual Fees - Sanitation	\$400	\$679	\$575	\$249	\$664	\$750	\$750
310	Office Supplies	\$256	\$272	\$300	\$145	\$300	\$300	\$300
326	Printing and Advertising	\$309	\$318	\$400	\$180	\$380	\$400	\$400
345	Operating Supplies	\$192	\$20	\$400	\$10	\$400	\$400	\$400
390	Expenses	\$33,849	\$2,651	\$337	\$2,057	\$0	\$337	\$337
	Other costs	\$1,044	\$2,651	\$337			\$337	\$337
	Costs to establish yard waste site	\$32,805	\$0	\$0			\$0	\$0
	TOTAL	\$176,782	\$169,959	\$194,610	\$105,141	\$190,425	\$219,617	\$219,617



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.

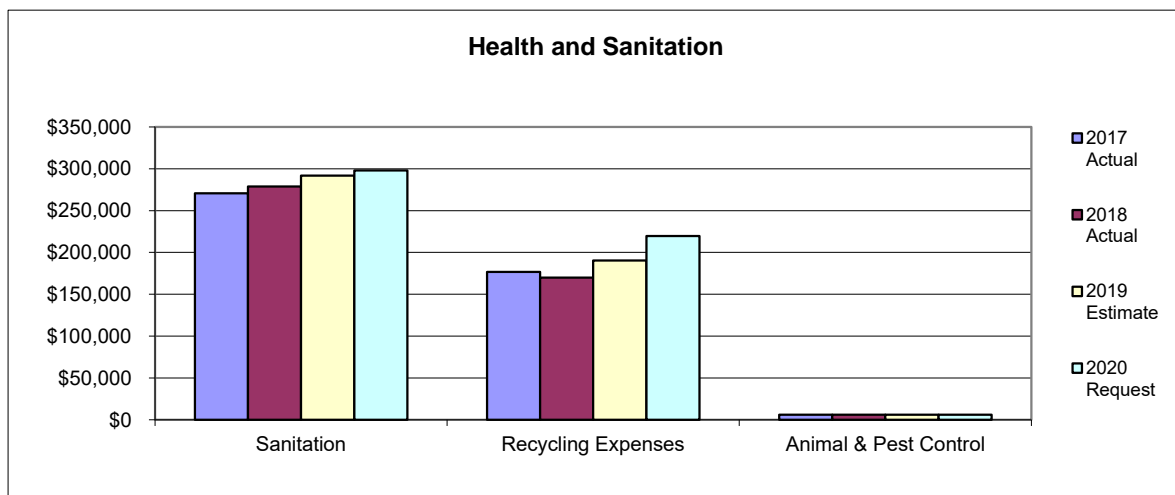
Budget Impact: The 2020 budget maintains the same level of service as 2019 for the HAWS contract. Licensing costs have remained the same as 2019.

Animal and Pest Control Budget

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
54100-000-								
290	Contractual Fees	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630
397	Licensing Costs	\$2,315	\$2,315	\$2,500	\$0	\$2,500	\$2,500	\$2,500
	TOTAL	\$5,945	\$5,945	\$6,130	\$3,630	\$6,130	\$6,130	\$6,130

TOTAL HEALTH AND SANITATION

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Sanitation	\$270,820	\$278,950	\$287,448	\$168,198	\$291,900	\$298,080	\$298,080
Recycling Expenses	\$176,782	\$169,959	\$194,610	\$105,141	\$190,425	\$219,617	\$219,617
Animal & Pest Control	\$5,945	\$5,945	\$6,130	\$3,630	\$6,130	\$6,130	\$6,130
TOTAL	\$453,547	\$454,854	\$488,188	\$276,969	\$488,455	\$523,827	\$523,827



PUBLIC WORKS SERVICES

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

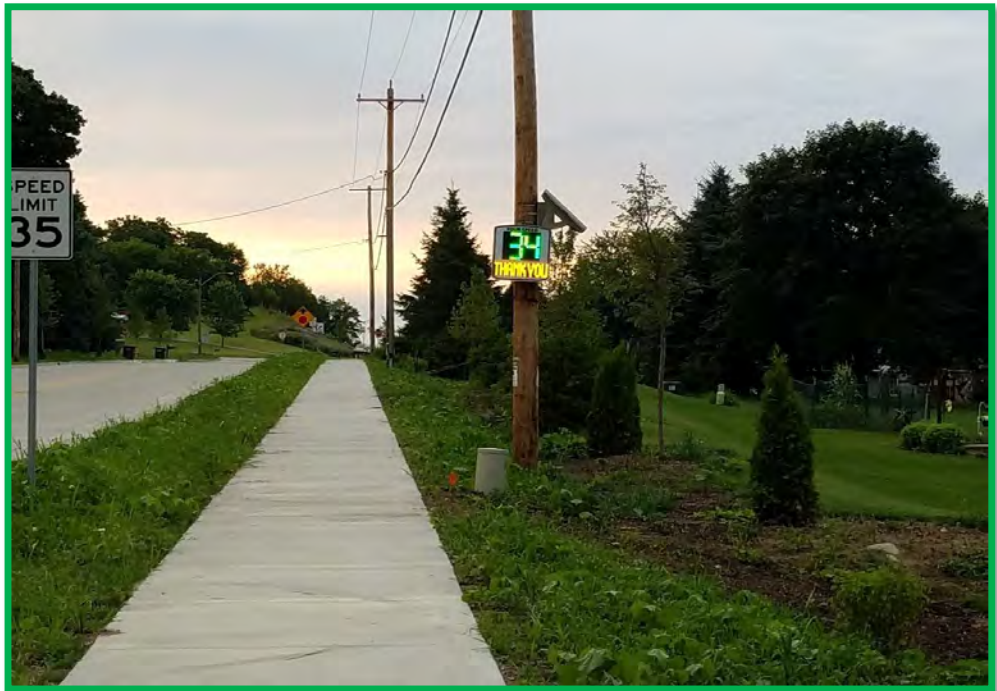
- Water Utility** See the Water Utility Budget

- Sewer Utility** See the Sewer Utility Budget

- Stormwater Utility** See the Stormwater Utility Budget

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

PUBLIC WORKS SERVICES OPERATING BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Public Works Department				
Operations (Streets)	\$ 622,204	\$ 710,336	\$ 774,995	\$ 746,489
Engineering	\$ 281,239	\$ 129,561	\$ 135,223	\$ 133,430
Water Utility	\$ 2,127,890	\$ 2,042,565	\$ 2,293,932	\$ 2,700,594
Sewer Utility	\$ 2,155,213	\$ 2,282,453	\$ 2,195,004	\$ 2,323,810
Stormwater Utility	\$ 568,425	\$ 429,091	\$ 548,484	\$ 648,800
Total Public Works	\$ 5,754,971	\$ 5,594,006	\$ 5,947,638	\$ 6,553,123



PUBLIC WORKS OPERATIONS DIVISION

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

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

Budget Impact: This budget decreases \$46,301 (-5.84%). Decreases in wages and benefits are \$59,466 due to several reallocations of the Public Works staff based on the actual division of their workload. \$6,965 was added to the utilities budgets, \$5,000 was added to the salt budget and all other line items increased a net total of \$1,200. The salt budget will need gradual increases each year as the price of salt and the miles of roads being plowed increases.

STREET BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personal Services	\$ 212,248	\$ 253,699	\$ 311,514	\$ 304,856
Contractual Services	\$ 259,577	\$ 288,137	\$ 297,312	\$ 291,183
Expenses	\$ 150,379	\$ 168,500	\$ 166,169	\$ 150,450
Capital Outlay	\$ 173,380	\$ 487,528	\$ -	\$ -
Total	\$ 795,584	\$ 1,197,864	\$ 774,995	\$ 746,489
Department Resources				
General Fund - Taxes	\$ 795,584	\$ 878,071	\$ 774,995	\$ 746,489
General Fund - Use of Designated Funds	\$ -	\$ 319,793	\$ 0	\$ -
Total	\$ 795,584	\$ 1,197,864	\$ 774,995	\$ 746,489

SERVICE HIGHLIGHTS FOR 2019

- * Completed Madeline Park - Depot, parking lot, path and landscaping
- * Continued to grow use of yard waste drop off site at Nursery
- * Installation of new overnight parking signs throughout the Village
- * Completed temporary park road off of Sunset Drive
- * 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 2020

- * Continue to provide excellent snow removal services
- * Continue the development and training of new staff members

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Average grade of street (10=high, 1=low)	7.6	7.0	7.0	7.4	7.4	7.5	7.6
Average time for snow removal (hours)	8.0	7.5	7.0	7.0	7.0	7.0	7.0
Miles of sidewalk maintained	10.0	10.0	10.0	11.7	12.0	12.0	15.0

VILLAGE OF SUSSEX
2020 BUDGET

Streets Budget

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
53311-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$40,820	\$55,538	\$79,139	\$44,692	\$79,000	\$70,816	\$70,816
	Public Works Director			\$20,627			\$21,143	\$21,143
	Assistant Public Works Director			\$23,436			\$17,422	\$17,422
	Foremen			\$35,076			\$32,251	\$32,251
120	Wages	\$102,484	\$94,079	\$145,550	\$60,936	\$114,000	\$106,109	\$106,109
	Public Works Employees (WRS)			\$144,608			\$105,099	\$105,099
	Employees (no WRS)			\$942			\$1,010	\$1,010
126	Seasonal Employees	\$6,933	\$10,205	\$11,418	\$2,472	\$6,000	\$11,418	\$11,418
128	Wages - Clerical	\$5,191	\$5,847	\$4,841	\$2,699	\$5,100	\$3,747	\$3,747
129	Wages - Overtime	\$0	\$23,671	\$17,474	\$17,802	\$25,302	\$17,664	\$17,664
130	Pension 13.50%	\$9,804	\$11,285	\$16,117	\$8,590	\$14,633	\$13,320	\$13,320
135	Employee Insurance	\$34,810	\$38,804	\$70,014	\$29,051	\$49,930	\$65,736	\$65,736
150	Payroll Taxes	\$12,206	\$14,270	\$19,769	\$10,282	\$17,549	\$16,046	\$16,046
220	Utilities -- telephone	\$1,654	\$1,854	\$1,750	\$1,036	\$2,072	\$2,365	\$2,365
222	Utilities -- heat	\$4,871	\$5,467	\$5,250	\$3,383	\$5,283	\$5,700	\$5,700
224	Utilities -- electric	\$5,234	\$6,085	\$6,695	\$3,952	\$7,060	\$7,695	\$7,695
226	Utilities -- village	\$1,294	\$1,403	\$1,600	\$1,198	\$2,397	\$2,500	\$2,500
230	Street Maint Materials	\$8,969	\$2,424	\$6,500	\$781	\$6,500	\$6,500	\$6,500
	Asphalt/Slurry/Gravel/Stone	\$7,487	\$494	\$4,500			\$4,500	\$4,500
	Topsoil/Seed	\$822	\$756	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$660	\$1,174	\$1,000			\$1,000	\$1,000
239	Gas - Regular & Diesel	\$10,858	\$16,118	\$20,000	\$13,224	\$20,000	\$18,000	\$18,000
240	Equipment Maint.	\$15,919	\$28,464	\$16,923	\$13,164	\$20,000	\$16,923	\$16,923
	Plow Blades/Bolts/Misc Parts	\$7,540	\$9,593	\$7,500			\$7,500	\$7,500
	Outside Service	\$4,058	\$16,654	\$4,000			\$4,000	\$4,000
	Flail Mower Knives	\$0	\$247	\$250			\$250	\$250
	Allocation of general maintenance	\$164	\$8	\$650			\$650	\$650
	Radio Maintenance	\$0	\$309	\$500			\$500	\$500
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
	Miscellaneous	\$4,157	\$1,653	\$2,923			\$2,923	\$2,923
242	Building Maintenance	\$10,016	\$6,312	\$8,500	\$2,028	\$8,500	\$8,500	\$8,500
	Heating Contractor-Maint & Repairs	\$2,462	\$1,508	\$2,850			\$2,850	\$2,850
	Lumber/Hardware/Paint/Other	\$1,277	\$1,292	\$650			\$650	\$650
	Fire Suppression & Alarm Maint.	\$1,782	\$1,066	\$500			\$500	\$500
	Cleaning Supplies	\$1,643	\$777	\$0			\$0	\$0
	Other Repairs	\$2,852	\$1,669	\$4,500			\$4,500	\$4,500
244	Vehicle Maintenance	\$22,261	\$34,510	\$28,500	\$32,915	\$40,000	\$30,500	\$30,500
	Truck Tires	\$1,913	\$348	\$2,000			\$2,000	\$2,000
	Oil/Grease/Miscellaneous Parts	\$2,010	\$3,868	\$8,000			\$8,000	\$8,000
	Outside Services	\$18,338	\$30,294	\$18,500			\$20,500	\$20,500
290	Contractual Expenses	\$22,000	\$24,522	\$29,500	\$0	\$29,500	\$29,500	\$29,500
	Other Services	\$0	\$900	\$500	\$0		\$500	\$500
	Crack Filling	\$22,000	\$23,622	\$29,000	\$0		\$29,000	\$29,000
345	Supplies	\$7,169	\$7,833	\$7,500	\$4,282	\$7,500	\$7,500	\$7,500
	Bolts/Hardware/Lumber/Parts	\$1,816	\$2,564	\$3,000			\$3,000	\$3,000
	Uniforms	\$4,362	\$4,660	\$3,250			\$3,250	\$3,250
	Office Supplies & Postage	\$991	\$609	\$1,250			\$1,250	\$1,250
346	Equipment Rental	\$2,032	\$733	\$1,000	\$498	\$1,000	\$1,000	\$1,000
	Welding Tanks	\$717	\$0	\$100			\$100	\$100
	Other Rentals	\$1,315	\$733	\$900			\$900	\$900

VILLAGE OF SUSSEX
2020 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2017	2018	2019	ACTUAL	2019	2020	2020
		ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
348	Tools	\$334	\$497	\$2,000	\$2,987	\$4,000	\$1,500	\$1,500
370	Street Signs	\$5,822	\$4,437	\$3,300	\$13,224	\$15,000	\$5,500	\$5,500
376	Salt & Sand	\$111,341	\$126,881	\$100,000	\$103,037	\$110,000	\$105,000	\$105,000
390	Expenses	\$4,643	\$6,129	\$6,950	\$3,579	\$6,950	\$6,950	\$6,950
	Mileage	\$100	\$128	\$1,000			\$1,000	\$1,000
	CDL Drug Test & Hearing Test	\$1,169	\$175	\$500			\$500	\$500
	Association Dues/Publications	\$127	\$109	\$400			\$400	\$400
	Miscellaneous Expenses	\$324	\$417	\$400			\$400	\$400
	Permits	\$95	\$60	\$150			\$150	\$150
	Training/Seminars/Travel/HR	\$2,678	\$4,681	\$3,500			\$3,500	\$3,500
	Safety Supplies	\$150	\$559	\$1,000			\$1,000	\$1,000
510	Insurance	\$19,038	\$21,990	\$23,500	\$17,145	\$21,719	\$23,000	\$23,000
	Street Lighting	\$156,501	\$160,978	\$159,000	\$70,476	\$156,000	\$163,000	\$163,000
53420-000-224	General street lights	\$156,501	\$153,076	\$158,000	\$69,613	\$155,000	\$160,000	\$160,000
53420-000-240	Street Lighting - Maint of Equipment	\$0	\$7,902	\$1,000	\$863	\$1,000	\$3,000	\$3,000
	TOTAL	\$622,204	\$710,336	\$792,790	\$463,433	\$774,995	\$746,489	\$746,489

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				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Service Expenditures				
Personal Services	\$ 73,585	\$ 55,255	\$ 61,507	\$ 59,985
Contractual Services	\$ 194,287	\$ 69,210	\$ 66,786	\$ 66,825
Expenses	\$ 13,367	\$ 5,096	\$ 6,930	\$ 6,620
Total	\$ 281,239	\$ 129,561	\$ 135,223	\$ 133,430
Service Resources				
General Fund - Taxes	\$ 80,097	\$ 49,074	\$ 63,723	\$ 61,430
General Fund - Developers, Grading Reviews, & C	\$ 201,142	\$ 80,487	\$ 71,500	\$ 72,000
Total	\$ 281,239	\$ 129,561	\$ 135,223	\$ 133,430

SERVICE HIGHLIGHTS FOR 2019

- * Completed construction of Good Hope Road
- * Completed design of Maple Avenue for 2020 construction
- * Completed design & construction of Village Park road and utility improvements & civil design of the Day Camp Pavilion, playground & splashpad
- * Construction of Sussex Preserve Phase 2, Ancient Oaks and Highland Business Park (TIF #7)
- * Completed radium projects
- * Began construction of Woodland Trails subdivision

SERVICE GOALS

- * Provide effective review of development plans

VILLAGE OF SUSSEX
2020 BUDGET

MAJOR OBJECTIVES FOR 2020

- * Construction of Maple Avenue infrastructure
- * Design and bidding for the 2021 road program - Good Hope and Waukesha intersetion and industrial park
- * Complete design of the Village Park Quint-plex and parking lot, begin construction
- * Complete minor maintenance of storm water ponds throughout the Village

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Eng. cost as a percentage of major projects	23.14%	22.37%	20.60%	6.41%	17.90%	6.14%	9.12%
Residents assisted	100	100	115	120	120	150	150
In house / Contract Costs	101.18%	111.21%	12.60%	20.90%	30.38%	25.72%	29.09%

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

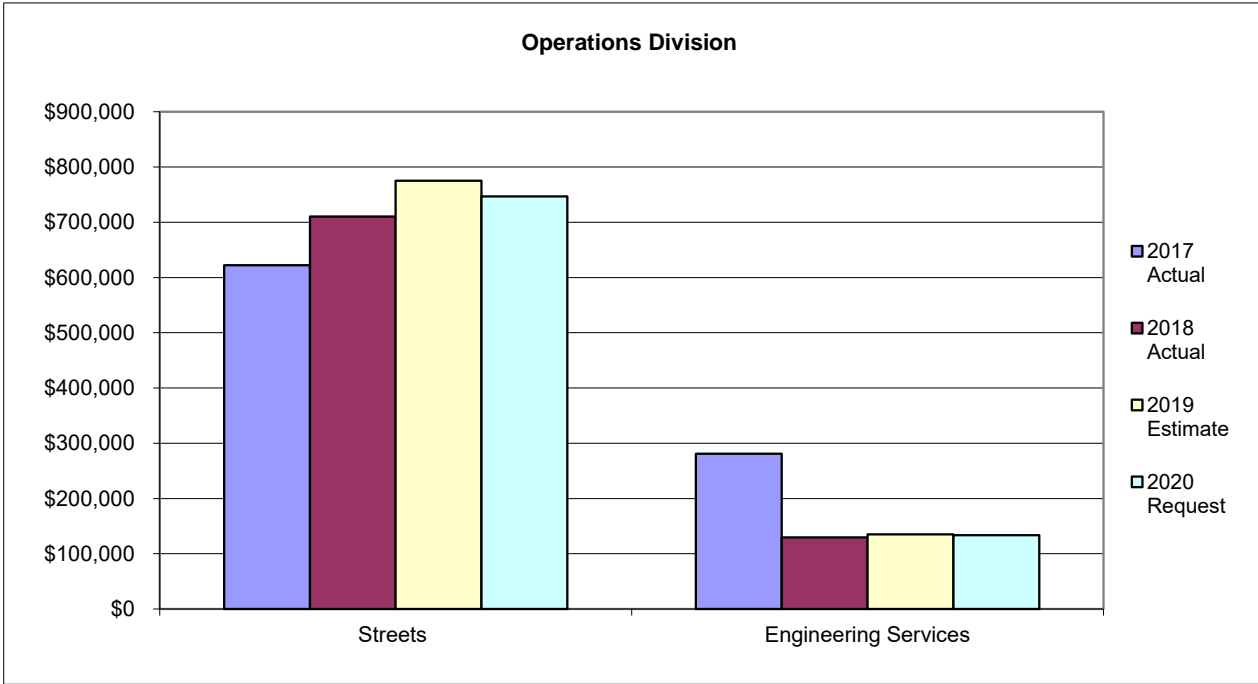
Budget Impact: This budget decreases \$3,500 (-2.56%). The majority of this is related to wages and benefits as allocations of salaries for the staff was adjusted to reflect the actual workload.

