

Village of Sussex 2015 Budget



Photo by Rylee Pulvermacher

Acknowledgement

This document was prepared by a team of Village Staff members and Village Trustees who worked hard to provide a meaningful and useful document for the benefit of the citizens, the business community, and the Village of Sussex organization. The budget document tells the financial story of the community.

This major policy document of the Village of Sussex not only touches on the current fiscal year, but looks 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.

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 2015 Final Proposed Budget
Date: October 28, 2014

After holding several budget workshops, the Village Board made the following changes to the 2015 proposed budget:

- Responded to Emergency Response needs with \$25,000 to fund a second paramedic position on the weekend shifts which will ensure that two people are available 365 days a year at least 12 hours per day.
- Included \$32,837 to create an Engineering Tech position (balance of position funded in the utilities). This position will perform some job duties that had been previously contracted out that relate to the road programs and other projects.
- The budget for equipment replacement/depreciation was increased \$100,000 to begin setting aside funds for road infrastructure which represents 1/16 of the total needed each year.
- \$5,800 was added to the line item for street lighting based on information received from WE Energies that they had not been billing us for some light poles in the past.
- Final information was received from the State of Wisconsin regarding transportation aids and shared revenues. The net change results in a decrease in the levy of \$5,938.
- Approved increasing new home permit fees and miscellaneous permit fees. This causes an estimated decrease in the levy of \$2,844.
- The final contract for building inspection services was received which results in a decrease of \$1,735 in the levy.
- Showed the transfer of \$515,984 from the cash capital/depreciation fund to the Capital Projects Fund. This has no impact on the tax levy.

These changes result in a levy increase of \$153,120 from the original proposed budget and the levy increase percentage changes from 3.02% to 5.73%. Based on the **estimated** assessed value, this will result in a Village tax rate of \$5.1693. The taxes for a home valued at \$284,622 (formerly \$279,041) would be **estimated** at \$1,471.31 or an increase of \$53.05 (3.74%).

Letter to the Village Board from Jeremy Smith, Village Administrator

It is my pleasure to present the proposed 2015 Budget of the Village of Sussex. In 2014 growth returned as existing property values increased an average of 2% and new growth pushed the Village tax base higher. Sussex had the highest rate of new construction in all of Waukesha County, and was in the top 8% rate of growth for all of the over 1,800 communities in the state. Sussex continues to be one of the best values for quality of life, home value and cost for local government in Southeast Wisconsin. Sussex continually strives to be relevant for today's growth and tomorrow's residents, which has led to strong economic outcomes and a strong demand to live in Sussex.



The foundation for the 2015 budget is to improve services, minimize tax impacts, and focus 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 under \$304,000 because of the Village Board's long-term fiscal strategy.

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 \$15.44 (1.09%) for the average homeowner of a \$284,622 house (formerly \$279,041). The Village raises its levy by \$171,378 (3.02%) with this base budget.

Sussex continues to provide great value to its citizens. In the new levy limit environment, it is essential that the Village Board consider how and when to utilize the remaining levy capacity to meet the needs of the community. This budget will continue the pattern of strong roads, good parks and great service. Your decisions are an important step along the journey of a great community. I look forward to finalizing the 2015 Budget with you.

Respectfully,

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

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 the bottoming out of home values due to market conditions. It would be expected that existing home values will rise in 2015 given the trend lines. Commercial development is still slow outside of a few major developments, but those major developments equate to long term tax base growth of \$38 million (3.3% of tax base), and manufacturing has some growth potential. State resources, interest income and permit revenues have stabilized at all-time low levels and may actually fall more in the future.

Tax Rate

The \$171,378 (3.02%) levy increase will adjust the tax rate from \$5.08 to \$5.04. This results in the average residential property taxpayer (\$284,622 house vs. \$279,041 in 2013) having a \$15.44 (1.09%) larger Village property tax bill in 2014 than 2013. The proposed budget is balanced for 2015, and relied on the following:

- County Aid offsetting the loss of the Town of Lisbon contribution to Library expenses.
- Continued reliance on police fine revenue based upon two years of performance data with truck enforcement on Main Street.
- The levy increase essentially comes from five changes in expenses plus annual personnel cost adjustments:
 - Cash capital depreciation—net of depreciation fund used (\$63,073)—part of the plan to reduce long-term debt.
 - Debt costs (\$22,406)—part of the approved Capital Improvement Program (CIP) to maintain infrastructure.
 - Police and Inspection contract fee increases of (\$19,554).
 - Hydrant rent (\$14,873)—required by Public Service Commission water rate order.
 - Cemetery costs (\$10,000)—cost of taking over a private cemetery, as required by state law.

The Options

The Village Board has the ability to raise the levy under levy limit rules because of how the Village Board structured its previous debt capacity prior to the onset of levy limits. For this year, that means the Village Board has up to approximately \$304,000 in excess levy capacity to potentially address some items requested, but not included in the base budget. For each \$11,588 the Village Board adjusts the budget the tax rate changes by \$0.01. Staff recommends the Village Board strongly consider some of these items including the Engineering Tech position, part time paramedic positions, and also beginning depreciation for road infrastructure.

Village Board member requests and department requests not included in the base budget proposal are described beginning on page xx.

Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
General Levy	\$ 324,497	5.73%	Debt, cash capital, eng tech, hydrant rental
All Other Revenues	\$ 648,345	23.45%	
Water/Other Taxes	\$ 3,167	0.75%	Based upon tax rates from all jurisdictions
Intergovernmental	\$ (2,062)	-0.28%	No more Village run shuttle, inc. trans aid
Regulation/Compliance	\$ 14,844	2.96%	Increased permits and police fines
Charges for Service	\$ 13,420	1.53%	Garbage/Rec fees up, Ambo/Devo fees down
Commercial Revenue	\$ (605)	-0.33%	Interest revenue down
Miscellaneous Revenue	\$ (881)	-1.96%	Minimal changes
Fund Transfers	\$ 620,462	4451.59%	Use of depr fund for plow truck, roads, Civic Ctr
Total Revenue	\$ 972,842	11.54%	
Expenditures			
Category	Change	Percent	Reason
General Government	\$ 19,520	2.84%	
Legislative	\$ (469)	-0.93%	Reduced one committee member
Executive	\$ 6,026	2.60%	Salary allocation, legal up
Administrative	\$ 12,795	8.00%	Admin wage allocation
Information Technology	\$ 5,474	11.01%	Addressing IT needs and software costs
Finance	\$ (4,306)	-2.20%	Savings in ambo billing costs & training
Transfer Budget	\$ 32,406	2.04%	
Debt payment	\$ 22,406	1.41%	2013 restructuring limited amt of increase
Cemetery	\$ 10,000	0.00%	Begin cemetery operations
Capital Projects	\$ 515,984	0.00%	Use depreciation fund for project costs
Public Safety	\$ 57,219	2.01%	
Police	\$ 14,254	0.95%	Increase to contract costs
Fire	\$ 46,220	3.96%	Hydrant rent, add paramedic, wages & benefits up
Planning & Development	\$ (5,005)	-2.97%	Increase to contract, no staff inspector costs
Emergency Government	\$ 1,750	78.65%	Maintenance of Sirens
Health & Human Services	\$ 21,959	4.23%	
Sanitation	\$ 15,054	4.10%	Contract costs plus users increased
Recycling	\$ 6,905	4.74%	Same as Garbage
Operations	\$ 82,077	12.51%	
Streets	\$ 37,266	6.23%	Wage allocations with reorg, inc in st lighting
Engineering	\$ 44,811	77.29%	Wage alloc and added position with benefits
Culture and Recreation	\$ (33,612)	-2.20%	
Recreation Admin	\$ (35)	-0.02%	Minimal changes
Park Operations	\$ 16,373	4.38%	Increased utilities and maintenance
Building Maintenance	\$ (1,795)	-2.57%	Reduce maint tech staff size
Seniors	\$ (15,665)	-24.29%	Eliminate village run shuttle service
Special Events	\$ (414)	-1.87%	Marketing changed to in-kind donations
Rec. Programming	\$ 5,866	3.71%	More programs offset by revenues
Library	\$ (37,942)	-5.99%	Debt paid off, shift to operations
Cash Capital Outlay	\$ 277,289	45.70%	Depreciate roads & engines, purchase plow truck
Total Expenditures	\$ 972,842	11.54%	

Budget in Brief: Utilities

Water Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	\$ (25,000)	-2.03%	Reduced usage by all customers
Fire Protection	\$ 7,873	2.05%	Rate increase
Tower Rental/Other	\$ 100	0.11%	Minimal changes
Total Revenue	\$ (17,027)	-0.89%	Reduced volume negates rate increase

Water Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 2,180	0.80%	Increased testing frequency, labor down
Maintenance	\$ (14,841)	-6.01%	Labor costs down, meter testing down
Administration	\$ 16,548	3.86%	Add Eng Tech, change in staff alloc %
Depreciation/Taxes	\$ (17,941)	-1.79%	Increases to assets didn't occur
Total Expenses	\$ (27,720)	-0.72%	Depreciation savings, labor allocation changes

2015 capital expenditures: \$30,000 for utility work with road program, \$50,000 for pump failure, \$20,000 for meters and \$5,000 for computers.

Net operating loss will be \$46,148 for the year (actual cash will decrease \$49,446)

Sewer Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	\$ (44,100)	-3.17%	Reduced volume especially industrial
Septic Haulers/Other	\$ (5,200)	-4.14%	Less hauler revenue
Other Governments	\$ 9,500	2.71%	Rate increase
Total Revenue	\$ (39,800)	-2.13%	Reduced volume negates rate increase

Sewer Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ (92,151)	-15.79%	Changes to staffing and allocations
Maintenance	\$ -	0.00%	No changes
Administration	\$ 83,310	17.46%	Add Eng Tech, others shifted from hrly to sal
Depreciation/Taxes	\$ (306,287)	-27.86%	Some of plant is fully depreciated
Total Expenses	\$ (315,128)	-14.03%	Savings on depreciation

2015 capital expenditures are \$355,000 for work in conjunction with the road program, \$47,000 for two roofs, and \$5,000 computers.

Net operating loss will be \$104,286 for the year (actual cash will decrease \$24,854)

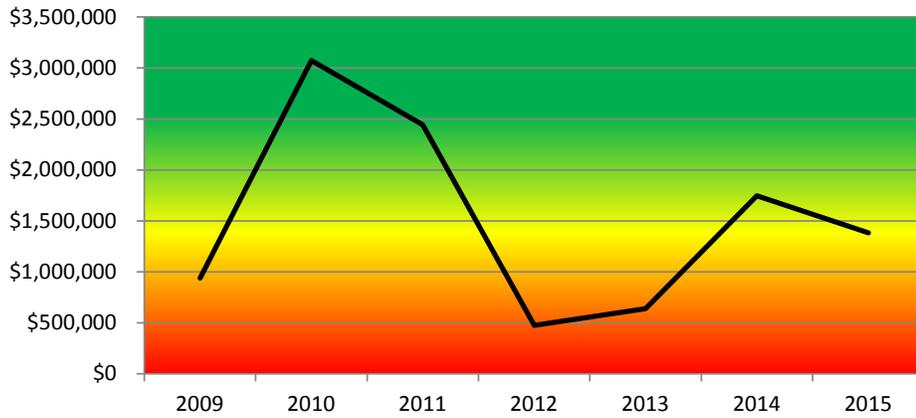
Stormwater Utility Revenues			
Category	Change	Percent	Reason
Total Revenue	\$ 6,200	1.44%	Users up

Stormwater Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 5,788	6.19%	Wages increase
Administration	\$ (13,164)	-7.22%	Add Eng Tech, less admin time in budget
Depreciation/Replacement	\$ (45,484)	-18.82%	Less set aside for future projects
Total Expenses	\$ (52,860)	-10.79%	Shift admin costs, less avail for set aside

2015 capital expenditures in the budget are \$200,000 for stream relocation, \$200,000 for subdivision pond rehabilitation and \$35,000 for work with road program.

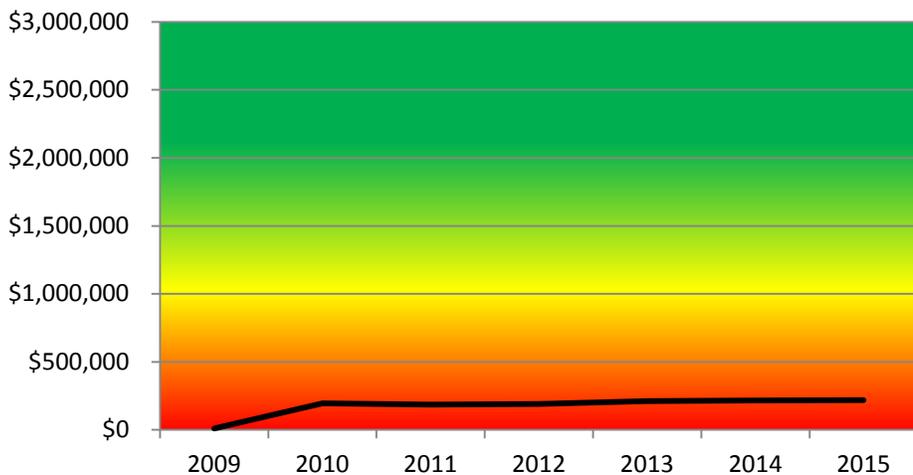
Net operating income will be \$0 for the year (actual cash will decrease \$266,416)

Infrastructure Maintenance



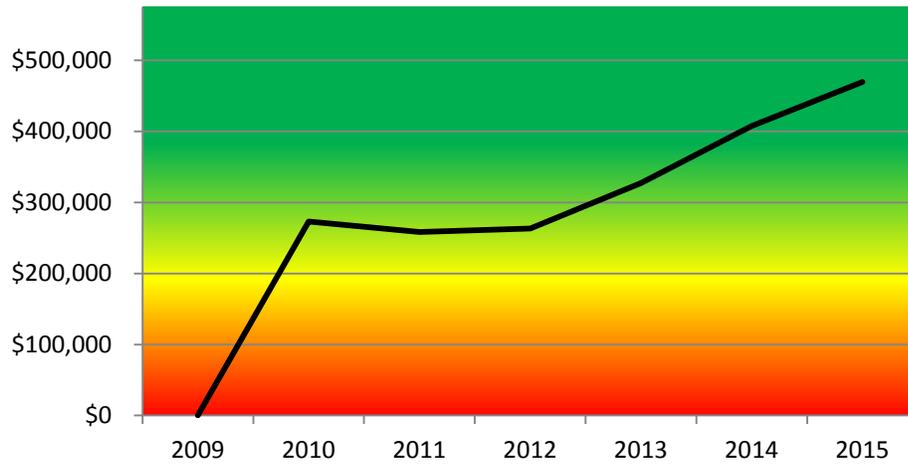
The Village needs to invest \$3,000,000 annually in order to maintain the Village's roads, sidewalks, parks and buildings. This is accomplished through borrowing as part of the Capital Improvement Plan (CIP) and through the cash capital depreciation fund.

Debt Free Infrastructure Maintenance



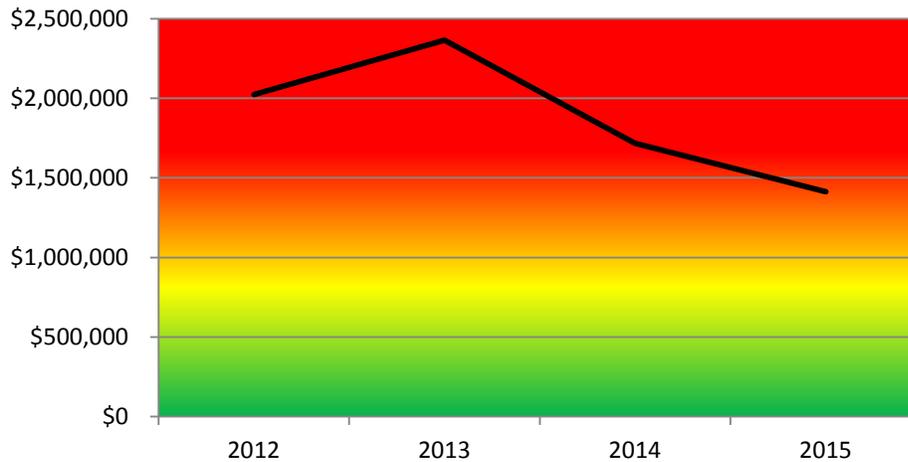
The goal is to spend \$3,000,000 annually to maintain the Village's buildings, park amenities, roads and sidewalks as part of the annual budget rather than through borrowing. Currently we do set aside money for crack filling and depreciation of some of these assets.

Annual Cash Capital Depreciation



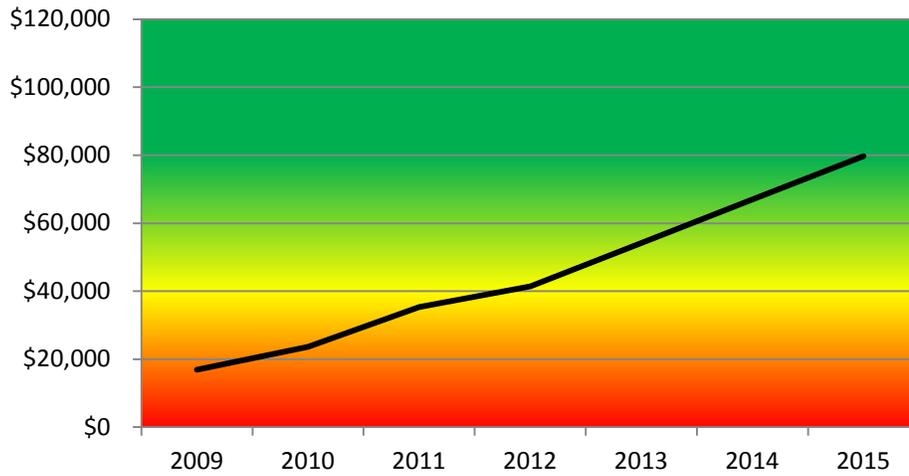
The goal is to include funding in the budget each year to cover the cost of depreciation for all non-utility equipment. Excluding roads, the amount needed each year is \$572,956. This eliminates the need for borrowing for these items long-term once the cycle gap is closed.

Cash Capital Cycle Gap



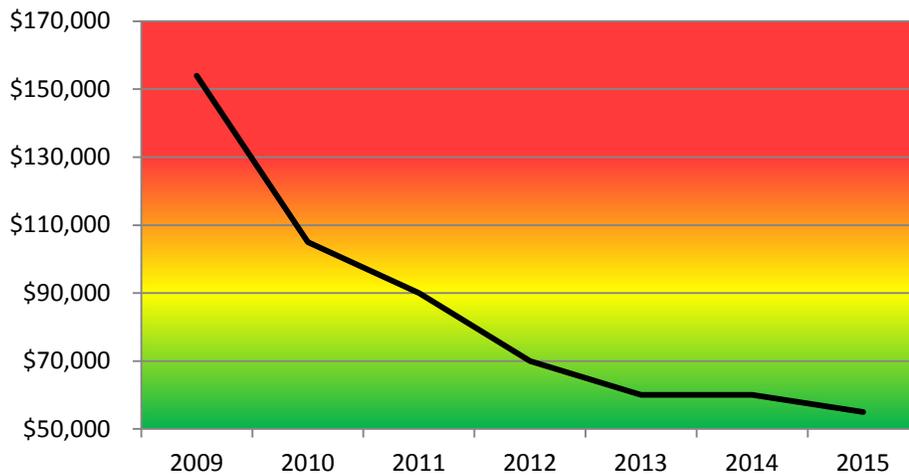
As we have not been setting aside funds for depreciation since we acquired many of our assets, we have not accumulated enough in the depreciation fund for the actual point in the asset's life. This creates a cycle gap which we are reducing annually as surplus is available. The chart shows the remaining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

Employee Wage Classification System



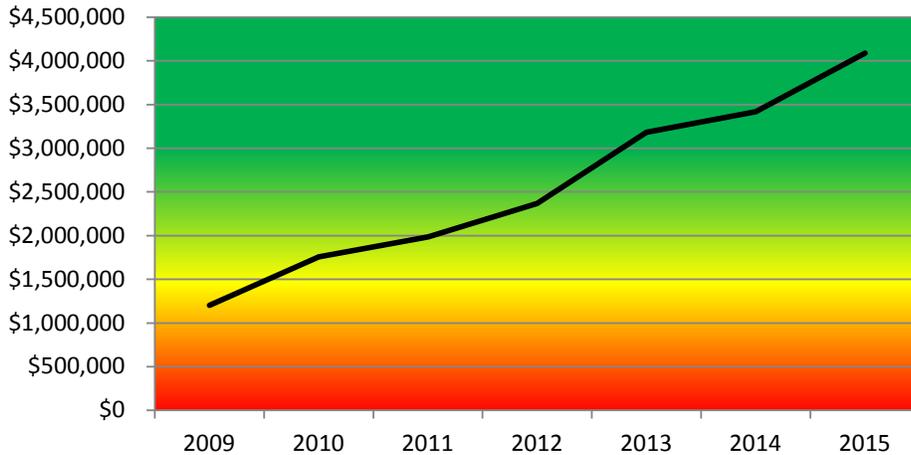
Over the years, the Village has taken steps to ensure compensation levels that allow the Village to compete for talent with the Village's peer communities. The first goal was to reach the 25th percentile. The second goal is to reach the 50th percentile. The chart shows the cumulative amount added to the budget to meet this goal.

Investment Income Revenue Stabilization



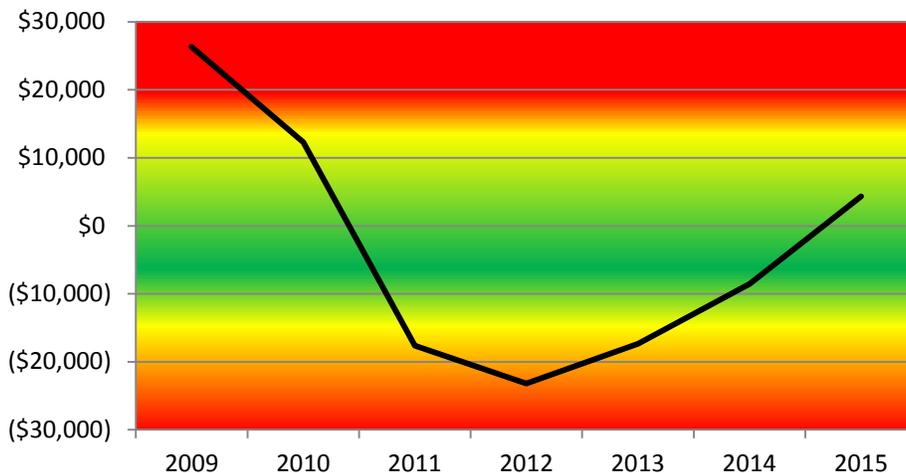
As interest rates have declined, the Village has been reducing the amount budgeted for interest income to keep it at a sustainable level year to year. \$50,000 is the targeted sustainable amount.

30% Reserve Fund



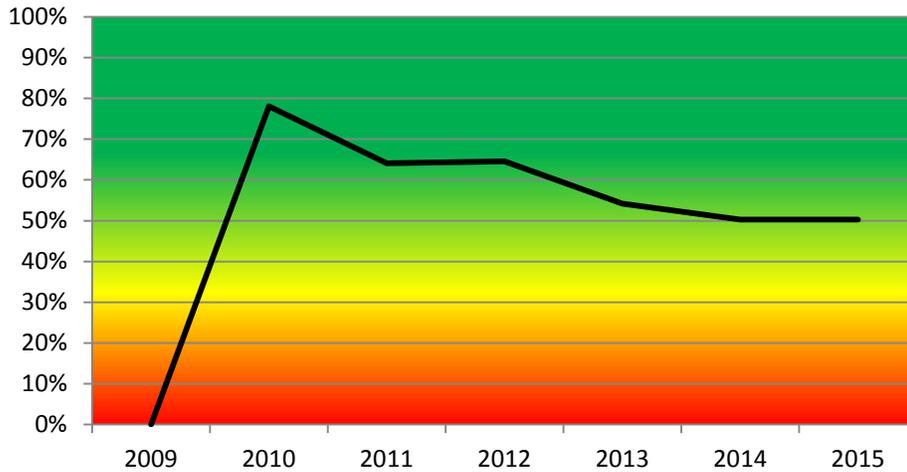
The Village's Fund Balance Policy states that we should have a reserve of 3 months of the general fund expenses (excluding debt) available in reserves with a goal of reaching 4 months. While the amount reserved increases as the annual budgets increase, the amount should be at least \$3 million. Assets 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



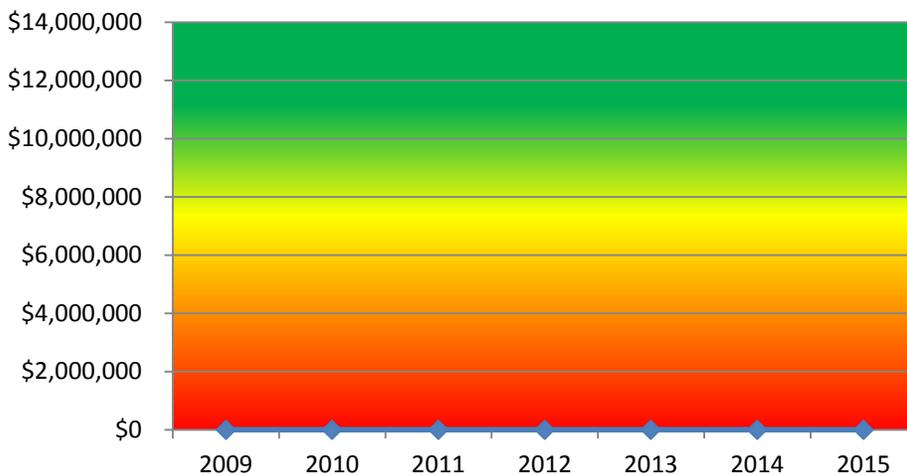
The goal is to reduce budgeted permit revenues to a sustainable level so we are not relying on excess permit revenues to cover other parts of the budget and the Village taxpayers are not subsidizing development.

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.

Facility Expansion/Replacement



The goal is to include funds in the annual budget for future expansion of the Village Hall, Library and Community Center. To fully fund these facilities, we need approximately \$15 million. The Village has not borrowed any money for these projects.

Budget Assumptions

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

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

Compensation and Benefits: The Village switched to a pay-for-performance system for all employees in 2013, except paid on-call fire employees. The system allows for pay changes from 0-5% based upon performance, with the net budgeted at 3%. The Village has taken strides with Village Board leadership to have a more competitive pay structure and the Village staff is now mostly between the 25th and 50th percentile of our peers. Long term, it would make sense to be between the 50th and 75th percentile.

The Village has cut most long-term benefit costs for new employees with changes after ACT 10, but existing obligations remain and the Village has a funded plan to cover those costs leaving some short term gaps, but no long term gaps. If the Village maintains what it is doing, the Village will have funded its post-retirement liability. This is a great position to be in.

Insurance costs are going up with Affordable Care Act obligations beginning in 2014 for 2015 rates and this will have a mixed impact on employees as age-rated plans are no longer allowed. Those changes will push higher cost increases to younger employees and nominally drop older employee costs.

The costs for pay and benefits increased by \$74,456 (4%) from 2014 to 2015. Part of the costs are related to changes in staffing with reorganization which reduced personnel costs in the Utilities and shifted those costs back into the general fund.

Revenues: All non-property tax (non-transfer) revenues are up \$19,101 (0.69%) from last year. The largest change is Regulation and Compliance Revenue which includes permits as well as police revenues from trucking enforcement on Main Street. Those trucking revenues are not all stable and therefore increases have been limited for budget purposes. Other fee changes included in this budget are as follows:

1. Recover garbage and recycling cost increases: \$5.14 per single family unit.
2. Recover increased operating costs of recreation programs by \$1 to \$2 for some recreation programs.
3. An approximate 3% increase for sewer rates in the second half of 2015 (see page xxviii for rate comparisons of user charges to our peer communities).

Utility Costs: The Village's General Fund utility costs are up \$4,440 or 1.4%.

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, 2014 is about \$3.4 million and represents 39.2% of the proposed 2015 General Fund budget.

New Programs: The Capital Improvement Program was adopted by the Village Board for the years 2013 through 2020. Each two-year cycle, the Village Board will adopt the next two years' worth of projects. For 2015, the CIP includes road and utility work in an area between Maple Avenue and Village Park, design work and initial work for Main Street, and steps towards the Civic Center project.

The Village will be preparing for the shared administrative support system outlined as part of the Civic Center project. This includes the adjustment of one administrative assistant transitioning into a Deputy Clerk position to help with the transition when the Clerk retires and cross sharing of administrative support between the Park and Recreation and the Administration Department.

The 2014 Public Works Reorganization has transitioned well and increased operational efficiencies are planned for 2015 with the brine system and cross training of staff to lower Utility costs. Increased emphasis has been placed on stormwater projects.

The 2014 Park and Recreation Department is now fully staffed after the reorganization, which has led to a very solid first year. 2015 will be about getting the most out of the new staff and making progress on longer-term park maintenance needs, including an overhaul of the disc golf course.

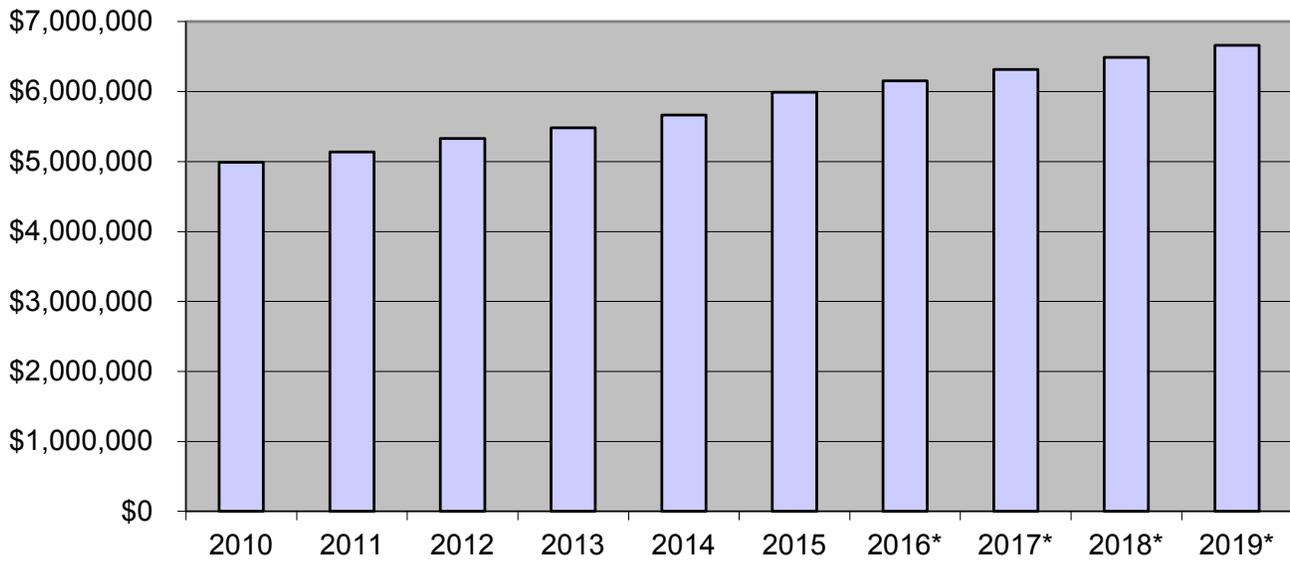
The Park and Recreation Department is again looking to add recreation programs and senior programs with offsetting revenues. For the recreation programs, any net revenue goes to help offset fixed costs of the Department.

The Village will continue with its utilization of part-time paramedics in lieu of full-time staffing.

The 2015 capital budget includes money to fund the plow truck replacement, fire and EMS equipment, disc golf overhaul, depreciation of the fire engines, technology replacements, general depreciation of items and picnic table replacement.

Fiscal Trends

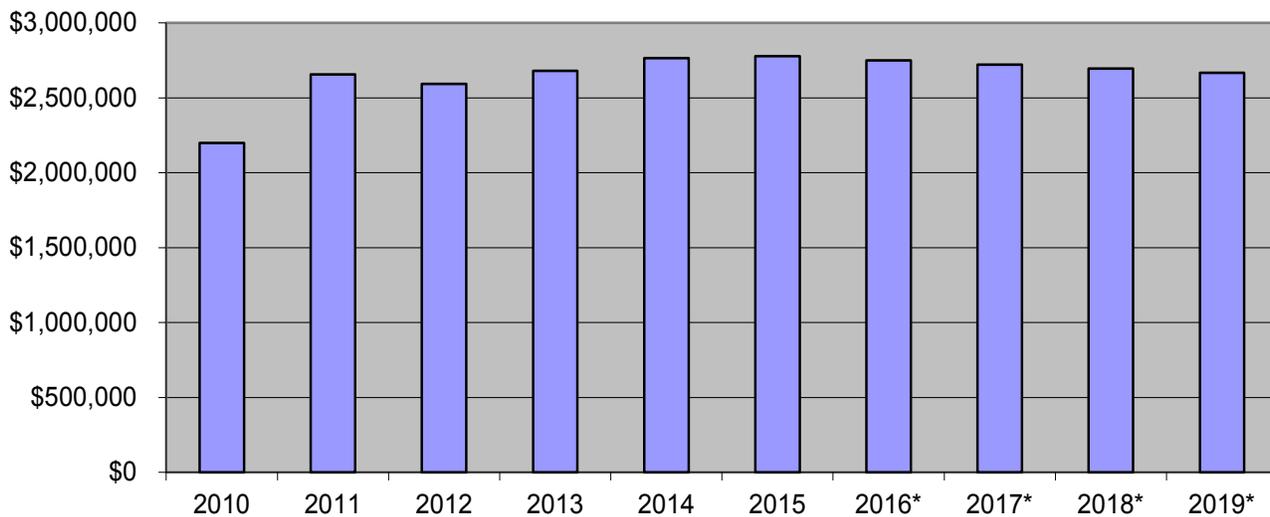
Taxes



Tax revenues have steadily risen 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.

