



N64W23760 Main Street
Sussex, Wisconsin 53089
Phone (262) 246-5200
FAX (262) 246-5222
Email: info@villagesussex.org
Website: www.villagesussex.org

**AGENDA
FINANCE COMMITTEE
VILLAGE OF SUSSEX
IMMEDIATELY FOLLOWING THE 6:00 PM PUBLIC WORKS COMMITTEE
TUESDAY, JULY 14, 2020
SUSSEX CIVIC CENTER- VILLAGE BOARD ROOM 2nd FLOOR
N64W23760 MAIN STREET**

Pursuant to Section 19.84, Wis Stats., notice is hereby given of a meeting of the Sussex Finance & Personnel Evaluation Committee, at which a quorum of the Village Board may attend in order to gather information about a subject which they have decision making responsibility. The meeting will be held at the above noted date, time. Notice of Village Board Quorum: (Chairperson to announce the following if a quorum of the Village Board is in attendance at the meeting: Please let the minutes reflect that a quorum of the Village Board are present and that the Village Board members may be making comments if the rules are suspended to allow them to do so.)

1. Roll call.
2. Consideration and possible action on minutes of the Finance and Personnel Committee meeting on June 2, 2020.
3. Consideration and possible action on operator's licenses.
 - A. Seth Johnson
 - B. Debra Bransted
4. Consideration and possible action on June Check Register and P-card Statement.
5. Consideration and possible action on Ace Hardware check register.
6. Consideration and possible action on Initial Resolution Regarding Industrial Development Revenue Bond Financing for Sussex IM, Inc. Project. Information with respect to the job impact of the project will be available at the time of consideration of the Initial Resolution.”
7. Update on Covid-19 financial impacts
8. Consideration and possible action on rate studies for Sewer Utility and Stormwater Utility.
9. Topics for Future Agendas
10. Adjournment

Chairperson
Michael Bartzen

Jeremy Smith
Village Administrator

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact the Village Clerk at 246-5200.

**DISCLAIMER- THE FOLLOWING ARE DRAFT MINUTES FROM
THE FINANCE COMMITTEE AND ARE
SUBJECT TO CHANGE UPON APPROVAL OF THE VILLAGE BOARD**

**VILLAGE OF SUSSEX
SUSSEX, WISCONSIN**

**Minutes of the Finance & Personnel Evaluation Committee of
June 2, 2020**

1. Roll Call

The meeting was called to order by Chairman Bartzen at 7:40 p.m.

Members present: Trustee Michael Bartzen, Trustee Lee Uecker, Trustee Scott Adkins, and Ben Jarvis.

Also present: Village Administrator Jeremy Smith, Assistant Village Administrator Kelsey McElroy-Anderson, and members of the Public.

2. Consideration and possible action on minutes

A motion by Uecker, seconded by Adkins to approve the May 5, 2020 meeting minutes as presented.

Motion carried 4-0.

3. Operator Licenses

None

4. Check Register and P-card statements:

A motion by Bartzen, seconded by Adkins to recommend to the Village Board approval of the May Check Register and P-Card statement in the amount of \$2,019,089.28.

Motion carried 4-0

5. Ace Hardware Purchases

A motion by Bartzen, seconded by Uecker to recommend to the Village Board approval of the May Ace Hardware purchases in the amount of \$205.09.

Motion carried 4-0

6-10. Liquor License Renewals

Trustee Bartzen proposed that agenda items six through ten be considered together and there was no objection.

6. Approval of a Combination Class "B" Retail License for the Sale of Fermented Malt Beverages & "Class B" Retail License for the Sale of Intoxicating Liquors July 1, 2020 to June 30, 2021 to Helen & Quintin LLC, W232N6368 Waukesha Ave, Sussex, WI 53089, Rumors Sports Bar & Grill, Agent: Quintin M. Christensen.
7. Approval of a Combination Class "A" Retail License for the Sale of Fermented Malt Beverages & "Class A" Retail License for the Sale of Intoxicating Liquors July 11, 2020 to June 30, 2021 to TES-TFS, LLC, N63W23735 Main Street, Sussex, WI 53089, Piggly Wiggly, Agent: Ted Schelonka.
8. Approval of a Combination Class "B" Retail License for the Sale of Fermented Malt Beverages & "Class B" Retail License for the Sale of Intoxicating Liquors July 1, 2020 to June 30, 2021 to the following:
 - A. Russell Restaurant Group LLC, N64W23246 Main Street, Sussex, WI 53089, Belfast Station, Agent: Bruce Russell.
 - B. Sussex Bowl Inc., N64W24576 Main Street, Sussex, WI 53089, Sussex Bowl, Agent: Stephen M. Hoehnen.
 - C. Fotron Corp, N64W23300 Main Street, Sussex, WI 53089, Sussex Inn, Agent: David A. Foti.
 - D. Ichiban Sussex WI LLC, N64W24838 Main Street, Ste. 7, Sussex WI 53089, Ichiban Sushi & Steak House, Agent: Chuan Qing Dong.
9. Approval of a Combination Class "A" Retail License for the Sale of Fermented Malt Beverages & "Class A" Retail License for the Sale of Intoxicating Liquors July 1, 2020 to June 30, 2021 to the following:
 - A. Navaab LLC, N64W24310 Main Street, Sussex, WI 53089, Sussex Liquor Mart, Agent: Paviter Sangha.
 - B. Ultra Mart Foods LLC, P. O. Box 305103 Nashville TN 37230 for Pick 'n Save #6380, N65W24838

Main Street, Sussex, WI 53089, Agent: Michelle Oster.

C. The Main Street Pig Inc., N63W23735 Main Street, Sussex, WI 53089, Piggly Wiggly, Agent: Dennis R. Lipofski.

D. Meijer Stores Limited Partnership, N51W24953 Lisbon Rd, Pewaukee, WI 53072, Meijer Store #275, Agent: Doug Smith.

E. AM Sussex Inc, W232N6116 Waukesha Ave., Sussex, WI 53089, Sussex Mobil, Agent: Tadbir Dran.

10. Approval of a Class "A" Retail License for the Sale of Fermented Malt Beverages and Cider July 1, 2020 to June 30, 2021 to the following:

A. Meijer Stores Limited Partnership, N51W24847 Lisbon Rd, Pewaukee, WI 53072, Meijer Gas Station #275, Agent: Doug Smith.

B. Midwest Retail Group One LLC, N64W24925 Main Street, Sussex, WI 53089, 7-Eleven #35844, Agent: Elizabeth Evans.

A motion by Bartzen, seconded by Adkins to recommend to the Village Board approval of agenda items six through ten (as listed above). Motion carried 4-0.

11. Dance Licenses

A motion by Bartzen, seconded by Uecker to recommend to the Village Board approval of Dance Licenses for July 1, 2019 to June 30, 2020 for the following:

A. Sussex Bowl – Class A, B & C

B. Sussex Inn – Class B

Motion carried 4-0

12. Amusement Devices

A motion by Bartzen, seconded by Adkins to recommend to the Village Board approval of Amusement Device Licenses and Arcade License(s) July 1, 2020 to June 30, 2021 for the following:

A. Belfast Station – 7 permits

B. Sussex Bowl – 54 permits + Arcade License

C. Sussex Inn – 8 permits

D. Rumors Sports Bar & Grill – 9 permits

E. National Entertainment Network (Meijer Store) – 1 permit

F. Meijer Stores Limited Partnership – 1 permit

Motion carried 4-0

13. Combining Wards

A motion by Bartzen, seconded by Adkins to recommend to the Village Board combining wards for the future elections. Motion carried 4-0

14. Topics for Future Agendas

Mr. Smith stated that the next Finance and Personnel Committee meeting will be July 14, 2020, which is a week later due to the holiday.

15. Adjournment

A motion by Adkins, seconded by Uecker to adjourn the meeting at 8:06 p.m.

Motion carried 4-0.

Respectfully submitted,

Kelsey McElroy-Anderson
Assistant Village Administrator

**Village of Sussex
Village Board Payment Approvals
Jun-2020**

Payroll Registers

| | | |
|---|-------------------------------|---------------------|
| First Pay Period - Regular | \$ 114,695.32 | |
| Second Pay Period - Regular | \$ 119,748.70 | |
| Second Pay Period - Fire | \$ 4,641.07 | |
| Second Pay Period - Board Monthly | \$ 2,762.84 | |
| Second Pay Period - Length of Service Award | \$ - | |
| Third Pay Period - Regular | \$ - | |
| | <u>241,847.93</u> | |
| Total Payroll | \$ 241,847.93 | |
| Check Register (06/01/2020 - 06/31/2020) | <u>\$ 3,613,631.89</u> | (less Ace Hardware) |
| Grand Total | <u>\$ 3,855,479.82</u> | |

***Please note Check #014066-014087 will be on the July Register

VILLAGE OF SUSSEX - CHECK REGISTER

| DATE | CHECK# | | AMOUNTS | COMMENTS | ACCOUNT DESCRIPTION |
|----------|--------|--------------------------|--------------|--|--|
| 06/08/20 | 014057 | NORTH SHORE BANK, FSB | \$ 854.24 | DEFERRED COMPENSATION | G 100-21520 North Shore Withheld |
| 06/11/20 | 014058 | RIVER RUN COMPUTERS INC. | \$ 1,484.26 | RMIT BLOCK RENEWAL 100 HOURS | E 100-52200-000-340 Data Processing Services |
| 06/11/20 | 014058 | RIVER RUN COMPUTERS INC. | \$ 1,335.95 | RMIT BLOCK RENEWAL 100 HOURS-THE GROVE | E 410-57620-000-490 Other Building Materials |
| 06/11/20 | 014058 | RIVER RUN COMPUTERS INC. | \$ 267.20 | RMIT BLOCK RENEWAL 100 HOURS-NEW PHONES | E 100-57190-000-810 Equipment |
| 06/11/20 | 014058 | RIVER RUN COMPUTERS INC. | \$ 5,386.79 | RMIT BLOCK RENEWAL 100 HOURS | E 100-51430-000-340 Data Processing Services |
| 06/11/20 | 014058 | RIVER RUN COMPUTERS INC. | \$ 1,546.62 | RMIT BLOCK RENEWAL 100 HOURS | E 610-53700-000-923 Outside Services Employed |
| 06/11/20 | 014058 | RIVER RUN COMPUTERS INC. | \$ 1,458.74 | RMIT BLOCK RENEWAL 100 HOURS | E 620-53610-100-212 Outside Services |
| 06/11/20 | 014058 | RIVER RUN COMPUTERS INC. | \$ 395.44 | RMIT BLOCK RENEWAL 100 HOURS | E 640-53650-000-340 Data Processing Services |
| 06/17/20 | 014059 | POFAHL, MARIANO | \$ 4.03 | REIMBURSEMENT-MILEAGE MAY 2020 | E 100-51600-000-390 Expenses |
| 06/17/20 | 014060 | PULVERMACHER, ANNE | \$ 67.84 | REIMBURSEMENT-MILEAGE MTR RDS | E 610-53700-000-930 Misc General Expenses |
| 06/17/20 | 014060 | PULVERMACHER, ANNE | \$ 15.53 | REIMBURSEMENT-MILEAGE PLAQUE P/U | E 100-55200-000-390 Expenses |
| 06/17/20 | 014060 | PULVERMACHER, ANNE | \$ 5.18 | REIMBURSEMENT-MILEAGE PLAQUE P/U | E 100-51100-000-390 Expenses |
| 06/17/20 | 014061 | RIVER RUN COMPUTERS INC. | \$ 1,983.00 | CABLING - PHONE PROJECT WIRELESS BRIDGE | E 100-57190-000-810 Equipment |
| 06/23/20 | 014062 | INFOSEND, INC. | \$ 487.91 | APRIL 2020 | E 640-53650-000-310 Office Supplies |
| 06/23/20 | 014062 | INFOSEND, INC. | \$ 488.07 | APRIL 2020 | E 610-53700-000-903 Accounting Supplies & Expenses |
| 06/23/20 | 014062 | INFOSEND, INC. | \$ 487.91 | APRIL 2020 | E 620-53610-100-215 Accountant |
| 06/23/20 | 014063 | NORTH SHORE BANK, FSB | \$ 854.24 | DEFERRED COMPENSATION | G 100-21520 North Shore Withheld |
| 06/23/20 | 014064 | STEINMETZ, LINDA R | \$ 72.00 | REFUND - CORE CRUNCH & POUND - CANCELLED | R 100-000-46710 Registration Fees |
| 06/25/20 | 014065 | WAUKESHA STATE & RATELLE | \$ 550.00 | FINAL H.S.A. PAYMENT-RETIRED | G 100-14500 Due from Haass Library |
| 06/24/20 | 014088 | AFLAC | \$ 175.08 | Employee Insurance | G 100-21595 AFLAC INS |
| 06/12/20 | 014089 | WI DEPARTMENT OF REVENUE | \$ 5,060.91 | State Taxes | G 100-21513 State Taxes Withheld |
| 06/12/20 | 014090 | EFTPS | \$ 27,022.44 | Federal Taxes | G 100-21512 Federal Taxes Withheld |
| 06/26/20 | 014091 | EFTPS | \$ 29,771.83 | Federal Taxes | G 100-21512 Federal Taxes Withheld |
| 06/26/20 | 014092 | WI DEPARTMENT OF REVENUE | \$ 5,365.43 | State Taxes | G 100-21513 State Taxes Withheld |
| 06/30/20 | 014093 | EMPLOYEE TRUST FUNDS | \$ 51,477.63 | WI Retirement | G 100-21511 WI Retirement Payable |
| 06/10/20 | 014094 | WE ENERGIES | \$ 68.71 | PSB - gas | E 100-52200-000-222 Utilities--Heat |
| 06/10/20 | 014094 | WE ENERGIES | \$ 68.71 | PSB - gas | E 100-52100-000-222 Utilities--Heat |
| 06/03/20 | 014095 | WE ENERGIES | \$ 19,182.83 | Street Lighting Electric | E 100-53420-000-224 Utilities--Electric |
| 06/10/20 | 014096 | WE ENERGIES | \$ 1,294.03 | Parks - electric | E 100-55200-000-224 Utilities--Electric |
| 06/10/20 | 014096 | WE ENERGIES | \$ 35.19 | Parks - heat | E 100-55200-000-222 Utilities--Heat |
| 06/10/20 | 014097 | WE ENERGIES | \$ 516.87 | Sewer - collection electric | E 620-53610-200-224 Utilities--Electric |
| 06/10/20 | 014097 | WE ENERGIES | \$ 12,514.89 | Sewer - treatment electric | E 620-53610-300-224 Utilities--Electric |
| 06/10/20 | 014097 | WE ENERGIES | \$ 1,077.13 | Sewer - gas | E 620-53610-300-222 Utilities--Heat |
| 06/10/20 | 014097 | WE ENERGIES | \$ 13.46 | Sewer - gas | E 620-53610-200-222 Utilities--Heat |
| 06/03/20 | 014098 | WE ENERGIES | \$ 25.31 | Sewer - other govt electric | R 620-110-46412 Sewer--Other Governments |
| 06/10/20 | 014099 | WE ENERGIES | \$ 649.86 | Storm electric | E 640-53650-000-224 Utilities--Electric |
| 06/10/20 | 014100 | WE ENERGIES | \$ 76.24 | Emergency Govt - electric | E 100-52900-000-001 Emergency Government |
| 06/03/20 | 014101 | WE ENERGIES | \$ 933.16 | Fire - electric | E 100-52200-000-224 Utilities--Electric |
| 06/16/20 | 014102 | WE ENERGIES | \$ 782.70 | Police - electric | E 100-52100-000-224 Utilities--Electric |
| 07/06/20 | 014103 | WE ENERGIES | \$ 39.81 | Water - gas | E 610-53700-000-953 Pumping-Supplies & Expenses |
| 07/06/20 | 014103 | WE ENERGIES | \$ 172.54 | Water - electric | E 610-53700-000-641 Operation Supplies & Expenses |
| 07/06/20 | 014103 | WE ENERGIES | \$ 12,823.53 | Water - electric for pumping | E 610-53700-000-952 Pumping-Power Purchases |
| 07/06/20 | 014103 | WE ENERGIES | \$ 43.56 | Water - gas | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014104 | WE ENERGIES | \$ 4,567.17 | CIVIC CENTER | E 100-51600-000-224 Utilities--Electric |
| 07/06/20 | 014104 | WE ENERGIES | \$ 1,392.24 | CIVIC CENTER | E 100-51600-000-222 Utilities--Heat |
| 06/24/20 | 014105 | WE ENERGIES | \$ 191.62 | GARAGE ELECTRIC | E 100-53311-000-224 Utilities--Electric |
| 06/24/20 | 014105 | WE ENERGIES | \$ 93.93 | GARAGE ELECTRIC | E 100-55200-000-224 Utilities--Electric |
| 06/24/20 | 014105 | WE ENERGIES | \$ 30.06 | GARAGE ELECTRIC | E 610-53700-000-921 Office Supplies & Expenses |
| 06/24/20 | 014105 | WE ENERGIES | \$ 30.06 | GARAGE ELECTRIC | E 620-53610-100-224 Utilities--Electric |
| 06/24/20 | 014105 | WE ENERGIES | \$ 30.06 | GARAGE ELECTRIC | E 640-53650-000-224 Utilities--Electric |

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| 06/24/20 | 014105 | WE ENERGIES | \$ | 25.67 | GARAGE GAS | E 100-53311-000-222 Utilities--Heat |
| 06/24/20 | 014105 | WE ENERGIES | \$ | 12.59 | GARAGE GAS | E 100-55200-000-222 Utilities--Heat |
| 06/24/20 | 014105 | WE ENERGIES | \$ | 4.03 | GARAGE GAS | E 610-53700-000-921 Office Supplies & Expenses |
| 06/24/20 | 014105 | WE ENERGIES | \$ | 4.03 | GARAGE GAS | E 620-53610-100-222 Utilities--Heat |
| 06/24/20 | 014105 | WE ENERGIES | \$ | 4.03 | GARAGE GAS | E 640-53650-000-222 Utilities--Heat |
| 06/03/20 | 014106 | WE ENERGIES | \$ | 17.33 | LIONS CLUB METER | E 100-55200-000-224 Utilities--Electric |
| 06/05/20 | 014107 | PAYMENT SERVICE NETWORK | \$ | 266.65 | BILLING INVOICE | E 640-53650-000-340 Data Processing Services |
| 06/05/20 | 014107 | PAYMENT SERVICE NETWORK | \$ | 266.65 | BILLING INVOICE | E 620-53610-100-310 Office Supplies |
| 06/05/20 | 014107 | PAYMENT SERVICE NETWORK | \$ | 266.65 | BILLING INVOICE | E 610-53700-000-903 Accounting Supplies & Expenses |
| 06/10/20 | 014108 | WE ENERGIES | \$ | 158.53 | TRAFFIC SIGNALS | E 100-53311-000-224 Utilities--Electric |
| 06/05/20 | 014109 | PAYMENT SERVICE NETWORK | \$ | 31.50 | BILLING INVOICE | E 100-51490-000-327 Real Estate Tax Expense |
| 06/15/20 | 014110 | WAUKESHA COUNTY TREAS-TAX | \$ | 198,775.73 | TAX PAYMENT | G 810-24310 Taxes due to Waukesha County |
| 06/15/20 | 014111 | WAUKESHA CTY TECH-TAX | \$ | 39,341.01 | TAX PAYMENT | G 810-24510 Taxes due to WCTC |
| 06/15/20 | 014112 | HAMILTON SCHOOL-TAXES | \$ | 967,908.71 | TAX PAYMENT | G 810-24610 Taxes due to Hamilton School |
| 06/15/20 | 014113 | RICHMOND SCHOOL DISTRICT | \$ | 19,390.93 | TAX PAYMENT | G 810-24611 Taxes due to Richmond School |
| 06/15/20 | 014114 | ARROWHEAD UNION HIGH SCHOOL | \$ | 9,298.33 | TAX PAYMENT | G 810-24612 Taxes due to Arrowhead School |
| 06/24/20 | 014115 | WE ENERGIES | \$ | 3,741.38 | Well 4 | E 610-53700-000-952 Pumping-Power Purchases |
| 06/05/20 | 014116 | RHYME BUSINESS PRODUCTS | \$ | 41.67 | FINANCE COPIER | E 620-53610-100-310 Office Supplies |
| 06/05/20 | 014116 | RHYME BUSINESS PRODUCTS | \$ | 25.00 | FINANCE COPIER | E 640-53650-000-310 Office Supplies |
| 06/05/20 | 014116 | RHYME BUSINESS PRODUCTS | \$ | 41.67 | FINANCE COPIER | E 610-53700-000-921 Office Supplies & Expenses |
| 06/05/20 | 014116 | RHYME BUSINESS PRODUCTS | \$ | 58.35 | FINANCE COPIER | E 100-51420-000-240 Maint--Equipment |
| 06/18/20 | 014117 | RHYME BUSINESS PRODUCTS | \$ | 233.64 | PSB/POLICE COPIER | E 100-52100-000-390 Expenses |
| 06/18/20 | 014117 | RHYME BUSINESS PRODUCTS | \$ | 234.92 | ONE STOP COPIER | E 100-51420-000-240 Maint--Equipment |
| 06/18/20 | 014117 | RHYME BUSINESS PRODUCTS | \$ | 234.91 | ONE STOP COPIER | E 100-55300-000-310 Office Supplies |
| 06/04/20 | 014118 | CAMPDOC | \$ | 1,408.34 | SUMMER CAMP REFUNDS | R 100-999-46710 Registration Fees |
| 06/04/20 | 014118 | CAMPDOC | \$ | 18.02 | SUMMER CAMP REFUNDS | E 100-55300-000-390 Expenses |
| 06/11/20 | 014119 | WI DEPT. OF TRANSP. TV&RP | \$ | 3.00 | SUSPENSION | R 100-000-45110 Fines & Tickets |
| 06/10/20 | 014120 | WI DEPT. OF TRANSP. TV&RP | \$ | 15.00 | SUSPENSIONS | R 100-000-45110 Fines & Tickets |
| 07/06/20 | 014121 | A/E GRAPHICS, INC. | \$ | 3.63 | PLOTTER MAINT & COPIES | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014121 | A/E GRAPHICS, INC. | \$ | 3.63 | PLOTTER MAINT & COPIES | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014121 | A/E GRAPHICS, INC. | \$ | 5.44 | PLOTTER MAINT & COPIES | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014121 | A/E GRAPHICS, INC. | \$ | 3.63 | PLOTTER MAINT & COPIES | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014121 | A/E GRAPHICS, INC. | \$ | 9.04 | PLOTTER MAINT & COPIES | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014121 | A/E GRAPHICS, INC. | \$ | 5.44 | PLOTTER MAINT & COPIES | G 100-14500 Due from Haass Library |
| 07/06/20 | 014121 | A/E GRAPHICS, INC. | \$ | 5.44 | PLOTTER MAINT & COPIES | E 100-56700-000-390 Expenses |
| 07/06/20 | 014122 | AIRGAS USA, LLC | \$ | 15.63 | CARBON DIOXIDE CYL RENTAL | E 620-53610-100-249 Maint--General Plant |
| 07/06/20 | 014123 | AIRGAS USA, LLC | \$ | 97.99 | OXYGEN CYLINDERS | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014123 | AIRGAS USA, LLC | \$ | 103.95 | OXYGEN | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014124 | AIRGAS USA, LLC | \$ | 280.25 | LEASE 7/1-6/30/2021 CYLINDERS | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 3.08 | Upstairs supplies | E 100-53311-000-345 Supplies |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 1.76 | Upstairs supplies | E 100-52200-000-345 Supplies |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 1.76 | Upstairs supplies | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 3.08 | Upstairs supplies | E 100-51410-000-310 Office Supplies |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 6.58 | Upstairs supplies | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 6.60 | Upstairs supplies | E 100-52400-000-390 Expenses |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 9.02 | Upstairs supplies | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 9.02 | Upstairs supplies | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014125 | AMAZON.COM | \$ | 3.08 | Upstairs supplies | E 100-51510-000-310 Office Supplies |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 4.90 | Tyvek Envelopes, Restickable Dots | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 4.46 | Tyvek Envelopes, Restickable Dots | E 100-55200-000-390 Expenses |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 4.08 | Laminating Pouches, Labels | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 29.68 | Laminating Pouches, Labels | E 100-51420-000-310 Office Supplies |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 3.71 | Laminating Pouches, Labels | E 100-55200-000-390 Expenses |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 35.65 | Tyvek Envelopes, Restickable Dots | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 4.08 | Laminating Pouches, Labels | E 620-53610-100-310 Office Supplies |

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| 07/06/20 | 014126 | AMAZON.COM | \$ | 3.56 | Tyvek Envelopes, Restickable Dots | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 35.65 | Tyvek Envelopes, Restickable Dots | E 100-51420-000-310 Office Supplies |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 2.96 | Laminating Pouches, Labels | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 29.68 | Laminating Pouches, Labels | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014126 | AMAZON.COM | \$ | 4.90 | Tyvek Envelopes, Restickable Dots | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 4.10 | Village Supplies | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 1.54 | Village Supplies | E 100-52400-000-390 Expenses |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 0.72 | Village Supplies | E 100-51410-000-310 Office Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 0.72 | Village Supplies | E 100-51510-000-310 Office Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 1.54 | Village Supplies | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 17.59 | Drill Bit | E 100-52200-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 0.51 | Village Supplies | E 100-55200-000-390 Expenses |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 2.66 | Village Supplies | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 2.66 | Village Supplies | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 0.81 | Village Supplies | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 4.10 | Village Supplies | E 100-51420-000-310 Office Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 0.72 | Village Supplies | E 100-53311-000-345 Supplies |
| 07/06/20 | 014127 | AMAZON.COM | \$ | 0.41 | Village Supplies | E 100-52200-000-345 Supplies |
| 07/06/20 | 014128 | AMAZON.COM | \$ | 40.37 | Watering Wand | E 100-55200-000-399 Horticulture |
| 07/06/20 | 014128 | AMAZON.COM | \$ | 99.99 | Microwave for the grove | E 410-57620-000-810 Equipment |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 3.75 | Upstairs supplies | E 100-52400-000-390 Expenses |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 1.00 | Upstairs supplies | E 100-52200-000-345 Supplies |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 1.75 | Upstairs supplies | E 100-51410-000-310 Office Supplies |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 5.12 | Upstairs supplies | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 1.75 | Upstairs supplies | E 100-51510-000-310 Office Supplies |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 1.00 | Upstairs supplies | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 1.75 | Upstairs supplies | E 100-53311-000-345 Supplies |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 3.75 | Upstairs supplies | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014129 | AMAZON.COM | \$ | 5.12 | Upstairs supplies | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014130 | AMAZON.COM | \$ | 85.78 | Park Shop Printer Ink | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014131 | AMAZON.COM | \$ | 65.94 | miracle gro | E 100-55200-000-399 Horticulture |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 2.07 | Upstairs supplies | E 100-52400-000-390 Expenses |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 0.97 | Upstairs supplies | E 100-51510-000-310 Office Supplies |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 0.55 | Upstairs supplies | E 100-52200-000-345 Supplies |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 0.97 | Upstairs supplies | E 100-53311-000-345 Supplies |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 2.83 | Upstairs supplies | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 0.55 | Upstairs supplies | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 0.97 | Upstairs supplies | E 100-51410-000-310 Office Supplies |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 2.08 | Upstairs supplies | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014132 | AMAZON.COM | \$ | 2.83 | Upstairs supplies | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014133 | AMAZON.COM | \$ | 50.97 | Carpet Cleaner Solution | E 100-51600-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014134 | AMAZON.COM | \$ | 23.87 | Day Camp Supplies | E 100-55350-000-390 Expenses |
| 07/06/20 | 014135 | AMAZON.COM | \$ | 8.50 | USB Extension cable/Engineer's Webcam | E 100-57190-000-810 Equipment |
| 07/06/20 | 014135 | AMAZON.COM | \$ | 2.84 | USB Extension cable/Engineer's Webcam | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014135 | AMAZON.COM | \$ | 2.84 | USB Extension cable/Engineer's Webcam | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014136 | AMAZON.COM | \$ | 57.88 | FACE MASKS | E 100-55350-000-390 Expenses |
| 07/06/20 | 014137 | AMZN MKTP US | \$ | 24.58 | Label Maker Tape: FD | E 100-52200-000-345 Supplies |
| 07/06/20 | 014138 | AMZN MKTP US | \$ | 11.52 | Disposable Face Masks | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014138 | AMZN MKTP US | \$ | 115.18 | Disposable Face Masks | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014138 | AMZN MKTP US | \$ | 15.84 | Disposable Face Masks | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014138 | AMZN MKTP US | \$ | 14.40 | Disposable Face Masks | E 100-55200-000-390 Expenses |
| 07/06/20 | 014138 | AMZN MKTP US | \$ | 115.16 | Disposable Face Masks | E 100-51420-000-310 Office Supplies |
| 07/06/20 | 014138 | AMZN MKTP US | \$ | 15.84 | Disposable Face Masks | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014139 | AMZN MKTP US | \$ | 24.97 | Label Maker Tape: FD | E 100-52200-000-345 Supplies |
| 07/06/20 | 014140 | AMZN MKTP US | \$ | 169.95 | WWTP Jon Office | E 620-53610-100-310 Office Supplies |

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| 07/06/20 | 014141 | AMZN MKTP US | \$ | 3.64 | Village Supplies | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 1.70 | Village Supplies | E 100-53311-000-345 Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 12.99 | Label Maker Tape: FD | E 100-52200-000-345 Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 9.70 | Village Supplies | E 100-51420-000-310 Office Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 1.70 | Village Supplies | E 100-51510-000-310 Office Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 1.21 | Village Supplies | E 100-55200-000-390 Expenses |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 9.70 | Village Supplies | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 3.64 | Village Supplies | E 100-52400-000-390 Expenses |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 6.31 | Village Supplies | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 6.31 | Village Supplies | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 1.92 | Village Supplies | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 0.97 | Village Supplies | E 100-52200-000-345 Supplies |
| 07/06/20 | 014141 | AMZN MKTP US | \$ | 1.70 | Village Supplies | E 100-51410-000-310 Office Supplies |
| 07/06/20 | 014142 | AMZN MKTP US | \$ | 14.99 | Batteries (C): Returned will get credit,wrong item | E 100-52200-000-240 Maint--Equipment |
| 07/06/20 | 014142 | AMZN MKTP US | \$ | 52.40 | Yard Waste Card Stock | E 100-53635-000-390 Expenses |
| 07/06/20 | 014143 | AMZN MKTP US | \$ | 18.00 | Webcam for Asst Engineer | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014143 | AMZN MKTP US | \$ | 53.99 | Webcam for Asst Engineer | E 100-57190-000-810 Equipment |
| 07/06/20 | 014143 | AMZN MKTP US | \$ | 18.00 | Webcam for Asst Engineer | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014143 | AMZN MKTP US | \$ | 23.99 | Day Camp Supplies | E 100-55350-000-390 Expenses |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 36.54 | Day Camp Supplies | E 100-55350-000-390 Expenses |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 3.97 | village supplies | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 1.85 | village supplies | E 100-51410-000-310 Office Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 1.32 | village supplies | E 100-55200-000-390 Expenses |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 26.95 | Batteries for EMS Equipment-Air Packs FD | E 100-52200-000-240 Maint--Equipment |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 6.88 | village supplies | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 10.58 | village supplies | E 100-51420-000-310 Office Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 1.85 | village supplies | E 100-51510-000-310 Office Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 1.06 | village supplies | E 100-52200-000-345 Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 3.97 | village supplies | E 100-52400-000-390 Expenses |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 10.58 | village supplies | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 2.12 | village supplies | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 18.99 | Barcode Scanner | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 6.88 | village supplies | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014144 | AMZN MKTP US | \$ | 1.85 | village supplies | E 100-53311-000-345 Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 2.10 | village supplies | E 100-51510-000-310 Office Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 4.50 | village supplies | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 5.99 | Easel Clipboard for Sam | E 100-51420-000-390 Expenses |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 1.20 | village supplies | E 100-52200-000-345 Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 2.09 | village supplies | E 100-51410-000-310 Office Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 4.50 | village supplies | E 100-52400-000-390 Expenses |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 0.50 | Easel Clipboard for Sam | E 100-55200-000-390 Expenses |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 2.10 | village supplies | E 100-53311-000-345 Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 1.50 | Easel Clipboard for Sam | E 620-53610-100-345 Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 1.50 | Easel Clipboard for Sam | E 610-53700-000-930 Misc General Expenses |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 2.40 | village supplies | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 7.80 | village supplies | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 7.80 | village supplies | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 12.00 | village supplies | E 100-51420-000-310 Office Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 0.50 | Easel Clipboard for Sam | E 100-55300-000-390 Expenses |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 12.00 | village supplies | E 100-55300-000-310 Office Supplies |
| 07/06/20 | 014145 | AMZN MKTP US | \$ | 1.50 | village supplies | E 100-55200-000-390 Expenses |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 29.99 | Pickleball First Aid Kit | E 100-55350-000-390 Expenses |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 25.00 | Stakes | E 100-55200-000-399 Horticulture |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 10.10 | Webcam for Engineer | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 349.99 | Civic Center Vacuum Bundle | E 100-51600-000-242 Maint--Bldg & Facilities |