Engineering Budget

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
51491-000-								
110	Salaries-Engineer & Assistant	\$53,160	\$41,252	\$47,333	\$26,629	\$46,157	\$44,971	\$44,971
130	Pension 13.50%	\$3,615	\$2,764	\$3,100	\$1,744	\$3,023	\$3,036	\$3,036
135	Employee Insurance	\$12,844	\$8,160	\$8,956	\$5,052	\$8,796	\$8,538	\$8,538
150	Payroll Taxes	\$3,966	\$3,079	\$3,621	\$1,989	\$3,531	\$3,440	\$3,440
216	Contract Engineering	\$194,098	\$68,938	\$66,500	\$18,410	\$66,500	\$66,500	\$66,500
	Developer Projects	\$189,016	\$65,285	\$60,000			\$60,000	\$60,000
	Village Projects/Consulting/GIS	\$5,082	\$603	\$6,500			\$6,500	\$6,500
	Bridge Inspection	\$0	\$3,050	\$0			\$0	\$0
220	Telephone	\$189	\$272	\$250	\$143	\$286	\$325	\$325
310	Supplies	\$1,469	\$1,067	\$2,250	\$819	\$2,250	\$1,800	\$1,800
	Supplies	\$495	\$795	\$1,250			\$1,250	\$1,250
	Miscellaneous	\$43	\$0	\$500			\$50	\$50
	Postage	\$931	\$272	\$500			\$500	\$500
390	Expenses	\$9,936	\$2,449	\$3,120	\$1,346	\$3,120	\$3,120	\$3,120
	Professional Associations	\$41	\$63	\$750			\$750	\$750
	Travel/Conferences	\$482	\$50	\$1,470			\$1,470	\$1,470
	General Maintenance	\$1,990	\$1,802	\$0			\$0	\$0
	Barricade Flashers for Repairs	\$6,200	\$0	\$0			\$0	\$0
	Mileage/Other	\$1,223	\$534	\$900			\$900	\$900
510	Insurance	\$1,962	\$1,580	\$1,800	\$1,184	\$1,560	\$1,700	\$1,700
	TOTAL	\$281,239	\$129,561	\$136,930	\$57,316	\$135,223	\$133,430	\$133,430

TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2017	2018	2019	ACTUAL	2019	2020	2020
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Streets	\$622,204	\$710,336	\$792,790	\$463,433	\$774,995	\$746,489	\$746,489
Engineering Services	\$281,239	\$129,561	\$136,930	\$57,316	\$135,223	\$133,430	\$133,430
TOTAL	\$903,443	\$839,897	\$929,720	\$520,749	\$910,218	\$879,919	\$879,919



PARKS, RECREATION AND CULTURAL SERVICES

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

PARKS, RECREATION AND CULTURAL SERVICES BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures				
Personnel Services	\$ 555,277	\$ 546,392	\$ 735,489	\$ 796,533
Contractual Services	\$ 219,677	\$ 262,662	\$ 246,631	\$ 259,037
Expenses	\$ 165,086	\$ 168,165	\$ 229,395	\$ 197,982
Capital Outlay	\$ 20,328	\$ 112,635	\$ 15,000	\$ 23,000
Transfers	\$ 660,946	\$ 688,436	\$ 717,010	\$ 740,547
Total	\$ 1,621,314	\$ 1,778,290	\$ 1,943,525	\$ 2,017,099

Department Resources				
Property Taxes	\$ 1,273,305	\$ 1,377,834	\$ 1,502,783	\$ 1,640,201
Intergovernmental Grants	\$ 675	\$ 650	\$ 42,627	\$ -
Registration and Admission Fees	\$ 263,814	\$ 300,543	\$ 299,110	\$ 283,473
Other Charges for Services	\$ 3,759	\$ 3,752	\$ 3,870	\$ 3,700
Rental Revenues	\$ 55,486	\$ 66,180	\$ 60,860	\$ 65,000
Advertising, Sponsorships and Donations	\$ 24,275	\$ 29,331	\$ 34,275	\$ 24,725
Use of Designated Funds	\$ -	\$ 132,101	\$ 11,690	\$ -
Total	\$ 1,621,314	\$ 1,778,290	\$ 1,943,525	\$ 2,017,099

DEPARTMENT HIGHLIGHTS FOR 2019

- * Held the Madeline Park Ribbon Cutting Ceremony in conjunction with our first of four Pints in the Park events
- * Successfully implemented a new special event, The Main Street Block Party
- * Began building the first phase of Village Park Master Plan (splash pad, pickleball/basketball courts, playground, pavilion)
- * Hired two full-time park maintenance technicians

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 2020

- * Open new Village Park amenities to the public
- * Begin design phase of baseball quintplex for Village Park
- * Create a new Parks & Open Spaces Plan
- * Evaluate existing programming and events to determine impact and reach
- * Implement new recreation software

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Community Special Events	20	20	21	21	21	21	26
Park Facility Rentals (excludes fields)	52	56	59	64	67	69	75
Community Center/Civic Center Rentals	79	100	120	100	121	145	160
Acres of parks maintained per FTE	64	53	58	115	73	73	61
# of playgrounds per 1,000 residents	1.04	1.03	1.02	1.02	0.99	0.99	0.99
Participants in Recreation Programs	3,323	3,864	4,380	5,877	5,359	6,205	6,350

Park, Recreation and Public Building Administration

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

Budget Impact: This budget increases \$13,499 (9.14%). Increases to wages and benefits account for all but \$50 of the increase. There were minor changes to the allocations but more than half of the increase is for employee insurance due to a change in employee. Reductions were made to the credit card fees in anticipation of a change in the recreation software in 2020.

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
55300-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$19,628	\$32,884	\$38,064	\$21,723	\$38,501	\$38,223	\$38,223
	Director			\$24,500			\$27,996	\$27,996
	Administrative Services Director			\$12,240			\$10,227	\$10,227
120	Wages - Support Staff	\$50,021	\$52,937	\$54,822	\$29,886	\$55,716	\$58,585	\$58,585
	Communications Coordinator			\$9,371			\$9,615	\$9,615
	Administrative Assistants			\$45,451			\$48,970	\$48,970
130	Pension 13.50%	\$4,463	\$5,326	\$6,084	\$3,374	\$6,171	\$6,535	\$6,535
135	Employee Insurance	\$4,739	\$5,161	\$7,432	\$2,349	\$4,807	\$16,208	\$16,208
150	Payroll Taxes	\$5,236	\$6,524	\$7,106	\$4,096	\$7,208	\$7,406	\$7,406
220	Utilities--Phone	\$933	\$1,935	\$1,400	\$957	\$1,914	\$2,100	\$2,100
310	Office Supplies	\$6,370	\$4,017	\$5,550	\$5,140	\$9,000	\$7,375	\$7,375
	Postage	\$3,081	\$1,747	\$500			\$1,500	\$1,500
	General Supplies	\$1,943	\$1,994	\$3,000			\$2,000	\$2,000
	Copier Lease/Maintenance	\$1,346	\$276	\$2,050			\$3,875	\$3,875
324	Schooling & Dues	\$2,940	\$1,948	\$4,325	\$313	\$3,000	\$4,500	\$4,500
340	Data Processing Expenses	\$6,233	\$7,188	\$8,000	\$2,863	\$8,000	\$7,600	\$7,600
390	Expenses	\$6,759	\$6,622	\$6,950	\$4,616	\$8,500	\$4,900	\$4,900
	Mileage	\$1,052	\$285	\$2,750			\$2,000	\$2,000
	Internet	\$204	\$0	\$0			\$0	\$0
	Human Relations/Miscellaneous	\$923	\$726	\$500			\$500	\$500
	Credit Card Fees	\$3,764	\$4,771	\$3,300			\$1,900	\$1,900
	Sales Tax on Facility Rental	\$816	\$840	\$400			\$500	\$500
510	Insurance	\$7,574	\$7,300	\$8,000	\$5,507	\$7,261	\$7,800	\$7,800
Total Administrative		\$114,896	\$131,842	\$147,733	\$80,824	\$150,078	\$161,232	\$161,232



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 employees to maintain the parks year-round. Day to day supervision of the parks staff comes from a park foreman who is supervised by the Director of Parks and Recreation.

Budget Impact: This budget increases \$7,659 (1.56%). Wages and benefits increase \$17,085. Much of this is driven by employee insurance for the additional full-time employees hired in 2019. Approximately \$10,000 in salaries were shifted to other divisions to represent actual time worked by the various employees. Utilities were increased \$24,906 to match actual results expected in 2019 and to cover the new park building that will open in 2020. Forestry efforts were reduced \$42,426 as those were funded with one-time revenue in 2019. \$5,000 was added to the budget to cover the new splashpad that will open in 2020.

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$51,483	\$55,275	\$111,264	\$63,254	\$110,685	\$92,983	\$92,983
	Foreman			\$65,600			\$54,160	\$54,160
	Administrative Services Director			\$12,240			\$10,227	\$10,227
	Director of Parks/Rec			\$32,100			\$28,596	\$28,596
120	Wages	\$71,690	\$87,966	\$76,185	\$49,101	\$95,000	\$84,195	\$84,195
	PW Employees (WRS)			\$59,412			\$65,812	\$65,812
	Part-time Employees			\$16,773			\$18,383	\$18,383
126	Seasonal Employees	\$29,200	\$25,644	\$31,915	\$17,867	\$39,485	\$31,915	\$31,915
130	Pension 13.50%	\$6,171	\$7,520	\$11,179	\$6,676	\$13,472	\$10,719	\$10,719
135	Employee Insurance	\$7,062	\$6,275	\$38,795	\$14,563	\$40,000	\$67,396	\$67,396
150	Payroll Taxes	\$11,606	\$12,655	\$16,781	\$10,192	\$18,756	\$15,996	\$15,996
155	Unemployment compensation	\$0	\$0	\$500	\$0	\$0	\$500	\$500
180	Human Resources	\$0	\$848	\$500	\$899	\$1,000	\$500	\$500
220	Utilities -- telephone	\$2,009	\$2,534	\$2,112	\$1,279	\$2,559	\$5,618	\$5,618
222	Utilities -- heat	\$8,299	\$10,248	\$8,000	\$6,832	\$13,664	\$13,900	\$13,900
224	Utilities --electric	\$21,378	\$20,235	\$22,000	\$9,622	\$18,830	\$30,000	\$30,000
226	Utilities -- village	\$11,721	\$12,133	\$13,100	\$7,394	\$14,789	\$20,600	\$20,600
239	Gas - Regular & Diesel	\$8,127	\$10,582	\$10,000	\$5,210	\$10,000	\$11,500	\$11,500
240	Equipment Maintenance	\$17,768	\$6,762	\$13,400	\$4,365	\$13,400	\$12,400	\$12,400
	Lawn Mowers - Parts/Repairs	\$11,254	\$637	\$5,500			\$5,500	\$5,500
	Tires	\$2,349	\$958	\$800			\$800	\$800
	Outside Service	\$1,151	\$1,610	\$4,200			\$3,200	\$3,200
	Miscellaneous	\$2,702	\$3,553	\$1,500			\$1,500	\$1,500
	Allocated share of general maint	\$312	\$4	\$300			\$300	\$300
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
242	Building Maintenance	\$11,148	\$15,975	\$10,500	\$3,699	\$10,500	\$12,200	\$12,200
	Repairs & Maintenance	\$190	\$876	\$1,500			\$2,200	\$2,200
	Contract Repairs	\$2,650	\$7,660	\$2,500			\$2,500	\$2,500
	Supplies - Lumber/Paint/Misc	\$4,254	\$2,103	\$2,500			\$2,500	\$2,500
	Building Updates	\$1,593	\$3,683	\$1,000			\$1,500	\$1,500
	HVAC Maint Contract & Repairs	\$2,461	\$1,653	\$3,000			\$3,500	\$3,500
244	Vehicle Maintenance	\$2,729	\$3,180	\$4,500	\$229	\$3,000	\$4,000	\$4,000
	Outside Service	\$154	\$1,795	\$3,000			\$2,500	\$2,500
	Repairs/Parts	\$2,575	\$1,385	\$1,500			\$1,500	\$1,500

VILLAGE OF SUSSEX
2020 BUDGET

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
298	Supplies & Sanitation	\$10,353	\$19,722	\$18,300	\$11,131	\$18,300	\$17,819	\$17,819
	Nets Replacement	\$716	\$0	\$400			\$500	\$500
	Work Uniforms	\$792	\$569	\$1,600			\$1,000	\$1,000
	Soil/Seed	\$57	\$348	\$800			\$800	\$800
	Path Maintenance	\$754	\$7,258	\$1,300			\$1,000	\$1,000
	Lumber/Hardware/Miscellaneous	\$853	\$2,499	\$1,500			\$1,500	\$1,500
	Port-A-Potties	\$4,190	\$5,705	\$5,100			\$5,419	\$5,419
	Signs & Post	\$0	\$0	\$2,200			\$2,200	\$2,200
	Toy Maintenance	\$411	\$763	\$1,400			\$1,400	\$1,400
	Chip Replacement/Addition	\$2,580	\$2,580	\$4,000			\$4,000	\$4,000
348	Tools	\$1,187	\$130	\$1,000	\$565	\$1,000	\$1,000	\$1,000
390	Expenses	\$6,148	\$2,614	\$5,200	\$1,278	\$4,000	\$6,000	\$6,000
	Information Technology	\$0	\$0	\$250			\$250	\$250
	Miscellaneous	\$1,893	\$1,531	\$250			\$250	\$250
	Seminars/Prof. Development	\$2,375	\$700	\$3,200			\$4,500	\$4,500
	CDL Drug & Hearing Tests	\$844	\$169	\$1,000			\$500	\$500
	Mileage	\$1,036	\$214	\$500			\$500	\$500
391	Baseball Diamonds	\$17,875	\$11,246	\$13,000	\$7,718	\$13,000	\$14,500	\$14,500
	Equipment Rental	\$0	\$0	\$500			\$500	\$500
	Weed Control/Fertilizer	\$4,662	\$6,068	\$4,000			\$4,500	\$4,500
	Bases/Homeplate/Signs	\$975	\$0	\$250			\$500	\$500
	Diamond Conditioner	\$6,728	\$4,798	\$5,750			\$6,000	\$6,000
	Renovations	\$3,185	\$0	\$0			\$500	\$500
	Infield Soil Mix	\$140	\$0	\$500			\$500	\$500
	Miscellaneous	\$2,185	\$380	\$2,000			\$2,000	\$2,000
394	Splashpad Operations	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
395	Weed Control	\$3,734	\$3,562	\$5,400	\$2,272	\$5,400	\$5,500	\$5,500
399	Horticulture/Streetscaping	\$9,015	\$9,000	\$12,500	\$9,106	\$12,500	\$13,800	\$13,800
	Trees/Signs (includes memorials)	\$2,565	\$982	\$1,000			\$1,000	\$1,000
	Flowers & Other Plantings	\$2,211	\$4,220	\$7,500			\$7,500	\$7,500
	Mulch	\$360	\$198	\$4,000			\$4,000	\$4,000
	Landscape maintenance	\$3,205	\$3,417	\$0			\$1,250	\$1,250
	Other	\$674	\$183	\$0			\$50	\$50
400	Forestry	\$2,939	\$1,097	\$47,551	\$200	\$47,551	\$5,125	\$5,125
401	Ice Rink	\$177	\$2,573	\$1,500	\$988	\$1,500	\$2,500	\$2,500
402	Soccer Fields-All	\$1,190	\$1,156	\$4,325	\$595	\$1,500	\$1,500	\$1,500
407	Disc Golf Course Maintenance	\$333	\$74	\$900	\$376	\$900	\$900	\$900
510	Insurance	\$8,876	\$10,971	\$12,000	\$9,190	\$11,401	\$12,000	\$12,000
Total Park Operations		\$322,218	\$339,977	\$492,407	\$244,601	\$522,192	\$500,066	\$500,066



Public Building Maintenance

Explanation of Account: This department includes all costs associated with the operation and maintenance of the Civic Center. Costs of maintenance of other buildings are included with those specific departments.

Budget Impact: This budget increases \$40,352 (25.29%). Wages and benefits increase \$29,177 and utilities increase \$11,400. Both areas were increased to reflect the actual costs of operating this building including costs related to the rental of it.