The impact of this trend – Steady increases in property taxes are likely without service reductions or a significant change in taxing policy in the State of Wisconsin. The impacts are offset by tax base growth.

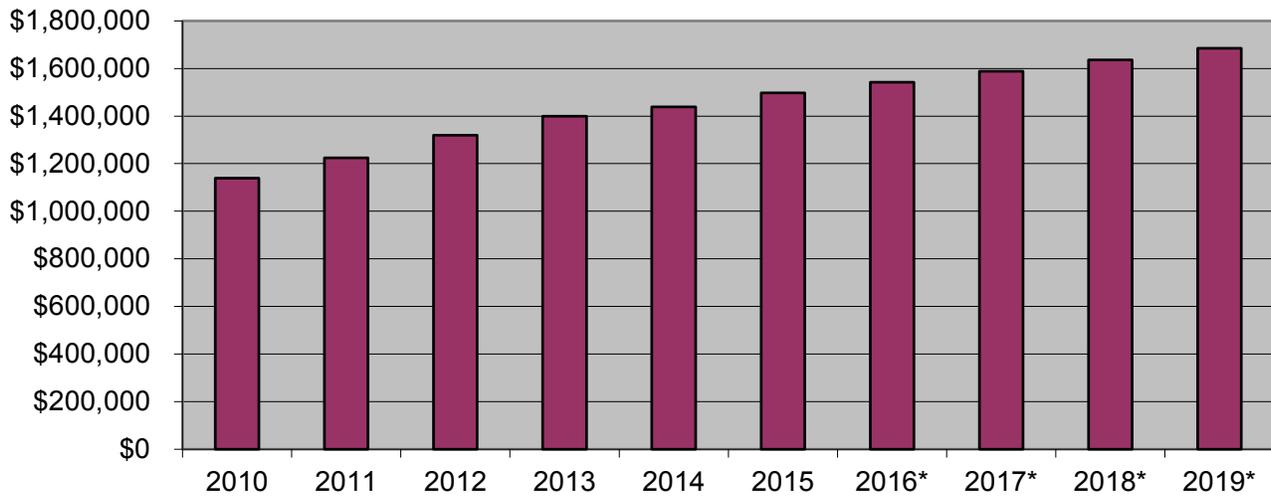
Non-tax Revenues



Non-tax revenue is inconsistent based on 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 seven 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 Park & Recreation Department largely offset by program costs. The largest change is intergovernmental aid, which is not predictable with state finances subject to larger political goals.

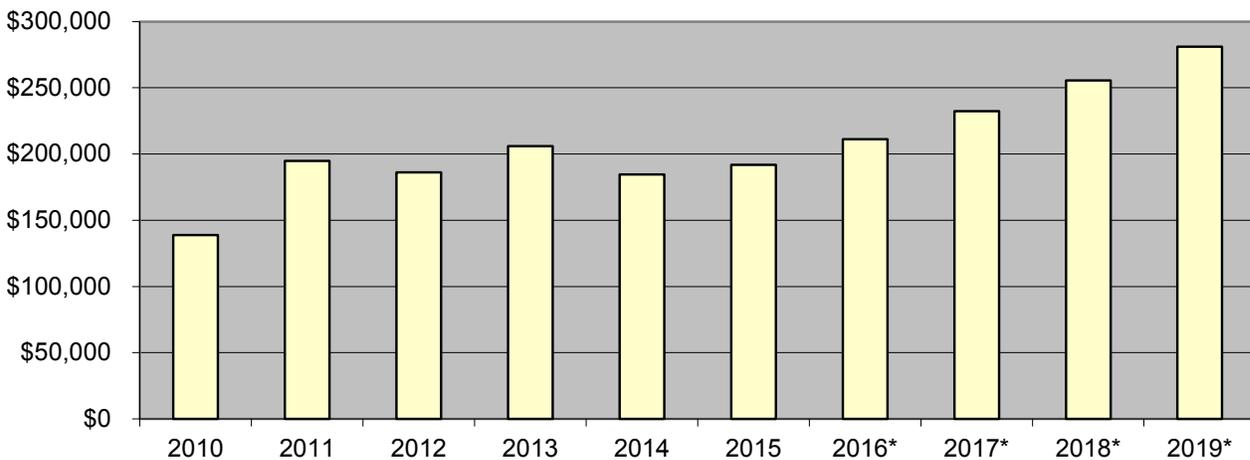
Wages



Wages have traditionally moved up slowly, but small jumps occurred with the addition of staff over time. In 2007, a wage reclassification program started with the goal to get all positions to the 25th percentile of the peer communities' salary ranges for positions. The Village was near the bottom in salary for most positions. Most positions are now between the 25th percentile and 50th percentile

The impact of this trend – For 2015, wages are up as a result of full staffing for the Parks and Recreation Department, additional staffing with a paramedic shift added to the weekend and a new Engineering Tech position created, as well as across the board wage increases. The new civic building with consolidated staffing and partnership with the YMCA would enable the staffing cost curve to slow.

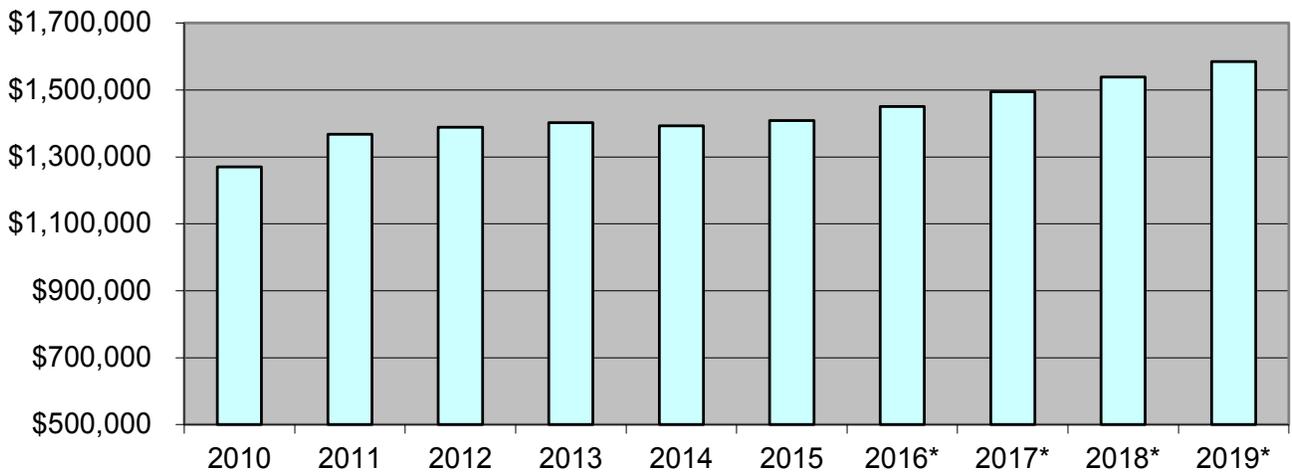
Health Care



Healthcare costs have realized dramatic increases over the past decade. The Village implemented Health Savings Accounts in 2006 that resulted in an actual reduction in health care costs. This program has also slowed the annual rate of increase. The insurance carrier and plan was changed in 2010 which also caused a decline. The Village annually adjusts plans to lower costs. The Affordable Care Act (ACA) has impacted rates.

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. In 2015, the amount budgeted for health care will be about what it was in 2011 due to pushing costs to employees and reorganization.

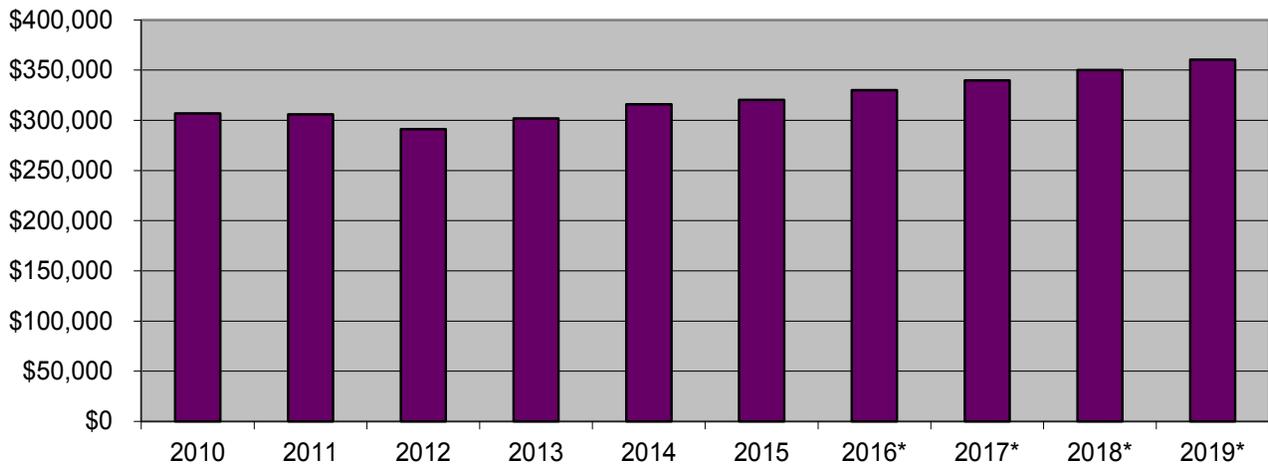
Police Contract



The police contract is the single largest cost factor to the Village. As a growing community, there are limited means to reduce levels of service, but regional cooperation can reduce the need to add to the contract. The large increase for 2010 and 2011 shows the cost for one additional officer.

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 future impact because, under levy limits, a new officer position would be difficult to fund. In 2015, this cost is flat as a result of regionalized participation in some costs.

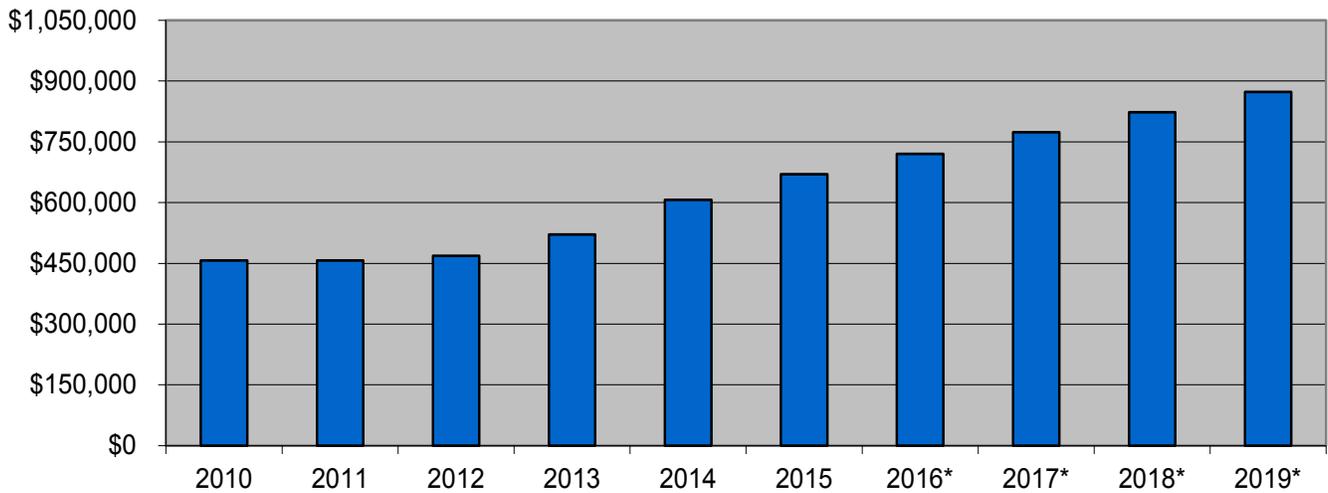
Utility Costs



The utility costs have been stable since 2010. The Village has taken measures to improve our efficiency with energy usage, but fuel costs have almost doubled and new facilities have added to the costs. One major problem is that the Village Hall cannot be insulated.

The impact of this trend – Energy prices will continue to drive up costs. The Village should consider ways to use renewable energy to supplement/limit energy costs, but that would take significant infrastructure capital. The new Civic Center project and consolidation of buildings will hold the curve down on these costs. New fleet technology will likely lower the amount of fuel needed, but capital costs for the fleet will increase with the technology.

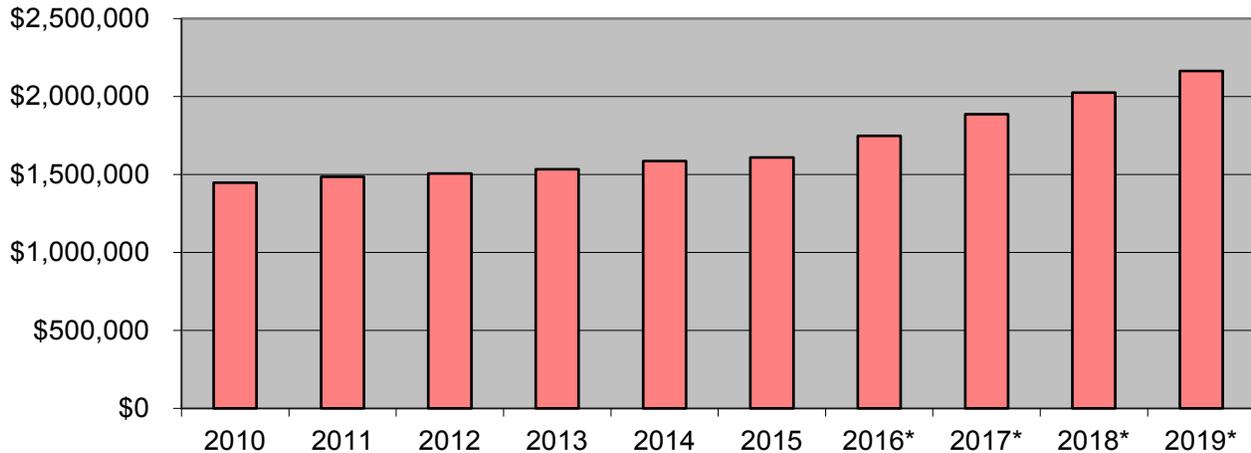
Cash Capital



The Cash Capital was always the first place cut when finalizing budgets; however, with the 2009 closing of TIF, the Board was able to start a depreciation fund to cover future 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.

The impact of this trend – This fund has been on pace to close the depreciation gap with annual increases and the results have been very positive with fund balance, Moody’s ratings, and actual replacement of equipment on time minimizing operating costs. The Village has two more steps to close the long-term gap and about five years of surplus usage to close the cycle gap, except for buildings and parks.

Infrastructure Maintenance (DEBT)



This trend has risen through 2015 as the infrastructure maintenance needs have risen and new facilities constructed. Based on the current debt outstanding, the amounts decrease beginning in 2016; however, new debt will likely be incurred based on the Capital Improvement Plan which has been estimated for this chart.

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 a new Village Hall and partner with the YMCA.

Budgetary Options

The following information is included to show the department requests not included in the base budget. Management has prioritized these department requests for Village Board consideration with the following emphasis in order (engineering help, public safety response, infrastructure needs, operational efficiency, other):

Department Requests

- Add an Engineering Tech Position** – Staff is requesting a new full-time staff member to serve as Engineering Technician. This position would report to the Engineer and would complete tasks such as stormwater design and road program design. In addition to these tasks, the new position would perform tasks that the Village currently outsources, meaning that these projects are already accounted for in our budget and funds would be transferred to pay for this position’s salary, such as: Illicit discharge testing, survey work, construction inspection and reports and some GIS updates. Staff believes we will have a better work product in a more reasonable time by bringing these tasks in house. Furthermore, the Engineering Tech position would be responsible for a large portion of construction inspection, for example in neighborhood road programs and for Main Street. This is a capital cost savings and will reduce interest costs as the Village will borrow fewer funds for these projects, essentially implementing a pay as you go policy for road programs. The savings realized from bringing a portion of the Main Street inspection in house will fund the wages for this position for a number of years. This position is funded 50% through the general fund or tax dollars. A portion of the salary is funded from the utilities, a portion through capital projects and a portion is reimbursable from development review.

General Fund Share of Engineering Tech Position	\$ 31,787	
General Fund Share of Professional Development	\$ 750	
Addition to Depreciation Fund for Furniture	\$ 300	
Total	<u>\$ 32,837</u>	
Effect on \$284,622 Home		<u>\$ 8.07</u>

- Part-time Weekend Position** – During 2013, the Fire Department added a paramedic shift for 12 hours per day of additional week day coverage which is filled with a rotation of part-time personnel. In 2014, they added funds to cover one of the two paramedic positions on the weekend. At this point, the request is to add the second 12 hours per day of paramedic coverage to Saturdays and Sundays to assist the on-call duty crews during the time it is hardest to find substitutes.

Part-time Weekend Position	<u>\$ 25,000</u>	
Effect on \$284,622 Home		<u>\$ 6.14</u>

- Begin Infrastructure Depreciation** – As we near completion of depreciating all of the equipment, vehicles, parks, and vertical infrastructure of the Village it may be time to start depreciating the horizontal infrastructure of the Village. This is the only goal on the 10 major Financial Priorities List that the Village has not started. Ultimately, this would be year one of about 15 years of steps towards the goal of 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. A smaller step of \$50,000 could also be taken. Any amount immediately reduces the amount of borrowing necessary.

Infrastructure Depreciation	<u>\$ 100,000</u>	
Effect on \$284,622 Home		<u>\$ 24.56</u>

- **Salt Shed** – Staff has proposed building a 1,100 ton capacity salt shed (50 feet x 80 feet) behind the Public Works Garage, served by a new road through the Wastewater Treatment Facility for access, for a total engineer's cost estimate of \$300,000 (which includes a contingency). Waukesha County currently stores the Village's salt and charges a per-ton amount for storage and handling. If we stored our own salt, we would roll this money into depreciation for the salt shed. Constructing our own shed is a nominal cost savings of \$2,600, as depreciation is slightly less than the handling fee Waukesha County charges the Village. Benefits of construction include a faster deployment time as the shed is adjacent to the Public Works Garage.

Salt Shed - Construction Cost		<u>\$ 300,000</u>
Net Effect on Tax Rate	<u>\$ (2,600)</u>	
Effect on \$284,622 Home		<u>\$ (0.64)</u>

- **Revenue changes** – The cost to provide inspection services goes up every year. The following changes are to help offset the cost of processing, inspecting and finalizing each permit.

Fee Increase Options:			
New Home Permits - Increase from \$.28 to \$.29/sq ft	<u>\$ (672)</u>	Net Impact	<u>\$ (0.17)</u>
New Home Permits - Increase from \$.28 to \$.30/sq ft	<u>\$ (1,344)</u>	Net Impact	<u>\$ (0.33)</u>
Misc Permits - Increase from \$9 per \$1,000 of value to \$10	<u>\$ (1,500)</u>	Net Impact	<u>\$ (0.37)</u>

- **Library Impact Fee** – The Village does not currently have a Library Impact Fee. Such a fee established after a detailed study would be charged to every new residential unit built in the Village to address the impact caused by a larger population increasing the capital needs of the Library. For example, if the Library expansion caused by a growing population necessitated a \$500,000 capital expansion, and the Village would have 2,000 more residential units, an Impact Fee of \$250 per new residential unit would ensure the extra space necessary for Library services was paid for by the new development and not existing residents. This is just an example as a detailed study would need to be completed to enact such a change. The Village would fund the study out of existing funds on hand. Such a study would cost approximately \$5,000.

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 Cmeyla

Tim Dietrich

Matt Petricca

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

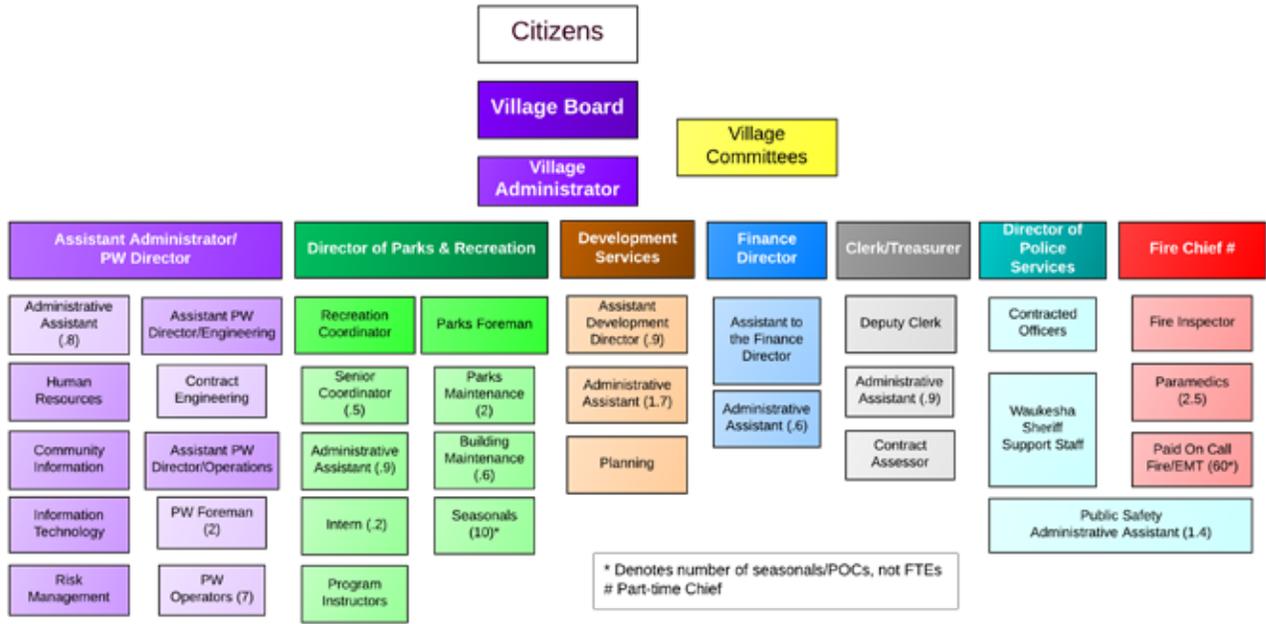
Director of Parks & Recreation

Sasha Snapp

Director of Police Services

Torin Misko

Organizational Chart



Village Personnel

General Government.....	4.2 FTE
Protection of Persons and Property.....	6.7 FTE
Health and Sanitation	0.3 FTE
Operations	2.8 FTE
Parks, Recreation and Building Maintenance.....	9.4 FTE
Water Utility.....	5.1 FTE
Sewer Utility	6.1 FTE
Stormwater Utility	1.6 FTE
Total FTE.....	36.2 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

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

Economic Highlights

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

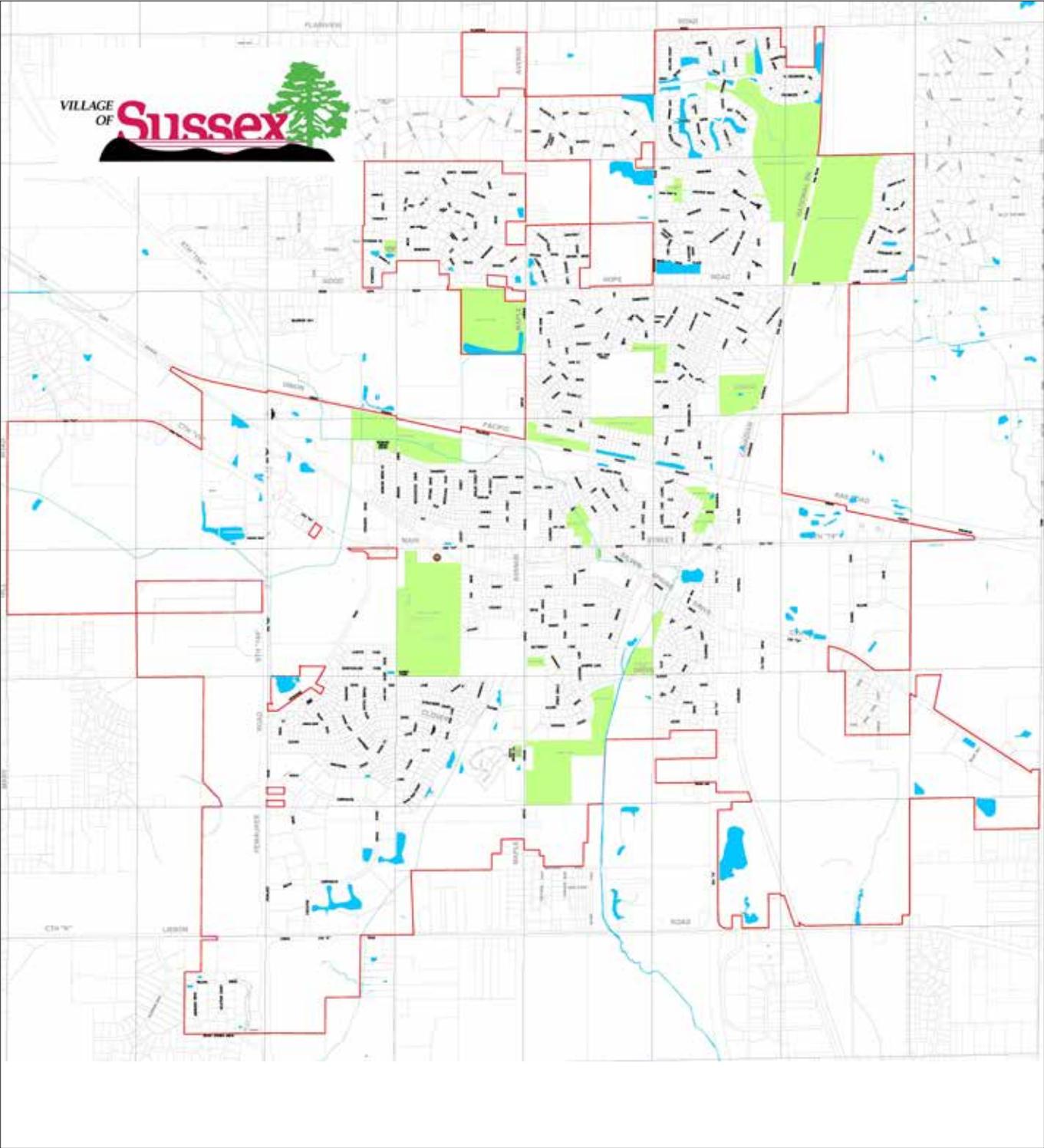
Major Employment by Industry (year 2010)

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 this example, we use a house with an assessed value of \$284,622 .

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 2014 is \$5.17.

$$\mathbf{\$284,622 \times \$5.17 / 1,000 = \$1,471 (\$123 \text{ per month})}$$

The following represents a sampling of the Village services provided for the \$123/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 \$3.65 per gallon	\$175.20
One month of basic cable service	\$65.00
One month of cell phone service	\$115.00
Dinner Out (2 adults, 2 children).....	\$45.00
Groceries.....	\$500.00
Insurance (car and home).....	\$135.00

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.

2014 User Charges, Fees, and Taxes per \$284,622 home in Sussex Peer Group

Community	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
City of Pewaukee	\$240.04	\$564.80	\$132.00	\$195.00	\$70.31	\$4,457.18	\$5,659.33
Sussex	\$299.60	\$351.60	\$60.00	\$148.00		\$4,909.73	\$5,768.93
Hartland	\$210.72	\$471.96		\$175.00	\$90.56	\$4,901.19	\$5,849.43
Germantown	\$192.52	\$522.58				\$5,288.28	\$6,003.38
Oconomowoc	\$292.20	\$317.40		\$210.00		\$5,211.43	\$6,031.03
Village of Pewaukee	\$224.40	\$362.40	\$52.00	\$192.00	\$126.60	\$5,370.82	\$6,328.22
Delafield	\$395.00	\$411.40	\$42.00		\$705.86	\$4,815.80	\$6,370.06
Elm Grove	\$512.60	\$284.44	\$61.40	\$215.92		\$5,441.97	\$6,516.33
Hartford	\$459.00	\$397.92		\$92.53	\$141.00	\$5,718.06	\$6,808.51
Grafton	\$276.60	\$405.60			\$20.40	\$6,181.99	\$6,884.59
AVG.	\$310.27	\$409.01	\$69.48	\$175.49	\$192.46	\$5,229.64	\$6,221.98

*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2013 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.

Budget Overview

Financial Philosophies

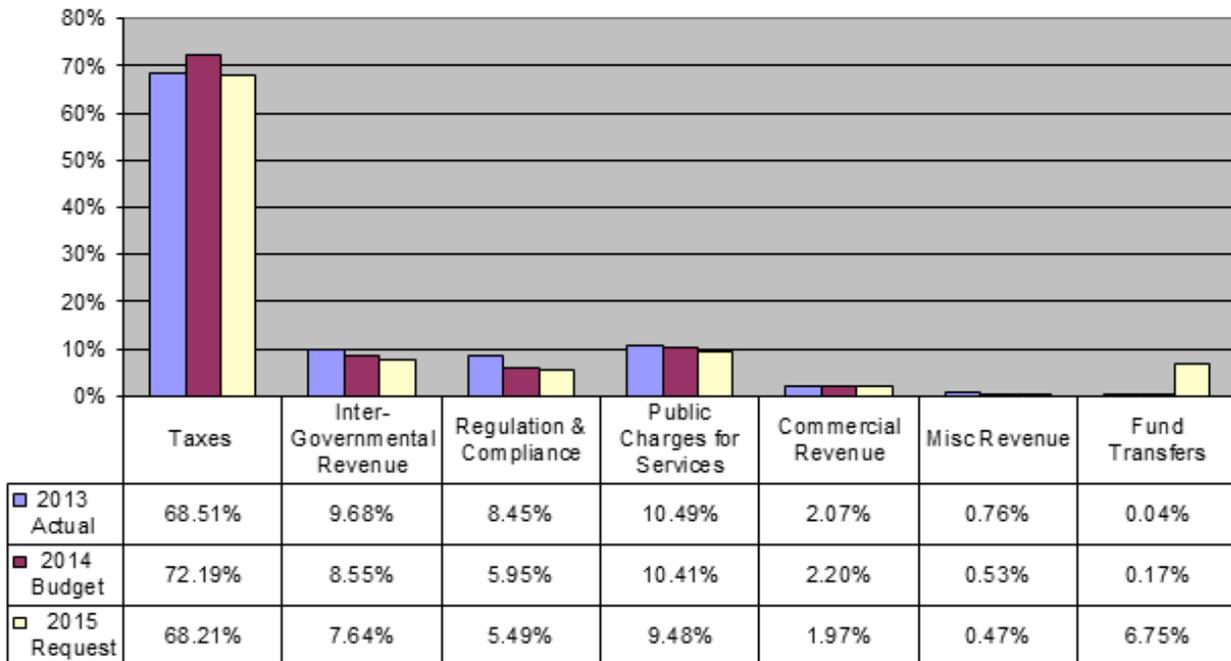
Use financial resources to:

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	2013 Actual	2014 Budget	2015 Request	% Change 2014 to 2015
Taxes	\$ 5,894,165	\$ 6,086,913	\$ 6,414,577	5.3831%
Intergovernmental Revenue	832,608	720,934	718,872	-0.2860%
Regulation & Compliance	726,927	501,500	516,344	2.9599%
Public Charges for Service	902,325	877,625	891,045	1.5291%
Commercial Revenue	178,341	185,430	184,825	-0.3263%
Miscellaneous Revenue	65,223	44,885	44,004	-1.9628%
Fund Transfers	3,667	13,938	634,400	4451.5856%
TOTAL	\$ 8,603,256	\$ 8,431,225	\$ 9,404,067	11.5386%

Revenue Percent by Source

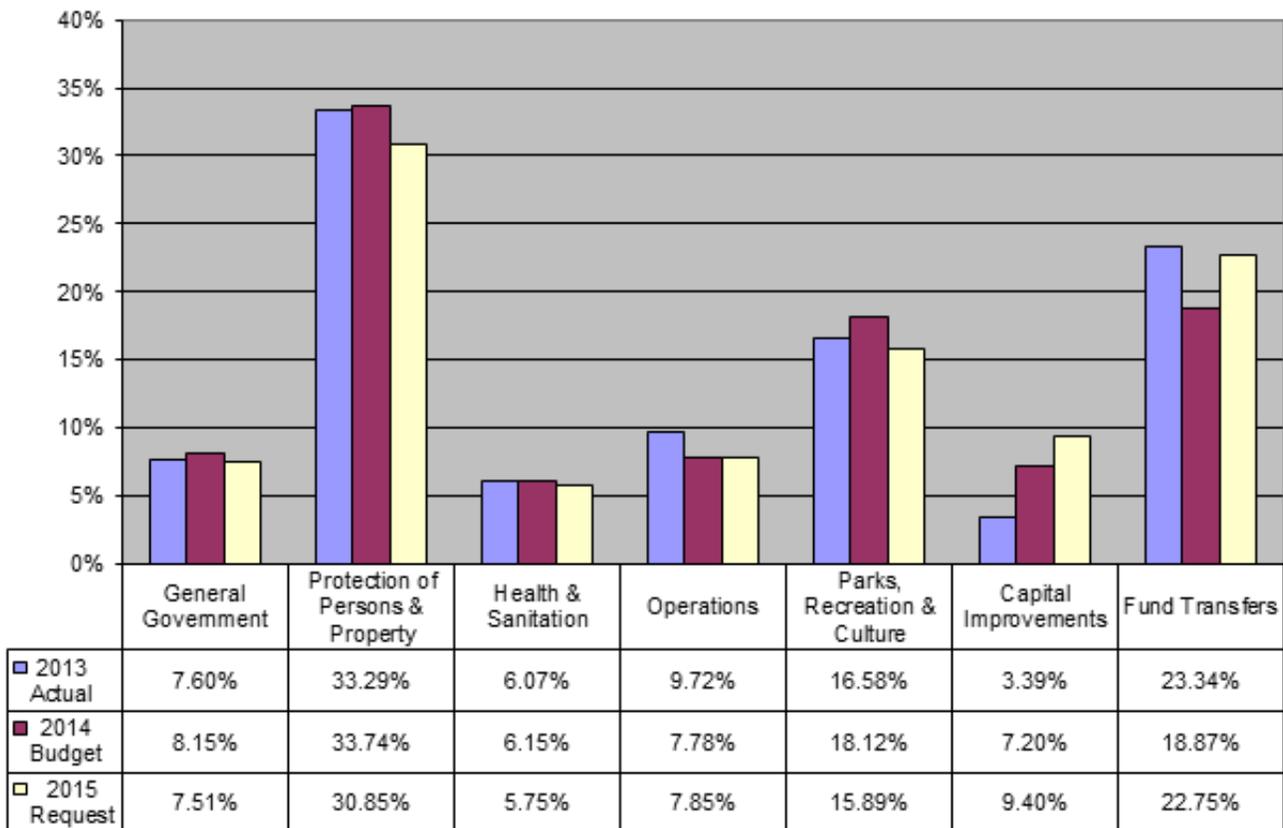


General Fund Expenditures

Expenditures	2013 Actual	2014 Budget	2015 Request	% Change 2014 to 2015
General Government	\$ 626,321	\$ 686,928	\$ 706,448	2.8416%
Protection of Persons & Property	2,742,649	2,844,375	2,901,594	2.0117%
Health & Sanitation	500,348	518,808	540,767	4.2326%
Highway & Transportation	800,455	656,113	738,190	12.5096%
Parks, Recreation & Culture	1,365,817	1,527,512	1,493,900	-2.2004%
Capital Improvements	279,231	606,767	884,056	45.6994%
Fund Transfers	1,922,717	1,590,722	2,139,112	34.4743%
TOTAL	\$ 8,237,538	\$ 8,431,225	\$ 9,404,067	11.5386%

The largest increase is found in the capital improvements as we begin setting aside funds for fire engines as well as purchase a plow truck.

