

Village of Sussex 2016 Budget



Acknowledgement

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

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

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

Jeremy Smith, Village Administrator
Melissa Weiss, Assistant Administrator
Nancy Whalen, Finance Director

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



MEMORANDUM

To: Village Board
From: Jeremy Smith, Village Administrator
Re: The 2016 Final Proposed Budget
Date: October 23, 2015

After holding several budget workshops, the Village Board made the following changes to the 2016 proposed budget:

- The budget for equipment replacement/depreciation was increased \$100,000 to increase funds being set aside for road infrastructure which represents 1/16 of the total needed each year. This brings the cumulative amount being set aside to \$200,000.
- The budget for equipment replacement/depreciation was increased \$35,628 to begin setting aside funds for the Public Works Garage. It will fund lighting efficiency projects in 2016.
- \$8,333 was added to the budget to begin setting aside funds to purchase an additional plow truck in 2017 when it is anticipated that village growth will require the addition of a plow route.
- The budget was increased by \$6,750 to purchase an on-line service to allow for completing forms and paying fees on-line.
- A Special Events Coordinator position was added to the budget at an increase of \$5,600.
- The budget was increased by \$2,500 to add funds to the current line item for crack filling.
- The budget for equipment replacement/depreciation was increased by \$1,000 to depreciate new CPR equipment that is going to be purchased with funds on hand.
- The final debt sale occurred which resulted in a decrease in the budgeted levy for debt service in the amount of \$11,098.
- Final information was received from the State of Wisconsin regarding transportation aids, computer aids and shared revenues. The net change results in a decrease in the levy of \$5,616.
- Approved increasing ambulance fees, parking fines and facility rental fees. The total results in a decrease in the levy of \$16,567.
- The final contract for building inspection services was received which results in a decrease of \$3,293 in the levy.
- A new garbage contract was approved. This will change various line items in both revenues and expenditures with a net decrease in the levy of \$10,329.

These changes result in a levy increase of \$112,908 from the original proposed budget and the levy increase percentage changes from 3.37% to 5.25%. Based on the **estimated** assessed value, this will result in a Village tax rate of \$5.3035. The taxes for a home valued at \$290,314 (formerly \$284,622) would be **estimated** at \$1,539.68 or an increase of \$68.53 (4.66%); however other rates including a reduced garbage fee are estimated to decrease causing the overall taxes to decrease.

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Letter to the Village Board from Jeremy Smith, Village Administrator

It is my pleasure to present the proposed 2016 Budget of the Village of Sussex. 2014 saw continued growth as existing property values increased an average of 2% and new growth pushed the Village tax base higher. Sussex had one of the highest rates of new construction tax base growth in all of Waukesha County, and was near the top in the State once again. Sussex continues to be one of the best values for quality of life, home values and costs for local government in Southeast Wisconsin. Sussex's fiscal focus continues to lead to strong outcomes, which fuels the high demand to locate and live in Sussex.



The budget presented improves services, minimizes the tax impacts, addresses the Board's major capital priorities, and focuses on the future. The base budget will allow Sussex to improve services for the coming year, but does not address all of the transformational items the community needs for long term growth. The Village Board will be able to address some of those items if it so chooses with additional levy capacity of just over \$613,000. This capacity is available because of the long term fiscal strategy adopted by the Village Board.

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

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

The proposed base budget would mean a tax increase of \$44.99 (3.07%) for the average homeowner of a \$290,314 house (formerly \$284,622). The Village raises its levy by \$201,457 (3.36%) with this base budget.

Sussex continues to provide a great value to its citizens. Under levy limits, it is essential that the Village Board consider how and when to utilize the remaining levy capacity it has available to meet the continued needs of the community. This budget will continue the pattern of strong roads, good parks, and great service. The Village has taken incremental steps on major fiscal goals for the past several years and we have come far because of that measured approach. The top of the mountain has not yet been summited, but our pace keeps us on track for those goals. Major projects like the Civic Campus, Main Street reconstruction, downtown revitalization, and Phase 1 of the Village Park Master Plan are underway or in the planning stages and will reshape our community for a generation. Your decisions are an important step along the journey of a great community. I look forward to finalizing the 2016 Budget with you.

Respectfully,

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

Jeremy Smith
Village Administrator

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Executive Budget Summary

The Economy, the Tax Rate, the Options

The Economy

The Village saw total property tax base rise as new growth offset new personal property tax exemptions. It would be expected that existing home values will continue to rise in 2016 given the demand for housing in Sussex. High end multi-family housing is strong in Southeast Wisconsin due to changing demographics and financial decision changes resulting from the Great Recession. Commercial development is beginning to thaw, but downtown and strip center retail continues to lag as market factors and the changing economy of online retail alter this sector. Manufacturing/Distribution growth is swelling coming out of the Great Recession. A solid mix of growth across all sectors is important. This growth helps future budgets, but will also mean service delivery costs.

Planned or Under Construction Development in the next 5 years

- Single Family Development \$181.2 million (14.9% of tax base)
 - Commercial Development \$80 million (6.7% of tax base)
 - Manufacturing Development \$40 million (3.3% of tax base)
 - Multi-family Development \$32 million (2.64% of tax base)

The Tax Rate

The \$201,457 (3.36%) levy increase will adjust the tax rate from \$5.15 to \$5.21. This results in the average residential property taxpayer (\$290,314 house vs. \$284,622 in 2014) having a \$44.99 (3.07%) larger Village property tax bill in 2015 than 2014. The proposed budget is balanced for 2016, and relied on the following:

- Continued truck enforcement revenue, Cable TV payments, recreation program growth, operational efficiency, transportation aids offsetting recycling grant loss and consistent development revenues offset annual personnel cost adjustments.
- The levy increase essentially comes the following:
 - Debt Costs (\$133,863) - part of planned CIP to address major capital needs
 - Library Operational Costs (\$32,747) – adjusting after underinvestment years
 - Police Contract increases of (\$22,219)
 - Water (\$15,167) – Technical College tax changes lower the water utility payment

The Options

The Village Board has levy capacity under levy limit rules because of how the Village structured its debt prior to the onset of levy limits. For 2015, the Village Board has approximately \$613,000 in levy capacity to address items not funded in the base budget. For each \$11,888 adjustment in the levy the tax rate changes by \$0.01. Staff recommends the Village Board strongly consider some items including the LED light project (public works garage/fire bays), roadway depreciation step 2, special events coordinator, P.W. step for growth and software for improved citizen service/communication efforts. The Fire Department proposal on pay is an important issue, as well, and is a basis of regional talks. Two adjustments may reduce the base budget, as the garbage contract and final borrowing issue (September) may result in lower costs.

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

Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
General Levy	\$ 314,365	5.25%	Debt, wages and benefits
All Other Revenues	\$ 192,657	4.47%	
Water/Other Taxes	\$ (19,167)	-4.52%	Tax rates from all jurisdictions down
Intergovernmental	\$ 14,704	2.05%	Increased transportation, decreased all others
Regulation/Compliance	\$ 40,001	7.75%	Increased permits, police fines and cable
Charges for Service	\$ (89,856)	-10.08%	Garbage fees down, Rec fees up
Commercial Revenue	\$ 7,775	3.89%	Increased rental income & fee increases
Miscellaneous Revenue	\$ 621	2.15%	Minimal changes
Fund Transfers	\$ 238,579	37.61%	Use of depr funds for Civic Campus/Weyer Park
Total Revenue	\$ 507,022	5.39%	
Expenditures			
Category	Change	Percent	Reason
General Government	\$ 27,246	3.86%	
Legislative	\$ (827)	-1.66%	Reduced one committee member
Executive	\$ 2,234	0.94%	Salary allocation, legal up
Administrative	\$ 2,368	1.37%	Admin wage allocation
Information Technology	\$ 16,565	30.02%	Addressing IT needs and software costs
Finance	\$ 6,906	3.62%	Assessor contract
Transfer Budget	\$ 512,004	23.94%	
Debt payment	\$ 183,702	11.42%	Civic Campus & Main St. debt
Cemetery	\$ 4,500	45.00%	Cover initial start up maintenance
Other transfers	\$ 323,802	62.75%	Use of depr funds for Civic Campus/Weyer Park
Public Safety	\$ 42,237	1.46%	
Police	\$ 18,262	1.20%	Increase to contract costs
Fire	\$ (15,158)	-1.25%	Hydrant rent, wages & benefits down
Planning & Development	\$ 39,133	23.95%	Staff restructuring
Emergency Government	\$ -	0.00%	No changes
Health & Human Services	\$ (114,913)	-21.25%	
Sanitation	\$ (118,396)	-30.97%	New contract with lower costs
Recycling	\$ 3,483	2.28%	Contract costs down, users up, county costs
Animal & Pest Control	\$ -	0.00%	No changes
Operations	\$ 58,503	7.93%	
Streets	\$ 53,533	8.43%	Wage allocations with reorganization
Engineering	\$ 4,970	4.84%	Wage allocations including benefits
Culture and Recreation	\$ (2,401)	-0.16%	
Recreation Admin	\$ (17,950)	-8.72%	Administrative staff restructuring
Park Operations	\$ (43,635)	-11.26%	Staff restructuring, lower maintenance costs
Building Maintenance	\$ (10,311)	-15.13%	Youth Hall out after May
Seniors	\$ (1,178)	-2.59%	Shift program costs from contract to employee
Special Events	\$ 8,900	41.01%	Addition of Spec Events Coordinator position
Rec. Programming	\$ 29,026	17.08%	More programs offset by revenues
Library	\$ 32,747	5.50%	Operational increases
Cash Capital Outlay	\$ (15,654)	-1.77%	Some to debt service, add garage & more road depr
Total Expenditures	\$ 507,022	5.39%	

Budget in Brief: Utilities

WATER UTILITY REVENUES			
Category	Change	Percent	Reason
Customer Usage	\$ 58,700	4.88%	Increase in # of users, anticipate a rate increase
Fire Protection	\$ 2,800	2.05%	Increase in cust, anticipate a rate increase
Tower Rental/Other	\$ (2,200)	-2.41%	Decrease in return on meter revenue
Total Revenue	\$ 59,300	3.14%	Increase in usage and customers

WATER UTILITY EXPENSES			
Category	Change	Percent	Reason
Operations	\$ 16,805	6.15%	Labor and chemical increases
Maintenance	\$ 16,813	7.24%	Labor increases/reallocations
Administration	\$ 32,818	7.37%	Labor and benefits increase
Depreciation/Taxes	\$ 20,375	2.07%	Depr inc. with new infrastructure from development
Total Expenses	\$ 86,811	4.49%	Increased labor & depreciation

• 2016 capital expenditures: \$462,000 for Main St. & Civic Campus work; \$237,921 to paint a tower; \$90,000 for meters; \$50,000 for pump failure; \$10,000 for SCADA scales; & \$5,000 for

• Net operating loss will be \$73,658 for the year (actual cash will decrease \$430,003)

SEWER UTILITY REVENUES			
Category	Change	Percent	Reason
Customer Usage	\$ 108,900	8.09%	Increases in all customer types
Septic Haulers/Other	\$ (10,400)	-8.65%	Fewer haulers
Other Governments	\$ (55,700)	-15.49%	Usage decrease
Total Revenue	\$ 42,800	2.34%	Inc in rate & volume for gen'l metered customers

SEWER UTILITY EXPENSES			
Category	Change	Percent	Reason
Operations	\$ 63,288	12.87%	Change staff allocations, sludge costs up
Maintenance	\$ 17,000	19.89%	Lannon interceptor cost increase
Administration	\$ (8,584)	-1.53%	Decrease to staff costs & shared meter exp
Depreciation/Taxes	\$ 36,207	4.57%	Depr inc. with new infrastructure from development
Total Expenses	\$ 107,911	5.59%	Increased labor & depreciation

• 2016 capital expenditures are \$290,000 for Main St. & Civic Campus work; \$15,000 for a grit dumpster and outside lights; and \$5,000 for computers.

• Net operating loss will be \$169,397 for the year (actual cash will decrease \$312,921)

STORMWATER UTILITY EXPENSES			
Category	Change	Percent	Reason
Total Revenue	\$ 3,513	0.80%	Users up

STORMWATER UTILITY EXPENSES			
Category	Change	Percent	Reason
Operations	\$ (27,279)	-27.49%	Less staff time (fewer projects)
Administration	\$ 32,553	19.25%	Rate study in budget
Depreciation/Replacement	\$ (1,336)	-0.79%	Less set aside for future projects
Total Expenses	\$ 3,938	0.90%	Rate study, less for set aside

• 2016 capital expenditures in the budget are \$756,000 for Main St. & Silver Spring (design & construction) and \$245,000 for the Civic Campus.

• Net operating income will be \$0 for the year (actual cash will decrease \$840,484)

Budget in Brief: Other Funds

Community Development Authority (CDA)

The CDA will receive proceeds from property sales in 2016. This will be used to repay the sewer utility and for redevelopment. It will draw down CDA cash of \$196,192 by \$51,500 in 2016.

Cemetery Fund

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

TIF Fund

During 2016, the TIF Budget accounts for the final step of the Mammoth Springs project with the completion of the fifth apartment building and the construction of the two commercial buildings. Funding for the incentives related to these projects will come from the 2015 borrowing. In 2016, work is expected to begin on the property known as the Golner Farm. When completed, this will include 17 duplexes and a 30-unit senior housing facility. There will also be work within the TIF district that will coincide with the Main Street reconstruction for power line burial and finishing up the stream crossing area and Silver Spring realignment. The TIF fund will continue to owe the general fund approximately \$180,000, which was advanced by the Village as part of the original TIF plan to get the projects off the ground. These funds are anticipated to be paid back starting in 2020.

Debt Service Fund

The Debt Service Budget covers general debt service, as well as TIF #6 debt service. Funding comes mainly from taxes; however, starting in 2016 with the first debt payment for the Civic Campus project, a portion of the funding will come from amounts that had previously been set aside each year for depreciation of the Village Hall, Youth Hall and Community Center. The tax increment generated by TIF #6 is sufficient to cover the 2016 debt service. A Fund balance of \$243,198 is anticipated at the end of 2016 and is available to cover debt financing costs or other one-time short-term financing-related costs.

Capital Projects Fund

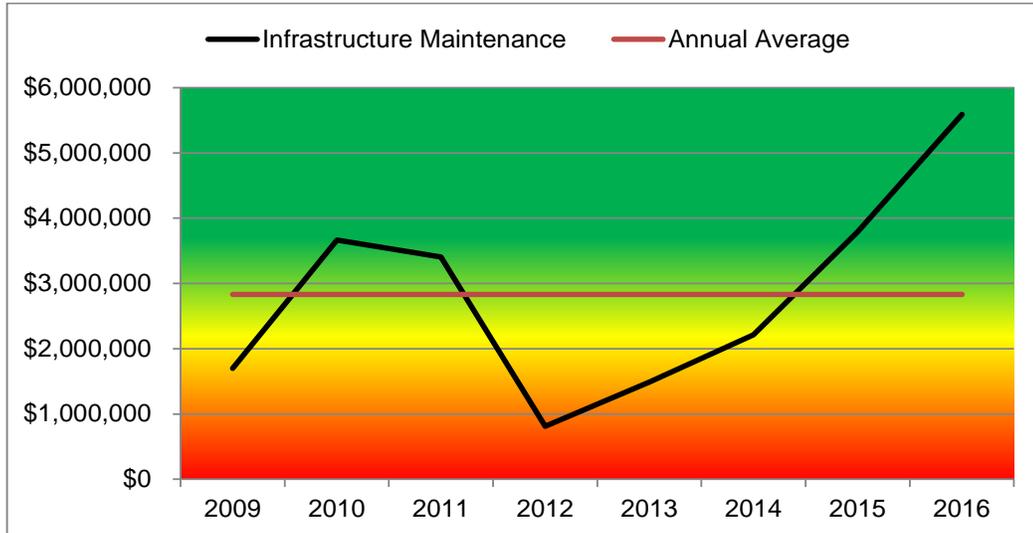
The Capital Projects Fund accounts for all non-utility projects that are funded by borrowing. Because many of the projects span more than one year, there is not a typical budget established for the fund. Instead, a five-year Capital Improvement Program (CIP) is approved and this serves as a project budget. Items currently in progress within the Capital Projects Fund are the Civic Campus, including Weyer Park, and continued design of the Main Street and Silver Spring reconstruction project. At the end of 2016, the remaining fund balance in the Capital Projects Fund will be down to about \$100,000, as most funds will be used for the projects mentioned above. Funds may only be spent on the type of projects they were borrowed for.



Village of Sussex Financial Stability Plan (2020)

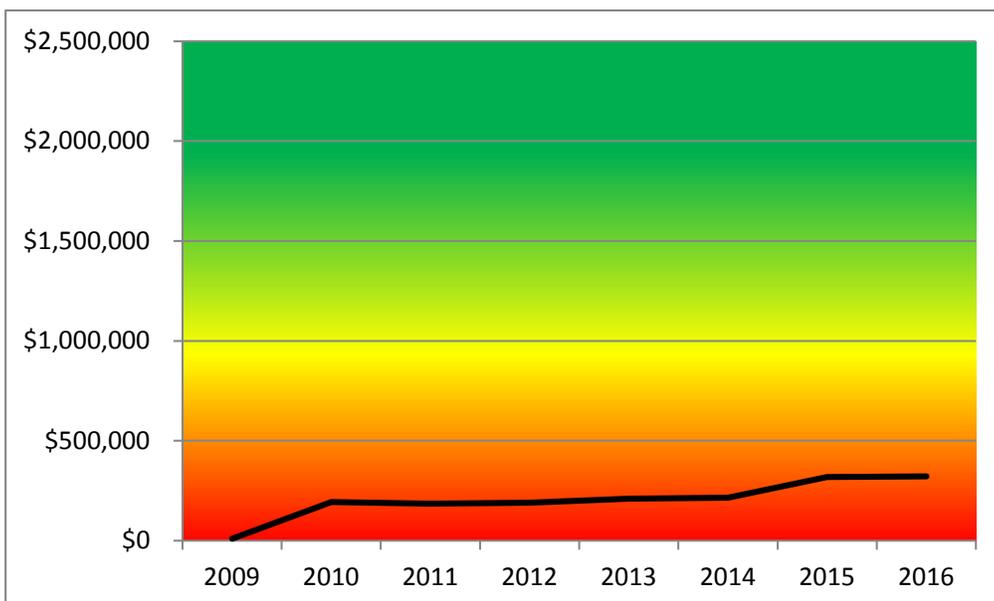
Annual Infrastructure Maintenance

The Village needs to invest \$3,000,000 annually in order to maintain the Village's roads, sidewalks, parks and buildings. This is accomplished through borrowing as part of the Capital Improvement Plan (CIP) and through the cash capital depreciation fund.



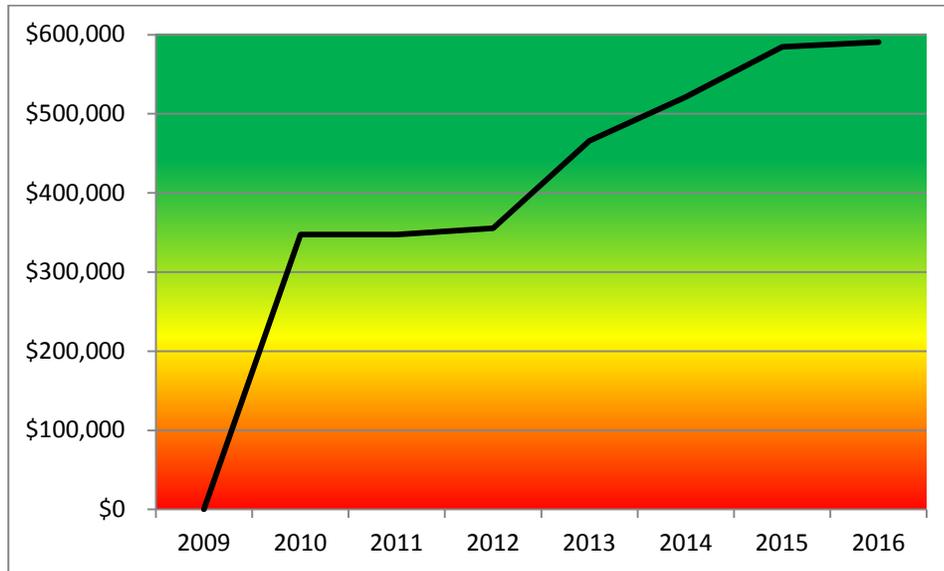
Annual Infrastructure Maintenance (Debt Free)

The goal is to spend \$3,000,000 annually to maintain the Village's buildings, park amenities, roads and sidewalks as part of the annual budget rather than through borrowing. Currently we do set aside money for crack filling and depreciation of some of these assets.



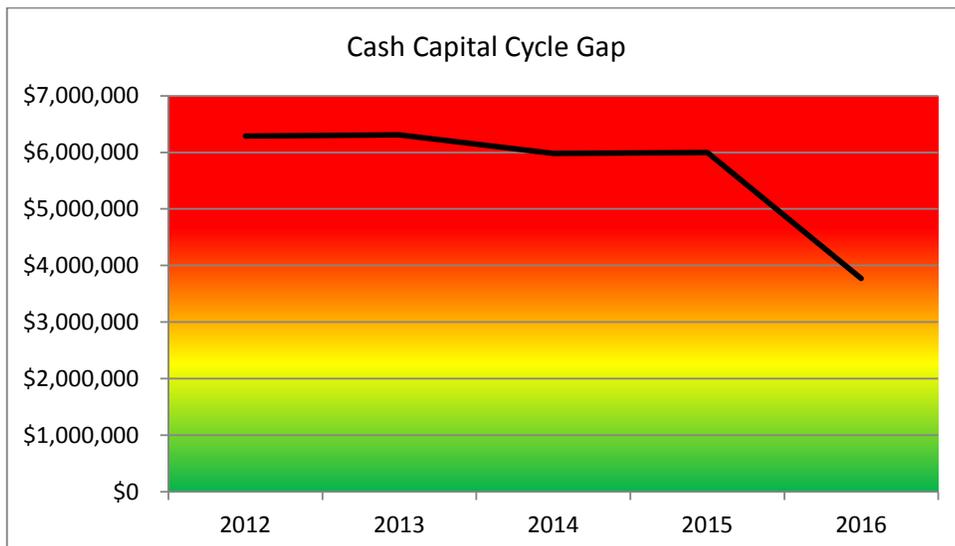
Annual Cash Capital Depreciation

The goal is to include funding in the budget each year to cover the cost of depreciation for all non-utility equipment. Excluding roads, the amount needed each year is \$572,956. This eliminates the need for borrowing for these items long-term once the cycle gap is closed.



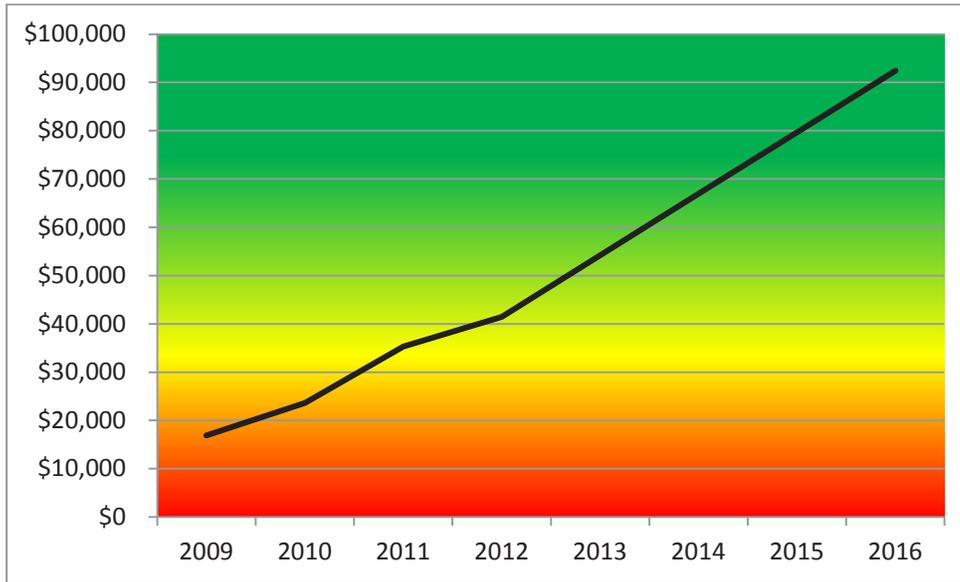
Cash Capital Cycle Gap

As we have not been setting aside funds for depreciation since we acquired many of our assets, we have not accumulated enough in the depreciation fund for the actual point in the asset's life. This creates a cycle gap which we are reducing annually as surplus is available. The chart shows the remaining gap to be filled using future surplus. Prior to 2012, the amount was not calculated.



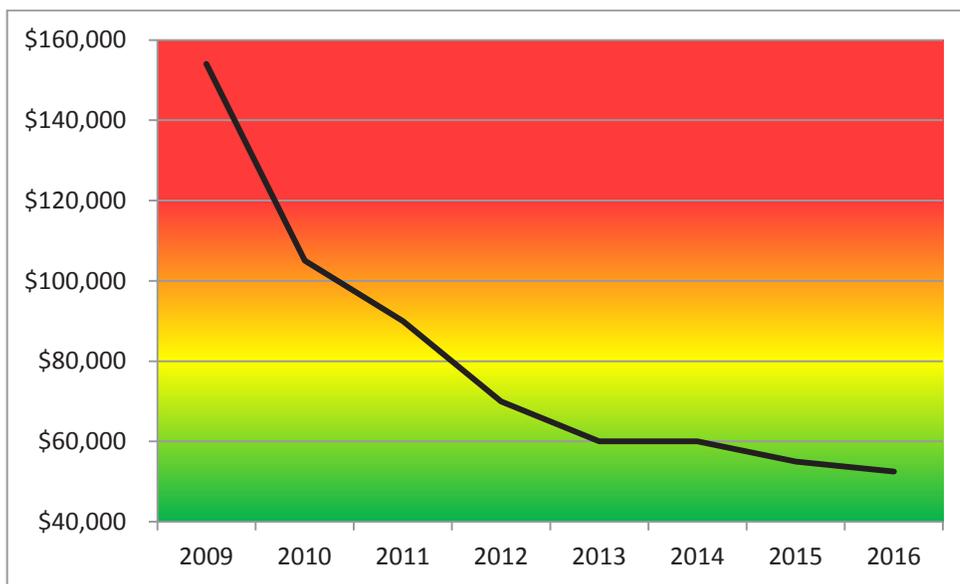
Employee Wage Classification System

Over the years, the Village has taken steps to ensure compensation levels that allow the Village to compete for talent with the Village’s peer communities. The first goal was to reach the 25th percentile. The second goal is to reach the 50th percentile. The chart shows the cumulative amount added to the budget each year. As of 2015, all positions are at the 50th percentile and we are budgeting to stay between the 50th and 75th percentile for all positions.



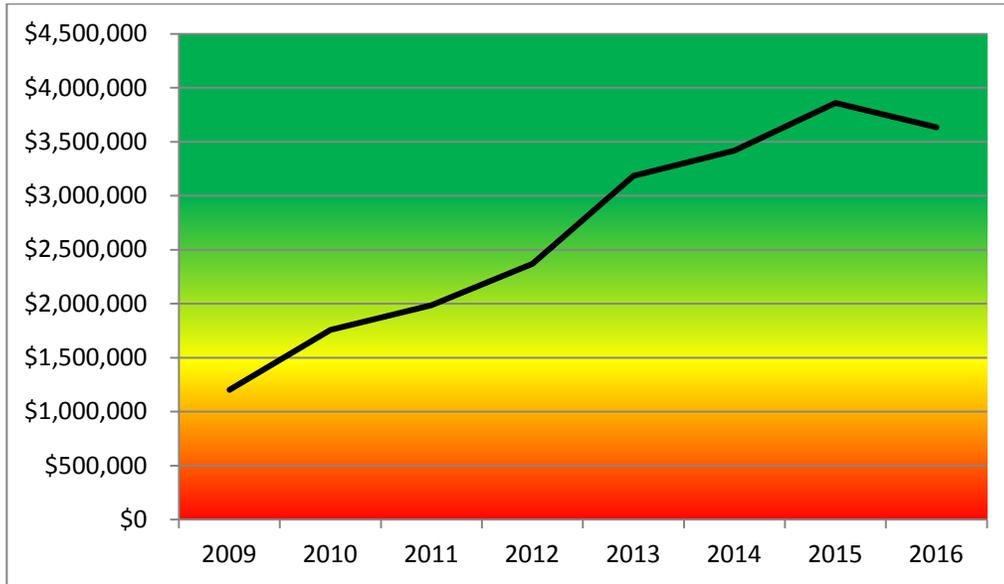
Investment Income Revenue Stabilization

As interest rates have declined, the Village has been reducing the amount budgeted for interest income to keep it at a sustainable level year to year. The amount believed to be sustainable is \$40,000.



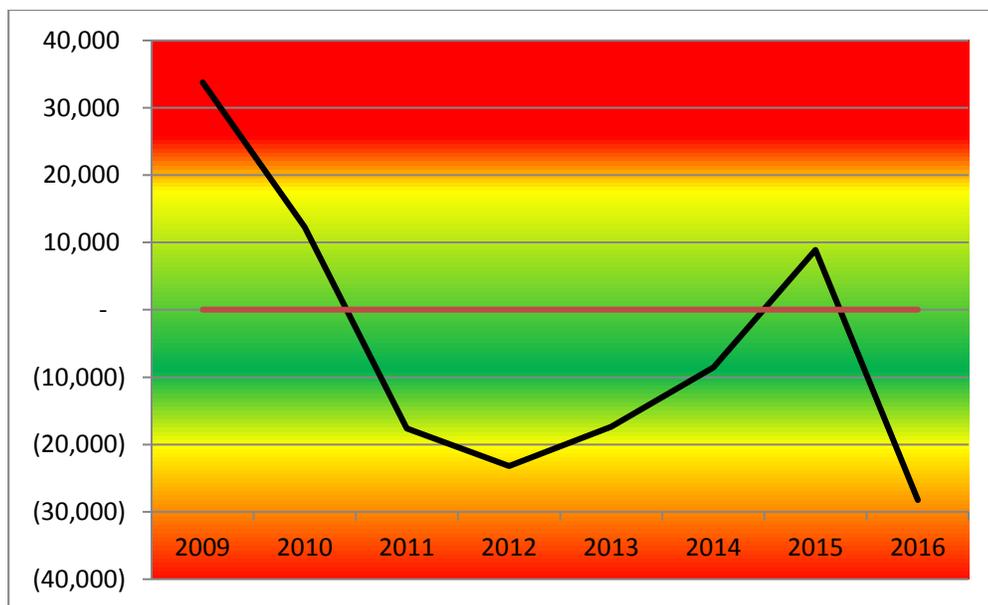
30% Reserve Fund

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



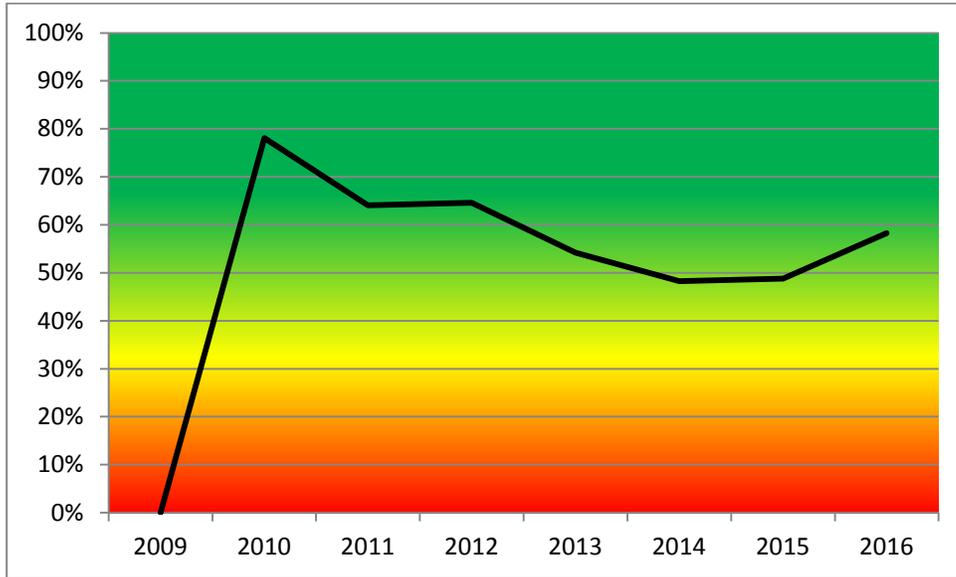
Development Revenue Stabilization

The goal is to reduce budgeted permit revenues to a sustainable level so we are not relying on excess permit revenues to cover other parts of the budget and the Village taxpayers are not subsidizing development.



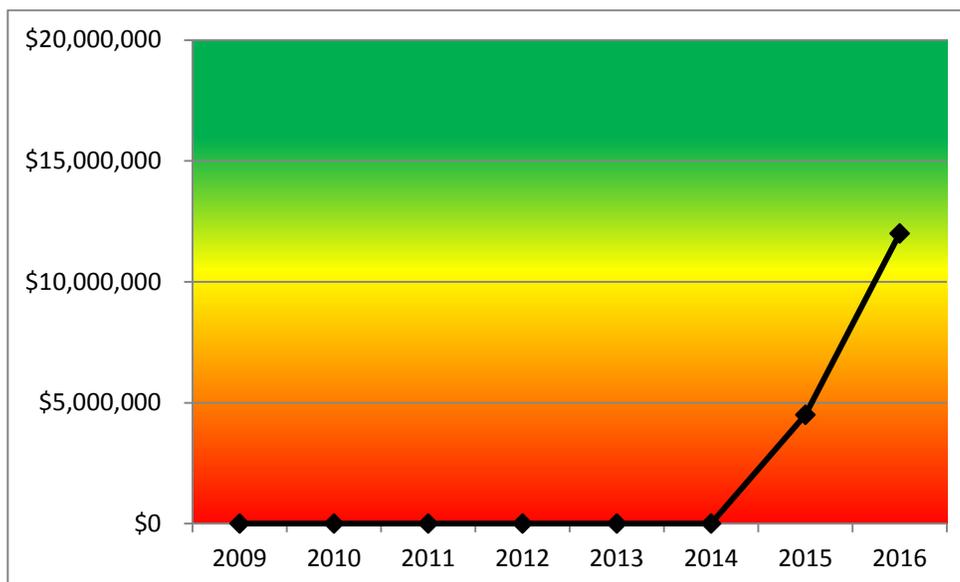
Retirement Obligation Costs

For full-time employees hired prior to 2013 that meet the requirements, the Village contributes the value of accumulated sick time to a Post-Employment Health Plan. There is an amount budgeted annually to increase the money that has been set aside for this purpose. That annual amount is sufficient to cover these legacy costs long term. The chart shows the estimated percentage of the obligation that is funded.



Facility Expansion/Replacement

The goal is to provide funds for the future expansion of the Village Hall, Library and Community Center. To fully fund these facilities, we need to accumulate approximately \$20 million. In 2015 we began construction of the Civic Campus. The chart shows the cumulative funds that are expected to be expended towards that \$20 million goal.



Budget Assumptions

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

Projects and Services Consistent with the Village Board Goals: The Operating Budget shall be consistent with the goals of the Village Board. The Village's mission and vision statements and Board goals are set out on Page xxvi. These goals, plans, and visions are the foundation of the budget and the basis for future planning in the Village.

Compensation and Benefits: The Village switched to a pay-for-performance system for all employees (except paid on-call fire employees) in 2013. The system allows for 0-5% wage increase based upon performance. The Village has taken strides with Village Board leadership to have a more competitive pay structure and the Village staff is now mostly around the 50th percentile of our peers. It would be prudent to be between the 50th and 75th percentile in order to attract and retain talent.

The Village has few post-retirement benefit costs remaining for employees, but some existing obligations remain. The Village has a plan to cover these costs. If the Village maintains its small annual funding, the post-retirement liability will be covered.

Insurance costs continue to climb and plan adjustments and or cost shifting to employees will be necessary. These adjustments can only be made so far in order for the Village to remain competitive in the job market. The Village utilizes High Deductible Health Plans with Health Savings Accounts. The rate pressure is due to group size rating implications. The Village has continuously made plan adjustments to manage its healthcare costs.

Total costs for pay and benefits increased by \$74,576 (3.75%) from 2015 to 2016.

Revenues: All non-property tax (non-transfer and intergovernmental excluded) revenues are up \$72,798 (4.45%) from last year. The largest change is recreation program revenue, which is offset by wages and program expenses on the expense side of the budget. Truck enforcement and Cable TV revenues continue to climb. Development produces some small adjustments in revenue as well. Other fee changes included in this budget are as follows:

1. Recover garbage and recycling cost increases: \$5.29 per single-family unit. This could go down based upon bidding the next multi-year contract.
2. Recover increased operating costs through fee increases for some recreation programs.
3. An approximate 3.5% increase for water and sewer rates in the second half of 2016 (see Page xxxi for rate comparisons of user charges to our peer communities).

Utility Costs: The Village's General Fund utility costs are down \$1,835 or -0.6% due to the elimination of the Youth Hall midway through 2016.

Operating Contingency: The operating budget should include appropriate contingency funding to meet unexpected requirements that may arise during the year. Rather than fund a contingency fund directly, the Village has established, through the production of annual surpluses and full asset depreciation, an alternative to a contingency fund that could be used in emergency situations. The amount of funds estimated to be available at December 31, 2015, is about \$3.9 million and represents 38.9% of the proposed 2016 General Fund budget.

New Programs: The Capital Improvement Program (CIP) was adopted by the Village Board for the years 2013 through 2020. For 2016, the CIP includes construction of the Civic Campus project, Weyer Park rebuild, Phase 1 of Main Street reconstruction, and painting of Well #5 Water Tower. For 2017, the CIP includes Village Park Master Plan Phase 1 and Old Brooke Square Park updates. For 2018, the CIP includes Main Street Phase II and potential radium treatment. It is possible that 2017/2018 projects could flip years to take advantage of markets.

The Village continues the shared administrative system transition outlined as part of the Civic Center project. This includes the Clerk's retirement, transition to an Administrative Services Director position (with a temporary overlap in staffing to allow a smooth transition of the retirement) and integration of administrative support and leadership of these services. It also includes the staffing of the Planning and Development Department to handle the increased development workload and provide administrative support for the Public Works, Finance, Executive, and IT Departments.

Information Technology continues to grow as departments utilize additional programs including email for all of the fire department members, mobile IT in the fire trucks and ambulances, additional training equipment for the Fire Department, G.I.S. upgrades, and the costs of software licenses increase. Some IT savings are likely in 2017 as fiber is laid between the Civic Campus and Public Safety Building and the existing Community Center is sold.

The Village will continue utilization of part-time paramedics in lieu of full-time staffing. The Village is contributing to a funding study that outlines the possible creation of a County run Fire Service allowing regional cooperation. That move would address financial and operational challenges the Village will face in the future under levy limits with the paid on-call model.

The Village is bidding out its Garbage and Recycling Contract and will likely transition to an automated pickup system with carts for this service. It will reduce costs for residents. Part of this transition may result in the Village utilizing the County's Recycling Center as well.