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
51600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$1,008	\$8,022	\$8,160	\$3,944	\$7,396	\$16,312	\$16,312
120	Wages	\$3,715	\$3,466	\$9,239	\$460	\$1,200	\$4,305	\$4,305
125	Wages - Bldg Maintenance	\$30,255	\$23,158	\$23,892	\$15,339	\$32,405	\$43,080	\$43,080
126	Seasonal Employees	\$2,963	\$5,157	\$3,109	\$8,120	\$15,138	\$3,145	\$3,145
130	Pension 13.50%	\$770	\$1,231	\$1,140	\$797	\$1,094	\$2,796	\$2,796
135	Employee Insurance	\$141	\$808	\$873	\$308	\$1,061	\$4,236	\$4,236
150	Payroll Taxes	\$2,884	\$3,132	\$3,397	\$2,200	\$4,295	\$5,113	\$5,113
220	Utilities -- telephone	\$18,634	\$18,482	\$18,000	\$9,227	\$18,455	\$19,000	\$19,000
222	Utilities -- heat	\$17,575	\$17,470	\$15,000	\$10,476	\$21,343	\$18,000	\$18,000
224	Utilities --electric	\$48,382	\$52,055	\$40,000	\$25,370	\$55,255	\$47,000	\$47,000
226	Utilities -- village	\$3,046	\$2,878	\$4,000	\$1,827	\$3,775	\$4,400	\$4,400
242	Building Maintenance	\$24,136	\$52,844	\$22,550	\$18,860	\$23,100	\$22,500	\$22,500
	HVAC Maint Contract & Repairs	\$713	\$13,140	\$4,950			\$5,000	\$5,000
	Elevator Maintenance	\$3,467	\$4,381	\$3,200			\$3,200	\$3,200
	Flags	\$260	\$729	\$300			\$300	\$300
	Supplies, Repairs, Other Maintenance	\$3,342	\$7,077	\$3,000			\$3,000	\$3,000
	Floor Mat Service	\$272	\$0	\$0			\$0	\$0
	Contract Work	\$3,002	\$12,272	\$2,000			\$2,500	\$2,500
	Weed Control & Landscaping	\$6,029	\$2,303	\$2,500			\$2,500	\$2,500
	Cleaning Supplies	\$4,749	\$5,595	\$6,600			\$6,000	\$6,000
	Other One-time Items	\$2,302	\$7,347	\$0			\$0	\$0
345	Supplies	\$185	\$0	\$175	\$216	\$250	\$250	\$250
	Uniforms	\$185	\$0	\$150			\$150	\$150
	Miscellaneous	\$0	\$0	\$25			\$100	\$100
390	Expenses	\$2,346	\$214	\$0	\$225	\$250	\$250	\$250
510	Insurance	\$9,189	\$9,267	\$10,000	\$8,390	\$8,766	\$9,500	\$9,500
Total Building Maintenance		\$165,229	\$198,184	\$159,535	\$105,759	\$193,783	\$199,887	\$199,887



Senior Activities

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

Budget Impact: The Senior budget increases \$7,820 (17.22%). Wages and benefits account for the increase with the majority being for the various instructors for Senior classes. More time for the director is allocated to this area as the Senior Coordinator reduced her hours in 2019.

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
54600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$10,548	\$7,085	\$7,000	\$4,281	\$7,434	\$9,599	\$9,599
120	Wages - Senior Coordinator	\$17,100	\$18,697	\$17,943	\$7,971	\$14,439	\$13,891	\$13,891
126	Seasonal Program Employees	\$0	\$803	\$2,640	\$1,285	\$2,640	\$4,140	\$4,140
130	Pension 13.50%	\$631	\$371	\$459	\$263	\$487	\$648	\$648
135	Employee Insurance	\$1,008	\$428	\$834	\$27	\$41	\$3,305	\$3,305
140	Program Instructors	\$4,275	\$7,238	\$7,200	\$4,650	\$7,200	\$12,300	\$12,300
150	Payroll Taxes	\$2,107	\$2,015	\$2,110	\$1,095	\$1,875	\$2,114	\$2,114
345	Supplies	\$749	\$299	\$500	\$0	\$500	\$500	\$500
390	Expenses	\$25	\$108	\$0	\$0	\$0	\$0	\$0
405	Program Expenses	\$7,329	\$7,728	\$6,640	\$4,031	\$6,640	\$6,640	\$6,640
899	Sales Tax Remitted	\$106	\$134	\$93	\$66	\$120	\$102	\$102
Total Senior Activities		\$43,878	\$44,906	\$45,419	\$23,669	\$41,376	\$53,239	\$53,239



Special Events

Explanation of Account: This budget accounts for special events such as the Fourth of July activities, outdoor movie night, cruise night, tree lighting ceremony, sledding party, Easter basket hunt, bunny lunch, Spooky Sussex and the Main Street Block Party which was new in 2019.

Budget Impact: This budget shows an increase of \$22,052 (34.58%). Wages and benefits increased \$21,349 as more of the Director's salary and a portion of the Rec Coordinator salary were added to this budget. The Special Events Coordinator picked up additional hours with the reduction in the Senior Coordinator's hours. The balance of the increase was for the actual events.

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
55202-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$0	\$0	\$7,000	\$4,281	\$7,434	\$16,294	\$16,294
120	Wages - Special Events Coordinator	\$12,600	\$15,714	\$15,939	\$9,521	\$18,899	\$20,272	\$20,272
130	Pension 13.50%	\$0	\$0	\$0	\$714	\$1,594	\$2,468	\$2,468
135	Employee Insurance	\$0	\$2	\$834	\$27	\$41	\$5,046	\$5,046
150	Payroll Taxes	\$940	\$1,182	\$1,755	\$1,100	\$2,014	\$2,797	\$2,797
290	Contractual Fees - Marketing	\$0	\$350	\$1,000	\$0	\$1,000	\$1,000	\$1,000
393	Fourth of July	\$13,439	\$15,277	\$16,747	\$16,389	\$16,747	\$17,000	\$17,000
403	Special Events	\$12,477	\$19,282	\$20,500	\$4,521	\$20,500	\$20,950	\$20,950
Total Special Events		\$39,456	\$51,807	\$63,775	\$36,553	\$68,229	\$85,827	\$85,827

Recreation Programs

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

Budget Impact: This budget increases \$35,561 (7.78%). Wages and benefits increase \$32,609 with the majority of that amount for the instructors for the various recreation programs. All other expenses increase \$2,952 for printing of the rec brochure and actual program costs.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
110	Salaries	\$38,980	\$24,617	\$50,600	\$26,754	\$47,000	\$44,169	\$44,169
120	Wages	\$27,824	\$147	\$0	\$0	\$0	\$0	\$0
126	Seasonal Program Employees	\$57,323	\$56,454	\$47,688	\$27,661	\$56,661	\$61,406	\$61,406
130	Pension 13.50%	\$4,359	\$1,505	\$3,314	\$1,752	\$3,079	\$2,981	\$2,981
135	Employee Insurance	\$3,438	\$101	\$8,097	\$4,614	\$10,331	\$15,624	\$15,624
140	Program Instructors	\$60,299	\$58,402	\$42,384	\$33,403	\$50,000	\$59,955	\$59,955
150	Payroll Taxes	\$9,378	\$6,273	\$7,519	\$4,172	\$7,930	\$8,076	\$8,076
155	Unemployment	\$133	\$0	\$0	\$0	\$0	\$0	\$0
180	Human Resources	\$1,299	\$1,369	\$1,300	\$2,442	\$3,000	\$1,300	\$1,300
310	Postage (Office Supplies)	\$6,744	\$6,929	\$6,800	\$4,736	\$7,000	\$6,800	\$6,800
326	Printing & Publishing	\$8,049	\$11,075	\$9,000	\$4,110	\$9,000	\$12,000	\$12,000
390	Expenses	\$20,318	\$22,118	\$21,756	\$10,529	\$21,756	\$23,430	\$23,430
404	Adult Trips	\$12,831	\$16,572	\$14,979	\$7,787	\$15,600	\$12,896	\$12,896
899	Sales Tax Remitted	\$3,388	\$4,941	\$4,303	\$2,828	\$4,500	\$4,664	\$4,664
Total Recreation Programs		\$254,363	\$210,503	\$217,740	\$130,788	\$235,857	\$253,301	\$253,301



LIBRARY SERVICES

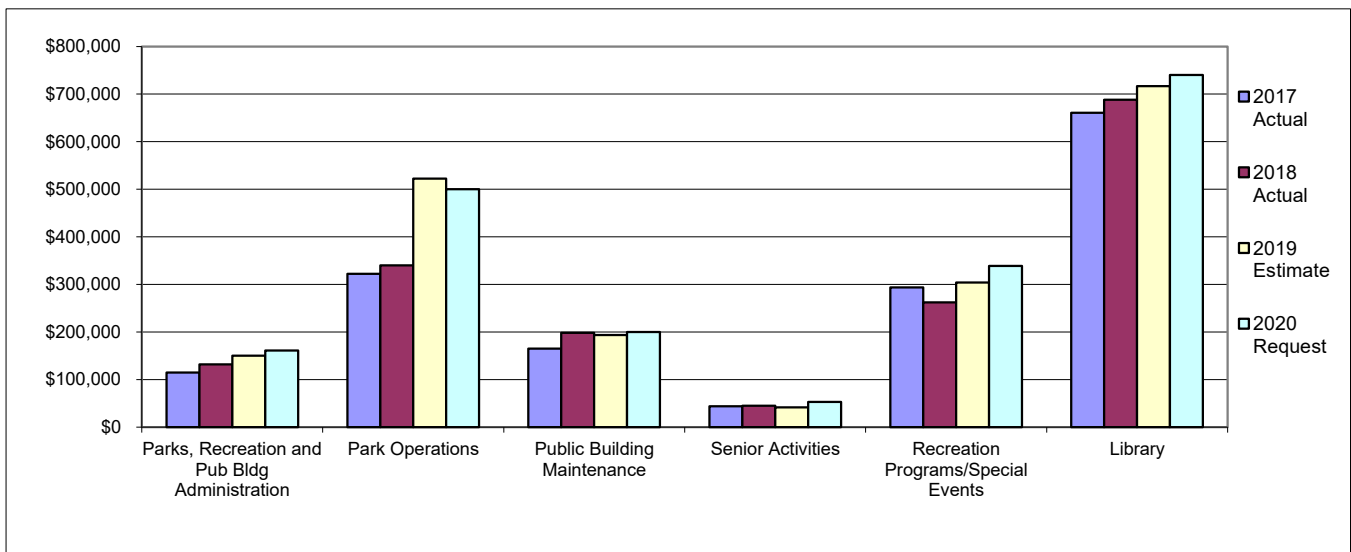
Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating and capital budgets. The Village is the only municipality contributing to the operating costs. The details of the Pauline Haass Public Library operating budget are located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

Budget Impact: This budget has increased \$23,537 (3.28%). Wages and benefits increase \$27,822. All other accounts showed minor fluctuations for a net reduction. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 REQUEST	2020 BUDGET
55110-000-795	Library Payment	\$610,946	\$638,436	\$667,010	\$333,505	\$667,010	\$690,547	\$690,547
57610-000-820	Village cont to library capital plan	\$50,000	\$50,000	\$50,000	\$25,000	\$50,000	\$50,000	\$50,000
	TOTAL	\$660,946	\$688,436	\$717,010	\$358,505	\$717,010	\$740,547	\$740,547

TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 REQUEST	2020 BUDGET
Parks, Recreation and Pub Bldg Administration	\$114,896	\$131,842	\$147,733	\$80,824	\$150,078	\$161,232	\$161,232
Park Operations	\$322,218	\$339,977	\$492,407	\$244,601	\$522,192	\$500,066	\$500,066
Public Building Maintenance	\$165,229	\$198,184	\$159,535	\$105,759	\$193,783	\$199,887	\$199,887
Senior Activities	\$43,878	\$44,906	\$45,419	\$23,669	\$41,376	\$53,239	\$53,239
Special Events	\$39,456	\$51,807	\$63,775	\$36,553	\$68,229	\$85,827	\$85,827
Recreation Programs	\$254,363	\$210,503	\$217,740	\$130,788	\$235,857	\$253,301	\$253,301
Library	\$660,946	\$688,436	\$717,010	\$358,505	\$717,010	\$740,547	\$740,547
TOTAL	\$1,600,986	\$1,665,655	\$1,843,619	\$980,699	\$1,928,525	\$1,994,099	\$1,994,099



CAPITAL IMPROVEMENTS

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

Budget Impact: The 2020 budget decreases \$711,542; \$929,208 of the decrease was a change in the amount of previously set aside funds that were used in 2019 that were offset with a matching revenue. Actual increases were \$217,666. 2020 purchases that will use previously set aside funds are purchases for the Fire Department including communications equipment, turnout gear, SCBA equipment and other minor equipment. There were increases made to replacement funds for roads, playground equipment, the public safety building and public works vehicles. The 2017 and 2018 actual transfers for replacement funds are included with transfers on page 20. Until the actual amounts spent are determined, the entire budget is included with outlay. A detailed list of items to be purchased is on the following page.

Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
57140-000-810	Furniture & Fixtures	\$683	\$6,251	\$22,573	\$15,033	\$4,500	\$22,773	\$22,773
	Furniture & Fixtures			\$4,500		\$4,500	\$0	\$0
	Replacement Funds			\$18,073			\$22,773	\$22,773
57140-000-820	Building Improve.	\$0	\$0	\$62,358	\$0	\$0	\$62,358	\$102,334
	Replacement Funds			\$62,358	\$0		\$62,358	\$102,334
57190-000-810	Tech. Enhancement	\$67,518	\$20,075	\$82,649	\$5,627	\$74,244	\$58,763	\$58,763
	Computers & Accessories			\$74,244		\$74,244	\$20,810	\$20,810
	Election Equipment			\$0			\$0	\$0
	Replacement Funds			\$8,405			\$37,953	\$37,953
57210-000-810	Police Department Equipment	\$3,186	\$33,758	\$3,294	\$11,398	\$11,398	\$5,623	\$5,623
	Equipment			\$0			\$0	\$0
	Replacement Funds			\$3,294	\$0		\$5,623	\$5,623
57220-000-810	Fire Department Equipment	\$36,568	\$48,033	\$1,319,930	\$997,120	\$1,178,246	\$413,706	\$413,706
	Trunked Radio Payment			\$4,616		\$4,616	\$4,616	\$4,616
	Communications Equipment			\$22,130		\$22,130	\$42,000	\$42,000
	Turnout Gear/Uniforms			\$40,000		\$40,000	\$45,000	\$45,000
	Training Equipment			\$0			\$1,800	\$1,800
	EMS Equipment			\$20,000		\$20,000	\$0	\$0
	Firefighting Equipment			\$0			\$3,400	\$3,400
	Firefighting Hoses			\$5,000		\$5,000	\$0	\$0
	SCBA Equipment			\$50,000		\$50,000	\$119,000	\$119,000
	Fitness Equipment			\$0			\$4,000	\$4,000
	Fire Department Vehicles			\$1,036,500		\$1,036,500	\$2,700	\$2,700
	Replacement Funds			\$141,684			\$191,190	\$191,190
57220-000-820	Fire Department Improvements	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0
	Street Department	\$173,380	\$487,528	\$571,247	\$0	\$0	\$534,780	\$634,780
57324-000-810	Street Equipment	\$173,380	\$469,849	\$0			\$0	\$0
57324-000-820	Garage Improvements	\$0	\$17,679	\$0			\$0	\$0
	Replacement Funds			\$571,247			\$534,780	\$634,780

VILLAGE OF SUSSEX
2020 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	Parks & Recreation Department	\$20,328	\$112,635	\$155,678	\$7,211	\$15,000	\$243,208	\$273,208
57620-000-810	Park Equipment/Other Items	\$0	\$89,331	\$15,000	\$0	\$15,000	\$8,000	\$8,000
57620-000-820	Park Improvements	\$20,328	\$23,304	\$23,000	\$7,211		\$15,000	\$15,000
57620-000-820	Replacement Funds	\$0		\$117,678	\$0		\$220,208	\$250,208
	TOTAL	\$301,663	\$708,280	\$2,222,729	\$1,036,389	\$1,288,388	\$1,341,211	\$1,511,187

Outlay Summary

Total Budgeted Outlay	\$2,222,729	\$1,341,211	\$1,511,187
Previously Accumulated Funds to be Used	<u>(\$1,075,983)</u>	<u>(\$146,775)</u>	<u>(\$146,775)</u>
Base Budget	<u>\$1,146,746</u>	<u>\$1,194,436</u>	<u>\$1,364,412</u>

Details of 2019 Capital Purchase Requests

Technology Enhancement

Computers & Accessories:

Firewall for Fire Department	2,156
Switch for Fire Department	1,790
Cradle Point Routers for Fire Department	3,600
Printer for Finance Department	939
Recreation Software	12,325
	<u>20,810</u>

Park Department

Poured in Place Rim Replacement	15,000
Picnic tables	8,000
	<u>23,000</u>

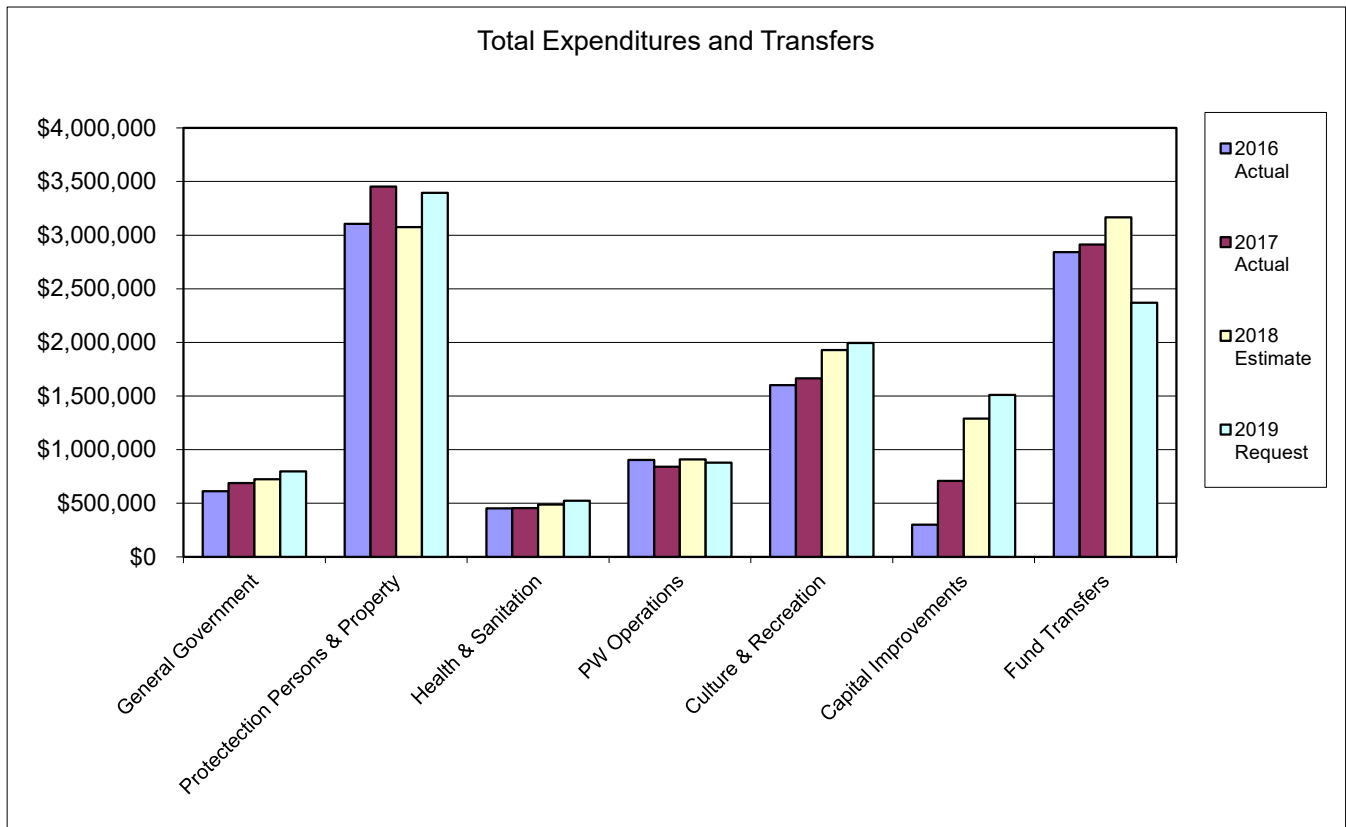
Fire Department Equipment

Trunked radio payment	4,616
Turnout Gear/Uniforms	
20 sets	45,000
Misc Firefighting Equipment	
Air monitoring meters	3,400
Fire Vehicles	
Knox box key retention system for 3 vehicles	2,700
Communication Equipment	
Six radios	42,000
SCBA Equipment	119,000
Fitness Equipment	4,000
Training Equipment	
CPR manikins & training equipment	1,800
	<u>222,516</u>