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| 07/06/20 | 014146 | AMZN MKTP US | \$ | 169.95 | WWTP Jon Office | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 30.29 | Webcam for Engineer | E 100-57190-000-810 Equipment |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 11.49 | Postcards | E 100-55350-000-310 Office Supplies |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 16.99 | Grove-Fridge Locks(camp) | E 100-55350-000-390 Expenses |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 10.10 | Webcam for Engineer | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014146 | AMZN MKTP US | \$ | 13.99 | Day Camp Supplies | E 100-55350-000-390 Expenses |
| 07/06/20 | 014147 | AMZN MKTP US | \$ | 69.98 | Day Camp Supplies | E 100-55350-000-390 Expenses |
| 07/06/20 | 014148 | AMZN MKTP US | \$ | 7.99 | USB plugs | E 100-55300-000-390 Expenses |
| 07/06/20 | 014149 | ASCAP LICENSE FEE | \$ | 365.50 | 2020 LICENSING | E 100-55202-000-403 Special Events |
| 07/06/20 | 014150 | AUTO INDUSTRIAL COLOR INC | \$ | 62.37 | Wheel &Paint Decon. & Sprayer-FD | E 100-52200-000-244 Maint--Vehicle |
| 07/06/20 | 014151 | CASPER TRUCK EQUIPMENT | \$ | 477.75 | STABILIZER CRANKDOWN | E 620-53610-100-330 Transportation |
| 07/06/20 | 014151 | CASPER TRUCK EQUIPMENT | \$ | 297.47 | CABLE | E 620-53610-100-330 Transportation |
| 07/06/20 | 014152 | COMET INC. | \$ | 40.00 | RECLAIM/NON POTABLE PUMP MOUNT | E 620-53610-300-245 Maint--Trmt & Disposal Equip |
| 07/06/20 | 014153 | COMPETITOR AWARDS MACHINE | \$ | 284.00 | BRICK BENCH PLAQUES | E 100-55200-000-399 Horticulture |
| 07/06/20 | 014154 | COMPETITOR AWARDS MACHINE | \$ | 45.00 | Village Board Name Plates | E 100-51100-000-390 Expenses |
| 07/06/20 | 014155 | COMPETITOR AWARDS MACHINE | \$ | 492.00 | 4 4X10 PLAQUES-THE GROVE | E 410-57620-000-810 Equipment |
| 07/06/20 | 014156 | COMPLETE OFFICE OF WISCON | \$ | 115.70 | FD Clean Supplies | E 100-52200-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014157 | COMPLETE OFFICE OF WISCON | \$ | 124.52 | Soap/hand for Sheriff Side | E 100-52100-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014158 | COMPLETE OFFICE OF WISCON | \$ | 55.74 | Clean Supplies Sheriff Side | E 100-52100-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014159 | DOA E PAY DOC SALES | \$ | 1,324.56 | State Building Permit Seals | E 100-52400-000-390 Expenses |
| 07/06/20 | 014160 | DORNER COMPANY | \$ | 363.00 | PART-WAS VALVE REPLACEMENT | E 620-53610-200-249 Maint--General Plant |
| 07/06/20 | 014161 | ELECTION SYSTEMS & SOFTW | \$ | 1,050.00 | HARDWARE MAINTENANCE & LICENSES | E 100-51440-000-390 Expenses |
| 07/06/20 | 014162 | EMERGENCY MEDICAL PRODUC | \$ | 23.60 | REPL PROBE | E 100-52200-000-240 Maint--Equipment |
| 07/06/20 | 014162 | EMERGENCY MEDICAL PRODUC | \$ | 221.80 | GLOVES - COVID 19 | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014162 | EMERGENCY MEDICAL PRODUC | \$ | 221.80 | GLOVES - COVID 19 | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014163 | EMERGENCY MEDICAL PRODUC | \$ | 578.53 | MEDICAL SUPPLIES | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014164 | EMERGENCY MEDICAL PRODUC | \$ | 158.50 | DISPOSABLE SUCTION CUPS | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014164 | EMERGENCY MEDICAL PRODUC | \$ | 221.80 | GLOVES-COVID 19 | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014165 | EUROFINS SF ANALYTICAL LA | \$ | 284.75 | FINAL EFFLUENT | E 620-53610-300-212 Outside Services |
| 07/06/20 | 014166 | EUROFINS SF ANALYTICAL LA | \$ | 524.00 | FINAL EFFLUENT | E 620-53610-300-212 Outside Services |
| 07/06/20 | 014167 | FIRE HOSE DIRECT | \$ | 156.90 | Part for 2971 | E 100-52200-000-244 Maint--Vehicle |
| 07/06/20 | 014168 | FIRE HOSE DIRECT | \$ | (7.47) | Refund for tax | E 100-52200-000-244 Maint--Vehicle |
| 07/06/20 | 014169 | HAWKINS INC | \$ | 3,419.37 | CHEMICALS | E 610-53700-000-631 Treatment-Chemicals |
| 07/06/20 | 014169 | HAWKINS INC | \$ | 40.26 | O RING | E 610-53700-000-635 Trtmt-Maint of Equipment |
| 07/06/20 | 014170 | HAWKINS INC | \$ | 980.70 | CHEMICALS | E 610-53700-000-631 Treatment-Chemicals |
| 07/06/20 | 014171 | IN *20/20 CAPTIONING & ST | \$ | 190.00 | PLAN COMMISSION VIEWING-COVID 19 | E 100-51490-000-347 Community Information |
| 07/06/20 | 014172 | IN *PAR TRAINING AND PROP | \$ | 3,550.00 | TRAINING DOOR--Paid by Auxiliary | E 100-52200-000-324 Schooling & Dues |
| 07/06/20 | 014173 | IN *WISCONSIN LAKE & POND | \$ | 425.00 | FOUNTAIN MAINTENANCE | E 640-53650-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014173 | IN *WISCONSIN LAKE & POND | \$ | 16.25 | AQUA SHADE DYE | E 640-53650-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014174 | IN *WISCONSIN LAKE & POND | \$ | 419.50 | POND MGMT, ENZYMES, WTR QUALITY | E 640-53650-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014175 | JENSEN EQUIPMENT | \$ | 181.00 | POLE, POLE PRUNNER SET | E 100-53311-000-240 Maint--Equipment |
| 07/06/20 | 014176 | KEEPER GOALS | \$ | 220.00 | TAPERED VINYL HEADBAND-NET | E 100-55200-000-402 Soccer Fields |
| 07/06/20 | 014177 | LEAGUE OF WISCONSIN MUNIC | \$ | 70.00 | Ron Wells 101 Gov. Webinar | E 100-51100-000-390 Expenses |
| 07/06/20 | 014178 | LIESENER SOILS | \$ | 228.00 | BLENDED MIX - PLOW DAMAGE | E 100-53311-000-230 Maint--Street Materials |
| 07/06/20 | 014179 | LW ALLEN | \$ | 1,185.37 | WELL 4 & 5 - SCADA | E 610-53700-000-923 Outside Services Employed |
| 07/06/20 | 014179 | LW ALLEN | \$ | 1,185.37 | WELL 4 & 5 - SCADA | E 620-53610-100-212 Outside Services |
| 07/06/20 | 014180 | MENARDS PEWAUKEE WI | \$ | 10.99 | PRESSUR GAUGE | E 610-53700-000-635 Trtmt-Maint of Equipment |
| 07/06/20 | 014180 | MENARDS PEWAUKEE WI | \$ | 1,733.00 | REFRIGERATORS - THE GROVE | E 410-57620-000-810 Equipment |
| 07/06/20 | 014181 | MENARDS PEWAUKEE WI | \$ | 286.86 | SUPPLIES - SNEEZE SCREENS - COVID 19 | E 100-51600-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014181 | MENARDS PEWAUKEE WI | \$ | 25.50 | PLTD ALL THREAD - BOOSTER STATION | E 610-53700-000-955 Pumping-Maint of Equipment |
| 07/06/20 | 014181 | MENARDS PEWAUKEE WI | \$ | 35.96 | CABLES | E 100-55200-000-298 Contract--Park Sanitation |
| 07/06/20 | 014181 | MENARDS PEWAUKEE WI | \$ | 9.24 | CONDUITS, CONNECTOR | E 100-55200-000-298 Contract--Park Sanitation |
| 07/06/20 | 014182 | MENARDS PEWAUKEE WI | \$ | 13.98 | PAINTER VALVE, PRIMER | E 620-53610-300-245 Maint--Trmt & Disposal Equip |
| 07/06/20 | 014182 | MENARDS PEWAUKEE WI | \$ | 52.98 | PIPE WRENCH, 1 HANDED WRENCH | E 100-55200-000-348 Tools |
| 07/06/20 | 014182 | MENARDS PEWAUKEE WI | \$ | 151.83 | SOIL, STEEL SCREW | E 100-55200-000-399 Horticulture |

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| 07/06/20 | 014182 | MENARDS PEWAUKEE WI | \$ | 42.22 | TIES, UTILITY GATE, WEDGE ANCHOR, THREAD SEALANT | E 100-55200-000-298 Contract--Park Sanitation |
| 07/06/20 | 014182 | MENARDS PEWAUKEE WI | \$ | 19.98 | NOZZLES | E 100-55200-000-399 Horticulture |
| 07/06/20 | 014182 | MENARDS PEWAUKEE WI | \$ | 4.40 | SPRING NUT | E 620-53610-100-345 Supplies |
| 07/06/20 | 014182 | MENARDS PEWAUKEE WI | \$ | 39.99 | DIE TAP SET | E 100-55200-000-348 Tools |
| 07/06/20 | 014182 | MENARDS PEWAUKEE WI | \$ | 26.41 | HEX HEAD, ADAPTERS, LIQUID NAILS | E 620-53610-100-249 Maint--General Plant |
| 07/06/20 | 014183 | MID-AMERICAN RESEARCH CHE | \$ | 466.08 | ZIP WASP SPRAY | E 100-55200-000-395 Weed Control |
| 07/06/20 | 014184 | MILLER BRADFORD RISBERG | \$ | 232.00 | BATTERY | E 100-53311-000-240 Maint--Equipment |
| 07/06/20 | 014185 | MILLER BRADFORD RISBERG | \$ | 535.00 | RENTAL DOZER 1 DAY | E 100-53311-000-346 Equipment Rental |
| 07/06/20 | 014186 | MILWAUKEE RUBBER PRODU | \$ | 71.00 | SUCTION HOSE | E 620-53610-200-249 Maint--General Plant |
| 07/06/20 | 014187 | NCL OF WISCONSIN INC | \$ | 416.44 | TESTING SUPPLIES | E 620-53610-300-420 Lab Supplies--Treatment |
| 07/06/20 | 014188 | NORTHERN LAKE SERVICE- IN | \$ | 100.00 | TOTAL COLIFORM BACTERIA | E 610-53700-000-632 Treatment-Supplies & Expenses |
| 07/06/20 | 014188 | NORTHERN LAKE SERVICE- IN | \$ | 100.00 | TOTAL COLIFORM BACTERIA | E 610-53700-000-632 Treatment-Supplies & Expenses |
| 07/06/20 | 014188 | NORTHERN LAKE SERVICE- IN | \$ | 100.00 | TOTAL COLIFORM BACTERIA | E 610-53700-000-632 Treatment-Supplies & Expenses |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 20.60 | Upstairs supplies | E 100-51491-000-310 Office Supplies |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 9.61 | Upstairs supplies | E 100-51510-000-310 Office Supplies |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 20.60 | Upstairs supplies | E 100-52400-000-390 Expenses |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 9.60 | Upstairs supplies | E 100-51410-000-310 Office Supplies |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 9.61 | Upstairs supplies | E 100-53311-000-345 Supplies |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 28.15 | Upstairs supplies | E 610-53700-000-921 Office Supplies & Expenses |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 5.49 | Upstairs supplies | E 640-53650-000-310 Office Supplies |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 28.15 | Upstairs supplies | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014189 | OFFICEMAX/DEPOT | \$ | 5.49 | Upstairs supplies | E 100-52200-000-345 Supplies |
| 07/06/20 | 014190 | OSI ENVIRONMENTAL | \$ | 75.00 | USED OIL | E 100-53635-000-390 Expenses |
| 07/06/20 | 014191 | PACE ANALYTICAL SERVICES | \$ | 4,126.00 | TOXICITY TEST | E 620-53610-300-212 Outside Services |
| 07/06/20 | 014192 | PARTMASTER | \$ | 107.84 | WASHERS, HEX FLANGE, HEX NUTS | E 100-53311-000-345 Supplies |
| 07/06/20 | 014193 | PORT-A-JOHN -CLV | \$ | 83.00 | SEASONAL RR | E 100-53635-000-298 Contract--Park Sanitation |
| 07/06/20 | 014194 | PORT-A-JOHN -CLV | \$ | 93.00 | SEASONAL RR - COVID 19 | E 620-53610-100-249 Maint--General Plant |
| 07/06/20 | 014195 | PORT-A-JOHN -CLV | \$ | 83.00 | SEASONAL RR | E 100-53635-000-298 Contract--Park Sanitation |
| 07/06/20 | 014196 | R A SMITH NATIONAL INC | \$ | 900.00 | MAIN STREET RECON PHASE 2 MARCH 2020 | E 410-57331-000-216 Engineering |
| 07/06/20 | 014196 | R A SMITH NATIONAL INC | \$ | 12,172.85 | WOODLAND TRAILS S/D PHASE 1 MARCH 2020 | E 100-51491-000-216 Engineering |
| 07/06/20 | 014196 | R A SMITH NATIONAL INC | \$ | 540.00 | MAIN STREET RECON PHASE 1 MARCH 2020 | E 410-57331-000-216 Engineering |
| 07/06/20 | 014196 | R A SMITH NATIONAL INC | \$ | 42,018.28 | MAPLE AVE RECON - MARCH 2020 | E 410-57331-000-216 Engineering |
| 07/06/20 | 014197 | RATHCOMM | \$ | 55.92 | Civic Center Bld maint. for emergency phone | E 100-51600-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014198 | RATHCOMM | \$ | (10.92) | creditCivic Center Bld maint. for emergency phone | E 100-51600-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014199 | REINDERS - SUSSEX AR | \$ | 158.94 | ATOMIC BLADE PACK | E 100-55200-000-240 Maint--Equipment |
| 07/06/20 | 014200 | REINDERS SUSSEX CUSTOMER | \$ | 86.38 | SEED MULCH, SEED MIX | E 100-53311-000-230 Maint--Street Materials |
| 07/06/20 | 014201 | REINDERS SUSSEX CUSTOMER | \$ | 41.59 | END ROD | E 100-55200-000-240 Maint--Equipment |
| 07/06/20 | 014201 | REINDERS SUSSEX CUSTOMER | \$ | 151.42 | HOSE ASM | E 100-55200-000-240 Maint--Equipment |
| 07/06/20 | 014201 | REINDERS SUSSEX CUSTOMER | \$ | 36.14 | TUBE LINK | E 100-55200-000-240 Maint--Equipment |
| 07/06/20 | 014201 | REINDERS SUSSEX CUSTOMER | \$ | 41.59 | END ROD | E 100-55200-000-240 Maint--Equipment |
| 07/06/20 | 014202 | RUNDLE SPENCE MFG CO NEW | \$ | 18.41 | BALL VALVE | E 100-55200-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014202 | RUNDLE SPENCE MFG CO NEW | \$ | 71.99 | NIPPLES | E 620-53610-300-245 Maint--Trmt & Disposal Equip |
| 07/06/20 | 014203 | SALAMONE SUPPLIES INC | \$ | 390.29 | TISSUE, TOWELS, CLEANING SUPPLIES | E 100-55200-000-298 Contract--Park Sanitation |
| 07/06/20 | 014203 | SALAMONE SUPPLIES INC | \$ | 119.00 | GLOVES | G 100-14500 Due from Haass Library |
| 07/06/20 | 014204 | SALAMONE SUPPLIES INC | \$ | 1,213.93 | TISSUE, BUCKET, CLEANERS, MOPS, TOWELS, LINERS, SO | E 100-55200-000-298 Contract--Park Sanitation |
| 07/06/20 | 014204 | SALAMONE SUPPLIES INC | \$ | 420.00 | DISPENSER | E 100-55200-000-298 Contract--Park Sanitation |
| 07/06/20 | 014205 | SALAMONE SUPPLIES INC | \$ | 119.00 | GLOVES | E 100-51600-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014206 | SALAMONE SUPPLIES INC | \$ | 239.80 | SANITIZER-COVID 19 | E 100-51600-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014207 | SOCIALPILOT | \$ | 18.39 | Social Media Management Platform/1 month | E 100-51430-000-397 Licensing Costs |
| 07/06/20 | 014207 | SOCIALPILOT | \$ | 1.35 | Social Media Management Platform/1 month | E 640-53650-000-340 Data Processing Services |
| 07/06/20 | 014207 | SOCIALPILOT | \$ | 5.28 | Social Media Management Platform/1 month | E 610-53700-000-923 Outside Services Employed |
| 07/06/20 | 014207 | SOCIALPILOT | \$ | 4.98 | Social Media Management Platform/1 month | E 620-53610-100-212 Outside Services |
| 07/06/20 | 014208 | SP * TERRABOOST | \$ | 1,527.30 | 2 Sanitizer Dispensers w/ stand, 10 refills | E 100-51600-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014209 | SP * TERRABOOST | \$ | 449.10 | Sanitizer Dispenser w/ Stand - 3rd floor | E 100-51600-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014210 | SP * TERRABOOST | \$ | 224.55 | Sanitizer Dispenser with stand for PSB | E 100-52200-000-242 Maint--Bldg & Facilities |

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| 07/06/20 | 014210 | SP * TERRABOOST | \$ | 224.55 | Sanitizer Dispenser with stand for PSB | E 100-52100-000-242 Maint--Bldg & Facilities |
| 07/06/20 | 014211 | SPECTRUM | \$ | 1,442.78 | PRI & INTERNET | E 100-51600-000-220 Utilities--Telephone |
| 07/06/20 | 014212 | SPECTRUM | \$ | 31.67 | DIGITAL ADAPTERS | E 100-52100-000-220 Utilities--Telephone |
| 07/06/20 | 014212 | SPECTRUM | \$ | 144.25 | DIGITAL ADAPTERS | E 100-52200-000-220 Utilities--Telephone |
| 07/06/20 | 014212 | SPECTRUM | \$ | 64.99 | ROADRUNNER | E 100-53311-000-220 Utilities--Telephone |
| 07/06/20 | 014212 | SPECTRUM | \$ | 4.40 | DIGITAL ADAPTERS | E 100-53311-000-220 Utilities--Telephone |
| 07/06/20 | 014212 | SPECTRUM | \$ | 4.40 | DIGITAL ADAPTERS | E 100-55200-000-220 Utilities--Telephone |
| 07/06/20 | 014212 | SPECTRUM | \$ | 65.00 | ROADRUNNER | E 100-55200-000-220 Utilities--Telephone |
| 07/06/20 | 014212 | SPECTRUM | \$ | 75.00 | ROADRUNNER | E 100-52100-000-220 Utilities--Telephone |
| 07/06/20 | 014212 | SPECTRUM | \$ | 74.99 | ROADRUNNER | E 100-52200-000-220 Utilities--Telephone |
| 07/06/20 | 014213 | SPECTRUM | \$ | 144.98 | ROADRUNNER | E 620-53610-100-310 Office Supplies |
| 07/06/20 | 014213 | SPECTRUM | \$ | 90.28 | TV SERVICE - CIVIC CENTER | E 100-51600-000-220 Utilities--Telephone |
| 07/06/20 | 014214 | SUPERIOR CHEMICAL CORP | \$ | 235.59 | ORANGE SOLVENT | E 100-53311-000-345 Supplies |
| 07/06/20 | 014215 | THE FIREFIGHTING DEPOT | \$ | 24.35 | Hose Straps for FD | E 100-52200-000-240 Maint--Equipment |
| 07/06/20 | 014216 | THE HOME DEPOT | \$ | 90.57 | Grove items | E 100-55200-000-298 Contract--Park Sanitation |
| 07/06/20 | 014217 | TRUGREEN *LOCKBOX | \$ | 942.24 | X WD CONTROL VP | E 100-55200-000-391 Baseball Diamonds |
| 07/06/20 | 014217 | TRUGREEN *LOCKBOX | \$ | 803.68 | X WD CONTROL TRMT - ARMORY PK | E 100-55200-000-391 Baseball Diamonds |
| 07/06/20 | 014218 | TYCOINTEGRATEDSECURITY | \$ | 46.19 | SECURITY - WOODSIDE TOWER | E 610-53700-000-650 Maint of Distribution System |
| 07/06/20 | 014218 | TYCOINTEGRATEDSECURITY | \$ | 42.00 | SECURITY ALARM - WELL 5 | E 610-53700-000-650 Maint of Distribution System |
| 07/06/20 | 014218 | TYCOINTEGRATEDSECURITY | \$ | 41.99 | SECURITY ALARM - WELL 5 | E 610-53700-000-955 Pumping-Maint of Equipment |
| 07/06/20 | 014218 | TYCOINTEGRATEDSECURITY | \$ | 91.94 | SECURITY ALARM - WELL 4 | E 610-53700-000-955 Pumping-Maint of Equipment |
| 07/06/20 | 014218 | TYCOINTEGRATEDSECURITY | \$ | 98.63 | SECURITY ALARM - WELL 6 & 7 | E 610-53700-000-955 Pumping-Maint of Equipment |
| 07/06/20 | 014219 | ULINE *SHIP SUPPLIES | \$ | 576.78 | WIRE SHELVING | E 410-57620-000-810 Equipment |
| 07/06/20 | 014220 | USA BLUE BOOK | \$ | 23.69 | ISOPROPANOL | E 620-53610-300-420 Lab Supplies--Treatment |
| 07/06/20 | 014220 | USA BLUE BOOK | \$ | 102.95 | FIRE HYDRANT GAUGE | E 610-53700-000-654 Maint of Hydrants |
| 07/06/20 | 014220 | USA BLUE BOOK | \$ | 140.97 | PITOT TUBE, GAUGE | E 610-53700-000-654 Maint of Hydrants |
| 07/06/20 | 014221 | WAL-MART | \$ | 54.86 | Basement Cleaning Supplies | E 100-54600-000-405 Program Expenses |
| 07/06/20 | 014222 | WCTC REGISTRATION | \$ | 640.00 | 32 CPR CARDS | E 100-51410-000-180 Human Resources Expense |
| 07/06/20 | 014222 | WCTC REGISTRATION | \$ | 12.00 | 2 BLS CARDS | E 100-52200-000-324 Schooling & Dues |
| 07/06/20 | 014223 | WISCONSIN STEAM CLEANER S | \$ | 708.46 | PRESSURE WASHER MAINTENANCE | E 620-53610-100-249 Maint--General Plant |
| 07/06/20 | 014224 | WMH RETAIL PHARMACY | \$ | 1,713.43 | MEDICAL SUPPLIES | E 100-52200-000-342 Medical Supplies |
| 07/06/20 | 014225 | ZOOM.US | \$ | 15.74 | Monthly Video Training | E 100-52200-000-390 Expenses |
| 07/06/20 | 014226 | ZOOM.US | \$ | 8.31 | Web Conferencing/1 month | E 610-53700-000-923 Outside Services Employed |
| 07/06/20 | 014226 | ZOOM.US | \$ | 7.84 | Web Conferencing/1 month | E 620-53610-300-212 Outside Services |
| 07/06/20 | 014226 | ZOOM.US | \$ | 28.95 | Web Conferencing/1 month | E 100-51430-000-397 Licensing Costs |
| 07/06/20 | 014226 | ZOOM.US | \$ | 2.12 | Web Conferencing/1 month | E 640-53650-000-340 Data Processing Services |
| 05/27/20 | 063539 | ALLAN BUILDERS INC. | \$ | (400.00) | VOID & REISSUE - ADDRESS CHANGE | G 100-23240 Landscaping/Erosion Deposits |
| 05/27/20 | 063539 | ALLAN BUILDERS INC. | \$ | (2,000.00) | VOID & REISSUE - ADDRESS CHANGE | G 100-23220 Road Cleaning Deposits |
| 06/03/20 | 063573 | AIR ONE EQUIPMENT, INC. | \$ | 2,160.70 | STANDPIPE BAG KIT | E 100-52200-000-240 Maint--Equipment |
| 06/03/20 | 063573 | AIR ONE EQUIPMENT, INC. | \$ | 117,985.00 | SCBA EQUIPMENT | E 100-57220-000-810 Equipment |
| 06/03/20 | 063574 | BEAR GRAPHICS, INC. | \$ | 444.94 | ELECTION ENVELOPE CUSTOM IMPRINT | E 100-51440-000-390 Expenses |
| 06/03/20 | 063575 | COMMERCIAL RECREATION SPECIAL | \$ | 4,100.00 | CRS CONSULTING-SPLASHPAD | E 410-57620-000-216 Engineering |
| 06/03/20 | 063576 | CORE LOGIC, INC. | \$ | 1,540.00 | REFUND - TAX OVERAGE - W247N5808 TRAPP TRL | G 100-21910 Tax Check Change |
| 06/03/20 | 063577 | DEPT. OF AG, TRADE & CONSUMER | \$ | 2,800.00 | W & M CONTRACT INSPECTION | E 100-52400-000-290 Contractual Fees |
| 06/03/20 | 063578 | E.H. WOLF & SONS INC.-SLINGER | \$ | 341.93 | DIESEL FUEL | G 100-16120 Diesel Inventory |
| 06/03/20 | 063578 | E.H. WOLF & SONS INC.-SLINGER | \$ | 645.66 | NO LEAD GASOLINE | G 100-16110 Inventory |
| 06/03/20 | 063578 | E.H. WOLF & SONS INC.-SLINGER | \$ | 108.07 | GASOLINE - PARKS MOWERS | E 100-55200-000-239 Maint -Gas & Diesel |
| 06/03/20 | 063579 | EGGERS IMPRINTS | \$ | 21.50 | UTILITY INTERN UNIFORM-EH | E 620-53610-100-349 Other Operating Supplies |
| 06/03/20 | 063579 | EGGERS IMPRINTS | \$ | 21.50 | UTILITY INTERN UNIFORM-EH | E 610-53700-000-930 Misc General Expenses |
| 06/03/20 | 063579 | EGGERS IMPRINTS | \$ | 647.00 | SEASONAL WK UNIFORMS | E 100-55200-000-298 Contract--Park Sanitation |
| 06/03/20 | 063580 | GRAINGER | \$ | 42.40 | DRAWER SLIDE LEVER | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/03/20 | 063580 | GRAINGER | \$ | 7.31 | BISSELL WHEEL ASSEMBLY | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/03/20 | 063580 | GRAINGER | \$ | 16.39 | REPL TIRE & INNER TUBE KIT | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/03/20 | 063581 | LANGE ENTERPRISES | \$ | 780.67 | TILES & FRAMES | E 100-52400-000-390 Expenses |
| 06/03/20 | 063582 | M & M OFFICE INTERIORS | \$ | 26,059.71 | TABLES, CHAIRS, CARTS-THE GROVE PAVILION | E 410-57620-000-810 Equipment |

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| 06/03/20 | 063583 | MASONRY PLUS, LLC | \$ | 1,560.00 | BALANCE DUE - RETAINAGE | E 101-57140-000-810 Equipment |
| 06/03/20 | 063584 | NEXT ELECTRIC | \$ | 4,965.00 | BREAK ROOM RELIGHTING PROJECT | G 620-18331 Structures & Improvements |
| 06/03/20 | 063585 | PUNATNIL, RATNASING | \$ | 190.00 | REFUND RENTAL & DEPOSIT | R 100-999-48210 Park Rent |
| 06/03/20 | 063585 | PUNATNIL, RATNASING | \$ | 150.00 | REFUND RENTAL & DEPOSIT | G 100-23410 Rent Deposits |
| 06/03/20 | 063586 | RELIANT FIRE APPARATUS INC | \$ | 780.97 | REPAIRS - PUMPER #24094 | E 100-52200-000-244 Maint--Vehicle |
| 06/03/20 | 063587 | RITTER TECHNOLOGY LLC | \$ | 116.09 | CRIMP HOSE ASSEMBLY | E 100-55200-000-240 Maint--Equipment |
| 06/03/20 | 063588 | RIVER RUN COMPUTERS INC. | \$ | 87.08 | EMAIL SPAM FILTERING | E 640-53650-000-340 Data Processing Services |
| 06/03/20 | 063588 | RIVER RUN COMPUTERS INC. | \$ | 321.21 | EMAIL SPAM FILTERING | E 620-53610-100-212 Outside Services |
| 06/03/20 | 063588 | RIVER RUN COMPUTERS INC. | \$ | 340.56 | EMAIL SPAM FILTERING | E 610-53700-000-923 Outside Services Employed |
| 06/03/20 | 063588 | RIVER RUN COMPUTERS INC. | \$ | 1,186.15 | EMAIL SPAM FILTERING | E 100-51430-000-397 Licensing Costs |
| 06/03/20 | 063589 | SWANSON, CHRISTINA | \$ | 150.00 | #2210 REFUND - FEES & DEPOSIT | G 100-23410 Rent Deposits |
| 06/03/20 | 063589 | SWANSON, CHRISTINA | \$ | 205.00 | #2210 REFUND - FEES & DEPOSIT | R 100-999-48210 Park Rent |
| 06/03/20 | 063590 | TRILOGY CONSULTING, LLC | \$ | 357.50 | STORMWATER RATE UPDATE - 2020 | E 640-53650-000-216 Engineering |
| 06/03/20 | 063590 | TRILOGY CONSULTING, LLC | \$ | 3,162.50 | SEWER RATE UPDATE 2020 | E 620-53610-100-212 Outside Services |
| 06/03/20 | 063591 | VILLAGE OF RICHFIELD | \$ | 6,873.49 | JUNE 2020 BUILDING INSP CONTRACT | E 100-52400-000-290 Contractual Fees |
| 06/03/20 | 063592 | WALDSCHMIDT, ANDREA | \$ | 21.25 | REFUND HOOPER HANDS & KIDS YOGA | R 100-000-46710 Registration Fees |
| 06/03/20 | 063593 | WAUKESHA CTY TREAS-RM148 | \$ | 488.63 | SPRING ELECTION BILLING-BALLOTS & NOTICE | E 100-51440-000-390 Expenses |
| 06/03/20 | 063594 | WE ENERGIES-LILLY RD | \$ | 91,145.06 | STREET LIGHT - MAPLE AVE RECON-WR4508097 | E 410-57331-000-390 Expenses |
| 06/03/20 | 063595 | WILLIAM REID-MAIL | \$ | 12,272.28 | PUMP-WELL 4 HMO PUMP REPL PROJ.-CHEM PUMPS | G 610-18323 Electric Pumping Equipment |
| 06/03/20 | 063596 | WILLIAM RYAN-MONONA | \$ | 100.00 | REFUND OCC BD: W241N5669 MAPLE GROVE LN, SUSSEX | G 100-23230 Occupancy Deposits |
| 06/03/20 | 063596 | WILLIAM RYAN-MONONA | \$ | 100.00 | REFUND OCC BD: N56W24131 SUSSEX PRESENCE BLVD, SUSSEX | G 100-23230 Occupancy Deposits |
| 06/03/20 | 063597 | WISCONSIN DNR #93192 | \$ | 1,500.00 | ENVIRONMENTAL FEES-STORMWATER | E 640-53650-000-397 Licensing Costs |
| 06/03/20 | 063598 | ZIMMERMAN, PAM | \$ | 51.00 | REFUND - PROGRAMS CANCELLED | R 100-260-46710 Registration Fees |
| 06/03/20 | 063598 | ZIMMERMAN, PAM | \$ | 11.00 | REFUND - PROGRAMS CANCELLED | G 100-26110 Deferred Revenue |
| 06/03/20 | 063598 | ZIMMERMAN, PAM | \$ | 312.00 | REFUND - PROGRAMS CANCELLED | R 100-250-46710 Registration Fees |
| 06/11/20 | 063599 | 20/20 CAPTIONING & STENOCART, | \$ | 190.00 | ZOOM MTG-VB COVID 19 | E 100-51490-000-347 Community Information |
| 06/11/20 | 063601 | ALLAN BUILDERS-NEW GTOWN | \$ | 400.00 | REISSUE CK BD REF.N75W23861 HIGH RIDGE DR., SUSSEX | G 100-23240 Landscaping/Erosion Deposits |
| 06/11/20 | 063601 | ALLAN BUILDERS-NEW GTOWN | \$ | 2,000.00 | REISSUE CK BD REF.N75W23861 HIGH RIDGE DR., SUSSEX | G 100-23220 Road Cleaning Deposits |
| 06/11/20 | 063602 | AMERICAN LANDSCAPE | \$ | 1,767.83 | SPRING CLEANUP, EDGING-L/S BEDS 164 | E 100-55200-000-399 Horticulture |
| 06/11/20 | 063603 | DESAI, LISA & ABHIJEET | \$ | 2,992.00 | REFUND TAX OVERAGE | G 100-21910 Tax Check Change |
| 06/11/20 | 063604 | ICMA RETIREMENT TRUST 457 | \$ | 2,249.70 | DEFERRED COMPENSATION - 302052 | G 100-21521 ICMA Withheld |
| 06/11/20 | 063604 | ICMA RETIREMENT TRUST 457 | \$ | 185.34 | DEFERRED COMPENSATION - 302052 | G 100-14500 Due from Haass Library |
| 06/11/20 | 063605 | JOHNS DISPOSAL SERVICE INC | \$ | 649.46 | DUMPSTER-STREET SWEEPINGS | E 640-53650-000-290 Contractual Fees |
| 06/11/20 | 063605 | JOHNS DISPOSAL SERVICE INC | \$ | 11,861.92 | RECYCLING SERVICE | E 100-53635-000-290 Contractual Fees |
| 06/11/20 | 063605 | JOHNS DISPOSAL SERVICE INC | \$ | 25,055.28 | RUBBISH SERVICE | E 100-53620-000-290 Contractual Fees |
| 06/11/20 | 063606 | POONI, SONNY | \$ | 43.15 | REFUND UTILITY BALANCE 01-813 | G 610-13103 Customer Accounts Receivable |
| 06/11/20 | 063607 | PRO BARK | \$ | 72.00 | TOP SOIL | E 100-53311-000-230 Maint--Street Materials |
| 06/11/20 | 063607 | PRO BARK | \$ | 36.00 | TOP SOIL | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/11/20 | 063608 | RITTER TECHNOLOGY LLC | \$ | 112.90 | CRIMP HOSE ASSEMBLY | E 100-55200-000-240 Maint--Equipment |
| 06/11/20 | 063609 | RUEKERT & MIELKE | \$ | 3,312.68 | SUSSEX COMMERCE CTR-THE HIGHLANDS | E 100-51491-000-216 Engineering |
| 06/11/20 | 063610 | SCHROEDER IMPLEMENT | \$ | 3.99 | BAR & CHAIN OIL | E 100-55200-000-240 Maint--Equipment |
| 06/11/20 | 063610 | SCHROEDER IMPLEMENT | \$ | 74.94 | TRIMMER LINE SPOOL | E 100-55200-000-395 Weed Control |
| 06/11/20 | 063611 | SELZER-ORNST CONSTRUCTION | \$ | 236,778.00 | SUSSEX PARK PAVILION | E 410-57620-000-290 Contractual Fees |
| 06/11/20 | 063612 | SMITH, JORDAN | \$ | 300.00 | MAPLE AVENUE RECON-FOOTAGE | E 410-57331-000-390 Expenses |
| 06/11/20 | 063613 | STARK PAVEMENT CORP. | \$ | 214,571.75 | MAPLE AVENUE RECON #2 | E 410-57331-000-290 Contractual Fees |
| 06/11/20 | 063614 | SUPER WESTERN, INC. | \$ | 952,734.59 | MAPLE AVE RECON | E 410-57331-000-290 Contractual Fees |
| 06/11/20 | 063615 | SUSSEX OUTREACH SERVICES | \$ | 100.00 | #2311 REFUND RENTAL & DEPOSIT | G 100-23410 Rent Deposits |
| 06/11/20 | 063615 | SUSSEX OUTREACH SERVICES | \$ | 205.00 | #2311 REFUND RENTAL & DEPOSIT | R 100-000-48210 Park Rent |
| 06/11/20 | 063616 | UNEMPLOYMENT INSURANCE | \$ | 12.74 | UNEMPLOYMENT-COUPON 10118001 | E 100-55350-000-155 Unemployment Compensation |
| 06/11/20 | 063616 | UNEMPLOYMENT INSURANCE | \$ | 12.74 | UNEMPLOYMENT-COUPON 10118001 | E 100-55350-000-155 Unemployment Compensation |
| 06/11/20 | 063616 | UNEMPLOYMENT INSURANCE | \$ | 120.79 | UNEMPLOYMENT-COUPON 10118001 | E 100-55350-000-155 Unemployment Compensation |
| 06/11/20 | 063616 | UNEMPLOYMENT INSURANCE | \$ | 43.22 | UNEMPLOYMENT-COUPON 10118001 | E 100-55350-000-155 Unemployment Compensation |
| 06/11/20 | 063617 | WAUKESHA COUNTY AC110 | \$ | 150.00 | DEQC, CERM, SRAM DOCUMENTS | E 100-51490-000-390 Expenses |
| 06/11/20 | 063618 | WI DEPT OF JUSTICE - 93970 | \$ | 7.00 | BACKGROUND CHECKS-PARKS | E 100-55200-000-180 Human Resources Expense |
| 06/11/20 | 063618 | WI DEPT OF JUSTICE - 93970 | \$ | 1.75 | BACKGROUND CHECKS-PW TF | E 620-53610-100-345 Supplies |