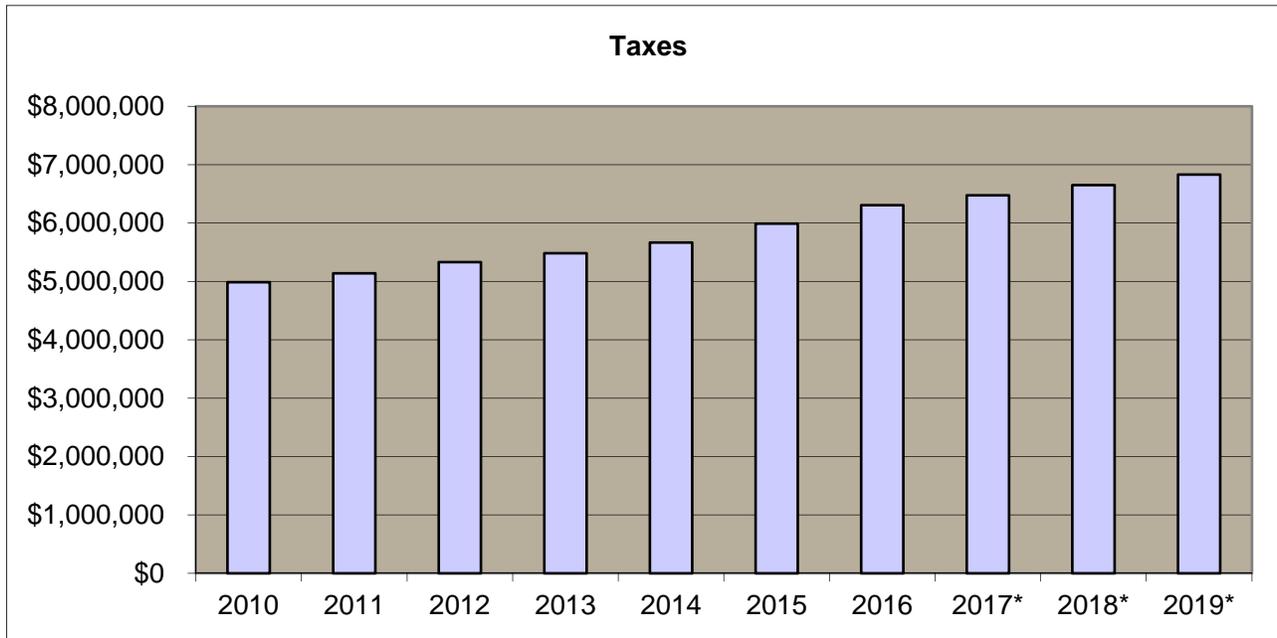
The 2014 Public Works brine implementation went very well and will be expanded with an additional brine tank to cover all local roadways. The Village saw major reductions in salt usage per event with brine. Public Works integration has allowed additional work outcomes and held off additional staffing, but this will change with the three new subdivisions, which will require at least one additional staff person and plow route in 2017. The integration has created space at Well #5 to accommodate radium treatment with minimal building additions. The 2015 assistant engineer position will allow the Village to address the significant growth of the community and major projects. A new trackless brush system will improve sidewalk snow removal.

The Park and Recreation Department transition continues as a new foreman comes into play in 2015 with adjusted park operations staffing, but no budgetary needs. This will change as the community grows, the Village Park Master plan is implemented and the Civic Campus is opened. The addition of recreation programs and senior programs is offset with revenues. For the recreation programs, any net revenue goes to help offset fixed costs of the department.

The Library budget provides for meaningful training, staffing and wage adjustments for staff and reflects stabilized County aid. For many years the Library has realized constrained budgets due to the joint funding formula. This budget takes a step towards recognizing this service priority.

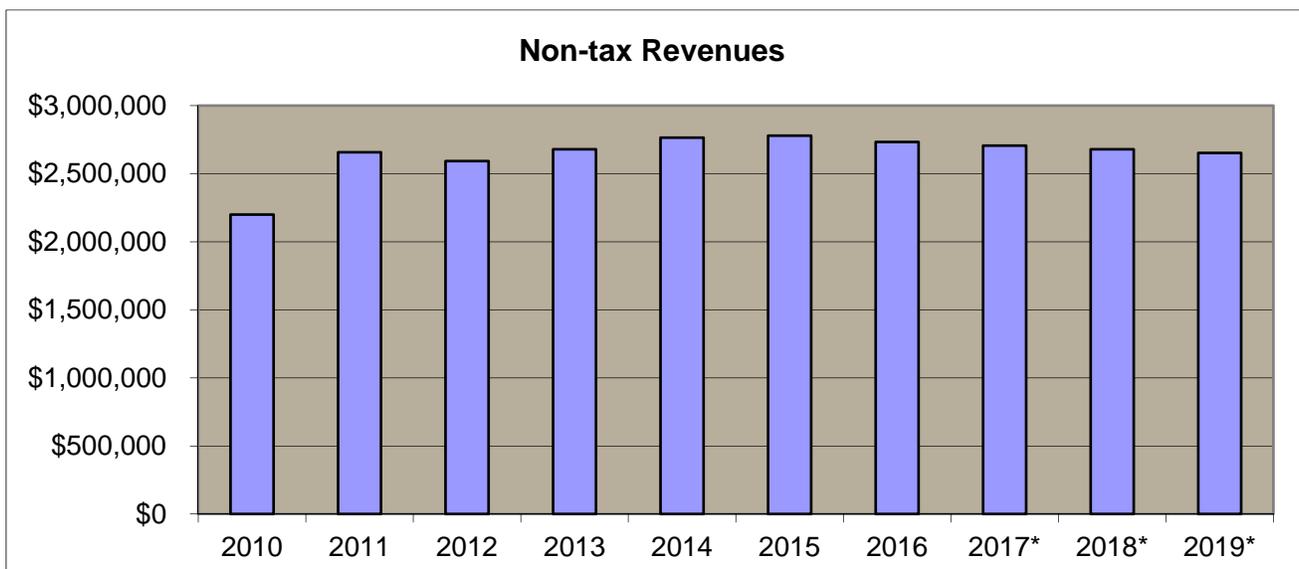
The 2016 capital budget includes money for fire and EMS equipment, picnic table replacement, technology replacements and general depreciation of items. Approximately \$839,000 of depreciation cash is being transferred out of this fund for the Civic Campus and Main Street projects in 2016.

Fiscal Trends



Tax revenues have risen about \$200,000 every year since 2010. This trend will continue as non-tax revenue has limited growth potential and the cost of doing business climbs. The large community growth in the 1990's is now being realized in the cost of operation/infrastructure maintenance costs. In addition, decisions are being made today to account for the costs of growth occurring now which will minimize future spikes 20 years from now when growth is no longer an option for the community.

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



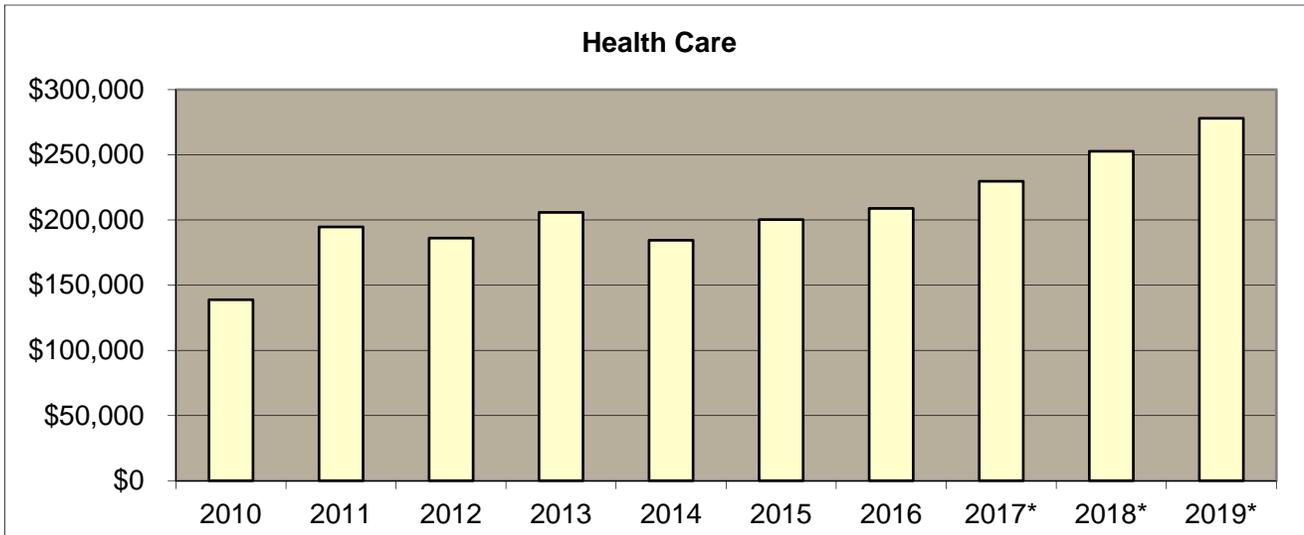
Non-tax revenue is inconsistent based on how the state distributes aid over time. Increasing fees from many sources has, until now, balanced the \$350,000 loss in state shared revenue over the past 7 years. Due to state caps on fees, continued state aid cuts will not likely be covered by new fees.

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



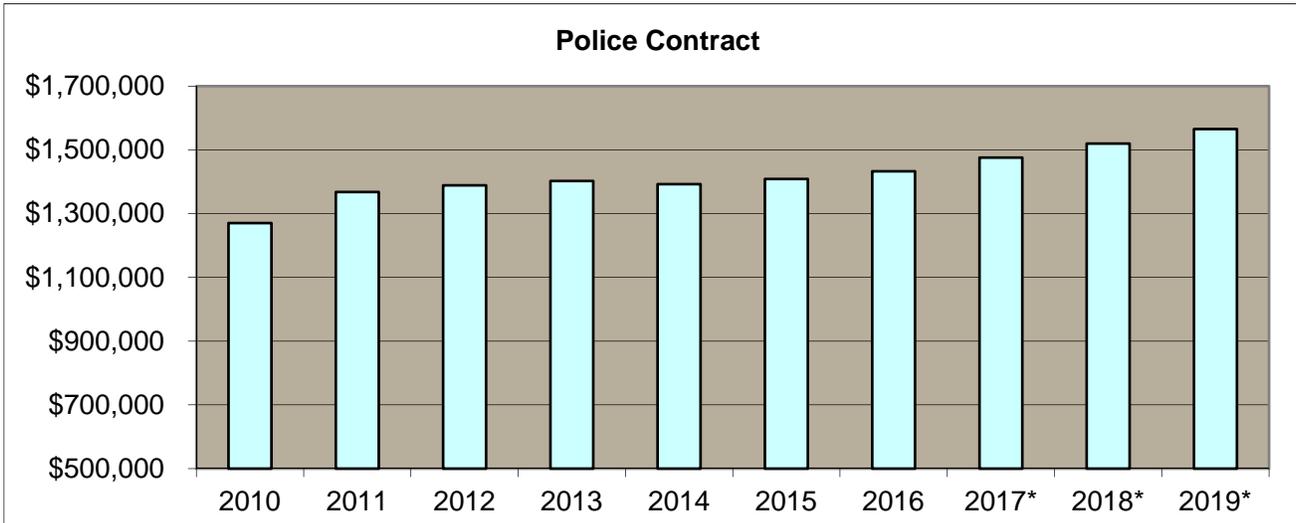
Wages move up with jumps to correspond to staffing changes. In 2007, a wage program started as most employees were in the bottom 25% of pay compared to our peer communities. Most employees are now at the 50th percentile with the goal to be between the 75% percentile and the 50% for all positions.

The Impact of This Trend – For 2016, wages are up due to the Assistant Engineer position, as well as wage increases. Growth will require additional staffing in PW, Fire, Police, Parks and Recreation and Library. The Civic campus arrangement should enable a slower growth curve for administrative staff.



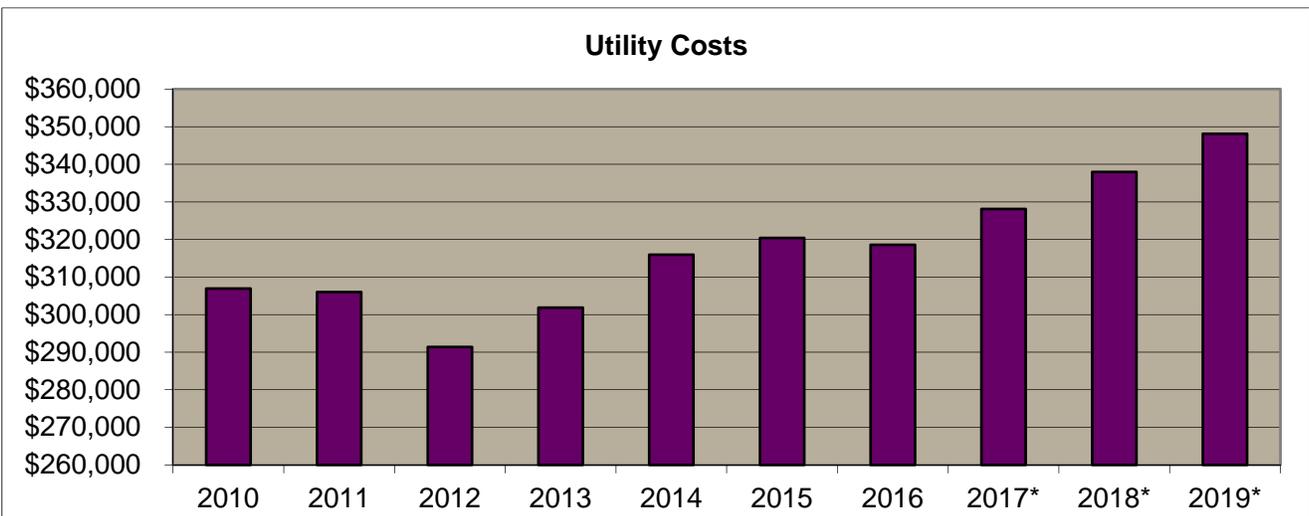
Healthcare costs have realized dramatic increases since 2003. The Village implemented Health Savings Accounts in 2006, which resulted in reduced healthcare costs and slower annual increase rates. The plan was changed in 2010 which also caused a decline. The Village annually adjusts plans to lower costs.

The Impact of This Trend - The Village recognizes the value of health insurance in attracting and retaining a quality workforce as part of a strategic personnel plan. The Village has managed healthcare costs at about 1.5% increase per year, well below our peer communities. It is not likely the Village will be able to maintain that low of a cost curve as we bump against competitive limits in the marketplace.



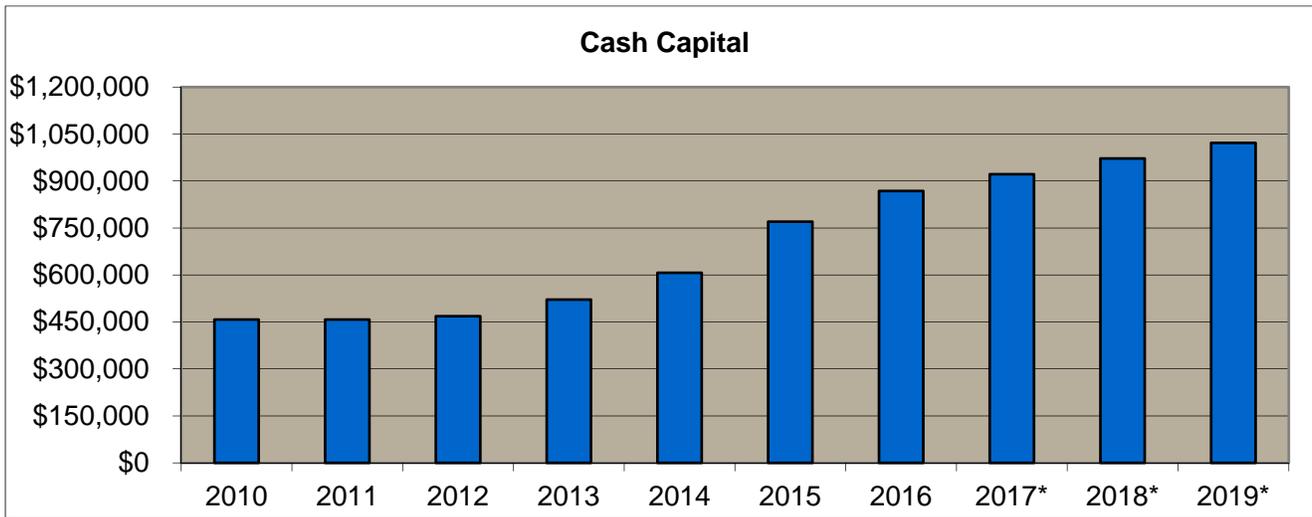
The police contract is the second largest (debt is first) cost factor to the Village. As a growing community, these costs will rise, but regional cooperation can reduce the need to add to the contract. In 2018, the Village will no longer have to absorb all the operational costs of the Public Safety Building by contract.

The Impact of This Trend - The Village needs to find regional ways to minimize staffing additions for the growing community or this budget will consume every available tax dollar. Funds should be set aside with growth to deal with the impacts of that growth because, under levy limits, a new officer position would be difficult to fund. In 2016, this cost is relatively flat due to reduced pension costs.



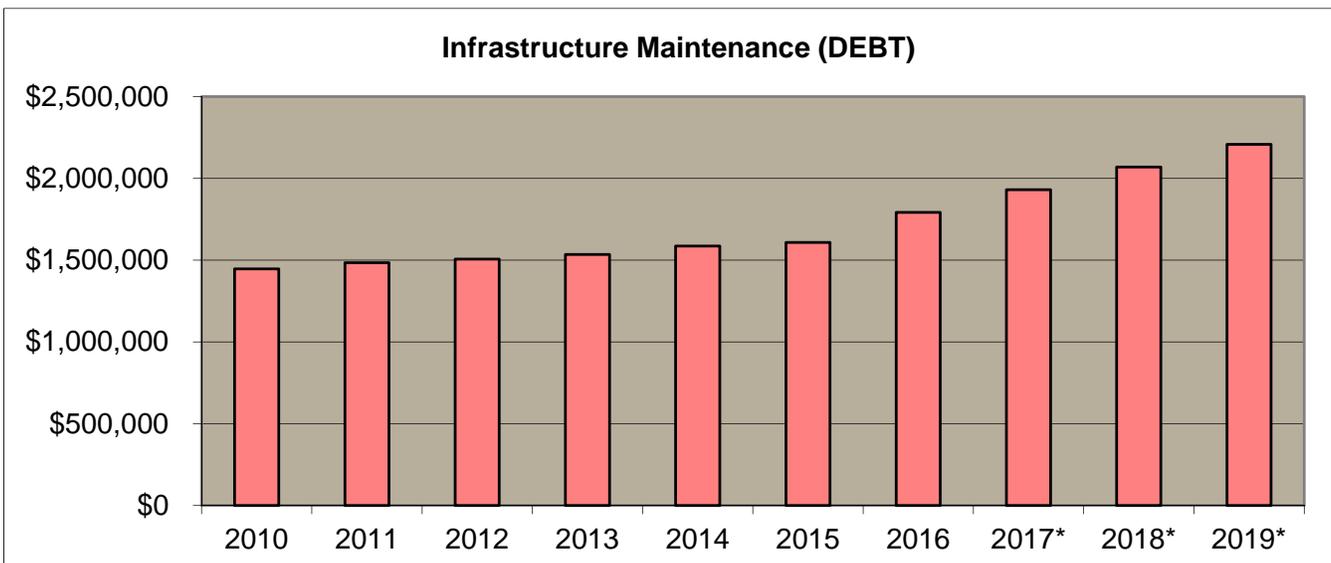
The utility costs have been reduced since 2010 due to improvements in building systems. Rate increases are now eating into those savings and there is a dip in 2016 due to shutting down the Youth Hall. The Village has averaged 0.63% year-over-year increases on its utility costs since 2010.

The Impact of This Trend - Energy prices will continue to drive up costs. The Village should consider ways to limit energy costs, but that would take significant infrastructure capital. It will be a balance between energy efficiency and rate increases. Proposals for energy efficient lighting at the Public Works Garage, and fire bays would help constrain costs. Furthermore, the new Civic Campus will allow the elimination of the Community Center and existing Village Hall and its exceedingly high utility costs. There are also potential utility savings in library operations with a capital infusion.



The Cash Capital Fund began in 2009 with the closing of TIF #5. The Board started the fund to cover equipment and vehicle needs without borrowing. Surplus is being used to close the cycle gap (over the next 5 years) between existing depreciation funds and actual depreciation levels. There are two more steps to fully depreciate buildings, and 15 steps to fully depreciate roadway maintenance. The Civic Campus debt costs are reduced by approximately \$60,000 annually thanks to the Cash Capital Fund.

The Impact of This Trend – This fund has doubled as the Village’s emergency fund, raised our Moody’s ratings, which lowers borrowing costs, and allowed on-time equipment replacement, which reduces operating costs. The Village has reduced borrowing by \$716,000 annually and could be debt free by 2030 if the pace of the program growth is maintained, which would eliminate \$27 million of debt over that time period.



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

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

Budgetary Options

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

VILLAGE BOARD MEMBER/COMMITTEE REQUESTS

Raise Village Board Wages: Annually the Village looks at compensation issues to verify it can meet its HR goals and to ensure competitiveness with its marketplace. The Village Board should also consider these factors for elected official pay. State law limits compensation changes for elected officials to the next term of office so these changes would first go into effect for those whose terms start on May 1, 2016 or after. This is a Village Board policy issue. Listed below is a comparison of our peer communities as well as the impacts to the budget for various percentage increases.

2015 Elected Official Compensation		
Community	President	Trustee
Elm Grove	\$ -	\$ -
Pewaukee (Village)	\$ 5,040	\$ 3,960
Hartland	\$ 5,752	\$ 4,752
Sussex	\$ 6,600	\$ 4,400
Grafton	\$ 7,200	\$ 4,500
Delafield	\$ 7,500	\$ 3,750
Germantown	\$ 8,000	\$ 5,500
Hartford	\$ 8,000	\$ 4,000
Pewaukee (City)	\$ 8,940	\$ 5,840
Oconomowoc	\$ 29,992	\$ 6,436
Average Compensation	\$ 8,702	\$ 4,314

% Raise Includes P/R Taxes	President	Trustees	Total Cost	Tax Impact
0%	\$ 6,600	\$ 4,400	\$ -	\$ -
1%	\$ 71	\$ 284	\$ 355	\$ 0.09
2%	\$ 142	\$ 568	\$ 710	\$ 0.17
3%	\$ 213	\$ 853	\$ 1,066	\$ 0.26
4%	\$ 284	\$ 1,137	\$ 1,421	\$ 0.35
5%	\$ 355	\$ 1,421	\$ 1,776	\$ 0.43

Playground Equipment at Grogan Park: The Park Board has requested the Village look at the playground at this park ahead of its replacement schedule in 2022. It is now the lowest quality set after the upgrades at Spring Creek, Prides Crossing, Ridgeview, Village Park-lower, and Mapleway over the past 8 years. The budgeted playgrounds over the next period of time are for major playgrounds at Weyer and Armory Parks and with the Village Park Master Plan. Options are 1) purchasing a smaller piece of equipment at this time; 2) relocating the Weyer Park playground for 8 years or 3) full replacement. It would be staff's recommendation not to levy additional tax dollars for a one-time cost, but to add it to the CIP borrowing.

	Total Cost	Tax Impact
Option 1: Smaller Equipment	<u>\$ 23,764</u>	<u>\$ 5.80</u>
Option 2: Move Weyer Park Equipment	<u>\$ 33,800</u>	<u>\$ 8.25</u>
Option 3: Purchase full Playground	<u>\$ 90,000</u>	<u>\$ 21.98</u>

DEPARTMENT REQUESTS

Start Depreciation of the Village Garage: If granted, this would leave just the Public Safety Building to be depreciated as of 2016. In the first year, \$24,175 would be used to replace the lighting in the PW garage, which would pay itself back in less than seven years, reducing ongoing operating costs at the garage by \$3,500 per year, a seven-year pay off.

Addition to Depreciation Fund	<u>\$ 35,628</u>	
Effect on \$290,314 Home		<u>\$ 8.70</u>

Continue Infrastructure Depreciation: The Village Board took the first step to depreciating road maintenance costs to reduce/eliminate the need to borrow for roadway maintenance. This is the one goal on the 10 major Financial Priorities that the Village has not made significant progress on. Ultimately, this would take 15 years of steps for the need for almost no future borrowing in the community, allowing all of the outstanding interest costs of debt to be replaced with tax reduction or operating cost needs. You could use smaller increments like \$50,000. Any amount immediately reduces the amount of borrowing necessary for every future year. Adding \$100,000 each year for the next 15 years reduces all future borrowings from \$27 million to just under \$4 million over the next 25 years.

Infrastructure Depreciation	<u>\$ 100,000</u>	
Effect on \$290,314 Home		<u>\$ 24.42</u>

Add PW Staff and Plow Truck: If granted, this would add depreciation of plow truck in 2016, an employee in the fourth quarter of 2017, and the rest of the employee in 2018. The plow truck would be purchased in 2017 with Public Works funds on hand in the Depreciation Fund. With the addition of new subdivisions to the Village, Public Works will need more staff for plowing operations in winter and year-round maintenance operations of streets, sidewalks, stormwater facilities, water utility and at the wastewater treatment plant.

Addition to Depreciation Fund	<u>\$ 8,333</u>
Effect on \$290,314 Home	<u>\$ 2.03</u>

Special Events Assistant: Special events have grown to be quite extensive. Will use funds in budget for the intern (\$1,500) and some of the recreation expenses (\$1,800) currently in the budget to cover a portion of the cost. This would give us a 10-hour/week position. Over time, staff will look to increase these hours.

Special Events Assistant	<u>\$ 5,600</u>	
Effect on \$290,314 Home		<u>\$ 1.37</u>

Purchase of SeamlessGov: This is a new online service that would allow residents to fill out forms for services and pay for those services online. Examples include building permits, reservations for park shelters, compost passes, liquor licenses and more. The software would link to our records retention system so that we do not have to spend staff time scanning the records that are online. It also links with our financial software and recreation software to populate these records. It would be used by every department in the Village and allow residents to complete more services with the Village online. This is one of the top requests that we receive from residents.

SeamlessGov	<u>\$ 6,750</u>	
Effect on \$290,314 Home		<u>\$ 1.65</u>

New CPR Equipment Depreciation: The Fire Department is requesting one Advanced Life Support (ALS) manikin as well as a set of adult, infant and child manikin. All will be used for training staff in CPR as well as intubation skills. There are funds available in the depreciation fund for the purchase. This extra request is to add the annual depreciation amount to the budget.

Depreciation of New Equipment	<u>\$ 1,000</u>	
Effect on \$290,314 Home		<u>\$ 0.24</u>

Increase Crackfilling: In the 2015 budget request, there was \$5,000 for crackfilling. Half was added to 2015 with the plan to add the other half in 2016 if funding is available. Additional funds will allow us to crackfill additional roads annually, thus extending the life of the road before they need reconstruction.

Increase Crackfilling Budget	<u>\$ 2,500</u>	
Effect on \$290,314 Home		<u>\$ 0.61</u>

Clothing Allowance: The Fire Department is requesting funds to purchase clothing for the staff to wear to represent the Village in a professional manner when they are on call. This amount will allow the department to purchase pants, summer polos, and winter sweaters or sweatshirts for all members. Going forward, there will be an ongoing cost to cover staff changes and replacements.

Clothing Allowance	<u>\$ 4,000</u>	
Effect on \$290,314 Home		<u>\$ 0.98</u>

Fire Department Good and Welfare: The Fire Department is requesting funds which will be used to show staff appreciation through achievement and class completion awards and an annual banquet.

Good and Welfare	<u>\$ 5,000</u>	
Effect on \$290,314 Home		<u>\$ 1.22</u>

Adjust Fire Department Pay: The department continues to lose staff to other departments that pay their staff for being on call. It is difficult to maintain our staff level at the maximum number of 60. This proposal would provide two options for the on-call crews. Option 1 would pay the 11 member crew minimum wage (\$7.50) per hour for the 12-hour weeknight shift and 24-hour weekend shift. Option 2 would pay the 11 member crew a \$20 weeknight bonus and a \$40 weekend bonus per shift.

	Total Cost	Tax Impact
Option 1 - Min Wage Hourly	<u>\$ 468,807</u>	<u>\$ 114.49</u>
Option 2 - Bonus per Shift	<u>\$ 106,700</u>	<u>\$ 26.06</u>

Online Scheduling Software: The Fire Department has requested this software which allows department staff to submit their availability for upcoming shifts. This would provide staff the capability to rearrange schedules with greater ease.

Online Scheduling Software		<u>\$ 2,880</u>	
Effect on \$290,314 Home			<u>\$ 0.70</u>

Revenue Change – Increase Ambulance Fees: Based on a survey of surrounding departments and the recommendation of our ambulance billing company, we are recommending that rates be raised for various service levels, mileage, oxygen and spinal immobilization. Rates were last raised in 2009 and this was prior to changing to paramedic level services.

Increase Ambulance Fees		<u>\$ (5,067)</u>	
Effect on \$290,314 Home			<u>\$ (1.24)</u>

Revenue Change – Discontinue Accepting Credit Card Payments for In-Person/Mail Recreation Registrations: If a person walks in or mails their registration information to the department, the credit card fee cannot be passed on to them. If they register on-line, they pay the fee. Payment Card Industry standards recommend that card numbers not be written down or stored on-site. If we make the change to only accept cash or checks for in-person or mail-in registrations, we could eliminate the funds budgeted for credit card fees.

Discontinue Credit Card Payments		<u>\$ (2,600)</u>	
Effect on \$290,314 Home			<u>\$ (0.63)</u>

Revenue Change – Increase Rental Fees for Park Facilities: Rental fees have not changed for the shelters or enclosed buildings for at least 8 years. The fees being proposed are an increase of \$5 for shelters, \$25 to indoor rentals, and adding a \$100 concession stand fee for tournaments. The increases will help cover increased utility costs for operating the facilities as well as being a step toward the increased rental fees that will come with the Civic Campus spaces. The tournament fee is appropriate when compared to the current \$25 rental fee geared toward a three hour rental since the tournaments cover the entire day.

Increase Rental Fees		<u>\$ (2,700)</u>	
Effect on \$290,314 Home			<u>\$ (0.66)</u>

Revenue Change – Add \$1 Administration Fee to Garbage Charge: The Village Board could consider increasing the fee by \$1 per household to better cover the costs associated with administering the garbage contract.

Add \$1 Admin Fee to Garbage		<u>\$ (2,865)</u>	
Effect on \$290,314 Home			<u>\$ (0.70)</u>

Village Overview

Mission, Vision and Village Board Goals

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

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

Goal 1: Improve communications with the public

- Make improvements to Village website
- Smart phone tags – address the needs of the tech-savvy customer

Goal 2: Implement the 2020 Plan and continue to be innovative

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

Goal 3: Main Street Revitalization

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

Goal 4: Be an anchor and champion of regionalization

- Identify opportunities to consolidate services
- Library Agreement

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

- Village Hall – continue planning and narrow down options
- Infrastructure maintenance

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

- Finalize and plan for implementation of the Village Park Master Plan
- Seniors – increase programming

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

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

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

- Review the tree preservation policy
- Create a walkable community

Directory of Village Officials

VILLAGE BOARD

Village President

Gregory Goetz

Village Trustees

Matt Carran

Tim Dietrich

Wendy Stallings

Pat Tetzlaff

Lee Uecker

Bob Zarzynski

MANAGEMENT TEAM

Village Administrator

Jeremy Smith

Assistant Administrator

Melissa Weiss

Village Attorney

John Macy

Village Clerk/Treasurer

Sue Freiheit

Finance Director

Nancy Whalen

Fire Chief

Colin Curtis

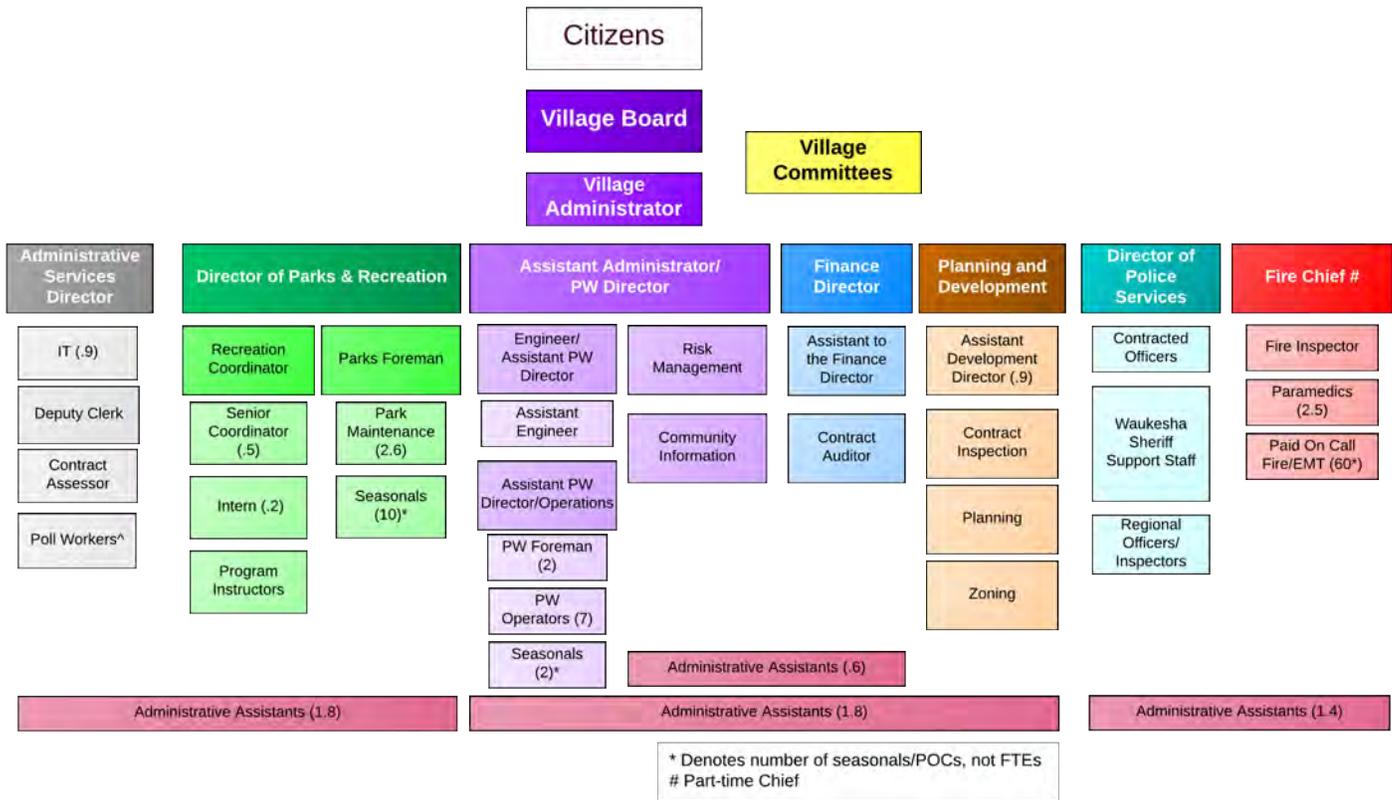
Parks & Recreation Director

Sasha Snapp

Director of Police Services

Lisa Panas

Organizational Chart



Village Personnel

General Government (Executive, Administrative, Financial, IT)	8.4 FTE
Public Safety (Police, Fire, Planning and Development)	8.9 FTE
Public Works (Ops, Sanitation, Engineering, Water, Sewer, Storm)	12.6 FTE
Parks and Recreation (Parks, Recreation, Senior, Building Maintenance)	9.4 FTE
Library.....	14.4 FTE
Total FTE.....	52.8 FTE

The list above does not include the employees that fill these specific positions:

- Village Board
- Committee Members
- Paid On-Call Firefighters
- Recreation Program Instructors
- Election Workers

The list also does not account for contracts including:

- Animal Control
- Auditor
- IT Services
- Ambulance Billing
- Building Inspector
- Specialized Engineering
- Assessor
- Compost Site
- Special Emergency Rescue
- Attorney
- Garbage and Recycling
- Sherriff Contract

Village Profile

First Settled

June, 1843

Date of Incorporation

September 12, 1924

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

Form of Government

Village President/Board/Administrator

Size

8.79 square miles

Elevation

930 Feet

Location

Waukesha County, Wisconsin

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

The zip code is 53089 and the area code is 262

Population Trends	
Year	Population
1924	387
1930	496
1940	548
1950	679
1960	1,087
1970	2,758
1980	3,482
1990	5,039
2000	8,828
2010	10,518
2014	10,669
2015	10,743

Economic Highlights

Median household income: \$81,561 (year 2010)
 Median home value: \$284,622 (year 2014)
 Mean travel time to work: 23 minutes

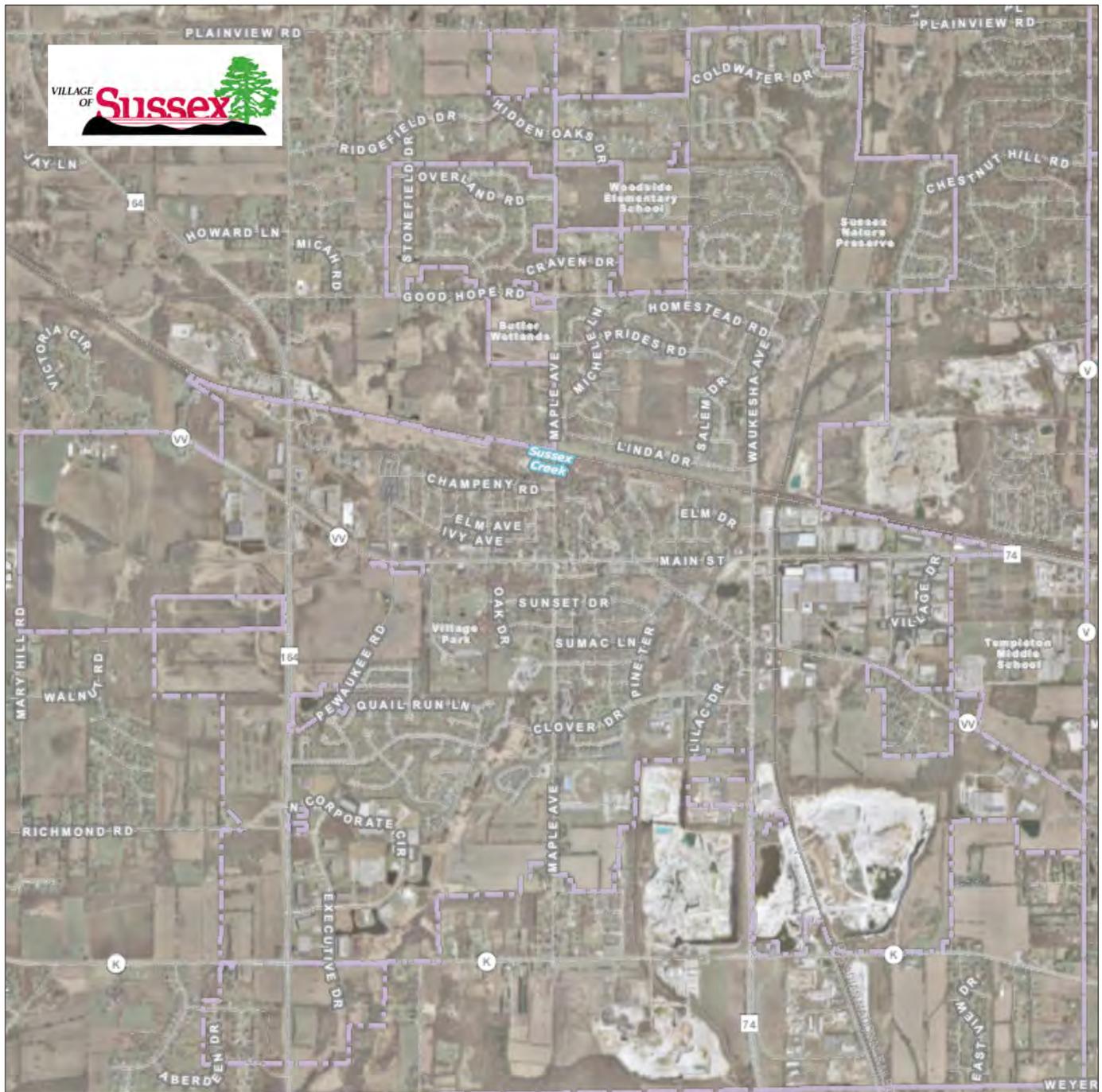
Major Employment by Industry (year 2010)

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

Comparison to State Averages

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

Community Map



Sussex Tax Value

The assessed value of a home is determined by the Village Assessor. This assessment is then used until a new assessment is done. For example, we will use a house with an assessed value of \$290,314.

To determine the annual Village tax liability, multiply the assessed value by the tax rate and divide by 1,000. The Village's proposed tax rate for 2015 is \$5.30.

$$\$290,314 \times \$5.30 / 1,000 = \$1,539 \text{ (\$128 per month)}$$

The following represents a sampling of the Village services provided for the \$128/month in taxes.

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

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

Four 12-gallon tanks of unleaded fuel at \$3.00 per gallon	\$144.00
One month of basic cable service	\$65.00
One month of cell phone service	\$115.00
Dinner Out (2 adults, 2 children).....	\$52.00
Groceries.....	\$500.00
Insurance (car and home).....	\$145.00

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

2015 User Charges, Fees, and Taxes per \$290,314 home in Sussex Peer Group							
Community	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
City of Pewaukee	\$264.04	\$426.80	\$132.00	\$155.00	\$56.44	\$4,578.25	\$5,612.53
Sussex	\$299.60	\$362.20	\$60.00	\$153.04		\$5,054.37	\$5,929.21
Hartland	\$217.12	\$495.88		\$145.00	\$93.28	\$5,164.69	\$6,115.97
Oconomowoc	\$292.20	\$326.64		\$150.00	\$96.00	\$5,263.39	\$6,128.23
Germantown	\$198.48	\$574.82				\$5,420.16	\$6,193.46
Village of Pewaukee	\$224.40	\$362.40	\$52.00	\$154.00	\$126.60	\$5,466.61	\$6,386.01
Delafield	\$395.00	\$362.88	\$43.26		\$719.98	\$4,897.60	\$6,418.72
Elm Grove	\$188.08	\$301.00	\$124.50	\$227.45	\$32.56	\$5,550.80	\$6,424.39
Hartford	\$459.00	\$417.96		\$73.44	\$138.00	\$5,867.25	\$6,955.65
Grafton	\$237.00	\$445.20			\$20.40	\$6,294.01	\$6,996.61
AVERAGE	\$277.49	\$407.58	\$82.35	\$151.13	\$160.41	\$5,355.71	\$6,316.08

*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2014 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.