Expenditure Percent by Department



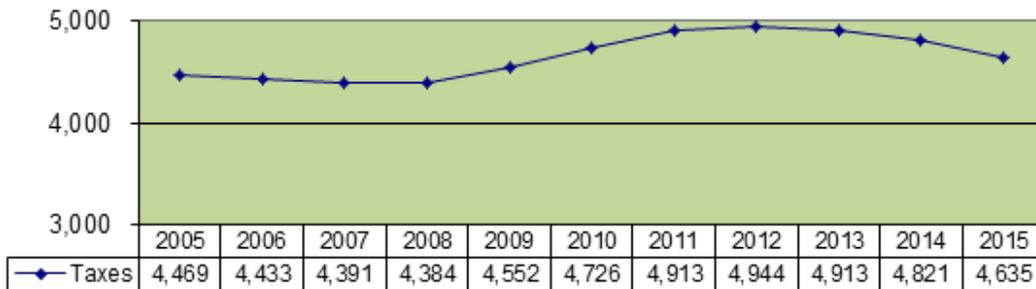
Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2014 to 2015

	2014 Budget	2015 Request	Percent Change	Rate Change
Hamilton School District	\$ 10.2332	\$ 10.0731	-1.56%	\$ (0.1601)
Village of Sussex	5.0826	5.1693	1.71%	0.0867
Waukesha County	2.1529	2.1532	0.01%	0.0003
WCTC	1.3206	0.4026	-69.51%	(0.9180)
State of Wisconsin	<u>0.1703</u>	<u>0.1703</u>	0.00%	-
Sub-total	18.9597	17.9685	-5.23%	(0.9911)
Less: School Credit	<u>(1.6828)</u>	<u>(1.6828)</u>	0.00%	-
Net Tax Rate per \$1,000	<u>\$ 17.2769</u>	<u>\$ 16.2857</u>	-5.74%	<u>\$ (0.9911)</u>
Taxes on \$284,622 Home (formerly \$279,041)	<u>\$4,820.95</u>	<u>\$4,635.28</u>		(\$185.67)

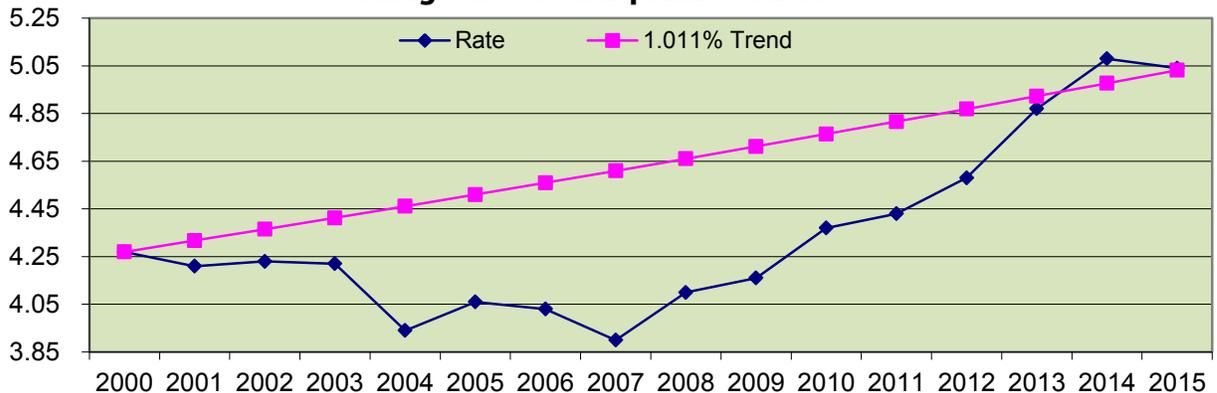
These numbers are **estimates** based upon estimated information as of 10/28/2014. This chart will be updated when the actual levies are received from the other taxing entities.

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 and \$284,622 for 2014. The total tax bill has increased on average 0.5% per year over the past decade, while the equalized rate has changed on average 1.011% per year over the past 15 years.

Village Historical Equalized Tax Rate



REVENUES

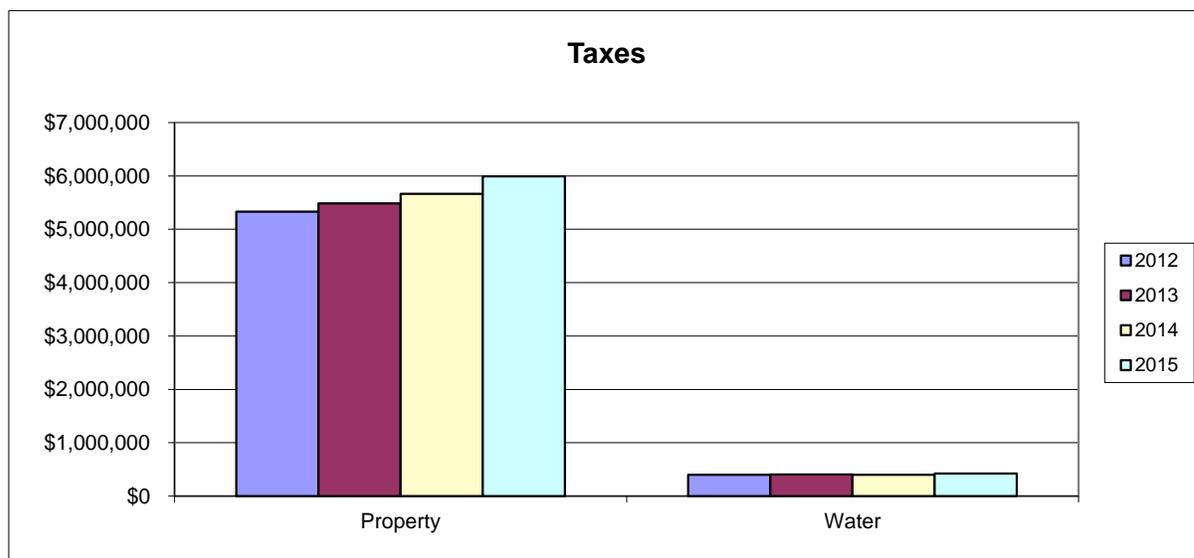
The following accounts constitute all revenue sources available to the Village of Sussex General Fund including taxes, grants, interest on investments, fees, permits, and other assessments. The revenues section is divided into seven categories which address various revenue sources. The categories are 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.

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. New tax base growth is being offset by declining market conditions of existing property values equaling slow but steady decreases year over year in tax base.

Budget Impact: Overall, revenues increase \$972,842 (11.54%). Non-transfer revenues increase \$352,380 (4.19%) and \$324,497 is born by property taxes (5.73% levy increase). The increase is a result of starting to fund depreciation on roads, the fire engines and other smaller items (\$163,373), increases to debt costs (\$22,406), net increases to contractual fees of \$14,569, an increase to hydrant rental costs (\$14,873), and adding funds to take over the operation of a small local cemetery (\$10,000). In addition, beginning in 2015, the Village will become the sole municipal supporter of the Pauline Haass Public Library after the withdrawal of the Town of Lisbon. Because the debt has been paid off, there will be an overall reduction in the budget of \$37,942. The overall effect of general increases to wages and benefits is an increase in the budget of \$131,242. There are other fluctuations in both revenues and expenditures that are reflected in this budget as well. Taxes continue to be the main source for revenues and account for 73.15% of all non-transfer revenues.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
41110	Property	\$5,329,226	\$5,482,278	\$5,665,913	\$5,665,914	\$5,665,914	\$5,990,410	\$5,990,410
41310	Water	\$400,788	\$407,934	\$417,000	\$278,000	\$400,425	\$420,167	\$420,167
41900	Other Taxes	\$3,766	\$3,953	\$4,000	\$4,068	\$4,068	\$4,000	\$4,000
	TOTAL	\$5,733,780	\$5,894,165	\$6,086,913	\$5,947,982	\$6,070,407	\$6,414,577	\$6,414,577

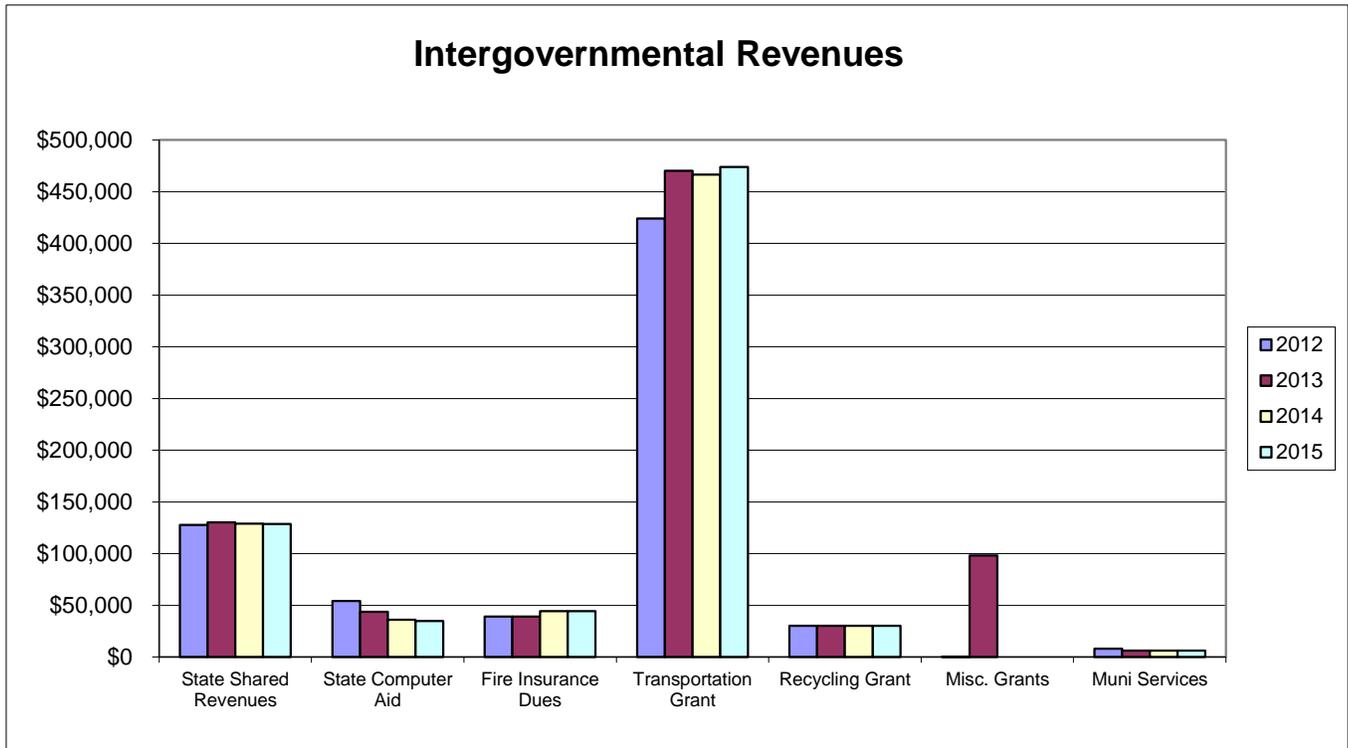


INTERGOVERNMENTAL REVENUES

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 decreases \$2,062 (-0.29%). Senior grants for the shuttle have been eliminated as a more cost effective way to provide the service was found. Transportation aids were increased \$7,400. Fire insurance dues have been increased to an amount comparable to the 2014 actual results and all other sources remain fairly stable.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
43410	State Shared Revenues	\$127,905	\$130,094	\$129,126	\$19,369	\$129,126	\$128,804	\$128,804
43411	State Computer Aid	\$54,184	\$43,659	\$36,212	\$36,236	\$36,236	\$34,760	\$34,760
43420	Fire Insurance Dues	\$39,232	\$39,227	\$39,250	\$44,475	\$44,475	\$44,400	\$44,400
43531	Transportation Grant	\$424,112	\$470,141	\$466,458	\$349,768	\$466,358	\$473,858	\$473,858
43545	Recycling Grant	\$30,318	\$30,355	\$30,300	\$30,328	\$30,328	\$30,300	\$30,300
43430	Misc. Grants	\$32	\$98,244	\$0	\$0	\$0	\$0	\$0
	CDBG	\$0	\$14,720	\$0	\$0	\$0	\$0	\$0
	Other	\$32	\$83,524	\$0	\$0	\$0	\$0	\$0
43431	Payment for Muni Services	\$8,144	\$6,402	\$7,500	\$0	\$6,400	\$6,300	\$6,300
43432	Senior/Recreation Grants	\$10,358	\$11,011	\$10,350	\$5,304	\$11,050	\$450	\$450
	Waukesha Cty Dept of Aging	\$9,908	\$10,561	\$9,900	\$5,304	\$10,600	\$0	\$0
	Other Senior Grants	\$450	\$450	\$450	\$0	\$450	\$450	\$450
49600	Town of Lisbon	\$3,475	\$3,475	\$1,738	\$0	\$0	\$0	\$0
	TOTAL	\$697,760	\$832,608	\$720,934	\$485,480	\$723,973	\$718,872	\$718,872



REGULATION AND COMPLIANCE REVENUES

LICENSES

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

Budget Impact: This budget decreases in 2015 by \$1,600 (-6.76%) due to the closing of a local establishment that is not anticipated to reopen for the same purpose.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
44110	Liquor	\$8,536	\$7,971	\$7,900	\$6,925	\$6,925	\$6,900	\$6,900
44120	Operators	\$3,368	\$5,216	\$3,750	\$3,236	\$3,750	\$4,000	\$4,000
44121	Cigarettes	\$1,312	\$1,100	\$1,000	\$900	\$900	\$1,000	\$1,000
44122	Dance	\$250	\$225	\$225	\$200	\$200	\$225	\$225
44123	Amusement	\$4,640	\$5,330	\$5,350	\$4,420	\$4,420	\$4,500	\$4,500
44124	Peddler's	\$415	\$1,123	\$500	\$755	\$800	\$500	\$500
44126	Electrical	\$5,090	\$2,063	\$0	\$0	\$0	\$0	\$0
44127	Weights & Measures	\$450	\$450	\$450	\$480	\$480	\$450	\$450
44210	Bicycle	\$40	\$50	\$0	\$40	\$40	\$0	\$0
44220	Dog	\$5,075	\$4,869	\$4,500	\$3,217	\$4,400	\$4,500	\$4,500
	TOTAL	\$29,176	\$28,397	\$23,675	\$20,173	\$21,915	\$22,075	\$22,075

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 2015 budget increases \$12,444 (7.51%). This includes minor fee increases for some residential permits. 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 2015 budget has been set to reflect these expectations.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
44310	Building	\$103,100	\$139,243	\$103,000	\$94,272	\$110,000	\$112,844	\$112,844
44312	Fire Inspector Fees	\$11,647	\$11,298	\$11,500	\$10,199	\$11,233	\$11,500	\$11,500
44315	Occupancy	\$3,275	\$4,175	\$3,000	\$7,175	\$7,500	\$3,500	\$3,500
44317	Outdoor Establishment	\$675	\$775	\$675	\$675	\$675	\$675	\$675
44320	Street Openings	\$825	\$3,375	\$1,500	\$1,800	\$2,000	\$2,000	\$2,000
44325	Electrical	\$13,784	\$30,499	\$17,000	\$14,750	\$18,250	\$18,000	\$18,000
44330	Plumbing	\$19,743	\$33,977	\$16,000	\$15,197	\$20,000	\$18,000	\$18,000
44915	Weights and Measures	\$2,400	\$2,400	\$2,400	\$2,040	\$2,040	\$2,400	\$2,400
44920	House Numbers	\$901	\$1,032	\$500	\$574	\$600	\$500	\$500
44930	Well Test	\$0	\$0	\$0	\$335	\$335	\$0	\$0
44940	Crushing Permit	\$1,000	\$1,600	\$1,500	\$500	\$500	\$500	\$500
44950	Reclamation Permits	\$2,250	\$2,250	\$2,250	\$1,850	\$1,850	\$1,850	\$1,850
	TOTAL	\$159,600	\$230,624	\$159,325	\$149,367	\$174,983	\$171,769	\$171,769

OTHER REGULATION AND COMPLIANCE REVENUE

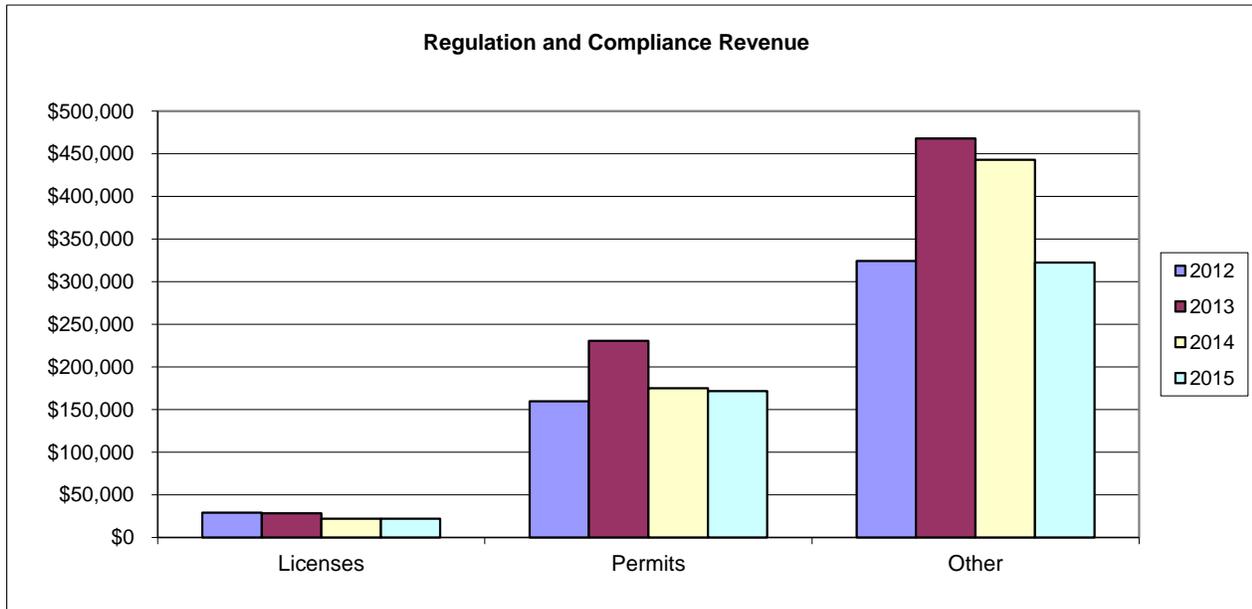
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

Budget Impact: This budget increases \$4,000 (1.26%). The budget for fines and penalties increased \$9,000 as a result of increased enforcement related to trucking restrictions throughout the Village. However, because additional signage has been placed, actual results will be more in line with the budgeted amount. Cable franchise fees have been reduced \$5,000 as a result in changes in cable usage by residents.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
45110	Fines & Penalties	\$179,267	\$321,506	\$170,000	\$182,934	\$300,000	\$179,000	\$179,000
45111	Alarm Fees	\$525	\$150	\$500	\$300	\$500	\$500	\$500
44125	Cable TV Franchise	\$144,660	\$146,250	\$148,000	\$71,281	\$142,500	\$143,000	\$143,000
	TOTAL	\$324,452	\$467,906	\$318,500	\$254,515	\$443,000	\$322,500	\$322,500

TOTAL REGULATION AND COMPLIANCE REVENUE

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Licenses	\$29,176	\$28,397	\$23,675	\$20,173	\$21,915	\$22,075	\$22,075
Permits	\$159,600	\$230,624	\$159,325	\$149,367	\$174,983	\$171,769	\$171,769
Other	\$324,452	\$467,906	\$318,500	\$254,515	\$443,000	\$322,500	\$322,500
TOTAL	\$513,228	\$726,927	\$501,500	\$424,055	\$639,898	\$516,344	\$516,344



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; however, the current available space limits future growth. Overall, the 2015 budget increases \$1,389 (0.77%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
46710	Registration Fees:							
000-46710	Recreation Programs	\$118,481	\$118,828	\$118,623	\$87,501	\$114,000	\$119,082	\$119,082
999-46710	Taxable Recreation Programs	\$22,482	\$31,388	\$29,775	\$39,553	\$37,000	\$34,511	\$34,511
260-46710	Senior Programs	\$14,061	\$22,640	\$21,695	\$13,378	\$22,400	\$19,025	\$19,025
46711	Admission Fees	\$5,638	\$6,216	\$6,622	\$1,786	\$6,015	\$5,986	\$5,986
46751	US Tennis Association Grants	\$500	\$0	\$500	\$0	\$0	\$0	\$0
46755	Softball Assoc.	\$3,148	\$3,149	\$3,000	\$2,789	\$2,789	\$3,000	\$3,000
	TOTAL	\$164,310	\$182,221	\$180,215	\$145,007	\$182,204	\$181,604	\$181,604

DEVELOPMENT

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

Budget Impact: This budget remains stable for 2015.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
44319	Plan of Operation	\$5,725	\$4,025	\$5,000	\$2,450	\$3,150	\$5,000	\$5,000
44410	Conditional Use	\$2,100	\$2,100	\$2,000	\$1,260	\$2,100	\$2,000	\$2,000
44430	Zoning & Petitions	\$1,500	\$1,625	\$0	\$1,025	\$1,025	\$0	\$0
46101	Platting Fees	\$0	\$155	\$0	\$105	\$105	\$0	\$0
46141	Developer Payments for Engineering	\$23,202	\$70,763	\$15,000	\$20,957	\$24,000	\$15,000	\$15,000
46310	Grading Plan Review	\$2,430	\$2,794	\$3,000	\$1,260	\$2,000	\$3,000	\$3,000
46850	Plan Review Fees	\$2,990	\$1,910	\$3,000	\$1,315	\$1,965	\$3,000	\$3,000
46854	Architectural Review Board Fees	\$1,625	\$750	\$1,000	\$500	\$750	\$1,000	\$1,000
	TOTAL	\$39,572	\$84,122	\$29,000	\$28,872	\$35,095	\$29,000	\$29,000

OTHER PUBLIC CHARGES FOR SERVICES

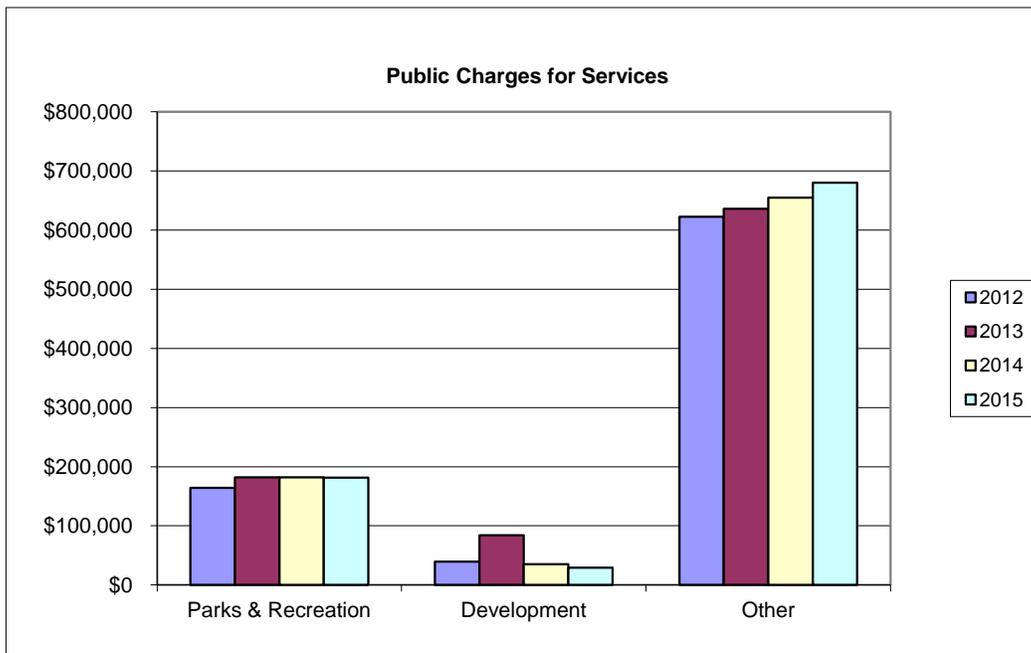
Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

Budget Impact: The total budget increases \$12,031 (1.80%). The charges for garbage and recycling increase \$18,250; however, the revenue from ambulance fees has been reduced \$6,000 based on anticipated 2014 results. There have been other minor increases and decreases as well to the other accounts.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
46110	Assessment Letters	\$6,982	\$8,620	\$7,000	\$5,330	\$6,500	\$7,000	\$7,000
46111	Records Maintenance Fees	\$1,125	\$1,120	\$1,000	\$770	\$950	\$1,000	\$1,000
46130	Sale of Materials	\$764	\$567	\$750	\$198	\$375	\$600	\$600
46131	Concessions	\$1,395	\$1,905	\$1,500	\$1,712	\$2,000	\$1,647	\$1,647
46220	Fire Charges for Service	\$2,000	\$1,000	\$500	\$1,262	\$1,262	\$500	\$500
46230	Ambulance Fees	\$185,974	\$183,064	\$206,000	\$124,886	\$190,000	\$200,000	\$200,000
46420	Garbage/Recycling Removal	\$392,065	\$406,421	\$419,444	\$423,487	\$423,487	\$437,694	\$437,694
46435	Other Recycling Charges	\$20,916	\$23,692	\$22,000	\$11,133	\$20,000	\$22,000	\$22,000
46436	Yard Waste Disp.	\$6,157	\$6,597	\$7,000	\$6,020	\$7,000	\$7,000	\$7,000
46440	Weed Cutting	\$3,624	\$1,640	\$2,000	\$536	\$2,000	\$2,000	\$2,000
46610	Senior Party Tickets	\$821	\$1,015	\$1,000	\$455	\$1,000	\$1,000	\$1,000
46759	Senior Shuttle Tickets	\$921	\$341	\$216	\$209	\$306	\$0	\$0
	TOTAL	\$622,744	\$635,982	\$668,410	\$575,998	\$654,880	\$680,441	\$680,441

TOTAL PUBLIC CHARGES FOR SERVICES

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Parks & Recreation	\$164,310	\$182,221	\$180,215	\$145,007	\$182,204	\$181,604	\$181,604
Development	\$39,572	\$84,122	\$29,000	\$28,872	\$35,095	\$29,000	\$29,000
Other	\$622,744	\$635,982	\$668,410	\$575,998	\$654,880	\$680,441	\$680,441
TOTAL	\$826,626	\$902,325	\$877,625	\$749,877	\$872,179	\$891,045	\$891,045



COMMERCIAL REVENUES

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

Budget Impact: The overall budget decreases \$605 (-0.33%). Increases in park rentals of \$6,000 were offset by a reduction in interest income and rent from the Village's vacant land for farming. 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
48110	Interest on Investments	\$48,795	\$49,344	\$60,000	\$30,563	\$45,000	\$55,000	\$55,000
48210	Park Rent	\$21,330	\$25,168	\$24,000	\$30,215	\$31,000	\$30,000	\$30,000
48215	Baseball field advertising	\$4,450	\$4,450	\$4,200	\$3,600	\$3,600	\$3,900	\$3,900
48230	Other Rent	\$17,584	\$16,879	\$14,730	\$9,133	\$15,655	\$13,425	\$13,425
	Old Village Hall	\$4,389	\$4,604	\$5,000	\$2,073	\$4,800	\$4,800	\$4,800
	Village land rented as farmland	\$3,355	\$3,355	\$3,355	\$0	\$3,355	\$2,000	\$2,000
	Community Center	\$9,840	\$8,920	\$6,375	\$7,060	\$7,500	\$6,625	\$6,625
48240	Village Hall	\$79,500	\$82,500	\$82,500	\$61,875	\$82,500	\$82,500	\$82,500
	Water Utility	\$26,500	\$27,500	\$27,500	\$20,625	\$27,500	\$27,500	\$27,500
	Sewer Utility	\$26,500	\$27,500	\$27,500	\$20,625	\$27,500	\$27,500	\$27,500
	Stormwater Utility	\$26,500	\$27,500	\$27,500	\$20,625	\$27,500	\$27,500	\$27,500
	TOTAL	\$171,659	\$178,341	\$185,430	\$135,386	\$177,755	\$184,825	\$184,825

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 decreases \$881 (-1.96%). A decrease to administrative services sold of \$3,000 was made to reflect actual payments other municipalities to process their police citations as well as a potential additional municipality. Miscellaneous revenues have been increased slightly to account for the purchasing card rebate percentage to increase.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
46115	Administrative Services Sold	\$4,849	\$9,108	\$16,000	\$4,746	\$6,000	\$13,000	\$13,000
48900	Miscellaneous	\$16,169	\$32,056	\$11,860	\$24,336	\$25,000	\$12,779	\$12,779
48901	Advertising/Sponsorships	\$12,038	\$12,750	\$13,225	\$15,590	\$16,000	\$15,125	\$15,125
48300	Sale of Property	\$101,583	\$4,145	\$0	\$0	\$0	\$0	\$0
48520	Other Donations	\$4,615	\$6,978	\$3,800	\$1,906	\$4,282	\$3,100	\$3,100
	General	\$100	\$2,982	\$0	\$1,182	\$1,182	\$0	\$0
	Shuttle	\$1,850	\$1,400	\$1,500	\$0	\$1,400	\$1,500	\$1,500
	Seniors	\$2,665	\$2,596	\$2,300	\$724	\$1,700	\$1,600	\$1,600
48530	Park Donations	\$685	\$186	\$0	\$0	\$0	\$0	\$0
48540	Fire Donations	\$169	\$0	\$0	\$258	\$248	\$0	\$0
	TOTAL	\$140,108	\$65,223	\$44,885	\$46,836	\$51,530	\$44,004	\$44,004

FUND TRANSFERS

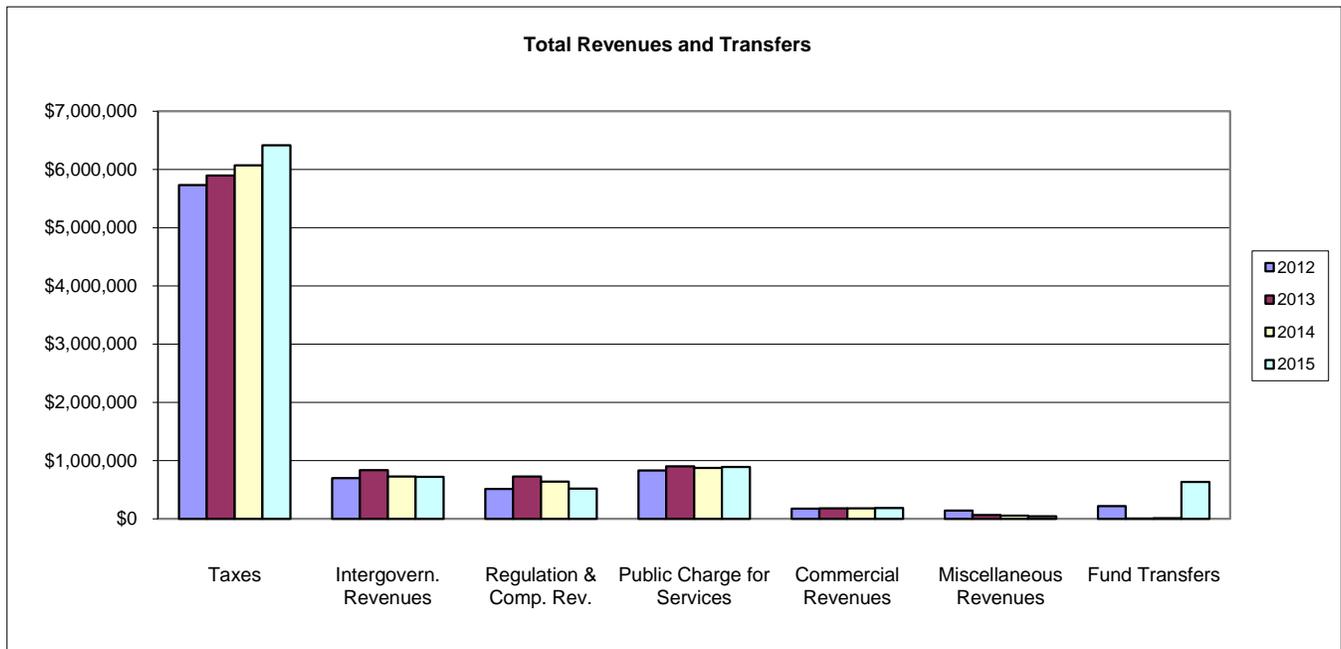
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2015 for the purchase of the plow truck, planning for the Civic Center 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.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
49211	Use of Designated Funds	\$209,649	\$0	\$0	\$0	\$0	\$629,900	\$629,900
49220	Trans from Spec Rev	\$4,249	\$3,667	\$3,500	\$1,287	\$3,500	\$3,500	\$3,500
49271	Trans from Engineering	\$0	\$0	\$0	\$4,438	\$4,438	\$0	\$0
	Use of Senior Trust Fund	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
	Use of GF Surplus	\$0	\$0	\$9,438	\$0	\$0	\$0	\$0
	TOTAL	\$213,898	\$3,667	\$13,938	\$5,725	\$8,938	\$634,400	\$634,400

TOTAL REVENUES AND TRANSFERS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Taxes	\$5,733,780	\$5,894,165	\$6,086,913	\$5,947,982	\$6,070,407	\$6,414,577	\$6,414,577
Intergovern. Revenues	\$697,760	\$832,608	\$720,934	\$485,480	\$723,973	\$718,872	\$718,872
Regulation & Comp. Rev.	\$513,228	\$726,927	\$501,500	\$424,055	\$639,898	\$516,344	\$516,344
Public Charge for Services	\$826,626	\$902,325	\$877,625	\$749,877	\$872,179	\$891,045	\$891,045
Commercial Revenues	\$171,659	\$178,341	\$185,430	\$135,386	\$177,755	\$184,825	\$184,825
Miscellaneous Revenues	\$140,108	\$65,223	\$44,885	\$46,836	\$51,530	\$44,004	\$44,004
Fund Transfers	\$213,898	\$3,667	\$13,938	\$5,725	\$8,938	\$634,400	\$634,400
TOTAL	\$8,297,059	\$8,603,256	\$8,431,225	\$7,795,341	\$8,544,680	\$9,404,067	\$9,404,067



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:

General Government Services
Transfers to Other Funds
Protection of Persons and Property
Health and Sanitation Services

Public Works Division
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 expenditures increase \$294,957

* Overall operational expenditures increase \$85,562

* Overall capital expenditures increase \$209,395



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:

* Legislative Services
(Boards, Committees, Policy Making)

* Executive Services
(Administrator, Legal, Human Resources)

* Administrative Services
(Clerk Treasurer, Elections, Customer Service)

* IT and Communication Services
(IT, Community Information)

* 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 expenses department 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. Due to financial information and record keeping needs the Community Development Authority has a separate budget.