TOTAL EXPENDITURES AND TRANSFERS

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
General Government	\$611,781	\$688,683	\$763,514	\$404,605	\$724,437	\$796,274	\$797,829
Protect. of Persons and Prop.	\$3,104,713	\$3,452,668	\$3,233,210	\$1,806,943	\$3,074,197	\$3,338,893	\$3,395,799
Health & Sanitation	\$453,547	\$454,854	\$488,188	\$276,969	\$488,455	\$523,827	\$523,827
Operations (Streets & Engineering)	\$903,443	\$839,897	\$929,720	\$520,749	\$910,218	\$879,919	\$879,919
Parks, Recreation and Cultural Services	\$1,600,986	\$1,665,655	\$1,843,619	\$980,699	\$1,928,525	\$1,994,099	\$1,994,099
Capital Improvements	\$301,663	\$708,280	\$2,222,729	\$1,036,389	\$1,288,388	\$1,341,211	\$1,511,187
Fund Transfers	\$2,841,509	\$2,912,494	\$2,209,257	\$2,369,825	\$3,167,146	\$2,386,589	\$2,369,245
TOTAL	\$9,817,642	\$10,722,531	\$11,690,237	\$7,396,179	\$11,581,366	\$11,260,812	\$11,471,905



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

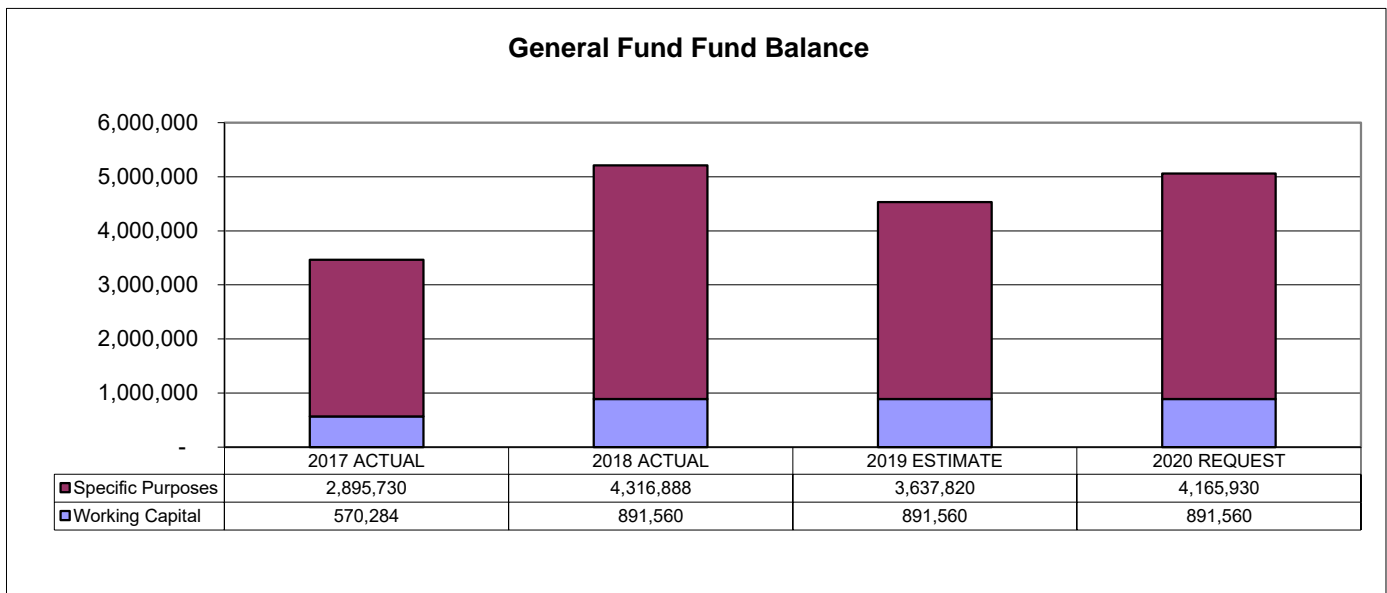
	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 REQUEST	2020 BUDGET
Taxes	\$7,187,394	\$7,595,063	\$7,758,181	\$6,754,109	\$7,759,250	\$8,126,580	\$8,279,340
Intergovern. Revenues	\$783,098	\$851,506	\$977,695	\$716,942	\$988,551	\$991,739	\$1,058,435
Regulation & Comp. Rev.	\$474,109	\$664,155	\$560,770	\$284,564	\$534,224	\$526,600	\$526,600
Public Charge for Services	\$1,053,531	\$1,054,355	\$984,970	\$805,643	\$1,053,210	\$1,063,583	\$1,063,583
Commercial Revenues	\$226,876	\$293,672	\$241,961	\$204,571	\$310,098	\$159,911	\$159,911
Miscellaneous Revenues	\$72,216	\$82,863	\$47,140	\$76,144	\$89,076	\$47,280	\$48,917
Fund Transfers	\$167,240	\$511,083	\$1,119,520	\$903,980	\$1,078,983	\$345,119	\$335,119
TOTAL	\$9,964,464	\$11,052,697	\$11,690,237	\$9,745,953	\$11,813,392	\$11,260,812	\$11,471,905

TOTAL EXPENDITURES

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 REQUEST	2020 BUDGET
General Government	\$611,781	\$688,683	\$763,514	\$404,605	\$724,437	\$796,274	\$797,829
Protect. of Persons and Prop.	\$3,104,713	\$3,452,668	\$3,233,210	\$1,806,943	\$3,074,197	\$3,338,893	\$3,395,799
Health & Sanitation	\$453,547	\$454,854	\$488,188	\$276,969	\$488,455	\$523,827	\$523,827
Operations (Streets & Engineering)	\$903,443	\$839,897	\$929,720	\$520,749	\$910,218	\$879,919	\$879,919
Parks, Recreation and Cultural Services	\$1,600,986	\$1,665,655	\$1,843,619	\$980,699	\$1,928,525	\$1,994,099	\$1,994,099
Capital Improvements	\$301,663	\$708,280	\$2,222,729	\$1,036,389	\$1,288,388	\$1,341,211	\$1,511,187
Fund Transfers	\$2,841,509	\$2,912,494	\$2,209,257	\$2,369,825	\$3,167,146	\$2,386,589	\$2,369,245
TOTAL	\$9,817,642	\$10,722,531	\$11,690,237	\$7,396,179	\$11,581,366	\$11,260,812	\$11,471,905

BALANCE

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL To 7/31	2019 ESTIMATE	2020 REQUEST	2020 BUDGET
Total Revenues Less Expenditures	\$146,822	\$330,166	\$0	\$2,349,774	\$232,026	\$0	\$0



Other Funds



Community Development Authority

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

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

DEPARTMENT BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Department Expenditures/Cash Uses				
Expenses	\$ 2,426	\$ 16,649	\$ 169	\$ 5,500
Transfers	\$ -	\$ 2,000	\$ 1,000	\$ -
Total	\$ 2,426	\$ 18,649	\$ 1,169	\$ 5,500
Department Resources				
Revenues	\$ 1,361	\$ 3,207	\$ 4,000	\$ 2,000
Use of CDA Cash on Hand	\$ 1,065	\$ 15,442	\$ (2,831)	\$ 3,500
Total	\$ 2,426	\$ 18,649	\$ 1,169	\$ 5,500

DEPARTMENT HIGHLIGHTS FOR 2019

- * TIF #7 created and the Corporate Park is under construction
- * Additional development in the downtown has occurred
- * Long vacant Eggerts building has been refurbished into a Napa Store
- * Center for Growth helped businesses grow in Sussex

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 2020

- * Continued retention in vacant commercial space
- * Assist with beautification in downtown
- * Sale of Village owned property on Main Street

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Estimate
Inc in downtown prop value from CDA/TIF projects	\$ 3,313,600	\$ 5,979,300	\$ 9,723,700	\$ 3,983,400	\$ 12,000,000	\$ 14,000,000	\$ 12,000,000
Number of people living downtown						612	690
Number of vacant commercial property in downtown						5	3

Community Development Authority Budget

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

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Revenues:								
48110	Investment Interest	\$1,361	\$3,207	\$700	\$2,054	\$4,000	\$2,000	\$2,000
	TOTAL	\$1,361	\$3,207	\$700	\$2,054	\$4,000	\$2,000	\$2,000

EXPENDITURES AND CASH USES

Development and Other Uses of Funds

Budget Impact: This budget decreases \$500. The transfer to the General Fund to pay a portion of the Economic Development Cooperative was removed as it was phased into the General Fund budget.

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
56600-390	Development Expenses	\$0	\$16,649	\$0	\$150	\$150	\$500	\$500
56600-407	Loans & Grants	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$5,000
56605-390	Economic Development	\$2,426	\$0	\$0	\$19	\$19	\$0	\$0
	Other Uses of Funds							
	Transfer to General Fund	\$0	\$2,000	\$1,000	\$1,000	\$1,000	\$0	\$0
	TOTAL	\$2,426	\$18,649	\$6,000	\$1,169	\$1,169	\$5,500	\$5,500

Summary

ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Total Revenues and Other Sources	\$1,361	\$3,207	\$700	\$2,054	\$4,000	\$2,000	\$2,000
Total Expenses and Other Uses	\$2,426	\$18,649	\$6,000	\$1,169	\$1,169	\$5,500	\$5,500
Net change in cash position	(\$1,065)	(\$15,442)	(\$5,300)	\$885	\$2,831	(\$3,500)	(\$3,500)
Cash on hand, beginning of year	\$215,411	\$214,346	\$209,846	\$198,904	\$198,904	\$201,735	\$201,735
Cash on hand, end of year	\$214,346	\$198,904	\$204,546	\$199,789	\$201,735	\$198,235	\$198,235



CEMETERY FUND

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

Budget Impact: Staff time related to the cemetery is mainly administrative work when there is a burial or if maintenance is required that is able to be performed by Village staff. The budget was increased \$387 for wages and benefits to reflect cost of living increases. All other costs were decreased \$213.

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	FUND BALANCE, JANUARY 1	\$10,278	\$9,446	\$9,666	\$9,785	\$9,785	\$9,667	\$9,667
	REVENUES							
46540	Lot Sales	\$1,350	\$675	\$500	\$0	\$0	\$550	\$550
46541	Interment Fees	\$1,575	\$1,800	\$800	\$3,350	\$3,350	\$2,000	\$2,000
48110	Interest Earnings	\$70	\$154	\$100	\$106	\$200	\$150	\$150
	TOTAL REVENUES	\$2,995	\$2,629	\$1,400	\$3,456	\$3,550	\$2,700	\$2,700
280-54910	EXPENDITURES							
110	Salaries	\$2,437	\$2,570	\$5,294	\$3,297	\$5,325	\$5,485	\$5,485
120	Wages	\$4,253	\$827	\$724	\$374	\$724	\$861	\$861
130	Pension	\$450	\$223	\$394	\$240	\$396	\$428	\$428
150	Payroll Taxes	\$494	\$256	\$460	\$273	\$463	\$485	\$485
226	Utilities - Village Stormwater	\$65	\$77	\$113	\$43	\$85	\$100	\$100
242	Maintenance - Buildings & Grounds	\$223	\$138	\$750	\$0	\$150	\$750	\$750
290	Contractual Fees	\$3,905	\$4,975	\$5,800	\$4,373	\$6,025	\$5,600	\$5,600
	Lawn Mowing	\$3,105	\$3,375	\$5,000			\$4,800	\$4,800
	Grave Opening	\$800	\$1,600	\$800			\$800	\$800
390	Expenses	\$0	\$2,524	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$11,827	\$11,590	\$13,535	\$8,600	\$13,168	\$13,709	\$13,709
	OTHER SOURCES AND (USES)							
	Transfer from General Fund	\$8,000	\$9,300	\$9,500	\$4,750	\$9,500	\$11,000	\$11,000
	TOTAL OTHER SOURCES AND (USES)	\$8,000	\$9,300	\$9,500	\$4,750	\$9,500	\$11,000	\$11,000
	FUND BALANCE, PERIOD END	\$9,446	\$9,785	\$7,031	\$9,391	\$9,667	\$9,658	\$9,658



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 2020 proposed budget will result in an operating loss of \$74,094. Of the 2020 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 all radium treatment costs for the full year for all three wells. It is uncertain what cost differences will be with the abandonment of wells 1, 2 and 3 in late 2019 so no changes were made for that. The 2020 budget is prepared based on the Step 2 rate increase approved by the Public Service Commission to increase rates 12% and assumes the new rates will be in effect for all of 2020. There is a proposed decrease to the Sewer rate for 2020 to mitigate this increase.

Overall, the cash position for 2020 is projected to decrease \$474,974. The majority of the decrease will be for costs associated with the Maple Avenue reconstruction. In addition, debt service costs will increase as a result of borrowing for the radium treatment construction projects.

WATER UTILITY BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Utility Operating Expenditures				
Personnel Services	\$ 511,247	\$ 516,079	\$ 538,969	\$ 574,645
Contractual Services	\$ 547,165	\$ 270,151	\$287,849	\$422,054
Expenses	\$ 708,879	\$ 822,363	\$ 1,033,141	\$ 1,140,075
Transfers	\$ 360,600	\$ 433,973	\$ 433,973	\$ 563,820
Total	\$2,127,890	\$2,042,565	\$2,293,932	\$2,700,594
Utility Resources				
General Fund (Public Fire Protection)	\$ 501,912	\$ 509,440	\$ -	\$ -
Water Utility Revenues	\$1,564,196	\$1,569,226	\$2,313,291	\$2,626,500
Water Utility Cash on Hand Used	\$ 61,782	\$ -	\$ -	\$ 74,094
Total	\$ 2,127,890	\$ 2,078,666	\$ 2,313,291	\$ 2,700,594

UTILITY HIGHLIGHTS FOR 2019

- * Changed 300 residential water meters
- * Abandoned wells #1, #2 and #3
- * Achieved radium compliance at wells #4 and #5
- * Completed construction of well #8

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 2020

- * System wide radium compliance
- * Start the four year cycle of large meter upgrades
- * Complete meter reading/billing software transition
- * Work on identifying projects that should be coordinated with the Village's roadway maintenance program

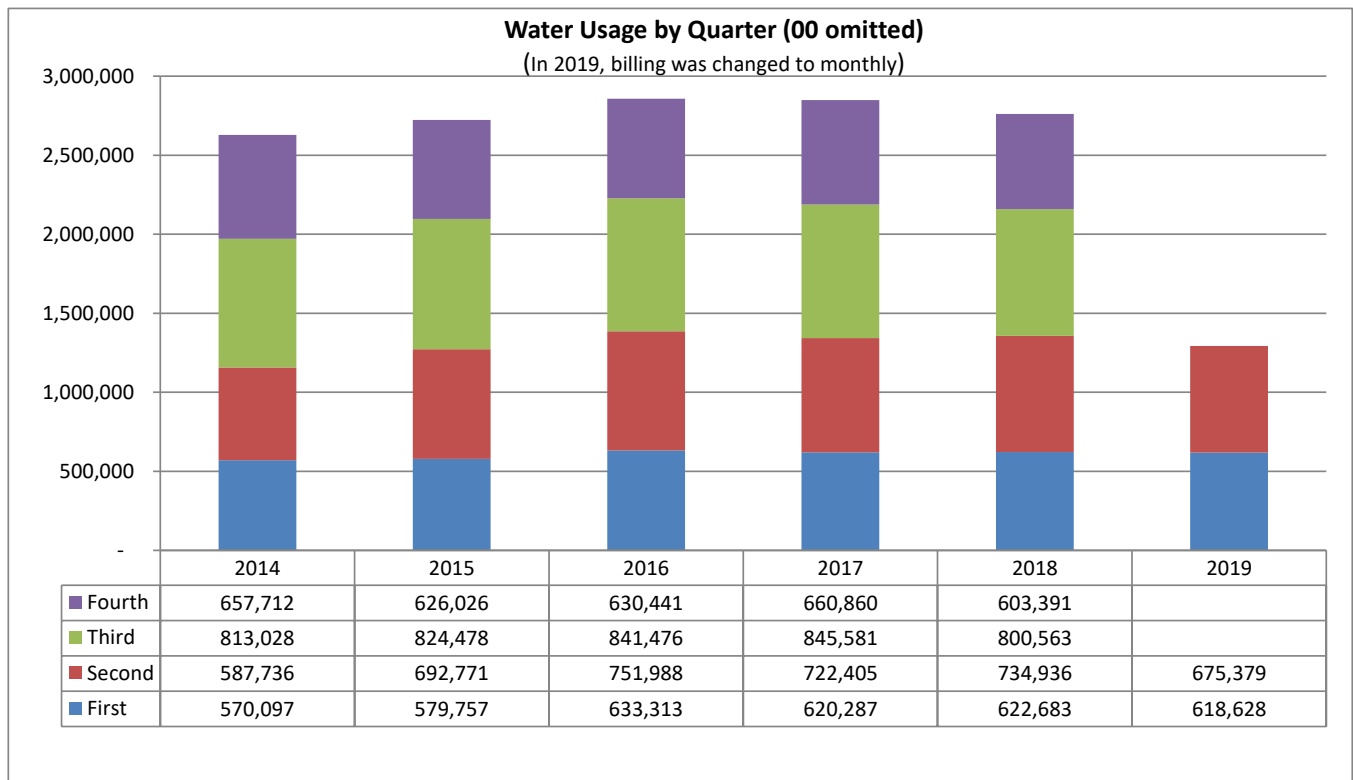
PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Cost per gallon of water pumped	0.0051	0.0052	0.0050	0.0052	0.0060	0.0060	0.0075
Staff hours per meter reading	24	21	9	8	8	8	8
Percentage of water unaccounted for	11%	14%	16%	13%	16%	15%	15%