Budget Overview

Financial Philosophies

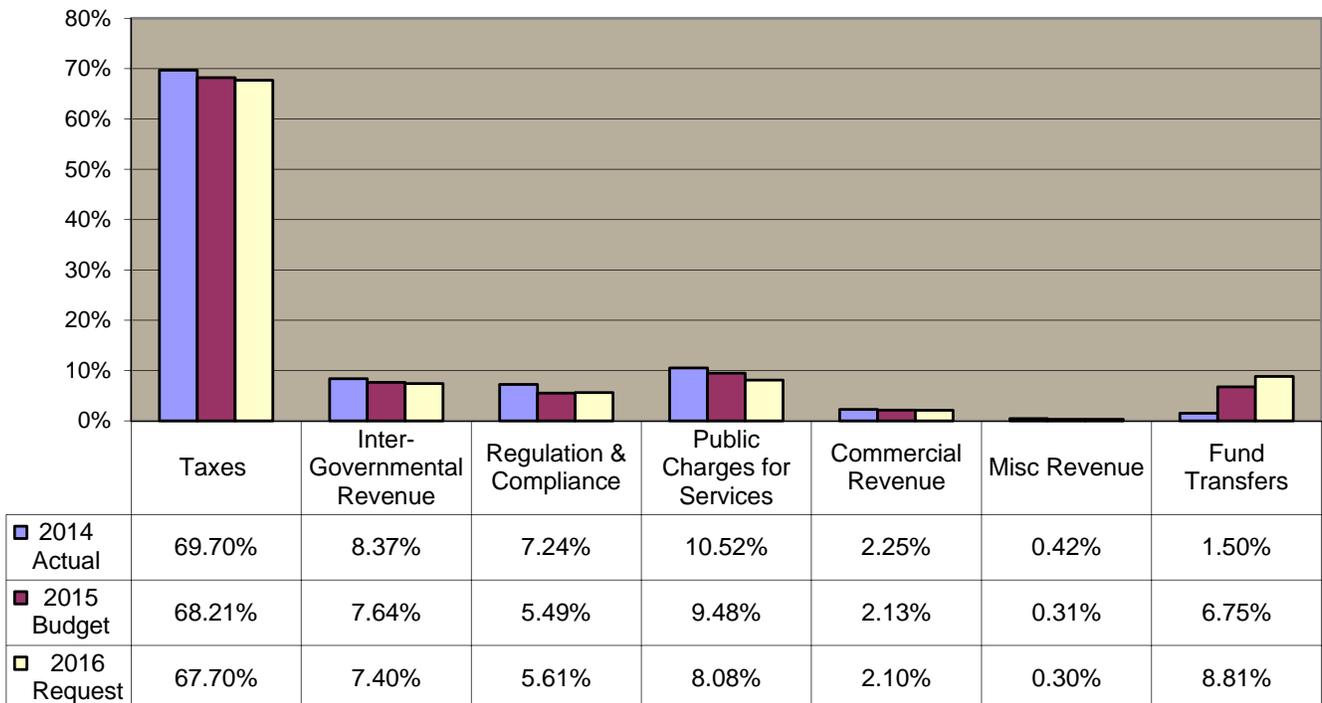
Use financial resources to:

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

General Fund Revenues by Source

Revenues	2014 Actual	2015 Budget	2016 Request	% Change 2015 to 2016
Taxes	\$ 6,038,873	\$ 6,414,577	\$ 6,709,775	4.6020%
Intergovernmental Revenue	725,519	718,872	733,576	2.0454%
Regulation & Compliance	627,518	516,344	556,345	7.7470%
Public Charges for Service	911,203	891,045	801,189	-10.0843%
Commercial Revenue	194,646	199,950	207,725	3.8885%
Miscellaneous Revenue	36,585	28,879	29,500	2.1504%
Fund Transfers	129,736	634,400	872,979	37.6070%
TOTAL	\$ 8,664,080	\$ 9,404,067	\$ 9,911,089	5.3915%

Revenue Percent by Source

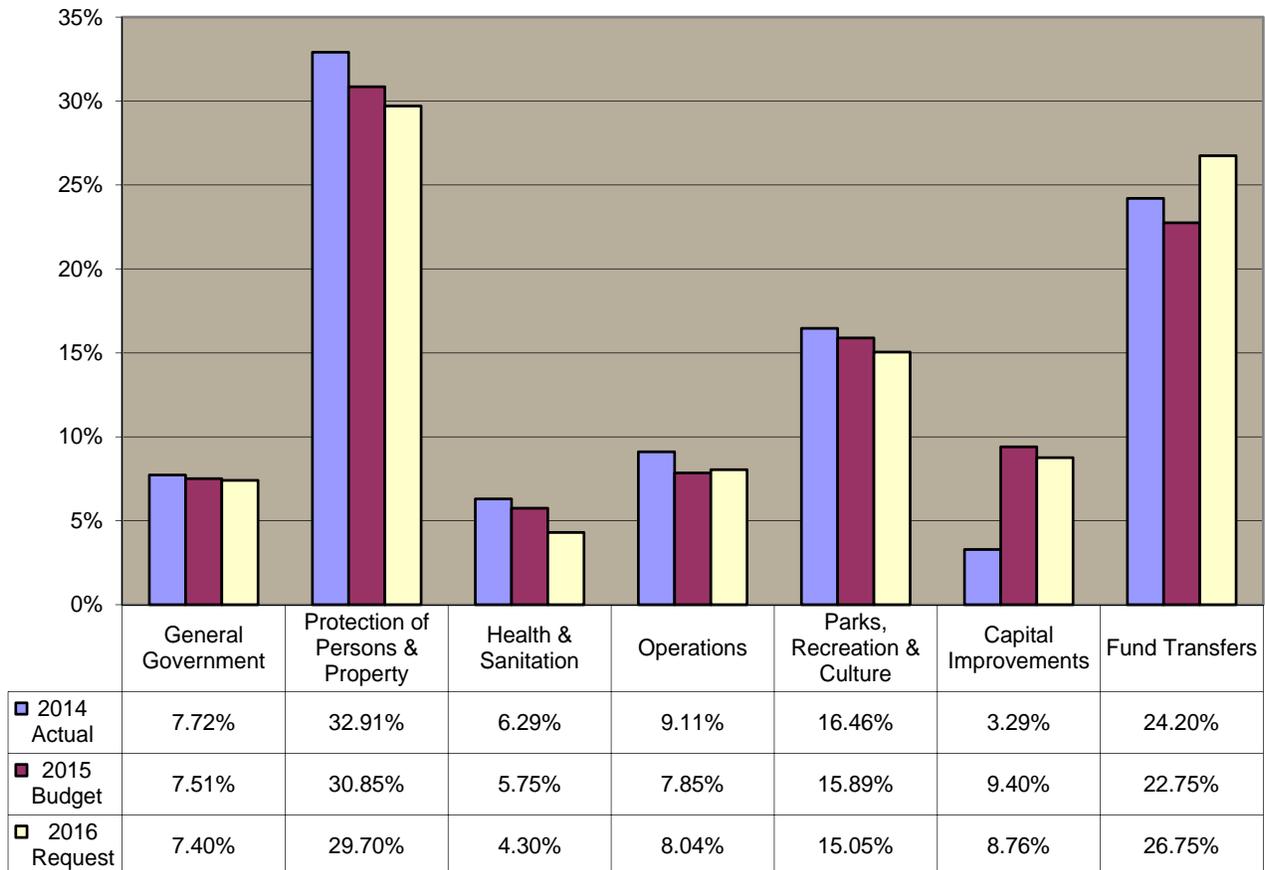


General Fund Expenditures

Expenditures	2014 Actual	2015 Budget	2016 Request	% Change 2015 to 2016
General Government	\$ 645,420	\$ 706,448	\$ 733,694	3.8568%
Protection of Persons & Property	2,750,174	2,901,594	2,943,831	1.4556%
Health & Sanitation	525,919	540,767	425,854	-21.2500%
Highway & Transportation	760,899	738,190	796,693	7.9252%
Parks, Recreation & Culture	1,375,690	1,493,900	1,491,499	-0.1607%
Capital Improvements	275,111	884,056	868,402	-1.7707%
Fund Transfers	<u>2,022,376</u>	<u>2,139,112</u>	<u>2,651,116</u>	<u>23.9354%</u>
TOTAL	\$ 8,355,589	\$ 9,404,067	\$ 9,911,089	5.3915%

The largest increase is found in the fund transfer as funds being depreciated for the Civic Campus and Main Street projects are being transferred to the Capital projects fund for completion, and debt costs increase as well for those projects.

Expenditure Percent by Department

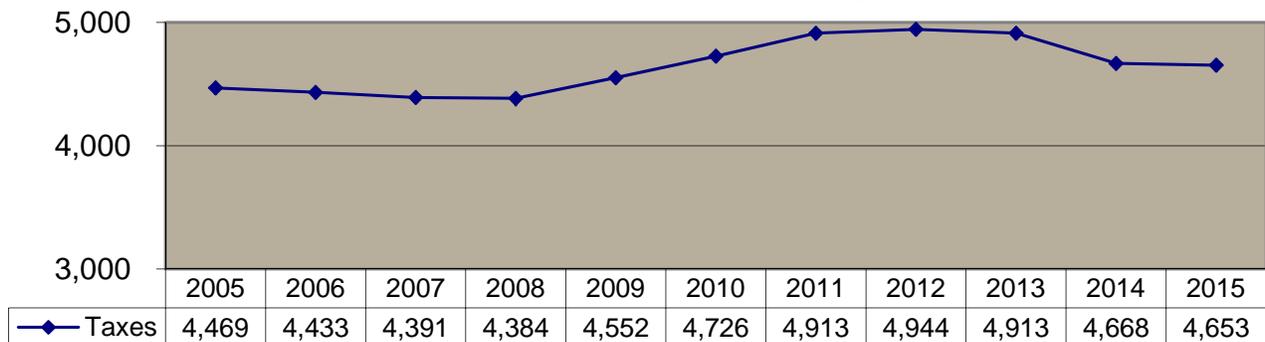


Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2015 to 2016				
	2015 Budget	2016 Request	Percent Change	Rate Change
Hamilton School District	\$ 10.0996	\$ 9.7175	-3.78%	\$ (0.3821)
Village of Sussex	5.1688	5.3035	2.61%	0.1347
Waukesha County	2.1528	2.0822	-3.28%	(0.0706)
WCTC	0.4025	0.3819	-5.12%	(0.0206)
State of Wisconsin	0.1755	0.1720	-1.99%	(0.0035)
Sub-total	17.9992	17.6571	-1.90%	(0.3421)
Less: School Credit	(1.5979)	(1.6299)	2.00%	(0.0320)
Net Tax Rate per \$1,000	\$ 16.4013	\$ 16.0272	-2.28%	\$ (0.3740)
Taxes on \$290,314 Home (formerly \$284,622)	<u>\$4,668.17</u>	<u>\$4,652.93</u>		(\$15.24)

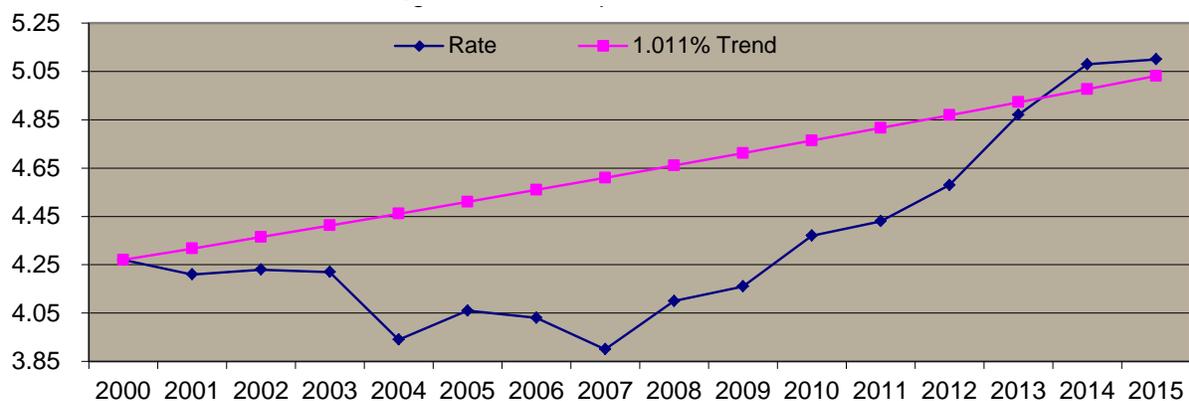
These numbers are estimates based upon estimated information as of 8/25/2015. This chart will be updated when the actual levies are received from the other taxing entities.

Historical Total Property Taxes for Average House



Reassessments occurred in 1998, 2004, and 2008 and every year thereafter. The value of a \$300,000 home became \$292,500 for 2010, \$289,458 for 2011, \$280,725 for 2012, \$279,041 for 2013, \$284,622 for 2014, and \$293,041 in 2015. The total tax bill has increased on average 0.47% per year or about \$210 total over the past 10 years, while the equalized tax rate has changed on average 1.31% per year over the past 15 years.

Village Historical Equalized Tax Rate



REVENUES

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

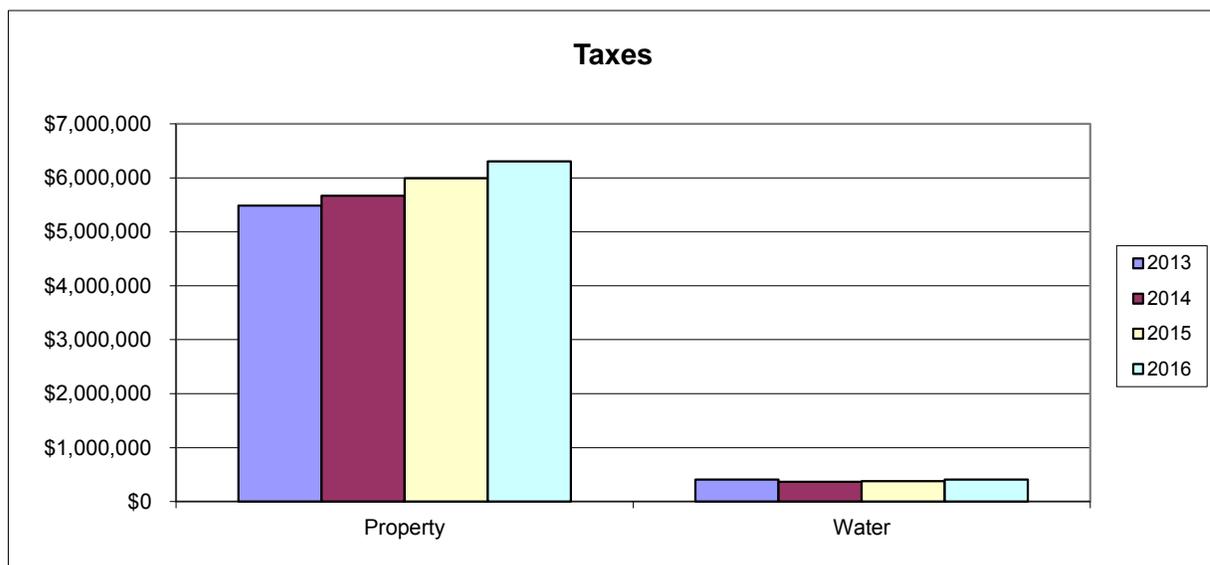
Budget Impact: Overall, revenues increase \$507,022 (5.39%). Non-transfer revenues increase \$268,443 (3.06%) and \$314,365 is born by property taxes (5.25% levy increase). Debt service increases by \$183,702; however, the levy only covers \$122,765 with the balance coming from funds previously earmarked for depreciation of the buildings being replaced by the Civic Campus. Outlay and depreciation increase \$98,262 and wages and benefits increase by \$83,476. Other major causes of the levy increase include additional costs of the library of \$32,747 and a decrease in water taxes of \$15,167. These have been offset by increases to revenues Other Regulation and Compliance of \$31,300, Recreation Charges of \$24,693 and other smaller increases. Taxes continue to be the main source for revenues and account for 74.24% of all non-transfer revenues.

TAXES

Explanation of Account: The taxes account includes all revenues generated by the Village's real estate and personal property tax levy as well as tax payments made to the General Fund by the Water Utility. Beginning with 2014, property values have reversed their decline and we have seen small increases again in 2015 as well.

Budget Impact: Overall, taxes increase \$295,198 (4.60%). Property taxes increase \$314,365 (5.25%) as a result of additional debt service for the Civic Campus and Main Street as well as adding more funding for depreciation. This increase is offset by a decrease in the taxes from the Water Utility caused by lower tax rates for the other taxing entities since 2014.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
41110	Property	\$5,482,278	\$5,665,914	\$5,990,410	\$5,376,115	\$5,990,410	\$6,304,775	\$6,304,775
41310	Water	\$407,934	\$368,891	\$420,167	\$210,083	\$378,830	\$405,000	\$405,000
41900	Other Taxes	\$3,953	\$4,068	\$4,000	\$0	\$9,333	\$0	\$0
	TOTAL	\$5,894,165	\$6,038,873	\$6,414,577	\$5,586,198	\$6,378,573	\$6,709,775	\$6,709,775

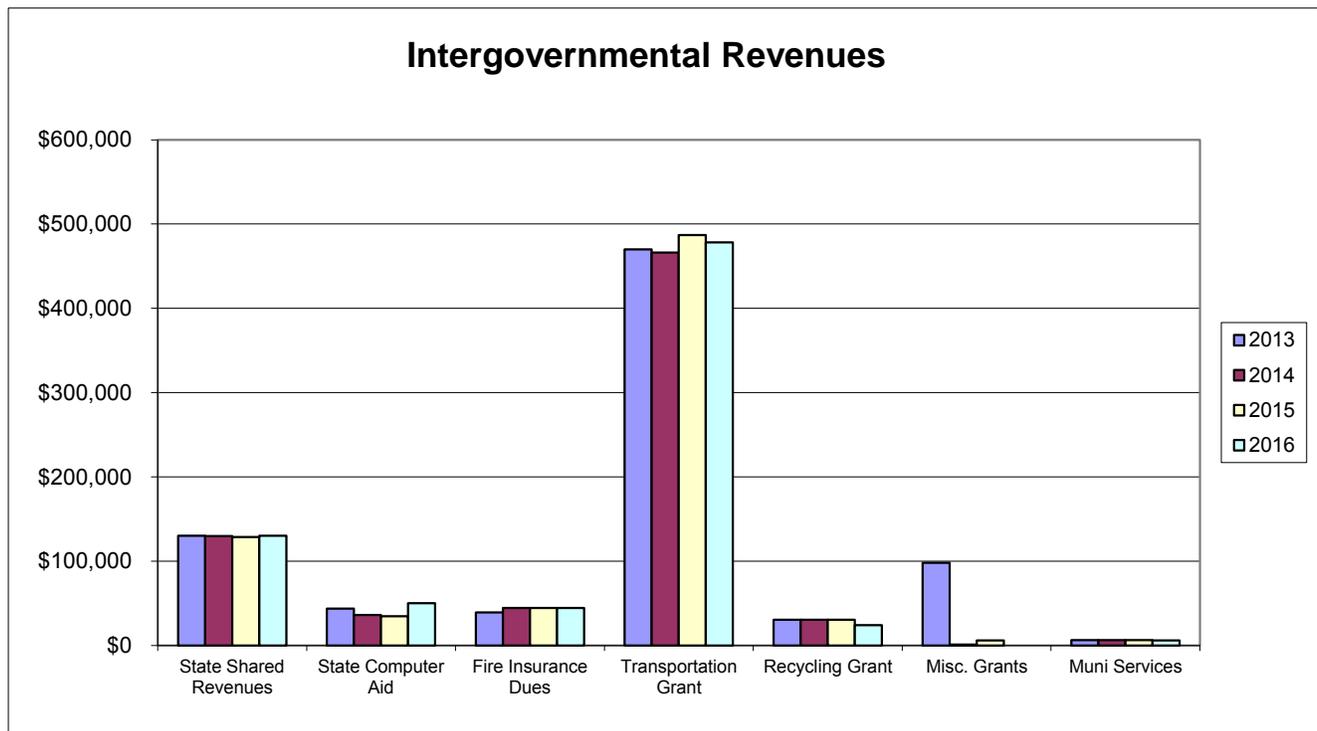


INTERGOVERNMENTAL REVENUES

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

Budget Impact: This budget increases \$14,704 (2.05%). State computer aid was increased \$15,472 and transportation aid increased \$4,280. These increases are offset by decreases in most other areas, with the largest being the recycling grant which decreased \$6,300. This continues a decade long decline in State and Federal Aids with limited property tax increases.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
43410	State Shared Revenues	\$130,094	\$129,759	\$128,804	\$0	\$128,804	\$130,156	\$130,156
43411	State Computer Aid	\$43,659	\$36,236	\$34,760	\$0	\$34,716	\$50,232	\$50,232
43420	Fire Insurance Dues	\$39,227	\$44,475	\$44,400	\$44,602	\$44,602	\$44,600	\$44,600
43531	Transportation Grant	\$470,141	\$466,358	\$473,858	\$243,553	\$487,106	\$478,138	\$478,138
43545	Recycling Grant	\$30,355	\$30,328	\$30,300	\$30,324	\$30,324	\$24,000	\$24,000
43430	Misc. Grants	\$98,244	\$1,100	\$0	\$0	\$6,000	\$0	\$0
	CDBG	\$14,720	\$0	\$0	\$0	\$0	\$0	\$0
	Other	\$83,524	\$1,100	\$0	\$0	\$6,000	\$0	\$0
43431	Payment for Muni Services	\$6,402	\$6,226	\$6,300	\$0	\$6,300	\$6,000	\$6,000
43432	Senior/Recreation Grants	\$11,011	\$11,037	\$450	\$0	\$450	\$450	\$450
	Waukesha Cty Dept of Aging	\$10,561	\$10,362	\$0	\$0	\$0	\$0	\$0
	Other Senior Grants	\$450	\$675	\$450	\$0	\$450	\$450	\$450
49600	Town of Lisbon	\$3,475	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$832,608	\$725,519	\$718,872	\$318,479	\$738,302	\$733,576	\$733,576



REGULATION AND COMPLIANCE REVENUES

LICENSES

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

Budget Impact: This budget increases in 2016 by \$3,395 (15.38%) with the addition of several establishments that will require both liquor and operators' licenses.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
44110	Liquor	\$7,971	\$6,911	\$6,900	\$5,925	\$7,770	\$9,000	\$9,000
44120	Operators	\$5,216	\$3,827	\$4,000	\$3,042	\$4,000	\$5,000	\$5,000
44121	Cigarettes	\$1,100	\$900	\$1,000	\$900	\$1,000	\$1,000	\$1,000
44122	Dance	\$225	\$200	\$225	\$170	\$220	\$220	\$220
44123	Amusement	\$5,330	\$4,420	\$4,500	\$2,175	\$4,280	\$4,500	\$4,500
44124	Peddler's	\$1,123	\$1,105	\$500	\$297	\$500	\$500	\$500
44126	Electrical	\$2,063	\$0	\$0	\$0	\$0	\$0	\$0
44127	Weights & Measures	\$450	\$570	\$450	\$420	\$450	\$450	\$450
44210	Bicycle	\$50	\$40	\$0	\$20	\$30	\$0	\$0
44220	Dog	\$4,869	\$4,852	\$4,500	\$3,028	\$4,800	\$4,800	\$4,800
	TOTAL	\$28,397	\$22,825	\$22,075	\$15,977	\$23,050	\$25,470	\$25,470

PERMITS

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

Budget Impact: The 2016 budget increases \$5,306 (3.09%). This includes small increases in several areas based on expected increases with two new subdivisions coming to the Village. The goal of the Village has been to bring this budget to a sustainable level for when there are no options for growth within the Village. The 2016 budget has been set to reflect these expectations.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
44310	Building	\$139,243	\$122,105	\$112,844	\$89,015	\$155,000	\$116,000	\$116,000
44312	Fire Inspector Fees	\$11,298	\$11,649	\$11,500	\$8,386	\$11,500	\$11,500	\$11,500
44315	Occupancy	\$4,175	\$8,300	\$3,500	\$2,150	\$4,000	\$4,000	\$4,000
44317	Outdoor Establishment	\$775	\$775	\$675	\$775	\$775	\$925	\$925
44320	Street Openings	\$3,375	\$2,850	\$2,000	\$750	\$2,000	\$2,500	\$2,500
44325	Electrical	\$30,499	\$27,495	\$18,000	\$9,183	\$22,000	\$18,000	\$18,000
44330	Plumbing	\$33,977	\$28,131	\$18,000	\$6,775	\$18,000	\$18,000	\$18,000
44915	Weights and Measures	\$2,400	\$2,350	\$2,400	\$2,026	\$2,400	\$2,400	\$2,400
44920	House Numbers	\$1,032	\$772	\$500	\$237	\$475	\$750	\$750
44930	Well Test	\$0	\$350	\$0	\$0	\$0	\$0	\$0
44940	Crushing Permit	\$1,600	\$500	\$500	\$1,000	\$1,000	\$1,000	\$1,000
44950	Miscellaneous Permits	\$2,250	\$1,850	\$1,850	\$2,050	\$2,050	\$2,000	\$2,000
	TOTAL	\$230,624	\$207,127	\$171,769	\$122,347	\$219,200	\$177,075	\$177,075

OTHER REGULATION AND COMPLIANCE REVENUE

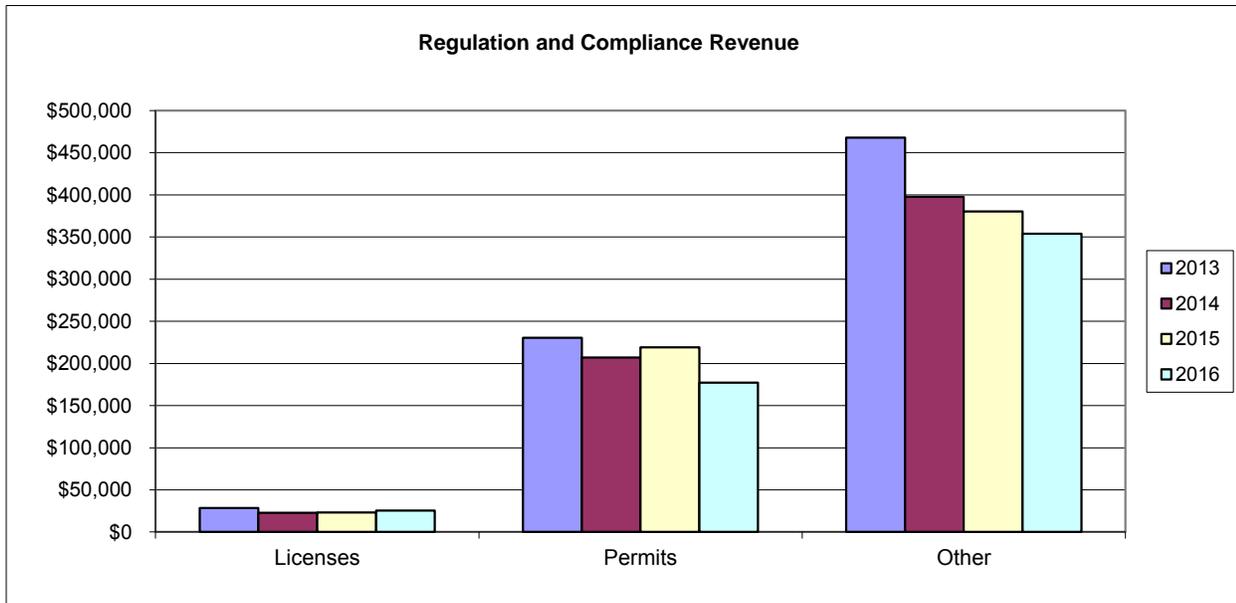
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

Budget Impact: This budget increases \$31,300 (9.71%). The budget for fines and penalties increased \$9,000 as a result of increased enforcement mainly of trucking restrictions. However, because additional signage has been placed, actual results will be more in line with the budgeted amount. It was also increased \$8,800 because the parking fines will be increased. Cable franchise fees have been increased \$13,500 as a result in changes in cable usage by residents as evidenced by the 2015 estimate.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
45110	Fines & Penalties	\$321,506	\$251,131	\$179,000	\$93,017	\$225,000	\$196,800	\$196,800
45111	Alarm Fees	\$150	\$300	\$500	\$0	\$250	\$500	\$500
44125	Cable TV Franchise	\$146,250	\$146,135	\$143,000	\$37,907	\$155,000	\$156,500	\$156,500
	TOTAL	\$467,906	\$397,566	\$322,500	\$130,924	\$380,250	\$353,800	\$353,800

TOTAL REGULATION AND COMPLIANCE REVENUE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Licenses	\$28,397	\$22,825	\$22,075	\$15,977	\$23,050	\$25,470	\$25,470
Permits	\$230,624	\$207,127	\$171,769	\$122,347	\$219,200	\$177,075	\$177,075
Other	\$467,906	\$397,566	\$322,500	\$130,924	\$380,250	\$353,800	\$353,800
TOTAL	\$726,927	\$627,518	\$516,344	\$269,248	\$622,500	\$556,345	\$556,345



PUBLIC CHARGE FOR SERVICES

PARKS AND RECREATION

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

Budget Impact: Recreation programs continue their popularity. Overall, the 2016 budget increases \$24,693 (13.60%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. However, those classes will be held at alternate locations during the Main Street reconstruction which could result in a drop in the revenues.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
46710	Registration Fees:							
000-46710	Recreation Programs	\$150,216	\$165,382	\$161,049	\$155,720	\$185,000	\$190,384	\$190,384
260-46710	Senior Programs	\$22,640	\$16,274	\$11,569	\$3,509	\$11,569	\$7,552	\$7,552
265-46710	Special Events	\$0	\$0	\$0	\$325	\$325	\$0	\$0
46711	Admission Fees	\$6,216	\$7,011	\$5,986	\$2,298	\$6,000	\$5,861	\$5,861
46755	Softball Assoc.	\$3,149	\$2,789	\$3,000	\$0	\$2,415	\$2,500	\$2,500
	TOTAL	\$182,221	\$191,456	\$181,604	\$161,852	\$205,309	\$206,297	\$206,297

DEVELOPMENT

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

Budget Impact: This budget increases \$2,500 (8.62%) in 2016. With the addition of the Assistant Engineer position, some of the work billed to developers will likely increase.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
44319	Plan of Operation	\$4,025	\$2,975	\$5,000	\$1,750	\$3,000	\$5,000	\$5,000
44410	Conditional Use	\$2,100	\$1,470	\$2,000	\$840	\$1,050	\$2,000	\$2,000
44430	Zoning & Petitions	\$1,625	\$1,525	\$0	\$2,025	\$2,025	\$0	\$0
46101	Platting Fees	\$155	\$105	\$0	\$2,150	\$2,150	\$0	\$0
46141	Developer Payments for Engineering	\$70,763	\$51,642	\$15,000	\$8,518	\$16,000	\$17,500	\$17,500
46310	Grading Plan Review	\$2,794	\$1,530	\$3,000	\$540	\$1,100	\$3,000	\$3,000
46850	Plan Review Fees	\$1,910	\$1,890	\$3,000	\$1,490	\$2,500	\$3,000	\$3,000
46854	Architectural Review Board Fees	\$750	\$875	\$1,000	\$500	\$875	\$1,000	\$1,000
	TOTAL	\$84,122	\$62,012	\$29,000	\$17,813	\$28,700	\$31,500	\$31,500

OTHER PUBLIC CHARGES FOR SERVICES

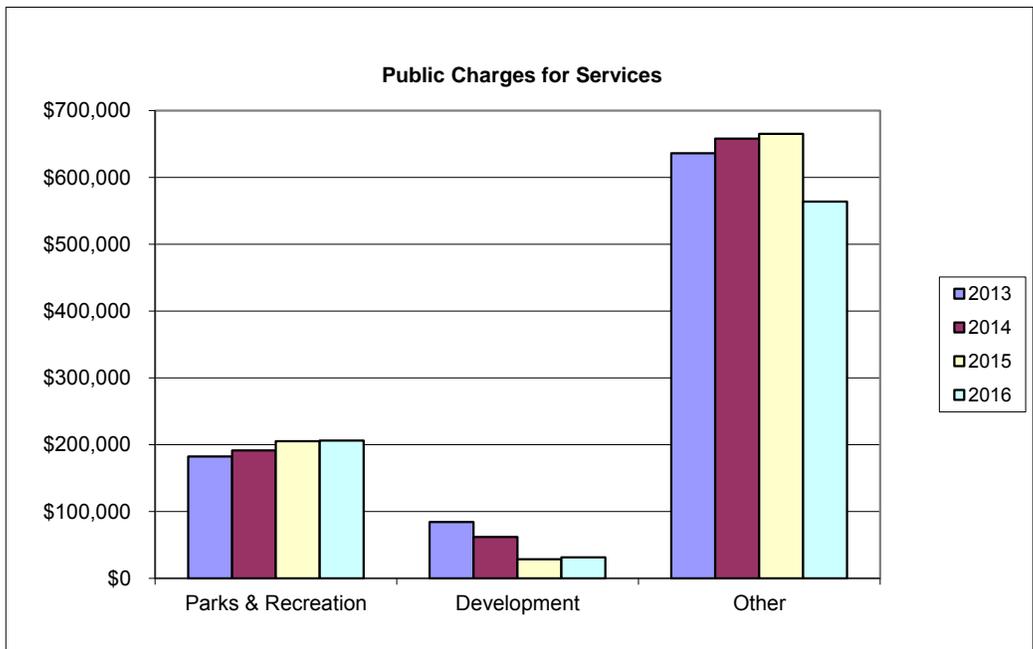
Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

Budget Impact: The total budget decreases \$117,049 (-17.20%). The charges for garbage and recycling decrease \$112,819 as a result of a change in contractor. This decrease is offset by the expense paid the contractor. Revenue from the sale of recyclables has decreased \$10,000. Ambulance fees will be increased for the first time since 2009.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
46110	Assessment Letters	\$8,620	\$7,705	\$7,000	\$4,745	\$9,000	\$7,500	\$7,500
46111	Records Maintenance Fees	\$1,120	\$1,045	\$1,000	\$525	\$1,050	\$1,000	\$1,000
46130	Sale of Materials	\$567	\$253	\$600	\$716	\$800	\$300	\$300
46131	Concessions	\$1,905	\$1,715	\$1,647	\$1,726	\$1,900	\$2,100	\$2,100
46220	Fire Charges for Service	\$1,000	\$1,262	\$500	\$1,782	\$1,782	\$1,000	\$1,000
46230	Ambulance Fees	\$183,064	\$194,321	\$200,000	\$105,909	\$190,000	\$205,067	\$205,067
46420	Garbage/Recycling Removal	\$406,421	\$423,509	\$437,694	\$438,717	\$439,750	\$324,875	\$324,875
46435	Other Recycling Charges	\$23,692	\$17,936	\$22,000	\$4,957	\$11,000	\$12,000	\$12,000
46436	Yard Waste Disp.	\$6,597	\$6,960	\$7,000	\$4,805	\$7,000	\$7,000	\$7,000
46440	Weed Cutting	\$1,640	\$1,684	\$2,000	\$0	\$1,500	\$1,450	\$1,450
46610	Senior Party Tickets	\$1,015	\$1,110	\$1,000	\$590	\$1,100	\$1,100	\$1,100
46759	Senior Shuttle Tickets	\$341	\$235	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$635,982	\$657,735	\$680,441	\$564,472	\$664,882	\$563,392	\$563,392

TOTAL PUBLIC CHARGES FOR SERVICES

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Parks & Recreation	\$182,221	\$191,456	\$181,604	\$161,852	\$205,309	\$206,297	\$206,297
Development	\$84,122	\$62,012	\$29,000	\$17,813	\$28,700	\$31,500	\$31,500
Other	\$635,982	\$657,735	\$680,441	\$564,472	\$664,882	\$563,392	\$563,392
TOTAL	\$902,325	\$911,203	\$891,045	\$744,137	\$898,891	\$801,189	\$801,189



COMMERCIAL REVENUES

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

Budget Impact: The overall budget increases \$7,775 (3.89%). Increases in Village Hall, Community Center and park rentals of \$13,075 were offset by a reduction in interest income and rent from the Youth Hall (food pantry). Interest rates have remained stable; however, the higher paying investment in the Village's Special Assessment B Bonds were all paid off in 2014. Village Hall rental payments represent the fee paid by the Village's Sewer, Water, and Stormwater Utilities for use of public facilities (Village Hall and Garage). Community Center rentals continue to increase slightly.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
48110	Interest on Investments	\$49,344	\$45,122	\$55,000	\$14,771	\$30,000	\$52,500	\$52,500
48210	Park Rent	\$25,168	\$31,475	\$30,000	\$28,105	\$33,000	\$34,200	\$34,200
48901	Advertising/Sponsorships	\$12,750	\$15,140	\$15,125	\$12,945	\$15,125	\$15,125	\$15,125
48215	Baseball field advertising	\$4,450	\$3,600	\$3,900	\$1,650	\$2,200	\$3,900	\$3,900
48230	Other Rent	\$16,879	\$16,809	\$13,425	\$7,952	\$14,800	\$12,000	\$12,000
	Old Village Hall	\$4,604	\$5,064	\$4,800	\$887	\$4,800	\$2,000	\$2,000
	Village land rented as farmland	\$3,355	\$3,355	\$2,000	\$0	\$2,000	\$2,000	\$2,000
	Community Center	\$8,920	\$8,390	\$6,625	\$7,065	\$8,000	\$8,000	\$8,000
48240	Village Hall	\$82,500	\$82,500	\$82,500	\$41,250	\$82,500	\$90,000	\$90,000
	Water Utility	\$27,500	\$27,500	\$27,500	\$13,750	\$27,500	\$30,000	\$30,000
	Sewer Utility	\$27,500	\$27,500	\$27,500	\$13,750	\$27,500	\$30,000	\$30,000
	Stormwater Utility	\$27,500	\$27,500	\$27,500	\$13,750	\$27,500	\$30,000	\$30,000
	TOTAL	\$191,091	\$194,646	\$199,950	\$106,673	\$177,625	\$207,725	\$207,725

MISCELLANEOUS REVENUES

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

Budget Impact: This budget increases \$621 (2.15%). An increase to miscellaneous of \$1,221 was made to reflect an increase to the purchasing card rebate. Recreation Department donations were reduced \$500 to reflect lower amounts from one donor.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
46115	Administrative Services Sold	\$9,108	\$8,569	\$13,000	\$6,121	\$13,000	\$13,000	\$13,000
48900	Miscellaneous	\$32,056	\$23,852	\$12,779	\$14,086	\$20,000	\$14,000	\$14,000
48300	Sale of Property	\$4,145	\$0	\$0	\$11,615	\$11,615	\$0	\$0
48520	Other Donations-Recreation Dept	\$6,978	\$3,906	\$3,100	\$16	\$3,000	\$2,500	\$2,500
48530	Park Donations	\$186	\$0	\$0	\$0	\$0	\$0	\$0
48540	Fire Donations	\$0	\$258	\$0	\$3,313	\$11,313	\$0	\$0
	TOTAL	\$52,473	\$36,585	\$28,879	\$35,151	\$58,928	\$29,500	\$29,500

FUND TRANSFERS

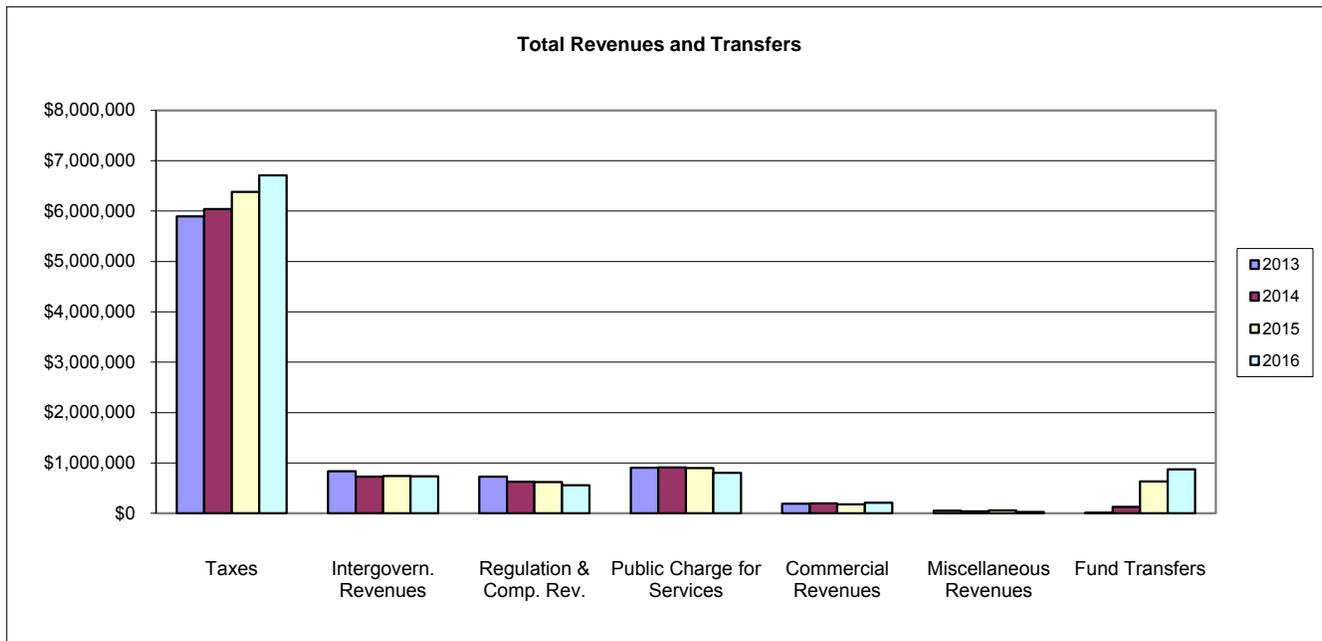
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2016 for the Civic Campus building as well as Weyer Park updates at the Civic Campus and to reduce the borrowing for the annual road program. The Transfer from Special Revenue Funds represents recreation program registrations funded with scholarships. The use of the Senior Trust Fund is for sponsorship of senior parties. Use of surplus is to fund several one time expenses including the rental of space for recreation programs, the added expense of transitioning the clerk's position at retirement and to fund a study for Fire Department consolidation as well as stabilize the election costs from year to year.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
49211	Use of Designated Funds	\$0	\$123,656	\$629,900		\$629,900	\$839,786	\$839,786
49220	Trans from Spec Rev	\$3,667	\$1,642	\$3,500	\$1,651	\$2,500	\$3,500	\$3,500
49271	Trans from Engineering	\$0	\$4,438	\$0		\$0	\$0	\$0
	Use of Senior Trust Fund	\$0	\$0	\$1,000		\$0	\$1,000	\$1,000
	Use of GF Surplus	\$0	\$0	\$0		\$0	\$28,693	\$28,693
	TOTAL	\$3,667	\$129,736	\$634,400	\$1,651	\$632,400	\$872,979	\$872,979

TOTAL REVENUES AND TRANSFERS

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Taxes	\$5,894,165	\$6,038,873	\$6,414,577	\$5,586,198	\$6,378,573	\$6,709,775	\$6,709,775
Intergovern. Revenues	\$832,608	\$725,519	\$718,872	\$318,479	\$738,302	\$733,576	\$733,576
Regulation & Comp. Rev.	\$726,927	\$627,518	\$516,344	\$269,248	\$622,500	\$556,345	\$556,345
Public Charge for Services	\$902,325	\$911,203	\$891,045	\$744,137	\$898,891	\$801,189	\$801,189
Commercial Revenues	\$191,091	\$194,646	\$199,950	\$106,673	\$177,625	\$207,725	\$207,725
Miscellaneous Revenues	\$52,473	\$36,585	\$28,879	\$35,151	\$58,928	\$29,500	\$29,500
Fund Transfers	\$3,667	\$129,736	\$634,400	\$1,651	\$632,400	\$872,979	\$872,979
TOTAL	\$8,603,256	\$8,664,080	\$9,404,067	\$7,061,537	\$9,507,219	\$9,911,089	\$9,911,089



EXPENDITURES

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

- | | |
|--|--|
| <ul style="list-style-type: none"> General Government Services Transfers to Other Funds (Debt, Capital Projects, etc.) Protection of Persons and Property Health and Sanitation Services | <ul style="list-style-type: none"> Public Works Parks, Recreation and Cultural Services Capital Improvements |
|--|--|

Each category is broken into several sub-categories which address specific departmental functions or operations. Additional details of selected line items are provided in the case of non-specific accounts such as expenses and supplies. Each sub-category will include a brief explanation of the account, comments on the recommended budget figure, summaries of expenses and revenues, department goals, performance indicators, and a spreadsheet outlining the proposed expenditures by line item.