Budget Impact: This budget decreases \$469 (-0.93%) 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				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personnel Services	\$ 37,104	\$ 42,109	\$44,320	\$44,079
Contractual Services	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 5,723	\$ 4,113	\$ 5,437	\$ 5,700
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 42,827	\$ 46,222	\$ 49,757	\$ 49,779

Department Resources				
General Fund	\$ 42,827	\$ 46,222	\$ 49,757	\$ 49,779
Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 42,827	\$ 46,222	\$ 49,757	\$ 49,779

Department Personnel				
Board Members	7	7	7	7
Committee Members	81	84	88	77

DEPARTMENT HIGHLIGHTS FOR 2014

- * Proposed partnership with YMCA which helps Library
- * Realized over \$20 million of new construction and \$50 million in property tax base growth
- * Protected the Library and its value to the community
- * Started the process for a strategic plan for the community
- * Directed the implementation of a brine system to save money and improve snow removal efforts

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 2015

- * Start the Village Park Master Plan implementation effort (Phase 1) and prepare for YMCA Civic building plan
- * Reach 90% plans for Main Street and continue the investment in Village infrastructure.
- * Lead on whatever transitions with the Library may occur.
- * Continue to improve service delivery efforts.
- * Pursue long term fiscal strategies.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Board Meetings	22	24	26	23	27	26	26
Committee Meetings	114	163	142	89	95	99	99
Ordinances Adopted	17	11	9	12	10	13	12
Resolutions Adopted	78	81	66	67	84	92	70

Legislative Services Budget

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
51100-000-110	Salaries	\$34,450	\$38,550	\$40,950	\$22,317	\$40,758	\$40,550	\$40,550
	Village President	\$5,000	\$6,700	\$6,600			\$6,600	\$6,600
	Trustees	\$21,550	\$23,775	\$26,400			\$26,400	\$26,400
	Committee Meetings	\$7,900	\$8,075	\$7,950			\$7,550	\$7,550
130	Pension	\$0	\$342	\$528	\$302	\$444	\$427	\$427
150	Payroll Taxes	\$2,654	\$3,217	\$3,133	\$1,707	\$3,118	\$3,102	\$3,102
320	Municipal Dues	\$3,600	\$3,598	\$3,637	\$3,637	\$3,637	\$3,700	\$3,700
390	Expenses:	\$2,123	\$515	\$2,000	\$414	\$1,800	\$2,000	\$2,000
	Conferences & mileage	\$235	\$30	\$800		\$800	\$800	\$800
	Gifts/Awards	\$175	\$190	\$200		\$250	\$200	\$200
	Court reporter	\$1,192	\$0	\$0		\$0	\$0	\$0
	Misc/Meetings/Lunches	\$521	\$295	\$1,000		\$750	\$1,000	\$1,000
	TOTAL	\$42,827	\$46,222	\$50,248	\$28,377	\$49,757	\$49,779	\$49,779

Village Boards, Committees and Commissions

- | | |
|------------------------------------|--|
| Architectural Review Board | Plan Commission |
| Board of Appeals | Community Development Authority |
| Board of Fire Appeals | Finance & Personnel Evaluation Committee |
| Board of Fire Commissioners | Public Safety & Welfare Committee |
| Park & Recreation Board | Public Works Committee |
| Pauline Haass Public Library Board | Senior Citizen Advisory Committee |
| Board of Review | |



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 | Planning |
| Human Resources | Public Information |
| Village Board and Committee Staffing | Preparation of Village Budget |
| Economic Development | Legal Services |

Budget Impact: This budget increases by \$6,026 (2.60%). Salaries and benefits increase \$4,931. Legal fees were increased by \$1,000 for the traffic attorney as a result of the additional truck enforcement.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personnel Services	\$ 93,497	\$ 91,647	\$ 97,666	\$ 120,244
Contractual Services	\$ 100,883	\$ 104,840	\$ 106,939	\$ 107,900
Expenses	\$ 5,476	\$ 7,625	\$ 12,089	\$ 9,550
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 199,856	\$ 204,112	\$ 216,694	\$ 237,694
Department Resources				
General Fund	\$ 199,856	\$ 204,112	\$ 216,694	\$ 237,694
Other Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 199,856	\$ 204,112	\$ 216,694	\$ 237,694

DEPARTMENT HIGHLIGHTS FOR 2014

- * Cannery Site Development ahead of schedule with work on 4 of the 5 residential buildings
- * Strategic Planning Process underway
- * Successful transition on Building Inspection Services
- * Partnership with YMCA, Library, and non-profits in strong position
- * HR systems including Pay for Performance implemented
- * Transitioned Park and Recreation into one Department and PW transitioned as well
- * Prepared the Village to be able to absorb Library operational costs with Town leaving

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 2015

- * Main Street Design to 90%.
- * Economic Development on key parcels
- * Implement Capital Plan pursuing goals of the Village Board (YMCA, Spring Creek, Village Park Master Plan Phase 1, Road Program)
- * Continue improvement in the fiscal condition of the Village.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Long-term fiscal scorecard	0%	0%	20%	30%	30%	30%	30%
Net new construction (in millions)	\$15.62	\$6.38	\$14.00	\$9.02	\$8.59	\$22.70	\$15.00
Percentage employee turnover	0%	9%	9%	14%	12%	14%	6%

VILLAGE OF SUSSEX
2015 BUDGET

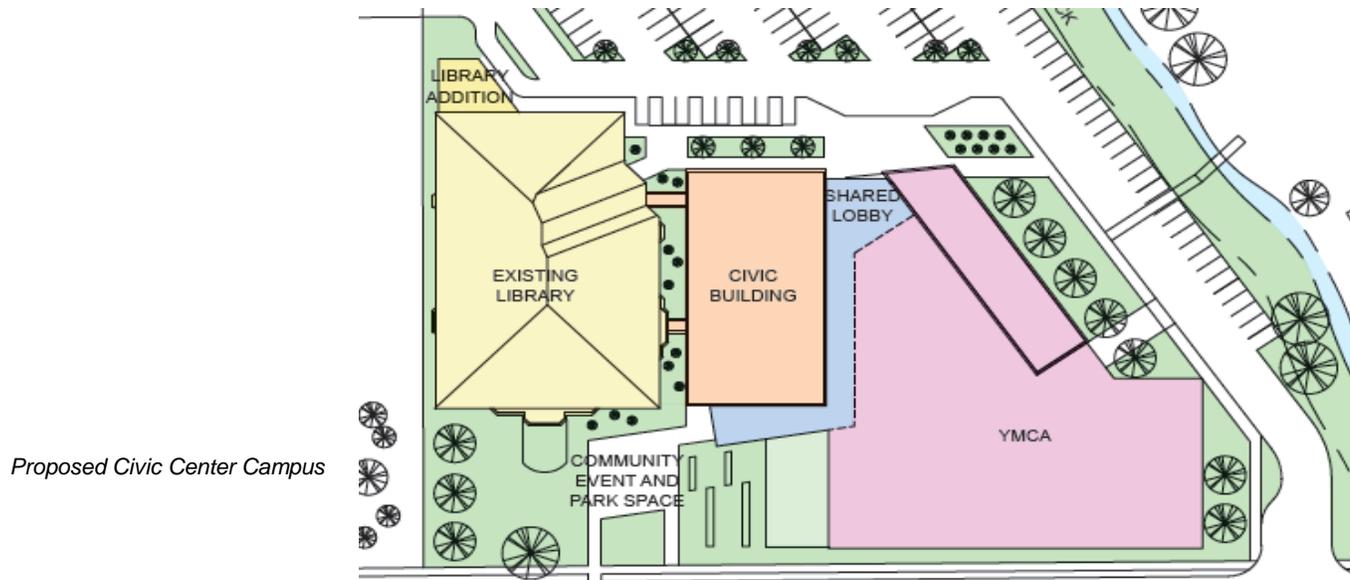
Executive Services Budget

ACCT 51410-000-	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
110	Salaries	\$59,215	\$62,215	\$77,847	\$46,920	\$67,620	\$80,947	\$80,947
	Administrator			\$40,916			\$42,340	\$42,340
	Asst Administrator/PW Director			\$24,180			\$25,856	\$25,856
	HR-Organization Wide Merit Pay Adj			\$12,751			\$12,751	\$12,751
120	Wages	\$12,377	\$9,040	\$10,127	\$5,789	\$9,500	\$10,429	\$10,429
	Administrative Asst			\$10,127			\$10,429	\$10,429
130	Pension 13.6%	\$4,858	\$4,660	\$6,158	\$3,663	\$5,398	\$6,214	\$6,214
135	Employee Insurance	\$4,240	\$4,593	\$9,451	\$3,534	\$5,016	\$10,664	\$10,664
150	Payroll Taxes	\$5,434	\$5,435	\$6,730	\$4,049	\$5,900	\$6,990	\$6,990
220	Telephone	\$1,917	\$2,110	\$1,850	\$1,069	\$1,939	\$1,900	\$1,900
310	Office Supplies	\$449	\$396	\$550	\$216	\$525	\$550	\$550
	Postage meter costs	\$212	\$126	\$250			\$250	\$250
	General	\$237	\$270	\$300			\$300	\$300
390	Expenses	\$2,673	\$4,975	\$6,305	\$7,859	\$9,000	\$6,100	\$6,100
	Seminars and training	\$987	\$2,789	\$4,700			\$4,400	\$4,400
	Associations/Prof Org	\$1,160	\$1,191	\$1,105			\$900	\$900
	Mileage & miscellaneous	\$526	\$995	\$500			\$800	\$800
510	Insurance	\$2,354	\$2,254	\$2,800	\$1,932	\$2,564	\$2,900	\$2,900
	SUB-TOTAL	\$93,517	\$95,678	\$121,818	\$75,031	\$107,462	\$126,694	\$126,694

51410-000-180	Human Resources Exp.	\$7,373	\$5,704	\$4,850	\$2,915	\$4,232	\$5,000	\$5,000
	Awards/Sunshine Fund	\$254	\$377	\$750			\$650	\$650
	Recruitment	\$7,017	\$4,786	\$3,500			\$3,750	\$3,750
	Miscellaneous	\$102	\$541	\$600			\$600	\$600
	SUB-TOTAL	\$7,373	\$5,704	\$4,850	\$2,915	\$4,232	\$5,000	\$5,000

51300-000-210	Legal - Traffic	\$30,855	\$39,446	\$35,000	\$21,860	\$35,000	\$36,000	\$36,000
51300-000-211	Legal - Opinions	\$68,111	\$63,284	\$70,000	\$29,592	\$70,000	\$70,000	\$70,000
	SUB-TOTAL	\$98,966	\$102,730	\$105,000	\$51,452	\$105,000	\$106,000	\$106,000

	TOTAL	\$199,856	\$204,112	\$231,668	\$129,398	\$216,694	\$237,694	\$237,694
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Proposed Civic Center Campus

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 Administrative Office which is responsible for ensuring the smooth day-to-day operation of all administrative functions and services. The Administrative Office is staffed by the Clerk/Treasurer, two full-time administrative assistants, and one part-time receptionist. The goal of the department is to execute all duties and responsibilities in a responsive, courteous, and cost-effective manner by ensuring that all administrative 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 | Support to all Departments | Tax Calculation and Collection |
| Purchasing and Billing | Assessment Letters | Utility Billing Collection |
| Report Preparation | Phone System Maintenance | Maintenance of Official Records & Central Files |
| Administration of Elections | Committee Support | Answer Phones, Distribute Mail, etc. |

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 \$12,795 (8.00%). Wages and benefits show an increase of \$11,170. Some of this increase is a result of changing the allocation percentages of administrative staff to more accurately reflect their workloads. Other minor changes were made in several other accounts.

ADMINISTRATIVES SERVICES DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personnel Services	\$ 127,890	\$ 105,956	\$ 127,320	\$ 138,253
Contractual Services	\$ 6,609	\$ 6,734	\$ 5,760	\$ 7,110
Expenses	\$ 30,956	\$ 23,760	\$ 25,473	\$ 27,405
Capital Outlay	\$ 3,965	\$ 23,210	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 169,420	\$ 159,660	\$ 158,553	\$ 172,768
Department Resources				
General Fund - Taxes	\$ 134,877	\$ 120,531	\$ 127,593	\$ 141,118
General Fund - Other Sources	\$ 34,543	\$ 39,129	\$ 30,960	\$ 31,650
Total	\$ 169,420	\$ 159,660	\$ 158,553	\$ 172,768

DEPARTMENT HIGHLIGHTS FOR 2014

- * Produce mailings for various departments, including strategic planning, registered sex offender, etc.
- * Cross training of staff for Clerk-Treasurer-Treasurer duties

DEPARTMENT GOALS

- * Implement additional voting equipment and software - HAAT equipment and absentee SVRS software.
- * Continue cross-training staff including teaching the cashier/receptionist the scanning procedures.
- * Utilize the purchase card system more efficiently and streamline the purchase order policy.

MAJOR OBJECTIVES FOR 2015

- * Assist water department with administrative duties related to 800 Cross Connection Notices to meet DNR requirements.
- * Working on evolving plans for department's future.
- * Continue Record Retention Project with all Departments.
- * Input Cemetery Records into software and maintain records.
- * Continue cross-training staff for Clerk-Treasurer duties.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
# of Point of Sale transactions per FTE	3,261	3,387	3,589	3,610	3,880	4,105	4,200
# of election votes handled per FTE	2,644	480	1,959	953	4,718	726	2,240
# of compost passes sold	244	253	377	409	426	461	470

VILLAGE OF SUSSEX
2015 BUDGET

Administrative Services Budget

ACCT 51420-000-	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
110	Salaries	\$30,547	\$31,548	\$32,176	\$21,881	\$32,322	\$38,830	\$38,830
	Clerk/Treasurer			\$32,176			\$38,830	\$38,830
120	Wages	\$46,140	\$47,221	\$48,169	\$31,417	\$50,052	\$51,833	\$51,833
	Support Staff			\$48,169			\$51,833	\$51,833
130	Pension 13.6%	\$7,179	\$5,159	\$5,624	\$3,846	\$5,766	\$6,165	\$6,165
135	Employee Insurance	\$11,325	\$11,213	\$19,293	\$8,589	\$11,800	\$19,286	\$19,286
150	Payroll Taxes	\$5,737	\$5,934	\$6,146	\$4,241	\$6,302	\$6,936	\$6,936
155	Unemployment Compensation	\$22	\$0	\$0	\$4,100	\$6,518	\$650	\$650
220	Telephone	\$4,682	\$4,670	\$4,765	\$2,171	\$3,800	\$4,950	\$4,950
240	Equipment Maintenance	\$1,927	\$2,064	\$1,900	\$1,864	\$1,960	\$2,160	\$2,160
	Gen'l office equip & postage meter	\$1,109	\$1,246	\$1,900		\$1,900	\$2,100	\$2,100
	CCAR & Electronic Filing System	\$762	\$762	\$0		\$0	\$0	\$0
	Banyon Data Systems maintenance	\$56	\$56	\$0		\$60	\$60	\$60
310	Office Supplies	\$3,855	\$3,587	\$4,000	\$835	\$4,000	\$4,000	\$4,000
	Postage	\$1,390	\$1,159	\$1,500		\$1,500	\$1,500	\$1,500
	General	\$2,465	\$2,428	\$2,500		\$2,500	\$2,500	\$2,500
390	Expenses	\$1,005	\$1,333	\$2,270	\$1,264	\$2,270	\$2,475	\$2,475
	Seminars	\$517	\$589	\$1,355		\$1,355	\$1,455	\$1,455
	Associations/Prof Organizations	\$120	\$155	\$243		\$243	\$320	\$320
	Miscellaneous	\$368	\$589	\$672		\$672	\$700	\$700
510	Insurance	\$2,102	\$1,869	\$2,300	\$1,686	\$2,223	\$2,675	\$2,675
	SUB-TOTAL	\$114,521	\$114,598	\$126,643	\$81,894	\$127,013	\$139,960	\$139,960
51440-000-110	Election Salaries	\$26,296	\$4,811	\$14,490	\$7,635	\$14,490	\$14,490	\$14,490
	Elections			\$13,800		\$13,613	\$13,613	\$13,613
	Training			\$690		\$877	\$877	\$877
51440-000-130	Election Pension	\$392	\$33	\$380	\$25	\$33	\$33	\$33
51440-000-150	Election Payroll Taxes	\$252	\$37	\$155	\$27	\$37	\$30	\$30
51440-000-390	Election Expenses	\$5,915	\$2,023	\$3,015	\$2,047	\$3,015	\$3,000	\$3,000
	SUB-TOTAL	\$32,855	\$6,904	\$18,040	\$9,734	\$17,575	\$17,553	\$17,553
51490-000-326	Printing & Publishing	\$4,023	\$3,548	\$4,500	\$1,209	\$4,500	\$4,180	\$4,180
51490-000-327	Real Estate Expense	\$10,173	\$9,604	\$9,235	\$3,517	\$8,585	\$9,795	\$9,795
	Waukesha County Treasurer	\$5,798	\$5,814	\$5,000		\$5,000	\$5,600	\$5,600
	Printing	\$1,353	\$791	\$1,130		\$800	\$1,295	\$1,295
	Postage	\$2,582	\$2,559	\$2,220		\$2,300	\$2,400	\$2,400
	Supplies	\$0	\$0	\$385		\$0	\$0	\$0
	BDS Software-Point of Sale/Taxes	\$440	\$440	\$500		\$485	\$500	\$500
51490-000-390	Expenses	\$627	\$833	\$855	\$641	\$880	\$880	\$880
	Sales Tax	\$596	\$713	\$700		\$700	\$700	\$700
	Miscellaneous	\$31	\$120	\$155		\$180	\$180	\$180
51490-000-397	Licensing Costs	\$0	\$89	\$0	\$0	\$0	\$0	\$0
	SUB-TOTAL	\$14,823	\$14,074	\$14,590	\$5,367	\$13,965	\$14,855	\$14,855
51910-000-000	Uncollectible Taxes	\$3,256	\$874	\$700	\$0	\$0	\$400	\$400
	SUB-TOTAL	\$3,256	\$874	\$700	\$0	\$0	\$400	\$400
	TOTAL	\$165,455	\$136,450	\$159,973	\$96,995	\$158,553	\$172,768	\$172,768

COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES

COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: This new department was established as more emphasis is placed on technology and the need to safeguard records, as well as comply with record retention requirements. 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 \$5,474 (11.01%). Of this total, \$3,257 relates to wages and benefits and the remainder relates to increased support from the outside consultant and other minor contractual increases.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Personnel Services	\$ 7,598	\$ 15,675	\$ 15,763	\$ 18,786
Contractual Services	\$ 11,364	\$ 14,907	\$ 12,000	\$ 12,000
Expenses	\$ 11,217	\$ 26,312	\$ 19,662	\$ 24,386
Capital Outlay	\$ 17,717	\$ 50,737	\$ 15,060	\$ 14,955
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 47,896	\$ 107,631	\$ 62,485	\$ 70,127

Department Resources				
General Fund	\$ 30,179	\$ 107,631	\$ 62,485	\$ 70,127
Other	\$ -	\$ -	\$ -	\$ -
Total	\$ 30,179	\$ 107,631	\$ 62,485	\$ 70,127

DEPARTMENT HIGHLIGHTS FOR 2014

- * Corrected long standing IT issues at the Public Safety Building.
- * Installed a remote access system for the utilities.
- * Replaced firewalls at several buildings.

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 2015

- * Install remote access terminals in Public Safety vehicles.
- * Install new computer replacements.
- * Ensure high levels of security and disaster recovery.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Number of computers deployed					10	23	13
Number of Help Desk calls					196	217	200
Hours of outside consultant time					152.75	343.75	304.25

VILLAGE OF SUSSEX
2015 BUDGET

Information Technology Services Budget

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
120	Wages	\$6,418	\$13,765	\$13,529	\$8,406	\$13,734	\$16,387	\$16,387
	Administrative Asst - IT			\$13,529			\$16,387	\$16,387
130	Pension 13.60%	\$711	\$885	\$947	\$648	\$961	\$1,114	\$1,114
135	Employee Insurance	\$8	\$8	\$18	\$13	\$17	\$31	\$31
150	Payroll Taxes	\$461	\$1,017	\$1,035	\$708	\$1,051	\$1,254	\$1,254
340	IT Services	\$11,364	\$14,907	\$10,038	\$7,147	\$12,000	\$12,000	\$12,000
	Maintenance Contract	\$11,364	\$14,907	\$10,038	\$0	\$12,000	\$12,000	\$12,000
390	Expenses:	\$124	\$90	\$375	\$0	\$375	\$375	\$375
	Professional Development	\$99	\$0	\$100		\$100	\$100	\$100
	Mileage	\$0	\$0	\$25		\$25	\$25	\$25
	Miscellaneous	\$25	\$90	\$250		\$250	\$250	\$250
397	Licensing:	\$4,517	\$6,190	\$15,806	\$9,081	\$11,706	\$14,461	\$14,461
	Antivirus Software	\$560	\$607	\$748		\$748	\$713	\$713
	Firewall Renewal	\$1,022	\$922	\$1,115		\$1,115	\$1,088	\$1,088
	GIS Web Hosting Fees	\$0	\$1,301	\$2,972		\$2,972	\$2,792	\$2,792
	E-mail Archiver	\$1,420	\$1,420	\$1,468		\$1,468	\$1,454	\$1,454
	Spam Filter	\$513	\$600	\$528		\$528	\$615	\$615
	Backup System Support	\$0	\$0	\$528		\$528	\$523	\$523
	SSL Certificate Renewal	\$23	\$41	\$29		\$29	\$41	\$41
	Electronic Filing System	\$0	\$920	\$734		\$734	\$1,293	\$1,293
	Fire Dept	\$0	\$0	\$2,808		\$2,808	\$3,041	\$3,041
	Social Media Backup Fee	\$65	\$60	\$176		\$176	\$36	\$36
	Maintenance Contract for Plotter	\$0	\$0	\$0		\$600	\$600	\$600
	VMWare Updates	\$0	\$0	\$0		\$0	\$65	\$65
	Additional Services	\$914	\$319	\$4,700		\$0	\$2,200	\$2,200
510	Insurance	\$223	\$423	\$500	\$325	\$431	\$550	\$550
51490-000-347	Community Info/Cable	\$6,353	\$19,609	\$7,450	\$3,942	\$7,150	\$9,000	\$9,000
	Courier	\$2,917	\$2,649	\$3,750		\$3,500	\$4,500	\$4,500
	Cable TV	\$3,000	\$2,000	\$2,000		\$2,000	\$2,000	\$2,000
	Website Hosting & Maintenance	\$143	\$0	\$1,200		\$1,150	\$2,000	\$2,000
	Other Items	\$293	\$14,960	\$500		\$500	\$500	\$500
	TOTAL	\$30,179	\$56,894	\$49,698	\$30,270	\$47,425	\$55,172	\$55,172

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	\$ 1,442
Police Services - Department of Justice Monthly Access	\$ 600
Fire Department - Trunked Radio Costs	\$ 5,544
Development Services - Zoning and Land Use Maps	\$ 2,000
GIS Management	\$ 30,000
Recreation Administration - Registration Software Transaction Fees	\$ 5,100
Various Departments - Copier Lease and Maintenance	\$ 7,120
Water Utility - Share of General IT and Accounting Software Costs	\$ 7,000
Sewer Utility - Share of General IT and Accounting Software Costs	\$ 12,500
Stormwater Utility - Share of General IT and Accounting Software Costs	\$ 2,515
Total IT Costs Included in Other Sections of the Budget	\$ 75,171

FINANCIAL SERVICES

FINANCIAL SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: The Finance Department 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 Finance Department is staffed by the Finance Director, Assistant to the Finance Director, and in 2013, a part-time administrative assistant. The goal of the department is to execute all duties and responsibilities in a responsive, courteous, and cost-effective manner by ensuring that all financial requirements are met in a timely fashion and that the day-to-day operations and affairs of the Village are managed responsibly and professionally. Specific department responsibilities include:

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

Budget Impact: The budget decreases by \$4,306 (-2.20%) in 2015. Wages and benefits increase \$294. Fees paid to the ambulance invoice contractor were reduced \$3,000 based on actual results. Other minor changes were made to several other accounts as well.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personnel Services	\$ 80,480	\$ 85,698	\$ 93,292	\$ 90,510
Contractual Services	\$ 76,657	\$ 72,340	\$ 72,103	\$ 73,600
Expenses	\$ 24,534	\$ 24,605	\$ 25,987	\$ 26,925
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 181,671	\$ 182,643	\$ 191,382	\$ 191,035

Department Resources				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
General Fund	\$ 181,671	\$ 182,643	\$ 191,382	\$ 191,035
Other Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ 181,671	\$ 182,643	\$ 191,382	\$ 191,035

DEPARTMENT HIGHLIGHTS FOR 2014

- * Implemented an on-line payment system for utility bills.
- * Restructured departmental job duties as a result of adding an additional staff member.
- * Transitioned to a new auditing firm.

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 2015

- * Explore on-line payment options for other types of payments such as taxes and permits.
- * Enhance the budget document to make it more user friendly.
- * Prepare a condensed financial report for inclusion on the village website after the annual audit.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Total checks written	4,414	4,572	3,562	3,478	3,901	3,760	3,660
Customer calls answered	482	517	448	443	498	506	535
Number of utility customers (year end)	3,313	3,332	3,345	3,363	3,390	3,425	3,483

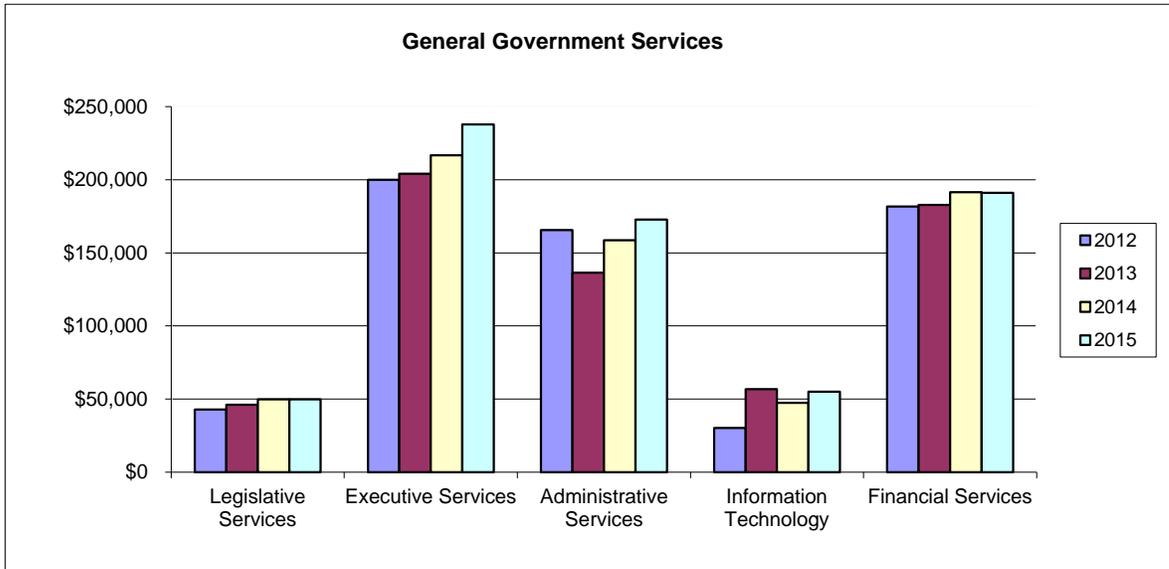
VILLAGE OF SUSSEX
2015 BUDGET

Financial Services Budget

ACCT 51510-000-	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
110	Salaries	\$29,270	\$30,587	\$31,717	\$23,793	\$34,299	\$32,673	\$32,673
	Finance Director			\$31,717			\$32,673	\$32,673
120	Wages	\$24,099	\$27,657	\$29,625	\$18,371	\$30,129	\$29,494	\$29,494
	Assistant to Finance Director			\$19,631			\$19,185	\$19,185
	Support Staff			\$9,994			\$10,309	\$10,309
130	Pension 13.6%	\$4,446	\$3,767	\$4,294	\$3,023	\$4,510	\$4,227	\$4,227
135	Employee Insurance	\$18,705	\$19,400	\$19,887	\$13,178	\$19,425	\$19,360	\$19,360
150	Payroll Taxes	\$3,960	\$4,287	\$4,693	\$3,299	\$4,929	\$4,756	\$4,756
215	Accountant/Auditor	\$13,100	\$14,400	\$13,000	\$13,000	\$13,000	\$13,900	\$13,900
220	Telephone	\$886	\$1,016	\$925	\$644	\$1,103	\$1,200	\$1,200
290	Contractual Fees - Ambo Billing	\$18,171	\$12,424	\$17,000	\$7,656	\$13,500	\$14,000	\$14,000
310	Office Supplies	\$1,018	\$940	\$1,300	\$503	\$900	\$1,050	\$1,050
	Postage	\$495	\$295	\$600			\$350	\$350
	General	\$523	\$645	\$700			\$700	\$700
340	Data Processing	\$651	\$981	\$1,200	\$651	\$800	\$850	\$850
	Bank Processing Fees	\$20	\$0	\$500		\$0	\$0	\$0
	Software Maintenance	\$631	\$981	\$700		\$800	\$850	\$850
390	Expenses	\$1,252	\$1,510	\$3,200	\$1,857	\$3,200	\$2,575	\$2,575
	Seminars	\$618	\$835	\$2,275			\$1,575	\$1,575
	Associations/Prof Organizations	\$486	\$542	\$775			\$800	\$800
	Miscellaneous	\$148	\$133	\$150			\$200	\$200
510	Insurance	\$1,467	\$1,568	\$2,000	\$1,296	\$1,720	\$1,950	\$1,950
	SUB-TOTAL	\$117,025	\$118,537	\$128,841	\$87,271	\$127,515	\$126,035	\$126,035
51530-000-218	Assessment Contract Fees	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500
51530-000-390	Expenses	\$9,399	\$9,032	\$10,000	\$8,354	\$8,354	\$9,000	\$9,000
	SUB-TOTAL	\$53,899	\$53,532	\$54,500	\$52,854	\$52,854	\$53,500	\$53,500
51938-000-510	Insurance	\$10,747	\$10,574	\$12,000	\$8,256	\$11,013	\$11,500	\$11,500
	SUB-TOTAL	\$10,747	\$10,574	\$12,000	\$8,256	\$11,013	\$11,500	\$11,500
	TOTAL	\$181,671	\$182,643	\$195,341	\$148,381	\$191,382	\$191,035	\$191,035

TOTAL GENERAL GOVERNMENT SERVICES

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Legislative Services	\$42,827	\$46,222	\$50,248	\$28,377	\$49,757	\$49,779	\$49,779
Executive Services	\$199,856	\$204,112	\$231,668	\$129,398	\$216,694	\$237,694	\$237,694
Administrative Services	\$165,455	\$136,450	\$159,973	\$96,995	\$158,553	\$172,768	\$172,768
Information Technology Services	\$30,179	\$56,894	\$49,698	\$30,270	\$47,425	\$55,172	\$55,172
Financial Services	\$181,671	\$182,643	\$195,341	\$148,381	\$191,382	\$191,035	\$191,035
TOTAL	\$619,988	\$626,321	\$686,928	\$433,421	\$663,811	\$706,448	\$706,448



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.