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| 06/11/20 | 063618 | WI DEPT OF JUSTICE - 93970 | \$ | 3.50 | BACKGROUND CHECKS-PW TF | E 100-53311-000-390 Expenses |
| 06/11/20 | 063618 | WI DEPT OF JUSTICE - 93970 | \$ | 70.00 | BACKGROUND CHECKS-SUMMER DAY CAMP | E 100-55350-000-180 Human Resources Expense |
| 06/11/20 | 063618 | WI DEPT OF JUSTICE - 93970 | \$ | 147.00 | BACKGROUND CHECKS | R 100-000-44110 Liquor & Malt Beverages Licens |
| 06/11/20 | 063618 | WI DEPT OF JUSTICE - 93970 | \$ | 56.00 | BACKGROUND CHECKS | R 100-000-44120 Operator s Licenses |
| 06/11/20 | 063618 | WI DEPT OF JUSTICE - 93970 | \$ | 1.75 | BACKGROUND CHECKS-PW TF | E 610-53700-000-930 Misc General Expenses |
| 06/11/20 | 063619 | WI SCTF | \$ | 187.50 | BAUMANN #2921266 | G 100-21555 Child Support |
| 06/11/20 | 063619 | WI SCTF | \$ | 553.84 | VERSH #5465656 | G 100-21555 Child Support |
| 06/18/20 | 063620 | AIR ONE EQUIPMENT, INC. | \$ | 1,032.00 | RESPIRATORS/SURGICAL MASKS | E 100-52200-000-342 Medical Supplies |
| 06/18/20 | 063621 | AL MOROS LAWN CUTTING | \$ | 750.00 | LAWN CUTTING APRIL 27, MAY 2020 | E 280-54910-000-290 Contractual Fees |
| 06/18/20 | 063622 | ALL-WAYS CONTRACTORS | \$ | 203.00 | SCREENED TOPSOIL | E 100-53311-000-230 Maint--Street Materials |
| 06/18/20 | 063623 | ANYTIME FITNESS | \$ | 500.00 | REFUND - DONATION - EVENT CANCELLED | R 251-000-48901 Advertising & Sponsorships |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 141.98 | DENTAL 23800-000-0000-00563 | E 100-53311-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 292.23 | DENTAL 23800-000-0000-00563 | E 610-53700-000-926 Employee Pension & Benefits |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 202.42 | DENTAL 23800-000-0000-00563 | G 100-14500 Due from Haass Library |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 75.53 | DENTAL 23800-000-0000-00563 | E 100-55300-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 24.61 | DENTAL 23800-000-0000-00563 | E 100-51600-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 70.38 | DENTAL 23800-000-0000-00563 | E 100-52200-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 109.07 | DENTAL 23800-000-0000-00563 | E 100-55350-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 13.22 | DENTAL 23800-000-0000-00563 | E 100-56700-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 24.18 | VISION 43607-000-00000-00000 | G 100-21596 Vision Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 18.18 | DENTAL 23800-000-0000-00563 | E 100-54600-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 52.46 | DENTAL 23800-000-0000-00563 | E 100-51510-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 42.42 | DENTAL 23800-000-0000-00563 | E 100-51420-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 11.66 | DENTAL 23800-000-0000-00563 | E 100-51410-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 34.19 | DENTAL 23800-000-0000-00563 | E 100-51491-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 32.13 | DENTAL 23800-000-0000-00563 | E 100-51430-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 5.92 | VISION 43607-000-00000-00000 | G 100-14500 Due from Haass Library |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 24.74 | DENTAL 23800-000-0000-00563 | E 100-55202-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 317.68 | DENTAL 23800-000-0000-00563 | E 620-53610-100-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 91.40 | DENTAL 23800-000-0000-00563 | E 640-53650-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 183.09 | DENTAL 23800-000-0000-00563 | E 100-55200-000-135 Employee Insurance |
| 06/18/20 | 063624 | DELTA DENTAL | \$ | 32.09 | DENTAL 23800-000-0000-00563 | E 100-53635-000-135 Employee Insurance |
| 06/18/20 | 063625 | E.H. WOLF & SONS INC.-SLINGER | \$ | 377.82 | DIESEL FUEL | G 100-16120 Diesel Inventory |
| 06/18/20 | 063625 | E.H. WOLF & SONS INC.-SLINGER | \$ | 339.50 | GASOLINE - MOWERS | E 100-55200-000-239 Maint -Gas & Diesel |
| 06/18/20 | 063625 | E.H. WOLF & SONS INC.-SLINGER | \$ | 719.71 | NO LEAD GASOLINE | G 100-16110 Inventory |
| 06/18/20 | 063626 | FERGUSON WATERWORKS #1476 | \$ | 61.21 | 15 HD VLV BOX | E 610-53700-000-651 Maint of Mains |
| 06/18/20 | 063627 | HOPPE, SUE | \$ | 36.00 | REFUND - ALIGNMENT YOGA - CLASS CANCELLED | R 100-000-46710 Registration Fees |
| 06/18/20 | 063628 | JOE DE BELAK PLUMBING & | \$ | 2,303.68 | REPAIR WTR LINE PUMP COOLING PLANT WTR SUPPLY | E 620-53610-300-245 Maint--Trmt & Disposal Equip |
| 06/18/20 | 063629 | KAHLER SLATER INC. | \$ | 1,100.36 | DAY CAMP PAVILION - PROF. SERV. 5/3-5/31/2020 | E 410-57620-000-216 Engineering |
| 06/18/20 | 063630 | PAUL S CERTIFIED AUTO REPAIR | \$ | 12.00 | DISMOUNT & MOUNT TRACTOR TIRE | E 100-55200-000-240 Maint--Equipment |
| 06/18/20 | 063630 | PAUL S CERTIFIED AUTO REPAIR | \$ | 490.27 | REPLACE STARTER 2006 FORD P/U WHITE | E 100-55200-000-244 Maint--Vehicle |
| 06/18/20 | 063631 | PAULINE HAASS LIBRARY | \$ | 12,500.00 | CAPITAL ITEMS | E 100-57610-000-820 Improvements |
| 06/18/20 | 063631 | PAULINE HAASS LIBRARY | \$ | 172,636.75 | 1ST QTR 2020 LIBRARY PAYMENT | E 100-55110-000-795 Library Payment |
| 06/18/20 | 063631 | PAULINE HAASS LIBRARY | \$ | (61,907.36) | DUE TO VILLAGE | G 100-14500 Due from Haass Library |
| 06/18/20 | 063632 | PIGGLY WIGGLY | \$ | 13.09 | COFFEE, WTR | E 610-53700-000-953 Pumping-Supplies & Expenses |
| 06/18/20 | 063632 | PIGGLY WIGGLY | \$ | 4.95 | SALT | E 100-55200-000-395 Weed Control |
| 06/18/20 | 063632 | PIGGLY WIGGLY | \$ | 2.50 | WATER | E 620-53610-100-345 Supplies |
| 06/18/20 | 063632 | PIGGLY WIGGLY | \$ | 37.98 | PROPANE | E 100-52200-000-350 Good & Welfare |
| 06/18/20 | 063632 | PIGGLY WIGGLY | \$ | 11.08 | BEVERAGES | E 620-53610-100-249 Maint--General Plant |
| 06/18/20 | 063633 | PRO BARK | \$ | 36.00 | TOPSOIL | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/18/20 | 063633 | PRO BARK | \$ | 20.25 | SHREDDED OAK | E 100-55200-000-399 Horticulture |
| 06/18/20 | 063633 | PRO BARK | \$ | 18.00 | TOPSOIL | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/18/20 | 063633 | PRO BARK | \$ | 54.00 | SHREDDED OAK | G 100-14500 Due from Haass Library |
| 06/18/20 | 063633 | PRO BARK | \$ | 36.00 | TOPSOIL | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 650.00 | POSTAGE | E 620-53610-100-310 Office Supplies |

| | | | | | | |
|----------|--------|-----------------------------|----|------------|------------------------------|---|
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 175.00 | POSTAGE | E 100-51510-000-310 Office Supplies |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 375.00 | POSTAGE | E 100-51491-000-310 Office Supplies |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 1,000.00 | POSTAGE | E 100-51420-000-310 Office Supplies |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 175.00 | POSTAGE | E 100-51410-000-310 Office Supplies |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 375.00 | POSTAGE | E 100-52400-000-390 Expenses |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 175.00 | POSTAGE | E 100-53311-000-345 Supplies |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 125.00 | POSTAGE | E 100-55200-000-390 Expenses |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 200.00 | POSTAGE | E 640-53650-000-310 Office Supplies |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 650.00 | POSTAGE | E 610-53700-000-921 Office Supplies & Expenses |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 100.00 | POSTAGE | E 100-52200-000-345 Supplies |
| 06/18/20 | 063634 | RESERVE ACCOUNT | \$ | 1,000.00 | POSTAGE | E 100-55300-000-310 Office Supplies |
| 06/18/20 | 063635 | THE MAREK GROUP, INC. | \$ | 283.00 | SAFETY VESTS | E 620-53610-100-345 Supplies |
| 06/18/20 | 063636 | WALTER-GIBBS, LYNN | \$ | 155.00 | #2333 REFUNDS-RENTAL/DEPOSIT | R 100-999-48210 Park Rent |
| 06/18/20 | 063636 | WALTER-GIBBS, LYNN | \$ | 150.00 | #2333 REFUNDS-RENTAL/DEPOSIT | G 100-23410 Rent Deposits |
| 06/18/20 | 063637 | WAUKESHA CTY TREAS-RM148 | \$ | 137,212.37 | JULY 2020 POLICE SERVICES | E 100-52100-000-290 Contractual Fees |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 5,187.70 | HEALTH JULY 2020 | G 100-14500 Due from Haass Library |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 1,729.19 | HEALTH JULY 2020 | E 100-55350-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 1,676.44 | HEALTH JULY 2020 | E 640-53650-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 5,191.54 | HEALTH JULY 2020 | E 610-53700-000-926 Employee Pension & Benefits |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 288.20 | HEALTH JULY 2020 | E 100-54600-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 568.72 | HEALTH JULY 2020 | E 100-53635-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 5,640.63 | HEALTH JULY 2020 | E 620-53610-100-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 653.26 | HEALTH JULY 2020 | E 100-51491-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 1,120.78 | HEALTH JULY 2020 | E 100-51420-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 1,075.97 | HEALTH JULY 2020 | E 100-51510-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 659.03 | HEALTH JULY 2020 | E 100-51430-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 2,491.34 | HEALTH JULY 2020 | E 100-53311-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 134.50 | HEALTH JULY 2020 | E 100-56700-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 3,302.15 | HEALTH JULY 2020 | E 100-55200-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 1,345.61 | HEALTH JULY 2020 | E 100-52200-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 422.69 | HEALTH JULY 2020 | E 100-55202-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 1,258.47 | HEALTH JULY 2020 | E 100-55300-000-135 Employee Insurance |
| 06/18/20 | 063638 | WEA INSURANCE TRUST | \$ | 429.10 | HEALTH JULY 2020 | E 100-51600-000-135 Employee Insurance |
| 06/25/20 | 063639 | AMERIGRAPHICS | \$ | 25.00 | GARBAGE FORMS | E 100-52400-000-390 Expenses |
| 06/25/20 | 063640 | ATTITUDE DANCE COMPANY, LLC | \$ | 500.00 | ECONOMIC GROWTH GRANT | E 630-56605-000-390 Expenses |
| 06/25/20 | 063641 | BGS GLASS SERVICE | \$ | 225.00 | FURNISH & INSTALL GLASS | E 100-52200-000-242 Maint--Bldg & Facilities |
| 06/25/20 | 063642 | CENTRAL BARK | \$ | 500.00 | ECONOMIC GROWTH GRANT | E 630-56605-000-390 Expenses |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 5.35 | 3RD QTR 2020 - EAP | E 100-54600-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 8.51 | 3RD QTR 2020 - EAP | E 100-51510-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 9.30 | 3RD QTR 2020 - EAP | E 100-52100-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 19.69 | 3RD QTR 2020 - EAP | E 100-55200-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 4.42 | 3RD QTR 2020 - EAP | E 100-56700-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 6.60 | 3RD QTR 2020 - EAP | E 100-52400-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 16.97 | 3RD QTR 2020 - EAP | E 100-53635-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 13.02 | 3RD QTR 2020 - EAP | E 100-53311-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 5.81 | 3RD QTR 2020 - EAP | E 100-55202-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 2.28 | 3RD QTR 2020 - EAP | E 100-51430-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 12.62 | 3RD QTR 2020 - EAP | E 100-55300-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 14.18 | 3RD QTR 2020 - EAP | E 100-51420-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 4.42 | 3RD QTR 2020 - EAP | E 100-51410-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 8.86 | 3RD QTR 2020 - EAP | E 640-53650-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 2.33 | 3RD QTR 2020 - EAP | E 100-51491-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 28.38 | 3RD QTR 2020 - EAP | E 620-53610-100-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 26.46 | 3RD QTR 2020 - EAP | E 610-53700-000-926 Employee Pension & Benefits |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 20.09 | 3RD QTR 2020 - EAP | E 100-51600-000-135 Employee Insurance |

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|----------|--------|-----------------------------|----|-----------|---|---|
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 4.19 | 3RD QTR 2020 - EAP | E 100-55350-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 158.52 | 3RD QTR 2020 - EAP | E 100-52200-000-135 Employee Insurance |
| 06/25/20 | 063643 | CURALINC, LLC | \$ | 32.55 | 3RD QTR 2020 - EAP | G 100-14500 Due from Haass Library |
| 06/25/20 | 063644 | FALLS AUTO PARTS & SUPPLIES | \$ | 378.18 | BATTERIES | E 100-53311-000-244 Maint--Vehicle |
| 06/25/20 | 063644 | FALLS AUTO PARTS & SUPPLIES | \$ | 42.08 | BATTERY | E 100-55200-000-240 Maint--Equipment |
| 06/25/20 | 063644 | FALLS AUTO PARTS & SUPPLIES | \$ | 8.47 | SWITCH - TABLE TOP GRINDER | E 100-53311-000-345 Supplies |
| 06/25/20 | 063645 | FERGUSON WATERWORKS #1476 | \$ | 180.00 | 6 FLANGE GASKETS | E 610-53700-000-651 Maint of Mains |
| 06/25/20 | 063646 | GRAINGER | \$ | 216.20 | RUBBER WHEEL | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/25/20 | 063647 | HERDEN, LORI | \$ | 22.80 | REFUND KIDS SPORTS - CANCELLED | R 100-000-46710 Registration Fees |
| 06/25/20 | 063648 | ICMA RETIREMENT TRUST 457 | \$ | 2,249.70 | DEFERRED COMPENSATION - 302052 | G 100-21521 ICMA Withheld |
| 06/25/20 | 063648 | ICMA RETIREMENT TRUST 457 | \$ | 202.26 | DEFERRED COMPENSATION - 302052 | G 100-14500 Due from Haass Library |
| 06/25/20 | 063649 | JX ENTERPRISES, INC. | \$ | 176.74 | RESERVOIR-POWER STEERING | E 100-53311-000-244 Maint--Vehicle |
| 06/25/20 | 063650 | KAEREK HOMES INC. | \$ | 2,000.00 | REF L/S & ST BONDS: N55W23787 FIELDSTON PASS CIR., SUSSEX | G 100-23220 Road Cleaning Deposits |
| 06/25/20 | 063650 | KAEREK HOMES INC. | \$ | 400.00 | REF L/S & ST BONDS: N55W23787 FIELDSTON PASS CIR., SUSSEX | G 100-23240 Landscaping/Erosion Deposits |
| 06/25/20 | 063651 | KREBS CONSTRUCTION, LLC | \$ | 400.00 | REF L/S & ST BONDS: W236N6560 COTEY CT., SUSSEX | G 100-23240 Landscaping/Erosion Deposits |
| 06/25/20 | 063651 | KREBS CONSTRUCTION, LLC | \$ | 2,000.00 | REF L/S & ST BONDS: W236N6560 COTEY CT., SUSSEX | G 100-23220 Road Cleaning Deposits |
| 06/25/20 | 063652 | MOSER, JANICE | \$ | 25.50 | REFUND-FIRESIDE TRIP & SR FITNESS-CANCELLED | R 100-260-46710 Registration Fees |
| 06/25/20 | 063652 | MOSER, JANICE | \$ | 104.00 | REFUND-FIRESIDE TRIP & SR FITNESS-CANCELLED | R 100-250-46710 Registration Fees |
| 06/25/20 | 063653 | MUNICIPAL LAW & LITIGATION | \$ | 13,476.89 | ATTORNEY FEES-OPINIONS | E 100-51300-000-211 Legal Fees--Opinions |
| 06/25/20 | 063653 | MUNICIPAL LAW & LITIGATION | \$ | 682.50 | ATTORNEY FEES-TRAFFIC | E 100-51300-000-210 Legal Fees--Traffic |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 34.94 | LIFE INS - 7/1-31/2020 | E 100-53311-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 3.86 | LIFE INS - 7/1-31/2020 | E 100-55202-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 82.89 | LIFE INS - 7/1-31/2020 | G 100-14500 Due from Haass Library |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 11.33 | LIFE INS - 7/1-31/2020 | E 100-55300-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 10.50 | LIFE INS - 7/1-31/2020 | E 100-55350-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 2.29 | LIFE INS - 7/1-31/2020 | E 100-54600-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 5.05 | LIFE INS - 7/1-31/2020 | E 100-52100-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 40.71 | LIFE INS - 7/1-31/2020 | E 100-52200-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 30.56 | LIFE INS - 7/1-31/2020 | E 100-55200-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 4.25 | LIFE INS - 7/1-31/2020 | E 100-51600-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 5.61 | LIFE INS - 7/1-31/2020 | E 100-51430-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 7.54 | LIFE INS - 7/1-31/2020 | E 100-56700-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 7.90 | LIFE INS - 7/1-31/2020 | E 100-53635-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 15.27 | LIFE INS - 7/1-31/2020 | E 100-51510-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 15.95 | LIFE INS - 7/1-31/2020 | E 100-51420-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 21.42 | LIFE INS - 7/1-31/2020 | E 100-51410-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 26.31 | LIFE INS - 7/1-31/2020 | E 640-53650-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 9.95 | LIFE INS - 7/1-31/2020 | E 100-51491-000-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 95.60 | LIFE INS - 7/1-31/2020 | E 620-53610-100-135 Employee Insurance |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 88.84 | LIFE INS - 7/1-31/2020 | E 610-53700-000-926 Employee Pension & Benefits |
| 06/25/20 | 063654 | PLIC - SBD GRAND ISLAND | \$ | 2.02 | LIFE INS - 7/1-31/2020 | E 100-52400-000-135 Employee Insurance |
| 06/25/20 | 063655 | PROFESSIONAL AUDIO DESIGNS | \$ | 379.58 | 9 FT CAT - VB AV | E 100-51490-000-347 Community Information |
| 06/25/20 | 063656 | RELIANT FIRE APPARATUS INC | \$ | 887.54 | REPAIRS - PUMPER #24094 | E 100-52200-000-244 Maint--Vehicle |
| 06/25/20 | 063657 | RUEKERT & MIELKE | \$ | 529.00 | ADDRESS MAP-HYDRANTS, DATA | E 100-51491-000-216 Engineering |
| 06/25/20 | 063657 | RUEKERT & MIELKE | \$ | 529.00 | ADDRESS MAP-HYDRANTS, DATA | E 100-52200-000-390 Expenses |
| 06/25/20 | 063657 | RUEKERT & MIELKE | \$ | 529.00 | ADDRESS MAP-HYDRANTS, DATA | E 100-52400-000-390 Expenses |
| 06/25/20 | 063658 | STATE OF WI - DSPS 93086 | \$ | 50.00 | PERMIT TO OPERATE-CIVIC CENTER | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/25/20 | 063658 | STATE OF WI - DSPS 93086 | \$ | 50.00 | PERMIT TO OPERATE-CORP. CTR L/S | E 620-53610-200-241 Maint--Collection System |
| 06/25/20 | 063658 | STATE OF WI - DSPS 93086 | \$ | 50.00 | PERMIT TO OPERATE-LYNWOOD L/S | R 620-110-46412 Sewer--Other Governments |
| 06/25/20 | 063659 | VERIZON WIRELESS | \$ | 94.06 | EKG DEFIBS & BROADBAND | E 100-52200-000-220 Utilities--Telephone |
| 06/25/20 | 063660 | WI ELEVATOR INSPECTION INC. | \$ | 95.00 | ANNUAL INSPECTION-LYNWOOD L/S | R 620-110-46412 Sewer--Other Governments |
| 06/25/20 | 063660 | WI ELEVATOR INSPECTION INC. | \$ | 95.00 | ANNUAL INSPECTION-CORP. CTR L/S | E 620-53610-200-241 Maint--Collection System |
| 06/25/20 | 063660 | WI ELEVATOR INSPECTION INC. | \$ | 95.00 | ANNUAL INSPECTION-CIVIC CENTER | E 100-51600-000-242 Maint--Bldg & Facilities |
| 06/25/20 | 063661 | WI SCTF | \$ | 187.50 | BAUMANN #2921266 | G 100-21555 Child Support |
| 06/25/20 | 063661 | WI SCTF | \$ | 553.84 | VERSH #5465656 | G 100-21555 Child Support |

06/25/20

063662

WILLIAM RYAN-MONONA

\$ 100.00 REFUND OCC BD: W241N5676 MAPLE GROVE LN., SUSSEX

G 100-23230 Occupancy Deposits

GRAND TOTAL

\$3,613,631.89

| Posting Date | Merchant Name | Transaction Amount | Name |
|--------------|---------------------------|--------------------|------------------|
| 2020/06/02 | AMZN MKTP US*M700Z2WC2 AM | \$23.99 | CHARLOTTE ABT |
| 2020/06/04 | AMAZON.COM*MY3EL91Y1 AMZN | \$23.87 | CHARLOTTE ABT |
| 2020/06/04 | AMZN MKTP US*MY2OU7F22 | \$36.54 | CHARLOTTE ABT |
| 2020/06/08 | AMZN MKTP US*MY4JH7H01 | \$11.49 | CHARLOTTE ABT |
| 2020/06/08 | AMZN MKTP US*MY5MM6VK0 | \$13.99 | CHARLOTTE ABT |
| 2020/06/09 | AMZN MKTP US*MY9JF8B10 | \$69.98 | CHARLOTTE ABT |
| 2020/06/10 | AMAZON.COM*MY3SA2VP2 AMZN | \$57.88 | CHARLOTTE ABT |
| 2020/05/13 | THE HOME DEPOT 4940 | \$90.57 | THOMAS A BERRES |
| 2020/05/19 | RATHCOMM | \$55.92 | THOMAS A BERRES |
| 2020/05/20 | RATHCOMM | (\$10.92) | THOMAS A BERRES |
| 2020/05/25 | BAKER & TAYLOR - BOOKS | \$919.05 | PHPL BOOKS |
| 2020/05/25 | BAKER & TAYLOR - BOOKS | \$1,487.99 | PHPL BOOKS |
| 2020/05/25 | BAKER & TAYLOR - BOOKS | \$38.59 | PHPL BOOKS |
| 2020/05/25 | BAKER & TAYLOR - BOOKS | \$32.44 | PHPL BOOKS |
| 2020/05/25 | BAKER & TAYLOR - BOOKS | \$3,007.21 | PHPL BOOKS |
| 2020/05/25 | BAKER & TAYLOR - BOOKS | \$247.48 | PHPL BOOKS |
| 2020/05/22 | AMAZON.COM*M76YA53U2 | \$40.37 | HALIE DOBBECK |
| 2020/05/22 | AMAZON.COM*M74RH3VU1 | \$99.99 | HALIE DOBBECK |
| 2020/05/26 | AMAZON.COM*M77TW3BG0 | \$85.78 | HALIE DOBBECK |
| 2020/05/27 | AMAZON.COM*M76GM19O1 AMZN | \$65.94 | HALIE DOBBECK |
| 2020/06/04 | AMZN MKTP US*MY4464CY2 | \$18.99 | HALIE DOBBECK |
| 2020/06/08 | AMZN MKTP US*MY0C166R1 AM | \$16.99 | HALIE DOBBECK |
| 2020/06/08 | AMZN MKTP US*MY9AJ86A1 | \$29.99 | HALIE DOBBECK |
| 2020/06/08 | AMZN MKTP US*MY5CE0VZ0 | \$25.00 | HALIE DOBBECK |
| 2020/06/10 | AMZN MKTP US*MY0R65XP2 | \$7.99 | HALIE DOBBECK |
| 2020/05/13 | WAL-MART #3322 | \$54.86 | JEAN W HORNER |
| 2020/06/05 | LEAGUE OF WISCONSIN MUNIC | \$70.00 | SAMUEL E LIEBERT |
| 2020/06/05 | AMZN MKTP US*MY9G68VY1 AM | \$9.99 | SAMUEL E LIEBERT |
| 2020/06/08 | AMZN MKTP US*MY59Q8PX0 | \$349.99 | SAMUEL E LIEBERT |
| 2020/05/20 | MENARDS PEWAUKEE WI | \$20.27 | ADELE M LORIA |
| 2020/05/21 | SP * TERRABOOST | \$2,246.40 | ADELE M LORIA |
| 2020/05/28 | TRACFONE *PHONES | \$52.82 | ADELE M LORIA |
| 2020/06/01 | MENARDS PEWAUKEE WI | \$28.48 | ADELE M LORIA |
| 2020/06/01 | WAL-MART #3322 | \$105.30 | ADELE M LORIA |
| 2020/06/09 | TARGET 00002238 | \$44.86 | ADELE M LORIA |
| 2020/06/09 | DNH*GODADDY.COM | \$361.23 | ADELE M LORIA |
| 2020/05/13 | SPECTRUM | \$1,442.78 | SANDRA A MEYER |
| 2020/05/13 | IN *WISCONSIN LAKE & POND | \$441.25 | SANDRA A MEYER |
| 2020/05/13 | EUROFINS SF ANALYTICAL LA | \$284.75 | SANDRA A MEYER |
| 2020/05/14 | EMERGENCY MEDICAL PRODUC | \$467.20 | SANDRA A MEYER |
| 2020/05/14 | MENARDS PEWAUKEE WI | \$1,743.99 | SANDRA A MEYER |
| 2020/05/14 | WISCONSIN STEAM CLEANER S | \$708.46 | SANDRA A MEYER |
| 2020/05/14 | A/E GRAPHICS, INC. | \$36.25 | SANDRA A MEYER |
| 2020/05/14 | COMPETITOR AWARDS MACHINE | \$284.00 | SANDRA A MEYER |
| 2020/05/14 | LIESENER SOILS | \$228.00 | SANDRA A MEYER |
| 2020/05/13 | AIRGAS USA, LLC | \$15.63 | SANDRA A MEYER |
| 2020/05/13 | ULINE *SHIP SUPPLIES | \$576.78 | SANDRA A MEYER |
| 2020/05/14 | SALAMONE SUPPLIES INC | \$509.29 | SANDRA A MEYER |
| 2020/05/14 | R A SMITH NATIONAL INC | \$55,631.13 | SANDRA A MEYER |
| 2020/05/20 | SALAMONE SUPPLIES INC | \$1,633.93 | SANDRA A MEYER |
| 2020/05/20 | WCTC REGISTRATION | \$652.00 | SANDRA A MEYER |
| 2020/05/20 | PACE ANALYTICAL SERVICES | \$4,126.00 | SANDRA A MEYER |
| 2020/05/20 | PORT-A-JOHN -CLV | \$83.00 | SANDRA A MEYER |

| Posting Date | Merchant Name | Transaction Amount | Name |
|--------------|---------------------------|--------------------|----------------|
| 2020/05/20 | USA BLUE BOOK | \$267.61 | SANDRA A MEYER |
| 2020/05/20 | REINDERS - SUSSEX AR | \$158.94 | SANDRA A MEYER |
| 2020/05/20 | IN *WISCONSIN LAKE & POND | \$419.50 | SANDRA A MEYER |
| 2020/05/20 | WMH RETAIL PHARMACY | \$1,713.43 | SANDRA A MEYER |
| 2020/05/21 | EMERGENCY MEDICAL PRODUC | \$578.53 | SANDRA A MEYER |
| 2020/05/21 | MENARDS PEWAUKEE WI | \$357.56 | SANDRA A MEYER |
| 2020/05/21 | ELECTION SYSTEMS & SOFTW | \$1,050.00 | SANDRA A MEYER |
| 2020/05/21 | RUNDLE SPENCE MFG CO NEW | \$90.40 | SANDRA A MEYER |
| 2020/05/21 | MID-AMERICAN RESEARCH CHE | \$466.08 | SANDRA A MEYER |
| 2020/05/20 | AIRGAS USA, LLC | \$201.94 | SANDRA A MEYER |
| 2020/05/20 | CASPER TRUCK EQUIPMENT | \$297.47 | SANDRA A MEYER |
| 2020/05/20 | CASPER TRUCK EQUIPMENT | \$477.75 | SANDRA A MEYER |
| 2020/05/21 | TRUGREEN *LOCKBOX | \$803.68 | SANDRA A MEYER |
| 2020/05/21 | TRUGREEN *LOCKBOX | \$942.24 | SANDRA A MEYER |
| 2020/05/21 | OSI ENVIRONMENTAL | \$75.00 | SANDRA A MEYER |
| 2020/05/21 | LW ALLEN | \$2,370.74 | SANDRA A MEYER |
| 2020/05/22 | SPECTRUM | \$129.99 | SANDRA A MEYER |
| 2020/05/22 | SPECTRUM | \$8.80 | SANDRA A MEYER |
| 2020/05/22 | SPECTRUM | \$175.92 | SANDRA A MEYER |
| 2020/05/22 | SPECTRUM | \$149.99 | SANDRA A MEYER |
| 2020/05/22 | CLIFTON LARSON ALLEN | \$418.47 | SANDRA A MEYER |
| 2020/05/22 | VERONA SAFETY SUPPLY INC | \$163.67 | SANDRA A MEYER |
| 2020/05/22 | ILLINGWORTH KILGUST MECHA | \$740.00 | SANDRA A MEYER |
| 2020/05/22 | ILLINGWORTH KILGUST MECHA | \$2,171.80 | SANDRA A MEYER |
| 2020/05/25 | JAMES IMAGING SYSTEMS, IN | \$100.72 | SANDRA A MEYER |
| 2020/05/28 | SALAMONE SUPPLIES INC | \$119.00 | SANDRA A MEYER |
| 2020/05/28 | SUPERIOR CHEMICAL CORP | \$235.59 | SANDRA A MEYER |
| 2020/05/28 | ASCAP LICENSE FEE | \$365.50 | SANDRA A MEYER |
| 2020/05/28 | REINDERS SUSSEX CUSTOMER | \$86.38 | SANDRA A MEYER |
| 2020/05/29 | MILLER BRADFORD RISBERG | \$232.00 | SANDRA A MEYER |
| 2020/05/29 | PORT-A-JOHN -CLV | \$93.00 | SANDRA A MEYER |
| 2020/05/29 | JENSEN EQUIPMENT | \$181.00 | SANDRA A MEYER |
| 2020/05/29 | PARTMASTER | \$107.84 | SANDRA A MEYER |
| 2020/06/01 | SPECTRUM | \$144.98 | SANDRA A MEYER |
| 2020/06/01 | SPECTRUM | \$90.28 | SANDRA A MEYER |
| 2020/06/02 | TYCOINTEGRATEDSECURITY | \$46.19 | SANDRA A MEYER |
| 2020/06/02 | TYCOINTEGRATEDSECURITY | \$83.99 | SANDRA A MEYER |
| 2020/06/02 | TYCOINTEGRATEDSECURITY | \$91.94 | SANDRA A MEYER |
| 2020/06/02 | TYCOINTEGRATEDSECURITY | \$98.63 | SANDRA A MEYER |
| 2020/06/03 | PORT-A-JOHN -CLV | \$83.00 | SANDRA A MEYER |
| 2020/06/03 | IN *20/20 CAPTIONING & ST | \$190.00 | SANDRA A MEYER |
| 2020/06/03 | EUROFINS SF ANALYTICAL LA | \$524.00 | SANDRA A MEYER |
| 2020/06/03 | MILWAUKEE RUBBER PRODU | \$71.00 | SANDRA A MEYER |
| 2020/06/04 | MILLER BRADFORD RISBERG | \$535.00 | SANDRA A MEYER |
| 2020/06/04 | EMERGENCY MEDICAL PRODUC | \$380.30 | SANDRA A MEYER |
| 2020/06/04 | MENARDS PEWAUKEE WI | \$351.79 | SANDRA A MEYER |
| 2020/06/04 | KEEPER GOALS | \$220.00 | SANDRA A MEYER |
| 2020/06/04 | COMPETITOR AWARDS MACHINE | \$492.00 | SANDRA A MEYER |
| 2020/06/04 | SALAMONE SUPPLIES INC | \$239.80 | SANDRA A MEYER |
| 2020/06/04 | AIRGAS USA, LLC | \$280.25 | SANDRA A MEYER |
| 2020/06/04 | NCL OF WISCONSIN INC | \$416.44 | SANDRA A MEYER |
| 2020/06/04 | IN *PAR TRAINING AND PROP | \$3,550.00 | SANDRA A MEYER |
| 2020/06/04 | DORNER COMPANY | \$363.00 | SANDRA A MEYER |

| Posting Date | Merchant Name | Transaction Amount | Name |
|--------------|---------------------------|--------------------|----------------|
| 2020/06/09 | REINDERS SUSSEX CUSTOMER | \$270.74 | SANDRA A MEYER |
| 2020/06/05 | NORTHERN LAKE SERVICE- IN | \$300.00 | SANDRA A MEYER |
| 2020/05/21 | DOA E PAY DOC SALES | \$1,324.56 | CAREY NELSON |
| 2020/05/25 | SOCIALPILOT | \$30.00 | LORI NISWONGER |
| 2020/05/25 | ZOOM.US 888-799-9666 | \$47.22 | LORI NISWONGER |
| 2020/06/02 | AMZN MKTP US*MY3115TT1 | \$89.99 | LORI NISWONGER |
| 2020/06/08 | AMZN MKTP US*MY6TC6QJ1 AM | \$50.49 | LORI NISWONGER |
| 2020/06/08 | AMAZON.COM*MY99H3072 AMZN | \$14.18 | LORI NISWONGER |
| 2020/05/12 | AMZN MKTP US*L44UO15S3 | \$35.00 | MARY L OLSON |
| 2020/05/14 | AMAZON.COM AMZN.COM/BILL | (\$0.44) | MARY L OLSON |
| 2020/05/14 | AMAZON.COM*MC1FU42P0 AMZN | \$85.93 | MARY L OLSON |
| 2020/05/18 | PBS DISTRIBUTION LLC #1 | (\$1.85) | MARY L OLSON |
| 2020/05/19 | AMAZON.COM*M77RM7ZA1 AMZN | \$5.99 | MARY L OLSON |
| 2020/05/20 | AMAZON.COM*M74W99T81 AMZN | \$81.90 | MARY L OLSON |
| 2020/05/20 | AMAZON.COM*M70301CW2 | \$11.44 | MARY L OLSON |
| 2020/05/20 | AMZN MKTP US*M71JS6OK2 | \$29.99 | MARY L OLSON |
| 2020/05/21 | AMAZON.COM*M76G55EK0 AMZN | \$144.91 | MARY L OLSON |
| 2020/05/21 | AMAZON.COM*M72H87EB1 | \$56.04 | MARY L OLSON |
| 2020/05/21 | AMAZON.COM*M76A81AN0 | \$26.54 | MARY L OLSON |
| 2020/05/25 | PICK N SAVE #380 | \$7.34 | MARY L OLSON |
| 2020/05/25 | AMZN MKTP US*M76UM0HJ0 | \$77.27 | MARY L OLSON |
| 2020/05/26 | AMZN MKTP US*M71E66P62 AM | \$37.58 | MARY L OLSON |
| 2020/05/26 | AMZN MKTP US*M753928Y0 AM | \$286.76 | MARY L OLSON |
| 2020/05/26 | AMZN MKTP US*M71221870 AM | \$22.70 | MARY L OLSON |
| 2020/05/26 | AMAZON.COM*M79ZW5Q80 AMZN | \$63.21 | MARY L OLSON |
| 2020/05/26 | AMAZON.COM*M75FC0271 | \$15.59 | MARY L OLSON |
| 2020/05/26 | AMZN MKTP US*M73OJ82H1 | \$29.99 | MARY L OLSON |
| 2020/05/27 | AMZN MKTP US*M73BH2VX2 | \$29.99 | MARY L OLSON |
| 2020/05/27 | AMZN MKTP US*M72S50961 | \$35.00 | MARY L OLSON |
| 2020/05/28 | AMZN MKTP US*M79KF62A0 | \$37.99 | MARY L OLSON |
| 2020/05/28 | AMZN MKTP US*M75VH5RW1 | \$94.60 | MARY L OLSON |
| 2020/05/29 | AMZN MKTP US*M708E69U0 AM | \$18.98 | MARY L OLSON |
| 2020/05/29 | AMZN MKTP US*M762817I0 | \$19.99 | MARY L OLSON |
| 2020/06/01 | MENARDS GERMANTOWN WI | \$14.76 | MARY L OLSON |
| 2020/06/01 | MEIJER # 275 | \$14.36 | MARY L OLSON |
| 2020/06/01 | MENARDS GERMANTOWN WI | \$10.44 | MARY L OLSON |
| 2020/06/01 | AMAZON.COM*M78U082R2 AMZN | \$43.04 | MARY L OLSON |
| 2020/06/01 | AMZN MKTP US*MY44J3OR0 AM | \$6.99 | MARY L OLSON |
| 2020/06/01 | FACEBK *4WQWQRWW52 | \$4.01 | MARY L OLSON |
| 2020/06/01 | AMZN MKTP US*MY4ND6FT0 | \$11.99 | MARY L OLSON |
| 2020/06/03 | AMAZON.COM*MY8KB0ZJ0 AMZN | \$12.95 | MARY L OLSON |
| 2020/06/03 | AMAZON.COM*MY2875011 AMZN | \$12.99 | MARY L OLSON |
| 2020/06/04 | AMAZON.COM*MY06P4472 AMZN | \$13.55 | MARY L OLSON |
| 2020/06/05 | WALGREENS #7731 | \$4.82 | MARY L OLSON |
| 2020/06/05 | AMZN MKTP US*MY4X18EZ0 | \$13.98 | MARY L OLSON |
| 2020/06/05 | AMAZON.COM*MY8HJ8EF0 | \$11.99 | MARY L OLSON |
| 2020/06/08 | PICK N SAVE #380 | \$5.79 | MARY L OLSON |
| 2020/06/08 | COSTCO WHSE #1101 | (\$105.09) | MARY L OLSON |
| 2020/06/08 | AMZN MKTP US*MY0623691 | \$5.80 | MARY L OLSON |
| 2020/06/08 | AMAZON.COM*MY49T6661 | \$13.99 | MARY L OLSON |
| 2020/06/08 | AMAZON.COM*MY98P5QW1 | \$36.78 | MARY L OLSON |
| 2020/06/09 | AMAZON.COM*MY1Q781I2 AMZN | \$34.96 | MARY L OLSON |
| 2020/06/09 | AMZN MKTP US*MY2UI4PZ2 | \$37.99 | MARY L OLSON |

| Posting Date | Merchant Name | Transaction Amount | Name |
|--------------|---------------------------|--------------------|-------------------|
| 2020/06/10 | AMAZON.COM*MY1Z75Q70 | \$91.90 | MARY L OLSON |
| 2020/06/10 | AMAZON.COM*MY0XL26R0 | \$22.99 | MARY L OLSON |
| 2020/05/18 | COMPETITOR AWARDS MACHINE | \$45.00 | ANNE PULVERMACHER |
| 2020/05/18 | AMAZON.COM*MC9CV87D2 | \$43.98 | ANNE PULVERMACHER |
| 2020/05/19 | AMZN MKTP US*M74OW6N60 AM | \$169.95 | ANNE PULVERMACHER |
| 2020/05/21 | AMAZON.COM*M72NK5L02 AMZN | \$20.49 | ANNE PULVERMACHER |
| 2020/05/21 | AMZN MKTP US*M703T5LI2 | \$48.50 | ANNE PULVERMACHER |
| 2020/05/25 | OFFICEMAX/DEPOT 6869 | \$137.30 | ANNE PULVERMACHER |
| 2020/05/25 | AMAZON.COM*M72Z535E0 AMZN | \$24.99 | ANNE PULVERMACHER |
| 2020/05/28 | AMAZON.COM*M76YT6WL1 | \$13.82 | ANNE PULVERMACHER |
| 2020/06/04 | AMZN MKTP US*MY8PN4FX2 | \$52.91 | ANNE PULVERMACHER |
| 2020/06/05 | AMZN MKTP US*MY52H3VA1 | \$59.99 | ANNE PULVERMACHER |
| 2020/06/08 | AMZN MKTP US*MY6D62EI2 | \$169.95 | ANNE PULVERMACHER |
| 2020/05/13 | SP * TERRABOOST | \$1,527.30 | LINDA R STEINMETZ |
| 2020/05/14 | SP * TERRABOOST | \$449.10 | LINDA R STEINMETZ |
| 2020/05/14 | AMZN MKTP US*MC56R5KA1 | \$287.94 | LINDA R STEINMETZ |
| 2020/05/15 | SP * TERRABOOST | \$449.10 | LINDA R STEINMETZ |
| 2020/05/20 | AMAZON.COM*M76IG5CI2 AMZN | \$74.19 | LINDA R STEINMETZ |
| 2020/05/20 | AMAZON.COM*M738O9FR2 AMZN | \$89.12 | LINDA R STEINMETZ |
| 2020/05/27 | AMZN MKTP US*M72WJ8UI1 | \$52.40 | LINDA R STEINMETZ |
| 2020/05/29 | AMAZON.COM*M713Y7U00 AMZN | \$50.97 | LINDA R STEINMETZ |
| 2020/05/12 | FIRE HOSE DIRECT | \$156.90 | BRENDA TENNYSON |
| 2020/05/13 | AMZN MKTP US*MC9YY0DZ1 | \$24.58 | BRENDA TENNYSON |
| 2020/05/14 | FIRE HOSE DIRECT | (\$7.47) | BRENDA TENNYSON |
| 2020/05/14 | AUTO INDUSTRIAL COLOR IN | \$62.37 | BRENDA TENNYSON |
| 2020/05/15 | ZOOM.US | \$15.74 | BRENDA TENNYSON |
| 2020/05/18 | AMZN MKTP US*MC0M379D2 | \$24.97 | BRENDA TENNYSON |
| 2020/05/21 | AMZN MKTP US*M76AA9EM0 | \$12.99 | BRENDA TENNYSON |
| 2020/05/22 | COMPLETE OFFICE OF WISCON | \$115.70 | BRENDA TENNYSON |
| 2020/05/21 | AMAZON.COM*M725D8NG2 AMZN | \$17.59 | BRENDA TENNYSON |
| 2020/05/25 | COMPLETE OFFICE OF WISCON | \$124.52 | BRENDA TENNYSON |
| 2020/05/25 | THE FIREFIGHTING DEPOT | \$24.35 | BRENDA TENNYSON |
| 2020/05/27 | AMZN MKTP US*M76KH8VQ2 | \$14.99 | BRENDA TENNYSON |
| 2020/06/04 | AMZN MKTP US*MY5L06F42 | \$26.95 | BRENDA TENNYSON |
| 2020/06/08 | COMPLETE OFFICE OF WISCON | \$55.74 | BRENDA TENNYSON |
| 2020/05/14 | HAWKINS INC | \$40.26 | DENNIS WOLF |
| 2020/05/14 | HAWKINS INC | \$3,419.37 | DENNIS WOLF |
| 2020/05/18 | COMET INC. | \$40.00 | DENNIS WOLF |
| 2020/06/04 | HAWKINS INC | \$980.70 | DENNIS WOLF |