- * Overall operational expenditures increase \$10,672
- * Overall capital expenditures decrease \$15,654
- * Overall expenditures decrease \$4,982



GENERAL GOVERNMENT SERVICES

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

- | | |
|--|---|
| <ul style="list-style-type: none"> * Legislative Services
(Boards, Committees, Policy Making) * Administrative Services
(Clerk Treasurer, Elections, Customer Service) | <ul style="list-style-type: none"> * Executive Services
(Administrator, Legal, Human Resources) * IT and Communication Services
(IT, Community Information) |
| <ul style="list-style-type: none"> * Financial Services
(Finance, Assessor, Audit, Accounting) | |

LEGISLATIVE SERVICES

LEGISLATIVE SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: The Village of Sussex elects a seven member Village Board which is headed by the Village President. The Board is charged with developing policy through the legislative process and setting the goals of the community. The Legislative budget includes the salaries of the Village President, Village Trustees, and committee members, as well as payments of municipal dues and expenses for travel and seminars. The Community Development Authority has a separate budget for financial record keeping.

Budget Impact: This budget decreases \$827 (-1.66%) to reflect the reduction in size of the Public Works Committee as well as minor adjustments to some of the other line items.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$ 42,109	\$ 43,424	\$42,251	\$42,952
Contractual Services	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 4,113	\$ 4,479	\$ 5,268	\$ 6,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 46,222	\$ 47,903	\$ 47,519	\$ 48,952

Department Resources				
General Fund	\$ 46,222	\$ 47,903	\$ 47,519	\$ 48,952
Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 46,222	\$ 47,903	\$ 47,519	\$ 48,952

Department Personnel				
Board Members	7	7	7	7
Committee Members	84	89	77	76

DEPARTMENT HIGHLIGHTS FOR 2015

- * Civic Campus construction
- * TIF #6 amendment and downtown revitalization
- * Reached 90% plans for Main Street and continued the investment in Village infrastructure
- * Continued the strategic plan for the community
- * Prepared for over \$306 million in private investment

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Start the Village Park Master Plan implementation effort (Phase 1)
- * Construction Phase 1 of Main Street
- * Look for regional partnerships
- * Continue to improve service delivery efforts
- * Pursue long term fiscal strategies

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Board Meetings	24	26	23	27	26	22	22
Committee Meetings	163	142	89	95	99	92	96
Ordinances Adopted	11	9	12	10	13	15	20
Resolutions Adopted	81	66	67	84	92	56	75

Legislative Services Budget

ACCT # 51100-000-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$38,550	\$39,917	\$40,550	\$15,767	\$39,084	\$39,900	\$39,900
	Village President	\$6,700	\$6,600	\$6,600			\$6,600	\$6,600
	Trustees	\$23,775	\$25,300	\$26,400			\$26,400	\$26,400
	Committee Meetings	\$8,075	\$8,017	\$7,550			\$6,900	\$6,900
130	Pension	\$342	\$453	\$427	\$177	\$177	\$0	\$0
150	Payroll Taxes	\$3,217	\$3,054	\$3,102	\$1,206	\$2,990	\$3,052	\$3,052
320	Municipal Dues	\$3,598	\$3,637	\$3,700	\$3,984	\$3,984	\$4,128	\$4,128
390	Expenses:	\$515	\$842	\$2,000	\$430	\$1,284	\$1,872	\$1,872
	Conferences & mileage	\$30	\$39	\$800			\$672	\$672
	Gifts/Awards	\$190	\$275	\$200			\$200	\$200
	Misc/Meetings/Lunches	\$295	\$528	\$1,000			\$1,000	\$1,000
	TOTAL	\$46,222	\$47,903	\$49,779	\$21,564	\$47,519	\$48,952	\$48,952

Village Boards, Committees and Commissions

Architectural Review Board
Board of Appeals
Board of Fire Appeals
Board of Fire Commissioners
Park & Recreation Board
Pauline Haass Public Library Board
Board of Review

Plan Commission
Community Development Authority
Finance & Personnel Evaluation Committee
Public Safety & Welfare Committee
Public Works Committee
Senior Citizen Advisory Committee



EXECUTIVE SERVICES

EXECUTIVE SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

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

Budget Impact: This budget increases by \$2,234 (0.94%). Salaries and benefits increase \$2,774. Other minor adjustments were made to all other accounts, based on anticipated needs, for a net decrease of \$540

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$ 91,647	\$ 98,072	\$ 104,266	\$ 124,018
Contractual Services	\$ 104,840	\$ 102,415	\$ 104,220	\$ 106,100
Expenses	\$ 7,625	\$ 11,064	\$ 12,149	\$ 9,810
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 204,112	\$ 211,551	\$ 220,635	\$ 239,928
Department Resources				
General Fund	\$ 204,112	\$ 211,551	\$ 220,635	\$ 239,928
Other Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 204,112	\$ 211,551	\$ 220,635	\$ 239,928

DEPARTMENT HIGHLIGHTS FOR 2015

- * Cannery Site Development ahead of schedule with final buildings under construction
- * Amended TIF #6 with up to \$32 million in new development in downtown
- * Civic Campus construction has begun
- * Main Street design process to 90%
- * Library transision into municipal Library
- * \$306 million under construction or in planning
- * Spring Creek completed

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Begin Main Street Phase 1 construction
- * Economic development on key parcels
- * Completion of Civic Campus
- * Continue improvement in the fiscal condition of the Village

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Long-term fiscal scorecard	0%	20%	30%	30%	30%	50%	60%
Net new construction (in millions)	\$6.38	\$14.00	\$9.02	\$8.59	\$22.70	\$17.55	\$18.60
Percentage employee turnover	9%	9%	14%	12%	14%	14%	13%

VILLAGE OF SUSSEX
2016 BUDGET

Executive Services Budget

ACCT 51410-000-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$62,215	\$67,758	\$80,947	\$35,932	\$71,911	\$80,315	\$80,315
	Administrator			\$42,340			\$39,542	\$39,542
	Asst Administrator/PW Director			\$25,856			\$28,022	\$28,022
	HR-Organization Wide Merit Pay Adj			\$12,751			\$12,751	\$12,751
120	Wages	\$9,040	\$9,290	\$10,429	\$4,030	\$9,425	\$12,310	\$12,310
	Administrative Assistants			\$10,429			\$12,310	\$12,310
130	Pension 13.2%	\$4,660	\$5,283	\$6,214	\$2,704	\$5,531	\$6,113	\$6,113
135	Employee Insurance	\$4,593	\$5,005	\$10,664	\$3,066	\$6,177	\$12,194	\$12,194
150	Payroll Taxes	\$5,435	\$5,850	\$6,990	\$3,075	\$6,222	\$7,086	\$7,086
220	Telephone	\$2,110	\$2,159	\$1,900	\$910	\$2,220	\$2,100	\$2,100
310	Office Supplies	\$396	\$354	\$550	\$187	\$400	\$400	\$400
	Postage meter costs	\$126	\$104	\$250			\$200	\$200
	General	\$270	\$250	\$300			\$200	\$200
390	Expenses	\$4,975	\$8,345	\$6,100	\$2,356	\$9,000	\$6,135	\$6,135
	Seminars and training	\$2,789	\$6,018	\$4,400			\$4,250	\$4,250
	Associations/Prof Org	\$1,191	\$1,318	\$900			\$1,285	\$1,285
	Mileage & miscellaneous	\$995	\$1,009	\$800			\$600	\$600
510	Insurance	\$2,254	\$2,365	\$2,900	\$1,350	\$2,749	\$3,275	\$3,275
	SUB-TOTAL	\$95,678	\$106,409	\$126,694	\$53,610	\$113,635	\$129,928	\$129,928

51410-000-180	Human Resources Exp.	\$5,704	\$4,886	\$5,000	\$1,775	\$5,000	\$6,000	\$6,000
	Awards/Sunshine Fund	\$377	\$389	\$650			\$650	\$650
	Recruitment	\$4,786	\$2,946	\$3,750			\$4,000	\$4,000
	Miscellaneous	\$541	\$1,551	\$600			\$1,350	\$1,350
	SUB-TOTAL	\$5,704	\$4,886	\$5,000	\$1,775	\$5,000	\$6,000	\$6,000

51300-000-210	Legal - Traffic	\$39,446	\$34,580	\$36,000	\$12,565	\$32,000	\$36,000	\$36,000
51300-000-211	Legal - Opinions	\$63,284	\$65,676	\$70,000	\$35,690	\$70,000	\$68,000	\$68,000
	SUB-TOTAL	\$102,730	\$100,256	\$106,000	\$48,255	\$102,000	\$104,000	\$104,000

	TOTAL	\$204,112	\$211,551	\$237,694	\$103,640	\$220,635	\$239,928	\$239,928
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*Civic Campus
Groundbreaking
8/18/2015*



ADMINISTRATIVES SERVICES

ADMINISTRATIVES SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

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

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

Budget Impact: The budget for this department increases \$2,368 (1.37%). Wages and benefits show an increase of \$3,683. The budget was increased to cover a transition period as the Clerk-Treasurer retires and a replacement is hired. Some of this increase was offset as a result of restructuring the administrative staff time and shifting from full-time to several part-time staff members. Additionally, other expenses were reduced which further offset some of the increase to wages and benefits.

ADMINISTRATIVES SERVICES DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$ 105,956	\$ 124,710	\$ 120,772	\$ 141,936
Contractual Services	\$ 6,734	\$ 5,956	\$ 5,600	\$ 5,700
Expenses	\$ 23,760	\$ 25,245	\$ 24,250	\$ 27,500
Capital Outlay	\$ 23,210	\$ 8,565	\$ -	\$ 4,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 159,660	\$ 164,476	\$ 150,622	\$ 179,136
Department Resources				
General Fund - Taxes	\$ 120,531	\$ 131,391	\$ 115,197	\$ 142,691
General Fund - Other Sources	\$ 39,129	\$ 33,085	\$ 35,425	\$ 36,445
Total	\$ 159,660	\$ 164,476	\$ 150,622	\$ 179,136

DEPARTMENT HIGHLIGHTS FOR 2015

- * Implemented integration of three part-time administrative assistants shared with the Community Center
- * Created and implemented the ordinance, operating rules, and policies for the cemetery
- * Cross trained staff for the treasurer duties of the Clerk-Treasurer position

DEPARTMENT GOALS

- * Implement and improve efficiency of election process
- * Continue cross-training staff including teaching the new administrative assistants the scanning procedures
- * Innovate on customer service methods

MAJOR OBJECTIVES FOR 2016

- * Transition staff and department after retirement of Clerk-Treasurer
- * Work on evolving plans for department's future
- * Continue Record Retention Project with all departments in 2016-2017
- * Input cemetery records into software and maintain records
- * Plan and implement move to new Civic Campus building to be up and running as soon as possible

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
# of Point of Sale transactions per FTE	3,387	3,589	3,610	3,880	4,105	4,798	5,000
# of election votes handled per FTE	480	1,959	953	4,718	726	6,633	2,303
# of compost passes sold	253	377	409	426	461	489	490

VILLAGE OF SUSSEX
2016 BUDGET

Administrative Services Budget

ACCT 51420-000-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$31,548	\$32,322	\$38,830	\$17,694	\$36,296	\$77,110	\$77,110
	Clerk/Treasurer & Deputy Clerk			\$38,830			\$77,110	\$77,110
120	Wages	\$47,221	\$50,495	\$51,833	\$25,052	\$55,615	\$15,958	\$15,958
	Support Staff			\$51,833			\$15,958	\$15,958
130	Pension 13.2%	\$5,159	\$5,628	\$6,165	\$3,112	\$6,250	\$6,142	\$6,142
135	Employee Insurance	\$11,213	\$11,445	\$19,286	\$3,713	\$7,480	\$14,809	\$14,809
150	Payroll Taxes	\$5,934	\$6,187	\$6,936	\$3,444	\$7,031	\$7,120	\$7,120
155	Unemployment Compensation	\$0	\$4,264	\$650	\$0	\$0	\$0	\$0
220	Telephone	\$4,670	\$3,972	\$4,950	\$1,782	\$3,600	\$3,600	\$3,600
240	Equipment Maintenance	\$2,064	\$1,984	\$2,160	\$998	\$2,000	\$2,100	\$2,100
	Gen'l office equip & postage meter	\$1,246	\$1,984	\$2,100			\$2,100	\$2,100
	CCAR & Electronic Filing System	\$762	\$0	\$0			\$0	\$0
	Banyon Data Systems maintenance	\$56	\$0	\$60			\$0	\$0
310	Office Supplies	\$3,587	\$3,081	\$4,000	\$965	\$3,000	\$3,700	\$3,700
	Postage	\$1,159	\$1,138	\$1,500			\$1,200	\$1,200
	General	\$2,428	\$1,943	\$2,500			\$2,500	\$2,500
390	Expenses	\$1,333	\$1,719	\$2,475	\$780	\$2,475	\$2,925	\$2,925
	Seminars	\$589	\$1,076	\$1,455			\$2,075	\$2,075
	Associations/Prof Organizations	\$155	\$433	\$320			\$250	\$250
	Miscellaneous	\$589	\$210	\$700			\$600	\$600
510	Insurance	\$1,869	\$2,046	\$2,675	\$1,258	\$2,525	\$3,000	\$3,000
	SUB-TOTAL	\$114,598	\$123,143	\$139,960	\$58,798	\$126,272	\$136,464	\$136,464
51440-000-110	Election Salaries	\$4,811	\$14,130	\$14,490	\$4,440	\$8,000	\$20,734	\$20,734
	Elections			\$13,613			\$19,857	\$19,857
	Training			\$877			\$877	\$877
51440-000-130	Election Pension	\$33	\$115	\$33	\$26	\$50	\$33	\$33
51440-000-150	Election Payroll Taxes	\$37	\$124	\$30	\$27	\$50	\$30	\$30
51440-000-390	Election Expenses	\$2,023	\$3,979	\$3,000	\$1,286	\$2,000	\$3,500	\$3,500
	SUB-TOTAL	\$6,904	\$18,348	\$17,553	\$5,779	\$10,100	\$24,297	\$24,297
51490-000-326	Printing & Publishing	\$3,548	\$3,114	\$4,180	\$554	\$3,400	\$3,500	\$3,500
51490-000-327	Real Estate Expense	\$9,604	\$10,471	\$9,795	\$567	\$10,000	\$9,995	\$9,995
	Waukesha County Treasurer	\$5,814	\$5,875	\$5,600			\$5,800	\$5,800
	Printing	\$791	\$1,464	\$1,295			\$1,295	\$1,295
	Postage	\$2,559	\$2,692	\$2,400			\$2,400	\$2,400
	BDS Software-Point of Sale/Taxes	\$440	\$440	\$500			\$500	\$500
51490-000-390	Expenses	\$833	\$835	\$880	\$400	\$850	\$880	\$880
	Sales Tax	\$713	\$625	\$700			\$700	\$700
	Miscellaneous	\$120	\$210	\$180			\$180	\$180
51490-000-397	Licensing Costs	\$89	\$0	\$0	\$0	\$0	\$0	\$0
	SUB-TOTAL	\$14,074	\$14,420	\$14,855	\$1,521	\$14,250	\$14,375	\$14,375
51910-000-000	Uncollectible Taxes	\$874	\$0	\$400	\$0	\$0	\$0	\$0
	SUB-TOTAL	\$874	\$0	\$400	\$0	\$0	\$0	\$0
	TOTAL	\$136,450	\$155,911	\$172,768	\$66,098	\$150,622	\$175,136	\$175,136

COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES

COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: This new department was established in 2013 as more emphasis is placed on technology and the need to safeguard records. In addition to employee time allocated to this department, the Village of Sussex has contracted with a professional firm to provide needed support.

Budget Impact: This budget increases \$16,565 (30.02%). Of this total, \$13,530 relates to wages and benefits as the staff hours and allocation have been increased as well as budgeting for employee insurance. There is also approximately \$4,000 more in licensing and support for the various IT programs.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Personnel Services	\$ 15,675	\$ 16,010	\$ 25,878	\$ 32,231
Contractual Services	\$ 14,907	\$ 12,622	\$ 18,000	\$ 12,000
Expenses	\$ 26,312	\$ 14,912	\$ 20,284	\$ 27,506
Capital Outlay	\$ 50,737	\$ 35,376	\$ 14,955	\$ 53,245
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 107,631	\$ 78,920	\$ 79,117	\$ 124,982

Department Resources				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
General Fund	\$ 56,894	\$ 78,920	\$ 79,117	\$ 124,982
Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 56,894	\$ 78,920	\$ 79,117	\$ 124,982

DEPARTMENT HIGHLIGHTS FOR 2015

- * Deployed solution to software problem with Firehouse (software used by department)
- * Deployed new remote access computers to the Fire Department, Parks and Public Works
- * Enhanced Village website

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Install new server at Public Safety Building
- * Install new computer replacements.
- * Develop IT plan for new Civic Campus
- * Ensure high levels of security and disaster recovery

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Number of computers deployed				10	23	13	10
Number of Help Desk calls				196	217	200	200
Hours of outside consultant time				152.75	343.75	273.25	300

VILLAGE OF SUSSEX
2016 BUDGET

Information Technology Services Budget

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
51430-000-								
120	Wages	\$13,765	\$13,753	\$16,387	\$7,345	\$17,770	\$21,653	\$21,653
	Administrative Asst - IT			\$16,387			\$21,653	\$21,653
130	Pension 13.20%	\$885	\$945	\$1,114	\$575	\$1,208	\$1,429	\$1,429
135	Employee Insurance	\$8	\$280	\$31	\$1,611	\$5,541	\$7,493	\$7,493
150	Payroll Taxes	\$1,017	\$1,032	\$1,254	\$599	\$1,359	\$1,656	\$1,656
340	IT Services	\$14,907	\$12,622	\$12,000	\$9,195	\$18,000	\$12,000	\$12,000
	Maintenance Contract	\$14,907	\$12,622	\$12,000			\$12,000	\$12,000
390	Expenses:	\$90	\$25	\$375	\$268	\$300	\$375	\$375
	Professional Development	\$0	\$0	\$100			\$100	\$100
	Mileage	\$0	\$0	\$25			\$25	\$25
	Miscellaneous	\$90	\$25	\$250			\$250	\$250
397	Licensing:	\$6,190	\$7,039	\$14,461	\$6,221	\$12,000	\$18,406	\$18,406
	Antivirus Software	\$607	\$694	\$713			\$754	\$754
	Firewall Renewal	\$922	\$0	\$1,088			\$1,193	\$1,193
	GIS Web Hosting Fees	\$1,301	\$40	\$2,792			\$6,452	\$6,452
	E-mail Archiver	\$1,420	\$1,437	\$1,454			\$1,570	\$1,570
	Spam Filter	\$600	\$600	\$615			\$848	\$848
	Backup System Support	\$0	\$238	\$523			\$257	\$257
	SSL Certificate Renewal	\$41	\$41	\$41			\$43	\$43
	Electronic Filing System	\$920	\$1,263	\$1,293			\$1,382	\$1,382
	Fire Dept	\$0	\$0	\$3,041			\$1,480	\$1,480
	Social Media Backup Fee	\$60	\$60	\$36			\$38	\$38
	Maintenance Contract for Plotter	\$0	\$600	\$600			\$440	\$440
	VMWare Updates	\$0	\$0	\$65			\$41	\$41
	Autocad Civil 3D						\$615	\$615
	Adobe Creative Cloud						\$733	\$733
	Vault						\$100	\$100
	Additional Services	\$319	\$2,066	\$2,200			\$2,460	\$2,460
510	Insurance	\$423	\$398	\$550	\$263	\$534	\$725	\$725
51490-000-347	Community Info/Cable	\$19,609	\$7,450	\$9,000	\$3,418	\$7,450	\$8,000	\$8,000
	Courier	\$2,649	\$3,060	\$4,500			\$4,000	\$4,000
	Cable TV	\$2,000	\$1,976	\$2,000			\$2,000	\$2,000
	Website Hosting & Maintenance	\$0	\$1,150	\$2,000			\$1,500	\$1,500
	Other Items	\$14,960	\$1,264	\$500			\$500	\$500
	TOTAL	\$56,894	\$43,544	\$55,172	\$29,495	\$64,162	\$71,737	\$71,737

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

Administration - Tax Collection Software Maintenance Agreement	\$ 500
Finance - Accounting Software Maintenance Agreements	\$ 850
Police Services - Citation Software Maintenance Agreement	\$ 1,487
Police Services - Department of Justice Monthly Access	\$ 600
Fire Department - Trunked Radio Costs	\$ 4,615
Development Services - Zoning and Land Use Maps	\$ 1,000
GIS Management	\$ 30,000
Recreation Administration - Registration Software Transaction Fees	\$ 6,000
Various Departments - Copier Lease and Maintenance	\$ 8,637
Water Utility - Share of General IT and Accounting Software Costs	\$ 7,000
Sewer Utility - Share of General IT and Accounting Software Costs	\$ 8,000
Stormwater Utility - Share of General IT and Accounting Software Costs	\$ 2,600
Total IT Costs Included in Other Sections of the Budget	\$ 71,289

FINANCIAL SERVICES

FINANCIAL SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

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

Budget Impact: The budget increases by \$6,906 (3.62%) in 2016. Wages and benefits increase \$3,316. Assessment costs increase \$3,600 as a result of a new contract with a new assessor.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$ 85,698	\$ 90,997	\$ 87,945	\$ 93,826
Contractual Services	\$ 72,340	\$ 71,085	\$ 72,130	\$ 77,250
Expenses	\$ 24,605	\$ 24,429	\$ 27,443	\$ 26,865
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 182,643	\$ 186,511	\$ 187,518	\$ 197,941

Department Resources				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
General Fund	\$ 182,643	\$ 186,511	\$ 187,518	\$ 197,941
Other Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ 182,643	\$ 186,511	\$ 187,518	\$ 197,941

DEPARTMENT HIGHLIGHTS FOR 2015

- * Prepared a condensed financial report for inclusion on the village website after the annual audit
- * Work with the Water Utility to streamline processes after the retirement of a long-time employee
- * Implement new budget preparation worksheets for department head use
- * Work with financial consultants to prepare all documentation for five debt issues

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Explore other methods to provide on-line payment for more services
- * Incorporate new pension accounting standards in the 2015 annual audit report

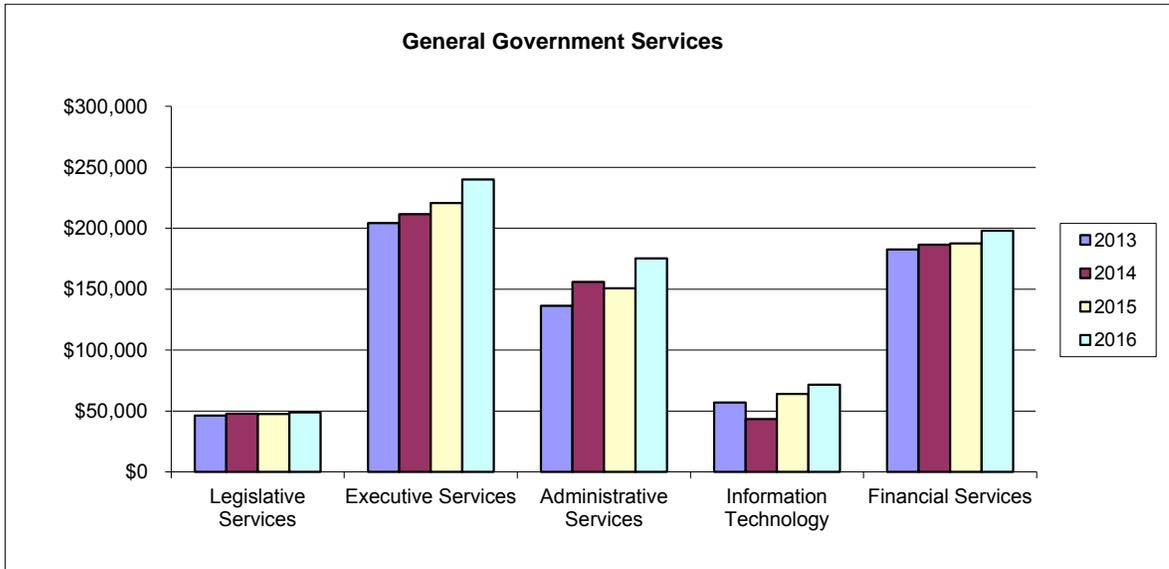
PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Total checks written	4,572	3,562	3,478	3,901	3,760	3,890	3,500
Customer calls answered	517	448	443	498	506	463	425
Number of utility customers (year end)	3,332	3,345	3,363	3,390	3,425	3,476	3,550

VILLAGE OF SUSSEX
2016 BUDGET

Financial Services Budget								
ACCT 51510-000-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$30,587	\$34,275	\$32,673	\$16,992	\$33,985	\$34,543	\$34,543
	Finance Director			\$32,673			\$34,543	\$34,543
120	Wages	\$27,657	\$29,218	\$29,494	\$12,573	\$29,120	\$31,808	\$31,808
	Assistant to Finance Director			\$19,185			\$19,851	\$19,851
	Support Staff			\$10,309			\$11,957	\$11,957
130	Pension 13.2%	\$3,767	\$4,353	\$4,227	\$2,119	\$4,300	\$4,379	\$4,379
135	Employee Insurance	\$19,400	\$18,420	\$19,360	\$8,195	\$15,713	\$18,020	\$18,020
150	Payroll Taxes	\$4,287	\$4,731	\$4,756	\$2,352	\$4,827	\$5,076	\$5,076
215	Accountant/Auditor	\$14,400	\$13,000	\$13,900	\$9,335	\$13,450	\$14,300	\$14,300
220	Telephone	\$1,016	\$1,160	\$1,200	\$540	\$1,295	\$1,350	\$1,350
290	Contractual Fees - Ambo Billing	\$12,424	\$12,425	\$14,000	\$5,061	\$12,885	\$13,000	\$13,000
310	Office Supplies	\$940	\$737	\$1,050	\$438	\$950	\$1,050	\$1,050
	Postage	\$295	\$235	\$350			\$350	\$350
	General	\$645	\$502	\$700			\$700	\$700
340	Data Processing	\$981	\$783	\$850	\$386	\$803	\$850	\$850
	Software Maintenance	\$981	\$783	\$850			\$850	\$850
390	Expenses	\$1,510	\$2,078	\$2,575	\$715	\$4,500	\$2,465	\$2,465
	Seminars	\$835	\$969	\$1,575			\$1,715	\$1,715
	Associations/Prof Organizations	\$542	\$488	\$800			\$450	\$450
	Miscellaneous	\$133	\$621	\$200			\$300	\$300
510	Insurance	\$1,568	\$1,581	\$1,950	\$877	\$1,792	\$2,250	\$2,250
	SUB-TOTAL	\$118,537	\$122,761	\$126,035	\$59,583	\$123,620	\$129,091	\$129,091
51530-000-218	Assessment Contract Fees	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500	\$48,600	\$48,600
51530-000-390	Expenses	\$9,032	\$8,354	\$9,000	\$8,023	\$8,200	\$8,500	\$8,500
	SUB-TOTAL	\$53,532	\$52,854	\$53,500	\$52,523	\$52,700	\$57,100	\$57,100
51938-000-510	Insurance	\$10,574	\$10,896	\$11,500	\$5,565	\$11,198	\$11,750	\$11,750
	SUB-TOTAL	\$10,574	\$10,896	\$11,500	\$5,565	\$11,198	\$11,750	\$11,750
	TOTAL	\$182,643	\$186,511	\$191,035	\$117,671	\$187,518	\$197,941	\$197,941

TOTAL GENERAL GOVERNMENT SERVICES

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Legislative Services	\$46,222	\$47,903	\$49,779	\$21,564	\$47,519	\$48,952	\$48,952
Executive Services	\$204,112	\$211,551	\$237,694	\$103,640	\$220,635	\$239,928	\$239,928
Administrative Services	\$136,450	\$155,911	\$172,768	\$66,098	\$150,622	\$175,136	\$175,136
Information Technology Services	\$56,894	\$43,544	\$55,172	\$29,495	\$64,162	\$71,737	\$71,737
Financial Services	\$182,643	\$186,511	\$191,035	\$117,671	\$187,518	\$197,941	\$197,941
TOTAL	\$626,321	\$645,420	\$706,448	\$338,468	\$670,456	\$733,694	\$733,694



TRANSFERS TO OTHER FUNDS

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

Budget Impact: Due to an emphasis on maintaining the community infrastructure, the debt service costs continue to be a large portion of the budget. The 2016 levy budget increases \$122,765 (7.63%) for debt. Actual debt payments increase more than that but we will be utilizing funds that had been going toward depreciation. The Village goal is to, as efficiently as possible, perform maintenance to prevent major repairs in the future and thus avoid passing undue costs to future residents. In addition, the transfer budget includes \$14,500 to fund the costs of a local cemetery that the Village took over in 2015. The budget also includes money to be transferred to the Capital Projects Fund for the Civic Campus and the annual road program.

TRANSFER BUDGET

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	Debt Service - Tax Levy	\$1,534,300	\$1,586,222	\$1,608,628	\$1,443,648	\$1,608,628	\$1,731,393	\$1,731,393
	Debt Service - Replacement Funds	\$0	\$0	\$0	\$0	\$0	\$60,937	\$60,937
	Cemetery Fund	\$0	\$0	\$10,000	\$2,500	\$10,000	\$14,500	\$14,500
	Capital Projects Fund	\$0	\$0	\$515,984	\$0	\$515,984	\$839,786	\$839,786
	Reserve Funds	\$388,417	\$436,154	\$4,500	\$11,615	\$16,115	\$4,500	\$4,500
	TOTAL	\$1,922,717	\$2,022,376	\$2,139,112	\$1,457,763	\$2,150,727	\$2,651,116	\$2,651,116

PROTECTION OF PERSONS AND PROPERTY

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

2015 National Night Out



POLICE SERVICES

POLICE SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

Budget Impact: This budget increases \$18,262 (1.20%). Contractual fees increase \$24,219. Wages and benefits decrease \$4,777 as a result of removing a dependent from insurance coverage. All other expenses were decreased by \$1,180 based on past history.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$56,983	\$58,380	\$57,546	\$55,176
Contractual Services	\$1,428,884	\$1,419,886	\$1,430,117	\$1,462,884
Expenses	\$13,678	\$18,851	\$19,215	\$20,487
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Total	\$1,499,545	\$1,497,117	\$1,506,878	\$1,538,547
Department Resources				
General Fund - Property Taxes	\$1,177,889	\$1,245,686	\$1,281,628	\$1,341,247
General Fund - Fines & Forfeitures	\$321,506	\$251,131	\$225,000	\$196,800
General Fund - Alarm Fees	\$150	\$300	\$250	\$500
Total	\$1,499,545	\$1,497,117	\$1,506,878	\$1,538,547

VILLAGE OF SUSSEX
2016 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2015

- * Received Click It or Ticket and Speed Grants within Village for traffic enforcement for safer roadways
- * Certification of several bicycle patrol deputies, implementation of bicycle unit
- * Began implementing neighborhood watch program "LOOK" back into the community

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Provide police services consistent with the vision and values within our community based policing organization
- * Place an emphasis on service delivery through observable, measurable and specific performance objectives
- * Provide for a structured approach in addressing traffic issues by utilizing targeted enforcement tactics in an effort to maintain road integrity, while decreasing speed and accidents
- * Continue a crime prevention program and establish a neighborhood watch program to educate residents and business owners in the community on what steps can be taken to reduce crime and loss through community watch groups and other measures
- * Expand Community Policing Strategies and programs within community to promote relationships with other community organizations and citizens within the community

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Traffic Enforcement Citations	1,626	2,059	1,940	2,429	2,382	1,956	2,000
Non Citation Contacts (citizen assist calls)	5,400	5,437	3,706	4,445	4,368	4,780	4,608
Parking Citations	577	575	655	966	354	683	860

Police Services Budget

ACCT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
52100-000-								
120	Clerical Wages	\$35,137	\$37,305	\$37,988	\$16,246	\$38,143	\$41,028	\$41,028
	Administrative Assistants			\$37,988			\$41,028	\$41,028
125	Wages - Janitorial	\$7,007	\$5,169	\$3,908	\$1,878	\$4,606	\$3,153	\$3,153
130	Pension 13.20%	\$2,278	\$2,875	\$2,849	\$1,274	\$2,594	\$2,708	\$2,708
135	Employee Insurance	\$9,520	\$9,950	\$12,003	\$4,428	\$8,933	\$4,907	\$4,907
150	Payroll Taxes	\$3,041	\$3,081	\$3,205	\$1,505	\$3,270	\$3,380	\$3,380
220	Utilities -- telephone	\$2,661	\$2,905	\$3,265	\$1,447	\$3,500	\$3,480	\$3,480
222	Utilities -- heat	\$3,071	\$4,196	\$4,600	\$1,923	\$4,300	\$4,400	\$4,400
224	Utilities -- electric	\$10,331	\$11,745	\$11,800	\$5,304	\$11,720	\$11,865	\$11,865
226	Utilities -- water & sewer	\$4,628	\$4,573	\$5,000	\$1,234	\$5,000	\$5,000	\$5,000
242	Building Maintenance	\$5,955	\$5,522	\$5,700	\$1,286	\$5,000	\$5,420	\$5,420
	Floor mat service	\$1,537	\$1,399	\$1,000			\$720	\$720
	Cleaning supplies	\$2,124	\$1,408	\$2,200			\$2,200	\$2,200
	HVAC maintenance	\$910	\$1,261	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$1,384	\$1,454	\$1,500			\$1,500	\$1,500
290	Contractual Fees	\$1,402,238	\$1,390,945	\$1,408,500	\$803,131	\$1,400,597	\$1,432,719	\$1,432,719
	Wauk Cty - Police contract	\$1,365,136	\$1,353,650	\$1,370,000		\$1,361,735	\$1,392,219	\$1,392,219
	Wauk Cty - Transcription	\$22,775	\$20,552	\$23,000		\$23,606	\$23,000	\$23,000
	Wauk Cty - Overtime	\$12,078	\$14,252	\$13,500		\$12,056	\$15,000	\$15,000
	Wauk Cty - Prisoner housing	\$2,249	\$2,491	\$2,000		\$3,200	\$2,500	\$2,500
345	Supplies	\$1,163	\$649	\$125	(\$48)	\$0	\$0	\$0
	Uniforms (maintenance techs)	\$1,163	\$620	\$125			\$0	\$0
	Other	\$0	\$29	\$0			\$0	\$0
390	Expenses	\$4,677	\$10,199	\$12,942	\$2,540	\$11,000	\$11,787	\$11,787
	Supplies & miscellaneous	\$1,661	\$2,614	\$3,000			\$2,600	\$2,600
	Conferences/Mileage	\$19	\$9	\$400			\$100	\$100
	WI Dept of Justice - monthly access	\$600	\$600	\$600			\$600	\$600
	Citations/Court Software	\$1,400	\$1,700	\$1,442			\$1,487	\$1,487
	Community Policing Efforts	\$997	\$5,276	\$7,500			\$7,000	\$7,000
510	Insurance	\$7,838	\$8,003	\$8,400	\$5,216	\$8,215	\$8,700	\$8,700
	TOTAL	\$1,499,545	\$1,497,117	\$1,520,285	\$847,364	\$1,506,878	\$1,538,547	\$1,538,547

FIRE SERVICES

FIRE SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

Budget Impact: This budget decreases \$15,158 (-1.25%). Wages and benefits account for \$9,193 of the decrease as the paid on call firefighters budget was decreased to reflect the daytime staffing that has been added. Hydrant rent decreased \$10,000 based on the actual charge per the Public Service Commission. The budget includes \$2,000 for a consolidation study to take place in 2016.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$452,662	\$460,394	\$499,882	\$548,290
Contractual Services	\$64,795	\$88,384	\$82,890	\$76,150
Expenses	\$56,462	\$57,074	\$58,326	\$72,450
Capital Outlay	\$123,991	\$51,210	\$256,608	\$16,815
Transfers	\$487,293	\$494,603	\$501,912	\$501,912
Total	\$1,185,203	\$1,151,665	\$1,399,618	\$1,215,617
Department Resources				
General Fund - Property Taxes	\$950,614	\$899,700	\$1,140,421	\$953,450
General Fund - Ambulance Fees	\$183,064	\$194,321	\$190,000	\$205,067
General Fund - Fire Insurance Dues	\$39,227	\$44,475	\$44,602	\$44,600
General Fund - Fire Inspection Fees	\$11,298	\$11,649	\$11,500	\$11,500
General Fund - Fire Charges for Services	\$1,000	\$1,262	\$1,782	\$1,000
General Fund - Fire Donations	\$0	\$258	\$11,313	\$0
Total	\$1,185,203	\$1,151,665	\$1,399,618	\$1,215,617

DEPARTMENT HIGHLIGHTS FOR 2015

- * Participate in numerous public service events; including weekly attendance at the Farmers Market
- * Took delivery of a new ambulance and put it into service
- * Continued fire inspection services with regard to stat mandated changes and updates
- * Participated in the Midwest Extrication Competition held in Sussex
- * Fire prevention

DEPARTMENT GOALS

- * Provide professional caliber emergency response services for the protection of life and property as provided for under Chapter Five of the Village Code
- * Use modern techniques to provide fire suppression, emergency medical services, hazardous materials incident response, and other types of emergency services

MAJOR OBJECTIVES FOR 2016

- * Continue fire inspection services with regard to state mandated changes and updates
- * Provide staffing from village residents
- * Continue fire prevention/education to our schools and senior citizens
- * Continue to train our personnel to ensure compliance with state and federal requirements

VILLAGE OF SUSSEX
2016 BUDGET

PERFORMANCE INDICATORS (see note)	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Average response times							
Fire	6 min 50 sec	10 min	7 min 55 sec	7 min 9 sec	7 min 1 sec	7 min 28 sec	7 min 16 sec
EMS	8 min 15 sec	7 min 41 sec	6 min 55 sec	5 min 59 sec	6 min 47 sec	7 min 35 sec	5 min 39 sec
# of buildings inspected annually	983	967	1,090	1,001	1,168	1,168	1,173
Average EMS calls per month	34	41	37	41	45	47	49

Note: The average response time may fluctuate from year to year. The start time is when a call is received and the computer time stamps it as received. Some calls are received long before the fire department is notified. Examples of this could be a car accident that is called in as property damage only; when the police officer arrives, he may find a patient with a minor injury or a fuel spill that requires the fire department to be called. The original call that was received could have been twenty minutes prior to the fire department being called out. Delays also occur when responding to a mutual aid call. The start time is when the neighboring fire department is called, which is long before the Sussex Fire Department is called. Beginning in 2009, calls where the fire department is on standby, but never responds to the scene, are excluded.