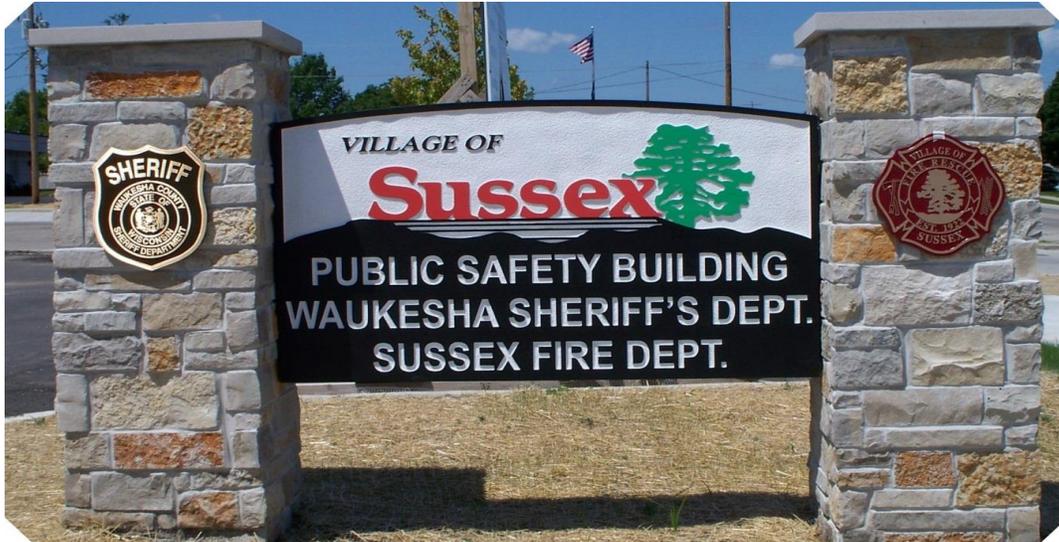
Budget Impact: Due to an emphasis on maintaining the community infrastructure, the debt service costs continue to be a large portion of the budget. The 2015 budget increases \$22,406 (1.42%) for debt which is lower than increases in the recent past. The Village goal is to, as efficiently as possible, perform maintenance to prevent major repairs in the future and thus avoid passing undue costs to future residents. In addition, the transfer budget includes \$10,000 to fund the costs of a local cemetery that the Village will take over for 2015. The budget also includes money to be transferred to the Capital Projects Fund for the Civic Center Campus and the annual road program.

TRANSFER BUDGET

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	Debt Service	\$1,506,760	\$1,534,300	\$1,586,222	\$1,586,222	\$1,586,222	\$1,608,628	\$1,608,628
	Cemetery Fund	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
	Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$515,984	\$515,984
	Reserve Funds	\$423,399	\$388,417	\$4,500	\$0	\$4,500	\$4,500	\$4,500
	TOTAL	\$1,930,159	\$1,922,717	\$1,590,722	\$1,586,222	\$1,590,722	\$2,139,112	\$2,139,112

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.



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 \$14,254 (0.95%). Contractual fees increase \$15,850. Other wages and benefits decrease slightly as a result of a reduction in the building maintenance staff size. The supplies budget for the maintenance staff uniforms was decreased as well. Other minor increases were made in utilities and expenses.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personnel Services	\$50,656	\$56,983	\$59,861	\$59,953
Contractual Services	\$1,417,614	\$1,428,884	\$1,413,406	\$1,438,865
Expenses	\$12,888	\$13,678	\$21,651	\$21,467
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Total	\$1,481,158	\$1,499,545	\$1,494,918	\$1,520,285
Department Resources				
General Fund - Property Taxes	\$1,301,366	\$1,177,889	\$1,194,418	\$1,340,785
General Fund - Fines & Forfeitures	\$179,267	\$321,506	\$300,000	\$179,000
General Fund - Alarm Fees	\$525	\$150	\$500	\$500
Total	\$1,481,158	\$1,499,545	\$1,494,918	\$1,520,285

VILLAGE OF SUSSEX
2015 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2014

- * Completed conversion to Tracs 10 citation software.
- * Upgraded a Sussex squad car with an Automated License Plate Reader.
- * Coordinated and held the First Annual Sheriff and Fire "Fill a Truck" Food Drive for Sussex Outreach Services.

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 2015

- * Provide adequate staffing to ensure that all criminal complaints are responded to within five minutes.
- * Provide adequate staffing to ensure that all non-criminal complaints are responded to within one hour.
- * Continue a crime prevention 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.
- * Continue an intensive traffic control program with the goal of reducing speeds and ensuring compliance with all traffic laws.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Traffic Enforcement Citations	1,698	1,626	2,059	1,940	2,429	2,382	2,200
Non Citation Contacts (citizen assist calls)	5,300	5,400	5,437	3,706	4,445	4,368	4,200
Parking Citations	533	577	575	655	966	354	600

Police Services Budget

ACCT	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
52100-000-								
120	Clerical Wages	\$32,915	\$35,137	\$36,825	\$22,981	\$37,374	\$37,988	\$37,988
	Administrative Assistants			\$36,825			\$37,988	\$37,988
125	Wages - Janitorial	\$3,292	\$7,007	\$6,940	\$3,266	\$6,041	\$3,908	\$3,908
130	Pension 13.60%	\$3,234	\$2,278	\$3,064	\$1,964	\$3,039	\$2,849	\$2,849
135	Employee Insurance	\$8,619	\$9,520	\$10,369	\$7,253	\$10,086	\$12,003	\$12,003
150	Payroll Taxes	\$2,596	\$3,041	\$3,348	\$2,110	\$3,321	\$3,205	\$3,205
220	Utilities -- telephone	\$1,476	\$2,661	\$2,600	\$1,416	\$2,606	\$3,265	\$3,265
222	Utilities -- heat	\$2,431	\$3,071	\$5,975	\$2,926	\$4,500	\$4,600	\$4,600
224	Utilities -- electric	\$10,766	\$10,331	\$10,560	\$6,841	\$11,500	\$11,800	\$11,800
226	Utilities -- water & sewer	\$4,699	\$4,628	\$4,600	\$2,239	\$4,850	\$5,000	\$5,000
242	Building Maintenance	\$9,682	\$5,955	\$6,800	\$3,539	\$5,600	\$5,700	\$5,700
	Miscellaneous	\$2,135	\$1,384	\$1,500		\$1,500	\$1,500	\$1,500
	Floor mat service	\$1,484	\$1,537	\$1,600		\$1,600	\$1,000	\$1,000
	Cleaning supplies	\$1,564	\$2,124	\$2,700		\$1,500	\$2,200	\$2,200
	HVAC maintenance	\$1,012	\$910	\$1,000		\$1,000	\$1,000	\$1,000
	Cleaning service	\$3,487	\$0	\$0		\$0	\$0	\$0
290	Contractual Fees	\$1,388,560	\$1,402,238	\$1,392,650	\$1,031,466	\$1,384,350	\$1,408,500	\$1,408,500
	Wauk Cty - Police contract	\$1,355,135	\$1,365,136	\$1,353,650		\$1,353,650	\$1,370,000	\$1,370,000
	Wauk Cty - Transcription	\$22,802	\$22,775	\$23,000		\$15,000	\$23,000	\$23,000
	Wauk Cty - Overtime	\$9,510	\$12,078	\$14,000		\$14,000	\$13,500	\$13,500
	Wauk Cty - Prisoner housing	\$1,113	\$2,249	\$2,000		\$1,700	\$2,000	\$2,000
345	Supplies	\$732	\$1,163	\$1,000	\$286	\$1,000	\$125	\$125
	Uniforms (maintenance techs)	\$732	\$1,163	\$1,000		\$1,000	\$125	\$125
390	Expenses	\$4,703	\$4,677	\$12,900	\$3,958	\$12,550	\$12,942	\$12,942
	Supplies & miscellaneous	\$2,357	\$1,661	\$3,000		\$2,500	\$3,000	\$3,000
	Conferences/Mileage	\$387	\$19	\$400		\$250	\$400	\$400
	WI Dept of Justice - monthly access	\$600	\$600	\$600		\$600	\$600	\$600
	Citations/Court Software	\$1,359	\$1,400	\$1,400		\$1,700	\$1,442	\$1,442
	Community Policing Efforts	\$0	\$997	\$7,500		\$7,500	\$7,500	\$7,500
510	Insurance	\$7,453	\$7,838	\$8,400	\$6,623	\$8,101	\$8,400	\$8,400
	TOTAL	\$1,481,158	\$1,499,545	\$1,506,031	\$1,096,868	\$1,494,918	\$1,520,285	\$1,520,285

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 for week days, and a volunteer, paid-on-call department, responsible for responding to emergency calls, conducting safety inspections, and advising the Village staff and community on matters of fire protection. The goal of the Sussex Fire Department is to provide 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: Increases to this budget total \$46,220 (3.96%). The majority of this amount (\$25,000) is to add a second paramedic to the weekend rotation. \$14,873 is for hydrant use as a result of the Water Utility implementing a rate increase mid-year, 2014. Wages and benefits increase \$5,832 and other accounts were adjusted slightly based on past history as well as 2015 expectations.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personnel Services	\$424,150	\$452,662	\$487,767	\$536,167
Contractual Services	\$89,254	\$64,795	\$70,350	\$76,115
Expenses	\$57,304	\$56,462	\$64,821	\$68,450
Capital Outlay	\$58,531	\$123,991	\$59,932	\$29,500
Transfers	\$479,861	\$487,293	\$499,603	\$511,912
Total	\$1,109,100	\$1,185,203	\$1,182,473	\$1,222,144

Department Resources				
General Fund - Property Taxes	\$870,078	\$950,614	\$935,255	\$965,744
General Fund - Ambulance Fees	\$185,974	\$183,064	\$190,000	\$200,000
General Fund - Fire Insurance Dues	\$39,232	\$39,227	\$44,475	\$44,400
General Fund - Fire Inspection Fees	\$11,647	\$11,298	\$11,233	\$11,500
General Fund - Fire Charges for Services	\$2,000	\$1,000	\$1,262	\$500
General Fund - Fire Donations	\$169	\$0	\$248	\$0
Total	\$1,109,100	\$1,185,203	\$1,182,473	\$1,222,144

DEPARTMENT HIGHLIGHTS FOR 2014

- * Held an Elected Officials Day to provide a hands on opportunity at four stations to see how the department operates.
- * Successfully wrote specs, received bids, and awarded a contract for a new ambulance.
- * 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.
- * The department will use modern techniques to provide fire suppression, emergency medical services, hazardous materials incident response, and other types of emergency services.

MAJOR OBJECTIVES FOR 2015

- * Take delivery of a new ambulance and put it into service.
- * 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
2015 BUDGET

PERFORMANCE INDICATORS (see note)	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Average response times							
Fire	15 min 13 sec	6 min 50 sec	10 min	7 min 55 sec	7 min 9 sec	7 min 1 sec	7 min
EMS	12 min 34 sec	8 min 15 sec	7 min 41 sec	6 min 55 sec	5 min 59 sec	6 min 47 sec	6 min 30 sec
# of buildings inspected annually	893	983	967	1,090	1,001	1,168	1,174
Average EMS calls per month	39	34	41	37	41	45	43

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 the fire department responds 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 actually responds to the scene, are excluded.



Fire Department "Stuff a Truck" for the Sussex Outreach Services Food Pantry

VILLAGE OF SUSSEX
2015 BUDGET

Fire Services Budget

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	Wages							
110	Chief	\$23,657	\$28,797	\$27,380	\$15,971	\$27,380	\$28,201	\$28,201
120	Full-Time/Daytime Coverage	\$44,782	\$78,658	\$50,004	\$64,649	\$106,440	\$125,826	\$125,826
120	Part-time paramedic position			\$74,460			\$21,316	\$21,316
121	Part-Time - paid on call	\$141,437	\$130,096	\$141,353	\$68,624	\$126,302	\$141,353	\$141,353
122	Training & School Wages	\$43,035	\$43,521	\$48,500	\$29,044	\$52,533	\$49,500	\$49,500
123	Inspector Wages	\$65,106	\$67,059	\$69,071	\$47,818	\$69,071	\$71,143	\$71,143
124	Vehicle Maintenance Wages	\$7,120	\$4,340	\$4,567	\$2,524	\$3,000	\$4,234	\$4,234
126	Janitorial Wages	\$0	\$51	\$0	\$74	\$74	\$0	\$0
128	Clerical Wages	\$14,839	\$17,124	\$18,193	\$11,486	\$18,853	\$18,738	\$18,738
130	Pension 16.43%	\$20,134	\$22,807	\$23,665	\$14,985	\$21,781	\$24,990	\$24,990
131	Length of Service	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$6,000	\$6,000
135	Employee Insurance	\$28,805	\$24,415	\$27,835	\$15,943	\$23,000	\$28,509	\$28,509
150	Payroll Taxes	\$25,864	\$27,661	\$33,624	\$20,022	\$31,333	\$35,673	\$35,673
155	Unemployment Comp	\$3,371	\$2,133	\$2,000	\$674	\$2,000	\$2,000	\$2,000
220	Utilities -- telephone	\$2,798	\$2,567	\$2,525	\$1,459	\$3,100	\$5,665	\$5,665
222	Utilities -- heat	\$2,431	\$3,071	\$5,000	\$2,926	\$4,500	\$3,500	\$3,500
224	Utilities -- electric	\$10,270	\$11,075	\$10,914	\$6,273	\$12,200	\$12,000	\$12,000
226	Utilities -- village							
	Water & Sewer	\$4,422	\$4,351	\$4,310	\$2,089	\$4,550	\$4,700	\$4,700
	Stormwater	\$277	\$277	\$300	\$150	\$300	\$300	\$300
239	Gasoline - regular & diesel	\$7,818	\$9,925	\$9,750	\$4,864	\$9,650	\$9,750	\$9,750
240	Equipment Maintenance	\$4,476	\$2,394	\$4,000	\$1,809	\$4,000	\$4,000	\$4,000
242	Building Maintenance	\$8,942	\$8,404	\$6,600	\$4,742	\$6,600	\$6,600	\$6,600
	HVAC contractor	\$5,634	\$4,726	\$3,000		\$3,000	\$3,000	\$3,000
	Other supplies and maintenance	\$3,308	\$3,678	\$3,600		\$3,600	\$3,600	\$3,600
244	Vehicle Maintenance	\$9,012	\$9,261	\$11,500	\$1,726	\$9,400	\$11,000	\$11,000
246	Radio Maintenance	\$1,388	\$4,360	\$5,000	\$896	\$5,000	\$5,000	\$5,000
250	Equip. Cert./Testing	\$3,831	\$3,712	\$4,500	\$894	\$4,000	\$4,500	\$4,500
260	Haz. Mat. Cont./Fees	\$4,050	\$4,050	\$4,500	\$4,050	\$4,050	\$4,100	\$4,100
290	Contractual Fees - Paramedic Program	\$27,400	\$1,000	\$0	\$0	\$0	\$0	\$0
294	Medical Exams	\$2,139	\$348	\$6,000	\$0	\$3,000	\$5,000	\$5,000
324	Schooling & Dues	\$10,702	\$8,324	\$13,500	\$5,222	\$11,000	\$13,000	\$13,000
342	Medical Supplies	\$13,022	\$15,563	\$18,000	\$7,082	\$17,500	\$18,000	\$18,000
344	Protective Clothing	\$3,962	\$3,089	\$4,000	\$845	\$3,950	\$4,000	\$4,000
345	Supplies	\$3,740	\$3,540	\$4,700	\$1,233	\$4,700	\$4,700	\$4,700
346	Equipment Rental	\$0	\$0	\$250	\$0	\$0	\$250	\$250
350	Good & Welfare	\$320	\$808	\$1,000	\$257	\$1,000	\$1,000	\$1,000
390	Expenses	\$5,424	\$4,310	\$6,000	\$2,379	\$5,850	\$6,000	\$6,000
	Dues/memberships	\$650	\$775	\$600		\$600	\$600	\$600
	Seminars and training	\$549	\$570	\$1,100		\$950	\$1,100	\$1,100
	Mileage	\$2,336	\$1,824	\$2,400		\$2,400	\$2,400	\$2,400
	Miscellaneous	\$1,889	\$1,141	\$1,900		\$1,900	\$1,900	\$1,900
392	Fire Prevention	\$1,734	\$2,061	\$2,500	\$438	\$2,500	\$2,500	\$2,500
510	Insurance	\$18,400	\$18,767	\$19,200	\$14,321	\$18,321	\$19,000	\$19,000
590	Hydrant Use	\$479,861	\$487,293	\$497,039	\$331,359	\$499,603	\$511,912	\$511,912
	TOTAL	\$1,050,569	\$1,061,212	\$1,167,740	\$686,828	\$1,122,541	\$1,213,960	\$1,213,960

PLANNING AND DEVELOPMENT SERVICES

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 goal of the division is to provide 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				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personnel Services	\$ 151,170	\$ 136,111	\$ 63,154	\$ 69,899
Contractual Services	\$ 8,647	\$ 35,278	\$ 85,507	\$ 85,669
Expenses	\$ 6,852	\$ 8,776	\$ 7,624	\$ 7,806
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 166,669	\$ 180,165	\$ 156,285	\$ 163,374
Department Resources				
General Fund - Property Taxes	\$ -	\$ -	\$ -	\$ -
General Fund - Permit Revenues	\$ 190,490	\$ 302,781	\$ 197,110	\$ 187,919
Total	\$ 190,490	\$ 302,781	\$ 197,110	\$ 187,919

DEPARTMENT HIGHLIGHTS FOR 2014

- * Established procedures for working with the new contracted inspector in order to provide a high level of customer service
- * 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 2015

- * Continue to organize the department and review procedures and forms to make the permitting process easier.
- * Continue to provide excellent customer service

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
# of permits handled per FTE	349	318	603	482	531	839	769
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cost per permit issued	\$ 220.49	\$ 230.14	\$ 196.19	\$ 216.98	\$ 137.21	\$ 135.07	\$ 117.13



BUILDING INSPECTION DIVISION

INSPECTION SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: The Village's Building Inspection Department is responsible for issuing permits, conducting inspections, and being a resource for residents regarding construction and remodeling. The goal of the department is to provide 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. Beginning late in 2013, the Village entered a shared services contract with two other communities to provide inspection services.

Budget Impact: This budget decreases \$8,808 (-7.25%). The budget is based on using a contracted inspector and administrative assistant with oversight by the Assistant Development Director. Reductions in the budget are items related to the previous building inspector's final month of employment. These are offset with an increase to the contract cost.

Building Inspection Division Budget

ACCT # 52400-000-	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
110	Salaries	\$65,126	\$66,089	\$13,274	\$13,073	\$14,430	\$9,081	\$9,081
	Inspector			\$9,011			\$0	\$0
	Assistant to the Development Director			\$4,263			\$9,081	\$9,081
120	Wages	\$15,426	\$10,483	\$16,997	\$8,865	\$14,797	\$14,900	\$14,900
	Support Staff			\$16,997			\$14,900	\$14,900
126	Temporary Wages (elect insp & fill in)	\$2,688	\$518	\$0	\$0	\$0	\$0	\$0
130	Pension 13.60%	\$5,926	\$4,918	\$2,119	\$1,179	\$2,046	\$1,631	\$1,631
135	Employee Insurance	\$20,819	\$19,446	\$2,705	\$110	\$120	\$31	\$31
150	Payroll Taxes	\$6,478	\$5,725	\$2,316	\$1,765	\$2,236	\$1,835	\$1,835
220	Utilities -- Telephone	\$1,688	\$1,814	\$1,700	\$1,117	\$1,802	\$1,800	\$1,800
239	Gasoline - regular & diesel	\$566	\$1,833	\$0	\$0	\$0	\$0	\$0
244	Vehicle maintenance	\$286	\$184	\$0	\$0	\$0	\$0	\$0
290	Contractual Fees	\$2,538	\$28,146	\$76,900	\$45,847	\$76,880	\$78,869	\$78,869
	Measures and Weights	\$2,400	\$2,400	\$2,400		\$2,400	\$2,400	\$2,400
	Contracted inspectors	\$138	\$25,746	\$74,500		\$74,480	\$76,469	\$76,469
390	Expenses	\$3,899	\$5,918	\$3,000	\$2,337	\$3,800	\$3,556	\$3,556
	Mileage reimbursement	\$334	\$129	\$0		\$44	\$0	\$0
	State Permits	\$0	\$763	\$0		\$756	\$756	\$756
	Printing	\$311	\$416	\$0		\$0	\$0	\$0
	Professional growth	\$454	\$701	\$400		\$400	\$200	\$200
	General supplies	\$2,265	\$2,228	\$2,000		\$2,000	\$2,000	\$2,000
	Allocation of general maintenance	\$535	\$356	\$600		\$600	\$600	\$600
	Permitting software	\$0	\$1,325	\$0		\$0	\$0	\$0
510	Insurance	\$2,166	\$2,291	\$2,500	\$769	\$1,019	\$1,000	\$1,000
	TOTAL	\$127,606	\$147,365	\$121,511	\$75,062	\$117,130	\$112,703	\$112,703

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

Budget Impact: This budget increases \$3,803 (8.11%). Wages and benefits account for an increase of \$4,478 as a result of including a portion of the administrative assistant's time in this department. Minor increases in expenses were offset with a reduction in the contractual fees for weed mowing.

Planning, Development and Zoning Enforcement Budget

ACCT # 56700-000	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
110	Salaries	\$29,360	\$25,253	\$25,579	\$17,598	\$25,736	\$27,242	\$27,242
	Asst to the Development Director			\$25,579			\$27,242	\$27,242
120	Wages	\$0	\$0	\$0	\$0	\$0	\$2,129	\$2,129
	Support Staff						\$2,129	\$2,129
130	Pension 13.60%	\$3,228	\$1,701	\$1,791	\$1,348	\$1,802	\$1,997	\$1,997
135	Employee Insurance	\$27	\$21	\$8,616	\$14	\$18	\$8,806	\$8,806
150	Payroll Taxes	\$2,092	\$1,957	\$1,957	\$1,473	\$1,969	\$2,247	\$2,247
216	Engineering	\$0	\$1,571	\$0	\$825	\$825	\$1,000	\$1,000
290	Contractual Expenses	\$3,569	\$1,730	\$6,000	\$199	\$6,000	\$4,000	\$4,000
	ROW Landscaping/Mowing	\$3,569	\$1,730	\$4,000		\$4,000	\$2,000	\$2,000
	Zoning & Land Use Maps	\$0	\$0	\$2,000		\$2,000	\$2,000	\$2,000
390	Expenses:	\$25	\$25	\$2,125	\$796	\$2,125	\$2,400	\$1,850
	Training	\$0	\$0	\$1,500		\$1,500	\$1,500	\$1,500
	Mileage	\$0	\$0	\$100		\$100	\$100	\$100
	Miscellaneous	\$25	\$25	\$250		\$250	\$250	\$250
	Memberships	\$0	\$0	\$275		\$275	\$550	\$550
510	Insurance	\$762	\$542	\$800	\$511	\$680	\$850	\$850
	TOTAL	\$39,063	\$32,800	\$46,868	\$22,764	\$39,155	\$50,671	\$50,671

EMERGENCY GOVERNMENT SERVICES

EMERGENCY GOVERNMENT SERVICES DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: This account handles emergency government services.

Budget Impact: The budget has increased \$1,750 (78.65%) to provide for preventative maintenance at the sirens.

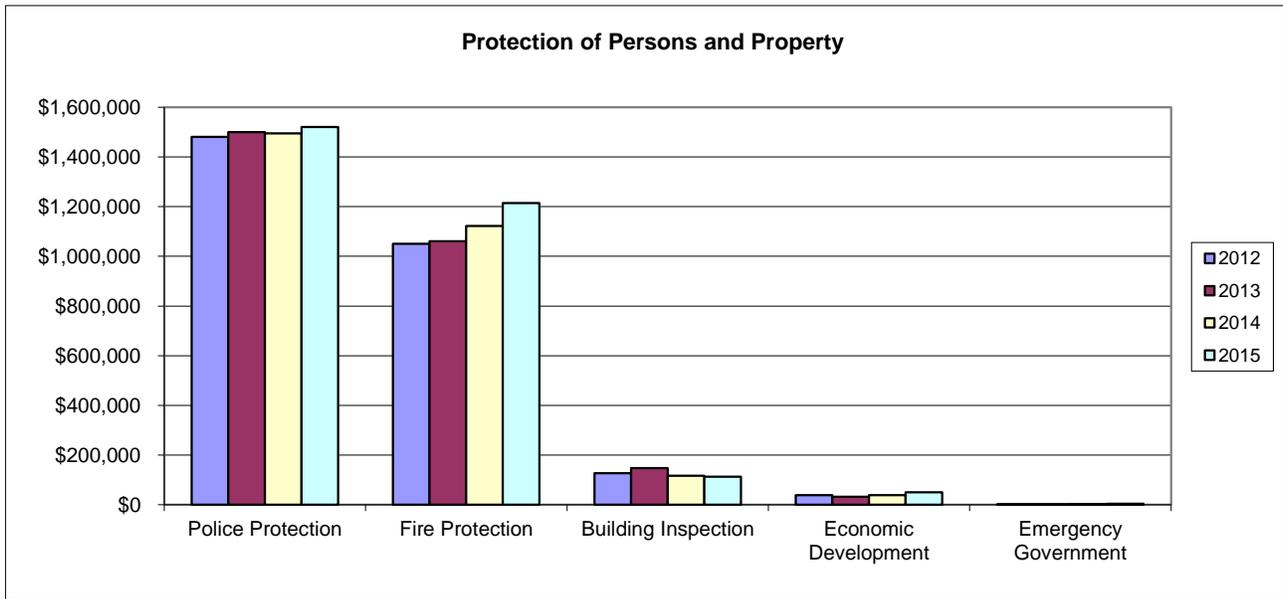
DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personnel Services	\$ 92	\$ 131	\$ 170	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Expenses	\$ 1,162	\$ 1,596	\$ 2,143	\$ 3,975
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,254	\$ 1,727	\$ 2,313	\$ 3,975
Department Resources				
General Fund	\$ 1,254	\$ 1,727	\$ 2,313	\$ 3,975
Other Fund	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,254	\$ 1,727	\$ 2,313	\$ 3,975

Emergency Government Services Budget

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
001	Expenses	\$1,162	\$1,596	\$2,225	\$1,446	\$2,143	\$3,975	\$3,975
	Utilities--Electrical	\$917	\$953	\$850		\$840	\$875	\$875
	Repairs & maintenance	\$0	\$0	\$825		\$700	\$2,550	\$2,550
	Conference registration & expenses	\$245	\$278	\$300		\$270	\$300	\$300
	Other expenses	\$0	\$365	\$250		\$333	\$250	\$250
120	Wages	\$77	\$115	\$0	\$149	\$149	\$0	\$0
130	Pension	\$9	\$7	\$0	\$10	\$10	\$0	\$0
150	Payroll Taxes	\$6	\$9	\$0	\$11	\$11	\$0	\$0
	TOTAL	\$1,254	\$1,727	\$2,225	\$1,616	\$2,313	\$3,975	\$3,975

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Police Protection	\$1,481,158	\$1,499,545	\$1,506,031	\$1,096,868	\$1,494,918	\$1,520,285	\$1,520,285
Fire Protection	\$1,050,569	\$1,061,212	\$1,167,740	\$686,828	\$1,122,541	\$1,213,960	\$1,213,960
Building Inspection	\$127,606	\$147,365	\$121,511	\$75,062	\$117,130	\$112,703	\$112,703
Economic Development & Zoning	\$39,063	\$32,800	\$46,868	\$22,764	\$39,155	\$50,671	\$50,671
Emergency Government	\$1,254	\$1,727	\$2,225	\$1,616	\$2,313	\$3,975	\$3,975
TOTAL	\$2,699,650	\$2,742,649	\$2,844,375	\$1,883,138	\$2,776,057	\$2,901,594	\$2,901,594



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				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Service Expenditures				
Personnel Services	\$ 11,718	\$ 15,792	\$ 20,362	\$ 21,982
Contractual Services	\$ 461,151	\$ 478,618	\$ 495,786	\$ 514,035
Expenses	\$ 3,987	\$ 5,938	\$ 5,250	\$ 4,750
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 476,856	\$ 500,348	\$ 521,398	\$ 540,767
Service Resources				
General Fund - Property Taxes & Other	\$ 54,473	\$ 63,572	\$ 67,583	\$ 72,773
General Fund - Grants	\$ 30,318	\$ 30,355	\$ 30,328	\$ 30,300
General Fund - Charges for Services	\$ 392,065	\$ 406,421	\$ 423,487	\$ 437,694
Total	\$ 476,856	\$ 500,348	\$ 521,398	\$ 540,767

SERVICE HIGHLIGHTS FOR 2014

- * Provided quality garbage and recycling services to residents.
- * Increase in tons per person recycled in 2014.

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2015

- * Continue the 2014 level of service.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Recycling tonnage per population	0.1009	0.0928	0.0872	0.0904	0.0926	0.1023	0.1000
Garbage removal cost per resident	\$ 27.83	\$ 29.59	\$ 30.34	\$ 31.59	\$ 32.35	\$ 33.41	\$ 34.51

SANITATION

SANITATION SERVICE DESCRIPTION/POLICY STATEMENT

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

Budget Impact: The increase of \$15,054 (4.10%) is due to a 3% increase in rates as well as an increase in the number of households served. This amount is offset by revenues collected for garbage collection.

Sanitation Budget

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
53620-000-290	Contractual Fees	\$342,037	\$354,901	\$367,267	\$214,619	\$368,150	\$382,321	\$382,321
	TOTAL	\$342,037	\$354,901	\$367,267	\$214,619	\$368,150	\$382,321	\$382,321

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 \$6,905 (4.74%). The contractual fees increase \$4,710 as a result of a 3% increase in rates charged by the contractor. There is also an increase of \$2,695 in wages and benefits.

Recycling Budget

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
53635-000-								
110	Salaries	\$5,092	\$7,221	\$12,255	\$8,141	\$11,760	\$12,236	\$12,236
	Assistant Public Works Director			\$3,134			\$3,228	\$3,228
	Foreman-Streets & Stormwater			\$9,121			\$9,008	\$9,008
120	Wages	\$4,986	\$6,640	\$4,567	\$389	\$6,000	\$6,971	\$6,971
	Public Works Employees			\$4,567			\$6,971	\$6,971
130	Pension 13.60%	\$889	\$886	\$1,178	\$597	\$1,243	\$1,306	\$1,306
150	Payroll Taxes	\$751	\$1,045	\$1,287	\$646	\$1,359	\$1,469	\$1,469
290	Contractual Fees	\$115,484	\$120,087	\$123,374	\$67,343	\$124,006	\$128,084	\$128,084
	Contract recycling hauler			\$113,974		\$114,448	\$118,684	\$118,684
	Dumpster cost			\$4,400		\$4,443	\$4,400	\$4,400
	Town of Lisbon compost workers			\$5,000		\$5,115	\$5,000	\$5,000
310	Office Supplies	\$220	\$171	\$250	\$119	\$250	\$250	\$250
326	Printing and Advertising	\$354	\$340	\$400	\$203	\$400	\$400	\$400
345	Operating Supplies	\$398	\$2,298	\$400	\$189	\$400	\$400	\$400
390	Expenses	\$1,000	\$1,000	\$2,000	\$1,011	\$2,000	\$1,500	\$1,500
	Compost Site Rental	\$1,000	\$1,000	\$1,000		\$1,000	\$1,000	\$1,000
	Recycling Bins	\$0	\$0	\$1,000		\$1,000	\$500	\$500
	TOTAL	\$129,174	\$139,688	\$145,711	\$78,638	\$147,418	\$152,616	\$152,616

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.