VILLAGE OF SUSSEX

Payroll Summary

Regular

Pay Group: 01 BI-WEEKLY
 Check Date: 6/12/2020 per. 12

| Employee | | Gross Wage | Federal Gross | State Gross | Federal Tax | State Tax | Local Tax | Social Security | Medicare | Retire | Tax Sheltered | Voluntary | Tips | Reimb. | Net Pay |
|--------------------|-------------|------------|---------------|-------------|--------------------|-----------|-----------|-----------------|----------|----------|---------------|---------------|-----------------|--------|-----------|
| | | | | | <u>Tax Summary</u> | | | | | | | <u>Others</u> | | | |
| 941 Deposit | | | | | | | | | | | | | | | |
| Federal Tax | \$9,763.20 | | | | | | | 9,763.20 | | | | | Retirement | | 6,737.28 |
| Medicare | \$3,271.36 | | | | | | | 5,060.91 | | | | | Tax-Sheltered | | 4,994.05 |
| Social Security | \$13,987.88 | | | | | | | | | | | | Voluntary | | 770.05 |
| Advanced EIC | None | | | | | | | | | 6,993.94 | 6,993.94 | | Tips | | 0.00 |
| Total Deposit | \$27,022.44 | | | | | | | | | | | | Reimbursement | | 0.00 |
| | | | | | | | | | | | | | Net Pay (-tips) | | 78,740.21 |

Pay Summary

Gross 114,695.32
 Federal Gross 102,963.99
 State Gross 102,963.99
 FICA Gross 112,805.21

Tax Summary

Federal Tax 9,763.20
 State Tax 5,060.91
 Local Tax
 FICA Ded/Ben 6,993.94
 Medicare Ded/Ben 1,635.68

Others

Retirement 6,737.28
 Tax-Sheltered 4,994.05
 Voluntary 770.05
 Tips 0.00
 Reimbursement 0.00
 Net Pay (-tips) 78,740.21

VILLAGE OF SUSSEX

06/24/20 12:30 PM

Page 1

Payroll Summary

Five

Pay Group: 01 BI-WEEKLY

Check Date: 6/26/2020 per. 13.02

| Employee | Gross Wage | Federal Gross | State Gross | Federal Tax | State Tax | Local Tax | Social Security | Medi-care | Retire | Tax Sheltered | Voluntary | Tips | Reimb. | Net Pay |
|--------------------|------------|--------------------|-------------|-------------|--------------------|-----------|-----------------|-----------|--------|---------------|-----------|-----------------|--------|----------|
| 941 Deposit | | | | | | | | | | | | | | |
| Federal Tax | \$96.76 | | | | | | | | | | | | | |
| Medicare | \$134.60 | | | | | | | | | | | | | |
| Social Security | \$575.52 | | | | | | | | | | | | | |
| Advanced EIC | None | | | | | | | | | | | | | |
| Total Deposit | \$806.88 | | | | | | | | | | | | | |
| | | Pay Summary | | | Tax Summary | | | | | | | Others | | |
| | | Gross | 4,641.07 | | Federal Tax | | | 96.76 | | | | Retirement | | 177.40 |
| | | Federal Gross | 4,463.67 | | State Tax | | | 28.39 | | | | Tax-Sheltered | | |
| | | State Gross | 4,463.67 | | Local Tax | | | | | | | Voluntary | | |
| | | FICA Gross | 4,641.07 | | FICA Ded/Ben | | | 287.76 | 287.76 | | | Tips | | 0.00 |
| | | | | | Medicare Ded/Ben | | | 67.30 | 67.30 | | | Reimbursement | | 0.00 |
| | | | | | | | | | | | | Net Pay (-tips) | | 3,983.46 |

VILLAGE OF SUSSEX - CHECK REGISTER - ACE HARDWARE ONLY

| DATE | CHECK# | | AMOUNTS | COMMENTS | ACCOUNT DESCRIPTION |
|----------|--------|--------------|-----------------|-----------------------|---|
| 06/11/20 | 063600 | ACE HARDWARE | \$ 12.20 | H/W, NUT DRIVER | E 410-57620-000-810 Equipment |
| 06/11/20 | 063600 | ACE HARDWARE | \$ 29.69 | POWERWINDER TAPE 300' | E 100-55200-000-391 Baseball Diamonds |
| 06/11/20 | 063600 | ACE HARDWARE | <u>\$ 39.51</u> | NOZZLES, 2 CYCLE OIL | E 100-55200-000-298 Contract--Park Sanitation |
| | | GRAND TOTAL | <u>\$ 81.40</u> | | |

VILLAGE BOARD OF
VILLAGE OF SUSSEX, WISCONSIN

RESOLUTION NO. 20-22

**INITIAL RESOLUTION
REGARDING INDUSTRIAL DEVELOPMENT
REVENUE BOND FINANCING FOR
SUSSEX IM, INC. PROJECT**

WHEREAS, Section 66.1103 of the Wisconsin Statutes (the “Act”) authorizes the Village of Sussex, Wisconsin (the “Issuer”), to authorize the issuance and sale of bonds by the Issuer to construct, equip, re-equip, acquire by gift, lease or purchase, install, reconstruct, rebuild, rehabilitate, improve, supplement, replace, maintain, repair, enlarge, extend or remodel industrial projects; and

WHEREAS, Sussex IM, Inc., a Wisconsin corporation, and/or a related entity, and/or a limited liability entity to be formed (collectively, the “Borrower”), desires to complete a project to be owned by the Borrower consisting of financing the (i) construction of an approximately 71,000 square foot addition (the “Addition”) to an existing approximately 87,000 square foot facility located at N52 W24500 Lisbon Road in the Village of Sussex, Wisconsin (the “Existing Facility” and collectively with the Addition, the “Facility”) which is operated by Sussex IM, Inc. to manufacture plastic injection molded parts, (ii) acquisition and installation of equipment at the Facility, (iii) refunding the \$7,500,000 Village of Sussex, Wisconsin Industrial Development Revenue Bonds, Series 2016A and 2016B (Sussex IM, Inc. Project) issued on July 13, 2016 and (iv) payment of certain professional costs and costs of issuance (collectively, the “Project”), all of which would contribute to the well-being of the Village of Sussex, Wisconsin; and

WHEREAS, the cost of the Project is presently estimated to be \$10,000,000 and the amount proposed to be financed with one or more issues or series of tax-exempt and/or taxable industrial development revenue bonds (the “Bonds”) issued under the Act does not exceed \$10,000,000; and

WHEREAS, it is in the public interest of the Issuer to promote, attract, stimulate, rehabilitate and revitalize commerce, industry and manufacturing, to promote the betterment of the economy of the Issuer; and

WHEREAS, the Borrower has requested that the Issuer now approve an initial resolution (the “Initial Resolution”) providing for the financing of the Project in an amount not to exceed \$10,000,000; and

WHEREAS, the Issuer is a municipality organized and existing under and pursuant to the laws of the State of Wisconsin, and is authorized to enter into revenue agreements with eligible participants with respect to the Project whereby eligible participants agree to cause said Project to be constructed and to pay the Issuer an amount of funds sufficient to provide for the prompt payment when due of the principal and interest on said industrial development revenue bonds.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Sussex, Wisconsin, as follows:

1. Based upon representations of the Borrower, it is the finding and determination of the Village Board that the Project is a qualified “project” within the meaning of the Act and that the Borrower is an “eligible participant” within the meaning of the Act. The Issuer shall:

(a) Finance the Project in an amount not to exceed \$10,000,000; and

(b) Issue industrial development revenue bonds in one or more series of tax-exempt and/or taxable bonds (the “Bond(s)”), in an amount not to exceed \$10,000,000 in order to finance costs of the Project.

2. The aforesaid plan of financing contemplates, and is conditioned upon, the following:

(a) The Bonds shall never constitute an indebtedness of the Issuer within the meaning of any state constitutional provision or statutory limitation;

(b) The Bonds shall not constitute or give rise to a pecuniary liability of the Issuer or a charge against its general credit or taxing powers;

(c) The Project shall be subject to property taxation in the same amount and to the same extent as though the Project were not financed with industrial development revenue bonds;

(d) The Borrower shall find a purchaser for all of the Bonds;

(e) The Village’s out-of-pocket costs, including but not limited to legal fees and Trustee’s fees, in connection with the issuance and sale of the Bonds shall be paid by the Borrower; and

(f) A notice of public hearing required by federal law for purposes of Section 147(f) of the Internal Revenue Code, as amended, shall be published in a newspaper of general circulation in the Village of Sussex and a public hearing shall be held to provide interested individuals or parties the opportunity to testify as to the Project and the issuance of the Bonds.

3. The aforesaid plan of financing shall not be legally binding upon the Issuer nor be finally implemented unless and until:

(a) The details and mechanics of the same are authorized and approved by a further resolution of the Village Board which shall be solely within the discretion of the Village Board;

(b) The Village Clerk shall cause notice of adoption of this Initial Resolution, in the form attached hereto as Exhibit A, to be published once in a newspaper of general circulation in the Village of Sussex, and the electors of the Village of Sussex shall have been given the opportunity to petition for a referendum on the matter of the aforesaid Bond issue, all as required by law;

(c) Either no such petition shall be timely filed or such petition shall have been filed and said referendum shall have approved the Bond issue;

(d) The Village Clerk shall have received an employment impact estimate issued under Section 238.11 of the Wisconsin Statutes;

(e) All documents required to consummate the financing have been duly authorized and delivered; and

(f) The Issuer and the Borrower have resolved all land use and special use issues with respect to the affected property and the Project.

4. Pursuant to the Act, all requirements that the Project be subject to the contracting requirements contained in Section 66.1103 are waived, the Borrower having represented that it is able to negotiate satisfactory arrangements for completing the Project and that the Issuer's interests are not prejudiced thereby.

5. The Village Clerk is directed, following adoption of this Initial Resolution (i) to publish notice of such adoption not less than one time in the official newspaper of the Village of Sussex, Wisconsin, such notice to be in substantially the form attached hereto as Exhibit A and (ii) to file a copy of this Initial Resolution, together with a statement indicating the date the Notice to Electors was published, with the Wisconsin Economic Development Corporation within twenty (20) days following the date of publication of such notice.

6. This Initial Resolution is an "initial resolution" within the meaning of the Act and official action toward issuance of the Bonds for purposes of Sections 103 and 144 of the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder. Furthermore, it is the reasonable expectation of the Issuer that proceeds of the Bonds may be used to reimburse expenditures made on the Project prior to the issuance of the Bonds. The maximum principal amount of debt expected to be issued for the Project on the date hereof is \$10,000,000. This statement of official intent is made pursuant to Treasury Regulations §1.150-2.

Passed and adopted at a regular meeting of the Village Board of the Village of Sussex, Wisconsin this 28th day of July, 2020.

APPROVED:

Anthony LeDonne, Village President

ATTEST:

Sam Liebert, Village Clerk

EXHIBIT A

NOTICE TO ELECTORS OF THE VILLAGE OF SUSSEX, WISCONSIN

TAKE NOTICE that the Village Board of the Village of Sussex, Wisconsin (the "Issuer"), at a regular meeting held at Village Hall, N64 W23760 Main Street, Sussex, Wisconsin, on July 28, 2020, adopted an Initial Resolution pursuant to Section 66.1103 of the Wisconsin Statutes, as amended, expressing the intention to issue not to exceed \$10,000,000 of industrial development revenue bonds of the Issuer (the "Bonds") on behalf of Sussex IM, Inc., a Wisconsin corporation, and/or a related entity, and/or a limited liability entity to be formed (collectively, the "Borrower"). The Borrower desires to complete a project consisting of financing the (i) construction of an approximately 71,000 square foot addition (the "Addition") to an existing approximately 87,000 square foot facility located at N52 W24500 Lisbon Road in the Village of Sussex, Wisconsin (the "Existing Facility" and collectively with the Addition, the "Facility") which is operated by Sussex IM, Inc. to manufacture plastic injection molded parts, (ii) acquisition and installation of equipment at the Facility, (iii) refunding the \$7,500,000 Village of Sussex, Wisconsin Industrial Development Revenue Bonds, Series 2016A and 2016B (Sussex IM, Inc. Project) issued on July 13, 2016 and (iv) payment of certain professional costs and costs of issuance (collectively, the "Project"). The Borrower has represented that the net number of full-time equivalent jobs which the Project is expected to create on the Project site within three years is 84.

Pursuant to the terms of Section 66.1103 of the Wisconsin Statutes, all requirements that the Project be subject to the contracting requirements contained in Section 66.1103 are waived, the Borrower having represented that it is able to negotiate satisfactory arrangements for completing the Project and that the Issuer's interests are not prejudiced thereby.

THE BONDS SHALL NEVER CONSTITUTE AN INDEBTEDNESS OF THE ISSUER, NOR SHALL THE BONDS GIVE RISE TO ANY PECUNIARY LIABILITY OF THE ISSUER, NOR SHALL THE BONDS BE A CHARGE AGAINST THE GENERAL CREDIT OR TAXING POWERS OF THE ISSUER. RATHER, THE BONDS SHALL BE PAYABLE SOLELY FROM THE REVENUES AND OTHER AMOUNTS TO BE DERIVED PURSUANT TO THE REVENUE AGREEMENT RELATING TO SAID PROJECT TO BE ENTERED INTO BETWEEN THE ISSUER AND THE BORROWER.

The Initial Resolution may be inspected in the office of the Village Clerk at N64 W23760 Main Street, Sussex, Wisconsin, during business hours.

TAKE FURTHER NOTICE THAT THE ELECTORS OF THE VILLAGE OF SUSSEX MAY PETITION FOR A REFERENDUM ON THE QUESTION OF THE BOND ISSUE. Unless within thirty (30) days from the date of the publication of this Notice a petition signed by not less than five percent (5%) of the registered electors of the Village of Sussex is filed with the Village Clerk requesting a referendum on the question of the issuance of the Bonds, the Issuer will issue the Bonds without submitting the proposition for the electors' approval. If such petition is filed as aforesaid, then the Bonds shall not be issued until approved by a majority of the electors of the Village of Sussex voting thereon at a general or special election.

Sam Liebert, Village Clerk
Village of Sussex, Wisconsin

CERTIFICATION BY VILLAGE CLERK

I, Sam Liebert, duly sworn, hereby certify that I am the duly qualified and acting Village Clerk of the Village of Sussex, Wisconsin (the "Village"), and as such I have in my possession, or have access to, the complete corporate records of the Village and of its Village Board; that I have carefully compared the transcript attached hereto with the aforesaid records; and that said transcript attached hereto is a true, correct and complete copy of all the records in relation to the adoption of Resolution No. _____ entitled: INITIAL RESOLUTION REGARDING INDUSTRIAL DEVELOPMENT REVENUE BOND FINANCING FOR SUSSEX IM, INC. PROJECT

I hereby further certify as follows:

1. Said Initial Resolution was considered for adoption by the Village Board at a meeting held at Village Hall, N64 W23760 Main Street, Sussex, Wisconsin, at _____ p.m. on July 28, 2020. Said meeting was a _____ (*insert regular or special meeting*) of the Village Board and was held in open session.

2. Said Initial Resolution was on the agenda for said meeting and public notice thereof was given not less than twenty-four (24) hours prior to the commencement of said meeting in compliance with Section 19.84 of the Wisconsin Statutes, including, without limitation, by posting on the bulletin board in the Village Hall, by notice to those news media who have filed a written request for notice of meetings, and by notice to the official newspaper of the Village.

3. Said meeting was called to order by _____, who chaired the meeting. Upon roll, I noted and recorded that the following trustees were present:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

and that the following trustees were absent:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |

I noted and recorded that a quorum was present. Various matters and business were taken up during the course of the meeting without intervention of any closed session. One of the matters taken up was said Initial Resolution, which was introduced, and its adoption was moved by _____ and seconded by _____. Following discussion and after all trustees who desired to do so had expressed their views for or against said Initial Resolution, the

question was called, and upon roll being called and the continued presence of a quorum being noted, the recorded vote was as follows:

AYE:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

NAY:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |

ABSTAINED:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |

Whereupon the meeting chairperson declared said Initial Resolution adopted, and I so recorded it.

IN WITNESS WHEREOF, I have signed my name and affixed the seal of the Village hereto on this 28th day of July, 2020.

[SEAL]

Sam Liebert, Village Clerk

Notice of Intent to Obtain a Municipal Industrial Revenue Bond

Section 66.1103 (4m) (a) 1 of the Wisconsin Statutes requires the person or business who intends to obtain an industrial revenue bond issue from a Wisconsin municipality to notify this intention to the Wisconsin Economic Development Corporation and to any collective bargaining agent in the state with whom the person or business has a collective bargaining agreement. This notification must occur at least 30 days prior to entering into the revenue agreement or signing the loan contract. The person or business must provide information on the number of full-time jobs that are expected to be eliminated, created, or maintained at the project site and elsewhere in Wisconsin as a result of the project which is the subject of this notice. The person or business named below hereby gives notice of intent to obtain an Industrial Revenue Bond pursuant to s. 66.1103 of the Wisconsin Statutes.

I. Project

A. Person: David Guagliardo
 Business: Sussex IM, Inc.
 Address: N65 W24770 Main Street
 Post Office/ZIP: Sussex, WI 53089

B. Project site: N52 W24500 Lisbon Road, Village of Sussex, Wisconsin
 (Name of city, village or town in which the project is located)

C. Project type: Expansion at Present Location Relocation Within Same Municipality

Relocation From Within State Relocation from Out-of-State New Business

Branch-Wisconsin Operation Branch-Out-of-State Operation

D. Maximum amount of IRB financing: \$10,000,000

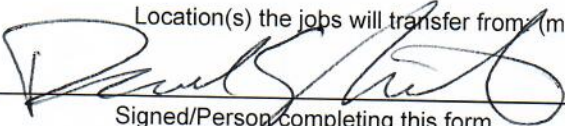
II. Employment Estimates (to result within the next 3 years)

| Number of Full-Time Jobs | Before Project | To Be Maintained | To Be Created | To Be Eliminated | Net Total Number of Jobs |
|---|----------------|------------------|---------------|------------------|--------------------------|
| A. <u>At the Project Site</u> (both Sussex locations) | 305 | 305 | 80 | -0- | 385 |
| B. <u>At All Other Wisconsin Operations</u> | -0- | -0- | -0- | -0- | -0- |
| C. <u>Net Totals</u> | 305 | 305 | 80 | -0- | 385 |

D. Will any jobs transfer from one or more locations to the project site? Yes No

Number of jobs to transfer: _____

Location(s) the jobs will transfer from (municipality) _____


 Signed/Person completing this form

David Guagliardo
 Name

6/11/2020
 Date

262-820-2125
 Telephone Number

**VILLAGE OF SUSSEX (12,000 Population) COVID 19 and EXPECTED ECONOMIC RECESSION
BUDGETARY IMPACTS EXPECTATIONS (Mid
March through Mid May Shutdown Assumption)**

| General Fund Revenues | Annual Budget | Anticipated (Loss)/Gain | % Change |
|-------------------------------|----------------------|--------------------------------|-----------------|
| Operators Licenses | \$ 8,000 | \$ (1,500) | -18.75% |
| Police Fines | \$ 175,000 | \$ (35,000) | -20.00% |
| Cable TV | \$ 127,000 | \$ (4,000) | -3.15% |
| Parks and Recreation Programs | \$ 283,473 | \$ (150,000) | -52.92% |
| Interest on Investments | \$ 63,000 | \$ (3,000) | -4.76% |
| Park/Facility Rental | \$ 65,000 | \$ (37,500) | -57.69% |
| Park Advertising/Sponsorships | \$ 22,000 | \$ (7,000) | -31.82% |
| | \$ 743,473 | \$ (238,000) | -32.01% |

| General Fund Expenses | Annual Budget | Anticipated Expense/ (Savings) | % Change |
|--|----------------------|---------------------------------------|-----------------|
| Legal | \$ 103,000 | \$ 5,000 | 4.85% |
| Human Resources | \$ 6,000 | \$ 3,000 | 50.00% |
| Elections | \$ 25,800 | \$ 40,000 | 155.04% |
| IT | \$ 84,023 | \$ 2,400 | 2.86% |
| Police- Overtime | \$ 24,000 | \$ 4,480 | 18.67% |
| Fire Staffing (Added shifts and overtime) | \$ 1,055,905 | \$ 35,000 | 3.31% |
| Fire Supplies and Equipment | \$ 138,650 | \$ 5,000 | 3.61% |
| Rec, Senior & Spec Event Expenses | \$ 553,599 | \$ (75,000) | -13.55% |
| Park Operations | \$ 500,066 | \$ (25,000) | -5.00% |
| Public Buildings (Cleaning) | \$ 199,887 | \$ 30,000 | 15.01% |
| | \$ 2,690,930 | \$ 24,880 | 0.92% |
| Potential grant funds to cover additional expenses (no coverage for lost revenues) Current estimate of what we can claim- maximum available is about \$191,000 | | \$ 114,480 | |
| Net General Fund Impact | \$ 1,947,457 | \$ (148,400) | -7.62% |

These do not include all funds just those likely to be impacted by pandemic and resulting economic challenge with a two month shutdown

| Other impacts | | | |
|-------------------------------------|--------------|------------|-------|
| Water Revenue Loss (penalties only) | \$ 2,626,500 | \$ 4,300 | 0.16% |
| Sewer Revenue Loss | \$ 2,496,300 | \$ 112,400 | 4.50% |

Sewer Rate Study

Prepared for the

Village of Sussex, Wisconsin

by Trilogy Consulting, LLC

July 2020



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INTRODUCTION

The Village of Sussex owns and operates a wastewater collection system, sewer interceptors and lift stations, and Wastewater Treatment Facility (WWTF) that provides water and wastewater service to more than 3,400 customers within the Village, including three high-strength industrial customers, treatment of holding tank waste, and five areas that it serves on a wholesale basis: Lisbon Sanitary District No. 1 (LSD#1)/Woodland Creek; LSD#1/Willow Springs/Hamilton School District; Village of Lannon; Village of Menomonee Falls; and the Richmond School District/Lisbon Fire Department. The Village is required to treat for the following loadings at its Wastewater Treatment Facility: organic pollutants (BOD), suspended solids (TSS), phosphorus (P), and nitrogen (TKN).

The Village's last full sewer rate study was prepared in 2012. The surcharge rate for BOD was adjusted in 2016 based on a study prepared by Ruckert/Mielke after it was discovered that one of the Village's industrial customer was discharging significant loadings of BOD. Rates, except for high-strength surcharges, have generally been increased each year for inflation. However, for 2020, the rate for domestic volumetric rate for Village customers was held constant while the monthly fixed charge rate was decreased from \$6.77 to \$4.77. Rates for wholesale customers were increased for 2020.

Since the last full rate study, flows and loadings have changed as new customers were added, flows per customer changed, and additional high-strength discharges were discovered. In addition, debt has been retired, operating expenses have increased somewhat, and the Village has significantly increased its investments in sewer infrastructure. For these reasons, the Village hired Trilogy Consulting to conduct a formal Sewer Rate Study. The study consisted of determining recommended user rates based on a detailed cost of service study that incorporated future capital improvements and anticipated changes in operating expenses and customer flows and loadings for 2020 through 2024. A ten-year projection of cash flows was also prepared to develop a plan to complete all necessary capital improvement projects and meet all debt requirements while maintaining the financial health of the Utility.

The purpose of this study was two-fold: 1) to recommend rates that will collect adequate revenues for the Village of Sussex Wastewater Utility to fulfill all its current and upcoming obligations; and 2) to allocate costs to all customer classes in proportion to their use of the wastewater system. Specifically, revenues need to be adequate to recover operation and maintenance expenses, contributions to the Equipment Replacement Fund (ERF), debt service payments and debt coverage requirements, cash financed investment in the wastewater system, and any recommended deposits to reserve funds. Retail domestic strength customers receive different services from the Wastewater Utility than wholesale customers, holding tank waste, or

high-strength industrial customers, which should be reflected in the costs allocated to each customer class.

The results of the study indicate a moderate rate increase is recommended to fund the utility's ongoing operating expenses and capital improvement program over the next five years and to maintain an adequate level of reserve funds available to cover ongoing equipment replacements, unexpected replacement and rehabilitation needs, or unexpected fluctuations in revenues or expenses.

Currently, the Village's wastewater rates are lower than other communities in the area. Even with the proposed rate increase, Sussex sewer rates for Village customers would still be lower than all but one of the surrounding communities' current rates, not considering any increases to wastewater rates that other communities may also implement in the interim.

A plan to increase rates over a four-year period beginning in 2021 is recommended for consideration by the Village Board. These increases should be evaluated on an annual basis and adjusted for changing conditions, such as changes in sales, operating expenses or variances in capital costs from the projections in this study. With a significant project planned for the Wastewater Treatment Facility in 2025, another full cost of service rate study should be prepared at that time to ensure that the costs of that project are incorporated into all customers' rates. The recommended rate increases through 2024 are projected to increase the utility's user charge revenues by about \$266,000 per year by 2024, or about 10 percent over current revenues.

STUDY METHODOLOGY

The study is generally organized into three sections:

1. An analysis of historical conditions including historical revenues, expenses, and usage statistics.
2. Projections for the next 10 years, including wastewater usage projections, and projections of future operating and maintenance expenses. The analysis of the next ten years also takes into consideration the Utility's 10-year capital improvement needs, and estimated annual debt service payments for utility debt. Utility capital funding in future years includes equipment replacement funds, reserve capacity assessments (RCA's), revenues generated from annual rates, new debt issuances and utility reserves.
3. Allocation of costs and detailed rate calculations.

The user rates were calculated based on a 2024 test year, using a cash-based method. The cash-based method calculates rates to recover the cost of operating and maintenance expenses,

administrative expenses, debt service, capital outlay, and deposits into the equipment replacement fund or other reserve funds.

HISTORICAL AND FORECAST CUSTOMER DEMANDS

The following tables show the analysis of historical trends in total wastewater treated at the Wastewater Treatment Facility, as well as number of customers, customer volume of wastewater and estimated loadings (BOD, TSS, P, and TKN) for retail domestic strength customers, wholesale customers, tank truck haulers, and surcharge loadings for high-strength waste.

Wastewater Treatment Facility Influent

The total volume of wastewater treated at the plant has increased steadily from 2015 through 2019. ‘Billable’ flow, or wastewater generated by customers, has also increased, although part of that increase was due to a faulty meter for LSD#1/Woodland Creek. The remaining volume is clearwater infiltration and inflow (I/I), which has been increasing for the last several years, from just under 52 percent of wastewater treated to almost 55 percent of wastewater treated in 2019. Wastewater entering the plant is sampled daily for wastestrengths, so the total pounds of BOD entering the plant per year can be estimated. Total pounds of these constituents have fluctuated from year to year over the last several years. Forecast influent flows and loadings for the study are the sum of forecast billable flows and loadings for each customer class, plus 55 percent I/I based on the four-year historical average. As shown in the following table, billable flows for 2020 were estimated to decrease from 2019 now that the LSD#1/Woodland Creek meter is working properly. Total billable volumes are projected to increase by less than 1 percent per year for 2021 through 2024.

Historical Wastewater Treatment Demands

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Test Year 2024 |
|------------------------------|-------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------------|
| WWTP Influent | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) |
| Total Annual Inflow | 808,225,300 | 894,918,700 | 971,598,500 | 960,094,600 | 1,075,097,000 | 962,806,435 | 968,003,674 | 969,313,705 | 971,094,810 | 973,128,773 |
| Total Billable Flow | 390,519,500 | 414,120,000 | 448,954,950 | 435,341,350 | 491,352,200 | 433,262,896 | 435,601,653 | 436,191,167 | 436,992,664 | 437,907,948 |
| Billable Flow as % of Inflow | 48.3% | 46.3% | 46.2% | 45.3% | 45.7% | 45.0% | 45.0% | 45.0% | 45.0% | 45.0% |
| Inflow/Infiltration | 417,705,800 | 480,798,700 | 522,643,550 | 524,753,250 | 583,744,800 | 529,543,539 | 532,402,021 | 533,122,538 | 534,102,145 | 535,220,825 |
| I/I as % of Inflow | 51.7% | 53.7% | 53.8% | 54.7% | 54.3% | 55.0% | 55.0% | 55.0% | 55.0% | 55.0% |
| Average Day Flow | 2,214,316 | 2,445,133 | 2,661,914 | 2,630,396 | 2,945,471 | 2,637,826 | 2,652,065 | 2,655,654 | 2,660,534 | 2,666,106 |
| BOD (mg/l) | 166 | 155 | 130 | 138 | 133 | 143 | 143 | 142 | 142 | 142 |
| BOD (lbs) | 1,122,168 | 1,155,765 | 1,053,752 | 1,103,329 | 1,190,603 | 1,150,454 | 1,150,454 | 1,150,454 | 1,150,454 | 1,150,454 |

Domestic Wastewater

The total volume of domestic strength waste has fluctuated but increased overall during the last five years. Residential and public authority volumes decreased, while all other classes had

increasing volumes. Wholesale customer volumes have increased substantially, even taking into consideration the faulty meter for LSD#1/Woodland Creek. Billable domestic strength wastewater for the 2024 test year is projected to be about 1 percent higher than projected 2020 flows based on trend analyses of the number of customers and usage per customer for each customer class.

The estimated pounds of pollutant loadings for domestic strength waste are based on the domestic strength assumptions of 200 mg/l for BOD, 250 mg/l for TSS, 5 mg/l for phosphorus, and 45 mg/l for TKN for Village customers. Estimated pounds of pollutant loadings for wholesale customers are based on wastestrength assumptions of 145 mg/l for BOD, 170 mg/l for TSS, 3 mg/l for phosphorus, and 26 mg/l for TKN.

Historical Wastewater Treatment Demands

| | | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Test Year 2024 |
|--------------------------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) |
| Customer Demand | | | | | | | | | | | |
| Residential Sewer Usage | | 152,685,200 | 151,079,400 | 150,675,700 | 143,952,300 | 147,780,200 | 151,274,344 | 146,116,074 | 145,999,480 | 145,924,108 | 145,962,523 |
| Residential Customers | | 3,086 | 3,093 | 3,116 | 3,141 | 3,130 | 3,154 | 3,168 | 3,182 | 3,195 | 3,209 |
| Usage / Customer | | 49,481 | 48,846 | 48,355 | 45,826 | 47,214 | 47,963 | 46,122 | 45,883 | 45,673 | 45,485 |
| Multi-Family Sewer Usage | | 39,692,100 | 40,847,800 | 41,447,000 | 40,029,300 | 43,331,500 | 44,374,569 | 44,374,569 | 44,374,569 | 44,374,569 | 44,374,569 |
| Multi-Family Customers | | 80 | 81 | 85 | 88 | 92 | 93 | 93 | 93 | 93 | 93 |
| Usage / Customer | | 497,707 | 505,855 | 486,182 | 454,878 | 472,278 | 478,432 | 478,432 | 478,432 | 478,432 | 478,432 |
| Commercial Sewer Usage | | 16,347,000 | 18,137,200 | 18,535,600 | 17,659,100 | 17,378,900 | 14,480,638 | 18,442,322 | 18,613,084 | 18,954,608 | 19,296,133 |
| Commercial Customers | | 98 | 100 | 100 | 102 | 105 | 106 | 108 | 109 | 111 | 113 |
| Usage / Customer | | 167,233 | 180,920 | 184,894 | 173,554 | 164,990 | 136,610 | 170,762 | 170,762 | 170,762 | 170,762 |
| Industrial Sewer Usage | | 26,582,800 | 34,116,400 | 31,960,200 | 34,998,400 | 36,269,600 | 36,938,781 | 37,474,125 | 38,009,470 | 38,544,815 | 39,080,159 |
| Industrial Customers | | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 |
| Usage / Customer | | 415,356 | 524,868 | 486,087 | 526,292 | 535,345 | 535,345 | 535,345 | 535,345 | 535,345 | 535,345 |
| Public Authority Sewer Usage | | 5,625,200 | 5,695,800 | 5,747,800 | 4,920,300 | 3,262,300 | 3,453,264 | 3,453,264 | 3,453,264 | 3,453,264 | 3,453,264 |
| Public Authority Customers | | 22 | 19 | 19 | 19 | 17 | 18 | 18 | 18 | 18 | 18 |
| Usage / Customer | | 258,630 | 299,779 | 302,516 | 262,416 | 190,964 | 190,964 | 190,964 | 190,964 | 190,964 | 190,964 |
| Total Domestic Strength Usage | Strength (mg/l) | 240,932,300 | 249,876,600 | 248,366,300 | 241,559,400 | 248,022,500 | 250,521,596 | 249,860,353 | 250,449,867 | 251,251,364 | 252,166,648 |
| Estimated BOD (lbs.) | 200 | 401,875 | 416,794 | 414,275 | 402,921 | 413,702 | 417,870 | 416,767 | 417,750 | 419,087 | 420,614 |
| Estimated TSS (lbs.) | 250 | 502,344 | 520,993 | 517,844 | 503,651 | 517,127 | 522,338 | 520,959 | 522,188 | 523,859 | 525,767 |
| Estimated Phos. (lbs.) | 5 | 10,047 | 10,420 | 10,357 | 10,073 | 10,343 | 10,447 | 10,419 | 10,444 | 10,477 | 10,515 |
| Estimated TKN (lbs.) | 45 | 90,422 | 93,779 | 93,212 | 90,657 | 93,083 | 94,021 | 93,773 | 93,994 | 94,295 | 94,638 |
| Wholesale Customers | | | | | | | | | | | |
| LSD #1 / Woodland Creek Credit | | 25,914,000 | 28,400,000 | 42,357,000 | 56,455,000 | 93,564,000 | 31,172,000 | 31,172,000 | 31,172,000 | 31,172,000 | 31,172,000 |
| LSD #1 Willow Springs/HSD | | 15,895,000 | 18,677,000 | 22,940,000 | 21,593,000 | 22,780,000 | 22,780,000 | 22,780,000 | 22,780,000 | 22,780,000 | 22,780,000 |
| Village of Lannon | | 36,300,000 | 41,997,000 | 46,309,000 | 34,231,000 | 44,270,000 | 43,073,600 | 43,073,600 | 43,073,600 | 43,073,600 | 43,073,600 |
| Village of Menomonee Falls | | 53,671,000 | 57,510,000 | 70,787,000 | 65,279,000 | 64,530,000 | 67,530,000 | 70,530,000 | 70,530,000 | 70,530,000 | 70,530,000 |
| Town of Lisbon | | - | - | - | - | - | - | - | - | - | - |
| Richmond School District / Lisbon FD | | 7,326,000 | 7,274,000 | 8,982,000 | 6,985,000 | 7,865,000 | 7,865,000 | 7,865,000 | 7,865,000 | 7,865,000 | 7,865,000 |
| Total Wholesale Usage | Strength (mg/l) | 139,106,000 | 153,858,000 | 191,375,000 | 184,543,000 | 233,009,000 | 172,420,600 | 175,420,600 | 175,420,600 | 175,420,600 | 175,420,600 |
| Estimated BOD (lbs.) | 145 | 168,221 | 186,060 | 231,430 | 223,168 | 281,778 | 208,508 | 212,136 | 212,136 | 212,136 | 212,136 |
| Estimated TSS (lbs.) | 170 | 197,224 | 218,140 | 271,331 | 261,645 | 330,360 | 244,458 | 248,711 | 248,711 | 248,711 | 248,711 |
| Estimated Phos. (lbs.) | 3 | 3,480 | 3,850 | 4,788 | 4,617 | 5,830 | 4,314 | 4,389 | 4,389 | 4,389 | 4,389 |
| Estimated TKN (lbs.) | 26 | 30,164 | 33,363 | 41,498 | 40,016 | 50,526 | 37,388 | 38,038 | 38,038 | 38,038 | 38,038 |

Hauled Waste

The WWTF currently accepts holding tank waste. Since 2016 there has been no septic tank waste disposed of at the WWTF. As shown, the gallons of hauled waste of each category treated at the WWTF has fluctuated year to year. Hauled waste is projected to remain at the 2019 volume.