OPERATING REVENUES

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

Budget Impact: The 2020 budget was prepared using estimated gallons sold in 2019 plus anticipated new customers at the rates expected to go into effect for the January, 2020 bill. The Utility will continue to explore ways to reduce costs and/or increase efficiencies during the coming year.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
46451	Unmetered Water Sales	\$1,590	\$6,087	\$3,270	\$1,429	\$3,270	\$3,500	\$3,500
46452	Residential Sales	\$949,875	\$935,677	\$1,058,376	\$519,445	\$1,044,181	\$1,200,000	\$1,200,000
46453	Commercial Sales	\$78,772	\$77,631	\$83,160	\$41,441	\$84,873	\$107,000	\$107,000
46454	Industrial Sales	\$161,843	\$178,582	\$200,536	\$97,930	\$191,807	\$228,000	\$228,000
46458	Multi-Family Residential Sales	\$152,932	\$151,698	\$177,298	\$94,908	\$189,892	\$230,000	\$230,000
	TOTAL CUSTOMER SALES	\$1,345,012	\$1,349,675	\$1,522,640	\$755,153	\$1,514,023	\$1,768,500	\$1,768,500
46455	Private Fire Protection	\$95,189	\$97,234	\$107,697	\$58,463	\$117,755	\$120,000	\$120,000
47491	Public Fire Protection	\$501,912	\$509,440	\$516,969	\$278,009	\$555,270	\$600,000	\$600,000
46450	Sales to Public Authority	\$27,433	\$25,167	\$29,282	\$14,155	\$28,712	\$41,000	\$41,000
	TOTAL SALES OF WATER	\$1,969,546	\$1,981,516	\$2,176,588	\$1,105,780	\$2,215,760	\$2,529,500	\$2,529,500
46456	Forfeited Discounts	\$6,279	\$5,761	\$6,000	\$5,135	\$8,000	\$7,000	\$7,000
46457	Other Operating Revenues	\$90,283	\$91,389	\$89,531	\$78,737	\$89,531	\$90,000	\$90,000
	TOTAL OPERATING REVENUES	\$2,066,108	\$2,078,666	\$2,272,119	\$1,189,652	\$2,313,291	\$2,626,500	\$2,626,500



OPERATING EXPENDITURES

PUMPING EXPENSES

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

Budget Impact: This budget increases \$23,581 (9.06%). Labor costs were increased \$13,721 based on allocating all wages consistent with the 2018 actual wages. Power for pumping was increased by \$9,860 in anticipation of well #8 being up and running for the full year.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
950	Operation Labor	\$76,432	\$107,959	\$81,199	\$50,340	\$100,000	\$92,839	\$94,564
952	Power Purchased - Pumping	\$149,045	\$155,375	\$160,140	\$92,130	\$155,000	\$170,000	\$170,000
953	Supplies & Expenses	\$3,303	\$4,533	\$4,000	\$2,477	\$5,000	\$4,000	\$4,000
	Miscellaneous	\$125	\$118	\$500			\$500	\$500
	General Pump House Supplies	\$825	\$848	\$600			\$600	\$600
	Pumping Plant Utilities (gas)	\$1,136	\$2,201	\$1,400			\$1,400	\$1,400
	Phones	\$1,217	\$1,366	\$1,500			\$1,500	\$1,500
955	Maintenance of Equipment	\$9,780	\$24,775	\$15,001	\$4,835	\$12,000	\$15,357	\$15,357
	Labor	\$2,241	\$1,155	\$2,486			\$2,842	\$2,842
	Pumping Plant Outside Services	\$3,821	\$18,246	\$8,215			\$8,215	\$8,215
	Parts & Equipment	\$360	\$1,789	\$1,000			\$1,000	\$1,000
	Security System	\$3,358	\$3,585	\$3,300			\$3,300	\$3,300
	TOTAL	\$238,560	\$292,642	\$260,340	\$149,782	\$272,000	\$282,196	\$283,921

TREATMENT EXPENSES

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

Budget Impact: This budget increases \$6,476 (5.78%). Chemicals and lab supplies were increased a total of \$6,000 to cover operation of well #8. The remainder of the increase was to labor in the operation and maintenance of the treatment plant.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
630	Operation Labor	\$1,318	\$938	\$1,657	\$91	\$1,657	\$1,895	\$1,895
631	Chemicals	\$39,232	\$47,542	\$87,000	\$33,010	\$75,000	\$92,000	\$92,000
	Distribution treatment	\$39,232	\$21,942	\$37,000			\$37,000	\$37,000
	Radium treatment	\$0	\$25,600	\$50,000			\$55,000	\$55,000
632	Supplies & Expenses	\$11,363	\$11,918	\$19,500	\$4,902	\$12,000	\$20,500	\$20,500
	Lab Supplies and Miscellaneous	\$191	\$4,428	\$2,000			\$3,000	\$3,000
	Postage for Lab Samples	\$691	\$534	\$700			\$700	\$700
	Lab Samples	\$10,481	\$6,956	\$16,800			\$16,800	\$16,800
635	Maintenance of Equipment	\$1,158	\$4,767	\$3,857	\$2,478	\$4,800	\$4,095	\$4,095
	Labor	\$751	\$3,873	\$1,657			\$1,895	\$1,895
	Repairs/Parts	\$384	\$894	\$2,000			\$2,000	\$2,000
	Miscellaneous	\$23	\$0	\$200			\$200	\$200
	TOTAL	\$53,071	\$65,165	\$112,014	\$40,481	\$93,457	\$118,490	\$118,490

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 \$6,714 (2.59%). All labor accounts have been reallocated to percentages in line with past history resulting in an increase of \$9,384. Contracted repairs were decreased \$5,214 based on past history. \$2,000 was added for additional painting as the number of hydrants increases.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
640	Operation Labor	\$42,905	\$40,025	\$44,742	\$19,856	\$44,742	\$51,156	\$51,156
641	Supplies and Expenses	\$6,899	\$5,412	\$8,000	\$5,861	\$8,000	\$7,500	\$7,500
	Diggers Hotline	\$1,381	\$1,694	\$1,550			\$1,550	\$1,550
	Electricity for Distribution Plant	\$5,304	\$3,515	\$6,300			\$5,800	\$5,800
	Miscellaneous	\$214	\$203	\$150			\$150	\$150
650	Reservoirs & Standpipes	\$252,399	\$18,507	\$96,734	\$8,282	\$18,500	\$96,972	\$96,972
	Labor	\$1,699	\$368	\$1,657			\$1,895	\$1,895
	Miscellaneous (phone, other)	\$1,914	\$470	\$1,000			\$1,000	\$1,000
	Tank Cleaning & Inspection	\$10,107	\$16,829	\$15,164			\$15,164	\$15,164
	Painting	\$237,921	\$0	\$78,213			\$78,213	\$78,213
	Security System	\$758	\$840	\$700			\$700	\$700
651	Maintenance of Mains	\$89,533	\$12,357	\$49,129	\$27,526	\$49,129	\$52,079	\$52,079
	Labor	\$6,712	\$964	\$6,629			\$7,579	\$7,579
	Street Repair Materials	\$604	\$0	\$1,000			\$1,000	\$1,000
	Contracted Repairs	\$75,670	\$7,525	\$34,000			\$36,000	\$36,000
	Contracted Services - Leak Survey	\$4,290	\$3,500	\$3,000			\$3,000	\$3,000
	Main Parts	\$1,875	\$368	\$4,000			\$4,000	\$4,000
	Safety Equipment	\$382	\$0	\$500			\$500	\$500
652	Maintenance of Laterals to the Curb	\$4,673	\$1,713	\$10,157	\$0	\$4,000	\$10,395	\$10,395
	Labor	\$944	\$1,713	\$1,657			\$1,895	\$1,895
	Contracted Repairs	\$3,611	\$0	\$8,000			\$8,000	\$8,000
	Pipe Fittings & Covers	\$51	\$0	\$500			\$500	\$500
	Materials and Supplies	\$67	\$0	\$0			\$0	\$0
653	Maintenance of Meters	\$5,921	\$3,813	\$7,979	\$782	\$4,000	\$8,098	\$8,098
	Labor	\$1,629	\$65	\$1,657			\$1,895	\$1,895
	Contracted Repairs & Testing	\$3,938	\$2,495	\$6,500			\$6,500	\$6,500
	Meter Supplies/Chemicals	\$129	\$301	\$1,800			\$1,800	\$1,800
	Parts for Meter Repairs	\$6,147	\$4,765	\$6,000			\$6,000	\$6,000
	Allocated 1/2 of Exp to Sewer	(\$5,922)	(\$3,813)	(\$7,979)			(\$8,098)	(\$8,098)
654	Maintenance of Hydrants	\$15,361	\$15,905	\$34,763	\$7,126	\$25,000	\$31,424	\$31,424
	Labor	\$5,442	\$1,286	\$5,800			\$6,631	\$6,631
	Contracted Repairs	\$1,274	\$4,429	\$16,170			\$10,000	\$10,000
	Sand Blast Hydrants	\$5,535	\$5,495	\$8,793			\$10,793	\$10,793
	Parts/Miscellaneous	\$3,110	\$4,695	\$4,000			\$4,000	\$4,000
655	Maintenance of Other	\$4,959	\$4,340	\$7,643	\$68	\$5,000	\$8,237	\$8,237
	Labor	\$4,341	\$3,638	\$4,143			\$4,737	\$4,737
	Parts/Contracted Services	\$0	\$197	\$2,000			\$2,000	\$2,000
	Maintenance of Buildings	\$0	\$0	\$1,000			\$1,000	\$1,000
	Parts/Materials	\$618	\$505	\$500			\$500	\$500
	TOTAL	\$422,650	\$102,072	\$259,147	\$69,501	\$158,371	\$265,861	\$265,861

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 \$2,353 (3.29%). \$1,450 was added for postage and supplies related to monthly billing after seeing the costs of the first year with this process. Wages in this area increased \$903.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
901	Meter Reading Expenses	\$956	\$1,159	\$2,178	\$1,168	\$7,000	\$7,423	\$7,423
902	Accounting & Collecting	\$49,072	\$49,461	\$59,682	\$31,466	\$58,000	\$55,340	\$55,340
	Finance Director			\$24,652			\$26,325	\$26,325
	Finance Department Staff			\$20,646			\$20,622	\$20,622
	Administrative Assistants			\$14,384			\$8,393	\$8,393
903	Accounting Supplies	\$4,525	\$5,505	\$9,250	\$5,289	\$9,419	\$10,700	\$10,700
	Postage	\$2,143	\$2,145	\$0		\$550	\$100	\$100
	Supplies & Forms	\$655	\$598	\$0		\$83	\$100	\$100
	Software Management	\$1,727	\$2,762	\$1,750		\$1,376	\$1,500	\$1,500
	Outsourcing of Printing/Postage	\$0	\$0	\$7,500		\$7,410	\$9,000	\$9,000
904	Uncollectible Accounts	\$0	\$0	\$300	\$449	\$449	\$300	\$300
	TOTAL	\$54,553	\$56,125	\$71,410	\$38,372	\$74,868	\$73,763	\$73,763



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 \$7,403 (1.74%). Wages and benefits increased \$36,148. Equipment maintenance was increased \$2,100 for the new meter reading software. These increases were offset with a \$31,500 reduction in rent paid to the General Fund as this expense is eliminated.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
920	Salaries	\$173,690	\$194,332	\$156,605	\$109,602	\$161,975	\$173,073	\$173,073
921	Office Supplies	\$8,320	\$9,843	\$11,522	\$6,706	\$12,500	\$11,747	\$11,747
	General	\$1,424	\$1,913	\$2,900			\$2,900	\$2,900
	Postage	\$1,524	\$614	\$1,150			\$1,150	\$1,150
	Telephone & Internet Access	\$794	\$1,267	\$1,681			\$1,906	\$1,906
	Water, Sewer & Stormwater Charges	\$1,392	\$1,789	\$1,491			\$1,491	\$1,491
	Printing & Postage (Courier)	\$847	\$886	\$1,300			\$1,300	\$1,300
	Share of garage gas & electric	\$559	\$1,366	\$1,000			\$1,000	\$1,000
	Gas - Heating	\$1,780	\$2,008	\$2,000			\$2,000	\$2,000
923	Outside Services	\$28,438	\$33,037	\$37,436	\$22,596	\$38,000	\$37,666	\$37,666
	Engineering	\$2,885	\$4,347	\$11,000			\$11,000	\$11,000
	Other	\$0	\$2,584	\$0			\$0	\$0
	Computer/Website Maintenance	\$11,826	\$12,457	\$8,436			\$9,266	\$9,266
	GIS maintenance	\$6,227	\$6,036	\$10,000			\$10,000	\$10,000
	Auditor	\$7,500	\$7,613	\$8,000			\$7,400	\$7,400
924	Insurance (property, liability, work comp)	\$15,083	\$15,751	\$17,000	\$13,963	\$16,637	\$17,200	\$17,200
926	Pension & Benefits	\$104,206	\$90,875	\$118,384	\$50,753	\$95,000	\$136,281	\$136,281
	Pension 13.50%			\$25,164			\$28,708	\$28,708
	Employee Insurance			\$93,220			\$107,573	\$107,573
928	Regulatory Commission	\$1,797	\$11,586	\$2,000	\$31	\$31	\$2,000	\$2,000
930	Misc. Gen'l Expense	\$20,528	\$29,084	\$26,429	\$9,533	\$25,000	\$27,736	\$27,736
	Labor	\$8,509	\$10,399	\$9,114			\$10,421	\$10,421
	Uniforms	\$2,999	\$2,997	\$2,000			\$2,000	\$2,000
	Seminars/Training	\$6,131	\$12,716	\$12,315			\$12,315	\$12,315
	Memberships & Subscriptions	\$1,949	\$2,005	\$0			\$0	\$0
	Safety Equipment	\$166	\$365	\$1,000			\$1,000	\$1,000
	Employee Testing/Physicals	\$416	\$338	\$500			\$500	\$500
	Miscellaneous Supplies	\$358	\$264	\$1,500			\$1,500	\$1,500
931	Office Rent	\$30,000	\$30,900	\$31,500	\$15,750	\$31,500	\$0	\$0
933	Transportation	\$5,472	\$6,516	\$14,857	\$5,251	\$14,857	\$15,095	\$15,095
	Labor	\$519	\$674	\$1,657			\$1,895	\$1,895
	Gas	\$4,145	\$5,276	\$9,000			\$9,000	\$9,000
	Parts/Oil/Grease	\$104	\$172	\$1,000			\$1,000	\$1,000
	Tires	\$0	\$0	\$1,200			\$1,200	\$1,200
	Contracted Maintenance	\$704	\$394	\$2,000			\$2,000	\$2,000
935	Garage & Plant Maint.	\$2,072	\$3,179	\$9,157	\$2,376	\$8,000	\$11,495	\$11,495
	Labor	\$129	\$0	\$1,657			\$1,895	\$1,895
	Equipment Maintenance	\$0	\$2,501	\$5,500			\$7,600	\$7,600
	Supplies/Cleaning/Lights	\$1,943	\$678	\$500			\$500	\$500
	Contracted Maintenance	\$0	\$0	\$1,500			\$1,500	\$1,500
	TOTAL	\$389,606	\$425,103	\$424,890	\$236,561	\$403,500	\$432,293	\$432,293

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 \$248,958 (19.49%). Depreciation increases about \$134,500 with the addition of assets in the new developments and the radium projects and taxes increase about \$114,400 which is related to the increased asset value of the radium treatment facilities used for calculation of the tax equivalent.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
540	Depreciation	\$579,098	\$660,290	\$816,599	\$408,299	\$830,748	\$951,113	\$951,113
408	Taxes	\$390,352	\$441,168	\$460,709	\$270,311	\$460,988	\$575,021	\$575,153
	TOTAL	\$969,450	\$1,101,458	\$1,277,308	\$678,610	\$1,291,736	\$1,526,134	\$1,526,266

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	TOTAL REVENUES	\$2,066,108	\$2,078,666	\$2,272,119	\$1,189,652	\$2,313,291	\$2,626,500	\$2,626,500
	TOTAL EXPENSES	\$2,127,890	\$2,042,565	\$2,405,109	\$1,213,307	\$2,293,932	\$2,698,737	\$2,700,594
	BALANCE	(\$61,782)	\$36,101	(\$132,990)	(\$23,655)	\$19,359	(\$72,237)	(\$74,094)

NON-OPERATING INCOME AND EXPENSES

Explanation of Account: The Non-Operating Income accounts consist of interest earned on general investments and amortization of premium on bonds that the Utility issued. The expense portion includes the costs associated with financing the Utility's debt.