*New
Ambulance*



VILLAGE OF SUSSEX
2016 BUDGET

Fire Services Budget

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	Wages							
110	Chief	\$28,797	\$27,380	\$28,201	\$11,693	\$28,064	\$29,117	\$29,117
120	Full-Time/Daytime Coverage	\$78,658	\$104,554	\$147,142	\$53,733	\$126,233	\$148,711	\$148,711
121	Part-Time - paid on call	\$130,096	\$112,808	\$141,353	\$44,029	\$114,000	\$124,000	\$124,000
122	Training & School Wages	\$43,521	\$43,194	\$49,500	\$22,448	\$54,263	\$49,500	\$49,500
123	Inspector Wages	\$67,059	\$69,453	\$71,143	\$35,572	\$71,143	\$73,811	\$73,811
124	Vehicle Maint & Other PW Wages	\$4,340	\$3,910	\$4,234	\$2,225	\$5,308	\$7,989	\$7,989
126	Janitorial Wages	\$51	\$80	\$0	\$128	\$128	\$0	\$0
128	Clerical Wages	\$17,124	\$18,642	\$18,738	\$8,063	\$18,633	\$21,099	\$21,099
130	Pension 16.13%	\$22,807	\$22,355	\$24,990	\$10,509	\$22,351	\$25,985	\$25,985
131	Length of Service	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$6,000	\$6,000
135	Employee Insurance	\$24,415	\$21,943	\$28,509	\$9,003	\$20,799	\$24,871	\$24,871
150	Payroll Taxes	\$27,661	\$29,013	\$35,673	\$15,159	\$31,960	\$35,207	\$35,207
155	Unemployment Comp	\$2,133	\$1,062	\$2,000	\$0	\$1,000	\$2,000	\$2,000
220	Utilities -- telephone	\$2,567	\$3,177	\$5,665	\$1,629	\$3,540	\$3,500	\$3,500
222	Utilities -- heat	\$3,071	\$4,196	\$3,500	\$1,923	\$3,700	\$4,000	\$4,000
224	Utilities -- electric	\$11,075	\$11,504	\$12,000	\$4,864	\$11,100	\$11,500	\$11,500
226	Utilities -- village	\$4,628	\$4,573	\$5,000	\$1,234	\$5,000	\$5,000	\$5,000
239	Gasoline - regular & diesel	\$9,925	\$7,820	\$9,750	\$3,672	\$9,500	\$9,750	\$9,750
240	Equipment Maintenance	\$2,394	\$6,755	\$4,000	\$1,668	\$6,900	\$6,700	\$6,700
242	Building Maintenance	\$8,404	\$6,724	\$6,600	\$2,092	\$5,000	\$6,600	\$6,600
	HVAC contractor	\$4,726	\$2,487	\$3,000			\$3,000	\$3,000
	Other supplies and maintenance	\$3,678	\$4,237	\$3,600			\$3,600	\$3,600
244	Vehicle Maintenance	\$9,261	\$33,719	\$11,000	\$5,598	\$25,000	\$11,000	\$11,000
246	Radio Maintenance	\$4,360	\$1,794	\$5,000	\$1,014	\$4,000	\$4,500	\$4,500
250	Equip. Cert./Testing	\$3,712	\$4,072	\$4,500	\$45	\$4,100	\$4,500	\$4,500
260	Haz. Mat. Cont./Fees	\$4,050	\$4,050	\$4,100	\$4,050	\$4,050	\$4,100	\$4,100
290	Contractual Fees - Paramedic Program	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
294	Medical Exams	\$348	\$0	\$5,000	\$50	\$1,000	\$5,000	\$5,000
324	Schooling & Dues	\$8,324	\$10,775	\$13,000	\$5,430	\$12,000	\$13,000	\$13,000
342	Medical Supplies	\$15,563	\$16,270	\$18,000	\$4,061	\$14,000	\$18,000	\$18,000
344	Protective Clothing	\$3,089	\$2,712	\$4,000	\$648	\$2,100	\$4,000	\$4,000
345	Supplies	\$3,540	\$1,807	\$4,700	\$398	\$2,000	\$4,700	\$4,700
346	Equipment Rental	\$0	\$0	\$250	\$0	\$0	\$250	\$250
350	Good & Welfare	\$808	\$588	\$1,000	\$356	\$1,000	\$1,000	\$1,000
390	Expenses	\$4,310	\$4,811	\$6,000	\$2,221	\$6,000	\$8,000	\$8,000
	Dues/memberships	\$775	\$655	\$600			\$600	\$600
	Seminars and training	\$570	\$393	\$1,100			\$1,100	\$1,100
	Mileage	\$1,824	\$2,147	\$2,400			\$2,400	\$2,400
	Consolidation study	\$0	\$0	\$0			\$2,000	\$2,000
	Miscellaneous	\$1,141	\$1,616	\$1,900			\$1,900	\$1,900
392	Fire Prevention	\$2,061	\$1,667	\$2,500	\$102	\$2,100	\$2,500	\$2,500
510	Insurance	\$18,767	\$18,444	\$19,000	\$10,498	\$19,126	\$21,000	\$21,000
590	Hydrant Use	\$487,293	\$494,603	\$511,912	\$255,956	\$501,912	\$501,912	\$501,912
	TOTAL	\$1,061,212	\$1,100,455	\$1,213,960	\$520,071	\$1,143,010	\$1,198,802	\$1,198,802

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

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

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$ 136,111	\$ 62,660	\$ 62,663	\$ 109,131
Contractual Services	\$ 35,278	\$ 82,092	\$ 86,067	\$ 84,120
Expenses	\$ 8,776	\$ 5,750	\$ 5,885	\$ 9,256
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 180,165	\$ 150,502	\$ 154,615	\$ 202,507

Department Resources				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
General Fund - Property Taxes	\$ -	\$ -	\$ -	\$ 27,932
General Fund - Permit Revenues	\$ 229,224	\$ 202,663	\$ 217,300	\$ 174,575
Total	\$ 229,224	\$ 202,663	\$ 217,300	\$ 202,507

DEPARTMENT HIGHLIGHTS FOR 2015

- * Added a second Administrative Assistant to the department and cross trained duties
- * Had an increase in commercial projects, multi-family/apartment buildings, business expansion projects and new tenant build out spaces

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Maintain organization and provide quality service for the increase in new home starts
- * Continue to provide excellent customer service

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
# of permits handled per FTE	318	603	482	531	839	880	759
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cost per permit issued	\$ 230.14	\$ 196.19	\$ 216.98	\$ 137.21	\$ 135.07	\$ 100.99	\$ 102.52

BUILDING INSPECTION DIVISION

INSPECTION SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: The Village's Building Inspection Division is responsible for issuing permits, conducting inspections, and being a resource for residents regarding construction and remodeling. The Division provides professional and cost-effective inspection services which will ensure that Village homes and businesses are constructed correctly and with quality materials in order to preserve public safety and neighborhood property values. In 2013, the Village entered a shared services contract with two other communities to provide inspection services.

Budget Impact: This budget increases \$19,899 (17.66%). Wages and benefits account for \$19,050 of the increase as a result of the reorganization that moved an additional administrative assistant to the division to provide needed backup and cross training for the move to the new Civic Campus. The inspection contract decreases \$499 and insurance increases \$350.

Building Inspection Division Budget

ACCT # 52400-000-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$66,089	\$14,538	\$9,081	\$4,584	\$9,169	\$10,871	\$10,871
	Asst to the Development Director			\$9,081			\$10,871	\$10,871
120	Wages	\$10,483	\$14,452	\$14,900	\$6,992	\$15,807	\$24,238	\$24,238
	Administrative Assistants			\$14,900			\$24,238	\$24,238
126	Temporary Wages (elect insp & fill in)	\$518	\$0	\$0	\$0	\$0	\$0	\$0
130	Pension 13.20%	\$4,918	\$1,581	\$1,631	\$869	\$1,698	\$2,317	\$2,317
135	Employee Insurance	\$19,446	\$119	\$31	\$15	\$30	\$7,414	\$7,414
150	Payroll Taxes	\$5,725	\$2,204	\$1,835	\$978	\$1,911	\$2,686	\$2,686
220	Utilities -- Telephone	\$1,814	\$1,688	\$1,800	\$710	\$1,698	\$1,800	\$1,800
239	Gasoline - regular & diesel	\$1,833	\$0	\$0	\$0	\$0	\$0	\$0
244	Vehicle maintenance	\$184	\$0	\$0	\$0	\$0	\$0	\$0
290	Contractual Fees	\$28,146	\$76,880	\$78,869	\$40,385	\$78,369	\$78,370	\$78,370
	Measures and Weights	\$2,400	\$2,400	\$2,400			\$2,400	\$2,400
	Contracted inspectors	\$25,746	\$74,480	\$76,469			\$75,970	\$75,970
390	Expenses	\$5,918	\$3,240	\$3,556	\$1,076	\$3,200	\$3,556	\$3,556
	Mileage reimbursement	\$129	\$44	\$0			\$0	\$0
	State Permits	\$763	\$756	\$756			\$756	\$756
	Printing	\$416	\$429	\$0			\$0	\$0
	Professional growth	\$701	\$0	\$200			\$200	\$200
	General supplies & Postage	\$2,228	\$1,351	\$2,000			\$2,000	\$2,000
	Allocation of general maintenance	\$356	\$380	\$600			\$600	\$600
	Permitting software	\$1,325	\$280	\$0			\$0	\$0
510	Insurance	\$2,291	\$827	\$1,000	\$439	\$885	\$1,350	\$1,350
	TOTAL	\$147,365	\$115,529	\$112,703	\$56,048	\$112,767	\$132,602	\$132,602

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

Budget Impact: This budget increases \$19,234 (37.96%). Wages and benefits account for an increase of \$19,184 as a result of including a portion of the village administrator's time in this division as well as a percentage of the additional administrative assistant's time. Minor increases in expenses were offset with a reduction in the contractual fees.

Planning, Development and Zoning Enforcement Budget

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$25,253	\$25,736	\$27,242	\$13,753	\$27,506	\$38,263	\$38,263
	Village Administrator			\$0			\$5,649	\$5,649
	Asst to the Development Director			\$27,242			\$32,614	\$32,614
120	Wages	\$0	\$0	\$2,129	\$981	\$2,217	\$6,925	\$6,925
	Support Staff			\$2,129			\$6,925	\$6,925
130	Pension 13.20%	\$1,701	\$1,917	\$1,997	\$1,002	\$2,021	\$2,982	\$2,982
135	Employee Insurance	\$21	\$18	\$8,806	\$15	\$30	\$9,978	\$9,978
150	Payroll Taxes	\$1,957	\$2,095	\$2,247	\$1,127	\$2,274	\$3,457	\$3,457
216	Engineering	\$1,571	\$1,051	\$1,000	\$3,000	\$3,500	\$1,500	\$1,500
290	Contractual Expenses	\$1,730	\$2,473	\$4,000	\$405	\$2,500	\$2,450	\$2,450
	ROW Landscaping/Mowing	\$1,730	\$1,684	\$2,000			\$1,450	\$1,450
	Zoning & Land Use Maps	\$0	\$789	\$2,000			\$1,000	\$1,000
390	Expenses:	\$25	\$1,061	\$1,850	\$395	\$1,000	\$2,950	\$2,350
	Training	\$0	\$1,036	\$1,500			\$2,000	\$2,000
	Mileage	\$0	\$0	\$100			\$100	\$100
	Miscellaneous	\$25	\$25	\$250			\$250	\$250
	Memberships	\$0	\$0	\$550			\$600	\$600
510	Insurance	\$542	\$622	\$850	\$390	\$800	\$1,400	\$1,400
	TOTAL	\$32,800	\$34,973	\$50,671	\$21,068	\$41,848	\$69,905	\$69,905

EMERGENCY GOVERNMENT SERVICES

EMERGENCY GOVERNMENT SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: This account handles emergency government services.

Budget Impact: The budget has remained stable and includes funds for routine maintenance.

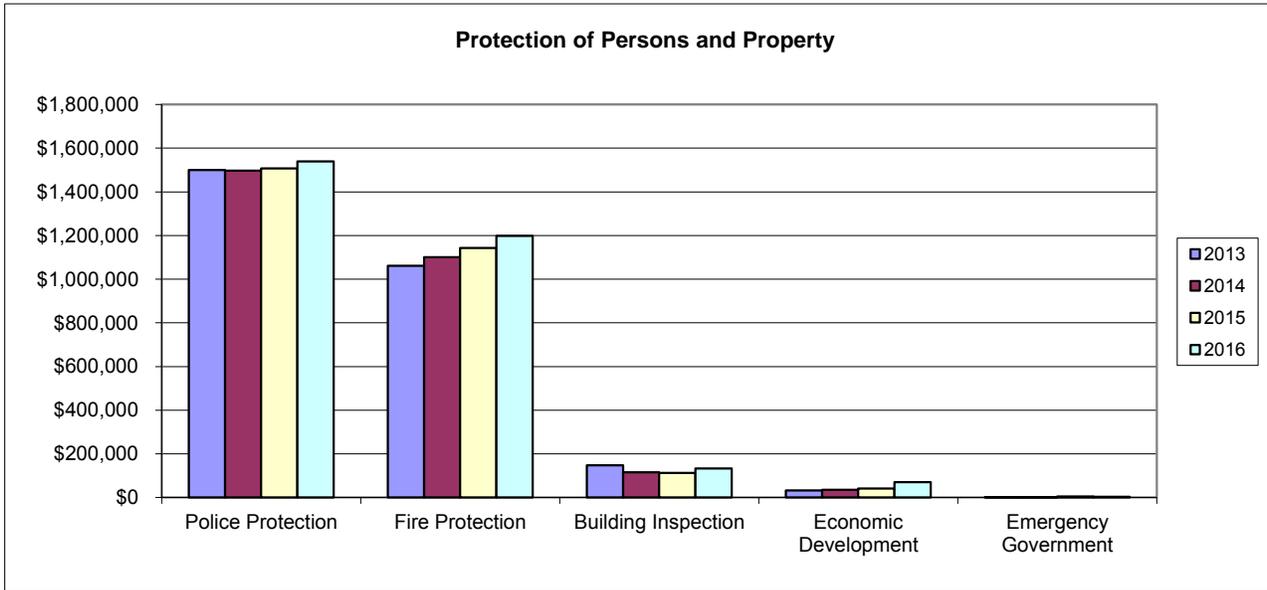
DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$ 131	\$ 170	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 1,596	\$ 1,261	\$ 1,425	\$ 1,425
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,727	\$ 1,431	\$ 1,425	\$ 1,425
Department Resources				
General Fund	\$ 1,727	\$ 2,100	\$ 4,964	\$ 3,975
Other Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,727	\$ 2,100	\$ 4,964	\$ 3,975

Emergency Government Budget

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
001	Expenses	\$1,596	\$1,261	\$1,425	\$478	\$1,425	\$1,425	\$1,425
	Utilities--Electrical	\$953	\$966	\$875	\$456		\$875	\$875
	Conference registration & expenses	\$278	\$270	\$300	\$0		\$300	\$300
	Other expenses	\$365	\$25	\$250	\$22		\$250	\$250
120	Wages	\$115	\$149	\$0	\$0	\$0	\$0	\$0
130	Pension	\$7	\$10	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$9	\$11	\$0	\$0	\$0	\$0	\$0
240	Equipment Maintenance	\$0	\$669	\$2,550	\$3,539	\$3,539	\$2,550	\$2,550
	TOTAL	\$1,727	\$2,100	\$3,975	\$4,017	\$4,964	\$3,975	\$3,975

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Police Protection	\$1,499,545	\$1,497,117	\$1,520,285	\$847,364	\$1,506,878	\$1,538,547	\$1,538,547
Fire Protection	\$1,061,212	\$1,100,455	\$1,213,960	\$520,071	\$1,143,010	\$1,198,802	\$1,198,802
Building Inspection	\$147,365	\$115,529	\$112,703	\$56,048	\$112,767	\$132,602	\$132,602
Economic Development & Zoning	\$32,800	\$34,973	\$50,671	\$21,068	\$41,848	\$69,905	\$69,905
Emergency Government	\$1,727	\$2,100	\$3,975	\$4,017	\$4,964	\$3,975	\$3,975
TOTAL	\$2,742,649	\$2,750,174	\$2,901,594	\$1,448,568	\$2,809,467	\$2,943,831	\$2,943,831



HEALTH AND HUMAN SERVICES

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

HEALTH AND HUMAN SERVICES SERVICE BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Service Expenditures				
Personnel Services	\$ 15,792	\$ 21,714	\$ 21,594	\$ 23,599
Contractual Services	\$ 478,618	\$ 500,153	\$ 517,642	\$ 397,805
Expenses	\$ 5,938	\$ 4,052	\$ 4,747	\$ 4,450
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 500,348	\$ 525,919	\$ 543,983	\$ 425,854
Service Resources				
General Fund - Property Taxes & Other	\$ 63,572	\$ 72,082	\$ 73,909	\$ 76,979
General Fund - Grants	\$ 30,355	\$ 30,328	\$ 30,324	\$ 24,000
General Fund - Charges for Services	\$ 406,421	\$ 423,509	\$ 439,750	\$ 324,875
Total	\$ 500,348	\$ 525,919	\$ 543,983	\$ 425,854

SERVICE HIGHLIGHTS FOR 2015

- * Provided quality garbage and recycling services to residents
- * Addressed continued State Aid cost for recycling

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Switch to automatic pickup with carts
- * Find ways to increase recycling revenues

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Recycling tonnage per population	0.0928	0.0872	0.0904	0.0926	0.1023	0.0831	0.0804
Garbage removal cost per resident	\$ 29.59	\$ 30.34	\$ 31.59	\$ 32.35	\$ 33.41	\$ 34.52	\$ 37.24

SANITATION

SANITATION SERVICE DESCRIPTION/POLICY STATEMENT

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

Budget Impact: The decrease of \$118,396 (-30.97%) is due to a change in garbage contractors as well as changing to an automated system for pickup. This amount is offset by revenues collected for garbage collection.

Sanitation Budget

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
53620-000-								
290	Contractual Fees	\$354,901	\$368,300	\$382,321	\$158,527	\$381,091	\$263,925	\$263,925
	TOTAL	\$354,901	\$368,300	\$382,321	\$158,527	\$381,091	\$263,925	\$263,925

RECYCLING

RECYCLING SERVICE DESCRIPTION/POLICY STATEMENT

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

Budget Impact: This budget increases \$3,483 (2.28%). The contractual fees increase \$2,166 as a result of a change in contractors. In addition, wages and benefits show an increase of \$1,617 in wages and benefits as a result of allocating the public works employees to other departments.

Recycling Budget

ACCT # 53635-000-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$7,221	\$11,795	\$12,236	\$6,044	\$12,088	\$12,667	\$12,667
	Assistant Public Works Director			\$3,228			\$3,368	\$3,368
	Foremen			\$9,008			\$9,299	\$9,299
120	Wages	\$6,640	\$7,201	\$6,971	\$423	\$6,971	\$7,989	\$7,989
	Public Works Employees			\$6,971			\$7,989	\$7,989
130	Pension 13.20%	\$886	\$1,307	\$1,306	\$461	\$1,296	\$1,363	\$1,363
150	Payroll Taxes	\$1,045	\$1,411	\$1,469	\$511	\$1,239	\$1,580	\$1,580
290	Contractual Fees	\$120,087	\$128,223	\$128,084	\$49,864	\$132,921	\$130,250	\$130,250
	Contract recycling hauler		\$114,330	\$118,684		\$118,421	\$113,650	\$113,650
	Dumpster cost		\$5,586	\$4,400		\$5,500	\$8,000	\$8,000
	Other contractual costs		\$2,958	\$0		\$3,000	\$3,100	\$3,100
	Town of Lisbon compost workers		\$5,349	\$5,000		\$6,000	\$5,500	\$5,500
310	Office Supplies	\$171	\$239	\$250	\$121	\$250	\$250	\$250
326	Printing and Advertising	\$340	\$373	\$400	\$291	\$500	\$400	\$400
345	Operating Supplies	\$2,298	\$385	\$400	\$0	\$297	\$400	\$400
390	Expenses	\$1,000	\$1,010	\$1,500	\$0	\$1,500	\$1,200	\$1,200
	Compost Site Rental	\$1,000	\$1,000	\$1,000		\$1,000	\$1,000	\$1,000
	Other costs	\$0	\$10	\$500		\$500	\$200	\$200
	TOTAL	\$139,688	\$151,944	\$152,616	\$57,715	\$157,062	\$156,099	\$156,099

ANIMAL AND PEST CONTROL

ANIMAL AND PEST CONTROL SERVICE DESCRIPTION/POLICY STATEMENT

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

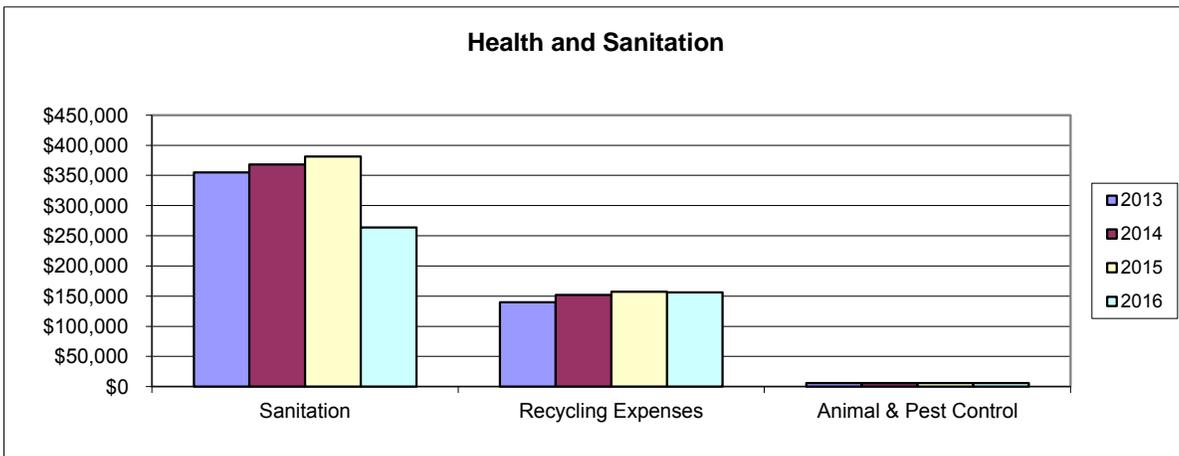
Budget Impact: The 2016 budget maintains the same level of service as 2015 for the HAWS contract. Licensing costs also remain the same.

Animal and Pest Control Budget

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
54100-000-								
290	Contractual Fees	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630
397	Licensing Costs	\$2,129	\$2,045	\$2,200	\$0	\$2,200	\$2,200	\$2,200
	TOTAL	\$5,759	\$5,675	\$5,830	\$3,630	\$5,830	\$5,830	\$5,830

TOTAL HEALTH AND SANITATION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Sanitation	\$354,901	\$368,300	\$382,321	\$158,527	\$381,091	\$263,925	\$263,925
Recycling Expenses	\$139,688	\$151,944	\$152,616	\$57,715	\$157,062	\$156,099	\$156,099
Animal & Pest Control	\$5,759	\$5,675	\$5,830	\$3,630	\$5,830	\$5,830	\$5,830
TOTAL	\$500,348	\$525,919	\$540,767	\$219,872	\$543,983	\$425,854	\$425,854

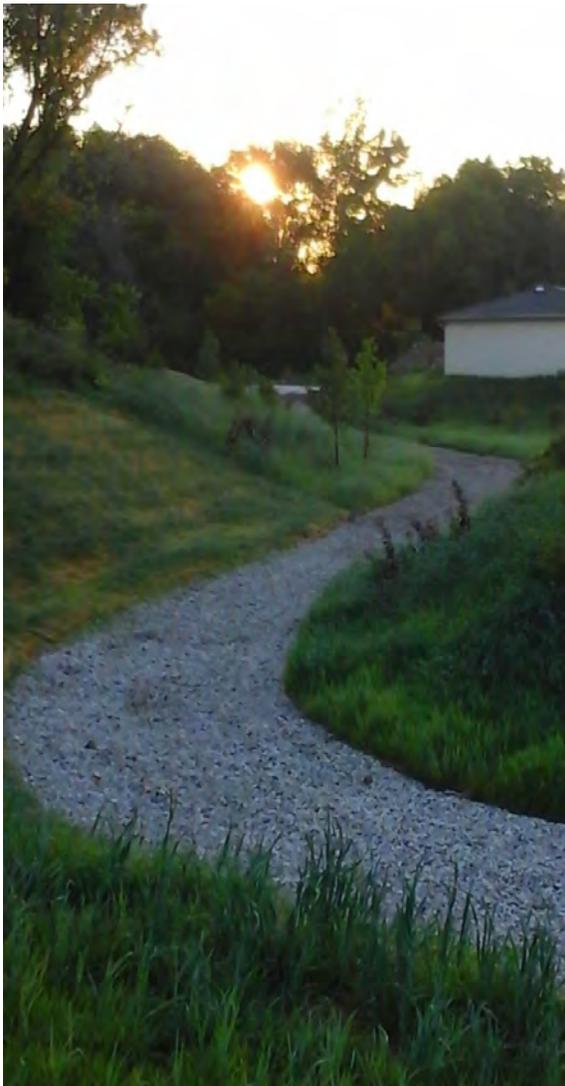


PUBLIC WORKS SERVICES

Explanation of Service: The Public Works Department provides many services to the community by providing street, water, sewer and stormwater and engineering services. In 2013 the Public Works Department reorganized with the creation of an Assistant Director of Public Works. The Public Works Department works closely together to ensure efficiency of service delivery, but for financial and record keeping reasons, many of the budgets are outside of the General Fund. These include:

- Water Utility** See the Water Utility Budget
- Sewer Utility** See the Sewer Utility Budget
- Stormwater Utility** See the Stormwater Utility Budget

Please see the respective budgets for more detailed information on these services.



Spring Creek Daylighting

OPERATIONS DIVISION

STREET DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

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

Budget Impact: This budget increases \$53,533 (8.43%). Increases in wages and benefits are \$62,683. Much of this is a result of allocating the budget for the public works employees in line with actual time worked in prior years as well as anticipated projects in 2016, shifting sidewalk snow removal to this budget from the Parks Department and accounting for administrative assistant support. All other costs were decreased by \$9,150 including \$5,500 for salt which is a result of using the brine system for the first time during winter 2014-2015

STREET BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personal Services	\$ 218,233	\$ 244,927	\$ 229,821	\$292,118
Contractual Services	\$ 269,437	\$ 295,644	\$ 267,278	\$ 271,464
Expenses	\$ 185,771	\$ 120,510	\$ 117,033	\$ 125,350
Capital Outlay	\$ -	\$ 100,697	\$ 224,739	\$ -
Total	\$ 673,441	\$ 761,778	\$ 838,871	\$ 688,932
Department Resources				
General Fund	\$ 673,441	\$ 761,778	\$ 838,871	\$ 688,932
Other Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 673,441	\$ 761,778	\$ 838,871	\$ 688,932

SERVICE HIGHLIGHTS FOR 2015

- * Introduced an anti-ice system and truck mounted salt brine system for a proactive approach to treating roads in winter with great success
- * Became more efficient and cost effective at providing great customer service via the one team concept
- * Saved money by using village staff to tear down a house and add a road and paths at the library for the civic campus project

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Complete several stormwater repairs using in-house labor to reduce stormwater budget impact
- * Implement additional brine treatment options

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Average grade of street (10=high, 1=low)	7.7	7.7	7.6	7.6	7.6	7.0	7.0
Average time for snow removal (hours)	6.5	6.0	6.0	8.0	8.0	7.5	7.0
Miles of sidewalk maintained	10.00	10.00	10.00	10.00	10.00	10.00	10.00

VILLAGE OF SUSSEX
2016 BUDGET

Streets Budget

ACCT # 53311-000	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$37,250	\$62,417	\$43,876	\$22,027	\$44,055	\$42,516	\$42,516
	Asst Administrator/PW Director			\$8,619			\$9,341	\$9,341
	Assistant Public Works Director			\$8,876			\$9,262	\$9,262
	Foremen			\$26,381			\$23,913	\$23,913
120	Wages	\$135,487	\$124,817	\$120,799	\$58,098	\$131,353	\$146,833	\$146,833
	Public Works Employees			\$120,799			\$146,833	\$146,833
126	Seasonal Employees	\$2,888	\$4,230	\$1,575	\$161	\$500	\$11,222	\$11,222
128	Wages - Clerical	\$0	\$0	\$0	\$0	\$0	\$6,925	\$6,925
130	Pension 13.20%	\$10,728	\$13,531	\$11,198	\$5,654	\$11,928	\$12,954	\$12,954
135	Employee Insurance	\$19,160	\$24,300	\$39,269	\$14,512	\$28,528	\$55,795	\$55,795
150	Payroll Taxes	\$12,720	\$15,632	\$12,718	\$6,530	\$13,457	\$15,873	\$15,873
220	Utilities -- telephone	\$1,293	\$1,280	\$2,475	\$631	\$1,574	\$1,700	\$1,700
222	Utilities -- heat	\$10,406	\$13,796	\$6,375	\$3,061	\$6,200	\$6,375	\$6,375
224	Utilities -- electric	\$17,779	\$18,988	\$10,404	\$4,951	\$10,404	\$10,404	\$10,404
226	Utilities -- village	\$2,043	\$2,170	\$2,210	\$680	\$2,600	\$2,210	\$2,210
230	Street Maint Materials	\$5,293	\$3,544	\$6,000	\$3,282	\$6,000	\$6,000	\$6,000
	Asphalt/Slurry/Gravel/Stone	\$1,900	\$2,514	\$4,000			\$4,000	\$4,000
	Topsoil/Seed	\$3,046	\$157	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$347	\$873	\$1,000			\$1,000	\$1,000
239	Gas - Regular & Diesel	\$31,723	\$26,138	\$30,000	\$9,800	\$25,000	\$25,600	\$25,600
240	Equipment Maint.	\$12,271	\$18,682	\$15,000	\$5,230	\$12,000	\$15,000	\$15,000
	Plow Blades/Bolts/Misc Parts	\$3,600	\$3,200	\$7,500			\$7,500	\$7,500
	Outside Service	\$5,663	\$15,148	\$2,500			\$2,500	\$2,500
	Flail Mower Knives	\$0	\$0	\$250			\$250	\$250
	Allocation of general maintenance	\$442	\$334	\$650			\$650	\$650
	Radio Maintenance	\$0	\$0	\$500			\$500	\$500
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
	Miscellaneous	\$2,566	\$0	\$2,500			\$2,500	\$2,500
242	Building Maintenance	\$9,506	\$4,110	\$6,000	\$4,883	\$9,000	\$6,000	\$6,000
	Heating Contractor - Maint & Repairs	\$3,096	\$895	\$1,850			\$1,850	\$1,850
	Lumber/Hardware/Paint/Other	\$2,366	\$1,310	\$650			\$650	\$650
	Fire Suppression & Alarm Maint.	\$658	\$743	\$500			\$500	\$500
	Update Offices at Garage	\$2,924	\$0	\$0			\$0	\$0
	Other Repairs	\$462	\$1,162	\$3,000			\$3,000	\$3,000
244	Vehicle Maintenance	\$26,499	\$40,355	\$26,000	\$20,126	\$30,000	\$28,500	\$28,500
	Truck Tires	\$5,402	\$660	\$2,000			\$2,000	\$2,000
	Oil/Grease/Miscellaneous Parts	\$8,035	\$5,581	\$8,000			\$8,000	\$8,000
	Outside Services	\$13,062	\$34,114	\$16,000			\$18,500	\$18,500
290	Contractual Expenses	\$10,000	\$16,500	\$20,000	\$0	\$19,000	\$22,000	\$22,000
	Other Services	\$0	\$0	\$1,000			\$500	\$500
	Crack Filling	\$10,000	\$16,500	\$19,000			\$21,500	\$21,500
345	Supplies	\$6,517	\$4,827	\$6,000	\$2,103	\$6,000	\$6,000	\$6,000
	Bolts/Hardware/Lumber/Parts	\$2,379	\$717	\$2,250			\$2,250	\$2,250
	Uniforms	\$2,680	\$3,017	\$2,500			\$2,500	\$2,500
	Cleaning Supplies	\$222	\$0	\$250			\$250	\$250
	Office Supplies & Postage	\$1,236	\$1,093	\$1,000			\$1,000	\$1,000
346	Equipment Rental	\$490	\$990	\$3,000	\$585	\$1,000	\$1,500	\$1,500
	Welding Tanks	\$490	\$490	\$100			\$100	\$100
	Dozer/Grader	\$0	\$0	\$1,000			\$500	\$500
	Roller	\$0	\$0	\$1,500			\$500	\$500
	Other Rentals	\$0	\$500	\$400			\$400	\$400

VILLAGE OF SUSSEX
2016 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
348	Tools	\$853	\$564	\$1,000	\$284	\$1,000	\$1,000	\$1,000
	Replacement Tools	\$853	\$564	\$1,000			\$1,000	\$1,000
370	Street Signs	\$1,895	\$1,739	\$2,000	\$809	\$2,000	\$1,900	\$1,900
376	Salt & Sand	\$160,016	\$93,351	\$95,000	\$41,998	\$84,000	\$89,500	\$89,500
390	Expenses	\$1,289	\$4,043	\$9,450	\$2,759	\$6,500	\$6,950	\$6,950
	Mileage	\$0	\$139	\$1,000			\$1,000	\$1,000
	CDL Drug Test & Hearing Test	\$372	\$515	\$500			\$500	\$500
	Association Dues/Publications	\$0	\$142	\$400			\$400	\$400
	Miscellaneous Expenses	\$0	\$169	\$400			\$400	\$400
	Permits	\$83	\$0	\$150			\$150	\$150
	Training/Seminars/Travel/HR	\$688	\$2,681	\$6,000			\$3,500	\$3,500
	Safety Supplies	\$146	\$397	\$1,000			\$1,000	\$1,000
510	Insurance	\$14,711	\$14,996	\$16,750	\$9,453	\$16,533	\$18,500	\$18,500
	Street Lighting	\$142,624	\$150,081	\$148,300	\$53,842	\$145,500	\$147,675	\$147,675
53420-000-224	General street lights	\$138,088	\$150,054	\$147,800	\$53,475	\$145,000	\$147,175	\$147,175
53420-000-240	Street Lighting - Maint of Equipment	\$4,536	\$27	\$500	\$367	\$500	\$500	\$500
	TOTAL	\$673,441	\$661,081	\$635,399	\$271,459	\$614,132	\$688,932	\$688,932

Engineering Budget

The Engineering budget includes the operating expenditures related to the Village Engineer and new in 2015, the Assistant Village Engineer. The department is responsible for providing professional and timely information on matters involving evaluation and improvement of public infrastructure, and for assisting residents, business owners, and developers in solving engineering related problems and gathering information. Specific departmental responsibilities include:

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

ENGINEERING BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Service Expenditures				
Personal Services	\$ 31,664	\$ 42,087	\$ 58,693	\$ 82,561
Contractual Services	\$ 89,393	\$ 55,415	\$ 16,400	\$ 17,280
Expenses	\$ 5,957	\$ 2,316	\$ 5,524	\$ 7,920
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 127,014	\$ 99,818	\$ 80,617	\$ 107,761

Service Resources				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
General Fund - Taxes	\$ 53,457	\$ 46,646	\$ 63,517	\$ 87,261
General Fund - Developers, Grading Reviews, &	\$ 73,557	\$ 53,172	\$ 17,100	\$ 20,500
Total	\$ 127,014	\$ 99,818	\$ 80,617	\$ 107,761

SERVICE HIGHLIGHTS FOR 2015

- *Oversaw design and construction of 2015 Road Program
- *Advanced the design of Main Street to 60%, and Phase 1 to 100%
- *Assisted in the design of radium treatment for Wells #4 and #5, started design process for Wells #2 and #3
- *Completed Spring Creek Daylighting Project
- *Oversaw design and construction of Sussex Preserve subdivision - phase 1 and Woodside Ridge subdivision
- *Planned, designed and completed storm water projects throughout Village

VILLAGE OF SUSSEX
2016 BUDGET

SERVICE GOALS							
* Assist residents with various needs							
* Provide effective review of development plans							
* Coordinate all available resources to protect the community's infrastructure requirements							
MAJOR OBJECTIVES FOR 2016							
* Complete construction of Phase 1 of Main Street & Civic Campus infrastructure construction							
* Complete minor maintenance of Storm Water Ponds throughout Village							
* Revise the Development Standards and Village Standard Specifications (annual updates as needed)							
* Assist in development of radium treatment construction plans for Well #2, #3, #4 and #5							
PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Eng. cost as a percentage of major projects	12.80%	12.00%	10.20%	26.60%	23.14%	22.37%	10.87%
Residents assisted	100	1500	100	100	100	100	100
In house / Contract Costs	58.22%	3.65%	26.67%	107.70%	101.18%	111.21%	194.20%

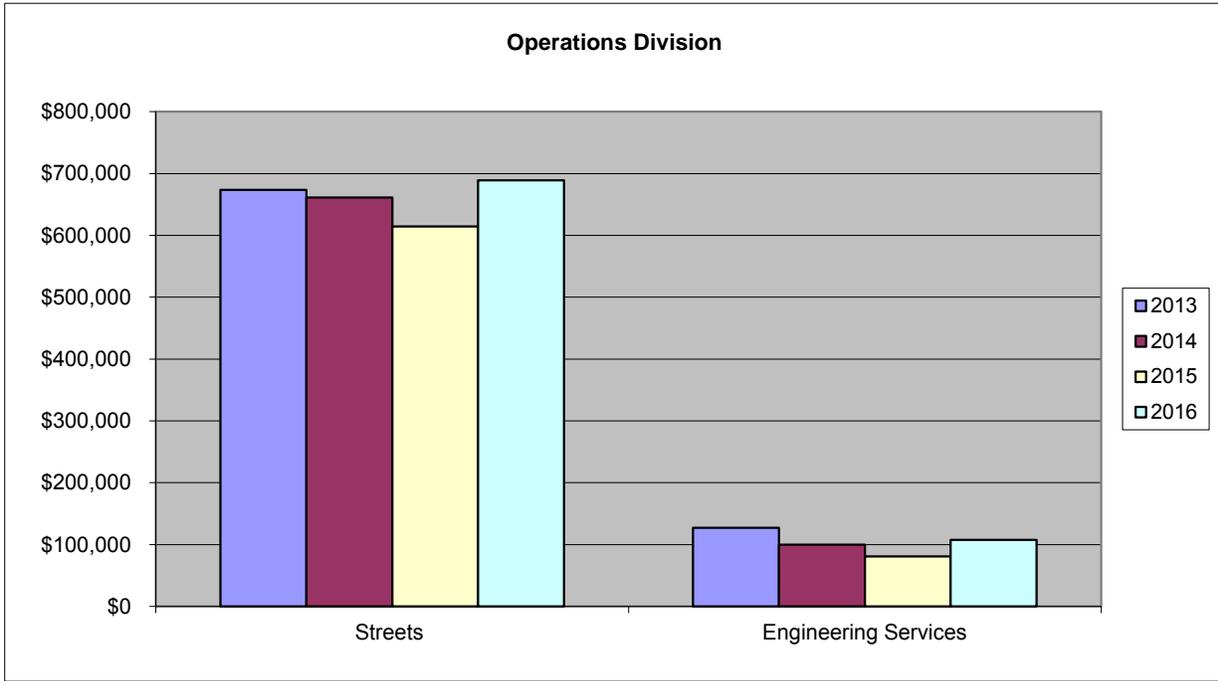
Explanation of Account: The expenditures section represents the day-to-day operating costs of running the division. Previously, the division was considered a separate fund with the General Fund providing a subsidy. In 2014, it was combined with the General Fund. All prior years are included here for comparison purposes. Administration, accounting, and clerical wages are no longer recorded in this division now that the funds are combined.