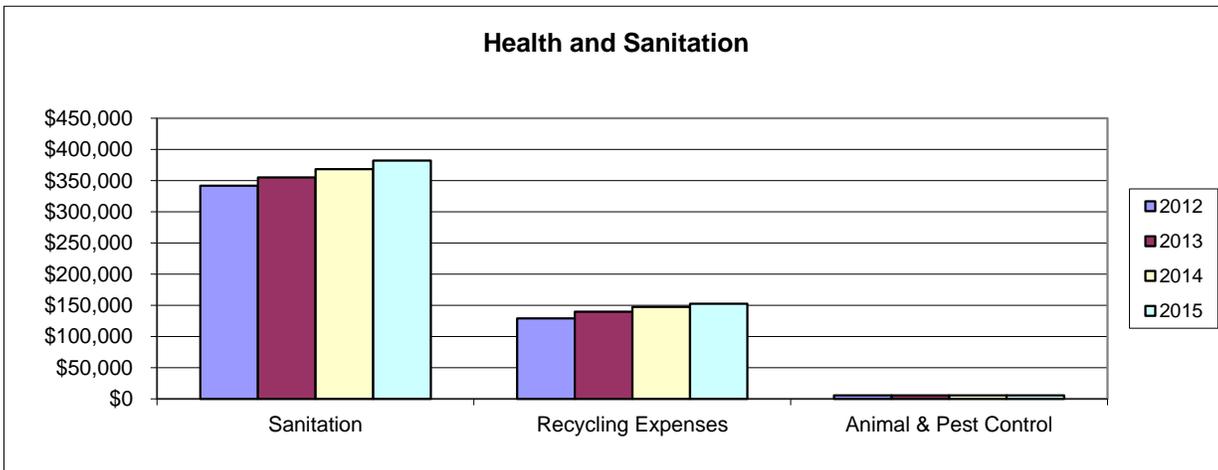
Budget Impact: The 2015 budget maintains the same level of service as 2014 for the HAWS contract. Licensing costs were adjusted based on anticipated revenues.

Animal and Pest Control Budget

ACCT # 54100-000-	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
290	Contractual Fees	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630	\$3,630
397	Licensing Costs	\$2,015	\$2,129	\$2,200	\$0	\$2,200	\$2,200	\$2,200
	TOTAL	\$5,645	\$5,759	\$5,830	\$3,630	\$5,830	\$5,830	\$5,830

TOTAL HEALTH AND SANITATION

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Sanitation	\$342,037	\$354,901	\$367,267	\$214,619	\$368,150	\$382,321	\$382,321
Recycling Expenses	\$129,174	\$139,688	\$145,711	\$78,638	\$147,418	\$152,616	\$152,616
Animal & Pest Control	\$5,645	\$5,759	\$5,830	\$3,630	\$5,830	\$5,830	\$5,830
TOTAL	\$476,856	\$500,348	\$518,808	\$296,887	\$521,398	\$540,767	\$540,767



PUBLIC WORKS SERVICES

Explanation of Service: The Public Works Department provides many services to the community by providing street, water, sewer and stormwater utilities, and engineering services. During 2013, there was a reorganization within the Public Works Department. Two new positions, Assistant Director of Public Works for Streets and Utilities and Director of Parks and Recreation were created. Previously, the park operations and building maintenance budgets were included with Public Works, but are now included with Culture and Recreation and the department has been renamed accordingly. The divisions of the Public Works Department all work closely together to ensure efficiency of service delivery, but for financial and record keeping reasons, many of the departments have budgets outside of the General Fund. These include:

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

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



Plow truck outfitted with tank for dispensing brine

OPERATIONS DIVISION

STREET DEPARTMENT DESCRIPTION/POLICY STATEMENT

Explanation of Account: The Street Department includes all costs associated with maintaining the Village's streets. The goal of the department is to provide responsive and cost-effective maintenance of all transportation related public infrastructure and to respond to all 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. Specific responsibilities of the department are as follows:

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

Budget Impact: This budget increases \$37,2666 (6.23%). Increases in wages and benefits are \$32,682. Much of this is a result of allocating the budget for the public works employees in line with actual time worked in prior years. The budget for utilities was decreased as a result of allocating some of the costs to the utilities and park department after combining their office space at the Village garage. Additional funds were provided in this budget for employee training. Street lighting was increased to account for lights that had not previously been billed by the electric utility.

STREET DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personal Services	\$ 191,461	\$ 218,233	\$ 242,694	\$ 229,435
Contractual Services	\$ 238,092	\$ 269,437	\$ 278,122	\$ 272,764
Expenses	\$ 77,826	\$ 185,771	\$ 127,700	\$ 133,200
Capital Outlay	\$ 145,355	\$ -	\$ -	\$ 224,739
Total	\$ 652,734	\$ 673,441	\$ 648,516	\$ 860,138
Department Resources				
General Fund	\$ 652,734	\$ 673,441	\$ 648,516	\$ 860,138
Other Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 652,734	\$ 673,441	\$ 648,516	\$ 860,138

DEPARTMENT HIGHLIGHTS FOR 2014

- * Completed several stormwater projects with great customer service.
- * Provided excellent snow and ice control throughout a long harsh winter.
- * Provided great customer service by having interaction with residents before and during projects in ROW or their yards.
- * Swept ROW earlier and more often to reduce environmental impact to rivers and streams.

DEPARTMENT 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 2015

- * Complete several stormwater repairs using in-house labor to reduce stormwater budget impact.
- * Introduce salt brine application to roads before and during snow events.
- * Continue providing excellent snow removal service.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Average grade of street (10=high, 1=low)	7.7	7.7	7.7	7.6	7.6	7.6	7.5
Average time for snow removal (hours)	5.3	6.5	6.0	6.0	8.0	8.0	8.0
Miles of sidewalk maintained	10.00	10.00	10.00	10.00	10.00	10.00	10.00

VILLAGE OF SUSSEX
2015 BUDGET

Streets Department Budget

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
53311-000								
110	Salaries	\$26,953	\$37,250	\$63,503	\$43,269	\$62,034	\$43,876	\$43,876
	Asst Administrator/PW Director			\$5,642			\$8,619	\$8,619
	Village Engineer			\$2,075			\$0	\$0
	Assistant Public Works Director			\$14,104			\$8,876	\$8,876
	Foremen			\$41,682			\$26,381	\$26,381
120	Wages	\$113,250	\$135,487	\$76,171	\$91,625	\$124,263	\$120,799	\$120,799
	Public Works Employees			\$76,171			\$120,799	\$120,799
126	Seasonal Employees	\$1,898	\$2,888	\$1,776	\$3,813	\$3,813	\$1,575	\$1,575
130	Pension 13.60%	\$14,098	\$10,728	\$9,777	\$10,457	\$13,041	\$11,198	\$11,198
135	Employee Insurance	\$25,016	\$19,160	\$34,705	\$17,278	\$25,000	\$39,269	\$39,269
150	Payroll Taxes	\$10,246	\$12,720	\$10,821	\$12,165	\$14,543	\$12,718	\$12,718
220	Utilities -- telephone	\$1,402	\$1,293	\$1,700	\$674	\$1,250	\$2,475	\$2,475
222	Utilities -- heat	\$8,619	\$10,406	\$10,300	\$10,123	\$15,000	\$6,375	\$6,375
224	Utilities -- electric	\$17,046	\$17,779	\$19,380	\$12,258	\$20,000	\$10,404	\$10,404
226	Utilities -- village							
	Water & Sewer	\$2,890	\$1,433	\$1,390	\$780	\$1,500	\$1,600	\$1,600
	Stormwater	\$610	\$610	\$610	\$305	\$610	\$610	\$610
230	Street Maint Materials	\$4,643	\$5,293	\$6,000	\$2,447	\$4,500	\$6,000	\$6,000
	Asphalt/Slurry/Gravel/Stone	\$3,709	\$1,900	\$4,000		\$3,000	\$4,000	\$4,000
	Topsoil/Seed	\$793	\$3,046	\$1,000		\$1,000	\$1,000	\$1,000
	Miscellaneous	\$141	\$347	\$1,000		\$500	\$1,000	\$1,000
239	Gas - Regular & Diesel	\$26,389	\$31,723	\$27,500	\$18,665	\$30,000	\$30,000	\$30,000
240	Equipment Maint.	\$8,982	\$12,271	\$13,050	\$13,165	\$20,000	\$15,000	\$15,000
	Plow Blades/Bolts/Misc Parts	\$2,439	\$3,600	\$5,550		\$3,000	\$7,500	\$7,500
	Outside Service	\$5,794	\$5,663	\$2,500		\$15,000	\$2,500	\$2,500
	Flail Mower Knives	\$0	\$0	\$250		\$0	\$250	\$250
	Allocation of general maintenance	\$413	\$442	\$650		\$500	\$650	\$650
	Radio Maintenance	\$0	\$0	\$500		\$0	\$500	\$500
	Skid Loader Servicing	\$0	\$0	\$1,100		\$0	\$1,100	\$1,100
	Miscellaneous	\$336	\$2,566	\$2,500		\$1,500	\$2,500	\$2,500
242	Building Maintenance	\$5,093	\$9,506	\$5,500	\$2,664	\$5,762	\$6,000	\$6,000
	Heating Contractor - Maint & Repairs	\$3,370	\$3,096	\$1,850		\$1,850	\$1,850	\$1,850
	Lumber/Hardware/Paint/Other	\$497	\$2,366	\$650		\$1,000	\$650	\$650
	Fire Suppression & Alarm Maint.	\$865	\$658	\$0		\$700	\$500	\$500
	Update Offices at Garage	\$0	\$2,924	\$0		\$212	\$0	\$0
	Other Repairs	\$361	\$462	\$3,000		\$2,000	\$3,000	\$3,000
244	Vehicle Maintenance	\$8,517	\$26,499	\$28,000	\$14,267	\$22,500	\$26,000	\$26,000
	Truck Tires	\$1,232	\$5,402	\$2,000		\$2,000	\$2,000	\$2,000
	Oil/Grease/Miscellaneous Parts	\$3,056	\$8,035	\$10,000		\$4,500	\$8,000	\$8,000
	Outside Services	\$4,229	\$13,062	\$16,000		\$16,000	\$16,000	\$16,000
290	Contractual Expenses	\$17,000	\$10,000	\$17,500	\$1,489	\$16,500	\$20,000	\$20,000
	Other Services	\$0	\$0	\$1,000		\$0	\$1,000	\$1,000
	Crack Filling	\$17,000	\$10,000	\$16,500		\$16,500	\$19,000	\$19,000
345	Supplies	\$6,762	\$6,517	\$6,000	\$2,936	\$5,450	\$6,000	\$6,000
	Bolts/Hardware/Lumber/Parts	\$2,289	\$2,379	\$2,250		\$1,500	\$2,250	\$2,250
	Uniforms	\$2,851	\$2,680	\$2,500		\$2,700	\$2,500	\$2,500
	Cleaning Supplies	\$174	\$222	\$250		\$250	\$250	\$250
	Share of General Supplies	\$1,448	\$1,236	\$1,000		\$1,000	\$1,000	\$1,000
346	Equipment Rental	\$492	\$490	\$3,000	\$490	\$1,500	\$3,000	\$3,000
	Welding Tanks	\$0	\$490	\$100		\$1,000	\$100	\$100
	Dozer/Grader	\$0	\$0	\$1,000		\$0	\$1,000	\$1,000
	Roller	\$0	\$0	\$1,500		\$0	\$1,500	\$1,500
	Other Rentals	\$492	\$0	\$400		\$500	\$400	\$400

VILLAGE OF SUSSEX
2015 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
348	Tools	\$806	\$853	\$1,000	\$349	\$1,000	\$1,000	\$1,000
	Replacement Tools	\$806	\$853	\$1,000		\$1,000	\$1,000	\$1,000
370	Street Signs	\$3,218	\$1,895	\$2,000	\$1,372	\$2,000	\$2,000	\$2,000
376	Salt & Sand	\$50,386	\$160,016	\$95,000	\$2,810	\$95,000	\$95,000	\$95,000
390	Expenses	\$1,234	\$1,289	\$5,950	\$3,699	\$7,350	\$9,450	\$9,450
	Mileage	\$0	\$0	\$1,000		\$500	\$1,000	\$1,000
	CDL Drug Test & Hearing Test	\$436	\$372	\$500		\$700	\$500	\$500
	Association Dues/Publications	\$0	\$0	\$400		\$250	\$400	\$400
	Miscellaneous Expenses	\$0	\$0	\$400		\$250	\$400	\$400
	Permits	\$0	\$83	\$150		\$150	\$150	\$150
	Training/Seminars/Travel/HR	\$798	\$688	\$2,500		\$5,000	\$6,000	\$6,000
	Safety Supplies	\$0	\$146	\$1,000		\$500	\$1,000	\$1,000
510	Insurance	\$14,928	\$14,711	\$16,900	\$12,153	\$15,400	\$16,750	\$16,750
53420-000-224	Street Lighting	\$136,901	\$142,624	\$140,600	\$74,581	\$140,500	\$148,300	\$148,300
	General street lights	\$136,368	\$138,088	\$140,100	\$74,554	\$140,000	\$147,800	\$147,800
53420-000-240	Street Lighting - Maint of Equipment	\$533	\$4,536	\$500	\$27	\$500	\$500	\$500
	TOTAL	\$507,379	\$673,441	\$598,133	\$353,834	\$648,516	\$635,399	\$635,399

Engineering Department

The Engineering Department includes the operating expenditures related to the 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 DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures				
Personal Services	\$ 16,448	\$ 31,664	\$ 40,565	\$ 78,691
Contractual Services	\$ 28,285	\$ 89,393	\$ 19,000	\$ 16,200
Expenses	\$ 6,650	\$ 5,957	\$ 5,400	\$ 7,900
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 51,383	\$ 127,014	\$ 64,965	\$ 102,791

Department Resources				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
General Fund - Taxes	\$ 25,751	\$ 53,457	\$ 38,965	\$ 84,791
General Fund - Other	\$ 25,632	\$ 73,557	\$ 26,000	\$ 18,000
Total	\$ 51,383	\$ 127,014	\$ 64,965	\$ 102,791

DEPARTMENT HIGHLIGHTS FOR 2014

- *Oversaw construction of 2014 Road Program and design of 2015 Road Program
- *Advanced the design of Main Street to 60%
- *Assisted in the design of radium treatment for Wells #4 and #5
- *Assisted in completion of daylighting Spring Creek Construction plans.
- *Planned, designed and completed storm water projects throughout Village

VILLAGE OF SUSSEX
2015 BUDGET

DEPARTMENT 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 2014							
* Work toward 90% complete plans for Main Street Design.							
* Inspect and create maintenance schedule for Storm Water Ponds throughout Village.							
* Revise the Development Standards and Village Standard Specifications.							
* Assist in development of radium treatment construction plans for Well #4 and #5.							
PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Eng. cost as a percentage of major projects	14.80%	12.80%	12.00%	10.20%	26.60%	23.14%	17.00%
Residents assisted	80	100	1500	100	100	100	150
In house / Contract Costs	15.57%	58.22%	3.65%	26.67%	107.70%	53.94%	51.34%

Explanation of Account: The expenditures section represents the day-to-day operating costs of running the department. Previously, the department was considered a separate fund with the General Fund providing a subsidy. For 2014, it is being 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 department now that the funds are combined.

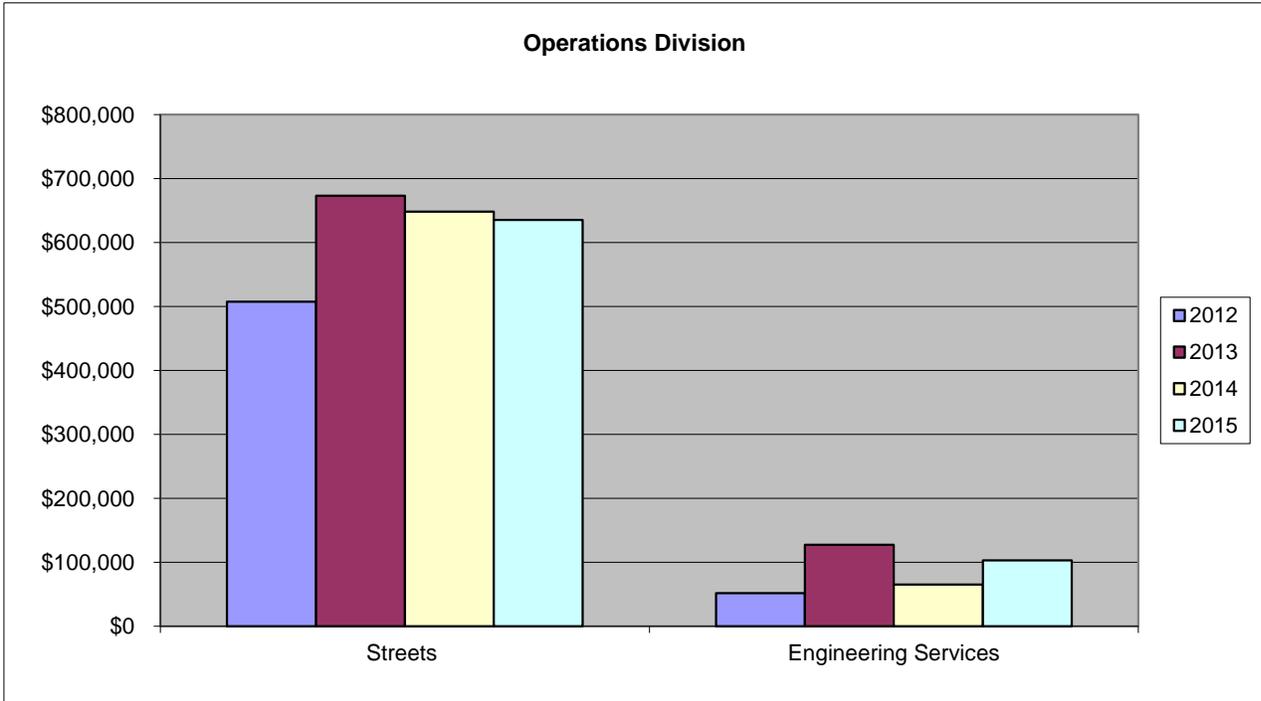
Budget Impact: This budget increases \$44,811 (77.29%). The majority of this amount (\$43,161) was for wages and benefits as a result of adding an engineering tech position to assist with the various capital projects taking place as well as more accurately allocating the Village Engineer's time in the budget. The remaining increase was for training for the engineer and engineering tech.

Engineering Department Budget

ACCT	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
51491-000-								
110	Salaries-Engineer	\$9,085	\$19,384	\$26,975	\$18,720	\$27,040	\$34,518	\$34,518
120	Wages	\$1,628	\$2,487	\$0	\$12	\$12	\$20,490	\$20,490
128	Clerical Wages	\$2,516	\$1,562	\$0	\$0	\$0	\$0	\$0
130	Pension 13.60%	\$976	\$1,367	\$1,888	\$1,316	\$1,894	\$3,741	\$3,741
135	Employee Insurance	\$1,243	\$3,854	\$4,603	\$3,985	\$5,550	\$15,734	\$15,734
150	Payroll Taxes	\$1,000	\$1,774	\$2,064	\$1,411	\$2,069	\$4,208	\$4,208
155	Unemployment Compensation	\$0	\$1,236	\$0	\$3,534	\$4,000	\$0	\$0
216	Contract Engineering	\$22,476	\$74,745	\$15,000	\$12,835	\$18,000	\$15,000	\$15,000
	Developer Projects	\$19,066	\$74,745	\$10,000		\$15,000	\$10,000	\$10,000
	Village Projects/Consulting/GIS	\$3,410		\$5,000		\$3,000	\$5,000	\$5,000
220	Telephone	\$889	\$1,002	\$1,200	\$546	\$1,000	\$1,200	\$1,200
239	Gasoline - Regular & Diesel	\$566	\$0	\$0	\$0	\$0	\$0	\$0
244	Vehicle Maintenance	\$286	\$0	\$0	\$0	\$0	\$0	\$0
290	Contracted Services	\$4,068	\$13,646	\$0	\$0	\$0	\$0	\$0
	Engineering Fund	\$4,068	\$13,646	\$0	\$0	\$0	\$0	\$0
310	Supplies & Equipment	\$3,812	\$4,575	\$2,250	\$697	\$2,150	\$2,250	\$2,250
	Supplies	\$621	\$705	\$1,250		\$1,250	\$1,250	\$1,250
	Miscellaneous	\$74	\$573	\$500		\$200	\$500	\$500
	Postage	\$537	\$323	\$500		\$100	\$500	\$500
	Software/Hardware	\$2,580	\$2,974	\$0		\$600	\$0	\$0
390	Expenses	\$1,844	\$492	\$2,900	\$71	\$2,500	\$4,650	\$4,650
	Professional Associations	\$174	\$0	\$500		\$500	\$1,250	\$1,250
	Travel/Conferences	\$300	\$0	\$1,500		\$1,500	\$2,500	\$2,500
	Mileage/Other	\$1,370	\$492	\$900		\$500	\$900	\$900
510	Insurance	\$994	\$890	\$1,100	\$560	\$750	\$1,000	\$1,000
	TOTAL	\$51,383	\$127,014	\$57,980	\$43,687	\$64,965	\$102,791	\$102,791

TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Streets	\$507,379	\$673,441	\$598,133	\$353,834	\$648,516	\$635,399	\$635,399
Engineering Services	\$51,383	\$127,014	\$57,980	\$43,687	\$64,965	\$102,791	\$102,791
TOTAL	\$558,762	\$800,455	\$656,113	\$397,521	\$713,481	\$738,190	\$738,190



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 after the Town of Lisbon has withdrawn, 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				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Division Expenditures				
Personnel Services	\$ 477,414	\$ 460,411	\$ 508,201	\$ 565,105
Contractual Services	\$ 181,787	\$ 173,691	\$ 182,613	\$ 185,501
Expenses	\$ 125,196	\$ 138,008	\$ 141,905	\$ 148,307
Capital Outlay	\$ 160,381	\$ 81,293	\$ -	\$ 27,700
Transfers	\$ 586,814	\$ 593,707	\$ 558,410	\$ 594,987
Total	\$1,531,592	\$1,447,110	\$1,391,129	\$1,521,600
Division Resources				
Property Taxes	\$1,285,024	\$1,195,147	\$1,133,369	\$1,278,149
Intergovernmental Grants	\$ 10,358	\$ 11,011	\$ 11,050	\$ 450
Registration and Admission Fees	\$ 180,215	\$ 182,221	\$ 182,204	\$ 181,604
Other Charges for Services	\$ 3,137	\$ 3,261	\$ 3,306	\$ 2,647
Rental Revenues	\$ 35,620	\$ 38,538	\$ 42,100	\$ 40,525
Advertising, Sponsorships and Donations	\$ 17,238	\$ 16,932	\$ 19,100	\$ 18,225
Total	\$1,531,592	\$1,447,110	\$1,391,129	\$1,521,600

DEPARTMENT HIGHLIGHTS FOR 2014

- * Transitioned Parks over to the Recreation Department
- * Added 12 hours a week to the Senior Program Coordinator's position to bring the position to 20 hours per week
- * Worked with a contractor to do a Village wide tree inventory to assist with the management of our urban forest.
- * Hired 4 part-time year round parks staff
- * Created Spooky Sussex Committee to get more community input and support for the growing event
- * Created a new set of programming geared toward active seniors called Zoomers
- * Friends group has grown and adopted bylaws, a logo, started work on a major project, and submitted application for 501©(3) status

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.
- * Create a transition plan as we move closer to the Y coming to town
- * Provide a place where people can recreate and enjoy the natural beauty of Sussex.

MAJOR OBJECTIVES FOR 2015

- * Continue to grow a unified Parks and Recreation Team now that all positions are filled
- * Create and implement an Emerald Ash Borer plan
- * Continue providing excellent customer service to park users year-round and during all special events.
- * Expanding the use of our ActiveNet registration system for better data tracking
- * Work towards streamlining processes, such as brochure creation and registrations.
- * Kick off the Village Park Master Plan with the purchase of land. Secure funding for the first phase

VILLAGE OF SUSSEX
2015 BUDGET

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Community Special Events	11	11	12	16	19	20	19
Park Facility Rentals (excludes fields)	60	66	40	58	48	209	200
Community Center Rentals	30	34	32	34	87	79	80
Acres of parks maintained per FTE	91	78	39	42	38	64	53
# of playgrounds per 1,000 residents	1.09	1.09	1.09	1.04	1.04	1.04	1.03
Participants in Recreation Programs	3,026	2,578	2,669	3,041	3,507	3,323	3,350

Park, Recreation and Public Building Administration

Explanation of Account: This department 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. For 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 remains stable . Decreases to wages and benefits of \$2,775 were a result of reducing the maintenance tech staff from two employees to one. These decreases offset increases to other areas such as utilities and fees paid to the on-line reservation company.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
55300-000								
110	Salaries	\$24,826	\$25,597	\$65,920	\$45,338	\$66,121	\$71,168	\$71,168
	Director			\$65,920			\$71,168	\$71,168
120	Wages	\$23,927	\$25,712	\$44,229	\$29,755	\$44,044	\$44,690	\$44,690
	Support Staff			\$44,229			\$44,690	\$44,690
125	Wages - Maintenance Techs	\$15,173	\$19,778	\$18,264	\$9,118	\$16,714	\$10,284	\$10,284
126	Wages - Seasonal	\$135	\$42	\$0	\$90	\$100	\$0	\$0
130	Pension 13.60%	\$4,948	\$4,271	\$8,989	\$5,641	\$8,882	\$8,578	\$8,578
135	Employee Insurance	\$4,790	\$7,102	\$15,929	\$6,103	\$8,485	\$16,010	\$16,010
150	Payroll Taxes	\$4,741	\$5,409	\$9,824	\$6,667	\$9,714	\$9,650	\$9,650
220	Utilities--Phone	\$1,601	\$1,329	\$1,290	\$717	\$1,164	\$1,420	\$1,420
222	Utilities--Heat	\$1,045	\$1,196	\$2,100	\$903	\$1,400	\$1,450	\$1,450
224	Utilities--Electric	\$5,732	\$6,417	\$5,790	\$3,229	\$6,548	\$6,679	\$6,679
226	Utilities--Village of Sussex							
	Water & Sewer	\$773	\$801	\$760	\$360	\$825	\$850	\$850
	Stormwater	\$461	\$461	\$461	\$230	\$461	\$461	\$461
242	Maintenance--Building	\$8,477	\$8,934	\$6,100	\$4,217	\$7,420	\$6,100	\$6,100
	Security System	\$600	\$633	\$600		\$600	\$600	\$600
	Cleaning Supplies/Maintenance	\$7,453	\$6,481	\$5,000		\$5,000	\$5,000	\$5,000
	HVAC Contract & Maint	\$424	\$1,820	\$500		\$1,820	\$500	\$500
290	Contractual Fees/Intern	\$700	\$1,225	\$1,500	\$700	\$1,500	\$1,500	\$1,500
310	Office Supplies	\$5,409	\$5,902	\$5,250	\$3,787	\$5,250	\$5,250	\$5,250
	Postage	\$736	\$1,017	\$500		\$500	\$500	\$500
	General Supplies	\$2,968	\$3,102	\$3,000		\$3,000	\$3,000	\$3,000
	Copier Lease/Maintenance	\$1,705	\$1,783	\$1,750		\$1,750	\$1,750	\$1,750
324	Schooling & Dues	\$2,093	\$3,064	\$5,180	\$5,638	\$7,000	\$3,800	\$3,800
340	Data Processing Expenses	\$1,830	\$1,962	\$2,500	\$1,904	\$2,760	\$3,000	
	Software Maintenance Contract	\$1,830	\$1,962	\$2,500		\$2,760	\$3,000	\$3,000
390	Expenses	\$6,843	\$8,361	\$6,109	\$5,993	\$6,951	\$7,370	\$7,370
	Mileage	\$2,605	\$3,163	\$2,300		\$2,300	\$2,750	\$2,750
	Roadrunner	\$1,566	\$1,575	\$1,600		\$1,560	\$1,720	\$1,720
	Human Relations/Miscellaneous	\$793	\$1,429	\$400		\$700	\$500	\$500
	Credit Card Fees	\$1,428	\$1,842	\$1,500		\$2,091	\$2,100	\$2,100
	Sales Tax on Facility Rental	\$451	\$352	\$309		\$300	\$300	\$300
510	Insurance	\$4,764	\$4,812	\$5,800	\$5,370	\$6,900	\$7,700	\$7,700
	Total Administrative	\$118,268	\$132,375	\$205,995	\$135,760	\$202,239	\$205,960	\$205,960

Park Operations

Explanation of Account: The Park Operations Department is staffed by 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. Salary and wages of the Director of Recreational Services and the Administrative Assistant have now all been transferred to the Park, Recreation and Public Building Administration budget as part of the reorganization.

Budget Impact: This budget increases \$16,373 (4.38%). Wages and benefits increase \$2,825. Utilities, including gasoline, have increased \$8,866 to keep up with cost increases as well as to include a share of the Village garage utilities now that the park office has moved. This budget also includes additional training funds, an increase for maintenance, funds for the second phase of the environmentally friendly weed control, and more funds for ball diamond maintenance.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
55200-000								
110	Salaries	\$48,609	\$62,039	\$61,646	\$40,383	\$58,331	\$60,033	\$60,033
	Foreman-Parks			\$61,646			\$60,033	\$60,033
120	Wages	\$116,785	\$70,366	\$78,618	\$30,502	\$60,002	\$89,387	\$23,487
	Public Works Employees			\$27,618			\$23,487	\$23,487
	Part-time Employees			\$51,000			\$65,900	\$65,900
126	Seasonal Employees	\$28,369	\$29,026	\$39,960	\$22,697	\$29,788	\$35,438	\$35,438
130	Pension 13.60%	\$16,280	\$8,445	\$6,248	\$3,367	\$4,083	\$5,679	\$5,679
135	Employee Insurance	\$24,811	\$24,338	\$24,192	\$14,719	\$20,688	\$22,597	\$22,597
150	Payroll Taxes	\$14,604	\$12,371	\$13,787	\$7,315	\$11,331	\$14,142	\$14,142
155	Unemployment compensation	\$555	\$0	\$500	\$0	\$0	\$500	\$500
220	Utilities -- telephone	\$1,677	\$984	\$1,360	\$947	\$1,467	\$1,400	\$1,400
222	Utilities -- heat	\$5,157	\$8,743	\$9,300	\$7,259	\$11,819	\$15,180	\$15,180
224	Utilities --electric	\$18,894	\$19,684	\$20,400	\$10,861	\$18,000	\$23,500	\$23,500
226	Utilities -- village							
	Water & Sewer	\$2,629	\$1,719	\$2,400	\$768	\$1,775	\$1,825	\$1,825
	Stormwater	\$9,015	\$9,015	\$9,135	\$4,568	\$9,056	\$9,056	\$9,056
239	Gas - Regular & Diesel	\$12,458	\$12,900	\$12,000	\$9,875	\$12,000	\$12,500	\$12,500
240	Equipment Maintenance	\$12,664	\$8,889	\$10,900	\$5,826	\$11,400	\$11,400	\$11,400
	Lawn Mowers - Parts/Repairs	\$8,034	\$4,986	\$4,500		\$4,500	\$4,500	\$4,500
	Tires	\$519	\$676	\$800		\$1,000	\$800	\$800
	Outside Service	\$666	\$0	\$3,200		\$3,500	\$3,200	\$3,200
	Miscellaneous	\$3,239	\$3,006	\$1,000		\$1,000	\$1,500	\$1,500
	Allocated share of general maintena	\$206	\$221	\$300		\$300	\$300	\$300
	Skid Loader Servicing	\$0	\$0	\$1,100		\$1,100	\$1,100	\$1,100
242	Building Maintenance	\$12,899	\$4,566	\$9,500	\$6,522	\$10,067	\$9,500	\$9,500
	Repairs & Maintenance	\$1,231	\$42	\$1,500		\$1,500	\$1,500	\$1,500
	Contract Repairs (Roof/Plumber/Ma	\$6,544	\$507	\$2,500		\$2,500	\$2,500	\$2,500
	Supplies - Lumber/Paint	\$3,059	\$2,261	\$2,500		\$2,500	\$1,500	\$1,500
	Building Updates	\$0	\$183	\$0		\$1,067	\$1,000	\$1,000
	HVAC Maint Contract & Repairs	\$2,065	\$1,573	\$3,000		\$2,500	\$3,000	\$3,000
244	Vehicle Maintenance	\$2,845	\$1,509	\$3,000	\$1,040	\$1,500	\$3,000	\$3,000
	Outside Service	\$1,766	\$1,265	\$1,500		\$600	\$1,500	\$1,500
	Repairs/Parts	\$1,079	\$244	\$1,500		\$900	\$1,500	\$1,500

VILLAGE OF SUSSEX
2015 BUDGET

ACCT # 55200-000	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
298	Supplies & Sanitation	\$10,578	\$17,248	\$17,700	\$7,526	\$14,900	\$16,000	\$16,000
	Nets Replacement	\$115	\$230	\$500		\$300	\$400	\$400
	Work Uniforms	\$1,370	\$2,038	\$1,400		\$1,000	\$1,200	\$1,200
	Soil/Seed	\$142	\$30	\$1,000		\$1,000	\$1,000	\$1,000
	Path Maintenance	\$924	\$655	\$1,500		\$1,500	\$1,500	\$1,500
	Lumber/Hardware/Miscellaneous	\$3,016	\$2,542	\$2,500		\$1,500	\$1,500	\$1,500
	Port-A-Potties	\$3,355	\$3,510	\$3,300		\$3,600	\$3,600	\$3,600
	Signs & Post	\$247	\$554	\$1,000		\$1,000	\$700	\$700
	Toy Maintenance	\$289	\$30	\$1,500		\$1,000	\$1,400	\$1,400
	Chip Replacement/Addition	\$1,120	\$7,659	\$5,000		\$4,000	\$4,700	\$4,700
348	Tools	\$1,014	\$1,006	\$1,000	\$267	\$1,000	\$1,000	\$1,000
390	Expenses	\$1,853	\$4,062	\$4,650	\$1,300	\$2,613	\$6,250	\$6,250
	Information Technology	\$0	\$0	\$150		\$0	\$500	\$500
	Miscellaneous	\$633	\$1,820	\$200		\$513	\$250	\$250
	Seminars/Prof. Development	\$798	\$1,089	\$2,000		\$1,000	\$3,200	\$3,200
	CDL Drug & Hearing Tests	\$329	\$1,153	\$300		\$100	\$300	\$300
	Mileage & Reimbursement	\$93	\$0	\$2,000		\$1,000	\$2,000	\$2,000
391	Baseball Diamonds	\$8,652	\$7,487	\$12,400	\$8,915	\$11,264	\$13,550	\$13,550
	Equipment Rental	\$200	\$0	\$500		\$50	\$500	\$500
	Weed Control/Fertilizer	\$0	\$0	\$3,000		\$3,000	\$3,000	\$3,000
	Bases/Homeplate/Signs	\$2,135	\$450	\$600		\$200	\$250	\$250
	Diamond Conditioner	\$5,921	\$1,406	\$6,800		\$6,200	\$7,300	\$7,300
	Rebuild Pitcher's Mound	\$0	\$4,589	\$0		\$0	\$0	\$0
	Infield Soil Mix	\$396	\$576	\$1,500		\$1,000	\$1,500	\$1,500
	Miscellaneous	\$0	\$466	\$0		\$814	\$1,000	\$1,000
395	Weed Control	\$6,859	\$9,219	\$7,210	\$2,654	\$7,692	\$8,992	\$8,992
399	Horticulture/Streetscaping	\$7,766	\$9,339	\$13,100	\$4,882	\$11,100	\$13,000	\$13,000
	Memorial Trees/Signs	\$459	\$2,306	\$1,000		\$1,000	\$1,000	\$1,000
	Flowers & Other Plantings	\$6,219	\$6,095	\$8,100		\$6,100	\$8,000	\$8,000
	Mulch	\$810	\$21	\$4,000		\$4,000	\$4,000	\$4,000
	Other	\$278	\$917	\$0		\$0	\$0	\$0
401	Ice Rink	\$0	\$188	\$100	\$144	\$144	\$250	\$250
402	Soccer Fields-All	\$3,956	\$584	\$4,325	\$0	\$3,250	\$4,325	\$4,325
	Water	\$0	\$0	\$500		\$0	\$500	\$500
	Equipment Rental	\$0	\$0	\$75		\$0	\$75	\$75
	Weed Control/Fertilizer	\$0	\$0	\$3,000		\$3,000	\$3,000	\$3,000
	Top Soil/Seed	\$3,785	\$584	\$750		\$250	\$750	\$750
	Miscellaneous	\$171	\$0	\$0		\$0	\$0	\$0
407	Disc Golf Course Maintenance	\$567	\$717	\$1,000	\$0	\$1,000	\$2,000	\$2,000
510	Insurance	\$7,862	\$7,933	\$9,400	\$7,353	\$9,000	\$9,700	\$9,700
Total Park Operations		\$377,358	\$332,377	\$373,831	\$199,690	\$323,270	\$390,204	\$390,204

Public Building Maintenance

Explanation of Account: The Public Buildings Maintenance department 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 two maintenance technicians with assistance from the Public Works employees as needed.