Budget Impact: The projected net loss is \$304,987 as a result of increased interest payments, tax equivalent and depreciation of the newly constructed facilities. These costs have been incurred prior to realizing the revenue from the rate increases required for these same 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	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	INCOME							
48111-48116	Interest Income	\$21,714	\$35,016	\$30,000	\$36,231	\$70,000	\$60,000	\$60,000
42900	Bond Premium Amortization	\$3,888	\$18,725	\$30,473	\$31,857	\$31,857	\$27,262	\$27,262
	TOTAL	\$25,602	\$53,741	\$60,473	\$68,088	\$101,857	\$87,262	\$87,262

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$13,550	\$70,401	\$125,308	\$49,596	\$130,942	\$123,892	\$143,392
621	Interest Mortgage Rev Bonds	\$99,035	\$184,804	\$180,040	\$76,098	\$183,040	\$173,654	\$173,654
691	Bond Issuance Expenses	\$142,936	\$66,774	\$0	\$0	\$57,550	\$0	\$0
546	Amortization Debt Discount	\$1,822	\$1,562	\$1,328	\$1,328	\$1,328	\$1,109	\$1,109
	TOTAL	\$257,343	\$323,541	\$306,676	\$127,022	\$372,860	\$298,655	\$318,155

	BALANCE	(\$293,523)	(\$233,699)	(\$379,193)	(\$82,589)	(\$251,644)	(\$283,630)	(\$304,987)
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CASH ADJUSTMENTS

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

Budget Impact: The Water Utility will utilize \$474,974 (15.60%) of its estimated cash balance of about \$3.0 million on hand in 2020. The capital purchases budgeted include \$588,588 for the final payments related to the radium treatment upgrades as well as utility work related to the Maple Avenue reconstruction; \$60,000 for a utility van; \$45,000 for meter replacement; \$50,000 for a well pump replacement if needed; \$20,000 for an analyzer and programming; and \$10,000 for computer purchases.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	ADJUSTMENTS:							
	Special/RCA Assessments Received	\$71,473	\$154,613	\$133,500	\$282,874	\$300,000	\$115,428	\$115,428
	Depreciation	\$579,098	\$660,290	\$816,599	\$408,299	\$830,748	\$951,113	\$951,113
	Amortization	(\$2,066)	(\$17,163)	(\$29,145)	(\$30,529)	(\$30,529)	(\$26,153)	(\$26,153)
	Bond Proceeds	\$4,295,000	\$3,805,000	\$1,500,000	\$0	\$1,300,000	\$0	\$0
	Change in Receivables & Payables	\$206,385	\$139,885	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$0	\$78,213	\$0	\$0	\$78,213	\$78,213
	Bond Principal Payments	(\$625,000)	(\$510,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$515,000)	(\$515,000)
	CAPITAL OUTLAY	(\$897,330)	(\$4,438,389)		(\$2,338,836)	(\$3,600,000)		
107	Construction in Progress			(\$3,640,000)			(\$588,588)	(\$588,588)
314	Wells and Springs			\$0			\$0	\$0
321	Pumping Plant Structures			\$0			\$0	\$0
325	Elec. Pumping Equipment			(\$50,000)			(\$50,000)	(\$50,000)
332	Water Treatment Eqpmt.			\$0			\$0	(\$20,000)
340	Land & Land Rights			\$0			\$0	\$0
342	Dist. Reservoirs & Pipes			\$0			\$0	\$0
343	Trans & Dist Mains			\$0			\$0	\$0
345	Services			\$0			\$0	\$0
346	Meters			(\$50,000)			(\$45,000)	(\$45,000)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			\$0			\$0	\$0
392	Transportation Equipment			\$0			(\$60,000)	(\$60,000)
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			(\$30,000)			(\$10,000)	(\$10,000)
	CHANGE IN CASH BALANCE	\$3,334,037	(\$439,463)	(\$2,050,026)	(\$2,160,781)	(\$1,851,425)	(\$433,617)	(\$474,974)

CASH BALANCE - BEGINNING OF YEAR	\$2,001,939	\$5,335,976	\$5,093,334	\$4,896,513	\$4,896,513	\$3,045,088	\$3,045,088
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CASH BALANCE - END OF YEAR	\$5,335,976	\$4,896,513	\$3,043,309	\$2,735,732	\$3,045,088	\$2,611,472	\$2,570,115
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End of Year Cash Balances							
Restricted:							
Bond Reserves & Debt Service Cash	\$1,262,011	\$1,168,660			\$1,235,372	\$1,234,725	\$1,234,725
Construction Cash (Borrowed Funds)	\$3,358,213	\$2,888,588			\$588,588	\$0	\$0
RCA's	\$123,744	\$211,759			\$388,117	\$433,545	\$478,973
Unrestricted:							
Operating	\$356,743	\$314,058			\$441,350	\$473,328	\$386,543
Water Tower Painting	\$235,265	\$313,448			\$391,661	\$469,874	\$469,874
	\$5,335,976	\$4,896,513			\$3,045,088	\$2,611,472	\$2,570,115

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 2020 budget was prepared using a \$2 reduction in the monthly service charge for Village customers to mitigate the water rate increase. Fees to the other communities are proposed to increase 1.8% based on CPI. Revenue from haulers remains stable.

UTILITY BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Utility Expenditures				
Personnel Services	\$ 599,465	\$ 576,597	\$ 570,948	\$ 646,784
Contractual Services	\$ 590,146	\$ 703,919	\$ 469,386	\$ 610,142
Expenses	\$ 965,602	\$ 1,001,937	\$ 1,154,670	\$ 1,066,884
Total	\$ 2,155,213	\$ 2,282,453	\$ 2,195,004	\$ 2,323,810
Utility Resources				
Sewer Utility Revenues	\$ 2,323,237	\$ 2,528,757	\$ 2,670,077	\$ 2,496,300
Sewer Utility Cash on Hand	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,323,237	\$ 2,528,757	\$ 2,670,077	\$ 2,496,300

UTILITY HIGHLIGHTS FOR 2019

- * Rebuilt three sludge mixing pumps
- * Upgraded the computer system for plant operation and monitoring
- * Installed a new 36" valve for controlling water flow in the grit room

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 2020

- * 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
- * Work on identifying projects that should be coordinated with the Village's roadway maintenance program

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Sewage Treated per FTE (MG)	225.14	240.86	174.00	214.00	216.86	221.14	226.50
Cost per Sewage Treated (MG)	\$2,737	\$2,650	\$3,253	\$2,800	\$2,840	\$2,949	\$2,565
Total Sewage Treated (Millions of Gallons)	788	843	609	748	759	774	906

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 \$217,000 (9.52%) over 2019. This is prepared based on a reduction to the monthly service charge resulting in a small overall decrease for Village customers. Other government usage has increased considerably and the budget reflects that along with an increase to the rates. Prior to 2020, service to the schools outside the Village was included with Public Authority revenues. This revenue has shifted to the Other Government revenue as payment has been taken over by the Lisbon Sanitary District #1.

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
620-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
101-46410	Residential Revenues	\$988,161	\$985,638	\$1,020,000	\$496,183	\$977,953	\$910,000	\$910,000
102-46410	Commercial Revenues	\$99,465	\$97,780	\$104,000	\$43,137	\$88,425	\$93,000	\$93,000
103-46410	Industrial Revenues	\$382,902	\$584,699	\$400,000	\$276,012	\$552,244	\$550,000	\$550,000
104-46410	Public Authority Revs	\$40,976	\$38,416	\$40,000	\$15,969	\$35,093	\$18,000	\$18,000
105-46410	Multi-Family Residential Revenues	\$211,601	\$210,825	\$233,000	\$111,861	\$221,151	\$220,000	\$220,000
110-46412	Other Govt. - User Charges	\$481,869	\$491,066	\$377,000	\$362,994	\$679,140	\$600,000	\$600,000
115-46412	Other Govt. - Collection Sys Maint.	\$26,496	\$21,323	\$15,000	\$7,205	\$17,732	\$15,000	\$15,000
120-46414	Septic System	\$84,796	\$86,346	\$85,000	\$39,736	\$90,000	\$85,000	\$85,000
000-46416	Hauling Permits	\$900	\$900	\$900	\$900	\$900	\$900	\$900
000-46415	Late Payment Penalties	\$5,886	\$5,224	\$6,000	\$4,688	\$7,200	\$6,000	\$6,000
000-46417	Other Operating Revenues	\$1,447	\$7,939	\$0	\$3,786	\$1,839	\$0	\$0
	Revenues Before Credits	\$2,324,499	\$2,530,156	\$2,280,900	\$1,362,471	\$2,671,677	\$2,497,900	\$2,497,900
	LESS:							
125-46414	Sewerage Service Credits	\$1,262	\$1,399	\$1,600	\$764	\$1,600	\$1,600	\$1,600
	Revenues After Credits	\$2,323,237	\$2,528,757	\$2,279,300	\$1,361,707	\$2,670,077	\$2,496,300	\$2,496,300

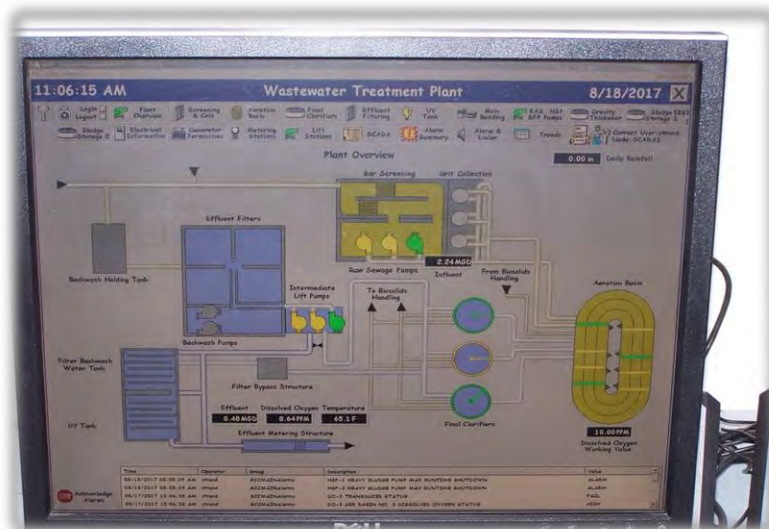


OPERATING EXPENSES

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

Budget Impact: This budget increases \$30,681 (4.76%). Operation labor increases \$27,381 as the percentages used for allocation of public works staff was adjusted to be in line with past history as well as an additional staff member. Power was increased \$9,300 and heat was reduced \$6,000 based on the 2019 estimates.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
120	Operations Labor-Total	\$166,839	\$163,208	\$158,448	\$64,737	\$150,000	\$180,654	\$185,829
224	Power & Fuel - Pumping	\$163,225	\$151,868	\$157,000	\$74,785	\$160,550	\$166,300	\$166,300
200-224	Collection	\$6,772	\$7,785	\$7,000	\$3,263	\$7,550	\$7,800	\$7,800
300-224	Treatment	\$156,453	\$144,083	\$150,000	\$71,522	\$153,000	\$158,500	\$158,500
300-411	Phosphorus Removal	\$22,747	\$15,310	\$45,000	\$4,950	\$45,000	\$45,000	\$45,000
349	Other Oper. Exp.-ALL	\$13,534	\$14,129	\$16,900	\$10,821	\$15,000	\$16,900	\$16,900
	Environmental Fee	\$5,641	\$5,877	\$8,000			\$8,000	\$8,000
	Miscellaneous	\$0	\$0	\$500			\$500	\$500
	Uniforms	\$2,624	\$2,922	\$2,000			\$2,000	\$2,000
	Inventory Fee/Emer.Response Brd.	\$205	\$210	\$200			\$200	\$200
	Water & Sewer	\$5,064	\$5,120	\$6,200			\$6,200	\$6,200
	Heat	\$21,141	\$15,505	\$25,000	\$10,347	\$16,180	\$19,000	\$19,000
200-222	Collection	\$30	\$174	\$250	\$85	\$180	\$500	\$500
300-222	Treatment	\$21,111	\$15,331	\$24,750	\$10,262	\$16,000	\$18,500	\$18,500
300-420	Laboratory Supplies	\$5,010	\$6,594	\$4,500	\$8	\$4,000	\$4,500	\$4,500
300-430	Sludge Hauling & Permit	\$209,164	\$185,064	\$231,750	\$49,906	\$231,750	\$231,750	\$231,750
	Contract Hauling	\$209,164	\$185,064	\$231,750			\$231,750	\$231,750
330	Transport.-ALL	\$2,230	\$2,684	\$6,000	\$1,674	\$4,000	\$6,000	\$6,000
	Gasoline/Diesel	\$2,106	\$2,270	\$5,000			\$5,000	\$5,000
	Other Vehicle Maintenance	\$124	\$414	\$1,000			\$1,000	\$1,000
	TOTAL	\$603,890	\$554,362	\$644,598	\$217,228	\$626,480	\$670,104	\$675,279



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 decreases \$3,000 (-2.20%) for 2020. Maintenance of the collection system decreases \$5,000 and maintenance of the treatment equipment increases \$2,000.

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
200-241	Sewage Collect. System	\$86,402	\$133,066	\$62,000	\$4,971	\$0	\$57,000	\$57,000
	Sewer Cleaning	\$12,600	\$14,097	\$19,000			\$19,000	\$19,000
	Televising & Repairs	\$1,500	\$596	\$18,000			\$18,000	\$18,000
	Lannon Interceptor O & M	\$23,150	\$20,807	\$22,500			\$17,500	\$17,500
	Equipment & Maintenance	\$2,004	\$14,729	\$2,500			\$2,500	\$2,500
	Share of Road Program (Repairs)	\$47,148	\$82,837	\$0			\$0	\$0
200-243	Collection Pumping Equip.	\$1,895	\$486	\$2,000	\$247	\$0	\$2,000	\$2,000
	SCADA - Phone	\$493	\$486	\$1,000			\$1,000	\$1,000
	Parts & Supplies	\$162	\$0	\$750			\$750	\$750
	Building Repairs & Maintenance	\$1,240	\$0	\$250			\$250	\$250
300-245	Treatment & Distrib. Equip.	\$17,197	\$112,638	\$22,200	\$27,844	\$0	\$24,200	\$24,200
	Oil & Grease	\$0	\$1,962	\$1,200			\$1,200	\$1,200
	Misc. Supplies & Parts	\$4,008	\$4,396	\$7,000			\$9,000	\$9,000
	Outside Services	\$13,189	\$106,280	\$14,000			\$14,000	\$14,000
249	Gen. Plant & Equip.-Total	\$24,818	\$50,673	\$50,000	\$10,527	\$0	\$50,000	\$50,000
	HVAC Maintenance & Repairs	\$2,226	\$3,299	\$10,500			\$10,500	\$10,500
	Supplies, Parts, & Materials	\$7,569	\$10,596	\$17,000			\$17,000	\$17,000
	Building Repairs & Maintenance	\$11,508	\$33,608	\$18,600			\$18,600	\$18,600
	Cleaning Supplies - In House	\$1,347	\$742	\$1,000			\$1,000	\$1,000
	Diesel for Generator	\$1,088	\$339	\$1,000			\$1,000	\$1,000
	Fire Inspection/Alarm Monitoring	\$1,080	\$2,089	\$1,900			\$1,900	\$1,900
	TOTAL	\$130,312	\$296,863	\$136,200	\$43,589	\$0	\$133,200	\$133,200



ADMINISTRATIVE AND GENERAL EXPENSE

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

Budget Impact: The overall budget decreases \$4,611 (-0.77%). Wages and benefits increase \$19,722 with the majority of that being an increase to employee insurance as we have added an employee. Property insurance increases \$8,900 after a complete appraisal was done in 2019. These increases were offset by a reduction in office rent of \$31,500 as we move to payment in lieu of taxes to the General Fund for the utility. Also being reduced are the meter expenses by \$4,658 as the portion paid to the Water Utility changed with the latest rate case. Other line items had small increases or decreases as needed.

ACCT #	ACCOUNT	2017	2018	2019	ACTUAL	2019	2020	2020
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
215	Billing & Accounting - Total	\$58,655	\$64,602	\$73,531	\$40,000	\$73,531	\$77,461	\$77,461
	Finance Director			\$25,484			\$26,325	\$26,325
	Finance Dept Staff			\$20,646			\$20,622	\$20,622
	Administrative Staff			\$19,901			\$23,614	\$23,614
	Postage for Utility Bills			\$7,500			\$6,900	\$6,900
200-535	Meter Expenses	\$43,543	\$42,144	\$39,658	\$0	\$38,000	\$35,000	\$35,000
110	Admin & General Salaries - Total	\$218,781	\$214,177	\$203,283	\$116,756	\$202,377	\$206,669	\$206,669
212	Outside Services Employed-Total	\$64,981	\$53,122	\$59,331	\$38,534	\$59,331	\$59,892	\$59,892
	Engineering	\$18,489	\$12,609	\$15,000			\$15,000	\$15,000
	GIS Maintenance	\$6,227	\$5,676	\$10,000			\$10,000	\$10,000
	Audit	\$7,099	\$7,164	\$7,500			\$7,400	\$7,400
	Testing	\$19,597	\$11,788	\$17,400			\$17,400	\$17,400
	Computer Consultant / IT	\$12,188	\$11,222	\$8,131			\$8,792	\$8,792
	Miscellaneous	\$0	\$2,733	\$0			\$0	\$0
	Diggers Hotline	\$1,381	\$1,930	\$1,300			\$1,300	\$1,300
222	Utilities--Heat (office space)	\$764	\$858	\$1,000	\$530	\$900	\$1,000	\$1,000
224	Utilities--Electric (office space)	\$559	\$639	\$1,000	\$463	\$675	\$1,000	\$1,000
310	Office Expenses - Total	\$8,490	\$9,778	\$9,665	\$6,570	\$13,000	\$12,629	\$12,629
	Telephone & Internet	\$2,103	\$3,114	\$2,665			\$3,629	\$3,629
	Supplies & Expenses	\$2,227	\$2,569	\$3,000			\$3,000	\$3,000
	Newsletters	\$847	\$887	\$1,000			\$1,000	\$1,000
	Software Support	\$916	\$1,776	\$1,000			\$1,000	\$1,000
	Online Payment Fees	\$932	\$985	\$1,000			\$3,000	\$3,000
	Postage	\$1,465	\$447	\$1,000			\$1,000	\$1,000
510	Insurance-Total	\$29,340	\$30,781	\$32,000	\$34,889	\$38,952	\$40,900	\$40,900
130	Pension 13.50%	\$53,551	\$37,191	\$28,018	\$14,510	\$27,504	\$30,907	\$30,907
135	Employee Insurance	\$68,791	\$64,864	\$101,577	\$41,404	\$85,000	\$110,494	\$110,494
345	Misc. General Exp. - Total	\$10,410	\$10,985	\$16,315	\$3,820	\$15,000	\$16,315	\$16,315
	Schools, Conferences, & Mileage	\$5,625	\$7,569	\$9,315			\$9,315	\$9,315
	Memberships & Subscriptions	\$1,704	\$1,105	\$1,500			\$1,500	\$1,500
	Accts Rec Collection Expenses	\$0	\$0	\$1,500			\$1,500	\$1,500
	Misc. & Safety Equipment	\$3,081	\$2,311	\$4,000			\$4,000	\$4,000
200-530	Office Rent - Collection	\$15,000	\$15,450	\$15,750	\$7,875	\$15,750	\$0	\$0
300-530	Office Rent - Treatment	\$15,000	\$15,450	\$15,750	\$7,875	\$15,750	\$0	\$0
	TOTAL	\$587,865	\$560,041	\$596,878	\$313,226	\$585,770	\$592,267	\$592,267

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 \$25,290 (2.82%) in 2020. Depreciation increases \$22,590 as asset values increase and payroll taxes increase \$2,700 with increased wages.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
620-53610-	DEPRECIATION-TOTAL	\$800,298	\$838,632	\$865,050	\$432,525	\$950,218	\$887,640	\$887,640
540	Depreciation-Total	\$800,298	\$838,632	\$865,050	\$432,525	\$950,218	\$887,640	\$887,640
200-540	Collection	\$459,447	\$486,853	\$505,038	\$252,519	\$490,586	\$513,726	\$513,726
300-540	Treatment	\$340,851	\$351,779	\$321,839	\$160,919	\$426,519	\$338,301	\$338,301
100-540	To Be Allocated	\$0	\$0	\$38,173	\$19,087	\$33,113	\$35,613	\$35,613
150	Payroll Tax-Total	\$32,848	\$32,555	\$32,724	\$17,040	\$32,536	\$35,028	\$35,424
	TOTAL	\$833,146	\$871,187	\$897,774	\$449,565	\$982,754	\$922,668	\$923,064

OPERATING SUMMARY

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Operating Revenues	\$2,323,237	\$2,528,757	\$2,279,300	\$1,361,707	\$2,670,077	\$2,496,300	\$2,496,300
Operating Expenses	\$2,155,213	\$2,282,453	\$2,275,450	\$1,023,608	\$2,195,004	\$2,318,239	\$2,323,810
BALANCE	\$168,024	\$246,304	\$3,850	\$338,099	\$475,073	\$178,061	\$172,490

NON-OPERATING INCOME AND EXPENSES

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

Budget Impact: The Sewer Utility typically has been showing net operating revenue for the past several years. When the non-operating income and expenses are considered, this often turns to a deficit since the sewer rates are not structured to recover depreciation and all interest expenses. It should be noted that while the budget shows a deficit, the actual results have been positive.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
620	INCOME:							
000-48118	Interest from Other Funds	\$0	\$0	\$0	\$0	\$21,132	\$16,633	\$16,633
000-48119	Interest - Other Govt.'s	\$63,332	\$57,993	\$52,519	\$27,645	\$52,519	\$46,904	\$46,904
000-42900	Premium Amortization	\$0	\$1,143	\$0	\$4,476	\$4,476	\$3,165	\$3,165
	Interest Earnings	\$39,185	\$83,866	\$35,000	\$49,449	\$80,000	\$50,000	\$50,000
	TOTAL	\$102,517	\$143,002	\$87,519	\$81,570	\$158,127	\$116,702	\$116,702

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
620	EXPENSES:							
58200-620	Interest on Long Term Debt	\$45,772	\$44,490	\$42,765	\$14,363	\$42,765	\$40,758	\$40,758
58200-621	Interest Mortgage Rev Bonds	\$117,099	\$136,545	\$180,591	\$60,394	\$154,873	\$142,285	\$142,285
58200-691	Bond Issuance Expenses	\$0	\$85,885	\$0	\$0	\$0	\$0	\$0
	Trans to General Fund (Dividend)	\$0	\$0	\$0	\$0	\$0	\$151,000	\$151,000
59910-546	Amortization Debt Discount	\$2,355	\$2,197	\$2,023	\$2,023	\$2,023	\$1,852	\$1,852
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
	TOTAL	\$184,881	\$288,772	\$245,034	\$96,435	\$219,316	\$355,550	\$355,550
	BALANCE	\$85,660	\$100,534	(\$153,665)	\$323,234	\$413,884	(\$60,787)	(\$66,358)

CASH ADJUSTMENTS

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

Budget Impact: The Utility's cash balance is projected to decrease \$543,632 (-11.79%) as a result of advancing funds to TIF District #7 as an investment vehicle. Growth is expected to continue in 2020 with 31 new homes. The main capital payment in 2020 will be the Maple Avenue reconstruction for \$1,130,500. There are also funds budgeted for a filter control panel (\$85,800) and the Sewer Utility share of computer replacements (\$10,000).

ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
ADJUSTMENTS:							
RCA's Applied	\$83,553	\$374,321	\$324,480	\$375,902	\$400,000	\$170,500	\$170,500
Special Assessments Collected	\$621	\$678	\$674	\$0	\$674	\$674	\$674
Non-Cash Depreciation	\$800,298	\$838,632	\$865,050	\$432,525	\$950,218	\$887,640	\$887,640
Amortization	\$22,010	\$21,852	\$21,678	\$21,678	\$21,678	\$21,507	\$21,507
Bond Proceeds	\$0	\$2,540,000	\$0	\$0	\$0	\$900,000	\$900,000
Other Govt. Prin. on Debt	\$206,978	\$212,250	\$217,656	\$217,656	\$217,656	\$223,200	\$223,200
Change in Receivables & Payables	(\$47,179)	\$46,455	\$0	\$0	\$0	\$0	\$0
Advance to Other Funds	\$0	(\$1,408,838)	\$0	(\$407,009)	(\$200,000)	(\$691,000)	(\$691,000)
Bond Principal Payments	(\$573,081)	(\$607,965)	(\$718,101)	(\$513,101)	(\$718,101)	(\$763,495)	(\$763,495)
Acquisition & Construction of Capital Assets:	(\$651,411)	(\$1,513,987)		(\$9,855)	(\$500,000)		
Construction in Progress			(\$1,000,000)			(\$1,130,500)	(\$1,130,500)
Equipment			(\$80,000)			\$0	\$0
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			\$0			\$0	\$0
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			(\$43,500)			(\$85,800)	(\$85,800)
Professional Services			\$0			\$0	\$0
Transportation Equipment			\$0			\$0	\$0
Office Equipment/Computers			(\$15,000)			(\$10,000)	(\$10,000)
CHANGE IN CASH BALANCE	(\$72,551)	\$603,932	(\$580,728)	\$441,030	\$586,009	(\$538,061)	(\$543,632)

CASH BALANCE - BEGINNING OF YEAR	\$3,495,400	\$3,422,849	\$4,128,677	\$4,026,781	\$4,026,781	\$4,612,790	\$4,612,790
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CASH BALANCE - END OF YEAR	\$3,422,849	\$4,026,781	\$3,547,949	\$4,467,811	\$4,612,790	\$4,074,729	\$4,069,158
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End of Year Cash Balances							
Restricted:							
Debt Service Cash	284,277	614,906			622,999	630,987	630,987
Construction Cash	-	774,409			274,409	-	-
Depreciation & Replacement Funds	1,466,570	380,269			523,703	867,136	867,136
RCAs	557,663	665,773			785,773	676,273	676,273
Unrestricted:							
Operating	1,095,786	1,572,586			2,386,656	1,880,783	1,875,212
Sewer Back Up Reserve	18,553	18,838			19,250	19,550	19,550
	3,422,849	4,026,781			4,612,790	4,074,729	4,069,158

STORMWATER UTILITY

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

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

The Stormwater Utility had been accumulating cash for several large dollar projects that were needed to maintain existing infrastructure and for the Village's stormwater discharge permit. After a rate study in 2017, a progressive rate increase saw the final phase implemented in 2019. For the first time in the utility's existence, it borrowed money in 2018 from other Village funds in order to complete stormwater projects. Going into 2020, the Utility will issue debt to fund its share of the Maple Avenue project. Future rate increases will be likely starting in 2021.

STORMWATER UTILITY BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Division Expenditures				
Personnel Services	\$ 150,808	\$ 145,578	\$ 167,608	\$ 205,620
Contractual Services	\$ 73,305	\$ 52,297	\$ 86,197	\$ 104,272
Expenses	\$ 44,447	\$ 47,238	\$ 59,392	\$ 30,744
Depreciation	\$ 159,791	\$ 183,978	\$ 214,155	\$ 244,332
Interest on Long-term Debt	\$ -	\$ -	\$ 21,132	\$ 16,633
Capital Outlay	\$ 235,936	\$ 1,508,839	\$ 30,606	\$ 1,100,000
Total	\$ 664,287	\$ 1,937,930	\$ 579,090	\$ 1,701,601

Division Resources				
Stormwater Utility Operations	\$ 494,341	\$ 590,858	\$ 640,652	\$ 648,800
Stormwater Utility Use of Cash	\$ 169,946	\$ 1,347,072	\$ -	\$ 1,052,801
Total	\$ 664,287	\$ 1,937,930	\$ 640,652	\$ 1,701,601

DIVISION HIGHLIGHTS FOR 2019

- * Replaced the Clover Drive Bridge
- * Completed design of Maple Avenue conveyance system and water quality control
- * Improved leaf collection procedures with additional equipment and enhanced communication
- * Cleaned 1/3 of catch basins in Village
- * Prepared plan for pond, catch basin, and outfall repairs

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 2020

- * Complete construction of Maple Avenue conveyance system and water quality control improvements
- * Continue to improve the leaf collection program
- * Continue systematic review, repair and cleaning of catch basins, outfalls and stormwater facilities Village-wide

PERFORMANCE INDICATORS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimate
Tons of street sweeping materials	37.51	90.7	89.6	42	25	38	50
Percent of sediment removed from the system	26.19%	26.19%	27.00%	27.00%	27.60%	27.60%	27.60%
Number of participants at education activities	25	30	30	40	45	75	75

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 \$29,600 (4.78%) for 2020. The increase is due to new customers and other non fee revenue sources.

ACCT #640-000-	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
44910	Erosion Control Permits	\$8,615	\$16,031	\$6,500	\$8,545	\$14,600	\$16,000	\$16,000
46150	Culvert Installation	\$900	\$0	\$0	\$0	\$0	\$0	\$0
	Stormwater Fees - All Customers							
46321	Stormwater Fees - Residential	\$209,262	\$274,396	\$297,000	\$151,929	\$304,639	\$307,000	\$307,000
46322	Stormwater Fees - Commercial	\$80,534	\$86,624	\$93,200	\$44,797	\$89,348	\$91,000	\$91,000
46323	Stormwater Fees - Industrial	\$124,328	\$133,507	\$142,600	\$70,625	\$141,250	\$143,500	\$143,500
46324	Stormwater Fees - Public	\$28,622	\$30,247	\$32,500	\$15,834	\$31,578	\$33,100	\$33,100
46325	Stormwater Fees - Multi Family	\$38,121	\$41,722	\$45,000	\$22,850	\$46,587	\$48,000	\$48,000
46326	Late Payment Penalties	\$1,388	\$1,812	\$1,400	\$1,530	\$2,405	\$2,000	\$2,000
48110	Interest Income	\$2,462	\$6,271	\$1,000	\$5,443	\$10,000	\$8,200	\$8,200
48900	Miscellaneous Income	\$109	\$248	\$0	\$245	\$245	\$0	\$0
	TOTAL	\$494,341	\$590,858	\$619,200	\$321,798	\$640,652	\$648,800	\$648,800

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 decreases \$8,526 (-6.21%). Wages were increased \$13,774 as the allocation of the public works staff was changed to be in line with actuals. These increases were offset with decreases for contractual fees and maintenance based on past history.

ACCT 640-53650-000	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	Wages	\$20,194	\$19,408	\$24,914	\$5,215	\$24,914	\$38,688	\$38,688
113	Street Sweeping	\$668	\$3,658	\$5,232	\$3,615		\$7,351	\$7,292
114	Street Sweeper Maintenance	\$0	\$0	\$249	\$0		\$0	\$0
115	Leaf Pickup	\$16,150	\$12,866	\$15,696	\$0		\$25,534	\$25,647
116	Leaf Vac Maintenance	\$276	\$200	\$747	\$0		\$387	\$399
117	Stormwater Maintenance	\$2,755	\$1,772	\$1,495	\$1,570		\$3,482	\$3,532
118	Stormwater Mowing	\$345	\$912	\$1,495	\$30		\$1,934	\$1,818
224	Utilities--Electricity (aerators)	\$15,474	\$11,018	\$9,000	\$3,574	\$8,200	\$9,000	\$9,000
234	Maint - Catch Basins	\$24,011	\$12,187	\$50,000	\$265	\$25,000	\$40,000	\$40,000
239	Maint - Gas & Diesel	\$1,530	\$2,760	\$3,000	\$1,333	\$3,000	\$3,000	\$3,000
242	Building & Facility Maintenance	\$3,929	\$3,922	\$8,500	\$4,556	\$8,500	\$6,000	\$6,000
	Rain Garden Maintenance	\$0	\$0	\$1,000			\$500	\$500
	Butler Wetland Maintenance	\$0	\$0	\$500			\$500	\$500
	Green Roof	\$0	\$0	\$2,000			\$1,000	\$1,000
	Corp Center Pond Maint	\$3,929	\$3,922	\$5,000			\$4,000	\$4,000
244	Vehicle Maintenance	\$9,851	\$1,966	\$6,172	\$1,570	\$6,172	\$6,172	\$6,172
	Street Sweeper	\$0	\$0	\$2,000			\$2,000	\$2,000
	Mower	\$2,780	\$913	\$2,000			\$2,000	\$2,000
	Leaf Pickup Equipment	\$6,882	\$1,053	\$2,172			\$2,172	\$2,172
	Miscellaneous	\$189	\$0	\$0			\$0	\$0

VILLAGE OF SUSSEX
2020 BUDGET

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
640-53650-000								
290	Contractual Fees	\$5,809	\$6,370	\$29,000	\$2,000	\$15,000	\$19,200	\$19,200
	Street Sweeping - Dumpsters	\$3,048	\$4,370	\$4,000			\$4,200	\$4,200
	Stormwater Maintenance	\$0	\$0	\$15,000			\$10,000	\$10,000
	Leaf Pick Up	\$2,761	\$2,000	\$10,000			\$5,000	\$5,000
325	Education Program	\$2,657	\$2,710	\$3,000	\$2,845	\$2,845	\$3,000	\$3,000
380	Illicit Discharge Program	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500	\$1,500
390	Expenses	\$0	\$0	\$2,300	\$692	\$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	\$83,455	\$60,341	\$137,386	\$22,050	\$97,431	\$128,860	\$128,860

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 \$17,838 (-7.77%). Wages and benefits increase \$20,252 after changing some allocation percentages. \$3,135 was added to data processing expenses to accurately reflect the change to monthly billing from quarterly. Contracted Engineering/GIS was decreased \$10,000 based on past history. The amount previously shown as rent to the General Fund of \$31,500 has been moved to show as a dividend payment for the same amount.

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
640-53650-000								
	Salaries & Wages	\$89,735	\$90,631	\$101,713	\$57,741	\$101,713	\$100,359	\$100,359
110	Administrative Staff	\$44,197	\$45,458	\$47,137	\$26,055		\$53,473	\$53,473
111	Engineering Staff	\$17,104	\$12,789	\$17,601	\$10,146		\$12,828	\$12,828
112	Finance Staff	\$16,217	\$16,902	\$17,367	\$9,793		\$17,938	\$17,938
128	Clerical Staff	\$12,217	\$15,482	\$19,608	\$11,747		\$16,120	\$16,120
130	Pension 13.50%	\$17,454	\$12,134	\$8,294	\$4,113	\$8,294	\$9,386	\$9,386
135	Employee Insurance	\$15,171	\$15,169	\$26,986	\$11,728	\$23,000	\$46,550	\$46,550
150	Payroll Taxes	\$8,254	\$8,236	\$9,687	\$4,813	\$9,687	\$10,637	\$10,637
180	Human Resources Expenses	\$0	\$0	\$500	\$0	\$0	\$0	\$0
211	Attorney	\$0	\$1,197	\$1,000	\$0	\$1,000	\$1,000	\$1,000
215	Auditor	\$2,125	\$2,175	\$2,100	\$2,000	\$2,000	\$2,100	\$2,100
216	Contracted Engineering/GIS	\$6,227	\$5,436	\$20,000	\$6,423	\$10,000	\$10,000	\$10,000
220	Utilities--Telephone	\$288	\$418	\$300	\$218	\$480	\$700	\$700
222	Utilities--Heat	\$764	\$858	\$1,000	\$531	\$1,250	\$1,300	\$1,300
224	Utilities--Electric	\$559	\$639	\$1,334	\$464	\$1,050	\$1,100	\$1,100
226	Utilities--Water & Sewer	\$203	\$220	\$216	\$188	\$385	\$425	\$425
240	Equipment Maintenance	\$81	\$421	\$200	\$89	\$200	\$200	\$200
310	Office Supplies	\$3,648	\$4,439	\$10,650	\$3,476	\$10,650	\$10,650	\$10,650
324	Schooling & Dues	\$1,359	\$2,254	\$3,000	\$838	\$3,000	\$3,000	\$3,000
326	Printing & Publishing	\$847	\$886	\$1,000	\$487	\$1,000	\$1,000	\$1,000
340	Data Processing	\$3,084	\$3,133	\$3,434	\$3,296	\$4,000	\$6,569	\$6,569
	Internal support	\$1,766	\$2,148	\$2,134			\$2,369	\$2,369
	Financial Software Mgmt	\$1,318	\$985	\$1,300			\$4,200	\$4,200
390	Misc. Gen'l Expense	\$74	\$247	\$500		\$500	\$500	\$500
397	Licensing	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
510	Insurance	\$3,935	\$3,879	\$4,700	\$3,550	\$4,557	\$4,800	\$4,800
530	Office Rent	\$30,000	\$30,900	\$31,500	\$15,750	\$31,500	\$0	\$0
	TOTAL	\$185,308	\$184,772	\$229,614	\$117,205	\$215,766	\$211,776	\$211,776

OTHER 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 \$55,964 (22.19%). Depreciation has been increased for various additions to infrastructure and the amount previously recorded as rent to the General Fund has been changed to a dividend. This is offset by lowered interest expense and less money available to set aside for other projects as the overall growth in expenses is greater than increases to revenues.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
53650-540	Depreciation	\$159,791	\$183,978	\$200,000	\$100,000	\$214,155	\$244,332	\$244,332
53650-499	Loss on Disposal of Equipment	\$139,871	\$0	\$0	\$0	\$0	\$0	\$0
	Trans to General Fund (dividend)	\$0	\$0	\$0	\$0	\$0	\$31,500	\$31,500
	Interest on Long-term Debt	\$0	\$0	\$21,000	\$0	\$21,132	\$16,633	\$16,633
	Equipment Replacement Fund	\$0	\$0	\$16,135	\$0	\$0	\$15,693	\$15,693
	Future Project Set Aside	\$0	\$0	\$15,065	\$0	\$0	\$6	\$6
	TOTAL	\$299,662	\$183,978	\$252,200	\$100,000	\$235,287	\$308,164	\$308,164

BALANCE

ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Total Revenues	\$494,341	\$590,858	\$619,200	\$321,798	\$640,652	\$648,800	\$648,800
Total Expenses	\$568,425	\$429,091	\$619,200	\$239,255	\$548,484	\$648,800	\$648,800
BALANCE	(\$74,084)	\$161,767	\$0	\$82,543	\$92,168	\$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 \$21,371. After 2020, the Utility will incur additional interest expense for the 2020 debt issued. Rates will need to be increased to cover these costs.

ACCT #	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	\$159,791	\$183,978	\$200,000	\$100,000	\$214,155	\$244,332	\$244,332
	Loss on Disposal of Equipment	\$139,871	\$0	\$0	\$0	\$0	\$0	\$0
	Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$1,100,000	\$1,100,000
	Change in Receivables & Payables	(\$11,777)	(\$13,325)	\$0	\$130,376	\$0	\$0	\$0
	Transfer In from General Fund	\$28,017	\$0	\$0	\$0	\$0	\$0	\$0
	Advance from Other Funds	\$0	\$1,303,838	(\$350,000)	\$0	(\$300,000)	(\$250,000)	(\$250,000)
	Replacement/Set Aside (not cash o	\$0	\$0	\$31,200	\$0	\$0	\$15,699	\$15,699
	CAPITAL OUTLAY							
	Road Program/Major Projects	(\$235,936)	(\$1,508,839)	\$0	(\$16,795)	(\$30,606)	(\$1,100,000)	(\$1,100,000)
	CHANGE IN CASH BALANCE	\$5,882	\$127,419	(\$118,800)	\$296,124	(\$24,283)	\$10,031	\$10,031
CASH BALANCE - BEGINNING OF YEAR		\$220,722	\$226,604	\$524,697	\$354,023	\$354,023	\$329,740	\$329,740
CASH BALANCE - END OF YEAR		\$226,604	\$354,023	\$405,897	\$650,147	\$329,740	\$339,771	\$339,771
	General Cash	\$2,110	\$98,355			\$74,500	\$53,129	\$53,129
	Replacement Cash (restricted)	\$224,494	\$255,668			\$255,240	\$286,642	\$286,642
	Total Cash	\$226,604	\$354,023			\$329,740	\$339,771	\$339,771

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 through #5 dissolved prior to 2011. TIF District #6 was established in 2013 for a mixed use development. TIF District #6 was amended in 2015 to increase the size and number of projects. To date, all 5 apartment buildings and 2 commercial buildings at Mammoth Springs are complete and Mammoth Springs South has all 7 buildings completed. The developer's next phase of construction will be The Corners, a mixed use development with 1 building. TIF #7 was established in 2018 to promote industrial and commercial development. Construction began on this district in 2019 and is expected to be completed in 2020.