Budget Impact: This budget increases \$4,970 (4.84%). The majority of this amount (\$3,870) was for wages and benefits. The 2015 budget included an Engineering Tech position but that was changed to an assistant engineer for the 2016 budget. The other increase was to general insurance as a result of increasing costs and payroll in this department.

Engineering Budget								
ACCT 51491-000-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries-Engineer & Assistant	\$19,384	\$27,040	\$34,518	\$17,646	\$41,338	\$58,541	\$58,541
120	Wages	\$2,487	\$12	\$20,490	\$0	\$0	\$0	\$0
128	Clerical Wages	\$1,562	\$0	\$0	\$0	\$0	\$0	\$0
130	Pension 13.20%	\$1,367	\$1,898	\$3,741	\$1,200	\$2,811	\$3,864	\$3,864
135	Employee Insurance	\$3,854	\$5,637	\$15,734	\$3,898	\$9,940	\$15,678	\$15,678
150	Payroll Taxes	\$1,774	\$2,033	\$4,208	\$1,315	\$3,162	\$4,478	\$4,478
155	Unemployment Compensation	\$1,236	\$5,467	\$0	\$1,442	\$1,442	\$0	\$0
216	Contract Engineering	\$74,745	\$54,426	\$15,000	\$323	\$15,000	\$15,000	\$15,000
	Developer Projects	\$74,745	\$39,804	\$10,000			\$10,000	\$10,000
	Village Projects/Consulting/GIS		\$14,622	\$5,000			\$5,000	\$5,000
220	Telephone	\$1,002	\$989	\$1,200	\$461	\$1,400	\$2,280	\$2,280
239	Gasoline - Regular & Diesel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
244	Vehicle Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
290	Contracted Services	\$13,646	\$0	\$0	\$0	\$0	\$0	\$0
	From Engineering Fund	\$13,646	\$0	\$0	\$0	\$0	\$0	\$0
310	Supplies & Equipment	\$4,575	\$1,096	\$2,250	\$539	\$1,500	\$2,250	\$2,250
	Supplies	\$705	\$821	\$1,250			\$1,250	\$1,250
	Miscellaneous	\$573	\$16	\$500			\$500	\$500
	Postage	\$323	\$259	\$500			\$500	\$500
	Software/Hardware	\$2,974	\$0	\$0			\$0	\$0
390	Expenses	\$492	\$546	\$4,650	\$521	\$2,500	\$3,570	\$3,570
	Professional Associations	\$0	\$61	\$1,250			\$750	\$750
	Travel/Conferences	\$0	\$26	\$2,500			\$1,920	\$1,920
	Mileage/Other	\$492	\$459	\$900			\$900	\$900
510	Insurance	\$890	\$674	\$1,000	\$744	\$1,524	\$2,100	\$2,100
	TOTAL	\$127,014	\$99,818	\$102,791	\$28,089	\$80,617	\$107,761	\$107,761

TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Streets	\$673,441	\$661,081	\$635,399	\$271,459	\$614,132	\$688,932	\$688,932
Engineering Services	\$127,014	\$99,818	\$102,791	\$28,089	\$80,617	\$107,761	\$107,761
TOTAL	\$800,455	\$760,899	\$738,190	\$299,548	\$694,749	\$796,693	\$796,693



PARKS, RECREATION AND CULTURAL SERVICES

Explanation of Service: The following services reflect the Village of Sussex's commitment to the quality of life of the community. The services provided include continued funding of the library, maintenance of all Village parks and public buildings, recreational services, senior services, special events, and more. During 2013, the Village began a reorganization which resulted in the Director of Recreational Services becoming responsible for all park and public building maintenance. This budget includes those departments for all years shown, for comparability purposes, despite falling under the Operations Division in previous years. The library is a separate legal entity and has its own budget. The Village budget includes its share of the support of the library budget. Please see that budget for detailed information on services in that area.

PARKS, RECREATION AND CULTURAL SERVICES BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures				
Personnel Services	\$ 467,031	\$ 499,087	\$ 516,012	\$ 522,358
Contractual Services	\$ 173,691	\$ 180,999	\$ 165,005	\$ 178,191
Expenses	\$ 131,388	\$ 137,191	\$ 158,140	\$ 154,316
Capital Outlay	\$ 81,293	\$ 79,263	\$ 1,700	\$ 5,000
Transfers	\$ 593,707	\$ 558,413	\$ 594,743	\$ 627,734
Total	\$1,447,110	\$1,454,953	\$ 1,435,600	\$1,487,599

Department Resources				
Property Taxes	\$1,195,147	\$1,188,071	\$ 1,168,516	\$1,213,927
Intergovernmental Grants	\$ 11,011	\$ 11,037	\$ 450	\$ 450
Registration and Admission Fees	\$182,221	\$ 191,456	\$ 205,309	\$ 206,297
Other Charges for Services	\$ 3,261	\$ 3,060	\$ 3,000	\$ 3,200
Rental Revenues	\$ 38,538	\$ 43,465	\$ 43,200	\$ 46,100
Advertising, Sponsorships and Donations	\$ 16,932	\$ 17,864	\$ 15,125	\$ 17,625
Total	\$1,447,110	\$1,454,953	\$ 1,435,600	\$1,487,599

DEPARTMENT HIGHLIGHTS FOR 2015

- * Completed a tree inventory and begin implementing treatment for the Emerald Ash Borer
- * Worked with the Friends group to start the Farmers' Market
- * Worked with the IT Department for brochure production
- * Realigned office staff in preparation of the move to the Civic Campus Building
- * Revamped Disc Golf Course
- * Assisted with the design of the Civic Campus building and new features of Weyer Park
- * Continue to reach record high attendance at special events and Day Camp

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Start to plan and prepare for staffing needs and changes for the new Civic Campus Building
- * Continue to work toward long range planning for the department and where we'd like to see the department go in the future
- * Continue providing excellent customer service to park users year-round and during all special events
- * Continue to partner with other departments such as Public Works and Administration
- * Work towards streamlining processes, such as brochure creation and registrations
- * Kick off the Village Park Master Plan with the purchase of land and secure funding for the first phase

VILLAGE OF SUSSEX
2016 BUDGET

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Community Special Events	11	12	16	19	20	20	20
Park Facility Rentals (excludes fields)	66	40	58	48	209	176	180
Community Center Rentals	34	32	34	87	79	100	105
Acres of parks maintained per FTE	78	39	42	38	64	53	56
# of playgrounds per 1,000 residents	1.09	1.09	1.04	1.04	1.04	1.04	1.04
Participants in Recreation Programs	2,578	2,669	3,041	3,507	3,323	3,864	4,000

Park, Recreation and Public Building Administration

Explanation of Account: This budget represents the administrative costs related to all senior and recreational programming, including building costs of the Community Center, as well as park planning and coordination of facility rentals. Beginning with 2014, it also includes the administrative costs related to overseeing park maintenance and rentals as well as maintenance of the Village's public buildings.

Budget Impact: This budget decreases \$17,950 (-8.72%). Decreases to wages and benefits of \$20,750 were a result of restructuring the administrative staff after an employee resignation. The budget for an intern was eliminated to be used for a new Special Events Assistant. These decreases were offset somewhat by increases related to fees paid to the on-line reservation company and an increase to general insurance.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
55300-000								
110	Salaries	\$25,597	\$66,079	\$71,168	\$35,073	\$70,286	\$72,899	\$72,899
	Director			\$71,168			\$72,899	\$72,899
120	Wages	\$25,712	\$35,895	\$44,690	\$13,265	\$35,015	\$33,697	\$33,697
	Support Staff			\$44,690			\$33,697	\$33,697
125	Wages - Maintenance Techs	\$19,778	\$14,409	\$10,284	\$5,062	\$12,198	\$8,298	\$8,298
126	Wages - Seasonal	\$42	\$90	\$0	\$144	\$400	\$0	\$0
130	Pension 13.20%	\$4,271	\$7,594	\$8,578	\$3,389	\$7,160	\$7,035	\$7,035
135	Employee Insurance	\$7,102	\$7,911	\$16,010	\$3,645	\$7,342	\$8,912	\$8,912
150	Payroll Taxes	\$5,409	\$8,901	\$9,650	\$4,270	\$8,989	\$8,789	\$8,789
155	Unemployment Compensation	\$0	\$1,850	\$0	\$0	\$0	\$0	\$0
220	Utilities--Phone	\$1,329	\$1,416	\$1,420	\$559	\$1,365	\$1,420	\$1,420
222	Utilities--Heat	\$1,196	\$1,309	\$1,450	\$698	\$1,400	\$1,450	\$1,450
224	Utilities--Electric	\$6,417	\$5,547	\$6,679	\$2,306	\$6,000	\$6,679	\$6,679
226	Utilities--Village of Sussex	\$1,262	\$1,192	\$1,311	\$302	\$1,250	\$1,311	\$1,311
242	Maintenance--Building	\$8,934	\$8,461	\$6,100	\$2,920	\$6,100	\$6,100	\$6,100
	Security System	\$633	\$682	\$600			\$600	\$600
	Cleaning Supplies/Maintenance	\$6,481	\$7,339	\$5,000			\$5,000	\$5,000
	HVAC Contract & Maint	\$1,820	\$440	\$500			\$500	\$500
290	Contractual Fees/Intern	\$1,225	\$1,400	\$1,500	\$0	\$1,500	\$0	\$0
310	Office Supplies	\$5,902	\$5,839	\$5,250	\$3,376	\$7,500	\$5,450	\$5,450
	Postage	\$1,017	\$782	\$500			\$500	\$500
	General Supplies	\$3,102	\$3,110	\$3,000			\$3,000	\$3,000
	Copier Lease/Maintenance	\$1,783	\$1,947	\$1,750			\$1,950	\$1,950
324	Schooling & Dues	\$3,064	\$9,223	\$3,800	\$647	\$3,882	\$3,800	\$3,800
340	Data Processing Expenses	\$1,962	\$2,990	\$3,000	\$3,194	\$5,500	\$6,000	\$6,000
	Software Maintenance Contract	\$1,962	\$2,990	\$3,000			\$6,000	\$6,000
390	Expenses	\$8,361	\$8,596	\$7,370	\$3,642	\$7,370	\$7,970	\$7,970
	Mileage	\$3,163	\$3,025	\$2,750			\$2,750	\$2,750
	Roadrunner	\$1,575	\$1,560	\$1,720			\$1,720	\$1,720
	Human Relations/Miscellaneous	\$1,429	\$1,340	\$500			\$500	\$500
	Credit Card Fees	\$1,842	\$2,271	\$2,100			\$2,600	\$2,600
	Sales Tax on Facility Rental	\$352	\$400	\$300			\$400	\$400
510	Insurance	\$4,812	\$6,516	\$7,700	\$3,874	\$7,153	\$8,200	\$8,200
Total Administrative		\$132,375	\$195,218	\$205,960	\$86,366	\$190,410	\$188,010	\$188,010

Park Operations

Explanation of Account: The Park Operations budget covers park employees who provide maintenance and upkeep of all Village parks and other Village-owned property. Due to the continued emphasis on maintaining the highly visible areas of the Village, the reorganization of 2013 included a dedicated park foreman who will draw assistance from the other departments when needed. In addition to the seasonal staff that are hired each summer, this budget includes funding for permanent part-time employees to maintain the parks year-round. The 2016 budget moves some of the funds available for summer seasonal help to the street department to hire seasonal help for sidewalk maintenance in winter.

Budget Impact: This budget decreases \$43,635 (-11.26%). Wages and benefits decrease \$34,635, mainly from shifting funds from this budget to the Street budget. Several other expenses were decreased based on past history and general insurance increases \$1,400.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
55200-000								
110	Salaries	\$62,039	\$58,356	\$60,033	\$30,312	\$60,624	\$54,540	\$54,540
	Foreman-Parks			\$60,033			\$54,540	\$54,540
120	Wages	\$70,366	\$50,276	\$89,387	\$25,944	\$58,657	\$72,156	\$4,816
	Public Works Employees			\$23,487			\$4,816	\$4,816
	Part-time Employees			\$65,900			\$67,340	\$67,340
126	Seasonal Employees	\$29,026	\$28,263	\$33,077	\$4,490	\$22,500	\$27,490	\$27,490
130	Pension 13.20%	\$8,445	\$4,700	\$5,679	\$2,362	\$6,751	\$3,917	\$3,917
135	Employee Insurance	\$24,338	\$20,829	\$22,597	\$10,777	\$21,522	\$20,201	\$20,201
150	Payroll Taxes	\$12,371	\$10,333	\$13,961	\$4,789	\$10,846	\$11,795	\$11,795
155	Unemployment compensation	\$0	\$0	\$500	\$0	\$0	\$500	\$500
220	Utilities -- telephone	\$984	\$1,696	\$1,400	\$815	\$1,619	\$1,400	\$1,400
222	Utilities -- heat	\$8,743	\$9,603	\$15,180	\$6,057	\$12,000	\$15,180	\$15,180
224	Utilities --electric	\$19,684	\$19,285	\$23,500	\$9,758	\$23,597	\$23,500	\$23,500
226	Utilities -- village	\$10,734	\$10,878	\$10,881	\$2,624	\$11,000	\$10,881	\$10,881
239	Gas - Regular & Diesel	\$12,900	\$15,674	\$12,500	\$3,863	\$10,000	\$12,500	\$12,500
240	Equipment Maintenance	\$8,889	\$10,447	\$11,400	\$1,916	\$8,000	\$11,400	\$11,400
	Lawn Mowers - Parts/Repairs	\$4,986	\$2,530	\$4,500			\$4,500	\$4,500
	Tires	\$676	\$73	\$800			\$800	\$800
	Outside Service	\$0	\$2,150	\$3,200			\$3,200	\$3,200
	Miscellaneous	\$3,006	\$5,527	\$1,500			\$1,500	\$1,500
	Allocated share of general mainten	\$221	\$167	\$300			\$300	\$300
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
242	Building Maintenance	\$4,566	\$9,250	\$9,500	\$4,083	\$10,000	\$9,500	\$9,500
	Repairs & Maintenance	\$42	\$159	\$1,500			\$1,500	\$1,500
	Contract Repairs (Roof/Plumber/Ma	\$507	\$3,058	\$2,500			\$2,500	\$2,500
	Supplies - Lumber/Paint	\$2,261	\$3,292	\$1,500			\$1,500	\$1,500
	Building Updates	\$183	\$1,452	\$1,000			\$1,000	\$1,000
	HVAC Maint Contract & Repairs	\$1,573	\$1,289	\$3,000			\$3,000	\$3,000
244	Vehicle Maintenance	\$1,509	\$1,956	\$3,000	\$17	\$1,000	\$3,000	\$3,000
	Outside Service	\$1,265	\$916	\$1,500			\$1,500	\$1,500
	Repairs/Parts	\$244	\$1,040	\$1,500			\$1,500	\$1,500

VILLAGE OF SUSSEX
2016 BUDGET

ACCT # 55200-000	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
298	Supplies & Sanitation	\$17,248	\$11,678	\$16,000	\$3,070	\$12,000	\$16,000	\$16,000
	Nets Replacement	\$230	\$384	\$400			\$400	\$400
	Work Uniforms	\$2,038	\$1,473	\$1,200			\$1,200	\$1,200
	Soil/Seed	\$30	\$113	\$1,000			\$1,000	\$1,000
	Path Maintenance	\$655	\$78	\$1,500			\$1,500	\$1,500
	Lumber/Hardware/Miscellaneous	\$2,542	\$662	\$1,500			\$1,500	\$1,500
	Port-A-Potties	\$3,510	\$3,415	\$3,600			\$4,000	\$4,000
	Signs & Post	\$554	\$739	\$700			\$300	\$300
	Toy Maintenance	\$30	\$722	\$1,400			\$1,400	\$1,400
	Chip Replacement/Addition	\$7,659	\$4,092	\$4,700			\$4,700	\$4,700
348	Tools	\$1,006	\$994	\$1,000	\$180	\$1,000	\$1,000	\$1,000
390	Expenses	\$4,062	\$3,756	\$6,250	\$1,520	\$4,000	\$4,500	\$4,500
	Information Technology	\$0	\$0	\$500			\$250	\$250
	Miscellaneous	\$1,820	\$1,126	\$250			\$250	\$250
	Seminars/Prof. Development	\$1,089	\$1,604	\$3,200			\$3,200	\$3,200
	CDL Drug & Hearing Tests	\$1,153	\$597	\$300			\$300	\$300
	Mileage	\$0	\$429	\$2,000			\$500	\$500
391	Baseball Diamonds	\$7,487	\$11,795	\$13,550	\$5,214	\$11,500	\$12,000	\$12,000
	Equipment Rental	\$0	\$150	\$500			\$500	\$500
	Weed Control/Fertilizer	\$0	\$2,880	\$3,000			\$3,000	\$3,000
	Bases/Homeplate/Signs	\$450	\$157	\$250			\$250	\$250
	Diamond Conditioner	\$1,406	\$7,211	\$7,300			\$6,750	\$6,750
	Rebuild Pitcher's Mound	\$4,589	\$0	\$0			\$0	\$0
	Infield Soil Mix	\$576	\$187	\$1,500			\$500	\$500
	Miscellaneous	\$466	\$1,210	\$1,000			\$1,000	\$1,000
395	Weed Control	\$9,219	\$6,493	\$8,992	\$2,202	\$5,400	\$6,492	\$6,492
399	Horticulture/Streetscaping	\$9,339	\$9,349	\$13,000	\$3,910	\$8,000	\$9,500	\$9,500
	Trees/Signs (includes memorials)	\$2,306	\$1,907	\$1,000			\$1,000	\$1,000
	Flowers & Other Plantings	\$6,095	\$5,321	\$8,000			\$7,000	\$7,000
	Mulch	\$21	\$1,281	\$4,000			\$1,500	\$1,500
	Other	\$917	\$840	\$0			\$0	\$0
401	Ice Rink	\$188	\$144	\$250	\$0	\$250	\$250	\$250
402	Soccer Fields-All	\$584	\$3,435	\$4,325	\$796	\$4,500	\$4,325	\$4,325
	Water	\$0	\$0	\$500			\$500	\$500
	Equipment Rental	\$0	\$60	\$75			\$75	\$75
	Weed Control/Fertilizer	\$0	\$0	\$3,000			\$3,000	\$3,000
	Top Soil/Seed	\$584	\$3,375	\$750			\$750	\$750
407	Disc Golf Course Maintenance	\$717	\$156	\$2,000	\$0	\$1,000	\$900	\$900
510	Insurance	\$7,933	\$8,481	\$9,700	\$6,240	\$10,036	\$11,100	\$11,100
	Tree Grant - Total Expenditures	\$0	\$0	\$0	\$6,012	\$6,012	\$0	\$0
Total Park Operations		\$332,377	\$307,827	\$387,662	\$136,951	\$321,814	\$344,027	\$344,027

Public Building Maintenance

Explanation of Account: The Public Buildings Maintenance budget includes all costs associated with the operation and maintenance of the Village Hall and Youth Hall. Costs of maintenance of other buildings are included with those specific departments. Building maintenance service is provided by the part-time park employees on a rotating basis. The budget for 2016 has been decreased to show that the Youth Hall will only be in service until May of 2016.

Budget Impact: This budget decreases \$10,311 (-15.13%). Wages and benefits account for \$4,351 of the decrease as the public works employees were no longer budgeted in these accounts. Utilities and maintenance account for \$5,810 of the decrease with the Youth Hall no longer budgeted for after May.

ACCT # 51600-000	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$5,299	\$0	\$3,160	\$1,580	\$3,159	\$3,030	\$3,030
120	Wages - PW Employees	\$4,122	\$2,510	\$2,080	\$146	\$1,000	\$0	\$0
125	Wages - Maintenance Techs	\$11,237	\$8,140	\$6,376	\$4,285	\$8,635	\$5,144	\$5,144
126	Seasonal Employees	\$369	\$269	\$788	\$68	\$500	\$611	\$611
130	Pension 13.20%	\$985	\$517	\$790	\$126	\$283	\$200	\$200
135	Employee Insurance	\$18	\$12	\$931	\$486	\$979	\$1,066	\$1,066
150	Payroll Taxes	\$1,564	\$919	\$949	\$499	\$1,017	\$672	\$672
220	Utilities -- telephone	\$94	\$72	\$100	\$34	\$85	\$100	\$100
222	Utilities -- heat	\$8,111	\$10,653	\$11,100	\$4,604	\$9,340	\$9,200	\$9,200
224	Utilities --electric	\$18,164	\$16,876	\$19,050	\$6,891	\$17,500	\$17,000	\$17,000
226	Utilities -- village	\$2,899	\$2,993	\$2,980	\$786	\$3,025	\$2,700	\$2,700
242	Building Maintenance	\$14,519	\$16,704	\$16,500	\$7,068	\$14,000	\$14,920	\$14,920
	HVAC Maint Contract & Repairs	\$3,418	\$8,639	\$4,500			\$3,820	\$3,820
	Elevator Maintenance	\$2,138	\$2,192	\$2,000			\$2,200	\$2,200
	Flags	\$317	\$326	\$500			\$500	\$500
	Supplies, Repairs, Other Maintenanc	\$1,966	\$1,666	\$2,500			\$2,300	\$2,300
	Floor mat service	\$1,073	\$985	\$1,000			\$1,000	\$1,000
	Contract Work	\$1,649	\$405	\$2,400			\$1,500	\$1,500
	Weed Control & Landscaping	\$2,141	\$1,264	\$2,000			\$2,000	\$2,000
	Cleaning Supplies	\$1,817	\$1,227	\$1,600			\$1,600	\$1,600
345	Supplies	\$1,602	\$672	\$150	(\$48)	\$100	\$150	\$150
	Uniforms	\$1,533	\$620	\$125			\$125	\$125
	Miscellaneous	\$69	\$52	\$25			\$25	\$25
510	Insurance	\$3,567	\$2,962	\$3,200	\$2,812	\$3,011	\$3,050	\$3,050
Total Building Maintenance		\$72,550	\$63,299	\$68,154	\$29,337	\$62,634	\$57,843	\$57,843

Senior Activities

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

Budget Impact: The Senior budget decreases \$1,178 (-2.59%). An increase to wages and benefits of \$3,963 was offset with a decrease to contracted program instructors of \$6,902 as a result of changing the Senior Fitness instructor to an employee at a lower cost. Senior program expenses were increased \$1,784 based on the popularity of the programs and the receipt of sponsorships to run them.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries	\$0	\$11,100	\$11,432	\$5,799	\$11,599	\$12,034	\$12,034
	Recreation Coordinator		\$11,100	\$11,432			\$12,034	\$12,034
120	Wages	\$16,166	\$13,394	\$16,062	\$6,809	\$16,288	\$16,595	\$16,595
	Senior Coordinator		\$13,394	\$16,062			\$16,595	\$16,595
126	Seasonal Program Employees	\$0	\$0	\$0	\$0	\$0	\$2,532	\$2,532
130	Pension 13.20%	\$659	\$777	\$777	\$394	\$789	\$794	\$794
135	Employee Insurance	\$30	\$30	\$31	\$15	\$30	\$30	\$30
140	Program Instructors	\$6,620	\$6,280	\$9,747	\$0	\$0	\$2,845	\$2,845
150	Payroll Taxes	\$1,233	\$1,838	\$2,104	\$1,019	\$2,133	\$2,384	\$2,384
345	Supplies	\$0	\$392	\$500	\$20	\$500	\$500	\$500
404	Senior Trips	\$15,859	\$7,361	\$0	\$0	\$0	\$0	\$0
405	Program Expenses	\$6,202	\$7,930	\$4,700	\$3,382	\$14,447	\$6,484	\$6,484
	Classes						\$360	\$360
	In-house Activities	\$6,202	\$7,930	\$4,700			\$6,124	\$6,124
899	Sales Tax Remitted	\$92	\$87	\$96	\$18	\$85	\$73	\$73
933	Transportation--Shuttle	\$11,156	\$10,318	\$0	\$874	\$874	\$0	\$0
Total Senior Activities		\$58,017	\$59,507	\$45,449	\$18,330	\$46,745	\$44,271	\$44,271



Special Events

Explanation of Account: This budget accounts for special events such as the Fourth of July activities, outdoor movie night, cruise night, tree lighting ceremony, sledding party, Santa's visit, Easter egg hunt, bunny lunch and concerts in the park.

Budget Impact: This budget was increased by \$8,900 (41.01%) with the creation of the Special Events Coordinator as a result of the popularity of the programs. \$3,300 of the budget for the new position was moved from other areas of the Recreation Budget for a net increase of \$5,600.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
120	Wages - Special Events Coordinator	\$0	\$0	\$0	\$0	\$0	\$8,267	\$8,267
150	Payroll Taxes	\$0	\$0	\$0	\$0	\$0	\$633	\$633
290	Contractual Fees - Marketing	\$346	\$351	\$750	\$2	\$350	\$750	\$750
393	Fourth of July	\$12,782	\$13,240	\$13,200	\$6,250	\$13,000	\$13,200	\$13,200
403	Special Events	\$8,481	\$7,365	\$7,750	\$3,256	\$7,750	\$7,750	\$7,750
Total Special Events		\$21,609	\$20,956	\$21,700	\$9,508	\$21,100	\$30,600	\$30,600

Recreation Programs

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

Budget Impact: This budget increases \$29,026 (17.08%). Of this increase, \$14,000 is a one time increase for 2016 to cover the cost of renting a facility for programs during the time that the Youth Hall is closed and before the Civic Campus is constructed and provides class space. This one time expense will be funded through a use of surplus. Other increases of \$11,981 in wages and benefits and \$1,541 for class expenses are a result of the increased participation in the programs and are offset with registration revenues.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
55350-000								
110	Salaries	\$30,659	\$33,298	\$34,297	\$17,398	\$34,797	\$36,101	\$36,101
	Recreation Coordinator	\$30,659	\$33,298	\$34,297			\$36,101	\$36,101
126	Seasonal Program Employees	\$41,339	\$43,215	\$44,710	\$14,081	\$49,732	\$47,514	\$47,514
130	Pension 13.20%	\$2,026	\$2,331	\$2,332	\$1,183	\$2,366	\$2,383	\$2,383
135	Employee Insurance	\$6,270	\$6,482	\$7,006	\$3,611	\$6,949	\$7,464	\$7,464
140	Program Instructors	\$38,448	\$46,691	\$39,622	\$20,748	\$47,000	\$44,333	\$44,333
150	Payroll Taxes	\$5,483	\$5,798	\$6,044	\$2,506	\$6,466	\$6,397	\$6,397
155	Unemployment Compensation	\$8	\$0	\$0	\$0	\$0	\$0	\$0
310	Postage (Office Supplies)	\$5,287	\$6,340	\$6,000	\$2,193	\$6,578	\$6,000	\$6,000
326	Printing & Publishing	\$7,528	\$7,979	\$7,200	\$2,500	\$7,500	\$8,000	\$8,000
390	Expenses	\$16,545	\$16,113	\$13,634	\$8,235	\$17,000	\$30,975	\$16,975
	Class/Activity Expenses	\$16,545	\$15,343	\$13,214			\$16,975	\$16,975
	Facility Rental for Class Space	\$0	\$0	\$0			\$14,000	\$14,000
	Background Checks	\$0	\$770	\$420			\$0	\$0
404	Adult Trips	\$0	\$0	\$7,343	\$10,067	\$15,000	\$7,343	\$7,343
899	Sales Tax Remitted	\$1,589	\$2,223	\$1,800	\$116	\$3,066	\$2,504	\$2,504
Total Recreation Programs		\$155,182	\$170,470	\$169,988	\$82,638	\$196,454	\$199,014	\$199,014

LIBRARY SERVICES

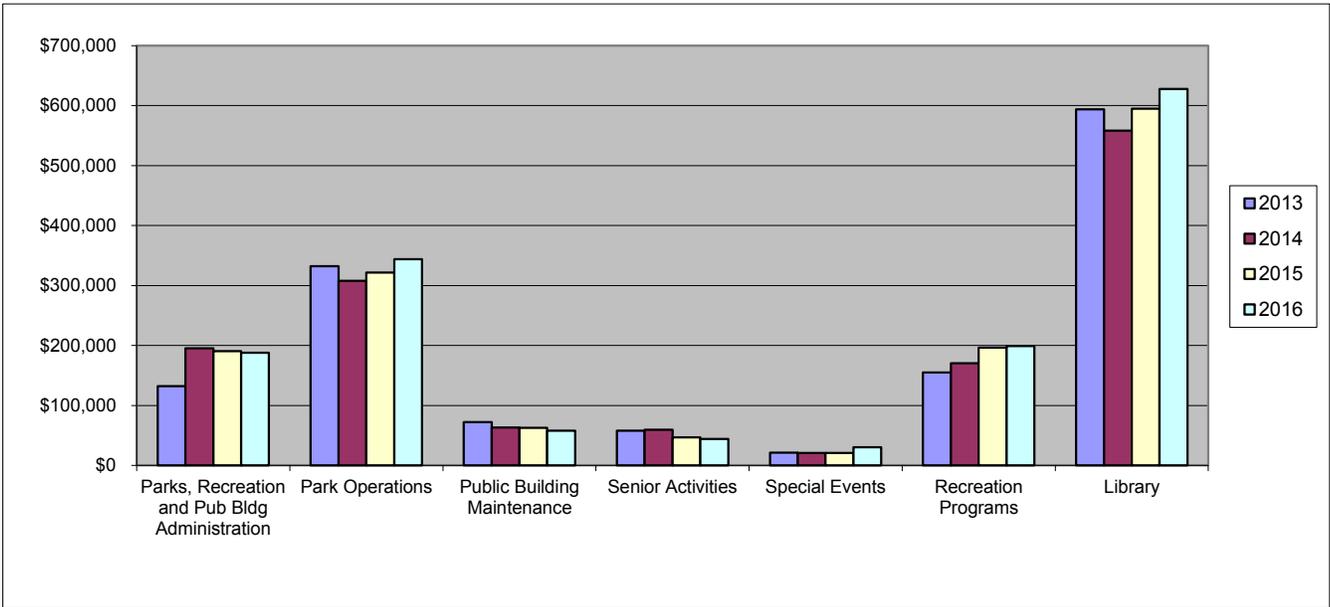
Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating budget. Prior to 2015, the library was a joint municipal library funded by the Village of Sussex and Town of Lisbon. In 2015, the Village became the only municipality contributing to the operating costs.

Budget Impact: This budget has increased \$32,747 (5.50%). This increase comes from various cost increases by the library as well as funding changes. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
55110-000-795	Joint Library Payment	\$461,072	\$462,932	\$544,987	\$272,372	\$544,743	\$577,734	\$577,734
57610-000-820	Village cont to library capital plan	\$25,000	\$25,000	\$50,000	\$4,447	\$50,000	\$50,000	\$50,000
59235-000-610	Debt Payment - Principal	\$101,638	\$68,032	\$0	\$0	\$0	\$0	\$0
59235-000-622	Debt Payment - Interest	\$5,997	\$2,449	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$593,707	\$558,413	\$594,987	\$276,819	\$594,743	\$627,734	\$627,734

TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Parks, Recreation and Pub Bldg Adminis	\$132,375	\$195,218	\$205,960	\$86,366	\$190,410	\$188,010	\$188,010
Park Operations	\$332,377	\$307,827	\$387,662	\$136,951	\$321,814	\$344,027	\$344,027
Public Building Maintenance	\$72,550	\$63,299	\$68,154	\$29,337	\$62,634	\$57,843	\$57,843
Senior Activities	\$58,017	\$59,507	\$45,449	\$18,330	\$46,745	\$44,271	\$44,271
Special Events	\$21,609	\$20,956	\$21,700	\$9,508	\$21,100	\$30,600	\$30,600
Recreation Programs	\$155,182	\$170,470	\$169,988	\$82,638	\$196,454	\$199,014	\$199,014
Library	\$593,707	\$558,413	\$594,987	\$276,819	\$594,743	\$627,734	\$627,734
TOTAL	\$1,365,817	\$1,375,690	\$1,493,900	\$639,949	\$1,433,900	\$1,491,499	\$1,491,499



Youth Sports Programs



CAPITAL IMPROVEMENTS

Explanation of Account: The Capital Improvements budget represents cash outlays made by the Village of Sussex for the purchase of equipment needed to support Village operations. Beginning in 2010, it also includes funds to be set aside for future equipment replacement. Projects related to the improvement of public streets, parks, and public buildings are also considered capital expenses, as well as any other expenses that are not directly tied to the operating costs. The goal is to try to maintain a stable level of outlays, so the accounts do not vary widely from year to year and to maintain a balanced improvement and replacement schedule.

Budget Impact: The 2016 budget decreases \$15,654. A plow truck was purchased in 2015 which used replacement funds of \$113,906. Also, \$60,937 that had been budgeted here for replacement of the Village Hall, Youth Hall and Community Center has been moved to the transfers section and will be used to subsidize the debt service payments for the Civic Campus debt. The 2016 budget includes additional depreciation for roads and starting to depreciate the Public Works garage as well as items being purchased that are new, so this budget includes funds to start saving for their replacement when that time comes. A detailed list of items to be purchased is on the following page.

Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
57140-000-810	Furniture & Fixtures	\$9,820	\$8,565	\$11,241	\$127	\$11,241	\$11,241	\$11,241
	Furniture & Fixtures			\$0			\$0	\$0
	Replacement Funds			\$11,241			\$11,241	\$11,241
57140-000-820	Building Improve.	\$13,390	\$0	\$73,200	\$0	\$73,200	\$13,963	\$13,963
	Bldg & Grounds Improvements			\$0			\$5,000	\$5,000
	Replacement Funds			\$73,200			\$8,963	\$8,963
57190-000-810	Tech. Enhancement	\$50,737	\$35,376	\$43,586	\$5,031	\$43,586	\$55,086	\$55,086
	Computers & Accessories			\$14,955			\$49,245	\$49,245
	Office Equipment			\$0			\$0	\$0
	Election Equipment			\$0			\$4,000	\$4,000
	Replacement Funds			\$28,631			\$1,841	\$1,841
57220-000-810	Fire Depart. Equip.	\$123,991	\$46,933	\$256,608	\$5,396	\$256,608	\$258,046	\$258,046
	Trunked Radio Payment			\$4,615			\$4,615	\$4,615
	Communications Equipment			\$1,000			\$3,500	\$3,500
	Turnout Gear/Uniforms			\$9,500			\$0	\$0
	EMS Equipment			\$10,635			\$0	\$0
	Firefighting Equipment			\$1,000			\$0	\$0
	Firefighting Hoses			\$0			\$4,000	\$4,000
	SCBA Equipment			\$0			\$4,700	\$4,700
	Extrication Equipment			\$2,750			\$0	\$0
	Replacement Funds			\$227,108			\$241,231	\$241,231
57220-000-820	Fire Department Improvements	\$0	\$4,277	\$0	\$0	\$0	\$0	\$0
	Equipment	\$21,018	\$155,146	\$360,078	\$183,095	\$360,078	\$390,723	\$390,723
57324-000-810	Street Equipment	\$0	\$100,697	\$224,739	\$183,095	\$224,739	\$0	\$0
57620-000-810	Park Equipment	\$21,018	\$54,449	\$1,700	\$0	\$1,700	\$0	\$0
	Operations Replacement Funds			\$133,639		\$133,639	\$390,723	\$390,723
	Operations Dept Improvements	\$60,275	\$24,814	\$139,343	\$12,970	\$139,343	\$139,343	\$139,343
57324-000-820	Garage Improvements				\$8,141		\$0	\$0
57620-000-820	Park Bldg & Grounds Improvements						\$0	\$0
57620-000-820	Bridges, Courts, Diamonds, Fields, Fences, & Scoreboards	\$40,219	\$24,814	\$26,000	\$4,829		\$5,000	\$5,000
57620-000-820	Right of Way Amenities			\$0			\$0	\$0
57620-000-830	Land Acquisition	\$20,056		\$0			\$0	\$0
57620-000-820	Replacement Funds			\$113,343	\$0		\$134,343	\$134,343
	TOTAL	\$279,231	\$275,111	\$884,056	\$206,619	\$884,056	\$868,402	\$868,402

Details of 2016 Capital Purchase Requests

Technology Enhancement

Computers & Accessories:

Replacement computers	8,400
Fire Department server	12,100
Mobile PCs for Fire Department	12,775
Backup device for e-mail archiver	1,395
Sharp Aquos Board at Fire Department	7,000
TV & PC for Fire Department	825
Seamless.gov software	6,750

Election Equipment

4,000
53,245

Park Improvements*

Picnic tables	5,000
	5,000

Fire Department Equipment

Trunked radio payment	4,615
Communications equipment	
Handheld vehicular charger	3,500
Hoses	4,000
SCBA equipment	
90 degree flashlights (4)	700
Parts	4,000

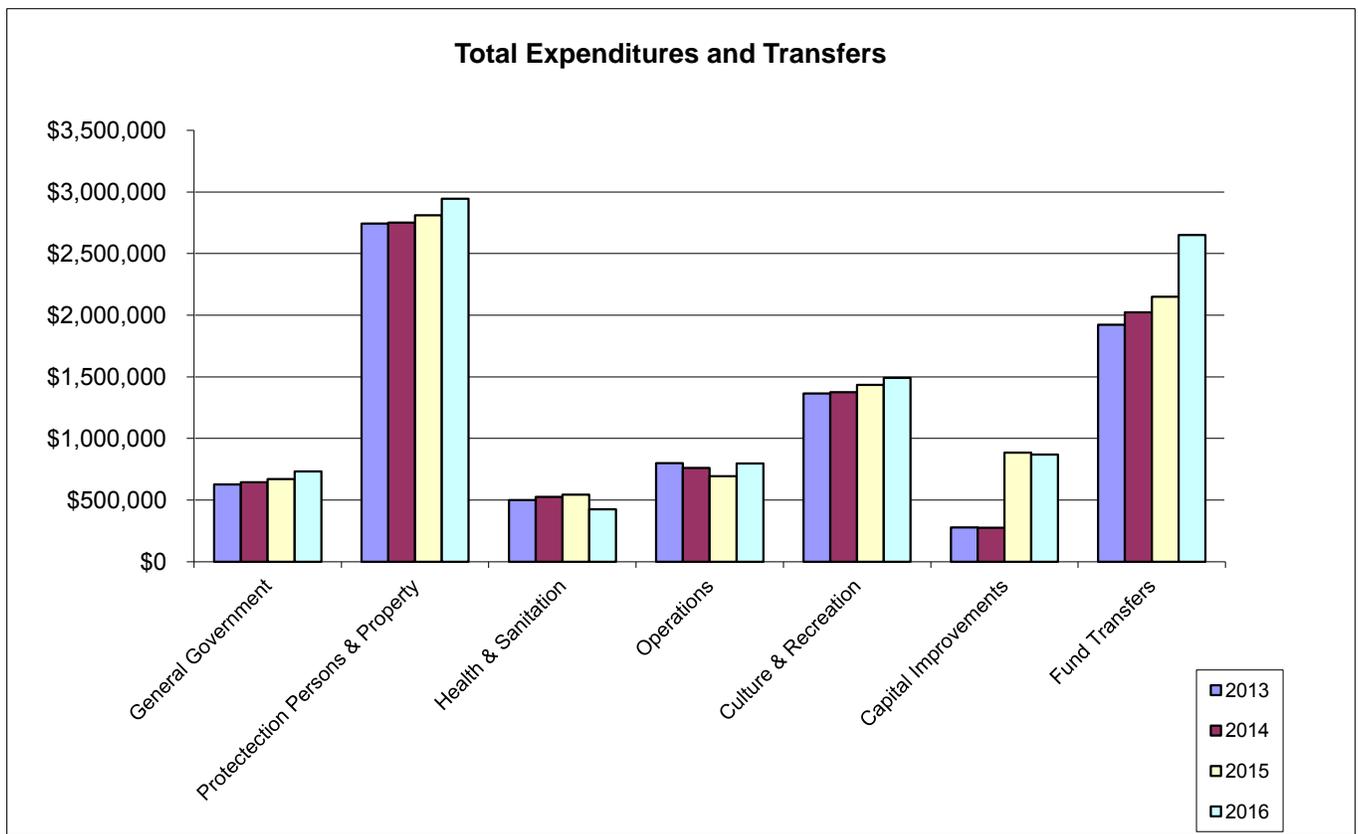
16,815

* If not funded with donations, HVAC costing \$6,240 at the enclosed Lions Building will come from building depreciation.