Budget Impact: This budget decreases \$1,795 (-2.57%). Part of the decrease is the result of reducing the size of the maintenance staff and the related uniforms. The other main reduction is a result of changing the supplier for the cleaning and maintenance supplies.

ACCT # 51600-000	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
110	Salaries	\$5,092	\$5,299	\$0	\$0	\$0	\$3,160	\$3,160
120	Wages - PW Employees	\$5,625	\$4,122	\$1,142	\$2,300	\$5,381	\$2,080	\$2,080
125	Wages - Maintenance Techs	\$5,394	\$11,237	\$11,324	\$4,868	\$8,590	\$6,376	\$6,376
126	Seasonal Employees	\$191	\$369	\$0	\$252	\$300	\$788	\$788
130	Pension 13.60%	\$1,237	\$985	\$873	\$382	\$978	\$790	\$790
135	Employee Insurance	\$9	\$18	\$19	\$9	\$12	\$931	\$931
150	Payroll Taxes	\$1,154	\$1,564	\$954	\$692	\$1,092	\$949	\$949
220	Utilities -- telephone	\$45	\$94	\$105	\$39	\$82	\$100	\$100
222	Utilities -- heat	\$6,664	\$8,111	\$10,300	\$7,643	\$10,869	\$11,100	\$11,100
224	Utilities --electric	\$18,189	\$18,164	\$18,870	\$10,234	\$18,664	\$19,050	\$19,050
226	Utilities -- village							
	Water & Sewer	\$1,325	\$1,319	\$1,400	\$640	\$1,359	\$1,400	\$1,400
	Stormwater	\$1,580	\$1,580	\$1,580	\$790	\$1,580	\$1,580	\$1,580
242	Building Maintenance	\$13,910	\$14,519	\$19,132	\$11,826	\$14,035	\$16,500	\$16,500
	HVAC Maint Contract & Repairs	\$2,593	\$3,418	\$4,000		5,783	\$4,500	\$4,500
	Elevator Maintenance	\$2,275	\$2,138	\$2,000		1,400	\$2,000	\$2,000
	Flags	\$309	\$317	\$750		750	\$500	\$500
	Supplies, Repairs, Other Maintenan	\$5,936	\$1,966	\$5,700		1,100	\$2,500	\$2,500
	Floor mat service	\$0	\$1,073	\$0		320	\$1,000	\$1,000
	Contract Work	\$1,643	\$1,649	\$3,000		1,000	\$2,400	\$2,400
	Weed Control & Landscaping	\$258	\$2,141	\$2,000		\$2,000	\$2,000	\$2,000
	Cleaning Supplies	\$896	\$1,817	\$1,682		\$1,682	\$1,600	\$1,600
290	Contractual Fees	\$5,460	\$0	\$0	\$0	\$0	\$0	\$0
	Dust Free Cleaning	\$5,460	\$0	\$0	\$0	\$0	\$0	\$0
345	Supplies	\$782	\$1,602	\$1,050	\$306	\$550	\$150	\$150
	Uniforms	\$732	\$1,533	\$1,000		\$500	\$125	\$125
	Miscellaneous	\$50	\$69	\$50		\$50	\$25	\$25
510	Insurance	\$3,201	\$3,567	\$3,200	\$2,945	\$3,065	\$3,200	\$3,200
Total Building Maintenance		\$69,858	\$72,550	\$69,949	\$42,926	\$66,557	\$68,154	\$68,154

Senior Activities

Explanation of Account: This department 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 \$15,665 (-24.29%). The budget for the shuttle (\$14,500) was eliminated because staff has determined there is a more favorable transportation option for the senior population using an existing non-profit organization with no cost to the village. Increases for wages, benefits, and programming were offset with decreases to senior trips.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
54600-000								
110	Salaries	\$0	\$0	\$11,073	\$7,684	\$11,099	\$11,432	\$11,432
	Recreation Coordinator			\$11,073			\$11,432	\$11,432
120	Wages	\$13,999	\$16,166	\$13,240	\$8,179	\$13,573	\$13,701	\$13,701
	Senior Coordinator			\$13,240			\$13,701	\$13,701
130	Pension 13.60%	\$562	\$659	\$775	\$538	\$777	\$777	\$777
135	Employee Insurance	\$23	\$30	\$31	\$23	\$30	\$31	\$31
150	Payroll Taxes	\$1,059	\$1,233	\$1,860	\$1,243	\$1,887	\$1,923	\$1,923
345	Supplies	\$26	\$0	\$500	\$22	\$500	\$500	\$500
404	Senior Trips	\$9,143	\$15,859	\$8,466	\$8,029	\$10,000	\$5,930	\$5,930
405	Program Expenses	\$13,427	\$12,822	\$13,961	\$7,325	\$13,700	\$14,447	\$14,447
	Classes	\$5,220	\$6,620	\$9,261		\$9,000	\$9,747	\$9,747
	In-house Activities	\$8,207	\$6,202	\$4,700		\$4,700	\$4,700	\$4,700
899	Sales Tax Remitted	\$101	\$92	\$96	\$54	\$96	\$96	\$96
933	Transportation--Shuttle	\$11,812	\$11,156	\$14,500	\$5,450	\$11,272	\$0	\$0
Total Senior Activities		\$50,152	\$58,017	\$64,502	\$38,547	\$62,934	\$48,837	\$48,837



Special Events

Explanation of Account: This department 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: The budget has decreased by \$414 (-1.87%). This is mainly because staff has secured a sponsor that provides much of the marketing for the events as an in-kind donation.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
55202-000								
393	Fourth of July	\$14,476	\$12,782	\$13,200	\$12,852	\$13,200	\$13,200	\$13,200
290	Contractual Fees - Marketing	\$721	\$346	\$1,250	\$147	\$250	\$750	\$750
403	Special Events	\$6,587	\$8,481	\$7,664	\$2,998	\$6,650	\$7,750	\$7,750
Total Special Events		\$21,784	\$21,609	\$22,114	\$15,997	\$20,100	\$21,700	\$21,700

Recreation Programs

Explanation of Account: This department 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 \$5,866 (3.71%). Increases in wages and benefits of \$6,454 are offset by decreases to the class and activity expenses.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
55350-000								
110	Salaries	\$27,969	\$30,659	\$33,218	\$23,053	\$33,298	\$34,297	\$34,297
	Recreation Coordinator	\$27,969	\$30,659	\$33,218			\$34,297	\$34,297
126	Seasonal Program Employees	\$42,061	\$41,339	\$42,334	\$31,576	\$41,923	\$44,710	\$44,710
130	Pension 13.60%	\$1,741	\$2,026	\$2,325	\$1,614	\$2,331	\$2,332	\$2,332
135	Employee Insurance	\$6,125	\$6,270	\$6,828	\$4,736	\$6,393	\$7,006	\$7,006
140	Program Instructors	\$31,123	\$38,448	\$37,047	\$28,207	\$36,500	\$39,622	\$39,622
150	Payroll Taxes	\$5,401	\$5,483	\$5,780	\$4,256	\$5,754	\$6,044	\$6,044
155	Unemployment Compensation	\$96	\$8	\$25	\$0	\$0	\$0	\$0
310	Postage (Office Supplies)	\$6,122	\$5,287	\$6,000	\$4,134	\$6,000	\$6,000	\$6,000
326	Printing & Publishing	\$7,611	\$7,528	\$7,200	\$2,450	\$7,200	\$7,200	\$7,200
390	Expenses	\$17,573	\$16,545	\$15,825	\$10,048	\$16,420	\$15,047	\$14,627
	Class/Activity Expenses	\$17,573	\$16,545	\$15,825		\$16,000	\$14,627	\$14,627
	Background Checks	\$0	\$0	\$0		\$420	\$420	\$420
899	Sales Tax Remitted	\$1,155	\$1,589	\$1,610	\$1,593	\$1,800	\$1,800	\$1,800
Total Recreation Programs		\$146,977	\$155,182	\$158,192	\$111,667	\$157,619	\$164,058	\$164,058

LIBRARY SERVICES

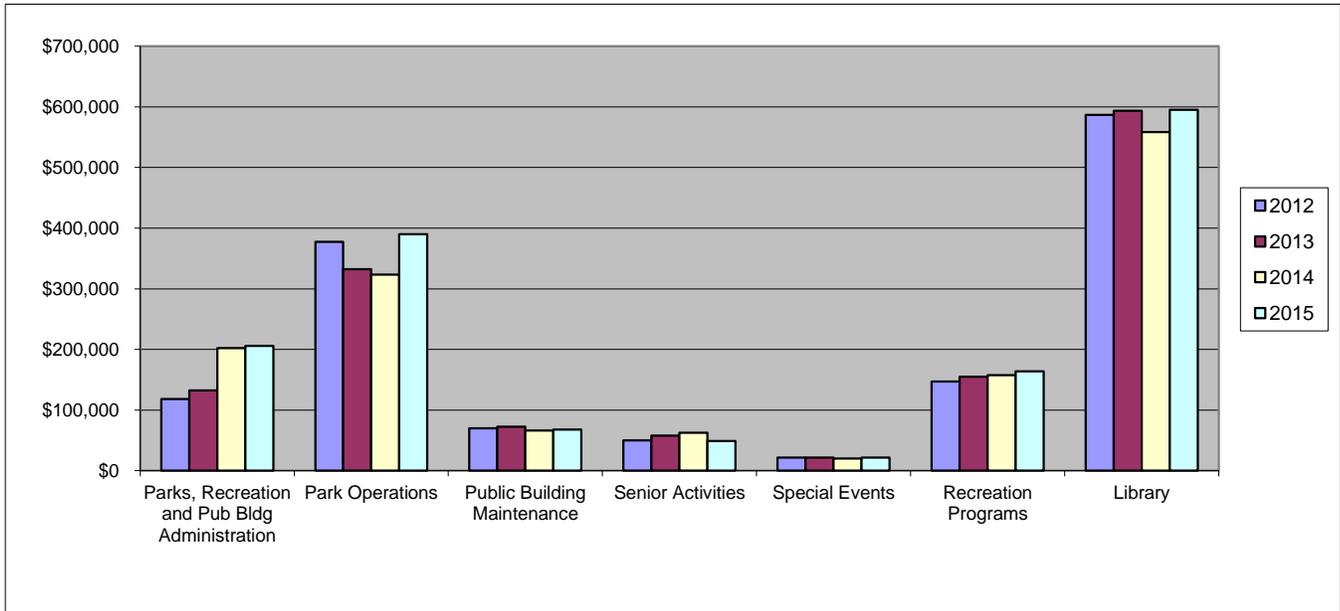
Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating budget which is likely to lose its funding from the Town of Lisbon for 2015 and is operated by an independent staff.

Budget Impact: This budget has decreased \$37,942 (-5.99%). Funds that had previously been budgeted for the library debt are now available to fund the library operating budget. As a result of the Town of Lisbon's withdrawal from the library, the Village is the sole municipal funding source for both operations and the capital set aside portion of the budget.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
55110-000-795	Joint Library Payment	\$454,875	\$461,072	\$537,451	\$347,199	\$462,932	\$544,987	\$544,987
57610-000-820	Village cont to library capital plan	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$50,000	\$50,000
59235-000-610	Debt Payment - Principal	\$97,701	\$101,638	\$68,029	\$68,032	\$68,029	\$0	\$0
59235-000-622	Debt Payment - Interest	\$9,238	\$5,997	\$2,449	\$2,449	\$2,449	\$0	\$0
	TOTAL	\$586,814	\$593,707	\$632,929	\$417,680	\$558,410	\$594,987	\$594,987

TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Parks, Recreation and Pub Bldg Adminis	\$118,268	\$132,375	\$205,995	\$135,760	\$202,239	\$205,960	\$205,960
Park Operations	\$377,358	\$332,377	\$373,831	\$199,690	\$323,270	\$390,204	\$390,204
Public Building Maintenance	\$69,858	\$72,550	\$69,949	\$42,926	\$66,557	\$68,154	\$68,154
Senior Activities	\$50,152	\$58,017	\$64,502	\$38,547	\$62,934	\$48,837	\$48,837
Special Events	\$21,784	\$21,609	\$22,114	\$15,997	\$20,100	\$21,700	\$21,700
Recreation Programs	\$146,977	\$155,182	\$158,192	\$111,667	\$157,619	\$164,058	\$164,058
Library	\$586,814	\$593,707	\$632,929	\$417,680	\$558,410	\$594,987	\$594,987
TOTAL	\$1,371,211	\$1,365,817	\$1,527,512	\$962,267	\$1,391,129	\$1,493,900	\$1,493,900



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 2015 budget increases \$277,289. This includes \$100,000 to begin funding the annual road program and \$69,525 to begin saving for the fire engines. A plow truck will be purchased in 2015 which will use replacement funds. The 2015 budget includes 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
57140-000-810	Furniture & Fixtures	\$3,965	\$9,820	\$11,241	\$7,168	\$11,241	\$11,241	\$11,241
	Furniture & Fixtures			\$6,300			\$0	\$0
	Replacement Funds			\$4,941			\$11,241	\$11,241
57140-000-820	Building Improve.	\$0	\$13,390	\$66,687	\$0	\$66,687	\$73,200	\$73,200
	Bldg & Grounds Improvements			\$18,500			\$0	\$0
	Replacement Funds			\$48,187			\$73,200	\$73,200
57190-000-810	Tech. Enhancement	\$17,717	\$50,737	\$41,236	\$27,899	\$41,236	\$43,586	\$43,586
	Computers & Accessories			\$10,270			\$14,955	\$14,955
	Office Equipment			\$4,790			\$0	\$0
	Election Equipment			\$0			\$0	\$0
	Replacement Funds			\$26,176			\$28,631	\$28,631
57220-000-810	Fire Depart. Equip.	\$49,817	\$123,991	\$195,045	\$22,564	\$195,045	\$256,608	\$256,608
	Trunked Radio Payment			\$15,670			\$4,615	\$4,615
	Communications Equipment			\$6,972			\$1,000	\$1,000
	Turnout Gear/Uniforms			\$11,200			\$9,500	\$9,500
	EMS Equipment			\$18,960			\$10,635	\$10,635
	Firefighting Equipment			\$3,830			\$1,000	\$1,000
	Extrication Equipment			\$0			\$2,750	\$2,750
	Replacement Funds			\$138,413			\$227,108	\$227,108
57220-000-820	Fire Department Improvements	\$8,714	\$0	\$3,300	\$992	\$3,300	\$0	\$0
	Equipment	\$219,633	\$21,018	\$154,312	\$2,025	\$154,312	\$360,078	\$360,078
57324-000-810	Street Equipment	\$145,355	\$0	\$0	\$2,025		\$224,739	\$224,739
57620-000-810	Park Equipment	\$74,278	\$21,018	\$8,200	\$0		\$1,700	\$1,700
	Operations Replacement Funds			\$146,112			\$133,639	\$133,639
	Operations Dept Improvements	\$86,103	\$60,275	\$134,946	\$4,132	\$134,946	\$139,343	\$139,343
57620-000-820	Bridges, Courts, Diamonds, Fields, Fences, & Scoreboards		\$40,219	\$24,000	\$4,132		\$26,000	\$26,000
57620-000-820	Right of Way Amenities			\$5,000			\$0	\$0
57620-000-830	Land Acquisition		\$20,056				\$0	\$0
57620-000-820	Replacement Funds			\$105,946	\$0		\$113,343	\$113,343
	TOTAL	\$385,949	\$279,231	\$606,767	\$64,780	\$606,767	\$884,056	\$884,056

Details of 2015 Capital Purchase Requests
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Technology Enhancement

Computers & Accessories:

Replacement computers	6,555
Fire Dept - Toughbook computers	<u>8,400</u>
	<u>14,955</u>

Operations Dept Equipment

Plow Truck	173,739
One-ton Truck	<u>51,000</u>
	<u>224,739</u>

Park Equipment

Trailer	<u>1,700</u>
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Park Improvements

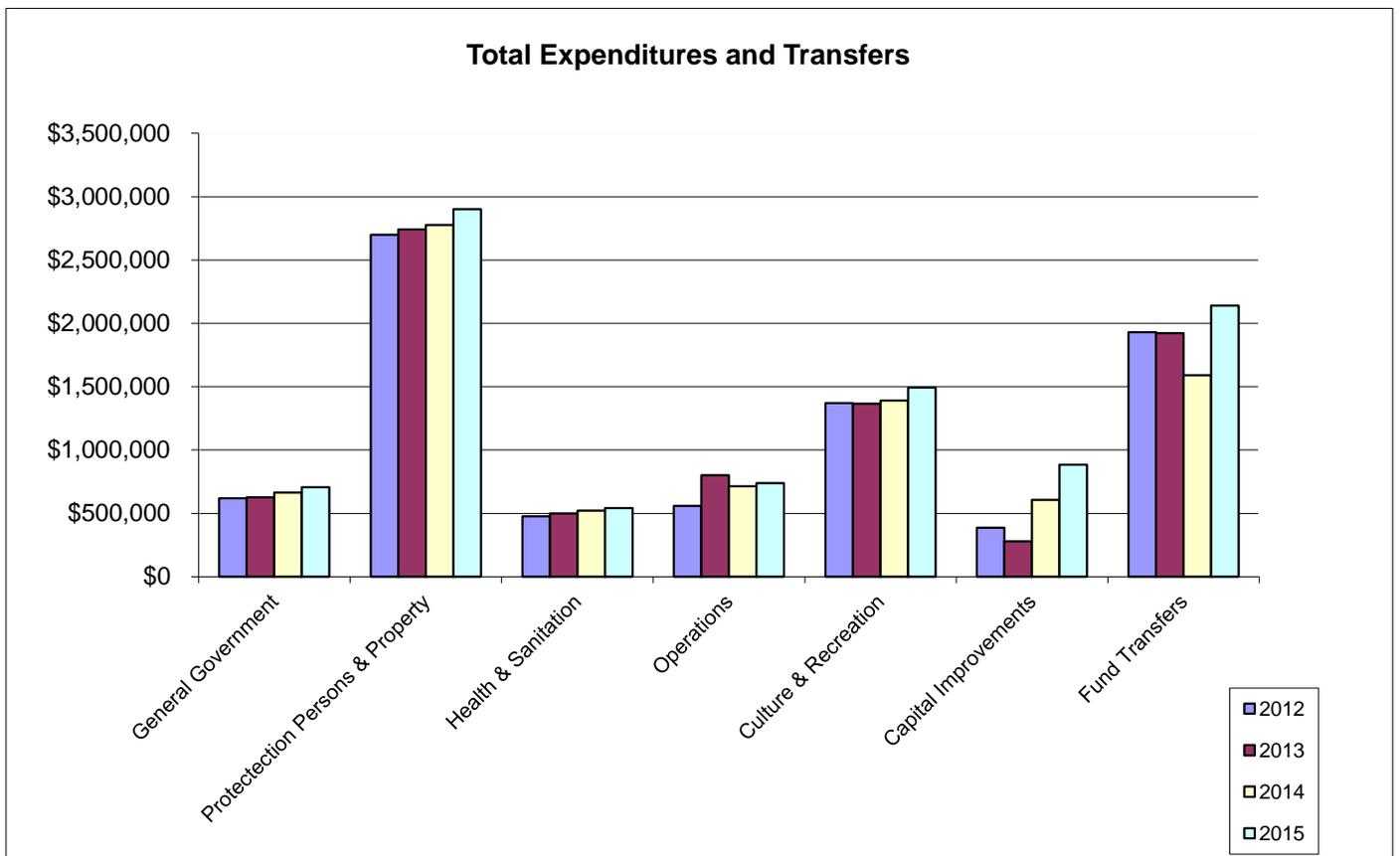
Disc golf course updates	21,000
Picnic tables	<u>5,000</u>
	<u>26,000</u>

Fire Department Equipment

Trunked radio payment	4,615
Communications equipment	
Alert Receiver	1,000
Turnout gear - 4 sets	5,000
Class A Dress Hats	4,500
Misc EMS equipment	
CPR equipment	10,635
Misc firefighting equipment	
Class A foam	1,000
Extrication equipment	
Webbing safety harness	750
Two auto cribbing	<u>2,000</u>
	<u>29,500</u>

TOTAL EXPENDITURES AND TRANSFERS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
General Government	\$619,988	\$626,321	\$686,928	\$433,421	\$663,811	\$706,448	\$706,448
Protect. of Persons and Prop.	\$2,699,650	\$2,742,649	\$2,844,375	\$1,883,138	\$2,776,057	\$2,901,594	\$2,901,594
Health & Sanitation	\$476,856	\$500,348	\$518,808	\$296,887	\$521,398	\$540,767	\$540,767
Operations (Streets & Engineering)	\$558,762	\$800,455	\$656,113	\$397,521	\$713,481	\$738,190	\$738,190
Parks, Recreation and Cultural Services	\$1,371,211	\$1,365,817	\$1,527,512	\$962,267	\$1,391,129	\$1,493,900	\$1,493,900
Capital Improvements	\$385,949	\$279,231	\$606,767	\$64,780	\$606,767	\$884,056	\$884,056
Fund Transfers	\$1,930,159	\$1,922,717	\$1,590,722	\$1,586,222	\$1,590,722	\$2,139,112	\$2,139,112
TOTAL	\$8,042,575	\$8,237,538	\$8,431,225	\$5,624,236	\$8,263,365	\$9,404,067	\$9,404,067



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Taxes	\$5,733,780	\$5,894,165	\$6,086,913	\$5,947,982	\$6,070,407	\$6,414,577	\$6,414,577
Intergovern. Revenues	\$697,760	\$832,608	\$720,934	\$485,480	\$723,973	\$718,872	\$718,872
Regulation & Comp. Rev.	\$513,228	\$726,927	\$501,500	\$424,055	\$639,898	\$516,344	\$516,344
Public Charge for Services	\$826,626	\$902,325	\$877,625	\$749,877	\$872,179	\$891,045	\$891,045
Commercial Revenues	\$171,659	\$178,341	\$185,430	\$135,386	\$177,755	\$184,825	\$184,825
Miscellaneous Revenues	\$140,108	\$65,223	\$44,885	\$46,836	\$51,530	\$44,004	\$44,004
Fund Transfers	\$213,898	\$3,667	\$13,938	\$5,725	\$8,938	\$634,400	\$634,400
TOTAL	\$8,297,059	\$8,603,256	\$8,431,225	\$7,795,341	\$8,544,680	\$9,404,067	\$9,404,067

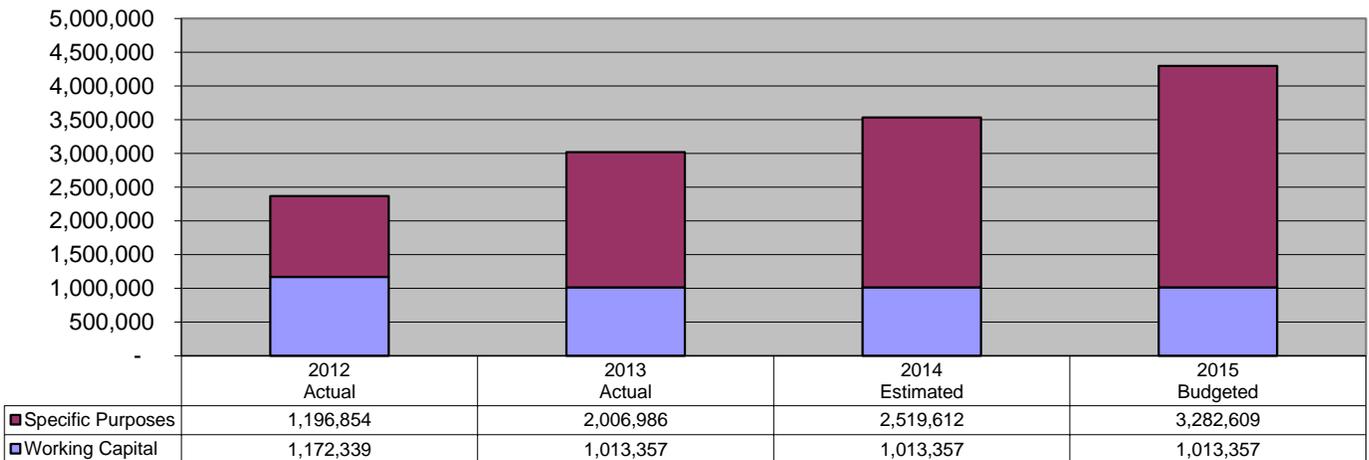
TOTAL EXPENDITURES

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
General Government	\$619,988	\$626,321	\$686,928	\$433,421	\$663,811	\$706,448	\$706,448
Protect. of Persons and Prop.	\$2,699,650	\$2,742,649	\$2,844,375	\$1,883,138	\$2,776,057	\$2,901,594	\$2,901,594
Health & Sanitation	\$476,856	\$500,348	\$518,808	\$296,887	\$521,398	\$540,767	\$540,767
Operations (Streets & Engineering)	\$558,762	\$800,455	\$656,113	\$397,521	\$713,481	\$738,190	\$738,190
Parks, Recreation and Cultural Services	\$1,371,211	\$1,365,817	\$1,527,512	\$962,267	\$1,391,129	\$1,493,900	\$1,493,900
Capital Improvements	\$385,949	\$279,231	\$606,767	\$64,780	\$606,767	\$884,056	\$884,056
Fund Transfers	\$1,930,159	\$1,922,717	\$1,590,722	\$1,586,222	\$1,590,722	\$2,139,112	\$2,139,112
TOTAL	\$8,042,575	\$8,237,538	\$8,431,225	\$5,624,236	\$8,263,365	\$9,404,067	\$9,404,067

BALANCE

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL To 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Total Revenues Less Expenditures	\$231,236	\$365,718	\$0	\$2,171,105	\$281,315	\$0	\$0

General Fund Fund Balance



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 shifts costs away from operational type items and focuses on redevelopment priorities. 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. During 2014, a plan was announced for the redevelopment of the Civic Center Campus in conjunction with the Main Street reconstruction in 2018. As part of this plan, 2014 includes the purchase of the property between the Village Hall and the Pauline Haass Public Library and the 2015 budget includes funds for a consultant to begin planning for the redevelopment.

DEPARTMENT BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Department Expenditures/Cash Uses				
Personnel Services	\$ 9,452	\$ 16	\$ -	\$ -
Contractual Services	\$ 36,814	\$ 500	\$ 500	\$ 45,500
Expenses	\$ -	\$ 8,103	\$ 0	\$ 10,000
Capital Outlay	\$ 11,697	\$ -	\$ 300,000	\$ 0
Transfers	\$ 11,649	\$ 11,496	\$ 11,500	\$ 11,500
Total	\$ 69,612	\$ 20,115	\$ 312,000	\$ 67,000
Department Resources				
Revenues	\$ 1,671	\$ 5,833	\$ 1,296	\$ 500
Loan Repayments	\$ 137,539	\$ 11,697	\$ -	\$ -
Total	\$ 139,210	\$ 17,530	\$ 1,296	\$ 500

DEPARTMENT HIGHLIGHTS FOR 2014

* Authorized purchase of the Main Street property crucial to the Civic Center Campus project

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 2015

- * Examine tools to recruit businesses.
- * Attract new commercial businesses to Main Street.
- * Identify new funding source.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Increase in downtown prop value from CDA/TIF project	\$ 651,300	\$ 48,100	\$ -	\$ -	\$ -	\$ 3,313,600	\$ 9,000,000
Number of loans to businesses (at year end)	2	2	2	2	2	0	0
Loan amounts outstanding (at year end)	\$ 12,197	\$ 11,697	\$ 11,697	\$ 11,697	\$ 11,697	\$ -	\$ -

Community Development Authority Budget

Budget Impact: The revenue and cash sources continue to be interest income. With the purchase of the property in 2014, the cash balance will decrease significantly. Therefore, the interest budget has been cut in half.

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	Revenues:							
48110	Investment Interest	\$1,671	\$5,833	\$1,000	\$777	\$1,296	\$500	\$500
	Other Sources of Cash:							
	Mills Site Loan Payment	\$137,539	\$0	\$0	\$0	\$0	\$0	\$0
	Other Loan Principal	\$0	\$11,697	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$139,210	\$17,530	\$1,000	\$777	\$1,296	\$500	\$500

EXPENDITURES AND CASH USES

Administration

Budget Impact: This budget was reduced to a bare minimum just for the audit. Since there is no major revenue source, all employee time will continue to be recorded in the General Fund.

ACCT	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
110	Salaries	\$8,239	\$0	\$0	\$0	\$0	\$0	\$0
130	Pension 13.60%	\$593	\$8	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$620	\$8	\$0	\$0	\$0	\$0	\$0
51510-215	Audit	\$1,300	\$500	\$500	\$500	\$500	\$500	\$500
	Cash adjustments to accrual accounting	(\$12,478)	\$487	\$0	\$342	\$342	\$0	\$0
	TOTAL	(\$1,726)	\$1,003	\$500	\$842	\$842	\$500	\$500

Development

Budget Impact: This budget increases \$32,900 (97.92%). The majority of the increase represents consultant fees for the development of the Civic Center Campus. Other line items have been reduced as the emphasis changes to the Civic Center Campus.

ACCT	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
51491-216	Consultants	\$35,514	\$0	\$0	\$0	\$0	\$45,000	\$45,000
56600-390	Development Expenses	\$0	\$27	\$0	\$0	\$0	\$0	\$0
56600-407	Loans & Grants	\$5,000	\$0	\$10,000	\$0	\$0	\$5,000	\$5,000
56600-830	Capital Purchases	\$11,697	\$0	\$0	\$0	\$300,000	\$0	\$0
56605-390	Economic Development	\$0	\$8,076	\$12,000	\$0	\$0	\$5,000	\$5,000
	Marketing Materials/Efforts	\$6,214	\$8,076	\$12,000	\$0	\$0	\$5,000	\$5,000
	Interest/Principal on Advance from Sewer	\$11,649	\$11,496	\$11,600	\$0	\$11,500	\$11,500	\$11,500
	TOTAL	\$70,074	\$19,599	\$33,600	\$0	\$311,500	\$66,500	\$66,500

Summary

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Total Revenues and Other Sources	\$139,210	\$17,530	\$1,000	\$777	\$1,296	\$500	\$500
Total Expenses and Other Uses	\$68,348	\$20,602	\$34,100	\$842	\$312,342	\$67,000	\$67,000
Net change in cash position	\$70,862	(\$3,072)	(\$33,100)	(\$65)	(\$311,046)	(\$66,500)	(\$66,500)
Cash on hand, beginning of year	\$502,174	\$573,036	\$557,702	\$569,964	\$569,964	\$258,918	\$258,918
Cash on hand, end of year	\$573,036	\$569,964	\$524,602	\$569,899	\$258,918	\$192,418	\$192,418

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 2015 proposed budget will result in an operating loss of \$46,148. This loss is slightly higher than the 2014 budget which had anticipated a \$43,175 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 which is not an actual cash outlay at this time. Despite a rate increase for the second half of 2014, revenues are projected to be lower than the 2014 budget due to a decline in water usage.