Category “B” Surcharge Loadings

The Utility has three high-strength industrial customers that discharge waste with higher than domestic strength loadings of some or all the treated constituents. Wastewater from these customers is routinely sampled and the total pounds of loadings in excess of what would be found in domestic strength waste is estimated from the samples. These customers are charged the normal domestic strength rate per 1,000 gallons of volume, plus a surcharge per pound for loadings in excess of domestic strength waste.

As shown in the following table, surcharge loadings increased from 2017 to 2019, mirroring the large increase in overall industrial wastewater volume from 2017 to 2019. Loadings are forecast to increase through the test year based on trend analysis.

Historical Wastewater Treatment Demands

| | | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Test Year 2024 |
|---------------------------------|-------|------------|------------|-----------|-----------|------------|------------|------------|------------|------------|-------------------|
| | | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) | (Gallons) |
| High-Strength Surcharges | | | | | | | | | | | |
| Surcharge BOD (lbs.) | | | | 388,974 | 777,862 | 699,204 | 699,204 | 699,204 | 699,204 | 699,204 | 699,204 |
| Surcharge TSS (lbs.) | | | | 77,664 | 132,659 | 100,775 | 100,775 | 100,775 | 100,775 | 100,775 | 100,775 |
| Surcharge Phos. (lbs.) | | | | 1,442 | 2,654 | 2,438 | 2,438 | 2,438 | 2,438 | 2,438 | 2,438 |
| Surcharge TKN (lbs.) | | | | 1,560 | 1,533 | 84 | 84 | 84 | 84 | 84 | 84 |
| Septic | | | | | | | | | | | |
| Strength (mg/l) | | 17,650 | 16,400 | - | - | - | - | - | - | - | - |
| Estimated BOD (lbs.) | 2,500 | 368 | 342 | - | - | - | - | - | - | - | - |
| Estimated TSS (lbs.) | 4,000 | 589 | 547 | - | - | - | - | - | - | - | - |
| Estimated Phos. (lbs.) | 40 | 6 | 5 | - | - | - | - | - | - | - | - |
| Estimated NH-3 (lbs.) | 400 | 59 | 55 | - | - | - | - | - | - | - | - |
| Holding Tank | | | | | | | | | | | |
| Strength (mg/l) | | 10,463,550 | 10,369,000 | 9,213,650 | 9,238,950 | 10,320,700 | 10,320,700 | 10,320,700 | 10,320,700 | 10,320,700 | 10,320,700 |
| Estimated BOD (lbs.) | 800 | 69,813 | 69,182 | 61,473 | 61,642 | 68,860 | 68,860 | 68,860 | 68,860 | 68,860 | 68,860 |
| Estimated TSS (lbs.) | 750 | 65,450 | 64,858 | 57,631 | 57,790 | 64,556 | 64,556 | 64,556 | 64,556 | 64,556 | 64,556 |
| Estimated Phos. (lbs.) | 10 | 873 | 865 | 768 | 771 | 861 | 861 | 861 | 861 | 861 | 861 |
| Estimated NH-3 (lbs.) | 140 | 12,217 | 12,107 | 10,758 | 10,787 | 12,050 | 12,050 | 12,050 | 12,050 | 12,050 | 12,050 |

Forecast Revenues at Present Rates

The table below shows the forecast revenues at present rates based on the forecast number of customers and volume of sewer usage. The current rates for each customer class are shown in the table.

Forecast user charge revenues of \$2,478,658 for 2024 are lower than 2019 user charge revenues due to the prior error in meter reading for one wholesale meter that was fixed in 2020.

Wastewater Revenues at Present Rates

| YEAR: 2024 | | Residential | Multi-Family | Commercial | Industrial | Public Authority | Total |
|--------------------------------------|-------------------|-------------|--------------|------------|------------|------------------|-------------|
| Sewer Usage Charges | | | | | | | |
| Usage | 1,000 Gallons | 145,963 | 44,375 | 19,296 | 39,080 | 3,453 | 252,167 |
| Revenues | \$5.14 | \$750,247 | \$228,085 | \$99,182 | \$200,872 | \$17,750 | \$1,296,137 |
| Fixed Charges | | | | | | | |
| Per Month | \$4.77 | 3,209 | 93 | 113 | 73 | 18 | 3,506 |
| Revenues | | \$183,683 | \$5,309 | \$6,468 | \$4,179 | \$1,035 | \$200,674 |
| Total Metered Customers | | \$933,931 | \$233,394 | \$105,650 | \$205,051 | \$18,785 | \$1,496,810 |
| High-Strength Industrial | | | | | | | |
| | | Units | Rates | Revenues | | | |
| BOD - Low Strength | per pound | 13,892 | \$0.49 | \$6,807 | | | \$6,807 |
| BOD - Average Strength | per pound | 685,312 | \$0.43 | \$294,684 | | | \$294,684 |
| TSS | per pound | 100,775 | \$0.59 | \$59,457 | | | \$59,457 |
| P | per pound | 2,438 | \$9.75 | \$23,768 | | | \$23,768 |
| TKN | per pound | 84 | \$0.55 | \$46 | | | \$46 |
| Subtotal | | | | \$384,762 | | | \$384,762 |
| Hauled Waste | | | | | | | |
| | | Units | Rates | Revenues | | | |
| Septic Tank | per 1,000 gallons | - | \$78.33 | \$0 | | | \$0 |
| Holding Tank | per 1,000 gallons | 10,321 | \$9.25 | \$95,466 | | | \$95,466 |
| Subtotal | | | | \$95,466 | | | \$95,466 |
| Wholesale | | | | | | | |
| | | Units | Rates | Revenues | | | |
| LSD #1 / Woodland Creek Credit | per 1,000 gallons | 31,172 | \$4.39 | \$136,845 | | | \$136,845 |
| LSD #1 Willow Springs/HSD | per 1,000 gallons | 22,780 | \$3.69 | \$84,058 | | | \$84,058 |
| Village of Lannon | per 1,000 gallons | 43,074 | \$2.12 | \$91,316 | | | \$91,316 |
| Village of Menomonee Falls | per 1,000 gallons | 70,530 | \$2.12 | \$149,524 | | | \$149,524 |
| Town of Lisbon | per 1,000 gallons | - | \$0.00 | \$0 | | | \$0 |
| Richmond School District / Lisbon FD | per 1,000 gallons | 7,865 | \$5.07 | \$39,876 | | | \$39,876 |
| Subtotal | | | | \$501,618 | | | \$501,618 |
| Total | | | | | | | \$2,478,658 |

HISTORICAL AND FORECAST OPERATION AND MAINTENANCE EXPENSE

The following table shows the actual operation and maintenance expenses by category for 2015 through 2019, a five-year trend analysis, the 2020 budget, and forecast expenses for 2020 through 2024.

The O&M expenses used for the study are based on the 2020 budget, with an assumed inflation of 2 percent per year for future years. The 2020 budget is more than actual expenses in 2019, but lower than actual 2018 expenses or the figures predicted by the trend analysis.

Historical and Forecast Operation and Maintenance Expenses

| Acct No. | Account Description | 2015 | 2016 | 2017 | 2018 | Actual | Trend | Budget | | | | | Test Year |
|----------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | (\$) | (\$) | (\$) | (\$) | 2019 | | 2020 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 510 | Insurance | 28,968 | 29,863 | 29,340 | 30,781 | 36,546 | 35,922 | 40,900 | 40,900 | 41,718 | 42,552 | 43,403 | 44,271 |
| 130 | Pension | 83,864 | 56,968 | 53,551 | 37,191 | 66,494 | 56,606 | 30,907 | 30,907 | 31,525 | 32,156 | 32,799 | 33,455 |
| 135 | Employee Insurance | | 71,041 | 68,791 | 64,864 | 73,012 | 69,924 | 110,494 | 110,494 | 112,704 | 114,958 | 117,257 | 119,602 |
| 345 | Misc. General Expenses | | | | | | | | | | | | |
| | Schools, Conferences, & Mileage | 7,698 | 6,050 | 5,625 | 7,569 | 9,315 | 8,677 | 9,315 | 9,315 | 9,501 | 9,691 | 9,885 | 10,083 |
| | Memberships & Subscriptions | 1,130 | 1,105 | 1,704 | 1,105 | 1,500 | 1,531 | 1,500 | 1,500 | 1,530 | 1,561 | 1,592 | 1,624 |
| | Accts Receivable Collections Expense | 526 | 0 | 0 | 0 | 1,500 | 990 | 1,500 | 1,500 | 1,530 | 1,561 | 1,592 | 1,624 |
| | Misc. & Safety Equipment | 1,592 | 2,792 | 3,081 | 2,311 | 4,000 | 4,056 | 4,000 | 4,000 | 4,080 | 4,162 | 4,245 | 4,330 |
| 200-530 | Office Rent - Collection | 13,750 | 15,000 | 15,000 | 15,450 | 15,750 | 16,325 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300-530 | Office Rent - Treatment | 13,750 | 15,000 | 15,000 | 15,450 | 15,750 | 16,325 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUBTOTAL ADMIN & GENERAL EXPENSES | 520,708 | 610,734 | 587,865 | 560,041 | 616,571 | 597,842 | 592,267 | 592,267 | 604,112 | 616,195 | 628,518 | 641,089 |
| 150 | Payroll Taxes | 31,262 | 30,068 | 32,848 | 32,555 | 30,600 | 31,816 | 35,424 | 35,424 | 36,132 | 36,855 | 37,592 | 38,344 |
| | TOTAL EXPENSES | 1,160,545 | 1,315,754 | 1,354,915 | 1,443,821 | 1,387,379 | 1,484,999 | 1,436,170 | 1,436,170 | 1,464,776 | 1,493,952 | 1,523,710 | 1,554,061 |

HISTORICAL AND FORECAST CAPITAL IMPROVEMENTS

Between 2015 and 2019, the Utility invested almost \$3.3 million, or an average of \$660,000 per year, in capital improvements and equipment replacement. Of this total, \$2.5 million was funded with debt issuance, and the remaining \$800,000 million was funded from a combination of utility reserves and annual revenues. An additional \$3.4 million in capital was contributed by developers to the Utility.

The Utility’s Capital Improvement Program for 2020 through 2024 includes \$3.0 million of major capital improvements, or an average of \$610,000 per year. In addition, Village staff anticipate that there will be additional replacement of vehicles and equipment that have not been programmed in the CIP.

UTILITY FINANCIAL STATUS

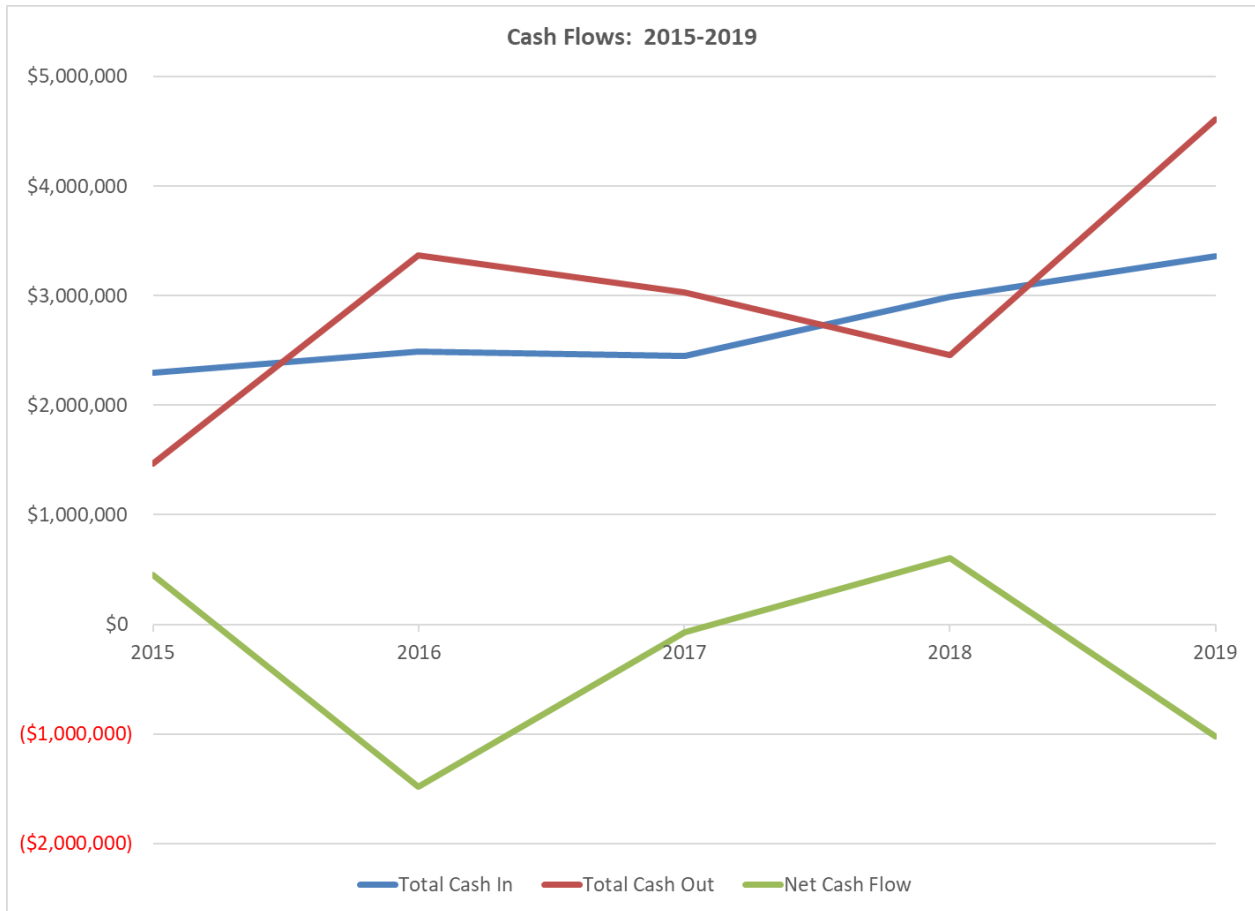
The Utility’s financial performance for the period 2015 through 2019 was evaluated relative to the following criteria:

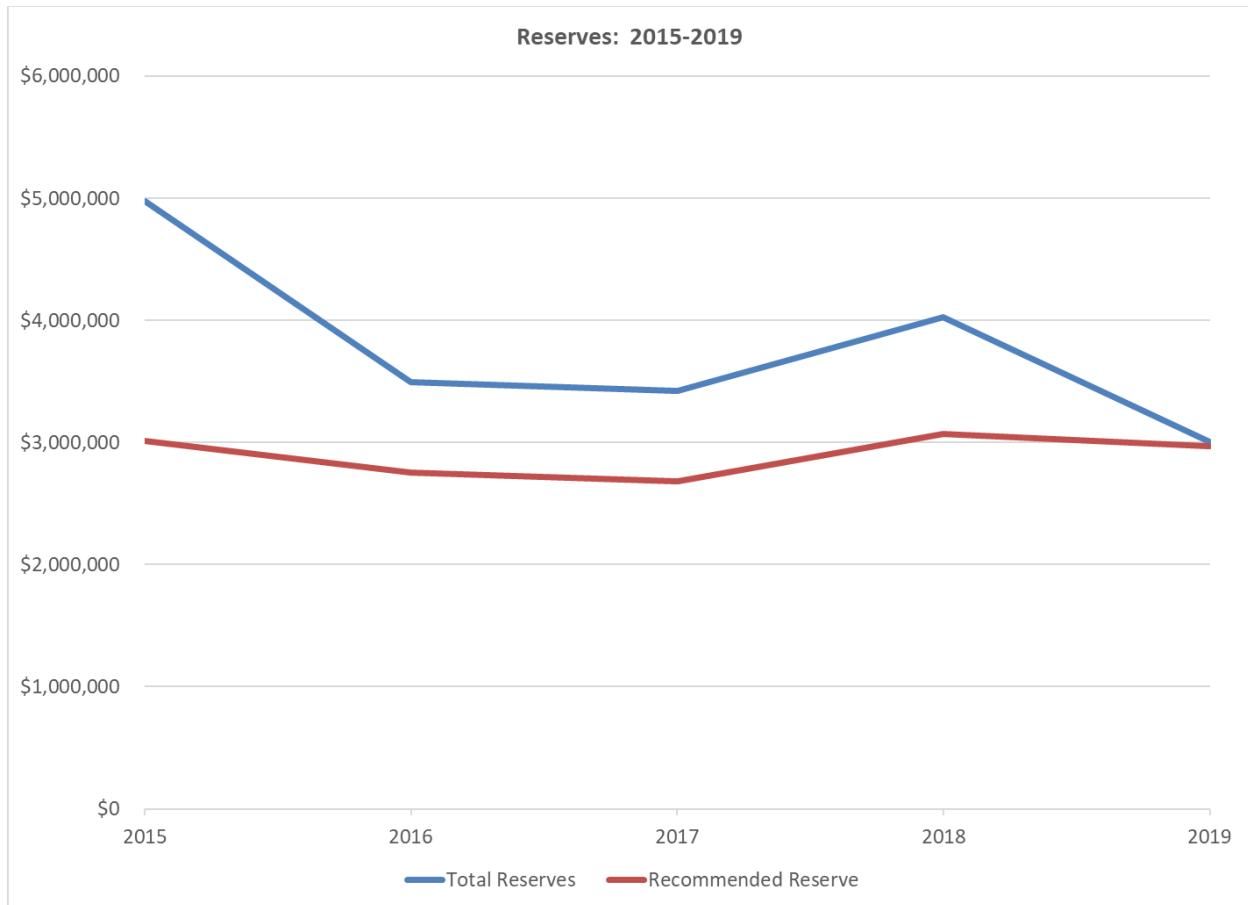
- Generating positive cash flow – cash flow may fluctuate from year to year and it is not necessary to generate positive cash flow every year, but the rates should be sufficient to generate positive cash flow if the utility reserves need to be increased or minimize negative cash flows if the utility has sufficient reserves.
- Providing sufficient debt coverage for revenue debt – revenue debt is backed by a pledge of utility revenues. Revenue bonds usually require that the utility maintain net revenues (revenues minus operation and maintenance expenses) that are equal to the total annual payments on revenue debt plus a coverage factor of 10 to 25 percent.

- Maintaining the utility’s reserves at or above recommended levels – it is important for utilities to maintain sufficient cash reserves to manage cash flow fluctuations throughout the year, to absorb unexpected fluctuations in operating revenues or expenses, to fund unexpected capital costs to rehabilitate or replace infrastructure that wears out faster than expected, or to cash finance planned capital improvements. The Utility does not currently have a formal reserve policy, so minimum target levels were developed for purposes of this study. Recommended minimum reserve levels include 3 months of operating expenses, capital reserves of \$500,000 for unplanned capital expenditures, a restricted revenue bond debt reserve, the restricted equipment replacement fund, and the RCA fund.
- Avoiding or mitigating the need for issuance of new debt for routine sewer main and equipment replacement – most utilities issue debt from time to time to fund major capital projects, and sometimes to fund more routine ongoing replacement and renewal projects if current revenues or reserves funds are insufficient. Issuing debt for major, infrequent projects provides a means of spreading the costs of the project over a longer period rather than requiring current customers to pay the entire cost. However, debt financing increases the capital costs of the utility and should be used with caution for ongoing annual programs of renewal and replacement, such as equipment replacement or an annual main replacement program.
- Debt burden – The appropriate amount of debt financing depends on the specific conditions of the utility system. A very new system or one that has recently replaced a significant percentage of its infrastructure may have a relatively higher level of debt financing. On the other hand, an older utility system that has deferred infrastructure replacements or has undertaken replacements on an incremental basis with cash financing will probably have a very low percentage of debt. If a utility has a high level of debt financing and the level of debt financing is increasing, steps should be taken to reduce the reliance on debt financing over time. If a utility has a lower level of debt financing and has the resources to cash finance a sufficient program of infrastructure renewal and replacement, there is no need to increase its reliance on debt financing, as this will only add to its capital costs. For municipally owned utilities, Standard and Poor’s ratings criteria assigns lower ratings to utilities with debt to capitalization percentages above 20 percent. Moody’s doesn’t consider percentage of debt or debt to capitalization, instead evaluating the debt coverage ratio and the ratio of outstanding debt to operating revenues. As is the case with S&P, ratings are higher for utilities with higher debt coverage and lower outstanding debt compared to operating revenues. From the perspective of both ratings agencies, the less debt the stronger the rating.

The evaluation of the Utility’s financial performance over the last five years resulted in the following findings:

- The Utility’s revenues have generally increased from year to year during the last five years. However, fluctuations in expenses and capital outlay have resulted in fluctuating cash flows. Cash flow over the last five years has been negative by a total of about \$1.5 million as reserves were used to fund capital projects.
- The Utility has used debt financing sparingly and has a relatively low debt burden as measured by its percentage of debt to capitalization (approximately 28 percent) and its ratio of outstanding debt to operating revenues (2.59) as of the end of 2019.
- As of December 31, 2019, the Utility had cash on hand totaling just over \$3.0 million, slightly less than the recommended amount. About \$856,000 of this total was held in the restricted equipment replacement fund, only available for replacing equipment with useful life of less than 20 years.
- As of December 31, 2019, the Utility had almost \$4.4 million due from other funds; \$2.56 million from tax increment funds, and about \$1.8 million from the Stormwater Utility.





CASH FLOW FORECASTS

To estimate the recommended overall level of immediate and future rate increases, alternative ten-year cash flow forecasts were prepared. The following objectives were used for developing the financing plan, cash flow forecast, and recommended rate increases:

- Continue to fund routine capital improvements and equipment replacements from current revenues or reserves.
- Maintain reserves at about the recommended levels.
- Avoid or mitigate rate spikes to the extent possible.
- Evaluate the extent to which the Utility needs repayment of funds from the tax increment funds and the Stormwater Utility.

Several alternative cash flow forecasts were prepared to test the impacts of repayment from other funds and alternative levels and timing of rate increases. The repayment scenarios included no repayment from TID funds or the Stormwater Utility; repayment from both TID and the

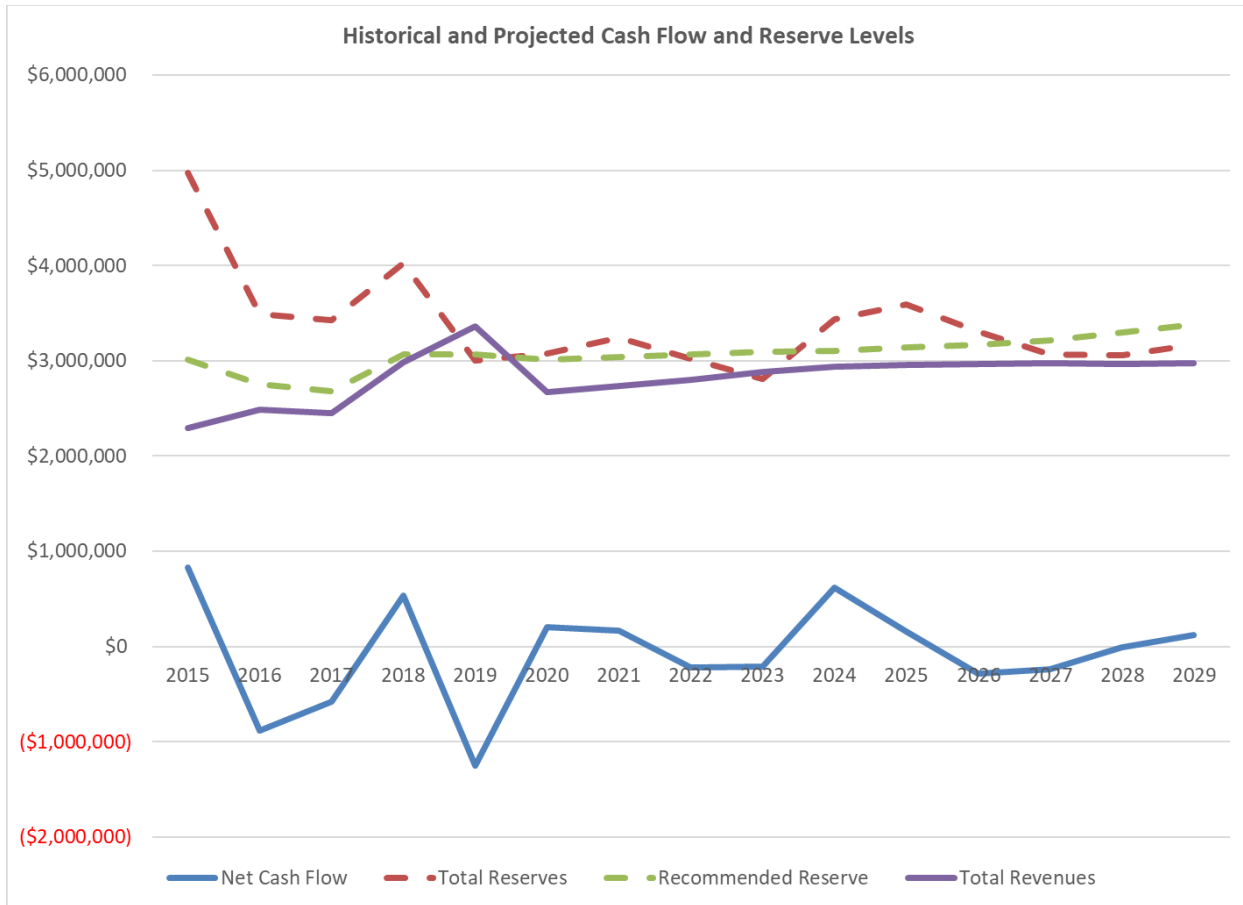
Stormwater Utility; and repayment from TID funds only. All cash flow forecasts were based on the following assumptions:

- Small annual increases in billable flows and loadings (about 1 percent total increase between 2020 and 2024);
- Inflation of two percent per year in operation and maintenance expenses;
- Other operating revenues based on the average of the previous five years;
- Investment income based on earning the same overall interest rate on restricted and unrestricted reserves as in 2019;
- RCA revenues were conservatively projected at less than \$100,000 per year (the average for 2015-2019 was \$337,000 per year).
- Capital improvements of \$3.05 million for 2020-2024, based on the Utility's CIP;
- Capital improvements of \$4.66 million for 2025-2029, based on the Utility's CIP;
- Routine capital improvements will be funded through current utility revenues and equipment replacement funds;
- Debt will be used to finance approximately \$1.5 million of repairs and improvements to the WWTF in 2025;
- Recommended minimum reserve levels include the following:
 - Operating reserve equal to 3 months of annual operating expenses;
 - Additional unrestricted capital reserves of \$500,000;
 - A revenue debt service reserve;
 - RCA funds; and
 - Restricted ERF funds in amounts required by the WDNR.

The alternative scenarios were evaluated and discussed with Village staff. The following table and chart show the projected cash flows with the recommended plan. This plan includes continuing repayment of Sewer Utility funds by the TID funds but no repayment within the next ten years from the Stormwater Utility and a series of 2.45 percent rate increases each year for 2021 through 2024. As noted above, with the planned repairs to the WWTF in 2025, a full cost of service rate study should be prepared at that time to adjust rates to include those costs.

Forecast Sewer Utility Cash Flow - With Repayment from TID Funds

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|-------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|
| Projected Demand Change | | 0.5% | 0.1% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% |
| Customer Growth | | 17 | 16 | 16 | 17 | 16 | 16 | 17 | 16 | 16 |
| Projected Average Expense Change | 3.3% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |
| Projected Rate Increase | 0.0% | 2.45% | 2.45% | 2.45% | 2.45% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Revenues | | | | | | | | | | |
| Total Cash In | \$2,668,710 | \$2,733,233 | \$2,801,015 | \$2,881,920 | \$2,934,675 | \$2,958,329 | \$2,970,408 | \$2,973,661 | \$2,965,477 | \$2,972,096 |
| Expenses | | | | | | | | | | |
| Subtotal O&M | \$1,400,746 | \$1,428,643 | \$1,457,097 | \$1,486,118 | \$1,515,717 | \$1,545,907 | \$1,576,699 | \$1,608,104 | \$1,640,136 | \$1,672,806 |
| Debt Service | \$970,701 | \$1,085,049 | \$1,091,517 | \$1,092,687 | \$1,087,671 | \$1,096,581 | \$1,200,383 | \$1,203,150 | \$704,854 | \$581,084 |
| Capital Outlay | \$1,226,300 | \$169,949 | \$797,275 | \$831,159 | \$25,648 | \$1,904,752 | \$782,867 | \$701,043 | \$652,020 | \$616,455 |
| Payback from Storm Water Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Payback from TID Funds | | | (\$213,413) | (\$213,413) | (\$213,413) | (\$213,413) | (\$213,413) | (\$213,413) | (\$213,413) | (\$213,413) |
| Debt Premium / (Discount) | | | \$0 | \$0 | \$0 | \$1,500,000 | \$0 | \$0 | \$0 | \$0 |
| Less: New Borrowing | \$1,010,000 | \$0 | \$0 | \$0 | \$0 | \$60,000 | \$0 | \$0 | \$0 | \$0 |
| Bond Issuance Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Less: Debt Service Received from Other Gov'ts | \$270,104 | \$270,032 | \$269,957 | \$269,881 | \$269,803 | \$269,723 | \$269,641 | \$269,557 | \$269,475 | \$269,391 |
| Net Transfer between Other Funds | \$151,000 | \$155,530 | \$160,196 | \$165,002 | \$169,952 | \$175,050 | \$180,302 | \$185,711 | \$191,282 | \$197,021 |
| Total Cash Out | \$2,468,643 | \$2,569,140 | \$3,022,715 | \$3,091,672 | \$2,315,772 | \$2,799,154 | \$3,257,197 | \$3,215,039 | \$2,974,880 | \$2,853,953 |
| Net Cash Flow | \$200,067 | \$164,093 | (\$221,700) | (\$209,752) | \$618,903 | \$159,175 | (\$286,789) | (\$241,378) | (\$9,403) | \$118,143 |
| Reserves | | | | | | | | | | |
| Beginning Balance | \$3,005,858 | \$3,080,925 | \$3,245,018 | \$3,023,319 | \$2,813,567 | \$3,432,469 | \$3,591,644 | \$3,304,855 | \$3,063,477 | \$3,054,074 |
| Net Cash Flow | \$200,067 | \$164,093 | (\$221,700) | (\$209,752) | \$618,903 | \$159,175 | (\$286,789) | (\$241,378) | (\$9,403) | \$118,143 |
| Adjustment from Income to Cash Flow | (\$125,000) | | | | | | | | | |
| Ending Balance | \$3,080,925 | \$3,245,018 | \$3,023,319 | \$2,813,567 | \$3,432,469 | \$3,591,644 | \$3,304,855 | \$3,063,477 | \$3,054,074 | \$3,172,217 |
| Unrestricted Reserves | \$921,639 | \$1,064,443 | \$824,279 | \$593,375 | \$1,208,170 | \$1,340,673 | \$1,027,212 | \$753,120 | \$667,045 | \$708,516 |
| Restricted Reserves | \$2,159,286 | \$2,180,576 | \$2,199,040 | \$2,220,192 | \$2,224,300 | \$2,250,972 | \$2,277,644 | \$2,310,358 | \$2,387,030 | \$2,463,702 |
| Total Reserves | \$3,080,925 | \$3,245,018 | \$3,023,319 | \$2,813,567 | \$3,432,469 | \$3,591,644 | \$3,304,855 | \$3,063,477 | \$3,054,074 | \$3,172,217 |
| Recommended Reserve | | | | | | | | | | |
| Total | \$3,009,472 | \$3,037,736 | \$3,063,314 | \$3,091,721 | \$3,103,229 | \$3,137,448 | \$3,171,818 | \$3,212,384 | \$3,297,063 | \$3,381,903 |



It should be noted that these future projections of cash flow are for planning purposes only. The Village should continue to assess the financial, physical, and operational conditions of the utility on an annual basis to respond to changing conditions and make decisions regarding which capital improvement projects to undertake, how those projects should be financed and the appropriate rate increase that may be needed to meet future revenue requirements.

REVENUE REQUIREMENTS AND COST-OF-SERVICE ANALYSIS

The process of determining user charge rates involves three basic steps:

- Revenue Requirements – In the first step, the amount of revenues that the Utility needs to recover from user charge rates is determined.
- Cost of Service Analysis – In the second step, each category of costs within the revenue requirements is allocated to various utility functions, and then to each customer class.
- Rate Design – In the third step, rates per unit of service are calculated to recover the total amount needed and the appropriate amount from each customer class.

The tables attached to this report as an appendix show the detailed revenue requirements, the cost of service analysis, the rate calculations, and the estimated revenues at the proposed rates for 2024.

Revenue Requirements

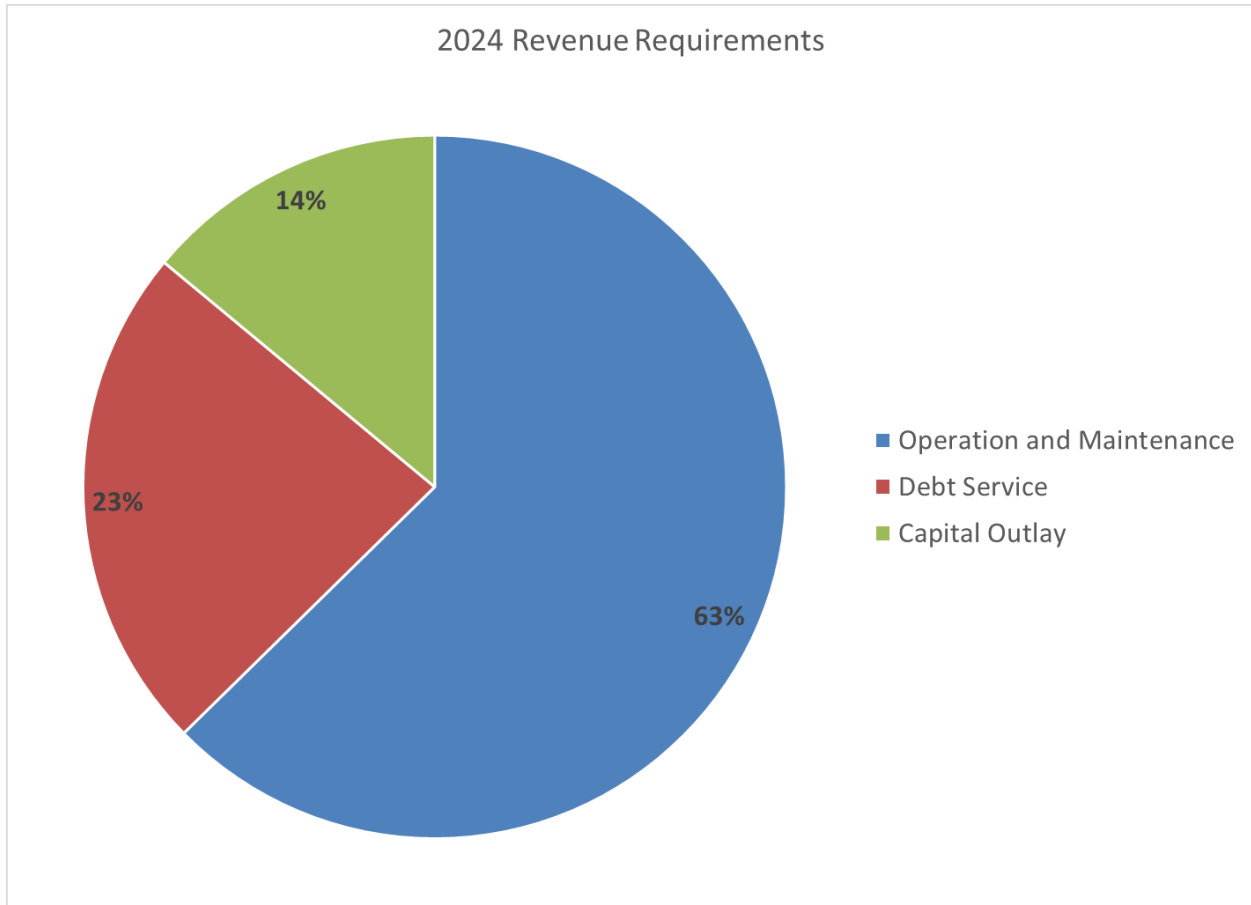
Under the cash-basis method, utility revenue requirements include operation and maintenance expense, deposits to the equipment replacement fund, debt service, cash funded capital outlay, and any recommended deposits to reserve funds. For purposes of this study, the revenue requirements include projected inflationary increases in O&M, an annual contribution to the Equipment Replacement Fund, payment to the Village general fund for services, annual debt service for all outstanding debt, including the 2020 issuance, and routine annual capital outlay based on the CIP. Investment income and other fees were deducted from revenue requirements.