TOTAL EXPENDITURES AND TRANSFERS

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
General Government	\$626,321	\$645,420	\$706,448	\$338,468	\$670,456	\$733,694	\$733,694
Protect. of Persons and Prop.	\$2,742,649	\$2,750,174	\$2,901,594	\$1,448,568	\$2,809,467	\$2,943,831	\$2,943,831
Health & Sanitation	\$500,348	\$525,919	\$540,767	\$219,872	\$543,983	\$425,854	\$425,854
Operations (Streets & Engineering)	\$800,455	\$760,899	\$738,190	\$299,548	\$694,749	\$796,693	\$796,693
Parks, Recreation and Cultural Services	\$1,365,817	\$1,375,690	\$1,493,900	\$639,949	\$1,433,900	\$1,491,499	\$1,491,499
Capital Improvements	\$279,231	\$275,111	\$884,056	\$206,619	\$884,056	\$868,402	\$868,402
Fund Transfers	\$1,922,717	\$2,022,376	\$2,139,112	\$1,457,763	\$2,150,727	\$2,651,116	\$2,651,116
TOTAL	\$8,237,538	\$8,355,589	\$9,404,067	\$4,610,787	\$9,187,338	\$9,911,089	\$9,911,089



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

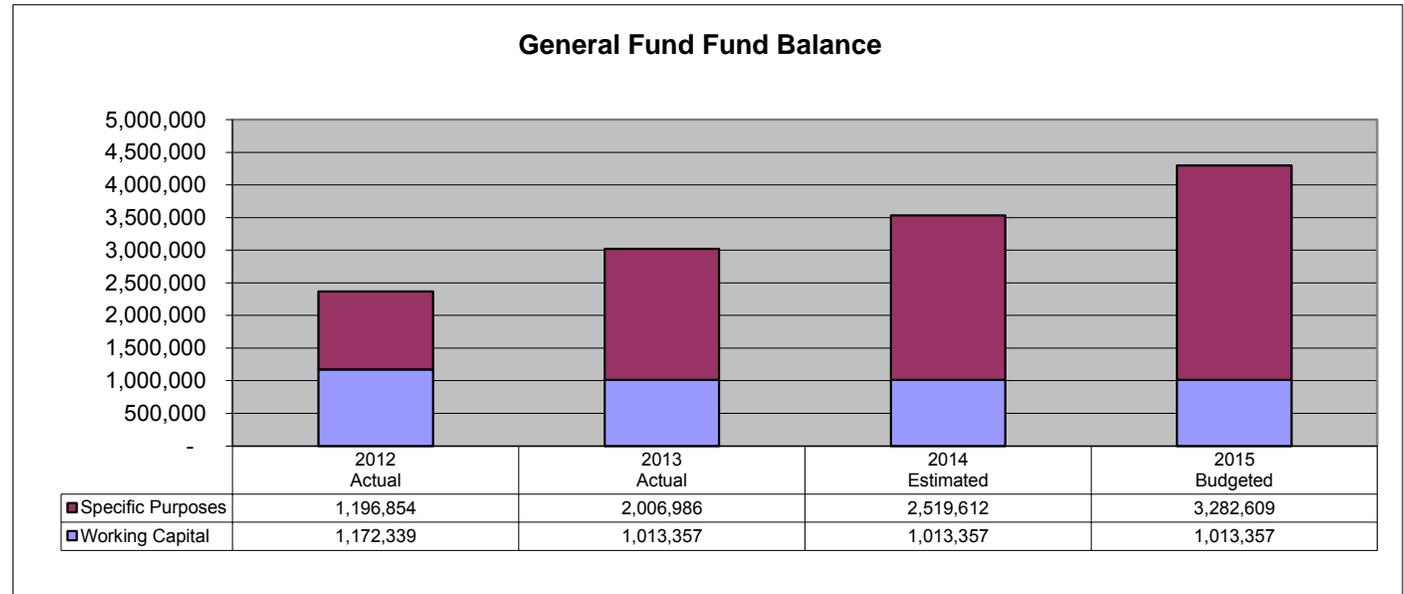
	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Taxes	\$5,894,165	\$6,038,873	\$6,414,577	\$5,586,198	\$6,378,573	\$6,709,775	\$6,709,775
Intergovern. Revenues	\$832,608	\$725,519	\$718,872	\$318,479	\$738,302	\$733,576	\$733,576
Regulation & Comp. Rev.	\$726,927	\$627,518	\$516,344	\$269,248	\$622,500	\$556,345	\$556,345
Public Charge for Services	\$902,325	\$911,203	\$891,045	\$744,137	\$898,891	\$801,189	\$801,189
Commercial Revenues	\$191,091	\$194,646	\$199,950	\$106,673	\$177,625	\$207,725	\$207,725
Miscellaneous Revenues	\$52,473	\$36,585	\$28,879	\$35,151	\$58,928	\$29,500	\$29,500
Fund Transfers	\$3,667	\$129,736	\$634,400	\$1,651	\$632,400	\$872,979	\$872,979
TOTAL	\$8,603,256	\$8,664,080	\$9,404,067	\$7,061,537	\$9,507,219	\$9,911,089	\$9,911,089

TOTAL EXPENDITURES

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
General Government	\$626,321	\$645,420	\$706,448	\$338,468	\$670,456	\$733,694	\$733,694
Protect. of Persons and Prop.	\$2,742,649	\$2,750,174	\$2,901,594	\$1,448,568	\$2,809,467	\$2,943,831	\$2,943,831
Health & Sanitation	\$500,348	\$525,919	\$540,767	\$219,872	\$543,983	\$425,854	\$425,854
Operations (Streets & Engineering)	\$800,455	\$760,899	\$738,190	\$299,548	\$694,749	\$796,693	\$796,693
Parks, Recreation and Cultural Services	\$1,365,817	\$1,375,690	\$1,493,900	\$639,949	\$1,433,900	\$1,491,499	\$1,491,499
Capital Improvements	\$279,231	\$275,111	\$884,056	\$206,619	\$884,056	\$868,402	\$868,402
Fund Transfers	\$1,922,717	\$2,022,376	\$2,139,112	\$1,457,763	\$2,150,727	\$2,651,116	\$2,651,116
TOTAL	\$8,237,538	\$8,355,589	\$9,404,067	\$4,610,787	\$9,187,338	\$9,911,089	\$9,911,089

BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL To 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Total Revenues Less Expenditures	\$231,236	\$308,491	\$0	\$2,450,750	\$319,881	\$0	\$0



Community Development Authority

DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

Budget Impact: Overall the budget focuses on redevelopment priorities and the realization of a return on the purchase of property in the mid 2000s. Additional redevelopment will provide funds to the CDA to reinvest in the downtown. During 2012, the CDA's main funding source paid off their loan; therefore, no significant revenues are anticipated until a funding source can be identified.

DEPARTMENT BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Department Expenditures/Cash Uses				
Personnel Services	\$ 16	\$ -	\$ -	\$ -
Contractual Services	\$ 500	\$ 4,419	\$ 45,000	\$ 20,000
Expenses	\$ 8,103	\$ 300,705	\$ 2,504	\$ 10,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 11,496	\$ 11,285	\$ 186,300	\$ 892,000
Total	\$ 20,115	\$ 316,409	\$ 233,804	\$ 922,000
Department Resources				
Revenues	\$ 5,833	\$ 1,138	\$ 644	\$ 500
Loan Repayments	\$ 11,697	\$ -	\$ 175,000	\$ 870,000
Total	\$ 17,530	\$ 1,138	\$ 175,644	\$ 870,500

DEPARTMENT HIGHLIGHTS FOR 2015

- * Acquired and removed the Mindemann property for the Civic Campus
- * Selected the Main Street streetscape after citizen surveys
- * Amended TIF #6 for downtown revitalization, which will add \$32 million in value to the downtown area

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Examine tools to recruit businesses, especially the downtown area
- * Assist with additional downtown TIF District projects
- * Identify new funding source

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Inc in downtown prop value from CDA/TIF projects	\$ 48,100	\$ -	\$ -	\$ -	\$ 3,313,600	\$ 5,986,400	\$ 6,000,000
Number of loans to businesses (at year end)	2	2	2	2	0	0	0
Loan amounts outstanding (at year end)	\$ 11,697	\$ 11,697	\$ 11,697	\$ 11,697	\$ -	\$ -	\$ -

Community Development Authority Budget

Budget Impact: The revenue and cash sources continue to be interest income; however, with the purchase of the property in 2014, the cash balance decreased significantly. The Village anticipates selling three properties in 2016 that had been purchased by the CDA, which will recover the principal the CDA had expended.

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 7/31	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	Revenues:							
48110	Investment Interest	\$5,833	\$1,138	\$500	\$322	\$644	\$500	\$500
	Other Sources of Cash:							
	Redevelopment Payback	\$11,697	\$0	\$0	\$0	\$175,000	\$870,000	\$870,000
	TOTAL	\$17,530	\$1,138	\$500	\$322	\$175,644	\$870,500	\$870,500

EXPENDITURES AND CASH USES

Administration

Budget Impact: This budget was reduced to zero. Since there is no major revenue source, all costs will continue to be recorded in the General Fund. This account will not be shown after the 2016 budget.

ACCT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 7/31	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
51510-215	Audit	\$500	\$500	\$500	\$0	\$0	\$0	\$0
	Cash adjustments to accrual accounting	\$487	\$341	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,003	\$841	\$500	\$0	\$0	\$0	\$0

Development and Other Uses of Funds

Budget Impact: This budget increases \$855,500 as a result of using proceeds from land sales for other redevelopment opportunities. The funds advanced to TIF #6 are anticipated to be repaid in 2018 when the district has realized its taxing potential.

ACCT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 7/31	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
51491-216	Consultants	\$0	\$3,919	\$45,000	\$0	\$45,000	\$20,000	\$20,000
56600-390	Development Expenses	\$27	\$0	\$0	\$0	\$0	\$0	\$0
56600-407	Loans & Grants	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$5,000
56600-830	Capital Purchases	\$0	\$300,705	\$0	\$0	\$0	\$0	\$0
56605-390	Economic Development	\$8,076	\$0	\$5,000	\$2,504	\$2,504	\$5,000	\$5,000
	Marketing Materials/Efforts	\$8,076	\$0	\$5,000	\$2,504	\$2,504	\$5,000	\$5,000
	Other Uses of Funds							
	Int/Prin on Advance from Sewer Utility	\$11,496	\$11,285	\$11,500	\$0	\$186,300	\$347,000	\$347,000
	Advance to TIF #6	\$0	\$0	\$0	\$0	\$0	\$545,000	\$545,000
	TOTAL	\$19,599	\$315,909	\$66,500	\$2,504	\$233,804	\$922,000	\$922,000

Summary

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 7/31	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Total Revenues and Other Sources	\$17,530	\$1,138	\$500	\$322	\$175,644	\$870,500	\$870,500
Total Expenses and Other Uses	\$20,602	\$316,750	\$67,000	\$2,504	\$233,804	\$922,000	\$922,000
Net change in cash position	(\$3,072)	(\$315,612)	(\$66,500)	(\$2,182)	(\$58,160)	(\$51,500)	(\$51,500)
Cash on hand, beginning of year	\$573,036	\$569,964	\$258,918	\$254,352	\$254,352	\$196,192	\$196,192
Cash on hand, end of year	\$569,964	\$254,352	\$192,418	\$252,170	\$196,192	\$144,692	\$144,692

CEMETERY FUND

In accordance with state statutes, if a private cemetery is no longer able to operate, the cemetery is turned over to the municipality. During 2015, the Lisbon Central Cemetery was turned over to the Village of Sussex. The Village Board has chosen to sell the remaining lots as well as provide needed care and maintenance for the grounds. The prior cemetery association turned over their remaining funds which will be used first with any additional funds to be provided by the General Fund as needed.

Budget Impact: With the takeover of the cemetery, there are needed maintenance items that have been prioritized and included in this budget as funds will allow. Those items included for 2016 are resetting monument foundations, adding trash receptacles and normal mowing and grounds keeping.

ACCT 280-000-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 7/31	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	AVAILABLE BALANCE, JANUARY 1	\$0	\$0	\$0	\$0	\$0	\$8,599	\$8,599
	REVENUES							
46540	Lot Sales	\$0	\$0	\$0	\$0	\$0	\$500	\$500
46541	Interment Fees	\$0	\$0	\$0	\$150	\$150	\$750	\$750
48110	Interest Earnings	\$0	\$0	\$0	\$1	\$2	\$15	\$15
	TOTAL REVENUES	\$0	\$0	\$0	\$151	\$152	\$1,265	\$1,265
280-54910	EXPENDITURES							
120	Wages	\$0	\$0	\$0	\$164	\$164	\$6,957	\$6,957
130	Pension	\$0	\$0	\$0	\$11	\$11	\$459	\$459
150	Payroll Taxes	\$0	\$0	\$0	\$12	\$12	\$532	\$532
211	Legal Fees - Opinions	\$0	\$0	\$0	\$1,281	\$1,281	\$0	\$0
226	Utilities - Village Stormwater	\$0	\$0	\$0	\$15	\$45	\$60	\$60
242	Maintenance - Buildings & Grounds	\$0	\$0	\$0	\$0	\$700	\$1,000	\$1,000
290	Contractual Fees - Lawn Mowing	\$0	\$0	\$0	\$1,150	\$2,530	\$3,220	\$3,220
390	Expenses	\$0	\$0	\$0	\$6,125	\$7,000	\$750	\$750
820	Grounds Improvements (Capital)	\$0	\$0	\$0	\$0	\$0	\$1,381	\$1,381
	TOTAL EXPENDITURES	\$0	\$0	\$0	\$8,758	\$11,743	\$14,359	\$14,359
	OTHER SOURCES AND (USES)							
	Cemetery Association Remaining Funds	\$0	\$0	\$0	\$10,190	\$10,190	\$0	\$0
	Transfer from General Fund	\$0	\$0	\$0	\$2,500	\$10,000	\$14,500	\$14,500
	TOTAL OTHER SOURCES AND (USES)	\$0	\$0	\$0	\$12,690	\$20,190	\$14,500	\$14,500
	AVAILABLE BALANCE, DECEMBER 31	\$0	\$0	\$0	\$4,083	\$8,599	\$10,005	\$10,005

WATER UTILITY

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

Budget Impact: As you will see, the 2016 proposed budget will result in an operating loss of \$73,658. This loss is higher than the 2015 budget which had anticipated a \$46,1486 loss. Of the 2015 budgeted loss, \$78,213 is an amount budgeted to start setting aside funds for future tower painting in order to avoid borrowing in the future. As noted in a later section of the budget, 2016 is the year when the cash will be expended for the painting. After a rate increase in the second half of 2014, the utility is realizing increased revenue to date in 2015. However, declining usage, especially by the industrial customers remains a concern.

Overall, the cash position for 2016 is projected to decrease \$430,003. In addition to the previously mentioned tower painting of \$237,921, there are projected payments for meters of \$90,000 due to the new subdivisions in process and principal on debt will increase as a result of restructuring in 2015 to better position the utility for future borrowing for radium.

WATER UTILITY BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Utility Operating Expenditures				
Personnel Services	\$ 330,353	\$ 337,352	\$ 368,225	\$ 439,183
Contractual Services	\$ 277,267	\$ 303,746	\$ 313,663	\$ 395,750
Expenses	\$ 680,413	\$ 646,551	\$ 717,523	\$ 802,491
Transfers	\$ 396,262	\$ 402,782	\$ 364,591	\$ 382,547
Total	\$ 1,684,295	\$ 1,690,431	\$ 1,764,002	\$ 2,019,972
Utility Resources				
General Fund	\$ 487,293	\$ 494,603	\$ 501,912	\$ 501,912
Water Utility Revenues	\$1,397,821	\$1,384,359	\$ 1,414,208	\$ 1,444,400
Water Utility Cash on Hand Used	\$ -	\$ -	\$ -	\$ 73,660
Total	\$ 1,885,114	\$ 1,878,962	\$ 1,916,120	\$ 2,019,972

UTILITY HIGHLIGHTS FOR 2015

- * Exercised 700 valves
- * Installed two new valves as part of the road program
- * Rehabilitated well #4 pump and well
- * Transitioned to a new foreman after the retirement of the long serving foreman

UTILITY GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Revisit the radium treatment plan for the Village
- * Work on identifying projects that should be coordinated with the Village's roadway maintenance and reconstruction plan

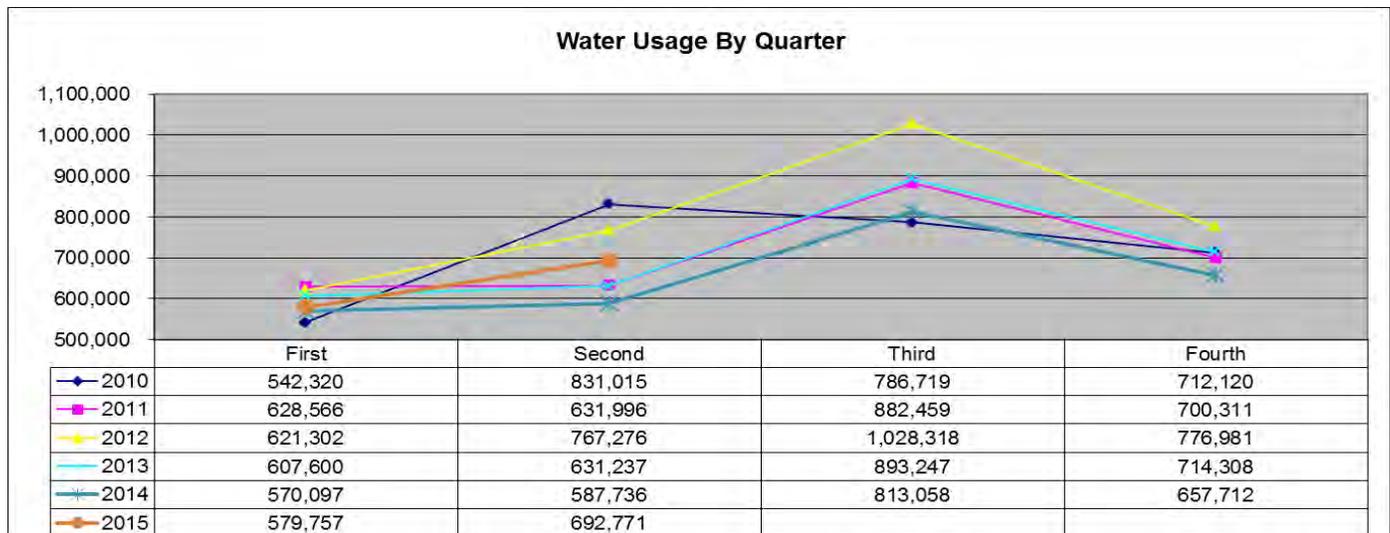
PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Cost per gallon of water pumped	0.0047	0.0052	0.0048	0.0051	0.0051	0.0052	0.0056
Staff hours per meter reading	21	21	22	25	24	21	10
Percentage of water unaccounted for	13%	14%	13%	14%	11%	14%	13%
Average response time to citizen request	24 to 48 hrs	25 to 48 hrs					

OPERATING REVENUES

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

Budget Impact: The 2016 budget was prepared increasing the 2015 estimates for anticipated growth in certain customer classes as well as anticipating a rate increase for the second half of the year. The Utility will continue to explore ways to reduce costs and/or increase efficiencies during the coming year.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
46451	Unmetered Water Sales	\$2,503	\$2,115	\$1,600	\$396	\$1,000	\$1,600	\$1,600
46452	Residential Sales	\$886,411	\$880,372	\$880,100	\$439,096	\$909,000	\$926,000	\$926,000
46453	Commercial Sales	\$194,819	\$61,269	\$63,400	\$32,836	\$65,672	\$67,000	\$67,000
46454	Industrial Sales	\$135,730	\$112,051	\$103,500	\$50,708	\$103,500	\$106,500	\$106,500
46458	Multi-Family Residential Sales	\$0	\$128,357	\$132,000	\$66,054	\$132,736	\$137,000	\$137,000
	TOTAL CUSTOMER SALES	\$1,219,463	\$1,184,164	\$1,180,600	\$589,090	\$1,211,908	\$1,238,100	\$1,238,100
46455	Private Fire Protection	\$85,508	\$87,482	\$90,000	\$44,820	\$90,000	\$92,800	\$92,800
47491	Public Fire Protection	\$487,293	\$494,603	\$501,912	\$292,782	\$501,912	\$501,912	\$501,912
46450	Sales to Public Authority	\$24,015	\$22,739	\$23,400	\$12,535	\$24,300	\$24,600	\$24,600
	TOTAL SALES OF WATER	\$1,816,279	\$1,788,988	\$1,795,912	\$939,227	\$1,828,120	\$1,857,412	\$1,857,412
46456	Forfeited Discounts	\$5,766	\$6,244	\$5,200	\$3,279	\$6,000	\$5,500	\$5,500
46457	Other Operating Revenues	\$63,069	\$83,730	\$85,900	\$65,341	\$82,000	\$83,400	\$83,400
	TOTAL OPERATING REVENUES	\$1,885,114	\$1,878,962	\$1,887,012	\$1,007,847	\$1,916,120	\$1,946,312	\$1,946,312



OPERATING EXPENDITURES

PUMPING EXPENSES

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

Budget Impact: This budget increases \$12,935 (5.78%). Labor estimates were increased as overall labor allocation percentages were adjusted in the Water Utility to align with the 2014 actual labor allocations. All other line items remained the same as in the 2015 budget.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
950	Operation Labor	\$33,970	\$36,579	\$38,426	\$25,204	\$54,951	\$60,618	\$60,618
951	Power Purchased - Generators	\$0	\$0	\$0	\$483	\$483	\$0	\$0
952	Power Purchased - Pumping	\$161,531	\$152,429	\$160,000	\$68,491	\$154,201	\$160,000	\$160,000
953	Supplies & Expenses	\$3,317	\$3,810	\$4,400	\$1,891	\$3,801	\$4,400	\$4,400
	Miscellaneous	\$254	\$250	\$500			\$500	\$500
	General Pump House Supplies	\$335	\$633	\$1,000			\$1,000	\$1,000
	Pumping Plant Utilities (gas)	\$1,226	\$1,561	\$1,400			\$1,400	\$1,400
	Phones	\$1,502	\$1,366	\$1,500			\$1,500	\$1,500
955	Maintenance of Equipment	\$16,470	\$39,343	\$21,105	\$5,119	\$16,135	\$11,849	\$11,849
	Labor	\$10,397	\$2,779	\$11,805			\$2,549	\$2,549
	Pumping Plant Outside Services	\$3,041	\$32,700	\$5,000			\$5,000	\$5,000
	Parts & Equipment	\$233	\$824	\$1,000			\$1,000	\$1,000
	Security System	\$2,799	\$3,040	\$3,300			\$3,300	\$3,300
	TOTAL	\$215,288	\$232,161	\$223,931	\$101,188	\$229,571	\$236,867	\$236,867

TREATMENT EXPENSES

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

Budget Impact: This budget increases \$3,870 (7.85%). Chemicals were increased \$5,000 based on past history. Wages were decreased as part of the allocation based on the 2014 actual wages.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
630	Operation Labor	\$1,460	\$296	\$1,620	\$77	\$309	\$490	\$490
631	Chemicals	\$30,365	\$28,711	\$29,000	\$14,650	\$34,694	\$34,000	\$34,000
632	Supplies & Expenses	\$5,761	\$9,543	\$16,200	\$2,159	\$13,474	\$16,200	\$16,200
	Lab Supplies	\$595	\$131	\$500			\$500	\$500
	Miscellaneous	\$0	\$27	\$1,000			\$1,000	\$1,000
	Postage for Lab Samples	\$469	\$528	\$700			\$700	\$700
	Lab Samples	\$4,697	\$8,857	\$14,000			\$14,000	\$14,000
635	Maintenance of Equipment	\$95	\$1,277	\$2,500	\$0	\$2,500	\$2,500	\$2,500
	Chem Feed Pumps-Repairs/Parts	\$95	\$1,032	\$2,000			\$2,000	\$2,000
	Misc. Repairs	\$0	\$245	\$500			\$500	\$500
	TOTAL	\$37,681	\$39,827	\$49,320	\$16,886	\$50,977	\$53,190	\$53,190

TRANSMISSION AND DISTRIBUTION EXPENSES

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

Budget Impact: This budget increases \$16,813 (7.24%). All labor accounts have been reallocated to percentages in line with past history resulting in an increase of \$18,845. Contracted repairs for laterals was reduced by \$2,000 and all other items remained the same.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
640	Operation Labor	\$36,848	\$28,775	\$41,666	\$8,765	\$18,208	\$47,688	\$47,688
641	Supplies and Expenses	\$5,435	\$7,657	\$7,050	\$3,463	\$7,799	\$7,050	\$7,050
	Diggers Hotline	\$536	\$942	\$1,000			\$1,000	\$1,000
	Electricity for Distribution Plant	\$4,860	\$6,612	\$5,900			\$5,900	\$5,900
	Miscellaneous	\$39	\$103	\$150			\$150	\$150
650	Reservoirs & Standpipes	\$18,448	\$20,049	\$96,813	\$8,311	\$18,679	\$96,920	\$96,920
	Labor	\$1,585	\$1,111	\$1,736			\$1,843	\$1,843
	Contracted Services	\$510	\$143	\$0			\$0	\$0
	Miscellaneous (phone, other)	\$1,068	\$415	\$1,000			\$1,000	\$1,000
	Tank Cleaning & Inspection	\$14,629	\$17,664	\$15,164			\$15,164	\$15,164
	Painting	\$0	\$0	\$78,213			\$78,213	\$78,213
	Security System	\$656	\$716	\$700			\$700	\$700
651	Maintenance of Mains	\$34,042	\$44,293	\$44,352	\$227	\$37,000	\$47,367	\$47,367
	Labor	\$1,654	\$2,940	\$1,852			\$4,867	\$4,867
	Street Repair Materials	\$1,890	\$257	\$1,000			\$1,000	\$1,000
	Contracted Repairs	\$29,195	\$39,278	\$34,000			\$34,000	\$34,000
	Contracted Services - Leak Survey	\$0	\$0	\$3,000			\$3,000	\$3,000
	Main Parts	\$1,181	\$1,750	\$4,000			\$4,000	\$4,000
	Safety Equipment	\$122	\$68	\$500			\$500	\$500
652	Maintenance of Laterals to the Curb	\$1,697	\$11,140	\$11,773	\$885	\$11,773	\$16,592	\$16,592
	Labor	\$1,147	\$4,883	\$1,273			\$8,092	\$8,092
	Contracted Repairs	\$0	\$5,280	\$10,000			\$8,000	\$8,000
	Pipe Fittings & Covers	\$550	\$375	\$500			\$500	\$500
	Materials and Supplies	\$0	\$602	\$0			\$0	\$0
653	Maintenance of Meters	\$5,762	\$1,826	\$7,845	\$228	\$6,364	\$7,877	\$7,877
	Labor	\$1,278	\$877	\$1,389			\$1,454	\$1,454
	Contracted Repairs & Testing	\$4,466	\$2,274	\$6,500			\$6,500	\$6,500
	Meter Supplies/Chemicals	\$291	\$0	\$1,800			\$1,800	\$1,800
	Parts for Meter Repairs	\$5,489	\$500	\$6,000			\$6,000	\$6,000
	Allocated 1/2 of Exp to Sewer	(\$5,762)	(\$1,826)	(\$7,845)		\$0	(\$7,877)	(\$7,877)
654	Maintenance of Hydrants	\$21,389	\$7,960	\$18,894	\$1,203	\$9,932	\$20,432	\$20,432
	Labor	\$591	\$1,345	\$694			\$2,232	\$2,232
	Contracted Repairs	\$12,292	\$0	\$10,000			\$10,000	\$10,000
	Sand Blast Hydrants	\$7,020	\$4,300	\$5,700			\$5,700	\$5,700
	Parts/Miscellaneous	\$1,486	\$2,315	\$2,500			\$2,500	\$2,500
655	Maintenance of Other	\$236	\$1,215	\$3,732	\$813	\$3,000	\$5,012	\$5,012
	Labor	\$196	\$915	\$232			\$1,512	\$1,512
	Parts/Contracted Services	\$0	\$300	\$2,000			\$2,000	\$2,000
	Maintenance of Buildings	\$40	\$0	\$1,000			\$1,000	\$1,000
	Parts/Materials	\$0	\$0	\$500			\$500	\$500
	TOTAL	\$123,857	\$122,915	\$232,125	\$23,895	\$112,755	\$248,938	\$248,938

CUSTOMER ACCOUNT EXPENSES

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

Budget Impact: This budget decreases \$5,694 (-8.37%). Accounting and collecting wages decrease \$5,333 as a result of staff reorganization which shifted some administrative assistant wages to the administrative salaries line item. Accounting supplies were increased to cover postage costs.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
901	Meter Reading Expenses	\$1,244	\$1,137	\$1,744	\$437	\$500	\$1,308	\$1,308
902	Accounting & Collecting	\$49,098	\$53,646	\$62,158	\$29,181	\$62,927	\$56,825	\$56,825
	Finance Director			\$21,495			\$22,726	\$22,726
	Finance Department Staff			\$18,066			\$18,721	\$18,721
	Administrative Assistants			\$22,597			\$15,378	\$15,378
903	Accounting Supplies	\$3,196	\$3,461	\$3,650	\$1,962	\$3,676	\$3,725	\$3,725
	Postage	\$1,610	\$1,617	\$1,500		\$1,540	\$1,600	\$1,600
	Supplies & Forms	\$488	\$225	\$450		\$450	\$425	\$425
	Software Management	\$1,098	\$1,619	\$1,700		\$1,686	\$1,700	\$1,700
904	Uncollectible Accounts	\$116	\$432	\$500	\$17	\$500	\$500	\$500
	TOTAL	\$53,654	\$58,676	\$68,052	\$31,597	\$67,603	\$62,358	\$62,358



ADMINISTRATIVE AND GENERAL EXPENSES

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

Budget Impact: This section of the budget increases \$38,512 (10.21%). About half of the increase comes from the salaries line as there were some staffing changes in the 2016 budget. There is also about half of the increase that comes from the pension and benefits line. Insurance increased as the premiums changed from age rated to flat rates and pension increases as total wages have increased in the utility budget. All other accounts in this section were increased or decreased based on expectations with an overall net increase of \$495.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
920	Salaries	\$91,056	\$123,082	\$142,508	\$80,511	\$143,446	\$162,243	\$162,243
921	Office Supplies	\$9,487	\$9,279	\$11,657	\$5,249	\$13,400	\$11,357	\$11,357
	General	\$2,758	\$2,319	\$2,500			\$2,500	\$2,500
	Postage	\$875	\$679	\$1,000			\$1,000	\$1,000
	Telephone & Internet Access	\$2,094	\$1,751	\$1,000			\$1,000	\$1,000
	Wireless Connection for Field Compute	\$0	\$500	\$500			\$500	\$500
	Water, Sewer & Stormwater Charges	\$1,205	\$1,144	\$1,275			\$1,275	\$1,275
	Printing & Postage (Courier)	\$1,010	\$1,224	\$1,300			\$1,000	\$1,000
	Electric - share of garage	\$0	\$0	\$1,632			\$1,632	\$1,632
	Gas - Heating	\$1,545	\$1,662	\$2,450			\$2,450	\$2,450
923	Outside Services	\$25,112	\$27,330	\$36,000	\$17,123	\$31,200	\$35,200	\$35,200
	Engineering	\$5,239	\$11,360	\$11,000			\$11,000	\$11,000
	Attorney	\$0	\$0	\$2,000			\$1,000	\$1,000
	Computer/Website Maintenance	\$5,674	\$8,470	\$5,300			\$5,300	\$5,300
	GIS maintenance	\$3,399	\$0	\$10,000			\$10,000	\$10,000
	Auditor	\$10,800	\$7,500	\$7,700			\$7,900	\$7,900
924	Insurance (property, liability, work comp)	\$14,493	\$15,531	\$16,000	\$11,216	\$15,456	\$16,500	\$16,500
926	Pension & Benefits	\$86,791	\$71,360	\$92,389	\$37,231	\$75,279	\$110,671	\$110,671
928	Regulatory Commission	\$0	\$231	\$0	\$0	\$0	\$1,000	\$1,000
930	Misc. Gen'l Expense	\$17,562	\$24,048	\$23,764	\$8,234	\$23,764	\$24,343	\$24,343
	Labor	\$7,323	\$5,445	\$8,449			\$9,028	\$9,028
	Uniforms	\$3,186	\$2,020	\$2,000			\$2,000	\$2,000
	Seminars/Training	\$5,907	\$12,494	\$10,315			\$10,315	\$10,315
	Memberships & Subscriptions	\$0	\$2,044				\$0	\$0
	Safety Equipment	\$0	\$512	\$1,000			\$1,000	\$1,000
	Employee Testing/Physicals	\$86	\$432	\$500			\$500	\$500
	Miscellaneous Supplies	\$1,060	\$1,101	\$1,500			\$1,500	\$1,500
931	Office Rent	\$27,500	\$27,500	\$27,500	\$13,750	\$27,500	\$30,000	\$30,000
933	Transportation	\$9,104	\$11,660	\$14,589	\$2,719	\$8,290	\$14,669	\$14,669
	Labor	\$1,178	\$884	\$1,389			\$1,469	\$1,469
	Gas	\$6,296	\$6,592	\$9,000			\$9,000	\$9,000
	Parts/Oil/Grease	\$562	\$773	\$1,000			\$1,000	\$1,000
	Tires	\$488	\$2,032	\$1,200			\$1,200	\$1,200
	Contracted Maintenance	\$580	\$1,379	\$2,000			\$2,000	\$2,000
935	Garage & Plant Maint.	\$8,435	\$5,375	\$12,709	\$8,184	\$15,080	\$9,645	\$9,645
	Labor	\$4,537	\$1,298	\$5,209			\$2,145	\$2,145
	Equipment Maintenance	\$2,484	\$3,059	\$5,500			\$5,500	\$5,500
	Supplies/Cleaning/Lights	\$632	\$236	\$500			\$500	\$500
	Heating Maintenance Contractor	\$782	\$782	\$1,500			\$1,500	\$1,500
	TOTAL	\$289,540	\$315,396	\$377,116	\$184,217	\$353,415	\$415,628	\$415,628

OTHER OPERATING EXPENSES

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

Budget Impact: The budget increases \$20,375 (2.07%). Depreciation increases about \$30,000 with the addition of assets in the new developments and taxes decrease about \$10,000 as overall tax rates decreased beginning in 2014.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
540	Depreciation	\$539,584	\$535,092	\$544,727	\$272,363	\$551,078	\$575,085	\$575,085
408	Taxes	\$424,691	\$386,364	\$437,889	\$222,194	\$398,603	\$427,906	\$427,906
	TOTAL	\$964,275	\$921,456	\$982,616	\$494,557	\$949,681	\$1,002,991	\$1,002,991

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	TOTAL REVENUES	\$1,885,114	\$1,878,962	\$1,887,012	\$1,007,847	\$1,916,120	\$1,946,312	\$1,946,312
	TOTAL EXPENSES	\$1,684,295	\$1,690,431	\$1,933,160	\$852,340	\$1,764,002	\$2,019,972	\$2,019,972
	BALANCE	\$200,819	\$188,532	(\$46,148)	\$155,507	\$152,118	(\$73,660)	(\$73,660)

NON-OPERATING INCOME AND EXPENSES

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

Budget Impact: In 2015, the State Trust Fund loan was refunded with a portion being paid using cash on hand. This results in lower interest payments going forward which will put the utility in position to handle debt payments when radium treatment facilities must be financed in the near future. The projected net loss of \$202,571 is lower than had been budgeted in 2015 as a result of those lower payments. This is not a true cash picture because some of the expense items are not actual cash payments. These will be itemized in the Cash Adjustment section of the budget.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	INCOME							
48111-48116	Interest Income	\$12,663	\$11,879	\$11,700	\$10,270	\$13,750	\$7,500	\$7,500
42900	Bond Premium Amortization	\$1,380	\$1,910	\$2,498	\$2,498	\$2,498	\$1,971	\$1,971
48120	IRS Rebate - Interest on BABs	\$35,916	\$30,043	\$30,850	\$6,420	\$20,154	\$0	\$0
	TOTAL	\$49,959	\$43,832	\$45,048	\$19,188	\$36,402	\$9,471	\$9,471

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$107,278	\$98,797	\$94,981	\$19,871	\$67,886	\$15,215	\$15,215
621	Interest Mortgage Rev Bonds	\$170,596	\$143,140	\$132,146	\$61,674	\$132,236	\$121,098	\$121,098
691	Bond Issuance Expenses	\$43,190	\$0	\$0	\$0	\$28,228	\$0	\$0
546	Amortization Debt Discount	\$4,336	\$2,649	\$2,336	\$2,336	\$2,336	\$2,069	\$2,069
	TOTAL	\$325,400	\$244,586	\$229,463	\$83,881	\$230,686	\$138,382	\$138,382

	BALANCE	(\$74,622)	(\$12,223)	(\$230,563)	\$90,814	(\$42,166)	(\$202,571)	(\$202,571)
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CASH ADJUSTMENTS

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

Budget Impact: The Water Utility will utilize \$430,005 (17.41%) of its estimated cash balance of about \$2.5 million on hand in 2016. The capital purchases budgeted include \$362,000 for Main Street reconstruction; painting the tower at well #5 for \$237,921; \$100,000 for the Civic Campus; \$90,000 for meters for new residential development; \$50,000 as a contingency if a pump fails; \$10,000 for SCADA scales; and \$5,000 for computer purchases. It is the goal of the Utility to fund the purchases from operations; however, the Main Street and Civic Campus projects will be borrowed for because they cannot be supported with the existing cash balances.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	ADJUSTMENTS:							
	Special/RCA Assessments Received	\$79,450	\$60,807	\$94,476	\$54,131	\$107,676	\$91,620	\$91,620
	Depreciation	\$539,584	\$535,092	\$544,727	\$272,363	\$551,078	\$575,085	\$575,085
	Amortization	\$4,336	\$2,649	\$2,336	\$2,336	\$2,336	\$2,069	\$2,069
	Bond Proceeds	\$2,340,000	\$0	\$0	\$0	\$1,250,000	\$462,000	\$462,000
	Change in Receivables & Payables	\$59,393	(\$21,777)	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$0	\$78,213	\$0	\$0	\$78,213	\$78,213
	Bond Principal Payments	(\$2,979,848)	(\$418,515)	(\$432,375)		(\$2,215,278)	(\$580,000)	(\$580,000)
	CAPITAL OUTLAY	(\$95,967)	(\$392,325)		(\$52,029)	(\$122,029)		
107	Construction in Progress			\$0			\$0	\$0
314	Wells and Springs			\$0			\$0	\$0
321	Pumping Plant Structures			\$0			\$0	\$0
325	Elec. Pumping Equipment			(\$50,000)			(\$50,000)	(\$50,000)
332	Water Treatment Eqpmt.			\$0			\$0	\$0
340	Land & Land Rights			\$0			\$0	\$0
342	Dist. Reservoirs & Pipes			\$0			(\$237,921)	(\$237,921)
343	Trans & Dist Mains			(\$30,000)			(\$462,000)	(\$462,000)
345	Services			\$0			\$0	\$0
346	Meters			(\$20,000)			(\$90,000)	(\$90,000)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			(\$1,260)			(\$1,500)	(\$1,500)
392	Transportation Equipment			\$0			\$0	\$0
394	Shop/Garage Safety Eq./Maint Eq			\$0			\$0	\$0
397	Communication Equipment/SCADA			\$0			(\$10,000)	(\$10,000)
398	Other General Equipment			\$0			\$0	\$0
391.1	Computers and accessories			(\$5,000)			(\$5,000)	(\$5,000)
	Well House Repair			\$0			\$0	\$0
	CHANGE IN CASH BALANCE	(\$127,674)	(\$246,292)	(\$49,446)	\$367,615	(\$468,383)	(\$430,005)	(\$430,005)

CASH BALANCE - BEGINNING OF YEAR	\$3,312,173	\$3,184,499	\$3,082,695	\$2,938,208	\$2,938,208	\$2,469,825	\$2,469,825
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CASH BALANCE - END OF YEAR	\$3,184,499	\$2,938,208	\$3,033,250	\$3,305,823	\$2,469,825	\$2,039,820	\$2,039,820
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SEWER UTILITY

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

Budget Impact: As a result of the plant expansion in 2008, the Sewer Utility has been implementing small annual rate increases to keep up with the costs of running the plant. The most recent rate study was completed in 2012 and calls for annual rate increases of 3 to 5%. The 2016 budget was prepared with that in mind; however, we have seen declines in revenues from other governments and waste haulers.