Budget Impact: The 2020 budget includes the tax increment payment as well as other small revenue items all related to TIF #6. All TIF #6 developer incentives and construction costs were paid by the end of 2018 and the non-construction expenses in 2019 and beyond are all administrative costs of both districts. TIF #7 was created in 2018 and began construction in 2019. This construction should be finished in 2020. The deficit balances are anticipated to be funded with future tax increments and repaid to the other funds with interest.

ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Balance Carried Forward	(\$439,363)	\$264,882	(\$1,558,446)	(\$1,560,001)	(\$1,560,001)	(\$2,007,294)	(\$2,007,294)
REVENUES							
Tax Levy	\$318,485	\$382,555	\$566,329	\$502,590	\$566,329	\$868,964	\$684,035
Shared Revenue-Computers	\$901	\$914	\$923	\$936	\$936	\$936	\$936
Personal Property Aid	\$0	\$0	\$2,391	\$2,391	\$2,391	\$2,391	\$5,694
Interest Earnings	\$2,224	\$6,431	\$2,000	\$2,305	\$4,000	\$2,000	\$2,000
Proceeds of Debt	\$1,818,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	\$1,700,247	\$654,782	(\$986,803)	(\$1,051,779)	(\$986,345)	(\$1,133,003)	(\$1,314,629)
EXPENDITURES							
Audit & Acct Fees	\$0	\$0	\$1,900	\$0	\$750	\$800	\$800
Legal Fees	\$0	\$767	\$1,000	\$0	\$0	\$1,000	\$1,000
Administrative Fees	\$150	\$150	\$1,500	\$150	\$150	\$300	\$300
Capital Outlay	\$7,700	\$1,400,211	\$0	\$74,551	\$500,508	\$941,000	\$941,000
Engineering/Other	\$7,700	\$211	\$0	\$508	\$508	\$0	\$0
Construction (all TIF #7)	\$0	\$0	\$0	\$74,043	\$500,000	\$941,000	\$941,000
Developer Incentives	\$0	\$1,400,000	\$0	\$0	\$0	\$0	\$0
Debt Service	\$13,906	\$14,156	\$11,000	\$0	\$21,132	\$16,633	\$16,633
TOTAL EXPENDITURES	\$21,756	\$1,415,284	\$15,400	\$74,701	\$522,540	\$959,733	\$959,733
TRANSFERS							
to TIF #6 Debt Service	\$259,709	\$288,372	\$498,409	\$154,693	\$498,409	\$497,281	\$497,281
to General Capital Projects	\$1,153,900	\$511,127	\$0	\$0	\$0	\$0	\$0
TOTAL TRANSFERS	\$1,413,609	\$799,499	\$498,409	\$154,693	\$498,409	\$497,281	\$497,281
BALANCE	\$264,882	(\$1,560,001)	(\$1,500,612)	(\$1,281,173)	(\$2,007,294)	(\$2,590,017)	(\$2,771,643)
TIF #6	\$264,882	(\$1,560,001)	(\$1,500,612)	(\$1,207,130)	(\$1,486,162)	(\$1,148,067)	(\$1,329,693)
Tif #7	\$0	\$0	\$0	(\$74,043)	(\$500,000)	(\$1,441,950)	(\$1,441,950)
Total Balance	\$264,882	(\$1,560,001)	(\$1,500,612)	(\$1,281,173)	(\$1,986,162)	(\$2,590,017)	(\$2,771,643)

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 2020 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 interest earnings.

Debt service is one of the fastest growing expenses in the Village due to increased borrowing for investment in infrastructure. Traditionally, excess surplus has not been utilized to reduce the amount required from taxes. Surplus is used for cash flow purposes between when payments are due and revenue is received. The 2020 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 Good Hope Road and TIF District #6. Additional borrowing is expected in 2020 for Maple Avenue, the repayment of which will show up in the 2021 budget.

ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Balance Carried Forward	\$268,955	\$358,470	\$322,722	\$324,013	\$324,013	\$415,674	\$415,674
REVENUES & TRANSFERS							
General Fund - Taxes	\$1,861,577	\$2,020,879	\$2,131,820	\$1,881,488	\$2,131,820	\$2,304,652	\$2,287,308
General Fund - Cash Capital Funds	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937
TIF Tax Levy Fund - Increment for Debt	\$259,709	\$288,372	\$498,409	\$154,693	\$498,409	\$497,281	\$497,281
Interest Earnings	\$4,752	\$10,607	\$2,500	\$9,474	\$15,000	\$4,000	\$4,000
IRS Rebate - Build America Bonds	\$82,285	\$82,550	\$77,635	\$39,236	\$78,472	\$0	\$0
Proceeds of Debt	\$2,292,000	\$2,790,000	\$0	\$0	\$5,080,000	\$0	\$0
Bond Premium	\$160,499	\$18,385	\$0	\$71,875	\$71,875	\$0	\$0
TOTAL AVAILABLE FUNDS	\$4,990,714	\$5,630,200	\$3,094,023	\$2,541,716	\$8,260,526	\$3,282,544	\$3,265,200
EXPENDITURES							
Principal Payments	\$3,655,000	\$4,250,000	\$1,675,000	\$1,075,000	\$6,675,000	\$1,940,000	\$1,940,000
Interest Payments	\$830,134	\$963,149	\$1,093,802	\$573,316	\$1,093,802	\$994,745	\$977,401
Expenses	\$85	\$0	\$250	\$35	\$100	\$250	\$250
Bond Issuance Expenses	\$147,025	\$93,038	\$0	\$0	\$75,950	\$0	\$0
TOTAL EXPENDITURES	\$4,632,244	\$5,306,187	\$2,769,052	\$1,648,351	\$7,844,852	\$2,934,995	\$2,917,651
BALANCE	\$358,470	\$324,013	\$324,971	\$893,365	\$415,674	\$347,549	\$347,549

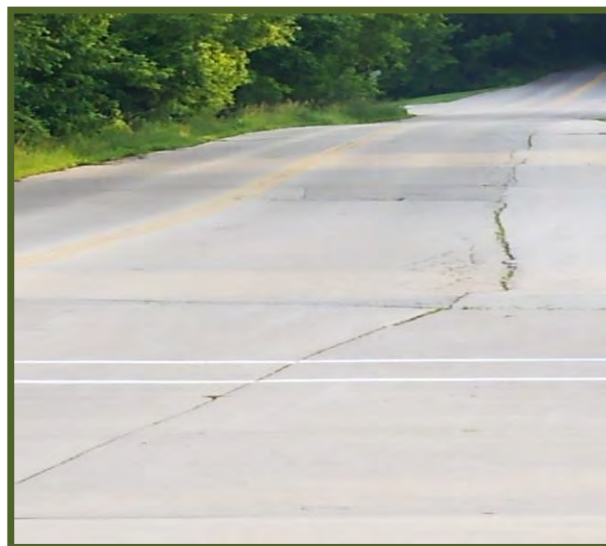
CAPITAL IMPROVEMENT PLAN

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 expiring CIP includes projects through 2020. A new CIP was adopted in 2018 and covers the years 2021 through 2030. It is the plan to revisit the CIP every two years to re-evaluate the proposed projects to determine if they are still in line with the Village's priorities. Listed below are the remaining projects for the expiring plan and the first two years of projects within the new plan.

Project Name	Total Cost	Anticipated Borrowing	Funds on Hand	TIF #6 Contribution	Utility Contribution	Other Sources
Village Park Master Plan- Phase A1 17 acres, QuintPlex and Parking: Design 2019, Construction 2020-2021	8,746,575	4,937,075	1,016,000		242,500	2,551,000
Maple Avenue Reconstruction: Design 2019 Construction 2020	12,307,000	7,699,550	-	-	4,307,450	300,000
Village Share of Dog Park at Menomonee Park Construction 2020	150,000	150,000	-	-	-	-
Silver Spring Drive (Sidewalk and utilities): 2020-2021	401,500	214,500	-	-	187,000	-
East Industrial Park Repairs and Good Hope Road Waukesha Avenue intersection (1 mile) Construction 2021	1,132,996	449,747	-	-	283,249	400,000
Sussex Heights/Prides - mill and overlay (6.5 miles) Construction 2022	5,315,165	2,789,099	-	-	2,126,066	400,000
New Roller 2022	35,434	-	35,434	-	-	-
New "E" Series Water Meters 2022	259,852	-	-	-	259,852	-

Maple Avenue North



Pauline Haass Public Library

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

PAULINE HAASS PUBLIC LIBRARY BUDGET SUMMARY				
	2017 Actual	2018 Actual	2019 Estimate	2020 Budget
Expenditures				
Personnel Services	\$ 767,246	\$799,383	\$ 808,019	\$ 905,785
Contractual Services	\$ 57,738	\$ 51,066	\$ 51,347	\$ 56,505
Expenses	\$ 116,286	\$ 125,209	\$ 125,916	\$ 125,226
Materials (books, AV, e-books)	\$ 117,285	\$ 121,241	\$ 123,674	\$ 132,112
Capital Outlay	\$ 15,040	\$ 10,054	\$ 12,150	\$ 11,750
Total	\$ 1,073,596	\$ 1,106,953	\$ 1,121,106	\$ 1,231,378

Resources				
Village of Sussex	\$ 610,946	\$ 638,436	\$ 667,010	\$ 695,547
All Other Sources	\$ 529,293	\$ 538,284	\$ 541,691	\$ 535,831
Use of Reserve Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,140,239	\$ 1,176,720	\$ 1,208,701	\$ 1,231,378

HIGHLIGHTS FOR 2019

- * Joined & participated in consortium of 5 local public libraries offering monthly Alzheimer-support Memory Cafes
- * Launched Grow Strong Readers caregiver-education initiative to boost early literacy support for children ages 0-5
- *Transitioned to new leadership under Director Adele Loria after April, 2019 retirement of Director Kathy Klager

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 2020

- * Implement 2020-2022 Strategic Plan
- * Expand offering for teens in the areas of programming and outreach

	2013	2014	2015	2016	2017	2018	2019
PERFORMANCE INDICATORS	Actual	Actual	Actual	Actual	Actual (out of bldg in Dec.)	Actual (out of bldg in Jan.)	Estimate
All items loaned	334,132	327,452	329,051	335,737	333,866	340,532	340,622
Downloadable items loaned (included above)	12,045	14,459	17,297	19,553	21,042	26,600	29,162
Program attendance (includes passive prog's)	17,491	25,603	41,742	43,773	54,747	61,982	62,000
Ranking in county, of total physical circ/capita	6/16	6/16	4/16	3/16	3/16	3/16	3/16

REVENUES

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

Budget Impact: The revenue budget increases \$29,204 (2.43%). The largest increase is the Village's contribution at \$28,537; the county payment also increases by \$5,638; however, revenue from adjacent counties decreases \$8,032. All other income shows a net increase of \$3,061

ACCT	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
50100	Village of Sussex	\$610,946	\$638,436	\$667,010	\$333,505	\$667,010	\$695,547	
50300	Federated Library System	\$27	\$0	\$64	\$32	\$64	\$0	
50350	Adjacent Counties	\$30,065	\$33,585	\$35,250	\$35,251	\$35,251	\$27,218	
50400	Fines	\$22,854	\$20,316	\$21,000	\$13,404	\$22,500	\$20,700	
50500	Copier Sales	\$905	\$838	\$800	\$528	\$900	\$800	
50700	Grants	\$7,894	\$5,125	\$6,000	\$6,326	\$6,326	\$6,025	
50750	Office Supplies Sold/Public Printing	\$3,164	\$2,865	\$2,800	\$1,873	\$3,000	\$2,900	
50900	Material Replacement	\$3,553	\$2,997	\$3,200	\$2,313	\$3,200	\$3,100	
55000	Interest Earned	\$2,513	\$6,738	\$3,600	\$5,978	\$8,000	\$4,800	
57500	Miscellaneous Income	\$4,592	\$10,229	\$5,000	\$3,160	\$5,000	\$7,200	
59500	Waukesha County Library Taxes	\$453,726	\$455,591	\$457,450	\$228,725	\$457,450	\$463,088	
	TOTAL	\$1,140,239	\$1,176,720	\$1,202,174	\$631,095	\$1,208,701	\$1,231,378	\$0

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 increases \$29,204 (2.43%). Wages and benefits account for almost \$28,000 of the increase. All other accounts were increased or decreased by minimal amounts based on the past history.

ACCT 000	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
60100	Wages & Salaries	\$602,699	\$629,960	\$656,097	\$361,533	\$648,266	\$676,619	
60105	Unemployment	\$0	\$0	\$3,000	\$0	\$0	\$3,000	
60200	Janitor's Wages	\$12,320	\$12,152	\$13,762	\$6,096	\$11,496	\$12,776	
60210	Cleaning Service	\$17,817	\$18,364	\$18,500	\$9,721	\$18,500	\$18,782	
60400	Board Expenses	\$31	\$85	\$200	\$0	\$200	\$200	
60500	Employee Pension	\$35,933	\$37,644	\$43,309	\$21,241	\$38,896	\$44,052	
60600	Payroll Taxes	\$47,423	\$49,346	\$51,384	\$29,266	\$50,472	\$52,547	
60700	Employee Insurance	\$68,870	\$70,281	\$110,311	\$33,889	\$58,889	\$116,791	
60800	Expenses	\$1,819	\$1,382	\$1,685	\$633	\$1,300	\$1,385	
60900	Life Insurance	\$851	\$949	\$1,150	\$546	\$960	\$1,150	
61000	Workers' Compensation	\$1,372	\$1,325	\$1,400	\$886	\$1,166	\$1,300	
61100	Insurance	\$7,435	\$7,017	\$7,600	\$6,211	\$6,607	\$7,200	
61200	Telephone	\$4,130	\$2,424	\$2,545	\$1,284	\$2,545	\$2,545	
61300	Heat	\$5,555	\$6,729	\$6,530	\$4,525	\$6,530	\$6,726	
61400	Electric	\$32,017	\$29,890	\$34,000	\$15,275	\$29,000	\$31,711	
61500	Sewer & Water	\$2,490	\$2,418	\$2,700	\$1,805	\$3,600	\$2,781	

VILLAGE OF SUSSEX
2020 BUDGET

ACCT 000	ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
61700	Building Maintenance	\$6,974	\$8,329	\$10,800	\$5,160	\$10,800	\$10,800	
61710	Grounds Maintenance	\$49	\$63	\$200	\$345	\$500	\$200	
61800	Processing Supplies	\$8,879	\$9,300	\$8,500	\$4,132	\$8,500	\$9,200	
61900	Office Supplies	\$2,815	\$3,947	\$3,100	\$2,526	\$4,000	\$3,420	
62100	Equipment Maintenance	\$1,573	\$2,161	\$2,000	\$802	\$2,000	\$2,080	
62150	Building Systems Maintenance	\$11,955	\$16,393	\$15,000	\$9,411	\$15,000	\$15,429	
62300	Maintenance & Repair of Materials	\$437	\$721	\$500	\$286	\$500	\$700	
62810	Mileage	\$989	\$879	\$1,100	\$446	\$750	\$1,000	
62820	Continuing Education	\$3,102	\$3,677	\$5,500	\$1,473	\$5,000	\$5,200	
62830	Membership	\$1,044	\$1,269	\$1,800	\$120	\$1,400	\$1,800	
62900	Public Relations	\$2,537	\$2,422	\$3,600	\$2,402	\$3,200	\$3,950	
63000	Legal Fees	\$10,476	\$769	\$5,000	\$0	\$1,000	\$4,350	
63100	Annual Audit	\$6,140	\$6,600	\$5,000	\$4,400	\$4,400	\$4,500	
63200	Accounting	\$4,329	\$4,533	\$5,701	\$2,636	\$4,800	\$1,233	
63300	Postage	\$527	\$534	\$500	\$301	\$600	\$550	
63400	Programs	\$7,418	\$8,278	\$7,025	\$4,427	\$7,700	\$8,321	
63500	Misc. Furniture & Equipment	\$1,910	\$2,946	\$900	\$1,332	\$2,000	\$2,220	
70100	Books	\$79,661	\$84,180	\$82,631	\$44,130	\$82,631	\$132,112	
70150	Books - Replacement	\$2,870	\$2,129	\$2,100	\$420	\$1,000		
70200	Periodicals	\$5,540	\$5,364	\$6,000	\$5,618	\$5,618		
70400	Audio-Visual	\$21,281	\$18,799	\$22,350	\$10,373	\$22,350		
70445	AV-Replacement	\$273	\$191	\$1,100	\$61	\$500		
70450	Shared Databases	\$4,109	\$6,239	\$5,813	\$5,349	\$5,349		
70500	CD-Roms	\$351	\$0	\$0	\$0	\$0		
70550	e-books	\$3,200	\$4,339	\$6,226	\$6,226	\$6,226		
70600	Data plans for circulation hotspots	\$0	\$2,160	\$2,280	\$440	\$2,280		
80400	Software Support	\$5,488	\$4,818	\$4,103	\$1,063	\$4,103	\$3,350	
80410	Automation Supplies	\$200	\$200	\$200	\$450	\$500	\$400	
80420	Public Computer/Internet	\$359	\$360	\$375	\$144	\$375	\$375	
80430	Automation Maintenance	\$23,305	\$25,333	\$27,447	\$25,270	\$27,447	\$28,873	
80600	Computer Replacement	\$476	\$330	\$10,150	\$281	\$10,150	\$10,000	
80610	Equipment Replacement	\$14,564	\$9,724	\$1,000	\$780	\$2,000	\$1,750	
	TOTAL	\$1,073,596	\$1,106,953	\$1,202,174	\$633,715	\$1,121,106	\$1,231,378	\$0

BALANCE

ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL TO 7/31	2019 ESTIMATE	2020 BASE BUDGET	2020 FINAL BUDGET
Total Revenues	\$1,140,239	\$1,176,720	\$1,202,174	\$631,095	\$1,208,701	\$1,231,378	\$0
Total Expenses	\$1,073,596	\$1,106,953	\$1,202,174	\$633,715	\$1,121,106	\$1,231,378	\$0
BALANCE	\$66,643	\$69,767	\$0	(\$2,620)	\$87,595	\$0	\$0