The following table summarizes the revenue requirements for this study as compared to the 2012 revenue requirements from the last full rate study. Since 2012 there have been significant increases in local collector and interceptor system costs, including debt service and capital. In addition, debt service for the WWTF shared by all customers has decreased. Overall, costs borne primarily by Village customers have increased more than costs shared by all customers. The increases in costs are partially offset by increases in user charges and other revenues since 2012.

Comparison of 2012 and 2024 Revenue Requirements

| Category | 2012 | 2024 | Change, 2012-2024 | | Areas Served |
|---|-------------|-------------|-------------------|---------|---|
| Lannon Interceptor System O&M | \$59,140 | \$18,943 | (\$40,197) | -68.0% | Sussex |
| Local Collector System - O&M and Debt | \$335,028 | \$579,264 | \$244,236 | 72.9% | Sussex, Richmond SD |
| RCA / Depreciation Reserve Offset | (\$130,000) | (\$130,000) | \$0 | 0.0% | Sussex, Richmond SD |
| Capital Improvements - Collection | \$0 | \$171,138 | \$171,138 | - | Sussex, Richmond SD |
| Subtotal | \$264,168 | \$639,345 | \$375,177 | 142.0% | |
| Sussex Interceptor System O&M | \$56,843 | \$132,214 | \$75,371 | 132.6% | Sussex, LSD#1/Woodland Creek, Richmond SD |
| 2007 WWTF Debt - Sussex Share | \$186,048 | \$166,604 | (\$19,444) | -10.5% | Sussex, LSD#1/Woodland Creek |
| Capital Improvements - Interceptor | \$0 | \$100,000 | \$100,000 | - | Sussex, LSD#1/Woodland Creek, Richmond SD |
| Subtotal | \$242,891 | \$398,818 | \$155,927 | 64.2% | |
| WWTF O&M Costs shared by all | \$1,018,428 | \$1,453,825 | \$435,397 | 42.8% | All |
| Original WWTF Debt shared | \$249,941 | \$0 | (\$249,941) | -100.0% | All |
| 2018 WWTF Debt Shared | \$0 | \$123,734 | \$123,734 | - | All |
| Capital Improvements - WWTF | \$0 | \$109,736 | \$109,736 | - | All |
| Subtotal | \$1,268,369 | \$1,687,294 | \$418,925 | 33.0% | |
| Total | \$1,775,428 | \$2,725,457 | \$950,029 | 53.5% | |
| Total Revenues at Current Rates | \$1,775,428 | \$2,478,658 | \$703,230 | 39.6% | |
| Required Increase in Revenues | | | \$246,799 | | |
| Percentage Increase in User Charge Revenues | | | | 10.0% | |

Overall, a user rate increase of 10.0 percent is recommended to cover the 2024 revenue requirements of \$2,725,457. Revenue requirements are comprised of 63 percent for operation and maintenance, 23 percent for debt service, and 14 percent for capital outlay.



Cost of Service Analysis

Costs were first allocated to the functions served by the utility. Each category of the utility's costs was split between costs to provide collector and interceptor sewer conveyance, wastewater treatment for average daily volume, costs to treat pollutant loadings (BOD, TSS, P, and TKN), and customer costs that are relatively fixed (a portion of collector and interceptor costs related to handling I/I).

The costs were allocated to utility functions using the same methodology as in prior rate studies. However, certain adjustments to the formulas and methods were made based on changing conditions. Adjustments to the cost allocation were as described below:

Debt Service

In 2018, the Village issued debt to fund both collector system improvements and repairs and replacements at the WWTF. The portion used to finance collector system improvements (36 percent) was allocated entirely to collector system costs which are paid by Village customers and the Richmond SD. The portion used to finance WWTF improvements (64 percent) was allocated to WWTF flow, BOD, TSS, phosphorus, TKN, and local collector system I/I.

Capital Outlay

In the prior rate study, no amounts were included in the revenue requirements for cash funded capital outlay. In the current study, estimated annual average expenditures for WWTF, interceptor, and collector capital outlay were included and were allocated to the various customer classes according to their use of each of these types of facilities.

The following table shows the summary of the allocation of costs to utility functions.

Summary of Allocation of Operating Costs to Service Cost Functions

| Operating Cost | TEST YEAR 2024 | | | | | | | | | | | | |
|------------------------------------|-------------------------------------|--------------------|-----------------|-----------------|----------------|----------------|------------------------------------|----------------|-----------------|----------------|-------------------------|-----------------------------|--------------|
| | Overall Rate of Return 1.34% | | | | | | | | | | | | |
| | Net Asset Base 28,393,718 | | CONVEYANCE | | FLOW | | TREATMENT PLANT WASTE TREATMENT | | | | CUSTOMER COSTS | | |
| Total | Collection System | Interceptor System | Local Customers | All Customers | BOD | TSS | P | TKN | Local Customers | All Customers | Lannon Interceptor Flow | Lannon Interceptor Customer | |
| (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | |
| Operation and Maintenance | 1,707,532 | 45,915 | 64,488 | 0 | 429,879 | 459,214 | 397,722 | 108,076 | 58,934 | 56,636 | 67,726 | 12,950 | 5,992 |
| Debt Service | 637,051 | 175,891 | 0 | (10,279) | 22,964 | 111,061 | 111,061 | 37,020 | 18,510 | 170,822 | 0 | 0 | 0 |
| Capital Improvements - WWTF | 109,736 | 0 | 0 | 0 | 10,974 | 49,381 | 38,407 | 5,487 | 5,487 | 0 | 0 | 0 | 0 |
| Capital Improvements - Interceptor | 100,000 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Improvements - Collection | 171,138 | 171,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,725,457 | 392,944 | 164,488 | (10,279) | 463,816 | 619,656 | 547,191 | 150,583 | 82,931 | 227,458 | 67,726 | 12,950 | 5,992 |

Costs were then allocated to each customer class (residential, multi-family, commercial, industrial, public authority, wholesale customers, holding tank waste, and surcharge loadings) based on the demand characteristics of each customer class. A portion of the WWTF flow costs were allocated to infiltration and inflow (I/I) based on forecast percentage of I/I on an average day basis. Costs allocated to I/I are charged primarily to Village customers.

The following table shows the summary of the allocation of costs to each customer class.

Allocation of Service Cost Functions to Customer Classes - Combined Retail and Wholesale ROI

| CASH BASIS | Total | Residential | Multi-Family | Commercial | Industrial | Public Authority | High Strength Industrial | Holding Tank Haulers | LSD #1 | | Village of Menomonee Falls | Richmond School District / Lisbon FD | Infiltration / Inflow |
|-------------------------------------|-----------|-------------|--------------|------------|------------|------------------|--------------------------|----------------------|-----------------------|---------------------|----------------------------|--------------------------------------|-----------------------|
| | | | | | | | | | Woodland Creek Credit | Willow Springs/H SD | | | |
| | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| CONVEYANCE COSTS: | | | | | | | | | | | | | |
| Collection | 392,944 | 222,778 | 67,656 | 28,118 | 57,135 | 5,265 | 0 | 0 | 0 | 0 | 0 | 11,991 | 0 |
| Interceptor | 164,488 | 83,194 | 25,265 | 10,500 | 21,337 | 1,966 | 0 | 0 | 17,748 | 0 | 0 | 0 | 4,478 |
| FLOW COSTS: | | | | | | | | | | | | | |
| WWTF Flow - O&M | 440,853 | 66,545 | 20,209 | 8,399 | 17,067 | 1,573 | 0 | 4,700 | 14,196 | 10,375 | 19,617 | 3,582 | 242,469 |
| WWTF Flow - Debt | (10,279) | (5,155) | (1,565) | (651) | (1,322) | (122) | 0 | (364) | (1,100) | 0 | 0 | 0 | 0 |
| WWTF Flow - Debt (Shared) | 22,964 | 3,466 | 1,053 | 438 | 889 | 82 | 0 | 245 | 739 | 540 | 1,022 | 187 | 12,630 |
| Lannon Interceptor Flow | 12,950 | 7,573 | 2,300 | 956 | 1,942 | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| O&M TREATMENT COSTS: | | | | | | | | | | | | | |
| BOD | 508,595 | 86,017 | 26,123 | 10,857 | 22,061 | 2,033 | 246,772 | 24,317 | 16,066 | 11,741 | 22,201 | 36,352 | 4,054 |
| TSS | 436,130 | 137,346 | 41,711 | 17,335 | 35,225 | 3,246 | 45,432 | 29,121 | 22,517 | 16,455 | 31,114 | 50,946 | 5,681 |
| P | 113,563 | 38,208 | 11,604 | 4,823 | 9,799 | 903 | 15,287 | 5,401 | 4,894 | 3,576 | 6,762 | 11,072 | 1,235 |
| TKN | 64,420 | 24,537 | 7,452 | 3,097 | 6,293 | 580 | 37 | 5,395 | 3,026 | 2,212 | 4,182 | 6,847 | 764 |
| DEBT TREATMENT COSTS: | | | | | | | | | | | | | |
| BOD | 70,753 | 14,015 | 4,256 | 1,769 | 3,594 | 331 | 40,207 | 3,962 | 2,618 | 0 | 0 | 0 | 0 |
| TSS | 70,753 | 29,276 | 8,891 | 3,695 | 7,508 | 692 | 9,684 | 6,207 | 4,800 | 0 | 0 | 0 | 0 |
| P | 23,584 | 9,911 | 3,010 | 1,251 | 2,542 | 234 | 3,965 | 1,401 | 1,269 | 0 | 0 | 0 | 0 |
| TKN | 11,792 | 5,739 | 1,743 | 724 | 1,472 | 136 | 9 | 1,262 | 708 | 0 | 0 | 0 | 0 |
| SHARED DEBT TREATMENT COSTS: | | | | | | | | | | | | | |
| BOD | 40,308 | 6,817 | 2,070 | 860 | 1,748 | 161 | 19,558 | 1,927 | 1,273 | 931 | 1,759 | 2,881 | 321 |
| TSS | 40,308 | 12,694 | 3,855 | 1,602 | 3,256 | 300 | 4,199 | 2,691 | 2,081 | 1,521 | 2,876 | 4,709 | 525 |
| P | 13,436 | 4,521 | 1,373 | 571 | 1,159 | 107 | 1,809 | 639 | 579 | 423 | 800 | 1,310 | 146 |
| TKN | 6,718 | 2,559 | 777 | 323 | 656 | 60 | 4 | 563 | 316 | 231 | 436 | 714 | 80 |
| CUSTOMER COSTS: | | | | | | | | | | | | | |
| Local Customers | 227,458 | 202,367 | 5,849 | 7,126 | 4,604 | 1,140 | 0 | 0 | 0 | 0 | 0 | 0 | 6,372 |
| Interceptor Customers | 67,726 | 53,615 | 1,550 | 1,888 | 1,220 | 302 | 0 | 0 | 7,308 | 0 | 0 | 0 | 1,844 |
| Lannon Interceptor Customers | 5,992 | 5,485 | 159 | 193 | 125 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL COST before I/I | 2,725,457 | 1,011,507 | 235,340 | 103,875 | 198,310 | 19,200 | 386,963 | 87,468 | 99,039 | 48,004 | 90,768 | 148,626 | 41,259 |
| I/I Allocation % | | 47% | 14% | 6% | 12% | 1% | 0% | 10% | 7% | 3% | | | |
| TOTAL COST after I/I | 2,725,457 | 1,131,099 | 271,659 | 118,969 | 228,981 | 22,026 | 386,963 | 87,468 | 124,552 | 66,649 | 90,768 | 148,626 | 47,696 |
| COST OF SERVICES | | | | | | | | | | | | | |
| | 2,725,457 | 1,131,099 | 271,659 | 118,969 | 228,981 | 22,026 | 386,963 | 87,468 | 124,552 | 66,649 | 90,768 | 148,626 | 47,696 |
| REVENUE AT PRESENT RATES | 2,478,658 | 933,931 | 233,394 | 105,650 | 205,051 | 18,785 | 384,762 | 95,466 | 136,845 | 84,058 | 91,316 | 149,524 | 39,876 |
| DIFFERENCE | 246,799 | 197,168 | 38,265 | 13,319 | 23,931 | 3,241 | 2,201 | (7,998) | (12,293) | (17,410) | (548) | (897) | 7,821 |
| PERCENT INCREASE/DECREASE | 9.96% | 21.11% | 16.40% | 12.61% | 11.67% | 17.25% | 0.57% | -8.38% | -8.98% | -20.71% | -0.60% | -0.60% | 19.61% |

PROPOSED RATE SCHEDULE

The costs allocated to each customer class were divided by the projected number of units to be served (number of customers, 1,000 gallons, pounds of loadings, etc.) to determine the recommended rates. The targeted overall increase in user charge revenues for 2024 is approximately 10.0 percent. It is recommended that the rate increases be phased in over four years, beginning in 2021. The following table shows the proposed schedule of rates for each year, 2021 through 2024. The change in rates for different types of rates varies from the overall average rate increase based on the costs allocated to each function and customer class.

Comparison of Current and Proposed Rate Schedules

Billing Cycle - Monthly
Billing Units - 1,000 Gallons

Flat Charge

| Connection Size | Current Charge | Proposed Charge - 2021 | Percent Change | Proposed Charge - 2022 | Percent Change | Proposed Charge - 2023 | Percent Change | Proposed Charge - 2024 | Percent Change |
|-----------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|
| 5/8 | \$4.77 | \$5.28 | 10.6% | \$5.78 | 9.6% | \$6.29 | 8.7% | \$6.79 | 8.0% |

Usage Charges

| Units | Current Rate | Proposed Charge - 2021 | Percent Change | Proposed Charge - 2022 | Percent Change | Proposed Charge - 2023 | Percent Change | Proposed Charge - 2024 | Percent Change |
|--------------------------------------|------------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|
| Domestic Sewage | \$/1,000 gallons | \$5.14 | 3.9% | \$5.55 | 3.8% | \$5.75 | 3.7% | \$5.95 | 3.5% |
| Septic Tank | \$/1,000 gallons | \$78.33 | 0.0% | \$78.33 | 0.0% | \$78.33 | 0.0% | \$78.33 | 0.0% |
| Holding Tank | \$/1,000 gallons | \$9.25 | 0.0% | \$9.25 | 0.0% | \$9.25 | 0.0% | \$9.25 | 0.0% |
| High-Strength Surcharge Rates | | | | | | | | | |
| BOD - Low Strength | \$/pound | \$0.49 | 2.6% | \$0.52 | 2.5% | \$0.53 | 2.4% | \$0.54 | 2.4% |
| BOD - Average Strength | \$/pound | \$0.43 | 0.6% | \$0.44 | 0.6% | \$0.44 | 0.6% | \$0.44 | 0.6% |
| BOD - High Strength | \$/pound | \$0.39 | -1.9% | \$0.38 | -2.0% | \$0.37 | -2.0% | \$0.36 | -2.0% |
| BOD - Very High Strength | \$/pound | \$0.35 | -2.1% | \$0.34 | -2.2% | \$0.33 | -2.2% | \$0.32 | -2.3% |
| TSS | \$/pound | \$0.59 | 0.0% | \$0.59 | 0.0% | \$0.59 | 0.0% | \$0.59 | 0.0% |
| Phosphorus | \$/pound | \$9.75 | -2.8% | \$9.20 | -2.9% | \$8.92 | -3.0% | \$8.64 | -3.1% |
| TKN | \$/pound | \$0.55 | 2.3% | \$0.58 | 2.2% | \$0.59 | 2.2% | \$0.60 | 2.1% |
| Other Government Rates | | | | | | | | | |
| LSD #1 / Woodland Creek Credit | \$/1,000 gallons | \$4.39 | -2.2% | \$4.20 | -2.3% | \$4.10 | -2.3% | \$4.00 | -2.4% |
| LSD #1 Willow Springs/HSD | \$/1,000 gallons | \$3.69 | -5.1% | \$3.31 | -5.4% | \$3.12 | -5.7% | \$2.93 | -6.1% |
| Village of Lannon | \$/1,000 gallons | \$2.12 | -0.1% | \$2.12 | -0.1% | \$2.11 | -0.1% | \$2.11 | -0.1% |
| Village of Menomonee Falls | \$/1,000 gallons | \$2.12 | -0.1% | \$2.12 | -0.1% | \$2.11 | -0.1% | \$2.11 | -0.1% |
| Town of Lisbon | \$/1,000 gallons | \$0.00 | 0.0% | \$0.00 | 0.0% | \$0.00 | 0.0% | \$0.00 | 0.0% |
| Richmond School District / Lisbon FD | \$/1,000 gallons | \$5.07 | 4.9% | \$5.57 | 4.7% | \$5.82 | 4.5% | \$6.07 | 4.3% |

COMMUNITY RATE COMPARISON

To provide context for the proposed rates for Sussex customers, a comparison with the sewer user rates charged by other communities in the region was prepared. The rates and the estimated total annual bill for a residential customer for each community are shown in the following tables. As shown, for a customer using 46,000 gallons, the estimated annual sewer bill under current Village rates would be \$293.68 per year. Under the proposed rate increases this would increase to \$309.06 in 2021, or a total increase of \$1.28 per month. The recommended rates for 2024 would result in an annual bill of \$355.18, or an increase of \$5.13 per month over current rates. Even with the increase, the average bill would remain well below the average or median bill for the other regional communities.

Comparison of Average Residential Bills with Regional Communities - Sewer Rates

| Community | Fixed Charge | Bills per Year | Volume Rate | Annual Usage | Units | Annual Bill |
|-------------------------------|---------------|----------------|---------------|---------------|----------------|-----------------|
| New Berlin | \$168.68 | 4 | \$2.26 | 46,000 | gallons | \$778.68 |
| Muskego | \$167.66 | 4 | \$0.00 | 46,000 | gallons | \$670.64 |
| Menomonee Falls | \$66.76 | 4 | \$6.60 | 46,000 | gallons | \$570.64 |
| Waukesha | \$17.43 | 4 | \$10.21 | 46,000 | gallons | \$539.38 |
| Hartland | \$55.04 | 4 | \$6.88 | 46,000 | gallons | \$536.64 |
| Germantown | \$40.01 | 4 | \$6.91 | 46,000 | gallons | \$477.90 |
| Brookfield | \$67.00 | 4 | \$3.96 | 46,000 | gallons | \$450.16 |
| Pewaukee, City | \$110.00 | 4 | \$0.00 | 46,000 | gallons | \$440.00 |
| Mukwonago | \$32.00 | 4 | \$5.74 | 46,000 | gallons | \$392.04 |
| Hartford | \$14.82 | 12 | \$4.42 | 46,000 | gallons | \$381.16 |
| Delafield | \$94.35 | 4 | \$0.00 | 46,000 | gallons | \$377.40 |
| Sussex (Proposed 2024) | \$6.79 | 12 | \$5.95 | 46,000 | gallons | \$355.18 |
| Sussex (Proposed 2023) | \$6.29 | 12 | \$5.75 | 46,000 | gallons | \$339.81 |
| Sussex (Proposed 2022) | \$5.78 | 12 | \$5.55 | 46,000 | gallons | \$324.43 |
| Oconomowoc | \$6.58 | 12 | \$5.25 | 46,000 | gallons | \$320.46 |
| Sussex (Proposed 2021) | \$5.28 | 12 | \$5.34 | 46,000 | gallons | \$309.06 |
| Sussex (current) | \$4.77 | 12 | \$5.14 | 46,000 | gallons | \$293.68 |
| Average w/o Sussex | | | | | | \$494.59 |
| Median w/o Sussex | | | | | | \$464.03 |

RECOMMENDATIONS

It is recommended that the Village phase in the rate increases over the period 2021 through 2024. More specifically, it is recommended that the Village adopt the schedule of rates as shown above. The Village should continue to monitor the financial health of the utility for the necessity of additional future rate increases as presented in the cash flow analysis. This will allow the Sewer Utility to generate the revenue needed to provide adequate funding for the utility's operation and maintenance expenses and capital improvement program while maintaining the utility's reserve funds at the recommended levels.

**APPENDIX A – SEWER UTILITY COST OF SERVICE STUDY AND PROPOSED RATE
DESIGN**

Allocation of Operation, Maintenance & Replacement Expenses to Service Cost Functions

| TEST YEAR | | TREATMENT PLANT | | | | | | | | | | | | | | | | | | |
|--|-----------|--|---------|-------------------|--------------------|-----------------|---------------|---------|---------|--------|-----------------|-----------------|---------------|------------------|----------------------|--|-------|--|-------|--|
| 2024 | | CONVEYANCE | | | | | FLOW | | | | WASTE TREATMENT | | | | CUSTOMER COSTS | | | | | |
| | | 68.4% | | 68.4% | | | | | | | | | 31.6% | | 31.6% | | 68.4% | | 31.6% | |
| Acct No. | Alloc No. | Account Description | Total | Collection System | Interceptor System | Local Customers | All Customers | BOD | TSS | P | TKN | Local Customers | All Customers | Interceptor Flow | Interceptor Customer | | | | | |
| | | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | | | | | |
| OPERATING EXPENSES | | | | | | | | | | | | | | | | | | | | |
| 120 | 2 | Operations Labor - Total | 201,147 | 14,635 | 7,711 | 0 | 84,230 | 33,692 | 33,692 | 8,423 | 8,423 | 6,772 | 3,568 | | | | | | | |
| 224 | | Power & Fuel - Pumping | | | | | | | | | | | | | | | | | | |
| 200-224 | 1 | Collection | 8,443 | 3,780 | 1,992 | 0 | 0 | 0 | 0 | 0 | 0 | 1,749 | 922 | | | | | | | |
| 300-224 | 5 | Treatment | 171,565 | 0 | 0 | 0 | 17,157 | 77,204 | 60,048 | 8,578 | 8,578 | 0 | 0 | | | | | | | |
| 300-411 | 6 | Phosphorus Removal | 48,709 | 0 | 0 | 0 | 0 | 0 | 0 | 48,709 | 0 | 0 | 0 | | | | | | | |
| 349 | | Other Operating Expenses | | | | | | | | | | | | | | | | | | |
| | 7 | Environmental Fee | 8,659 | 0 | 0 | 0 | 0 | 4,330 | 3,031 | 866 | 433 | 0 | 0 | | | | | | | |
| | 3 | Miscellaneous | 541 | 85 | 45 | 0 | 176 | 70 | 70 | 18 | 18 | 39 | 21 | | | | | | | |
| | 3 | Uniforms | 2,165 | 340 | 179 | 0 | 703 | 281 | 281 | 70 | 70 | 157 | 83 | | | | | | | |
| | 3 | Inventory Fee / Emergency Response Board | 216 | 34 | 18 | 0 | 70 | 28 | 28 | 7 | 7 | 16 | 8 | | | | | | | |
| | 3 | Water & Sewer | 6,711 | 1,053 | 555 | 0 | 2,179 | 872 | 872 | 218 | 218 | 487 | 257 | | | | | | | |
| | | Heat | | | | | | | | | | | | | | | | | | |
| 200-222 | 1 | Collection | 531 | 238 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 110 | 58 | | | | | | | |
| 300-222 | 8 | Treatment | 19,635 | 0 | 0 | 0 | 5,891 | 4,909 | 4,909 | 1,964 | 1,964 | 0 | 0 | | | | | | | |
| 300-420 | 9 | Laboratory Supplies | 4,776 | 0 | 0 | 0 | 0 | 2,388 | 1,433 | 478 | 478 | 0 | 0 | | | | | | | |
| 300-430 | | Sludge Hauling & Permit | | | | | | | | | | | | | | | | | | |
| | 10 | Contract Hauling | 250,854 | 0 | 0 | 0 | 0 | 137,970 | 112,884 | 0 | 0 | 0 | 0 | | | | | | | |
| 330 | | Transportation | | | | | | | | | | | | | | | | | | |
| | 3 | Gasoline / Diesel | 5,412 | 849 | 448 | 0 | 1,758 | 703 | 703 | 176 | 176 | 393 | 207 | | | | | | | |
| | 3 | Other Vehicle Maintenance | 1,082 | 170 | 90 | 0 | 352 | 141 | 141 | 35 | 35 | 79 | 41 | | | | | | | |
| SUBTOTAL OPERATING EXPENSES | | | 730,449 | 21,184 | 11,162 | 0 | 112,515 | 262,588 | 218,092 | 69,542 | 20,399 | 9,802 | 5,165 | 0 | 0 | | | | | |
| MAINTENANCE EXPENSES | | | | | | | | | | | | | | | | | | | | |
| 200-241 | | Sewage Collection System | | | | | | | | | | | | | | | | | | |
| | 1 | Sewer Cleaning | 20,566 | 9,208 | 4,852 | 0 | 0 | 0 | 0 | 0 | 0 | 4,261 | 2,245 | | | | | | | |
| | 1 | Televising & Repair | 19,484 | 8,724 | 4,596 | 0 | 0 | 0 | 0 | 0 | 0 | 4,037 | 2,127 | | | | | | | |
| | | Lannon Interceptor O&M | 18,943 | | | | | | | | | | | 12,950 | 5,992 | | | | | |
| | 1 | Equipment & Maintenance | 2,706 | 1,212 | 638 | 0 | 0 | 0 | 0 | 0 | 0 | 561 | 295 | | | | | | | |
| | 1 | Share of Road Program (repairs) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| 200-243 | | Collection Pumping Equipment | | | | | | | | | | | | | | | | | | |
| | 1 | SCADA - Phone | 1,082 | 485 | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 224 | 118 | | | | | | | |
| | 1 | Parts & Supplies | 812 | 363 | 192 | 0 | 0 | 0 | 0 | 0 | 0 | 168 | 89 | | | | | | | |
| | 1 | Building Repairs & Maintenance | 271 | 121 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 30 | | | | | | | |
| 300-245 | | Treatment & Distribution Equipment | | | | | | | | | | | | | | | | | | |
| | 4 | Oil & Grease | 1,299 | 0 | 0 | 0 | 649 | 260 | 260 | 65 | 65 | 0 | 0 | | | | | | | |
| | 4 | Misc. Supplies & Parts | 9,742 | 0 | 0 | 0 | 4,871 | 1,948 | 1,948 | 487 | 487 | 0 | 0 | | | | | | | |
| | 4 | Outside Services | 15,154 | 0 | 0 | 0 | 7,577 | 3,031 | 3,031 | 758 | 758 | 0 | 0 | | | | | | | |
| 249 | | General Plant & Equipment | | | | | | | | | | | | | | | | | | |
| | 3 | HVAC Maintenance & Repairs | 11,366 | 1,784 | 940 | 0 | 3,691 | 1,476 | 1,476 | 369 | 369 | 825 | 435 | | | | | | | |
| | 3 | Supplies, Parts, & Materials | 18,401 | 2,888 | 1,522 | 0 | 5,976 | 2,390 | 2,390 | 598 | 598 | 1,336 | 704 | | | | | | | |
| | 3 | Building Repairs & Maintenance | 20,133 | 3,160 | 1,665 | 0 | 6,538 | 2,615 | 2,615 | 654 | 654 | 1,462 | 770 | | | | | | | |
| | 3 | Cleaning Supplies - In House | 1,082 | 170 | 90 | 0 | 352 | 141 | 141 | 35 | 35 | 79 | 41 | | | | | | | |
| | 3 | Diesel for Generator | 1,082 | 170 | 90 | 0 | 352 | 141 | 141 | 35 | 35 | 79 | 41 | | | | | | | |
| | 3 | Fire Inspection / Alarm Monitoring | 2,057 | 323 | 170 | 0 | 668 | 267 | 267 | 67 | 67 | 149 | 79 | | | | | | | |
| SUBTOTAL MAINTENANCE EXPENSES | | | 144,180 | 28,607 | 15,072 | 0 | 30,673 | 12,269 | 12,269 | 3,067 | 3,067 | 13,237 | 6,974 | 12,950 | 5,992 | | | | | |
| ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | | | | | | | | | | | | | | |
| 215 | | Billing & Accounting | | | | | | | | | | | | | | | | | | |
| | 2 | Finance Director | 28,495 | 2,073 | 1,092 | 0 | 11,932 | 4,773 | 4,773 | 1,193 | 1,193 | 959 | 505 | | | | | | | |

2024

| Acct No. | Alloc No. | Account Description | Total | CONVEYANCE | | FLOW | | TREATMENT PLANT | | | | CUSTOMER COSTS | | | | | |
|----------|-----------|--|------------------|-------------------|--------------------|-----------------|----------------|-----------------|----------------|----------------|---------------|-----------------|---------------|------------------|----------------------|-------|--|
| | | | | 68.4% | | 68.4% | | WASTE TREATMENT | | | | 31.6% | | 31.6% | | 68.4% | |
| | | | | Collection System | Interceptor System | Local Customers | All Customers | BOD | TSS | P | TKN | Local Customers | All Customers | Interceptor Flow | Interceptor Customer | | |
| | 2 | Finance Dept Staff | 22,322 | 1,624 | 856 | 0 | 9,347 | 3,739 | 3,739 | 935 | 935 | 752 | 396 | | | | |
| | 2 | Administrative Staff | 25,561 | 1,860 | 980 | 0 | 10,703 | 4,281 | 4,281 | 1,070 | 1,070 | 861 | 453 | | | | |
| | 3 | Postage for Utility Bills | 7,469 | 1,172 | 618 | 0 | 2,425 | 970 | 970 | 243 | 243 | 542 | 286 | | | | |
| 200-535 | | Meter Expenses | 37,885 | | | 0 | 0 | | | | | | 37,885 | | | | |
| 110 | 2 | Administrative & General Salaries | 223,705 | 16,276 | 8,576 | 0 | 93,677 | 37,471 | 37,471 | 9,368 | 9,368 | 7,532 | 3,968 | | | | |
| 212 | | Outside Services Employed | | | | | | | | | | | | | | | |
| | 3 | Engineering | 16,236 | 2,548 | 1,343 | 0 | 5,273 | 2,109 | 2,109 | 527 | 527 | 1,179 | 621 | | | | |
| | 3 | GIS Maintenance | 10,824 | 1,699 | 895 | 0 | 3,515 | 1,406 | 1,406 | 352 | 352 | 786 | 414 | | | | |
| | 3 | Audit | 8,010 | 1,257 | 662 | 0 | 2,601 | 1,040 | 1,040 | 260 | 260 | 582 | 306 | | | | |
| | 3 | Testing | 18,834 | 2,956 | 1,557 | 0 | 6,116 | 2,447 | 2,447 | 612 | 612 | 1,368 | 721 | | | | |
| | 3 | Computer Consultant / IT | 9,517 | 1,494 | 787 | 0 | 3,091 | 1,236 | 1,236 | 309 | 309 | 691 | 364 | | | | |
| | 3 | Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | 3 | Diggers Hotline | 1,407 | 221 | 116 | 0 | 457 | 183 | 183 | 46 | 46 | 102 | 54 | | | | |
| 222 | 3 | Utilities - Heat (office space) | 1,082 | 170 | 90 | 0 | 352 | 141 | 141 | 35 | 35 | 79 | 41 | | | | |
| 224 | 3 | Utilities - Electric (office space) | 1,082 | 170 | 90 | 0 | 352 | 141 | 141 | 35 | 35 | 79 | 41 | | | | |
| 310 | | Office Expenses | | | | | | | | | | | | | | | |
| | 3 | Telephone & Internet | 3,928 | 616 | 325 | 0 | 1,276 | 510 | 510 | 128 | 128 | 285 | 150 | | | | |
| | 3 | Supplies & Expenses | 3,247 | 510 | 269 | 0 | 1,055 | 422 | 422 | 105 | 105 | 236 | 124 | | | | |
| | 3 | Newsletters | 1,082 | 170 | 90 | 0 | 352 | 141 | 141 | 35 | 35 | 79 | 41 | | | | |
| | 3 | Software Support | 1,082 | 170 | 90 | 0 | 352 | 141 | 141 | 35 | 35 | 79 | 41 | | | | |
| | 3 | Online Payment Fees | 3,247 | 510 | 269 | 0 | 1,055 | 422 | 422 | 105 | 105 | 236 | 124 | | | | |
| | 3 | Postage | 1,082 | 170 | 90 | 0 | 352 | 141 | 141 | 35 | 35 | 79 | 41 | | | | |
| 510 | 3 | Insurance | 44,271 | 6,948 | 3,661 | 0 | 14,377 | 5,751 | 5,751 | 1,438 | 1,438 | 3,215 | 1,694 | | | | |
| 130 | 2 | Pension | 33,455 | 2,434 | 1,282 | 0 | 14,009 | 5,604 | 5,604 | 1,401 | 1,401 | 1,126 | 593 | | | | |
| 135 | 3 | Employee Insurance | 119,602 | 18,770 | 9,889 | 0 | 38,841 | 15,536 | 15,536 | 3,884 | 3,884 | 8,685 | 4,576 | | | | |
| 345 | | Misc. General Expenses | | | | | | | | | | | | | | | |
| | 3 | Schools, Conferences, & Mileage | 10,083 | 1,582 | 834 | 0 | 3,274 | 1,310 | 1,310 | 327 | 327 | 732 | 386 | | | | |
| | 3 | Memberships & Subscriptions | 1,624 | 255 | 134 | 0 | 527 | 211 | 211 | 53 | 53 | 118 | 62 | | | | |
| | 3 | Accts Receivable Collections Expense | 1,624 | 255 | 134 | 0 | 527 | 211 | 211 | 53 | 53 | 118 | 62 | | | | |
| | 3 | Misc. & Safety Equipment | 4,330 | 679 | 358 | 0 | 1,406 | 562 | 562 | 141 | 141 | 314 | 166 | | | | |
| 200-530 | | Office Rent - Collection | 0 | | | | | | | | | | | | | | |
| 300-530 | | Office Rent - Treatment | 0 | | | | | | | | | | | | | | |
| | | SUBTOTAL OPERATING - Administrative and General | 641,089 | 66,588 | 35,084 | 0 | 227,243 | 90,897 | 90,897 | 22,724 | 22,724 | 30,812 | 54,119 | 0 | 0 | | |
| 150 | 3 | Payroll Taxes | 38,344 | 6,018 | 3,171 | 0 | 12,452 | 4,981 | 4,981 | 1,245 | 1,245 | 2,784 | 1,467 | | | | |
| | 4 | Contribution to Replacement Fund | 60,000 | 0 | 0 | 0 | 30,000 | 12,000 | 12,000 | 3,000 | 3,000 | 0 | 0 | | | | |
| | 5 | Payment for City Services | 169,952 | 0 | 0 | 0 | 16,995 | 76,478 | 59,483 | 8,498 | 8,498 | 0 | 0 | | | | |
| | | Investment Income | (65,392) | (65,392) | | | | | | | | | | | | | |
| | | Other Fees | (11,090) | (11,090) | | | | | | | | | | | | | |
| | | TOTAL OPERATING EXPENSES | 1,707,532 | 45,915 | 64,488 | 0 | 429,879 | 459,214 | 397,722 | 108,076 | 58,934 | 56,636 | 67,726 | 12,950 | 5,992 | | |



Allocation of Debt Service to Service Cost Functions

TEST YEAR

2024

| Alloc No. | Account Description | Debt Service (\$) | CONVEYANCE | | FLOW | | TREATMENT PLANT WASTE TREATMENT | | | | CUSTOMER COSTS | | | |
|-----------|--|----------------------|------------------------------|-------------------------------|----------------------------|--------------------------|------------------------------------|----------------|---------------|---------------|-------------------------------------|-----------------------------------|--|--|
| | | | 68.4% | 68.4% | 68.4% | 68.4% | BOD (\$) | TSS (\$) | P (\$) | TKN (\$) | 31.6% Local Customers (\$) | 31.6% All Customers (\$) | 68.4% Lannon Interceptor Flow (\$) | 31.6% Lannon Interceptor Customer (\$) |
| | | | Collection System (\$) | Interceptor System (\$) | Local Customers (\$) | All Customers (\$) | | | | | | | | |
| | 2007 Clean Water Fund Loan | 505,876 | | | | | | | | | | | | |
| 11 | Lisbon SD 1 | 17,402 | | | 2,974 | 0 | 5,221 | 5,221 | 1,740 | 870 | 1,376 | | | |
| | Lisbon | (126,860) | | | | | | | | | | | | |
| | Menomonee Falls | (124,550) | | | | | | | | | | | | |
| | Lannon | (18,622) | | | | | | | | | | | | |
| 11 | Sussex Share | 218,442 | | | 37,335 | 0 | 65,533 | 65,533 | 21,844 | 10,922 | 17,276 | | | |
| | Less RCA Funds Applied | (50,588) | | | (50,588) | | | | | | | | | |
| | Subtotal 2007 Clean Water Fund Loan | 185,256 | 0 | 0 | (10,279) | 0 | 70,753 | 70,753 | 23,584 | 11,792 | 18,652 | 0 | 0 | 0 |
| | 2018D Revenue Bonds | | | | | | | | | | | | | |
| 1 | Collection Projects Share | 75,578 | 51,669 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,909 | 0 | | |
| 11 | Treatment Projects Share | 134,360 | | | 0 | 22,964 | 40,308 | 40,308 | 13,436 | 6,718 | 10,626 | | | |
| | 2013 GO Corp Purpose Bonds | | | | | | | | | | | | | |
| 1 | Sussex Share | 258,658 | 176,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81,825 | 0 | | |
| | Less RCA Funds Applied | (80,000) | (80,000) | | | | | | | | | | | |
| | Less Depreciation Funds Applied | (50,000) | (50,000) | | | | | | | | | | | |
| | Subtotal Local Collector Bonds | 338,595 | 98,501 | 0 | 0 | 22,964 | 40,308 | 40,308 | 13,436 | 6,718 | 116,360 | 0 | 0 | 0 |
| | 2020 Revenue BANs | | | | | | | | | | | | | |
| 1 | Sussex Share | 113,200 | 77,390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,810 | 0 | | |
| | | 637,051 | 175,891 | 0 | (10,279) | 22,964 | 111,061 | 111,061 | 37,020 | 18,510 | 170,822 | 0 | 0 | 0 |