UTILITY BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Utility Expenditures				
Personnel Services	\$432,479	\$479,929	\$543,057	\$558,383
Contractual Services	\$367,930	\$498,190	\$472,848	\$488,250
Expenses	\$1,356,462	\$1,256,345	\$948,068	\$991,864
Transfers	\$0	\$0	\$0	\$0
Total	\$2,156,871	\$2,234,464	\$1,963,973	\$2,038,497
Utility Resources				
Sewer Utility Revenues	\$1,860,782	\$1,794,904	\$1,795,255	\$1,869,100
Sewer Utility Other Sources	\$296,089	\$439,560	\$168,718	\$169,397
Total	\$2,156,871	\$2,234,464	\$1,963,973	\$2,038,497

UTILITY HIGHLIGHTS FOR 2015

- * Rehabilitated collection system pipes and manholes to reduce infiltration and inflow as part of the road program
- * Installed high efficiency lighting in the oldest building at the wastewater treatment plant
- * Transitioned to a new utility foreman after the retirement of the long serving foreman

UTILITY GOALS

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

MAJOR OBJECTIVES FOR 2016

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

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
PERFORMANCE INDICATORS							
Sewage Treated per FTE (MG)	200.25	215.75	186.00	171.50	225.14	240.86	216.00
Cost per Sewage Treated (MG)	\$2,988	\$2,742	\$3,271	\$3,268	\$2,737	\$2,650	\$2,598
Total Sewage Treated (Millions of Gallons)	801	863	744	686	788	843	756

OPERATING REVENUES

Explanation of Account: The Village Sewer Utility operating revenues come primarily from service charges assessed to residential, commercial, and industrial customers. Additional revenue is also generated from other governmental units and septic haulers. Sewer rates were increased in 1994 and 1997 to reflect the higher operating costs and increased debt payments as a result of the construction of the Regional Wastewater Treatment Facility. The rates were decreased late in 2002. In 2010, there was a significant rate increase to cover plant expansion and since that time, the Sewer Utility has operated using small annual increases.

Budget Impact: The budget increases \$42,800 (2.34%) over 2015. This is prepared based on a 3% rate increase going into effect for the second half of the year as well as additional residential and multi-family customers in 2016. There have been decreases in other government users as well as waste haulers, so this has also been considered for the 2016 budget.

ACCT # 620-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
101-46410	Residential Revenues	\$902,596	\$916,169	\$935,000	\$463,458	\$936,030	\$973,500	\$973,500
102-46410	Commercial Revenues	\$257,707	\$75,295	\$72,000	\$41,237	\$84,407	\$87,800	\$87,800
103-46410	Industrial Revenues	\$163,116	\$141,207	\$131,000	\$62,179	\$146,046	\$152,000	\$152,000
104-46410	Public Authority Revs	\$35,352	\$34,096	\$35,000	\$18,928	\$37,140	\$38,600	\$38,600
105-46410	Multi-Family Residential Revenues	\$0	\$178,980	\$175,000	\$91,998	\$193,138	\$205,000	\$205,000
110-46412	Other Govt. - User Charges	\$357,245	\$305,621	\$341,500	\$84,257	\$281,494	\$292,800	\$292,800
115-46412	Other Govt. - Collection Sys Maint.	\$23,183	\$30,044	\$18,000	\$3,686	\$11,000	\$11,000	\$11,000
120-46414	Septic System	\$112,146	\$107,717	\$113,300	\$36,990	\$100,000	\$103,000	\$103,000
000-46416	Hauling Permits	\$1,000	\$1,000	\$1,000	\$900	\$900	\$900	\$900
000-46415	Late Payment Penalties	\$6,281	\$5,673	\$6,000	\$3,616	\$6,500	\$6,000	\$6,000
000-46417	Other Operating Revenues	\$3,332	\$462	\$0	\$0	\$0	\$0	\$0
	Revenues Before Credits	\$1,861,958	\$1,796,264	\$1,827,800	\$807,249	\$1,796,655	\$1,870,600	\$1,870,600
	LESS:							
125-46414	Sewerage Service Credits	\$1,176	\$1,360	\$1,500	\$673	\$1,400	\$1,500	\$1,500
	Revenues After Credits	\$1,860,782	\$1,794,904	\$1,826,300	\$806,576	\$1,795,255	\$1,869,100	\$1,869,100



OPERATING EXPENSES

DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

Budget Impact: This budget increases \$63,288 (12.87%). Operation labor increases \$40,238 as a result of changes in the allocation percentages of all public works employees to more closely match the expected workload. The sludge hauling budget has been increased by \$20,000 as a result of rising costs. Utility costs were increased \$3,550 based on expected increases by WE Energies.

ACCT # 620-53610-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
120	Operations Labor-Total	\$187,695	\$149,766	\$126,849	\$68,559	\$146,788	\$167,087	\$167,087
224	Power & Fuel - Pumping	\$149,201	\$155,287	\$153,900	\$54,182	\$154,727	\$157,000	\$157,000
200-224	Collection	\$6,173		\$9,350		\$7,526	\$7,700	\$7,700
300-224	Treatment	\$143,028		\$144,550		\$147,201	\$149,300	\$149,300
300-411	Phosphorus Removal	\$23,154	\$19,124	\$33,000	\$9,497	\$28,818	\$33,000	\$33,000
349	Other Oper. Exp.-ALL	\$17,222	\$14,524	\$15,700	\$8,319	\$13,238	\$15,700	\$15,700
	Environmental Fee	\$7,896	\$7,299	\$8,000	\$6,052		\$8,000	\$8,000
	Miscellaneous	\$465	\$135	\$500	\$0		\$500	\$500
	Uniforms	\$3,356	\$2,307	\$2,000	\$617		\$2,000	\$2,000
	Inventory Fee/Emer.Response Brd.	\$205	\$205	\$200	\$205		\$200	\$200
	Water & Sewer	\$5,300	\$4,578	\$5,000	\$1,445		\$5,000	\$5,000
300-222	Heat	\$26,017	\$38,955	\$31,150	\$14,245	\$31,147	\$31,600	\$31,600
300-420	Laboratory Supplies	\$4,992	\$4,398	\$5,000	\$1,104	\$3,250	\$4,500	\$4,500
300-430	Sludge Hauling & Permit	\$79,628	\$161,436	\$120,000	\$32,468	\$146,420	\$140,000	\$140,000
	Contract Hauling	\$79,617	\$161,436	\$120,000	\$32,468		\$140,000	\$140,000
	Miscellaneous	\$11	\$0	\$0	\$0		\$0	\$0
330	Transport.-ALL	\$4,721	\$4,380	\$6,000	\$2,316	\$3,695	\$6,000	\$6,000
	Gasoline/Diesel	\$3,211	\$3,892	\$5,000	\$991		\$5,000	\$5,000
	Other Vehicle Maintenance	\$1,510	\$488	\$1,000	\$1,325		\$1,000	\$1,000
	TOTAL	\$492,630	\$547,870	\$491,599	\$190,690	\$528,083	\$554,887	\$554,887



MAINTENANCE EXPENSES

DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

Budget Impact: This budget increases \$17,000 (19.89%). The full increase is all for the payment to the Village of Lannon for maintenance of the interceptor. In past years, they were not using the correct billing method to charge the utility. Now that the correction has been made, the charge has increased considerably. The intermunicipal agreement is being negotiated and could change the method in the future.

ACCT # 620-53610-	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
200-241	Sewage Collect. System	\$37,031	\$64,238	\$47,500	\$26,258	\$45,808	\$64,500	\$64,500
	Sewer Cleaning	\$18,783	\$14,227	\$19,000	\$0		\$19,000	\$19,000
	Televising & Repairs	\$11,216	\$0	\$18,000	\$0		\$18,000	\$18,000
	Lannon Interceptor O & M	\$7,032	\$7,848	\$8,000	\$25,971		\$25,000	\$25,000
	Equipment & Maintenance	\$0	\$42,163	\$2,500	\$287		\$2,500	\$2,500
200-243	Collection Pumping Equip.	\$507	\$1,988	\$2,000	\$435	\$1,500	\$2,000	\$2,000
	SCADA - Phone	\$507	\$946	\$1,000	\$353		\$1,000	\$1,000
	Parts & Supplies	\$0	\$1,042	\$750	\$82		\$750	\$750
	Building Repairs & Maintenance	\$0	\$0	\$250	\$0		\$250	\$250
300-245	Treatment & Distrib. Equip.	\$6,866	\$17,377	\$14,200	\$10,465	\$14,200	\$14,200	\$14,200
	Oil & Grease	\$0	\$1,648	\$1,200	\$0		\$1,200	\$1,200
	Misc. Supplies & Parts	\$1,329	\$4,438	\$5,000	\$2,045		\$5,000	\$5,000
	Outside Services	\$5,537	\$11,291	\$8,000	\$8,420		\$8,000	\$8,000
249	Gen. Plant & Equip.-Total	\$25,938	\$18,732	\$21,750	\$11,593	\$29,046	\$21,750	\$21,750
	HVAC Maintenance & Repairs	\$2,800	\$3,116	\$4,000	\$1,186		\$4,000	\$4,000
	Supplies, Parts, & Materials	\$8,038	\$10,522	\$8,000	\$5,249		\$8,000	\$8,000
	Building Repairs & Maintenance	\$11,300	\$4,118	\$8,500	\$4,581		\$8,500	\$8,500
	Cleaning Supplies - In House	\$929	\$231	\$500	\$320		\$500	\$500
	Diesel for Generator	\$2,147	\$0	\$250	\$0		\$250	\$250
	Fire Inspection/Alarm Monitoring	\$724	\$745	\$500	\$257		\$500	\$500
	TOTAL	\$70,342	\$102,335	\$85,450	\$48,751	\$90,554	\$102,450	\$102,450



ADMINISTRATIVE AND GENERAL EXPENSE

DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

Budget Impact: The overall budget decreases \$8,584 (-1.53%). Wages and benefits in this section decrease \$4,950 as a result of staff reorganization and a retirement. There is a decreases to shared meter expenses of \$7,134 which is offset by increases in insurance and rent paid to the General Fund.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
620-53610-								
215	Billing & Accounting - Total	\$50,913	\$55,187	\$63,758	\$29,910	\$64,755	\$75,545	\$75,545
	Finance Director			\$21,495			\$22,726	\$22,726
	Finance Dept Staff			\$18,066			\$18,721	\$18,721
	Administrative Staff			\$22,597			\$32,498	\$32,498
	Postage for Utility Bills			\$1,600			\$1,600	\$1,600
200-535	Meter Expenses	\$50,712	\$45,116	\$54,624	\$0	\$47,797	\$47,490	\$47,490
110	Admin & General Salaries - Total	\$89,263	\$156,684	\$187,869	\$96,326	\$191,727	\$162,733	\$162,733
212	Outside Services Employed-Total	\$42,742	\$40,177	\$57,000	\$23,522	\$50,000	\$57,200	\$57,200
	Engineering	\$4,937	\$1,896	\$15,000	\$5,770		\$15,000	\$15,000
	GIS Maintenance	\$3,382	\$1,048	\$10,000	\$1,219		\$10,000	\$10,000
	Attorney	\$55	\$0	\$800	\$0		\$800	\$800
	Audit	\$10,800	\$7,000	\$7,200	\$4,015		\$7,400	\$7,400
	Testing	\$15,275	\$18,598	\$12,500	\$7,280		\$15,000	\$15,000
	Computer Consultant / IT	\$7,757	\$10,693	\$10,500	\$4,767		\$8,000	\$8,000
	Diggers Hotline	\$536	\$942	\$1,000	\$471		\$1,000	\$1,000
222	Utilities--Heat (office space)			\$1,000	\$0	\$677	\$1,000	\$1,000
224	Utilities--Electric (office space)			\$1,632	\$634	\$1,454	\$1,632	\$1,632
310	Office Expenses - Total	\$9,993	\$8,369	\$9,100	\$4,525	\$10,933	\$8,900	\$8,900
	Telephone & Internet	\$2,169	\$2,205	\$1,900	\$1,040		\$1,900	\$1,900
	Supplies & Expenses	\$3,629	\$2,649	\$3,000	\$1,253		\$3,000	\$3,000
	Newsletters	\$1,010	\$1,224	\$1,200	\$825		\$1,000	\$1,000
	Software Support	\$2,131	\$1,612	\$2,000	\$976		\$2,000	\$2,000
	Postage	\$1,054	\$679	\$1,000	\$431		\$1,000	\$1,000
510	Insurance-Total	\$26,292	\$31,029	\$30,000	\$22,811	\$28,567	\$31,000	\$31,000
130	Pension & Benefits - Total	\$80,201	\$91,713	\$113,731	\$46,566	\$108,937	\$26,050	\$26,050
135	Employee Insurance						\$96,080	\$96,080
								Included with pension in account 130
345	Misc. General Exp. - Total	\$7,418	\$10,390	\$14,315	\$4,067	\$14,315	\$14,315	\$14,315
	Schools, Conferences, & Mileage	\$5,361	\$6,405	\$7,315	\$2,783		\$7,315	\$7,315
	Memberships & Subscriptions	\$776	\$1,014	\$1,500	\$486		\$1,500	\$1,500
	Accts Rec Collection Expenses	\$0	\$229	\$1,500	\$20		\$1,500	\$1,500
	Misc. & Safety Equipment	\$1,281	\$2,742	\$4,000	\$778		\$4,000	\$4,000
200-530	Office Rent - Collection	\$13,750	\$13,750	\$13,750	\$6,875	\$13,750	\$15,000	\$15,000
300-530	Office Rent - Treatment	\$13,750	\$13,750	\$13,750	\$6,875	\$13,750	\$15,000	\$15,000
	TOTAL	\$385,034	\$466,165	\$560,529	\$242,111	\$546,662	\$551,945	\$551,945

OTHER OPERATING EXPENSES

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

Budget Impact: This budget increases \$36,207 (4.57%) in 2016 mainly for depreciation. Depreciation is recorded for accounting purposes but is not an actual outlay of cash by the utility.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
620-53610-								
540	Depreciation-Total	\$1,184,458	\$1,091,515	\$763,575	\$381,788	\$767,824	\$798,327	\$798,327
200-540	Collection	\$411,661	\$412,540	\$410,982	\$205,491	\$418,334	\$445,837	\$445,837
300-540	Treatment	\$772,797	\$678,975	\$319,217	\$159,609	\$318,688	\$318,688	\$318,688
100-540	To Be Allocated	\$0	\$0	\$33,376	\$16,688	\$30,802	\$33,802	\$33,802
150	Payroll Tax-Total	\$24,407	\$26,579	\$29,433	\$15,612	\$30,850	\$30,888	\$30,888
	TOTAL	\$1,208,865	\$1,118,094	\$793,008	\$397,400	\$798,674	\$829,215	\$829,215

OPERATING SUMMARY

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Operating Revenues	\$1,860,782	\$1,794,904	\$1,826,300	\$806,576	\$1,795,255	\$1,869,100	\$1,869,100
Operating Expenses	\$2,156,871	\$2,234,464	\$1,930,586	\$878,952	\$1,963,973	\$2,038,497	\$2,038,497
BALANCE	(\$296,089)	(\$439,560)	(\$104,286)	(\$72,376)	(\$168,718)	(\$169,397)	(\$169,397)

NON-OPERATING INCOME AND EXPENSES

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

Budget Impact: The Sewer Utility operates at a deficit on an accounting basis. The projected deficit in 2016 is \$290,044. This is because sewer rates are not structured to recover the depreciation on the plant. The projected deficit is slightly less than the 2015 budget.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
620								
	INCOME:							
000-48118	Interest from Other Funds	\$1,496	\$1,285	\$1,500	\$0	\$1,300	\$950	\$950
000-48119	Interest - Other Govt.'s	\$85,703	\$78,566	\$73,616	\$38,061	\$73,616	\$68,539	\$68,539
000-48120	IRS Rebate-Build America Bonds	\$10,569	\$0	\$0	\$0	\$0	\$0	\$0
	Interest Earnings	\$34,352	\$15,472	\$20,000	\$5,170	\$10,000	\$15,000	\$15,000
	TOTAL	\$132,120	\$95,323	\$95,116	\$43,231	\$84,916	\$84,489	\$84,489

ACCT #	EXPENSES:	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
620								
58200-620	Interest on Long Term Debt	\$125,258	\$88,172	\$78,535	\$28,253	\$78,535	\$56,077	\$56,077
58200-621	Interest Mortgage Rev Bonds	\$156,412	\$145,783	\$136,461	\$47,576	\$136,461	\$126,902	\$126,902
58200-629	Interest Debt to Lannon	\$5,130	\$3,129	\$1,055	\$1,055	\$1,055	\$0	\$0
58200-691	Bond Issuance Expenses	\$43,890	\$0	\$0	\$0	\$0	\$0	\$0
59910-546	Amortization Debt Discount	\$461	\$2,748	\$2,630	\$2,630	\$2,630	\$2,502	\$2,502
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
59910-547	Amortization-Lannon	\$53,808	\$53,808	\$53,803	\$53,803	\$53,803	\$0	\$0
	TOTAL	\$404,614	\$313,295	\$292,139	\$152,972	\$292,139	\$205,136	\$205,136
	BALANCE	(\$568,583)	(\$657,532)	(\$301,309)	(\$182,117)	(\$375,941)	(\$290,044)	(\$290,044)

CASH ADJUSTMENTS

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

Budget Impact: The Utility's cash balance is projected to decrease \$312,921 (-6.71%) as a result of calling debt of \$515,000. In 2016, cash will be received when the CDA pays off their advance owed to the utility and from RCA payments for the expected 45 new homes. The main capital expenditure of \$290,000 relates to sewer work in conjunction with the Main Street reconstruction project and is being funded with the 2013 borrowing.

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
ADJUSTMENTS:							
RCA's Applied	\$342,111	\$289,230	\$450,000	\$67,665	\$531,539	\$222,705	\$222,705
Allocation to Sewer Backup Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cash Depreciation	\$1,184,458	\$1,091,515	\$763,575	\$381,788	\$767,824	\$798,327	\$798,327
Amortization	\$73,924	\$76,211	\$76,088	\$76,088	\$76,088	\$22,157	\$22,157
Bond Proceeds	\$3,325,000	\$0	\$0	\$0	\$0	\$0	\$0
Other Govt. Prin. on Debt	\$331,917	\$191,936	\$196,825	\$196,825	\$196,825	\$201,838	\$201,838
Change in Receivables & Payables	(\$66,200)	\$2,636	\$0	\$0	\$0	\$0	\$0
Principal Received from Other Funds	\$10,000	\$10,000	\$10,000	\$0	\$185,000	\$346,037	\$346,037
Advance to Other Funds (CDA)	\$0		\$0				
Bond Principal Payments	(\$3,490,805)	(\$791,571)	(\$813,033)	(\$663,033)	(\$813,033)	(\$1,303,441)	(\$1,303,441)
Acquisition & Construction of Capital Assets:	(\$81,667)	(\$254,336)		(\$70,823)	(\$425,823)		
Construction in Progress			\$0			\$0	\$0
Equipment			\$0			(\$15,500)	(\$15,500)
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			(\$355,000)			(\$290,000)	(\$290,000)
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			(\$47,000)			\$0	\$0
Professional Services			\$0			\$0	\$0
Transportation Equipment			\$0			\$0	\$0
Office Equipment/Computers			(\$5,000)			(\$5,000)	(\$5,000)
CHANGE IN CASH BALANCE	\$1,060,155	(\$41,911)	(\$24,854)	(\$193,607)	\$142,479	(\$312,921)	(\$312,921)
CASH BALANCE - BEGINNING OF YEAR	\$3,505,069	\$4,565,224	\$4,497,309	\$4,523,313	\$4,523,313	\$4,665,792	\$4,665,792
CASH BALANCE - END OF YEAR	\$4,565,224	\$4,523,313	\$4,472,455	\$4,329,706	\$4,665,792	\$4,352,871	\$4,352,871

STORMWATER UTILITY

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

- * Street Sweeping
- * Catch Basin Cleaning
- * Erosion Control Efforts
- * Riparian Forestry Project
- * Stormwater Quality Review
- * Education of Water Quality Issues
- * Infrastructure Improvements
- * Stream Monitoring

The Stormwater Utility has been accumulating cash for several large dollar projects that will be needed to maintain existing infrastructure and for the Village's stormwater discharge permit. The projects are scheduled to begin in 2016. A discussion also needs to ensue for how the Utility will account for its share of road projects.

STORMWATER UTILITY BUDGET SUMMARY				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Division Expenditures				
Personnel Services	\$ 139,093	\$ 193,596	\$ 133,944	\$ 139,076
Contractual Services	\$ 74,298	\$ 87,012	\$ 80,857	\$ 86,839
Expenses	\$ 36,775	\$ 40,589	\$ 43,539	\$ 47,250
Depreciation	\$ 124,234	\$ 125,239	\$ 125,827	\$ 129,052
Capital Outlay	\$ 21,806	\$ 175,877	\$ 236,000	\$ 1,001,000
Total	\$ 396,206	\$ 622,313	\$ 620,167	\$ 1,403,217

Division Resources				
	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
General Fund	-	-	-	-
Stormwater Utility Operations	\$ 431,233	\$ 430,621	\$ 432,074	\$ 440,413
Stormwater Utility Use of Cash	-	\$ 191,692	\$ 188,093	\$ 962,804
Total	\$ 431,233	\$ 622,313	\$ 620,167	\$ 1,403,217

DIVISION HIGHLIGHTS FOR 2015

- * Completed construction of Spring Creek daylighting project for water quality enhancement
- * Completed storm improvements for the 2015 Road Program
- * Completed design of storm systems for Main Street and Silver Spring Reconstruction - Phase 1, as well as the Civic Campus
- * Completed drainage improvements in Majestic Heights and outfall cleaning throughout the Village

DIVISION GOALS

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

MAJOR OBJECTIVES FOR 2016

- * Construct storm facilities and conveyance system on Main Street and Silver Spring Reconstruction and Civic Campus
- * Complete drainage improvements in channel between Maple Avenue storm outfall and Clover Drive
- * Continue to systematically review catch basins and outfalls Village-wide and clean out as necessary
- * Continue to systematically review stormwater facilities throughout the Village and maintain as necessary

PERFORMANCE INDICATORS	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimate
Number of illicit discharges removed	0	0	0	0	0	0	0
Percent of sediment removed from the system	26.22%	39.60%	26.90%	26.19%	26.19%	26.19%	27.00%
Number of participants at education activities	20	10	30	15	25	30	30

REVENUES

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

Budget Impact: The budget increases \$3,513 (0.80%) for 2016. The increases are expected as new homes are built and several industries complete expansion projects.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
44910	Erosion Control Permits	\$10,395	\$8,001	\$6,500	\$3,905	\$7,500	\$6,500	\$6,500
46150	Culvert Installation	\$1,800	\$900	\$0	\$0	\$0	\$0	\$0
	Stormwater Fees - All Customers	\$415,621						
46321	Stormwater Fees - Residential		\$166,568	\$169,000	\$84,040	\$168,500	\$169,000	\$169,000
46322	Stormwater Fees - Commercial		\$69,113	\$72,000	\$34,556	\$69,113	\$71,413	\$71,413
46323	Stormwater Fees - Industrial		\$116,400	\$118,500	\$58,270	\$116,600	\$122,500	\$122,500
46324	Stormwater Fees - Public		\$29,096	\$30,000	\$14,615	\$29,230	\$30,000	\$30,000
46324	Stormwater Fees - Multi Family		\$36,931	\$37,500	\$18,466	\$36,931	\$37,500	\$37,500
46326	Late Payment Penalties	\$1,382	\$1,410	\$1,400	\$1,077	\$2,000	\$1,400	\$1,400
48110	Interest Income	\$1,712	\$2,202	\$2,000	\$1,002	\$2,200	\$2,100	\$2,100
48900	Miscellaneous Income	\$323	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$431,233	\$430,621	\$436,900	\$215,931	\$432,074	\$440,413	\$440,413

OPERATING EXPENDITURES

STORMWATER MANAGEMENT SERVICES

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

Budget Impact: This budget decreases \$27,279 (-27.49%). Wages were reduced \$30,343 because there will be fewer in-house projects in 2016. Contractual fees were increased \$10,000 for additional pond and outfall maintenance, and costs for illicit discharge monitoring were reduced \$7,000 as this will be done by village staff instead of contracted out.

ACCT	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
120	Wages	\$30,223	\$45,950	\$39,331	\$5,738	\$30,003	\$8,988	\$8,988
224	Utilities--Electricity (aerators)	\$7,317	\$10,270	\$10,050	\$3,182	\$9,858	\$10,050	\$10,050
234	Maint - Catch Basins	\$37,850	\$30,704	\$9,000	\$131	\$9,000	\$9,000	\$9,000
242	Building & Facility Maintenance	\$4,218	\$5,280	\$6,500	\$2,316	\$5,047	\$6,500	\$6,500
	Rain Garden Maintenance	\$0	\$63	\$1,000			\$1,000	\$1,000
	Butler Wetland Maintenance	\$0	\$0	\$500			\$500	\$500
	Corp Center Pond Maint	\$4,218	\$5,217	\$5,000			\$5,000	\$5,000
244	Vehicle Maintenance	\$389	\$518	\$2,500	\$239	\$1,000	\$2,500	\$2,500
	Street Sweeper	\$147	\$378	\$2,000			\$2,000	\$2,000
	Leaf Pickup Equipment	\$242	\$140	\$500			\$500	\$500
290	Contractual Fees	\$4,521	\$8,459	\$16,000	\$1,702	\$16,000	\$26,000	\$26,000
	Street Sweeping - Dumpsters	\$3,424	\$3,761	\$3,000			\$3,000	\$3,000
	Stormwater Maintenance	\$0	\$0	\$10,000			\$20,000	\$20,000
	Leaf Pick Up - Dumpsters	\$1,097	\$4,698	\$3,000			\$3,000	\$3,000
325	Education Program	\$2,467	\$2,541	\$2,541	\$2,605	\$2,605	\$2,605	\$2,605
380	Illicit Discharge Program	\$7,550	\$5,163	\$11,000	\$2,213	\$2,213	\$4,000	\$4,000
390	Expenses	\$60	\$0	\$2,300	\$0	\$0	\$2,300	\$2,300
	Street Sweeping/Mowing	\$60	\$0	\$300			\$300	\$300
	Leaf Pick Up	\$0	\$0	\$2,000			\$2,000	\$2,000
	TOTAL	\$94,595	\$108,885	\$99,222	\$18,126	\$75,726	\$71,943	\$71,943

ADMINISTRATIVE AND GENERAL EXPENSES

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

Budget Impact: This budget increases \$32,553 (19.25%). Wages and benefits increase \$18,288 after a reallocation of administrative time. \$10,000 was added to the budget for a rate study and \$2,500 was added for rent paid to the General Fund. Other accounts also showed minor increases.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
110	Salaries & Wages	\$77,658	\$106,973	\$71,027	\$33,397	\$70,866	\$93,221	\$93,221
130	Pension 13.20%	\$6,964	\$10,538	\$7,504	\$2,791	\$6,859	\$6,746	\$6,746
135	Employee Insurance	\$16,107	\$18,724	\$24,327	\$8,730	\$18,000	\$21,802	\$21,802
150	Payroll Taxes	\$8,141	\$11,411	\$8,442	\$3,144	\$7,716	\$7,819	\$7,819
180	Human Resources Expenses	\$0	\$0	\$500	\$0	\$500	\$500	\$500
211	Attorney	\$0	\$84	\$1,000	\$309	\$309	\$1,000	\$1,000
215	Auditor	\$2,400	\$2,000	\$2,100	\$1,500	\$2,100	\$2,200	\$2,200
216	Contracted Engineering/GIS	\$7,351	\$21,643	\$10,000	\$12,015	\$30,000	\$20,000	\$20,000
220	Utilities--Telephone	\$88	\$239	\$200	\$101	\$354	\$200	\$200
222	Utilities--Heat	\$0	\$0	\$1,000	\$336	\$677	\$1,000	\$1,000
224	Utilities--Electric	\$0	\$0	\$1,634	\$0	\$1,454	\$1,634	\$1,634
240	Equipment Maintenance	\$147	\$111	\$150	\$198	\$240	\$150	\$150
310	Office Supplies	\$2,556	\$2,182	\$2,450	\$1,346	\$3,623	\$2,450	\$2,450
324	Schooling & Dues	\$0	\$1,837	\$3,120	\$919	\$3,000	\$3,000	\$3,000
	Seninars/Training - Prof. Organiz	\$0	\$1,837	\$3,120	\$919	\$3,000	\$3,000	\$3,000
326	Printing & Publishing	\$0	\$0	\$425	\$0	\$425	\$1,000	\$1,000
340	Data Processing	\$2,553	\$2,389	\$2,515	\$1,754	\$3,500	\$2,600	\$2,600
	Internal support	\$1,502	\$1,300	\$1,315			\$1,400	\$1,400
	Financial Software Mgmt	\$1,051	\$1,089	\$1,200			\$1,200	\$1,200
390	Misc. Gen'l Expense	\$36	\$2,352	\$500	\$435	\$500	\$500	\$500
397	Licensing	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500
	Permit & Annual Report Costs	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500
510	Insurance	\$3,070	\$3,329	\$3,700	\$1,830	\$3,491	\$3,900	\$3,900
530	Office Rent	\$27,500	\$27,500	\$27,500	\$13,750	\$27,500	\$30,000	\$30,000
	TOTAL	\$155,571	\$212,312	\$169,094	\$84,055	\$182,614	\$201,222	\$201,222

OTHER OPERATING EXPENSES

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

Budget Impact: This budget decreases \$1,336 (-0.79%). Depreciation has been increased for various additions to infrastructure; however, increases in all expenses leaves less available for future projects.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
53650-540	Depreciation	\$124,234	\$125,239	\$126,500	\$63,250	\$125,827	\$129,052	\$129,052
53650-840	Equipment Replacement Fund	\$0	\$0	\$16,135	\$0	\$0	\$16,135	\$16,135
	Future Project Set Aside	\$0	\$0	\$25,949	\$0	\$0	\$22,061	\$22,061
	TOTAL	\$124,234	\$125,239	\$168,584	\$63,250	\$125,827	\$167,248	\$167,248

BALANCE

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Total Revenues	\$431,233	\$430,621	\$436,900	\$215,931	\$432,074	\$440,413	\$440,413
Total Expenses	\$374,400	\$446,436	\$436,900	\$165,431	\$384,167	\$440,413	\$440,413
BALANCE	\$56,833	(\$15,815)	\$0	\$50,500	\$47,907	\$0	\$0

CASH ADJUSTMENTS

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

Budget Impact: Utility cash on hand is projected to decrease \$833,752 (-99.20%) as a result of spending money for costs related to Main Street, Silver Spring realignment and the Civic Campus.

ACCT #	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 6/30	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
	ADJUSTMENTS:							
	Depreciation	\$124,234	\$125,239	\$126,500	\$63,250	\$125,827	\$129,052	\$129,052
	Change in Receivables & Payables	\$1,472	\$7,682	\$0	\$0	\$0	\$0	\$0
	Replacement & Set Aside (not cash)	\$0	\$0	\$42,084	\$0	\$0	\$38,196	\$38,196
	CAPITAL OUTLAY							
	Williams Drive	(\$7,570)	\$0	\$0	\$0	\$0	\$0	\$0
	Road Program/Major Projects	\$0	(\$175,877)	(\$35,000)	\$0	(\$36,000)	(\$1,001,000)	(\$1,001,000)
	Main Street Stream	\$0	\$0	(\$200,000)	\$0	(\$200,000)	\$0	\$0
	Subdivision Pond Rehab	(\$14,236)	\$0	\$0	\$0	\$0	\$0	\$0
	CHANGE IN CASH BALANCE	\$160,733	(\$58,771)	(\$66,416)	\$113,750	(\$62,266)	(\$833,752)	(\$833,752)

CASH BALANCE - BEGINNING OF YEAR	\$800,788	\$961,521	\$888,752	\$902,750	\$902,750	\$840,484	\$840,484
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CASH BALANCE - END OF YEAR	\$961,521	\$902,750	\$822,336	\$1,016,500	\$840,484	\$6,732	\$6,732
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TAX INCREMENTAL FINANCING

The following accounts detail the Village's Tax Incremental Financing (TIF) Budget. TIF is used by municipalities to promote development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the municipality installs any necessary infrastructure such as roads and public utilities which are needed to facilitate development. TIF Districts #1, #2 and #3 were dissolved prior to 1995. TIF District #5 was closed in 2009. TIF District #4 was closed in 2010. TIF District #6 was established in 2013 for a mixed use development. TIF District #6 was amended in 2015 to increase the size and number of projects. To date, there are 4 of the 5 apartment buildings completed with the fifth building in progress. The two commercial buildings are expected to be started before the end of 2015. In 2016, work will start on the Farmstead Project and Mammoth Springs South.

Budget Impact: The 2016 budget includes the tax increment payment as well as other small revenue items. With the amendment to the project plan in 2015, funds were borrowed for future projects of the district, mostly in the form of developer incentives. At this point, the tax increments generated approximate the amount transferred to the Debt Service Fund for the annual debt payments.

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 7/31	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Balance Carried Forward	\$0	\$1,687,885	\$0	(\$191,170)	(\$191,170)	(\$153,868)	(\$153,868)
REVENUES							
Tax Levy	\$0	\$0	\$58,000	\$51,240	\$57,095	\$160,112	\$160,112
TIF #6	\$0	\$0	\$58,000	\$51,240	\$57,095	\$160,112	\$160,112
Other Taxes	\$0	\$0	\$0	\$7,030	\$47,030	\$20,000	\$20,000
Shared Revenue-Computers	\$0	\$0	\$0	\$579	\$579	\$500	\$500
Developer Payments	\$0	\$9,033	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$989	\$1,206	\$0	\$34	\$100	\$2,000	\$2,000
Proceeds of Debt	\$1,788,792	\$0	\$0	\$33,250	\$3,325,000	\$4,530,000	\$4,530,000
TOTAL AVAILABLE FUNDS	\$1,789,781	\$1,698,124	\$58,000	(\$99,037)	\$3,238,634	\$4,558,744	\$4,558,744
EXPENDITURES							
Audit & Acct Fees	\$0	\$0	\$0	\$1,550	\$1,550	\$1,600	\$1,600
Legal Fees	\$1,000	\$0	\$0	\$52	\$500	\$1,000	\$1,000
Administrative Fees	\$1,000	\$20,180	\$0	\$457	\$1,150	\$1,500	\$1,500
Capital Outlay	\$62,821	\$1,868,624	\$0	\$972	\$3,320,000	\$4,490,000	\$4,490,000
Engineering	\$3,390	\$5,124	\$0	\$972	\$0	\$0	\$0
Construction	\$59,431	\$263,500	\$0	\$0	\$250,000	\$2,740,000	\$2,740,000
Developer Incentives	\$0	\$1,600,000	\$0	\$0	\$3,070,000	\$1,750,000	\$1,750,000
Debt Service	\$0	\$490	\$0	\$0	\$1,800	\$2,000	\$2,000
Debt Issuance Costs	\$37,075	\$0	\$0	\$37,750	\$37,750	\$40,000	\$40,000
TOTAL EXPENDITURES	\$101,896	\$1,889,294	\$0	\$40,781	\$3,362,750	\$4,536,100	\$4,536,100
TRANSFERS							
to TIF #6 Debt Service	\$0	\$0	\$29,831	\$0	\$29,752	\$145,631	\$145,631
TOTAL TRANSFERS	\$0	\$0	\$29,831	\$0	\$29,752	\$145,631	\$145,631
BALANCE	\$1,687,885	(\$191,170)	\$28,169	(\$139,818)	(\$153,868)	(\$122,987)	(\$122,987)

VILLAGE OF SUSSEX
2016 BUDGET

DEBT SERVICE

The Debt Service Fund reports the payments made by the Village to repay borrowed funds used by the Village to finance major public improvements, development projects, and capital purchases. The Debt Service Fund is funded through transfers from various contributing sources including the General Fund and outside sources. The 2016 expenditures for principal and interest payments are in accordance with the Village's planned and estimated debt schedule. Debt Service Fund expenses include fees paid for processing debt information. The revenue accounts include transfers to the Debt Service Fund from the General Fund and TIF District #6. Revenues also include the IRS rebate for interest on the Build America Bonds and interest earnings.

Debt service is one of the fastest growing expenses in the Village due to increased borrowing for investment in infrastructure. Since 2004 the excess surplus has not been utilized to reduce the amount required from taxes. This amount is used for cash flow purposes between when payments are due and revenue is received. The 2016 principal and interest payments reflect debt restructuring that occurred in 2015 and the additional borrowing for several major projects including the Civic Campus, Main Street, and TIF District #6.

ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	ACTUAL TO 7/31	2015 ESTIMATE	2016 REQUEST	2016 BUDGET
Balance Carried Forward	\$245,196	\$331,179	\$269,289	\$274,420	\$274,420	\$242,449	\$242,449
REVENUES & TRANSFERS							
General Fund - Taxes	\$1,534,300	\$1,586,222	\$1,608,628	\$1,443,648	\$1,608,628	\$1,731,393	\$1,731,393
General Fund - Cash Capital Funds	\$0	\$0	\$0	\$0	\$0	\$60,937	\$60,937
General Fund - Library Debt	\$107,635	\$70,481	\$0	\$0	\$0	\$0	\$0
TIF Tax Levy Fund - Increment for Debt	\$0	\$0	\$29,831	\$0	\$29,752	\$145,631	\$145,631
Town of Lisbon - Library Debt	\$98,870	\$64,199	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$1,165	\$1,606	\$1,000	\$1,349	\$1,550	\$1,000	\$1,000
IRS Rebate - Build America Bonds	\$130,649	\$82,020	\$82,020	\$40,966	\$82,020	\$82,020	\$82,020
Proceeds of Debt	\$2,432,750	\$0	\$0	\$2,646,915	\$7,146,915	\$0	\$0
Transfer from B Bond Debt Service Fund	\$0	\$5,225	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	\$4,550,565	\$2,140,932	\$1,990,768	\$4,407,298	\$9,143,285	\$2,263,430	\$2,263,430
EXPENDITURES							
Principal Payments	\$3,505,341	\$1,240,000	\$1,175,000	\$3,395,000	\$8,275,000	\$1,315,000	\$1,315,000
Interest Payments	\$676,521	\$626,512	\$575,536	\$348,385	\$580,036	\$704,982	\$704,982
Expenses	\$24	\$0	\$250	\$88	\$250	\$250	\$250
Bond Issuance Expenses	\$37,500	\$0	\$0	\$45,550	\$45,550	\$0	\$0
TOTAL EXPENDITURES	\$4,219,386	\$1,866,512	\$1,750,786	\$3,789,023	\$8,900,836	\$2,020,232	\$2,020,232
BALANCE	\$331,179	\$274,420	\$239,982	\$618,275	\$242,449	\$243,198	\$243,198