Summary of Allocation of Operating Costs to Service Cost Functions

| TEST YEAR 2024 | | | | | | | | | | | | | |
|-------------------------------------|------------------|-------------------|--------------------|-----------------|----------------|------------------------------------|----------------|----------------|---------------|-----------------|---------------|-------------------------|-----------------------------|
| Overall Rate of Return 1.34% | | | | | | | | | | | | | |
| Net Asset Base 28,393,718 | | | | | | | | | | | | | |
| Operating Cost | Total | CONVEYANCE | | FLOW | | TREATMENT PLANT WASTE TREATMENT | | | | CUSTOMER COSTS | | | |
| | | Collection System | Interceptor System | Local Customers | All Customers | BOD | TSS | P | TKN | Local Customers | All Customers | Lannon Interceptor Flow | Lannon Interceptor Customer |
| | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| Operation and Maintenance | 1,707,532 | 45,915 | 64,488 | 0 | 429,879 | 459,214 | 397,722 | 108,076 | 58,934 | 56,636 | 67,726 | 12,950 | 5,992 |
| Debt Service | 637,051 | 175,891 | 0 | (10,279) | 22,964 | 111,061 | 111,061 | 37,020 | 18,510 | 170,822 | 0 | 0 | 0 |
| Capital Improvements - WWTF | 109,736 | 0 | 0 | 0 | 10,974 | 49,381 | 38,407 | 5,487 | 5,487 | 0 | 0 | 0 | 0 |
| Capital Improvements - Interceptor | 100,000 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Improvements - Collection | 171,138 | 171,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,725,457 | 392,944 | 164,488 | (10,279) | 463,816 | 619,656 | 547,191 | 150,583 | 82,931 | 227,458 | 67,726 | 12,950 | 5,992 |

Customer Class Demand Ratios

| TEST YEAR | | 2024 | | | | | | | | | | | | | | | | | | | | | |
|---|---------------|--------------------|-----------------------------|-------------------------|-------------------------|--------------------------------|--------------------------------|-----------------------|---------------------------------|-------------------------|-----------------------|----------------|---------------------------------|-------------------------|-----------------------|----------------|---------------------------------|-------------------------|-----------------------|----------------|---------------------------------|-------------------------|--------|
| Billing Units - 1,000 Gallons | | BASE DEMAND | | | | | | | TREATMENT CATEGORIES | | | | | | | | | | | | | | |
| Customer Class | Annual Volume | Average Day Volume | Local Collector Percent (%) | WWTF - O&M and Shared | | | | Waste Strength (mg/l) | BOD | | TSS | | P | | TKN | | | | | | | | |
| | | | | Shared Debt Percent (%) | WWTF - Debt Percent (%) | Sussex Interceptor Percent (%) | Lannon Interceptor Percent (%) | | O&M and Shared Debt Percent (%) | Sussex Debt Percent (%) | Waste Strength (mg/l) | Loadings (lbs) | O&M and Shared Debt Percent (%) | Sussex Debt Percent (%) | Waste Strength (mg/l) | Loadings (lbs) | O&M and Shared Debt Percent (%) | Sussex Debt Percent (%) | Waste Strength (mg/l) | Loadings (lbs) | O&M and Shared Debt Percent (%) | Sussex Debt Percent (%) | |
| Residential | 146,116 | 400,318 | 56.69% | 15.09% | 50.15% | 50.58% | 58.48% | 200 | 243,722 | 16.91% | 19.81% | 250 | 304,652 | 31.49% | 41.38% | 5.0 | 6,093 | 33.64% | 42.03% | 45 | 54,837 | 38.09% | 48.67% |
| Multi-Family | 44,375 | 121,574 | 17.22% | 4.58% | 15.23% | 15.36% | 17.76% | 200 | 74,017 | 5.14% | 6.02% | 250 | 92,521 | 9.56% | 12.57% | 5.0 | 1,850 | 10.22% | 12.76% | 45 | 16,654 | 11.57% | 14.78% |
| Commercial | 18,442 | 50,527 | 7.16% | 1.91% | 6.33% | 6.38% | 7.38% | 200 | 30,762 | 2.13% | 2.50% | 250 | 38,452 | 3.97% | 5.22% | 5.0 | 769 | 4.25% | 5.30% | 45 | 6,921 | 4.81% | 6.14% |
| Industrial | 37,474 | 102,669 | 14.54% | 3.87% | 12.86% | 12.97% | 15.00% | 200 | 62,507 | 4.34% | 5.08% | 250 | 78,134 | 8.08% | 10.61% | 5.0 | 1,563 | 8.63% | 10.78% | 45 | 14,064 | 9.77% | 12.48% |
| Public Authority | 3,453 | 9,461 | 1.34% | 0.36% | 1.19% | 1.20% | 1.38% | 200 | 5,760 | 0.40% | 0.47% | 250 | 7,200 | 0.74% | 0.98% | 5.0 | 144 | 0.80% | 0.99% | 45 | 1,296 | 0.90% | 1.15% |
| High Strength Industrial | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | - | 699,204 | 48.52% | 56.83% | - | 100,775 | 10.42% | 13.69% | - | 2,438 | 13.46% | 16.81% | - | 84 | 0.06% | 0.07% |
| Septic Tank Haulers | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2,500 | - | 0.00% | 0.00% | 4,000 | - | 0.00% | 0.00% | 40.0 | - | 0.00% | 0.00% | 400 | - | 0.00% | 0.00% |
| Holding Tank Haulers | 10,321 | 28,276 | 0.00% | 1.07% | 3.54% | 0.00% | 0.00% | 800 | 68,901 | 4.78% | 5.60% | 750 | 64,595 | 6.68% | 8.77% | 10.0 | 861 | 4.76% | 5.94% | 140 | 12,058 | 8.37% | 10.70% |
| LSD #1 / Woodland Creek Credit | 31,172 | 85,403 | 0.00% | 3.22% | 10.70% | 10.79% | 0.00% | 175 | 45,523 | 3.16% | 3.70% | 192 | 49,945 | 5.16% | 6.78% | 3.0 | 780 | 4.31% | 5.38% | 26 | 6,763 | 4.70% | 6.00% |
| LSD #1 Willow Springs/HSD | 22,780 | 62,411 | 0.00% | 2.35% | 0.00% | 0.00% | 0.00% | 175 | 33,267 | 2.31% | 0.00% | 192 | 36,499 | 3.77% | 0.00% | 3.0 | 570 | 3.15% | 0.00% | 26 | 4,943 | 3.43% | 0.00% |
| Village of Lannon | 43,074 | 118,010 | 0.00% | 4.45% | 0.00% | 0.00% | 0.00% | 175 | 62,904 | 4.37% | 0.00% | 192 | 69,014 | 7.13% | 0.00% | 3.0 | 1,078 | 5.95% | 0.00% | 26 | 9,346 | 6.99% | 0.00% |
| Village of Menomonee Falls | 70,530 | 193,233 | 0.00% | 7.29% | 0.00% | 0.00% | 0.00% | 175 | 103,000 | 7.15% | 0.00% | 192 | 113,006 | 11.68% | 0.00% | 3.0 | 1,766 | 9.75% | 0.00% | 26 | 15,303 | 10.63% | 0.00% |
| Town of Lisbon | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 175 | - | 0.00% | 0.00% | 192 | - | 0.00% | 0.00% | 3.0 | - | 0.00% | 0.00% | 26 | - | 0.00% | 0.00% |
| Richmond School District / Lisbon FD | 7,865 | 21,548 | 3.05% | 0.81% | 0.00% | 2.72% | 0.00% | 175 | 11,486 | 0.80% | 0.00% | 192 | 12,602 | 1.30% | 0.00% | 3.0 | 197 | 1.09% | 0.00% | 26 | 1,706 | 1.19% | 0.00% |
| Inflow / Infiltration (Village of Sussex) | 532,402 | 1,458,636 | 0.00% | 55.00% | 0.00% | 0.00% | 0.00% | - | - | 0.00% | 0.00% | - | - | 0.00% | 0.00% | - | - | 0.00% | 0.00% | - | - | 0.00% | 0.00% |
| Total | 968,004 | 2,652,065 | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | ##### | ##### | 100.0% | 100.0% | ##### | ##### | 100.0% | 100.0% | ##### | ##### | 100.0% | 100.0% | ##### | ##### | 100.0% | 100.0% |

Allocation of Service Cost Functions to Customer Classes - Combined Retail and Wholesale

| CASH BASIS | Total | Residential | Multi-Family | Commercial | Industrial | Public Authority | High Strength Industrial | Holding Tank Haulers | LSD #1 / Woodland Creek Credit | LSD #1 Willow Springs/H SD | Village of Lannon | Village of Menomonee Falls | Richmond School District / Lisbon FD | Infiltration / Inflow |
|-------------------------------------|------------------|------------------|----------------|----------------|----------------|------------------|--------------------------|----------------------|--------------------------------|----------------------------|-------------------|----------------------------|--------------------------------------|-----------------------|
| | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| CONVEYANCE COSTS: | | | | | | | | | | | | | | |
| Collection | 392,944 | 222,778 | 67,656 | 28,118 | 57,135 | 5,265 | 0 | 0 | 0 | 0 | 0 | 0 | 11,991 | 0 |
| Interceptor | 164,488 | 83,194 | 25,265 | 10,500 | 21,337 | 1,966 | 0 | 0 | 17,748 | 0 | 0 | 0 | 4,478 | 0 |
| FLOW COSTS: | | | | | | | | | | | | | | |
| WWTF Flow - O&M | 440,853 | 66,545 | 20,209 | 8,399 | 17,067 | 1,573 | 0 | 4,700 | 14,196 | 10,375 | 19,617 | 32,121 | 3,582 | 242,469 |
| WWTF Flow - Debt | (10,279) | (5,155) | (1,565) | (651) | (1,322) | (122) | 0 | (364) | (1,100) | 0 | 0 | 0 | 0 | 0 |
| WWTF Flow - Debt (Shared) | 22,964 | 3,466 | 1,053 | 438 | 889 | 82 | 0 | 245 | 739 | 540 | 1,022 | 1,673 | 187 | 12,630 |
| Lannon Interceptor Flow | 12,950 | 7,573 | 2,300 | 956 | 1,942 | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| O&M TREATMENT COSTS: | | | | | | | | | | | | | | |
| BOD | 508,595 | 86,017 | 26,123 | 10,857 | 22,061 | 2,033 | 246,772 | 24,317 | 16,066 | 11,741 | 22,201 | 36,352 | 4,054 | 0 |
| TSS | 436,130 | 137,346 | 41,711 | 17,335 | 35,225 | 3,246 | 45,432 | 29,121 | 22,517 | 16,455 | 31,114 | 50,946 | 5,681 | 0 |
| P | 113,563 | 38,208 | 11,604 | 4,823 | 9,799 | 903 | 15,287 | 5,401 | 4,894 | 3,576 | 6,762 | 11,072 | 1,235 | 0 |
| TKN | 64,420 | 24,537 | 7,452 | 3,097 | 6,293 | 580 | 37 | 5,395 | 3,026 | 2,212 | 4,182 | 6,847 | 764 | 0 |
| DEBT TREATMENT COSTS: | | | | | | | | | | | | | | |
| BOD | 70,753 | 14,015 | 4,256 | 1,769 | 3,594 | 331 | 40,207 | 3,962 | 2,618 | 0 | 0 | 0 | 0 | 0 |
| TSS | 70,753 | 29,276 | 8,891 | 3,695 | 7,508 | 692 | 9,684 | 6,207 | 4,800 | 0 | 0 | 0 | 0 | 0 |
| P | 23,584 | 9,911 | 3,010 | 1,251 | 2,542 | 234 | 3,965 | 1,401 | 1,269 | 0 | 0 | 0 | 0 | 0 |
| TKN | 11,792 | 5,739 | 1,743 | 724 | 1,472 | 136 | 9 | 1,262 | 708 | 0 | 0 | 0 | 0 | 0 |
| SHARED DEBT TREATMENT COSTS: | | | | | | | | | | | | | | |
| BOD | 40,308 | 6,817 | 2,070 | 860 | 1,748 | 161 | 19,558 | 1,927 | 1,273 | 931 | 1,759 | 2,881 | 321 | 0 |
| TSS | 40,308 | 12,694 | 3,855 | 1,602 | 3,256 | 300 | 4,199 | 2,691 | 2,081 | 1,521 | 2,876 | 4,709 | 525 | 0 |
| P | 13,436 | 4,521 | 1,373 | 571 | 1,159 | 107 | 1,809 | 639 | 579 | 423 | 800 | 1,310 | 146 | 0 |
| TKN | 6,718 | 2,559 | 777 | 323 | 656 | 60 | 4 | 563 | 316 | 231 | 436 | 714 | 80 | 0 |
| CUSTOMER COSTS: | | | | | | | | | | | | | | |
| Local Customers | 227,458 | 202,367 | 5,849 | 7,126 | 4,604 | 1,140 | 0 | 0 | 0 | 0 | 0 | 0 | 6,372 | |
| Interceptor Customers | 67,726 | 53,615 | 1,550 | 1,888 | 1,220 | 302 | 0 | 0 | 7,308 | 0 | 0 | 0 | 1,844 | |
| Lannon Interceptor Customers | 5,992 | 5,485 | 159 | 193 | 125 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SUBTOTAL COST before I/I | 2,725,457 | 1,011,507 | 235,340 | 103,875 | 198,310 | 19,200 | 386,963 | 87,468 | 99,039 | 48,004 | 90,768 | 148,626 | 41,259 | 255,099 |
| I/I Allocation % | | 47% | 14% | 6% | 12% | 1% | 0% | | 10% | 7% | | | 3% | |
| TOTAL COST after I/I | 2,725,457 | 1,131,099 | 271,659 | 118,969 | 228,981 | 22,026 | 386,963 | 87,468 | 124,552 | 66,649 | 90,768 | 148,626 | 47,696 | |
| COST OF SERVICES | 2,725,457 | 1,131,099 | 271,659 | 118,969 | 228,981 | 22,026 | 386,963 | 87,468 | 124,552 | 66,649 | 90,768 | 148,626 | 47,696 | 0 |
| REVENUE AT PRESENT RATES | 2,478,658 | 933,931 | 233,394 | 105,650 | 205,051 | 18,785 | 384,762 | 95,466 | 136,845 | 84,058 | 91,316 | 149,524 | 39,876 | |
| DIFFERENCE | 246,799 | 197,168 | 38,265 | 13,319 | 23,931 | 3,241 | 2,201 | (7,998) | (12,293) | (17,410) | (548) | (897) | 7,821 | |
| PERCENT INCREASE/DECREASE | 9.96% | 21.11% | 16.40% | 12.61% | 11.67% | 17.25% | 0.57% | -8.38% | -8.98% | -20.71% | -0.60% | -0.60% | 19.61% | |

General Service Charge Calculation

| | Cost of Service | Allocated I/I | Units | Annual Billing Periods | Cost per Billing Cycle (\$/Unit) | Billing Cycle - Monthly | | | | | |
|------------------------------|-----------------|---------------|-------|------------------------|----------------------------------|-------------------------|--|--|--|--|--|
| Local Customers | \$221,086 | \$0 | 3,506 | 12 | \$5.26 | | | | | | |
| Interceptor Customers | \$58,574 | \$0 | 3,506 | 12 | \$1.39 | | | | | | |
| Lannon Interceptor Customers | \$5,992 | \$0 | 3,506 | 12 | \$0.14 | | | | | | |
| | \$285,652 | \$0 | | | | | | | | | |

| Size of Connection | Billing Cost (\$/unit) | Equivalent Meter Ratio | Meter Cost (\$/unit) | Equivalent Service Ratio | Service Cost (\$/unit) | Calculated Charge (\$/unit) | Present Charge (\$/unit) | Proposed Service Charge (\$/unit) | No. Connections | Revenues at Present Rates | Revenues at Proposed Rates |
|--------------------|------------------------|------------------------|----------------------|--------------------------|------------------------|-----------------------------|--------------------------|-----------------------------------|-----------------|---------------------------|----------------------------|
| 5/8-inch | \$5.26 | 1.0 | \$1.39 | 1.0 | \$0.14 | \$6.79 | \$4.77 | \$6.79 | 3,506 | \$200,674 | \$285,655 |
| 3/4-inch | \$5.26 | 1.0 | \$1.39 | 1.0 | \$0.14 | \$6.79 | \$4.77 | \$6.79 | - | \$0 | \$0 |
| 1-inch | \$5.26 | 2.5 | \$3.48 | 1.3 | \$0.19 | \$8.92 | \$4.77 | \$8.92 | - | \$0 | \$0 |
| 1 1/4-inch | \$5.26 | 3.7 | \$5.15 | 1.7 | \$0.24 | \$10.65 | \$4.77 | \$10.65 | - | \$0 | \$0 |
| 1 1/2-inch | \$5.26 | 5.0 | \$6.96 | 2.0 | \$0.28 | \$12.50 | \$4.77 | \$12.50 | - | \$0 | \$0 |
| 2-inch | \$5.26 | 8.0 | \$11.14 | 3.0 | \$0.43 | \$16.82 | \$4.77 | \$16.82 | - | \$0 | \$0 |
| 2 1/2-inch | \$5.26 | 12.0 | \$16.71 | 3.5 | \$0.50 | \$22.46 | | \$22.46 | - | \$0 | \$0 |
| 3-inch | \$5.26 | 15.0 | \$20.88 | 4.0 | \$0.57 | \$26.71 | \$4.77 | \$26.71 | - | \$0 | \$0 |
| 4-inch | \$5.26 | 25.0 | \$34.81 | 5.0 | \$0.71 | \$40.77 | | \$40.77 | - | \$0 | \$0 |
| 6-inch | \$5.26 | 50.0 | \$69.62 | 6.0 | \$0.85 | \$75.73 | | \$75.73 | - | \$0 | \$0 |
| 8-inch | \$5.26 | 80.0 | \$111.38 | 7.0 | \$1.00 | \$117.64 | | \$117.64 | - | \$0 | \$0 |
| 10-inch | \$5.26 | 120.0 | \$167.08 | 8.0 | \$1.14 | \$173.47 | | \$173.47 | - | \$0 | \$0 |
| 12-inch | \$5.26 | 160.0 | \$222.77 | 9.0 | \$1.28 | \$229.31 | | \$229.31 | - | \$0 | \$0 |
| Total | | | | | | | | | 3,506 | \$200,674 | \$285,655 |
| Cost of Service | | | | | | | | | | | \$285,652 |
| Percent of Cost | | | | | | | | | | | 100.0% |

Volumetric and Surcharge Rates Calculation

| | Total | Residential | Multi-Family | Commercial | Industrial | Public Authority | High Strength Industrial | Holding Tank Haulers | LSD #1 / Woodland Creek Credit | LSD #1 Willow Springs/HSD | Village of Lannon | Village of Menomonee Falls | Richmond School District / Lisbon FD |
|---|--------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|----------------------|--------------------------------|---------------------------|-------------------|----------------------------|--------------------------------------|
| Allocated Cost - Volumetric | \$2,042,662 | \$1,011,507 | \$235,340 | \$103,875 | \$198,310 | \$19,200 | \$386,963 | \$87,468 | \$99,039 | \$48,004 | \$90,768 | \$148,626 | \$31,971 |
| Billable Units 1,000 Gallons | 260,181 | 146,116 | 44,375 | 18,442 | 37,474 | 3,453 | | 10,321 | 31,172 | 22,780 | 43,074 | 70,530 | 7,865 |
| Calculated Rate \$ / 1,000 Gallons | | \$6.92 | \$5.30 | \$5.63 | \$5.29 | \$5.56 | | \$8.48 | \$3.18 | \$2.11 | \$2.11 | \$2.11 | \$4.06 |
| Proposed Rate \$ / 1,000 Gallons | | \$5.95 | \$5.95 | \$5.95 | \$5.95 | \$5.95 | | \$9.25 | \$4.00 | \$2.93 | \$2.11 | \$2.11 | \$6.07 |
| BOD Tier Calculations | | | | | | | | | | | | | |
| | | | | | | Low | Average | High | Very High | | | | |
| | | | | | | 3380 | 5031 | 6681 | 8332 | | | | |
| Allocated Cost - BOD | \$619,656 | | | | | \$306,537 | \$306,537 | \$306,537 | \$306,537 | | | | |
| Billable Units Pounds | 1,394,442 | | | | | 469,749 | 699,204 | 928,519 | 1,157,974 | | | | |
| Calculated Rate \$ / lb. | \$0.444 | | | | | \$0.532 | \$0.438 | \$0.382 | \$0.334 | | | | |
| Proposed Rate | \$0.44 | | | | | \$0.54 | \$0.44 | \$0.36 | \$0.32 | | | | |
| Allocated Cost - TSS | \$547,191 | | | | | | \$59,315 | | | | | | |
| Billable Units Pounds | 932,126 | | | | | | 100,775 | | | | | | |
| Calculated Rate \$ / lb. | \$0.587 | | | | | | \$0.589 | | | | | | |
| Proposed Rate | \$0.59 | | | | | | \$0.59 | | | | | | |
| Allocated Cost - Phosphorus | \$150,583 | | | | | | \$21,061 | | | | | | |
| Billable Units Pounds | 18,059 | | | | | | 2,438 | | | | | | |
| Calculated Rate \$ / lb. | \$8.338 | | | | | | \$8.639 | | | | | | |
| Proposed Rate | \$8.64 | | | | | | \$8.64 | | | | | | |
| Allocated Cost - TKN | \$82,931 | | | | | | \$50 | | | | | | |
| Billable Units Pounds | 143,543 | | | | | | 84 | | | | | | |
| Calculated Rate \$ / lb. | \$0.578 | | | | | | \$0.599 | | | | | | |
| Proposed Rate | \$0.60 | | | | | | \$0.60 | | | | | | |
| Estimated Revenues | \$2,449,232 | \$869,391 | \$264,029 | \$109,732 | \$222,971 | \$20,547 | \$388,219 | \$95,466 | \$124,688 | \$66,745 | \$90,885 | \$148,818 | \$47,741 |

Comparison of Current and Proposed Rate Schedules

Billing Cycle - Monthly Billing Units - 1,000 Gallons

Flat Charge

| Connection Size | Current Charge | Proposed Charge - 2021 | Percent Change | Proposed Charge - 2022 | Percent Change | Proposed Charge - 2023 | Percent Change | Proposed Charge - 2024 | Percent Change |
|-----------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|
| 5/8 | \$4.77 | \$5.28 | 10.6% | \$5.78 | 9.6% | \$6.29 | 8.7% | \$6.79 | 8.0% |

Usage Charges

| Units | Current Rate | Proposed Charge - 2021 | Percent Change | Proposed Charge - 2022 | Percent Change | Proposed Charge - 2023 | Percent Change | Proposed Charge - 2024 | Percent Change |
|--------------------------------------|------------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|
| Domestic Sewage | \$/1,000 gallons | \$5.14 | 3.9% | \$5.55 | 3.8% | \$5.75 | 3.7% | \$5.95 | 3.5% |
| Septic Tank | \$/1,000 gallons | \$78.33 | 0.0% | \$78.33 | 0.0% | \$78.33 | 0.0% | \$78.33 | 0.0% |
| Holding Tank | \$/1,000 gallons | \$9.25 | 0.0% | \$9.25 | 0.0% | \$9.25 | 0.0% | \$9.25 | 0.0% |
| High-Strength Surcharge Rates | | | | | | | | | |
| BOD - Low Strength | \$/pound | \$0.49 | 2.6% | \$0.52 | 2.5% | \$0.53 | 2.4% | \$0.54 | 2.4% |
| BOD - Average Strength | \$/pound | \$0.43 | 0.6% | \$0.44 | 0.6% | \$0.44 | 0.6% | \$0.44 | 0.6% |
| BOD - High Strength | \$/pound | \$0.39 | -1.9% | \$0.38 | -2.0% | \$0.37 | -2.0% | \$0.36 | -2.0% |
| BOD - Very High Strength | \$/pound | \$0.35 | -2.1% | \$0.34 | -2.2% | \$0.33 | -2.2% | \$0.32 | -2.3% |
| TSS | \$/pound | \$0.59 | 0.0% | \$0.59 | 0.0% | \$0.59 | 0.0% | \$0.59 | 0.0% |
| Phosphorus | \$/pound | \$9.75 | -2.8% | \$9.20 | -2.9% | \$8.92 | -3.0% | \$8.64 | -3.1% |
| TKN | \$/pound | \$0.55 | 2.3% | \$0.58 | 2.2% | \$0.59 | 2.2% | \$0.60 | 2.1% |

Other Government Rates

| | | | | | | | | | |
|--------------------------------------|------------------|--------|-------|--------|-------|--------|-------|--------|-------|
| LSD #1 / Woodland Creek Credit | \$/1,000 gallons | \$4.39 | -2.2% | \$4.20 | -2.3% | \$4.10 | -2.3% | \$4.00 | -2.4% |
| LSD #1 Willow Springs/HSD | \$/1,000 gallons | \$3.69 | -5.1% | \$3.31 | -5.4% | \$3.12 | -5.7% | \$2.93 | -6.1% |
| Village of Lannon | \$/1,000 gallons | \$2.12 | -0.1% | \$2.12 | -0.1% | \$2.11 | -0.1% | \$2.11 | -0.1% |
| Village of Menomonee Falls | \$/1,000 gallons | \$2.12 | -0.1% | \$2.12 | -0.1% | \$2.11 | -0.1% | \$2.11 | -0.1% |
| Town of Lisbon | \$/1,000 gallons | \$0.00 | | \$0.00 | | \$0.00 | | \$0.00 | |
| Richmond School District / Lisbon FD | \$/1,000 gallons | \$5.07 | 4.9% | \$5.57 | 4.7% | \$5.82 | 4.5% | \$6.07 | 4.3% |

Comparison of Revenue at Present Rates, Cost-of-Service and Proposed Rates

| Customer Class | Revenue at Present Rates | Cost of Service | | Proposed Rates | | Percent of Cost of Service |
|--------------------------------------|--------------------------|--------------------|-----------------------------|--------------------|-----------------------------|----------------------------|
| | | Revenue Required | Increase Over Present Rates | Revenue | Increase Over Present Rates | |
| Domestic | | | | | | |
| Residential | \$933,931 | \$1,131,099 | 21.1% | \$1,130,860 | 21.1% | 100.0% |
| Multi-Family | \$233,394 | \$271,659 | 16.4% | \$271,586 | 16.4% | 100.0% |
| Commercial | \$105,650 | \$118,969 | 12.6% | \$118,939 | 12.6% | 100.0% |
| Industrial | \$205,051 | \$228,981 | 11.7% | \$228,919 | 11.6% | 100.0% |
| High Strength Surcharges | \$384,762 | \$386,963 | 0.6% | \$388,219 | 0.9% | 100.3% |
| Public Authority | \$18,785 | \$22,026 | 17.3% | \$22,020 | 17.2% | 100.0% |
| Subtotal Domestic Retail | \$1,881,573 | \$2,159,698 | 14.8% | \$2,160,544 | 14.8% | 100.0% |
| Other Service | | | | | | |
| Septic Tank Haulers | \$0 | \$0 | | \$0 | | |
| Holding Tank Haulers | \$95,466 | \$87,468 | -8.4% | \$95,466 | 0.0% | 109.1% |
| LSD #1 / Woodland Creek Credit | \$136,845 | \$124,552 | -9.0% | \$124,688 | -8.9% | 100.1% |
| LSD #1 Willow Springs/HSD | \$84,058 | \$66,649 | -20.7% | \$66,745 | -20.6% | 100.1% |
| Village of Lannon | \$91,316 | \$90,768 | -0.6% | \$90,885 | -0.5% | 100.1% |
| Village of Menomonee Falls | \$149,524 | \$148,626 | -0.6% | \$148,818 | -0.5% | 100.1% |
| Richmond School District / Lisbon FD | \$39,876 | \$47,696 | 19.6% | \$47,741 | 19.7% | 100.1% |
| Subtotal Non-Domestic | \$597,085 | \$565,759 | -5.2% | \$574,344 | -3.8% | 101.5% |
| Total | \$2,478,658 | \$2,725,457 | 10.0% | \$2,734,888 | 10.3% | 100.3% |
| Volumetric Charges | \$1,797,755 | \$1,965,374 | | \$1,965,547 | | |
| Fixed Customer Charges | \$200,674 | \$285,652 | | \$285,655 | | |
| High-Strength Surcharges | \$384,762 | \$386,963 | | \$388,219 | | |
| Hauled Waste | \$95,466 | \$87,468 | | \$95,466 | | |
| % Volumetric Charges | 72.5% | 72.1% | | 71.9% | | |
| % Fixed Customer Charges | 8.1% | 10.5% | | 10.4% | | |
| % High-Strength Surcharges | 15.5% | 14.2% | | 14.2% | | |
| % Hauled Waste | 3.9% | 3.2% | | 3.5% | | |

Comparison of Average Residential Bills with Regional Communities - Sewer Rates

| Community | Fixed Charge | Bills per Year | Volume Rate | Annual Usage | Units | Annual Bill |
|-------------------------------|---------------|----------------|---------------|---------------|----------------|-----------------|
| New Berlin | \$168.68 | 4 | \$2.26 | 46,000 | gallons | \$778.68 |
| Muskego | \$167.66 | 4 | \$0.00 | 46,000 | gallons | \$670.64 |
| Menomonee Falls | \$66.76 | 4 | \$6.60 | 46,000 | gallons | \$570.64 |
| Waukesha | \$17.43 | 4 | \$10.21 | 46,000 | gallons | \$539.38 |
| Hartland | \$55.04 | 4 | \$6.88 | 46,000 | gallons | \$536.64 |
| Germantown | \$40.01 | 4 | \$6.91 | 46,000 | gallons | \$477.90 |
| Brookfield | \$67.00 | 4 | \$3.96 | 46,000 | gallons | \$450.16 |
| Pewaukee, City | \$110.00 | 4 | \$0.00 | 46,000 | gallons | \$440.00 |
| Mukwonago | \$32.00 | 4 | \$5.74 | 46,000 | gallons | \$392.04 |
| Hartford | \$14.82 | 12 | \$4.42 | 46,000 | gallons | \$381.16 |
| Delafield | \$94.35 | 4 | \$0.00 | 46,000 | gallons | \$377.40 |
| Sussex (Proposed 2024) | \$6.79 | 12 | \$5.95 | 46,000 | gallons | \$355.18 |
| Sussex (Proposed 2023) | \$6.29 | 12 | \$5.75 | 46,000 | gallons | \$339.81 |
| Sussex (Proposed 2022) | \$5.78 | 12 | \$5.55 | 46,000 | gallons | \$324.43 |
| Oconomowoc | \$6.58 | 12 | \$5.25 | 46,000 | gallons | \$320.46 |
| Sussex (Proposed 2021) | \$5.28 | 12 | \$5.34 | 46,000 | gallons | \$309.06 |
| Sussex (current) | \$4.77 | 12 | \$5.14 | 46,000 | gallons | \$293.68 |
| Average w/o Sussex | | | | | | \$494.59 |
| Median w/o Sussex | | | | | | \$464.03 |

Stormwater Utility Rate Study – **2020 Update**

Prepared for the
Village of Sussex

by Trilogy Consulting, LLC

July 2020



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INTRODUCTION

The Village of Sussex created a stormwater utility in 2005 and implemented stormwater utility rates to fund its stormwater management program. Since 2005, the Village has been collecting stormwater user charge revenues, which are placed in a dedicated stormwater management fund. The stormwater utility rates were last updated in 2016, when a fixed customer charge was first implemented and the basis for ERU rates was adjusted. In 2020, the Village retained Trilogy Consulting to perform a study to update the stormwater utility rates. This study's objectives including the following:

1. Update the stormwater rates in order to fully fund the financial needs of the utility, including new debt service on a bond planned to be issued during 2020.
2. Prepare a cash flow analysis to calculate gradual rate increases over a number of years.
3. Review the cost allocation methodology to ensure the rates remain fair for all types of customers.

This report summarizes the methodology, analysis, findings and recommendations of the 2020 Stormwater Rate Study.

CURRENT RATES AND FINANCIAL STATUS

The first step in the study process was to review the current rate structure and financial status of the utility, including:

- Current rates and customer data
- Historical revenues and expenses and the current year budget
- Capital improvement plans
- Forecast cash flow and reserves based on revenues at current rates

The utility currently charges rates based on equivalent runoff units (ERUs). An ERU is defined as 5,059 square feet of impervious area, which was updated in the 2016 study. Most single family homes are charged for 1.0 ERU and duplex buildings are charged for 1.1 ERUs, while multi-family buildings and nonresidential development are assigned multiple ERUs based on actual impervious area divided by 5,059 square feet. The current charge per ERU is \$7.24 per month. Properties that are within developments served by private on-site stormwater detention facilities (residential or nonresidential) receive a reduced 'credit' rate of \$3.72 per month. The credit rate is offered to properties served by on-site or subdivision stormwater detention facilities that are not owned and maintained by the Village. In addition, all customers pay a fixed customer charge of \$1.52 per month, used to pay for costs that benefit all properties without regard for how much stormwater runoff they have, like street sweeping. Table 1 summarizes the current number of ERUs, rates per ERU and forecast revenues at current rates per customer classification. As shown, about a half of annual revenues comes from residential customers.

Table 1 - Revenues at Current Rates by Customer Classification

| Customer Class | Rate Number | No. of Customers | Monthly Fixed Fee | Monthly Fixed Fee Revenue | No. of ERUs | Avg. ERUs per Customer | Current Rate per ERU per Month | Monthly ERU Fee Revenue | Total Annual Revenue |
|----------------|-------------|------------------|-------------------|---------------------------|-------------|------------------------|--------------------------------|-------------------------|----------------------|
| Residential | | | | | | | | | |
| Fixed | | | | | | | | | |
| w/o credit | 60 | 2,517 | \$1.52 | \$3,826 | 2,517 | 1.0 | \$7.24 | \$18,223 | \$264,587 |
| w/credit | 61 | 341 | \$1.52 | \$518 | 341 | 1.0 | \$3.72 | \$1,269 | \$21,442 |
| 1.1 w/o credit | 62 | 36 | \$1.52 | \$55 | 36 | 1.0 | \$7.96 | \$287 | \$4,095 |
| 1.1 w/credit | 63 | - | \$1.52 | \$0 | - | | | \$0 | \$0 |
| ERU | | | | | | | | | |
| w/o credit | 64 | 251 | \$1.52 | \$382 | 172.253 | 0.7 | \$7.24 | \$1,247 | \$19,544 |
| w/credit | 65 | 1 | \$1.52 | \$2 | 3.938 | 3.9 | \$3.72 | \$15 | \$194 |
| Multi-Family | | | | | | | | | |
| ERU | | | | | | | | | |
| w/o credit | 64 | 59 | \$1.52 | \$90 | 534.027 | 9.1 | \$7.24 | \$3,866 | \$47,472 |
| w/credit | 65 | - | \$1.52 | \$0 | - | | \$3.72 | \$0 | \$0 |
| Commercial | | | | | | | | | |
| ERU | | | | | | | | | |
| w/o credit | 64 | 92 | \$1.52 | \$140 | 802.923 | 8.7 | \$7.24 | \$5,813 | \$71,436 |
| w/credit | 65 | 16 | \$1.52 | \$24 | 389.229 | 24.3 | \$3.72 | \$1,448 | \$17,667 |
| Industrial | | | | | | | | | |
| ERU | | | | | | | | | |
| w/o credit | 64 | 38 | \$1.52 | \$58 | 1,075.574 | 28.3 | \$7.24 | \$7,787 | \$94,139 |
| w/credit | 65 | 28 | \$1.52 | \$43 | 1,055.871 | 37.7 | \$3.72 | \$3,928 | \$47,645 |
| Public | | | | | | | | | |
| ERU | | | | | | | | | |
| w/o credit | 64 | 26 | \$1.52 | \$40 | 340.9539 | 13.1 | \$7.24 | \$2,469 | \$30,096 |
| w/credit | 65 | 3 | \$1.52 | \$5 | 33.3585 | 11.1 | \$3.72 | \$124 | \$1,544 |
| Total | | 3,408 | | \$5,180 | 7,302.1279 | 2.1 | | \$46,475 | \$619,862 |

The stormwater utility was established as an enterprise fund, meaning that it is intended to fund stormwater operations and capital improvements through user charge revenues. Tables 2 and 3 show the historical financials from 2017 to 2019 and the 2020 budgeted expenses. As the table shows, the utility's net income has been positive over the last few years and is projected to be zero for 2020. The expenses include non-cash expenses of depreciation, a dividend payment to the general fund, equipment replacement fund contributions and a set aside for future capital projects, for which revenues are not currently adequate to fund. The operating budget does not include capital expenses funded through cash flow or utility reserves.

Table 2 - Revenues and Expenses 2017-2020

| | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget |
|--|------------------|------------------|------------------|------------------|
| Revenues | | | | |
| Stormwater Fees - Residential | \$209,261 | \$274,396 | \$305,560 | \$307,000 |
| Stormwater Fees - Multi-Family | \$38,121 | \$41,722 | \$46,587 | \$48,000 |
| Stormwater Fees - Commercial | \$80,534 | \$86,624 | \$89,158 | \$91,000 |
| Stormwater Fees - Industrial | \$124,328 | \$133,507 | \$141,250 | \$143,500 |
| Stormwater Fees - Public | \$28,622 | \$30,246 | \$31,641 | \$33,100 |
| Stormwater Fees | \$480,866 | \$566,496 | \$614,196 | \$622,600 |
| Erosion Control Permits | \$8,615 | \$16,031 | \$19,300 | \$16,000 |
| Engineering Fees - Developers | \$0 | \$0 | \$0 | \$0 |
| Culvert Installation | \$900 | \$0 | \$0 | \$0 |
| Late Payment Penalties | \$1,388 | \$1,812 | \$2,296 | \$2,000 |
| Interest Income | \$2,462 | \$6,271 | \$10,319 | \$8,200 |
| Misc. Income | \$109 | \$248 | \$245 | \$0 |
| Total Revenues | \$494,341 | \$590,858 | \$646,356 | \$648,800 |
| Operating Expenses | | | | |
| <i>Stormwater Management Services</i> | | | | |
| Wages - General | \$44,197 | \$45,458 | \$45,668 | \$53,473 |
| Street Sweeping | \$668 | \$3,658 | \$6,039 | \$7,292 |
| Street Sweeper Maintenance | \$0 | \$0 | \$0 | \$0 |
| Leaf Pickup | \$16,150 | \$12,866 | \$17,543 | \$25,647 |
| Leaf Vac Maintenance | \$276 | \$200 | \$0 | \$399 |
| Stormwater Maintenance | \$2,755 | \$1,772 | \$3,671 | \$3,532 |
| Stormwater Mowing | \$345 | \$912 | \$50 | \$1,818 |
| Utilities-Electricity (aerators) | \$15,474 | \$11,018 | \$8,200 | \$9,000 |
| Maint - Catch Basins | \$24,011 | \$12,188 | \$15,473 | \$40,000 |
| Maint - Gas & Diesel (mowing) | \$1,530 | \$2,760 | \$1,992 | \$3,000 |
| <i>Building & Facility Maintenance</i> | | | | |
| Rain Garden Maintenance | \$0 | \$0 | | \$500 |
| Butler Wetland Maintenance | \$0 | \$0 | | \$500 |
| Green Roof | \$0 | \$0 | \$0 | \$1,000 |
| Corp Center Pond Maintenance | \$3,930 | \$3,922 | \$6,637 | \$4,000 |
| <i>Vehicle Maintenance</i> | | | | |
| Street Sweeper | \$7,071 | \$193 | \$3,671 | \$2,000 |
| Mower | | | | \$2,000 |
| Leaf Pickup Equipment | | | | \$2,172 |
| Miscellaneous | | | | \$0 |
| Contractual Fees | | | \$4,839 | |
| Street Sweeping - Dumpsters | \$3,048 | \$4,370 | | \$4,200 |
| Stormwater Maintenance | \$0 | \$0 | \$0 | \$10,000 |
| Leaf Pickup - Dumpsters | \$2,761 | \$2,000 | | \$5,000 |
| Education Program | \$2,657 | \$2,710 | \$2,861 | \$3,000 |
| Illicit Discharge Program | \$0 | \$0 | \$0 | \$1,500 |
| <i>Expenses</i> | | | | |
| Street Sweeping/Mowing | | | | \$300 |
| Leaf Pickup | | | | \$2,000 |
| Subtotal | \$124,871 | \$104,026 | \$116,643 | \$182,333 |

Table 3 - Revenues and Expenses 2017 - 2020 (cont.)

| | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget |
|--|------------------|------------------|------------------|------------------|
| <i>Administrative & General Expenses</i> | | | | |
| Salaries & Wages | \$45,539 | \$45,172 | \$56,925 | \$46,886 |
| Pension | \$17,454 | \$12,134 | \$17,135 | \$9,386 |
| Employee Insurance | \$15,170 | \$15,169 | \$20,769 | \$46,550 |
| Payroll Taxes | \$8,254 | \$8,236 | \$9,640 | \$10,637 |
| Human Resources Expenses | \$0 | \$0 | \$0 | \$0 |
| Attorney | \$0 | \$1,197 | \$0 | \$1,000 |
| Auditor | \$2,125 | \$2,175 | \$2,000 | \$2,100 |
| Contracted Engineering/GIS | \$6,227 | \$5,436 | \$6,923 | \$10,000 |
| Utilities-Telephone | \$288 | \$418 | \$551 | \$700 |
| Utilities-Heat | \$764 | \$858 | \$761 | \$1,300 |
| Utilities-Electric | \$559 | \$639 | \$235 | \$1,100 |
| Utilities-Water & Sewer | \$203 | \$220 | \$336 | \$425 |
| Equipment Maintenance | \$2,861 | \$2,194 | \$89 | \$200 |
| Office Supplies | \$3,648 | \$4,439 | \$6,973 | \$10,650 |
| Schooling & Dues | \$1,165 | \$2,254 | \$2,089 | \$3,000 |
| Printing & Publishing | \$847 | \$886 | \$975 | \$1,000 |
| Data Processing | | | \$9,586 | |
| Internal Support | \$1,766 | \$2,148 | | \$2,369 |
| Financial Software Mgmt | \$1,318 | \$985 | | \$4,200 |
| Misc. Gen'l Expense | \$269 | \$247 | \$1,468 | \$500 |
| Licensing-Permit & Annual Report | \$1,500 | \$1,500 | \$1,500 | \$1,500 |
| Insurance | \$3,935 | \$3,879 | \$3,988 | \$4,800 |
| Office Rent | \$30,000 | \$30,900 | \$31,500 | \$0 |
| Interest on Debt | \$0 | \$0 | \$20,008 | \$16,633 |
| Subtotal | \$143,893 | \$141,087 | \$193,450 | \$174,936 |
| Total Operating Expenses | \$268,763 | \$245,113 | \$310,093 | \$357,269 |
| <i>Non-Cash Expenses</i> | | | | |
| Depreciation | \$159,791 | \$183,978 | \$211,231 | \$244,332 |
| Transfer to General Fund (dividend) | | | | \$31,500 |
| Equipment Replacement Fund | \$0 | \$18,813 | \$0 | \$15,693 |
| Future Project Set Aside | \$0 | \$0 | \$0 | \$6 |
| Total Non-Cash Expenses | \$159,791 | \$202,791 | \$211,231 | \$291,531 |
| Net Income | \$65,786 | \$142,954 | \$125,031 | \$0 |

Table 4 shows the utility's capital improvement program for the years 2013 through 2020. Projects include improvements to stormwater ponds that the Village currently owns and maintains and installation or replacement of stormwater infrastructure road projects. On an annual basis, these expenses average \$673,683. Additionally, Village staff has identified long-term capital expenses for all stormwater retention facilities serving residential areas within the Village. The Village currently maintains approximately half of the residential ponds in the Village; however it is anticipated that eventually the Village will take ownership and responsibility for their long-term maintenance. This long-term annual cost was estimated

to be \$249,500 in terms of today's dollars. This represents the amount that the Village expects to incur for future maintenance and rehabilitation expenses, converted to an annualized amount based on total future expense and the expected life of the ponds.

Table 4 - Capital Improvements 2013 - 2020

| Project | 2013 Actual ⁽¹⁾ | 2014 Actual ⁽¹⁾ | 2015 Actual ⁽¹⁾ | 2016 Actual ⁽¹⁾ | 2017 Actual ⁽¹⁾ | 2018 Actual ⁽¹⁾ | 2019 Actual ⁽¹⁾ | 2020 ⁽²⁾ | Annual Average |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------|-------------------|
| Woodland Creek Pond | \$26,080 | | | | | | | | |
| Centennial Oaks | \$35,000 | | | | | | | | |
| Rd Program-Old Mill/Lingelbachs | | \$36,254 | | | | | | | |
| Edgewood Lane Pond Improvements | | \$22,532 | | | | | | | |
| Parkview Manor & Pembroke Park | | | \$39,031 | | | | | | |
| Spring Creek Box Culvert | | | \$93,750 | \$48,063 | | | | | |
| Main Street & Silver Spring | | | | \$477,891 | | | | | |
| Civic Campus Infrastructure | | | | \$88,259 | | | | | |
| Green Roof at Civic Center | | | | \$166,504 | | | | | |
| Main Street (74 to Maple) | | | | | \$340,100 | | | | |
| Good Hope Road | | | | | | \$1,508,838 | \$996 | | |
| Village Park | | | | | | | \$272,256 | | |
| Culvert under Clover Drive | | | | | | | \$474,582 | | |
| Equipment | | | | | | | \$32,954 | | |
| Maple Avenue | | | | | | | | \$1,726,377 | |
| Total | \$61,080 | \$58,786 | \$132,781 | \$780,717 | \$340,100 | \$1,508,838 | \$780,787 | \$1,726,377 | \$673,683 |
| Annualized Costs of Long-Term Pond Maintenance ⁽³⁾ | | | | | | | | | \$249,500 |

(1) Source: Village Asset Detail worksheets

(2) Source: 2020 Village Budget

(3) Source: Memo from Melissa Weiss to Public Works Committee, May 29, 2014. Includes estimated maintenance costs for 67 ponds located in the Village

Table 5 shows the historical cash flow and reserve balances of the utility fund, including cash financed capital expenses, rather than the non-cash expenses of depreciation that are included in the budget and financial statements. As this table shows, the cash flow of the utility has varied between positive and negative, with the utility fund taking advances of over \$1.8 million from the sewer fund in order to finance some large capital projects. As of 12/31/2019, the utility had minimal cash reserves, with most of them restricted to the utility's equipment replacement fund. Table 6 and Figure 1 show the forecast cash flow and reserve balances of the utility for 2020 through 2030 if revenues remain at current levels. This forecast incorporates estimated 2020 operating expenses as well as future inflationary increases in operating and maintenance expenses and the future capital improvements listed in the utility's capital improvement program. It does not include the annualized expense for long-term stormwater pond maintenance. As shown, without an increase in rates, the utility is projected to have a negative cash flow and reserve balance for most of this period. If the annualized pond maintenance costs were included in this analysis, the annual shortfall would be significantly more.

Table 5 - Cash Flow 2017 - 2020

| | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget |
|---|-------------|-------------|-------------|-------------|
| Total Revenues | \$494,341 | \$590,858 | \$646,356 | \$648,800 |
| Change in Receivables/Payables | (\$11,777) | (\$13,325) | | |
| Total Operating Expenses | \$268,763 | \$245,113 | \$310,093 | \$357,269 |
| Capital Improvements | \$340,100 | \$1,508,838 | \$780,787 | \$1,726,377 |
| Total Capital Expenses | \$340,100 | \$1,508,838 | \$780,787 | \$1,726,377 |
| Transfer from General Fund | \$28,017 | | | |
| Transfer to General Fund | | | | \$31,500 |
| Advance from Other Funds | | \$1,303,838 | \$551,607 | |
| Payment of Advances from Other Funds | | | | |
| Debt Proceeds | | | | \$1,955,000 |
| Principal Paid on Debt | | | | |
| Debt Issue Expense | | | | \$71,050 |
| Net Cash Flow | (\$98,283) | \$127,421 | \$107,083 | \$417,604 |
| Reserves | | | | |
| Balance - Beginning of Year | \$220,722 | \$122,439 | \$249,860 | \$356,942 |
| Net Cash Flow | (\$98,283) | \$127,421 | \$107,083 | \$417,604 |
| Balance - End of Year | \$122,439 | \$249,860 | \$356,942 | \$774,547 |
| Restricted Balance (Replacement) | \$224,494 | \$255,668 | \$271,803 | \$287,496 |
| Restricted Balance (Debt Reserve) | | | | \$154,800 |
| Unrestricted Cash | (\$102,055) | (\$5,808) | \$85,139 | \$332,251 |

(1) Source: Village Financial Statements

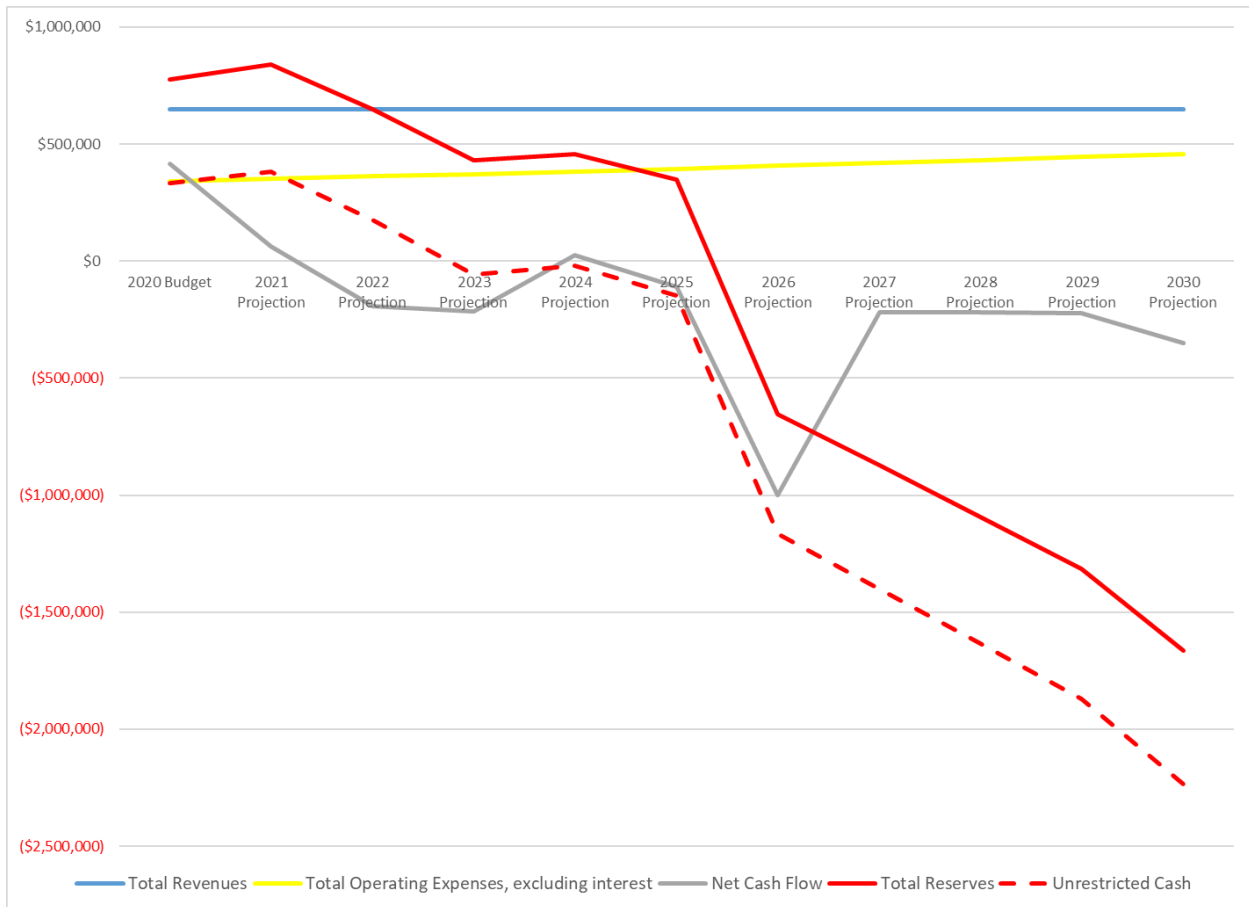
(2) Source: Village of Sussex 2020 Budget

Table 6 - Cash Flow Projection - Zero Rate Increase

| | 2020 Budget | 2021 Projection | 2022 Projection | 2023 Projection | 2024 Projection | 2025 Projection | 2026 Projection | 2027 Projection | 2028 Projection | 2029 Projection | 2030 Projection |
|---|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Total Revenues | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 |
| Change in Receivables/Payables | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Operating Expenses, excluding interest | \$340,636 | \$350,855 | \$361,381 | \$372,222 | \$383,389 | \$394,890 | \$406,737 | \$418,939 | \$431,507 | \$444,453 | \$457,786 |
| Interest on Balance Owed to Other Funds | \$16,633 | \$27,832 | \$27,832 | \$27,832 | \$27,832 | \$27,832 | \$27,832 | \$27,832 | \$27,832 | \$27,832 | \$27,832 |
| Interest on Debt | \$0 | \$116,431 | \$76,700 | \$73,600 | \$70,400 | \$67,100 | \$63,600 | \$60,000 | \$56,300 | \$52,400 | \$48,300 |
| Capital Outlay | | | | | | | | | | | |
| CLP Projects ⁽¹⁾ | \$1,726,377 | \$56,650 | \$265,758 | \$277,053 | \$25,648 | \$147,623 | \$1,023,750 | \$233,681 | \$217,340 | \$205,485 | \$316,139 |
| Total Capital Expenses | \$1,726,377 | \$56,650 | \$265,758 | \$277,053 | \$25,648 | \$147,623 | \$1,023,750 | \$233,681 | \$217,340 | \$205,485 | \$316,139 |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer to General Fund | \$31,500 | \$32,400 | \$33,400 | \$34,400 | \$35,400 | \$36,500 | \$37,600 | \$38,700 | \$39,900 | \$41,100 | \$42,300 |
| Debt Proceeds | \$1,955,000 | \$0 | \$75,000 | \$80,000 | \$80,000 | \$85,000 | \$90,000 | \$90,000 | \$95,000 | \$100,000 | \$105,000 |
| Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Issue Expense | \$71,050 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$417,604 | \$64,632 | (\$191,270) | (\$216,307) | \$26,132 | (\$110,145) | (\$1,000,719) | (\$220,352) | (\$219,079) | (\$222,469) | (\$348,557) |
| Reserves | | | | | | | | | | | |
| Balance - Beginning of Year | \$356,942 | \$774,547 | \$839,179 | \$647,908 | \$431,602 | \$457,733 | \$347,588 | (\$653,131) | (\$873,483) | (\$1,092,562) | (\$1,315,032) |
| Net Cash Flow | \$417,604 | \$64,632 | (\$191,270) | (\$216,307) | \$26,132 | (\$110,145) | (\$1,000,719) | (\$220,352) | (\$219,079) | (\$222,469) | (\$348,557) |
| Balance - End of Year | \$774,547 | \$839,179 | \$647,908 | \$431,602 | \$457,733 | \$347,588 | (\$653,131) | (\$873,483) | (\$1,092,562) | (\$1,315,032) | (\$1,663,589) |
| Restricted Balance (Replacement) | \$287,496 | \$303,189 | \$318,882 | \$334,575 | \$324,620 | \$340,313 | \$356,006 | \$371,699 | \$387,392 | \$403,085 | \$418,778 |
| Restricted Balance (Debt Reserve) | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 |
| Unrestricted Cash | \$332,251 | \$381,190 | \$174,226 | (\$57,773) | (\$21,687) | (\$147,525) | (\$1,163,937) | (\$1,399,982) | (\$1,634,754) | (\$1,872,917) | (\$2,237,167) |
| Outstanding Debt Balance | \$1,955,000 | \$1,955,000 | \$1,880,000 | \$1,800,000 | \$1,720,000 | \$1,635,000 | \$1,545,000 | \$1,455,000 | \$1,360,000 | \$1,260,000 | \$1,155,000 |
| Operating Revenues | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 | \$648,800 |
| Less: O&M | (\$340,636) | (\$350,855) | (\$361,381) | (\$372,222) | (\$383,389) | (\$394,890) | (\$406,737) | (\$418,939) | (\$431,507) | (\$444,453) | (\$457,786) |
| Revenues Available for Debt | \$308,164 | \$297,945 | \$287,419 | \$276,578 | \$265,411 | \$253,910 | \$242,063 | \$229,861 | \$217,293 | \$204,347 | \$191,014 |
| Debt Coverage Ratio | | 255.9% | 189.5% | 180.1% | 176.5% | 166.9% | 157.6% | 153.2% | 143.6% | 134.1% | 124.6% |

(1) Source: Village of Sussex 2021-2030 Capital Improvement Plan

Figure 1 - Cash Flow and Reserve Projections - Zero Rate Increase



Taken together, what the historical revenues and expenses show is that revenues at current rates, while adequate to fund operation and depreciation for the utility, are not currently adequate to fully fund the annual capital needs of the utility, particularly when the long-term pond maintenance costs are taken into account.

REVENUE REQUIREMENTS AND COST ALLOCATION

The review of the financial status of the utility indicated that the revenues at current rates will not be sufficient to fully fund the annual capital needs of the utility. Therefore, the objectives of this study were to:

- Determine the level of revenues that will be required to fully fund the utility
- Evaluate the timing of future rate increases necessary to meet the desired level of revenues

Several alternative levels and timing of rate increase were considered as part of this study. Table 7 shows the selected revenue requirements and allocation of those revenue requirements. The total revenue requirements include projected operation and maintenance expense for 2020, plus capital expenses. Capital expenses include a return on investment in assets, the share of annualized long-term pond maintenance costs associated with the ponds that the Village currently owns, an equipment replacement fund contribution, and depreciation. They also include a dividend payment to the Village for use of Village-

owned facilities, which was formerly recorded as office rent. The return on investment was based on generating adequate revenues to fund the capital costs for stormwater infrastructure investment through 2025, including debt service, and is equivalent to 0.98% return on the Village's investment in infrastructure.

Revenue requirements were allocated to one of several cost categories, in the same manner as was developed in the 2016 rate study:

- Customer costs – costs that are not directly related to amount of impervious area. These costs include services that improve water quality but for which the amount of effort is more closely related to number of properties rather than impervious area per property, such as street sweeping and leaf collection, direct administrative expenses for the utility, such as legal and accounting services, and a pro-rata share of other administrative and general salaries and benefits.
- Village-wide O&M – Costs related to operating and maintaining stormwater management facilities.
- Village-wide capital – Capital costs for facilities that serve the Village as a whole, such as the construction of a stormwater pond at Village Park or are facilities that are owned and maintained by the Village, such as storm sewers.
- Pond maintenance expenses included in the proposed user charge rates – Of the \$124,750 of annualized long-term pond maintenance costs for the ponds that the Village currently owns and maintains, only \$50,000 was included in the user charge rate computations at this time. While the ultimate goal is for the utility to fully fund the full cost of long-term pond maintenance expenses, the utility has not historically funded any of these costs, so inclusion of all of these costs would require a significant increase in user charge rates. In addition, these costs represent long-term costs rather than immediate costs. Therefore, the Village has some time to set aside funds for these future costs. Depreciation expense for ponds owned and maintained by the Village was also included in this category.

Table 7 - Allocation of Revenue Requirements

| | 2025 Projected Revenue Requirements | Customer Costs | Village-Wide O&M | Village-wide Capital | Pond Capital (Included in User Charges) | Excluded from User Charges |
|---|-------------------------------------|------------------|------------------|----------------------|---|----------------------------|
| Operating Expenses | | | | | | |
| <i>Stormwater Management Services</i> | | | | | | |
| Subtotal | \$211,374 | \$54,159 | \$157,215 | \$0 | | \$0 |
| <i>Administrative & General Expenses</i> | | | | | | |
| Subtotal | \$183,517 | \$65,307 | \$118,210 | \$0 | \$0 | \$0 |
| Total Operating Expenses | \$394,890 | \$119,466 | \$275,425 | \$0 | \$0 | \$0 |
| Capital Expenses | | | | | | |
| Return on Investment | \$75,738 | | | \$75,738 | | |
| Annualized Costs of Long-Term Pond Maintenance ⁽¹⁾ | \$124,750 | | | | \$50,000 | \$74,750 |
| Equipment Replacement Fund | \$15,693 | | | \$15,693 | | |
| Total Capital Expenses | \$216,181 | \$0 | \$0 | \$91,431 | \$50,000 | \$74,750 |
| Non-Cash Expenses | | | | | | |
| Depreciation | \$222,786 | | | \$208,753 | \$14,033 | |
| Transfer to General Fund (dividend) | \$31,500 | \$9,462 | \$22,038 | | | |
| Total Non-Cash Expenses | \$254,286 | \$9,462 | \$22,038 | \$208,753 | \$14,033 | \$0 |
| Total Expenses | \$865,357 | \$128,927 | \$297,463 | \$300,184 | \$64,033 | \$74,750 |

Notes:

(1) The Village currently owns and maintains approximately half of the ponds in the Village. This cost represents the long-term costs to maintain the ponds currently owned by the Village.

The table summarizes the costs allocated to each category as follows: \$128,927 in customer costs, \$297,463 in Village-wide O&M, \$300,184 in Village-wide capital, \$64,033 in current pond capital costs (including depreciation) and \$74,750 of annualized long-term pond costs are excluded from the current year and will not be collected through rates at this time. The revenue requirements to be recovered through rates total \$790,607.

EVALUATION OF RATE INCREASE ALTERNATIVES

The rate structure remains the same as was established by the 2016 rate study. This includes a fixed charge per customer that is intended to recover those costs that do not vary by the amount of stormwater runoff from the property, which includes costs related to street sweeping, leaf pickup, customer education, billing and administration of the utility. This results in a fixed monthly charge per customer of \$3.15. This charge then offsets the amount needed to be collected from the ERU charge, which results in a standard monthly rate of \$8.40 per ERU and a credit monthly rate of \$4.99. Table 8 shows the detailed calculation of the various rates.

Table 8 - Calculation of Rates

| | |
|--|-----------|
| Customer Costs | \$128,927 |
| No. of Customers | 3,408 |
| Fixed Charge per Month per Customer | \$3.15 |
| | |
| Total O&M | \$297,463 |
| Total Capital | \$438,967 |
| Total Costs | \$736,430 |
| | |
| Total Equivalent ERUs | 7,302.13 |
| | |
| Rate per Month per ERU | \$8.40 |
| | |
| Credit for Properties with On-Site Ponds | |
| Pond Costs | \$74,750 |
| Equivalent ERUs with Credit | 1,823.40 |
| Credit per Month per ERU | \$3.42 |
| | |
| Full Rate per Quarter | \$8.40 |
| Credit Rate per Quarter | \$4.99 |

Table 9 shows a summary of annual revenues under the proposed rates. This is broken down by customer class and rate type. Table 10 shows the bill impact for some example customers from each customer class and rate type. As this shows, bills for different customers would vary depending on their rate class and the number of ERUs on the property. The percentage increase is greater for customers that currently receive credits because the expenses that are growing are those that benefit the entire Village. These increases are recommended to be phased in through 2025, as detailed in the recommendations section.

Table 9 - Revenues at Proposed 2025 Rates

| Customer Class | Rate Number | Fixed Charges | | | | ERU Charges | | | | | Total Annual Revenues - Fixed and ERU |
|-------------------|-------------|------------------|-------------------------------------|-----------------|----------------------|-----------------|------------------------|-----------------------------|-----------------------|----------------------|---------------------------------------|
| | | No. of Customers | Fixed Charge per Customer per Month | Monthly Revenue | Total Annual Revenue | No. of ERUs | Avg. ERUs per Customer | ERU Rate per Unit per Month | Total Monthly Revenue | Total Annual Revenue | |
| Residential Fixed | | | | | | | | | | | |
| w/o credit | 60 | 2,517 | \$3.15 | \$7,929 | \$95,143 | 2,517.00 | 1.00 | \$8.40 | \$21,143 | \$253,714 | \$348,856 |
| w/credit | 61 | 341 | \$3.15 | \$1,074 | \$12,890 | 341.00 | 1.00 | \$4.99 | \$1,702 | \$20,419 | \$33,309 |
| 1.1 w/o credit | 62 | 36 | \$3.15 | \$113 | \$1,361 | 36.00 | 1.00 | \$9.24 | \$333 | \$3,992 | \$5,352 |
| 1.1 w/credit | 63 | - | \$3.15 | \$0 | \$0 | - | | \$5.49 | \$0 | \$0 | \$0 |
| ERU | | | | | | | | | | | |
| w/o credit | 64 | 251 | \$3.15 | \$791 | \$9,488 | 172.25 | 0.69 | \$8.40 | \$1,447 | \$17,363 | \$26,851 |
| w/credit | 65 | 1 | \$3.15 | \$3 | \$38 | 3.94 | 3.94 | \$4.99 | \$20 | \$236 | \$274 |
| Multi-Family ERU | | | | | | | | | | | |
| w/o credit | 64 | 59 | \$3.15 | \$186 | \$2,230 | 534.03 | 9.05 | \$8.40 | \$4,486 | \$53,830 | \$56,060 |
| w/credit | 65 | - | \$3.15 | \$0 | \$0 | - | | \$4.99 | \$0 | \$0 | \$0 |
| Commercial ERU | | | | | | | | | | | |
| w/o credit | 64 | 92 | \$3.15 | \$290 | \$3,478 | 802.92 | 8.73 | \$8.40 | \$6,745 | \$80,935 | \$84,412 |
| w/credit | 65 | 16 | \$3.15 | \$50 | \$605 | 389.23 | 24.33 | \$4.99 | \$1,942 | \$23,307 | \$23,912 |
| Industrial ERU | | | | | | | | | | | |
| w/o credit | 64 | 38 | \$3.15 | \$120 | \$1,436 | 1,075.57 | 28.30 | \$8.40 | \$9,035 | \$108,418 | \$109,854 |
| w/credit | 65 | 28 | \$3.15 | \$88 | \$1,058 | 1,055.87 | 37.71 | \$4.99 | \$5,269 | \$63,226 | \$64,284 |
| Public ERU | | | | | | | | | | | |
| w/o credit | 64 | 26 | \$3.15 | \$82 | \$983 | 340.95 | 13.11 | \$8.40 | \$2,864 | \$34,368 | \$35,351 |
| w/credit | 65 | 3 | \$3.15 | \$9 | \$113 | 33.36 | 11.12 | \$4.99 | \$166 | \$1,998 | \$2,111 |
| Total | | 3,408 | | \$10,735 | \$128,822 | 7,302.13 | 2.14 | | \$55,150 | \$661,804 | \$790,626 |

Table 10 - Comparison of Monthly Bills for Example Customers

| Customer Class | ERUs | Monthly Bill - Current Rates | Monthly Bill - Proposed Rates | % Change |
|-------------------------|-------|---------------------------------|----------------------------------|----------|
| Residential - Standard | 1 | \$8.76 | \$11.55 | 31.8% |
| Residential - Credit | 1 | \$5.24 | \$8.14 | 55.3% |
| Multi-Family - Standard | 9.1 | \$67.40 | \$79.59 | 18.1% |
| Multi-Family - Standard | 45.0 | \$327.32 | \$381.15 | 16.4% |
| Commercial - Standard | 8.7 | \$64.51 | \$76.23 | 18.2% |
| Commercial - Standard | 20.0 | \$146.32 | \$171.15 | 17.0% |
| Commercial - Credit | 24.3 | \$91.92 | \$124.41 | 35.3% |
| Commercial - Credit | 65.0 | \$243.32 | \$327.50 | 34.6% |
| Industrial - Standard | 28.3 | \$206.41 | \$240.87 | 16.7% |
| Industrial - Standard | 215.0 | \$1,558.12 | \$1,809.15 | 16.1% |
| Industrial - Credit | 37.7 | \$141.76 | \$191.27 | 34.9% |
| Industrial - Credit | 430.0 | \$1,601.12 | \$2,148.85 | 34.2% |
| Public - Standard | 13.1 | \$96.36 | \$113.19 | 17.5% |
| Public - Standard | 20.0 | \$146.32 | \$171.15 | 17.0% |

RECOMMENDATIONS

After review and discussion of the alternatives with Village staff, it is the recommendation of this study that the proposed rates be implemented gradually over several years. Table 11 shows the proposed phase-in period for implementation, through 2025. Projections through 2030 show that annual increases of 3% will be needed from 2026 through 2030; however, it is recommended that rates be re-evaluated in five years to ensure that the projections remain on track.

Table 11 - Proposed Rate Increase Schedule

| | Current Rates | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------------------------|---------------|--------|--------|--------|--------|--------|--------|
| Fixed Charge | \$1.52 | \$1.52 | \$1.76 | \$2.04 | \$2.36 | \$2.73 | \$3.15 |
| Rate per ERU - No Credit | \$7.24 | \$7.24 | \$7.46 | \$7.69 | \$7.92 | \$8.16 | \$8.40 |
| Rate per ERU - Credit | \$3.72 | \$3.72 | \$3.94 | \$4.18 | \$4.43 | \$4.70 | \$4.99 |
| Rate per 1.1 ERU - No Credit | \$7.96 | \$7.96 | \$8.21 | \$8.46 | \$8.71 | \$8.98 | \$9.24 |

A cash flow analysis was also prepared to project the utility's financial position five and ten years into the future, as capital projects are constructed, in order to guide any funding decisions in the future. Table 12 projects the cash flow under the recommended phased-in rate increase. This plan maintains a positive reserve balance and provides revenues to pay for debt service. Figure 2 shows the cash flow projection out through 2030, continuing to maintain a positive fund balance, while paying down debt and completing capital projects.

Table 12 - Cash Flow Projections under Proposed Rate Increase

| | 2020 Projection | 2021 Projection | 2022 Projection | 2023 Projection | 2024 Projection | 2025 Projection |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Projected Rate Increase | 0.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Months in Effect | - | 12 | | | | |
| Revenues from Stormwater Fees | \$619,862 | \$650,855 | \$683,397 | \$717,567 | \$753,446 | \$791,118 |
| Other Revenues | \$32,160 | \$32,160 | \$32,160 | \$32,160 | \$32,160 | \$32,160 |
| Change in Receivables/Payables | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Operating Expenses, excluding interest | \$340,636 | \$350,855 | \$361,381 | \$372,222 | \$383,389 | \$394,890 |
| Interest on Balance Owed to Other Funds | \$16,633 | \$27,832 | \$27,832 | \$27,832 | \$27,832 | \$27,832 |
| Interest on Debt | \$0 | \$116,431 | \$76,700 | \$73,600 | \$70,400 | \$67,100 |
| Capital Outlay | | | | | | |
| CIP Projects | \$1,726,377 | \$56,650 | \$265,758 | \$277,053 | \$25,648 | \$147,623 |
| Total Capital Expenses | \$1,726,377 | \$56,650 | \$265,758 | \$277,053 | \$25,648 | \$147,623 |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer to General Fund | \$31,500 | \$32,400 | \$33,400 | \$34,400 | \$35,400 | \$36,500 |
| Debt Proceeds | \$1,955,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Principal Paid on Debt | \$0 | \$0 | \$75,000 | \$80,000 | \$80,000 | \$85,000 |
| Debt Issue Expense | \$71,050 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$420,826 | \$98,847 | (\$124,513) | (\$115,379) | \$162,938 | \$64,333 |
| Reserves | | | | | | |
| Balance - Beginning of Year | \$356,942 | \$777,769 | \$876,616 | \$752,103 | \$636,724 | \$799,662 |
| Net Cash Flow | \$420,826 | \$98,847 | (\$124,513) | (\$115,379) | \$162,938 | \$64,333 |
| Balance - End of Year | \$777,769 | \$876,616 | \$752,103 | \$636,724 | \$799,662 | \$863,995 |
| Restricted Balance (Replacement) | \$287,496 | \$303,189 | \$318,882 | \$334,575 | \$324,620 | \$340,313 |
| Restricted Balance (Debt Reserve) | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 | \$154,800 |
| Unrestricted Cash | \$335,473 | \$418,627 | \$278,421 | \$147,349 | \$320,242 | \$368,882 |
| Outstanding Debt Balance | \$1,955,000 | \$1,955,000 | \$1,880,000 | \$1,800,000 | \$1,720,000 | \$1,635,000 |
| Operating Revenues | \$652,022 | \$683,015 | \$715,558 | \$749,728 | \$785,606 | \$823,278 |
| Less: O&M | (\$340,636) | (\$350,855) | (\$361,381) | (\$372,222) | (\$383,389) | (\$394,890) |
| Revenues Available for Debt | \$311,386 | \$332,160 | \$354,177 | \$377,506 | \$402,217 | \$428,388 |
| Debt Coverage Ratio | | 285.3% | 233.5% | 245.8% | 267.4% | 281.6% |

Figure 2 - Cash Flow Projections with 3% Annual Increases 2026 through 2030