Overall, the cash position for 2015 is projected to decrease \$49,446. This is an improvement over the both the budget and projection for 2014 as a result of collecting Reserve Capacity Assessments from the developments that have been going on and restructuring of the debt payments with the 2013 borrowing.

WATER UTILITY BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Division Expenditures				
Personnel Services	\$ 355,745	\$ 330,353	\$ 368,225	\$ 439,184
Contractual Services	\$ 544,980	\$ 277,267	\$ 302,843	\$ 398,583
Expenses	\$ 657,903	\$ 673,893	\$ 733,967	\$ 712,846
Transfers	\$ 396,262	\$ 402,782	\$ 364,591	\$ 382,547
Total	\$ 1,954,890	\$ 1,684,295	\$ 1,769,626	\$ 1,933,160
Utility Resources				
General Fund	\$ 479,861	\$ 487,293	\$ 494,603	\$ 501,912
Water Utility Revenues	\$1,474,108	\$1,397,821	\$ 1,335,238	\$ 1,385,100
Water Utility Cash on Hand Used	\$ 921	\$ -	\$ -	\$ 46,148
Total	\$ 1,954,890	\$ 1,885,114	\$ 1,829,841	\$ 1,933,160

UTILITY HIGHLIGHTS FOR 2014

- * Installed eleven new valves as part of the road program.
- * Completed the Orion reading system change outs.
- * Designed a system for well #4 radium removal

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 2015

- * 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	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Cost per gallon of water pumped	0.0045	0.0047	0.0052	0.0048	0.0051	0.0051	0.0062
Staff hours per meter reading	21	21	21	22	25	24	25
Average response time to citizen request	24 to 48 hrs	25 to 48 hrs					

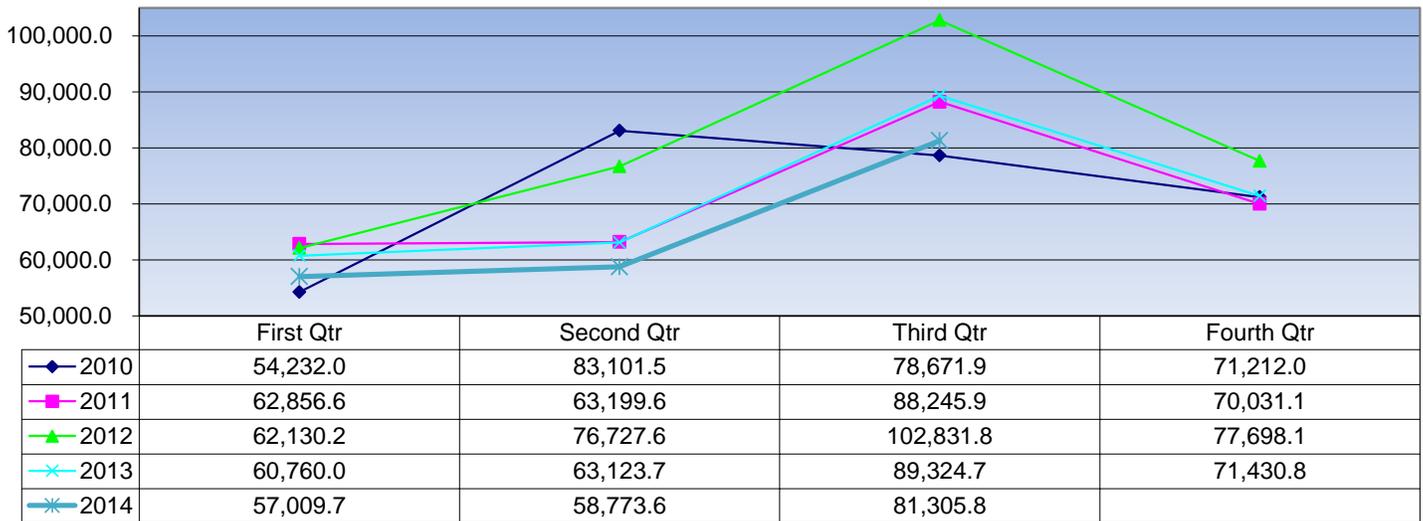
OPERATING REVENUES

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 2015 budget was prepared using amounts comparable to the 2014 estimates while adjusting for the rate increase that occurred in the second half of the year and adding anticipated new customers. In addition, there will be another lease entered into for a cell tower on the Utility's water tower. As shown in the chart below, water usage continues to decline. The Utility will be exploring ways to reduce costs and/or increase efficiencies during the coming year.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
46451	Unmetered Water Sales	\$3,250	\$2,503	\$1,500	\$1,531	\$1,700	\$1,600	\$1,600
46452	Residential Sales	\$958,215	\$886,411	\$870,500	\$402,794	\$867,794	\$880,100	\$880,100
46453	Commercial Sales	\$208,331	\$194,819	\$63,400	\$27,796	\$58,600	\$63,400	\$63,400
46454	Industrial Sales	\$127,709	\$135,730	\$131,700	\$48,753	\$100,753	\$103,500	\$103,500
	Multi-Family Residential Sales	\$0	\$0	\$137,600	\$58,707	\$119,707	\$132,000	\$132,000
	TOTAL CUSTOMER SALES	\$1,297,505	\$1,219,463	\$1,204,700	\$539,581	\$1,148,554	\$1,180,600	\$1,180,600
46455	Private Fire Protection	\$84,706	\$85,508	\$87,000	\$43,458	\$87,179	\$90,000	\$90,000
47491	Public Fire Protection	\$479,861	\$487,293	\$497,039	\$331,359	\$494,603	\$501,912	\$501,912
46450	Sales to Public Authority	\$25,468	\$24,015	\$24,300	\$11,005	\$23,005	\$23,400	\$23,400
	TOTAL SALES OF WATER	\$1,887,540	\$1,816,279	\$1,813,039	\$925,403	\$1,753,341	\$1,795,912	\$1,795,912
46456	Forfeited Discounts	\$6,235	\$5,766	\$6,000	\$3,984	\$5,200	\$5,200	\$5,200
46457	Other Operating Revenues	\$60,194	\$63,069	\$85,000	\$56,320	\$71,300	\$85,900	\$85,900
	TOTAL OPERATING REVENUES	\$1,953,969	\$1,885,114	\$1,904,039	\$985,707	\$1,829,841	\$1,887,012	\$1,887,012

**Water Usage By Quarter
(000 omitted)**



OPERATING EXPENDITURES

PUMPING EXPENSES

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

Budget Impact: This budget decreases \$3,162 (-1.39%). Power purchased has decreased by \$1,000 because less water is being pumped. Labor estimates were also reduced as overall labor allocation percentages were adjusted in the Water Utility to align with the 2013 actual labor allocations.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
950	Operation Labor	\$43,898	\$33,970	\$43,448	\$12,695	\$25,000	\$38,426	\$38,426
952	Power Purchased	\$157,984	\$161,531	\$161,000	\$83,568	\$150,000	\$160,000	\$160,000
953	Supplies & Expenses	\$3,482	\$3,317	\$4,400	\$2,415	\$4,400	\$4,400	\$4,400
	Miscellaneous	\$157	\$254	\$500		\$500	\$500	\$500
	General Pump House Supplies	\$863	\$335	\$1,000		\$1,000	\$1,000	\$1,000
	Pumping Plant Utilities (gas)	\$1,007	\$1,226	\$1,400		\$1,400	\$1,400	\$1,400
	Phones	\$1,455	\$1,502	\$1,500		\$1,500	\$1,500	\$1,500
955	Maintenance of Equipment	\$13,096	\$16,470	\$18,245	\$12,733	\$22,784	\$21,105	\$21,105
	Labor	\$9,048	\$10,397	\$8,945		\$8,945	\$11,805	\$11,805
	Pumping Plant Outside Services	\$1,049	\$3,041	\$5,000		\$10,000	\$5,000	\$5,000
	Parts & Equipment	\$320	\$233	\$1,500		\$800	\$1,000	\$1,000
	Security System	\$2,679	\$2,799	\$2,800		\$3,039	\$3,300	\$3,300
	TOTAL	\$218,460	\$215,288	\$227,093	\$111,411	\$202,184	\$223,931	\$223,931

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 \$5,342 (12.15%). Supplies and expenses were increased by \$4,000 to cover increased testing required by the DNR and chemicals have been increased by \$1,000 to cover rising costs.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
630	Operation Labor	\$1,345	\$1,460	\$1,278	\$27	\$1,000	\$1,620	\$1,620
631	Chemicals	\$30,302	\$30,365	\$28,000	\$16,581	\$27,932	\$29,000	\$29,000
632	Supplies & Expenses	\$2,605	\$5,761	\$12,200	\$1,249	\$12,200	\$16,200	\$16,200
	Lab Supplies	\$0	\$595	\$500		\$500	\$500	\$500
	Miscellaneous	\$71	\$0	\$1,000		\$1,000	\$1,000	\$1,000
	Postage for Lab Samples	\$537	\$469	\$700		\$700	\$700	\$700
	Lab Samples	\$1,997	\$4,697	\$10,000		\$10,000	\$14,000	\$14,000
635	Maintenance of Equipment	\$299	\$95	\$2,500	\$0	\$2,500	\$2,500	\$2,500
	Chem Feed Pumps-Repairs/Parts	\$0	\$95	\$2,000		\$2,000	\$2,000	\$2,000
	Misc. Repairs	\$299	\$0	\$500		\$500	\$500	\$500
	TOTAL	\$34,551	\$37,681	\$43,978	\$17,857	\$43,632	\$49,320	\$49,320

TRANSMISSION AND DISTRIBUTION EXPENSES

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

Budget Impact: This budget decreases \$14,841 (-6.01%). All labor accounts have been reallocated to percentages in line with past history resulting in a decrease of \$10,835; however, this shows up elsewhere in the budget. The 2015 budget shows decreases in meter maintenance for repairs and testing, hydrant maintenance for painting of hydrants, and maintenance of mains for a leak survey. All these reductions were based on the actual costs and the cycles required for the work to be completed.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
640	Operation Labor	\$37,896	\$36,848	\$37,570	\$10,595	\$37,570	\$41,666	\$41,666
641	Supplies and Expenses	\$4,234	\$5,435	\$7,050	\$4,994	\$7,474	\$7,050	\$7,050
	Diggers Hotline	\$965	\$536	\$1,000		\$874	\$1,000	\$1,000
	Electricity for Distribution Plant	\$3,240	\$4,860	\$5,900		\$6,300	\$5,900	\$5,900
	Miscellaneous	\$29	\$39	\$150		\$300	\$150	\$150
650	Reservoirs & Standpipes	\$291,315	\$18,448	\$98,503	\$15,090	\$23,441	\$96,813	\$96,813
	Labor	\$4,012	\$1,585	\$3,961		\$3,961	\$1,736	\$1,736
	Contracted Services	\$0	\$510	\$0		\$500	\$0	\$0
	Miscellaneous (phone, other)	\$495	\$1,068	\$1,000		\$600	\$1,000	\$1,000
	Tank Cleaning & Inspection	\$7,566	\$14,629	\$14,629		\$17,664	\$15,164	\$15,164
	Painting	\$278,612	\$0	\$78,213		\$0	\$78,213	\$78,213
	Security System	\$630	\$656	\$700		\$716	\$700	\$700
651	Maintenance of Mains	\$49,919	\$34,042	\$49,517	\$36,735	\$46,500	\$44,352	\$44,352
	Labor	\$6,549	\$1,654	\$6,517		\$4,000	\$1,852	\$1,852
	Street Repair Materials	\$550	\$1,890	\$1,000		\$500	\$1,000	\$1,000
	Contracted Repairs	\$34,773	\$29,195	\$34,000		\$34,000	\$34,000	\$34,000
	Contracted Services - Leak Survey	\$5,800	\$0	\$3,500		\$3,500	\$3,000	\$3,000
	Main Parts	\$1,804	\$1,181	\$4,000		\$4,000	\$4,000	\$4,000
	Safety Equipment	\$443	\$122	\$500		\$500	\$500	\$500
652	Maintenance of Laterals to the Curb	\$6,163	\$1,697	\$12,289	\$10,103	\$11,000	\$11,773	\$11,773
	Labor	\$1,762	\$1,147	\$1,789		\$4,000	\$1,273	\$1,273
	Contracted Repairs	\$4,401	\$0	\$10,000		\$5,500	\$10,000	\$10,000
	Pipe Fittings & Covers	\$0	\$550	\$500		\$0	\$500	\$500
	Materials and Supplies	\$0	\$0	\$0		\$1,500	\$0	\$0
653	Maintenance of Meters	\$2,149	\$5,762	\$11,103	\$608	\$5,500	\$7,844	\$7,845
	Labor	\$1,430	\$1,278	\$1,406		\$500	\$1,389	\$1,389
	Contracted Repairs & Testing	\$1,271	\$4,466	\$13,000		\$6,500	\$6,500	\$6,500
	Meter Supplies/Chemicals	\$1,597	\$291	\$1,800		\$1,000	\$1,800	\$1,800
	Parts for Meter Repairs	\$0	\$5,489	\$6,000		\$3,000	\$6,000	\$6,000
	Allocated 1/2 of Exp to Sewer	(\$2,149)	(\$5,762)	(\$11,103)		(\$5,500)	(\$7,844)	(\$7,845)
654	Maintenance of Hydrants	\$18,871	\$21,389	\$23,600	\$1,690	\$18,300	\$18,894	\$18,894
	Labor	\$4,674	\$591	\$4,600		\$2,300	\$694	\$694
	Contracted Repairs	\$3,722	\$12,292	\$10,000		\$5,000	\$10,000	\$10,000
	Sand Blast Hydrants	\$9,000	\$7,020	\$6,500		\$8,500	\$5,700	\$5,700
	Parts/Miscellaneous	\$1,475	\$1,486	\$2,500		\$2,500	\$2,500	\$2,500
655	Maintenance of Other	\$8,362	\$236	\$7,334	\$83	\$3,650	\$3,731	\$3,732
	Labor	\$8,314	\$196	\$3,834		\$1,900	\$231	\$232
	Parts/Contracted Services	\$0	\$0	\$2,000		\$1,000	\$2,000	\$2,000
	Maintenance of Buildings	\$48	\$40	\$1,000		\$500	\$1,000	\$1,000
	Parts/Materials	\$0	\$0	\$500		\$250	\$500	\$500
	TOTAL	\$418,909	\$123,857	\$246,966	\$79,898	\$153,435	\$232,125	\$232,125

CUSTOMER ACCOUNT EXPENSES

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

Budget Impact: This budget increases \$3,765 (5.86%). Accounting and collecting wages increase \$3,875 based on actual 2014 wages paid and some allocation changes. Accounting supplies were increased to cover costs associated with the on-line payment option being offered as more people use this.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
901	Meter Reading Expenses	\$1,568	\$1,244	\$1,744	\$1,904	\$1,335	\$1,744	\$1,744
902	Accounting & Collecting	\$44,840	\$49,098	\$58,283	\$34,834	\$55,500	\$62,158	\$62,158
	Finance Director			\$17,444			\$21,495	\$21,495
	Finance Department Staff			\$15,149			\$18,066	\$18,066
	Administrative Assistants			\$25,690			\$22,597	\$22,597
903	Accounting Supplies	\$2,234	\$3,196	\$3,260	\$2,724	\$3,606	\$3,650	\$3,650
	Postage	\$1,593	\$1,610	\$1,560		\$1,543	\$1,500	\$1,500
	Supplies & Forms	\$374	\$488	\$400		\$449	\$450	\$450
	Software Management	\$257	\$1,098	\$1,100		\$1,614	\$1,700	\$1,700
	Water Share of Bank Fees	\$10	\$0	\$200		\$0	\$0	\$0
904	Uncollectible Accounts	\$1,195	\$116	\$1,000	\$0	\$500	\$500	\$500
	TOTAL	\$49,837	\$53,654	\$64,287	\$39,462	\$60,941	\$68,052	\$68,052



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 \$12,873 (3.51%). This is due to the addition of an Engineering Tech position with a portion of the wages and benefits allocated to the Water Utility. All other accounts in this section were increased or decreased based on expectations with an overall net decrease of \$224.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
920	Salaries	\$86,966	\$91,056	\$127,013	\$103,525	\$132,750	\$142,508	\$142,508
921	Office Supplies	\$10,670	\$9,487	\$9,025	\$5,206	\$9,898	\$11,657	\$11,657
	General	\$2,489	\$2,758	\$2,500		\$1,700	\$2,500	\$2,500
	Postage	\$2,982	\$875	\$1,000		\$1,500	\$1,000	\$1,000
	Telephone & Internet Access	\$1,796	\$2,094	\$1,000		\$1,300	\$1,000	\$1,000
	Wireless Connection for Field Comput	\$0	\$0	\$500		\$498	\$500	\$500
	Water, Sewer & Stormwater Charges	\$1,245	\$1,205	\$1,275		\$1,200	\$1,275	\$1,275
	Printing & Postage (Courier)	\$707	\$1,010	\$1,300		\$1,300	\$1,300	\$1,300
	Electric - share of garage	\$0	\$0	\$0		\$0	\$1,632	\$1,632
	Gas - Heating	\$1,451	\$1,545	\$1,450		\$2,400	\$2,450	\$2,450
923	Outside Services	\$24,268	\$25,112	\$35,800	\$19,195	\$29,800	\$36,000	\$36,000
	Engineering	\$6,843	\$5,239	\$11,000		\$11,000	\$11,000	\$11,000
	Attorney	\$1,890	\$0	\$2,000		\$1,000	\$2,000	\$2,000
	Computer/Website Maintenance	\$5,185	\$5,674	\$5,300		\$5,300	\$5,300	\$5,300
	GIS maintenance	\$0	\$3,399	\$10,000		\$5,000	\$10,000	\$10,000
	Auditor	\$10,350	\$10,800	\$7,500		\$7,500	\$7,700	\$7,700
924	Insurance (property, liability, work comp)	\$16,909	\$14,493	\$18,000	\$13,845	\$16,107	\$16,000	\$16,000
926	Pension & Benefits	\$93,321	\$86,791	\$94,355	\$51,207	\$75,000	\$92,389	\$92,389
928	Regulatory Commission	\$320	\$0	\$1,000	\$231	\$231	\$0	\$0
930	Misc. Gen'l Expense	\$15,462	\$17,562	\$22,134	\$17,668	\$26,934	\$23,764	\$23,764
	Labor	\$6,214	\$7,323	\$6,134		\$6,134	\$8,449	\$8,449
	Uniforms	\$2,787	\$3,186	\$3,000		\$2,800	\$2,000	\$2,000
	Seminars/Training - Prof. Organization	\$4,803	\$5,907	\$10,000		\$15,000	\$10,315	\$10,315
	Safety Equipment	\$678	\$0	\$1,000		\$1,000	\$1,000	\$1,000
	Employee Testing/Physicals	\$304	\$86	\$500		\$500	\$500	\$500
	Miscellaneous Supplies	\$676	\$1,060	\$1,500		\$1,500	\$1,500	\$1,500
931	Office Rent	\$26,500	\$27,500	\$27,500	\$20,625	\$27,500	\$27,500	\$27,500
933	Transportation	\$12,619	\$9,104	\$17,034	\$7,156	\$13,731	\$14,589	\$14,589
	Labor	\$3,908	\$1,178	\$3,834		\$3,000	\$1,389	\$1,389
	Gas	\$7,259	\$6,296	\$9,000		\$6,200	\$9,000	\$9,000
	Parts/Oil/Grease	\$458	\$562	\$1,000		\$700	\$1,000	\$1,000
	Tires	\$0	\$488	\$1,200		\$2,031	\$1,200	\$1,200
	Contracted Maintenance	\$994	\$580	\$2,000		\$1,800	\$2,000	\$2,000
935	Garage & Plant Maint.	\$4,109	\$8,435	\$12,473	\$6,770	\$10,000	\$12,708	\$12,709
	Labor	\$0	\$4,537	\$4,473		\$2,500	\$5,208	\$5,209
	Equipment Maintenance	\$2,494	\$2,484	\$5,500		\$5,000	\$5,500	\$5,500
	Supplies/Cleaning/Lights	\$863	\$632	\$1,000		\$1,000	\$500	\$500
	Heating Maintenance Contractor	\$752	\$782	\$1,500		\$1,500	\$1,500	\$1,500
	TOTAL	\$291,144	\$289,540	\$364,333	\$245,428	\$341,951	\$377,116	\$377,116

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 decreases \$17,941 (-1.86%). The majority of the decrease is in depreciation because the anticipated asset additions for 2014 did not take place.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
540	Depreciation	\$524,933	\$539,584	\$562,793	\$422,095	\$537,241	\$544,727	\$544,727
408	Taxes	\$417,056	\$424,691	\$437,764	\$291,538	\$430,242	\$437,889	\$437,889
	TOTAL	\$941,989	\$964,275	\$1,000,557	\$713,633	\$967,483	\$982,616	\$982,616

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	TOTAL REVENUES	\$1,953,969	\$1,885,114	\$1,904,039	\$985,707	\$1,829,841	\$1,887,012	\$1,887,012
	TOTAL EXPENSES	\$1,954,890	\$1,684,295	\$1,947,214	\$1,207,689	\$1,769,626	\$1,933,160	\$1,933,160
	BALANCE	(\$921)	\$200,819	(\$43,175)	(\$221,982)	\$60,215	(\$46,148)	(\$46,148)

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: As a result of debt restructuring in 2013 as well as new financial reporting standards, the expenses decrease \$27,720 in 2015; however, there will still be a net loss of \$230,563 budgeted for 2015, which is lower than the 2014 budget. 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	INCOME							
48111-48116	Interest Income	\$15,755	\$12,663	\$14,000	\$8,856	\$11,700	\$11,700	\$11,700
42900	Bond Premium Amortization	\$0	\$1,380	\$0	\$1,910	\$1,910	\$2,498	\$2,498
48120	IRS Rebate - Interest on BABs	\$36,998	\$35,916	\$34,579	\$4,662	\$30,043	\$30,850	\$30,850
	TOTAL	\$52,753	\$49,959	\$48,579	\$15,428	\$43,653	\$45,048	\$45,048

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$116,065	\$107,278	\$98,797	\$27,323	\$98,797	\$94,981	\$94,981
621	Interest Mortgage Rev Bonds	\$201,109	\$170,596	\$143,140	\$59,463	\$143,140	\$132,146	\$132,146
691	Bond Issuance Expenses	\$0	\$43,190	\$0	\$0	\$0	\$0	\$0
545	Misc. Amortization	\$13,107	\$0	\$0	\$0	\$0	\$0	\$0
546	Amortization Debt Discount	\$5,035	\$4,336	\$2,649	\$2,649	\$2,649	\$2,336	\$2,336
	TOTAL	\$335,316	\$325,400	\$244,586	\$89,435	\$244,586	\$229,463	\$229,463

	BALANCE	(\$283,484)	(\$74,622)	(\$239,182)	(\$295,989)	(\$140,718)	(\$230,563)	(\$230,563)
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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 \$49,446 (1.60%) of its estimated cash balance of about \$3.1 million on hand in 2015. The capital purchases budgeted include \$50,000 as a contingency if a pump fails, \$20,000 for the annual road program and \$10,000 for oversizing at a Maple Avenue development, \$20,000 for meters for new commercial development as well as normal installations, and \$5,000 for computer purchases. It is the goal of the Utility to fund the purchases from operations; however, cash balances will continue to decrease year to year as debt cycles remain and water sales volume has fallen.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	ADJUSTMENTS:							
	Special Assessments Received	\$127,125	\$79,450	\$58,032	\$50,539	\$50,539	\$94,476	\$94,476
	Depreciation	\$524,933	\$539,584	\$562,793	\$422,095	\$537,241	\$544,727	\$544,727
	Amortization	\$18,142	\$4,336	\$2,649	\$2,649	\$2,649	\$2,336	\$2,336
	Bond Proceeds	\$0	\$2,340,000	\$0	\$0	\$0	\$0	\$0
	Change in Receivables & Payables	\$6,572	\$59,393	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$0	\$78,213	\$0	\$0	\$78,213	\$78,213
	Bond Principal Payments	(\$427,190)	(\$2,979,848)	(\$418,515)	(\$418,515)	(\$418,515)	(\$432,375)	(\$432,375)
	CAPITAL OUTLAY	(\$365,805)	(\$95,967)		(\$78,621)	(\$133,000)		
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			\$0	\$0
343	Trans & Dist Mains			(\$115,000)			(\$30,000)	(\$30,000)
345	Services			\$0			\$0	\$0
346	Meters			(\$13,000)			(\$20,000)	(\$20,000)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			\$0			(\$1,260)	(\$1,261)
392	Transportation Equipment			\$0			\$0	\$0
394	Shop/Garage Safety Eq./Maint Eq			\$0			\$0	\$0
397	Communication Equipment/SCADA			\$0			\$0	\$0
398	Other General Equipment			\$0			\$0	\$0
391.1	Computers and accessories			(\$5,000)			(\$5,000)	(\$5,000)
	Well House Repair			\$0			\$0	\$0
	CHANGE IN CASH BALANCE	(\$399,707)	(\$127,674)	(\$139,010)	(\$317,842)	(\$101,804)	(\$49,446)	(\$49,447)

CASH BALANCE - BEGINNING OF YEAR	\$3,711,880	\$3,312,173	\$2,917,558	\$3,184,499	\$3,184,499	\$3,082,695	\$3,082,695
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CASH BALANCE - END OF YEAR	\$3,312,173	\$3,184,499	\$2,778,548	\$2,866,657	\$3,082,695	\$3,033,249	\$3,033,249
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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 2015 budget was prepared with that in mind; however, we have seen declines in usage by industrial and commercial customers.

UTILITY BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Utility Expenditures				
Personnel Services	\$419,364	\$408,072	\$454,845	\$492,207
Contractual Services	\$392,591	\$367,930	\$444,699	\$447,500
Expenses	\$1,430,438	\$1,380,869	\$1,285,129	\$990,879
Transfers	\$0	\$0	\$0	\$0
Total	\$2,242,393	\$2,156,871	\$2,184,673	\$1,930,586
Utility Resources				
Sewer Utility Revenues	\$1,840,391	\$1,860,782	\$1,762,207	\$1,826,300
Sewer Utility Other Sources	\$402,002	\$296,089	\$422,466	\$104,286
Total	\$2,242,393	\$2,156,871	\$2,184,673	\$1,930,586

UTILITY HIGHLIGHTS FOR 2014

- * Rebuilt sections of the collection system to reduce infiltration and inflow as part of the road program.
- * Repaired two large pieces of equipment to improve treatment plant operations.

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 2015

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

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Sewage Treated per FTE (MG)	242.75	200.25	215.75	186.00	171.50	225.14	204.57
Cost per Sewage Treated	\$2,194	\$2,988	\$2,742	\$3,271	\$3,268	\$2,737	\$2,677
Total Sewage Treated (Millions of Gallons)	971	801	863	744	686	788	716

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 decreases \$39,800 (-2.13%) over 2014. This is prepared based on a 3% rate increase going into effect for the second half of the year as well as additional commercial customers coming on line in 2015. However, there have been decreases in usage by all customer classes, so this has also been considered for the 2015 budget.

ACCT # 620-	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
101-46410	Residential Revenues	\$926,302	\$902,596	\$913,000	\$431,146	\$902,150	\$935,000	\$935,000
102-46410	Commercial Revenues	\$279,193	\$257,707	\$76,700	\$33,383	\$67,783	\$72,000	\$72,000
103-46410	Industrial Revenues	\$168,388	\$163,116	\$175,000	\$59,774	\$126,774	\$131,000	\$131,000
104-46410	Public Authority Revs	\$37,463	\$35,352	\$36,500	\$16,414	\$33,914	\$35,000	\$35,000
105-46410	Multi-Family Residential Revenues	\$0	\$0	\$190,900	\$80,786	\$163,986	\$175,000	\$175,000
110-46412	Other Govt. - User Charges	\$289,274	\$357,245	\$335,000	\$181,106	\$331,500	\$341,500	\$341,500
115-46412	Other Govt. - Collection Sys Maint.	\$38,148	\$23,183	\$15,000	\$18,215	\$21,000	\$18,000	\$18,000
120-46414	Septic System	\$95,129	\$112,146	\$118,500	\$57,129	\$110,000	\$113,300	\$113,300
000-46416	Hauling Permits	\$1,000	\$1,000	\$1,000	\$900	\$900	\$1,000	\$1,000
000-46415	Late Payment Penalties	\$6,307	\$6,281	\$6,000	\$4,335	\$5,700	\$6,000	\$6,000
000-46417	Other Operating Revenues	\$277	\$3,332	\$0	\$0	\$0	\$0	\$0
	Revenues Before Credits	\$1,841,481	\$1,861,958	\$1,867,600	\$883,188	\$1,763,707	\$1,827,800	\$1,827,800
	LESS:							
125-46414	Sewerage Service Credits	\$1,090	\$1,176	\$1,500	\$753	\$1,500	\$1,500	\$1,500
	Revenues After Credits	\$1,840,391	\$1,860,782	\$1,866,100	\$882,435	\$1,762,207	\$1,826,300	\$1,826,300

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 decreases \$92,151 (-15.79%). Operation labor decreases \$89,272 as a result of the reorganization in the Public Works Department moving one employee to the administrative salaries line item and spreading the other employees across other departments/utilities.

ACCT # 620-53610-	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
120	Operations Labor-Total	\$215,851	\$187,695	\$216,121	\$96,095	\$146,760	\$126,849	\$126,849
224	Power & Fuel - Pumping	\$143,645	\$149,201	\$156,393	\$83,033	\$150,850	\$153,900	\$153,900
300-411	Phosphorus Removal	\$31,485	\$23,154	\$35,000	\$9,602	\$30,000	\$33,000	\$33,000
349	Other Oper. Exp.-ALL	\$16,849	\$17,222	\$16,700	\$11,113	\$15,004	\$15,700	\$15,700
	Environmental Fee	\$8,830	\$7,896	\$8,000		\$7,299	\$8,000	\$8,000
	Miscellaneous	\$83	\$465	\$500		\$1,000	\$500	\$500
	Uniforms	\$2,825	\$3,356	\$3,000		\$2,000	\$2,000	\$2,000
	Inventory Fee/Emer.Response Brd.	\$246	\$205	\$200		\$205	\$200	\$200
	Water & Sewer	\$4,865	\$5,300	\$5,000		\$4,500	\$5,000	\$5,000
300-222	Heat	\$25,478	\$26,017	\$30,536	\$26,604	\$34,271	\$31,150	\$31,150
300-420	Laboratory Supplies	\$1,859	\$4,992	\$5,000	\$2,326	\$3,500	\$5,000	\$5,000
300-430	Sludge Hauling & Permit	\$111,279	\$79,628	\$120,000	\$71,856	\$125,000	\$120,000	\$120,000
	Contract Hauling	\$111,279	\$79,617	\$120,000		\$125,000	\$120,000	\$120,000
	Miscellaneous	\$0	\$11	\$0		\$0	\$0	\$0
330	Transport.-ALL	\$4,553	\$4,721	\$4,000	\$3,253	\$5,100	\$6,000	\$6,000
	Gasoline/Diesel	\$2,808	\$3,211	\$3,000		\$4,600	\$5,000	\$5,000
	Other Vehicle Maintenance	\$1,745	\$1,510	\$1,000		\$500	\$1,000	\$1,000
	TOTAL	\$550,999	\$492,630	\$583,750	\$303,882	\$510,485	\$491,599	\$491,599

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 remains stable for 2015.

ACCT # 620-53610-	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
200-241	Sewage Collect. System	\$31,641	\$37,031	\$47,500	\$11,802	\$48,848	\$47,500	\$47,500
	Sewer Cleaning	\$16,991	\$18,783	\$17,000		\$17,000	\$19,000	\$19,000
	Televising & Repairs	\$6,203	\$11,216	\$20,000		\$20,000	\$18,000	\$18,000
	Lannon Interceptor O & M	\$7,976	\$7,032	\$8,000		\$7,848	\$8,000	\$8,000
	Equipment & Maintenance	\$471	\$0	\$2,500		\$4,000	\$2,500	\$2,500
200-243	Collection Pumping Equip.	\$1,179	\$507	\$2,000	\$1,204	\$2,106	\$2,000	\$2,000
	SCADA - Phone	\$558	\$507	\$500		\$956	\$1,000	\$1,000
	Parts & Supplies	\$487	\$0	\$1,000		\$900	\$750	\$750
	Building Repairs & Maintenance	\$134	\$0	\$500		\$250	\$250	\$250
300-245	Treatment & Distrib. Equip.	\$12,000	\$6,866	\$14,200	\$8,449	\$13,750	\$14,200	\$14,200
	Oil & Grease	\$0	\$0	\$1,200		\$750	\$1,200	\$1,200
	Misc. Supplies & Parts	\$5,676	\$1,329	\$5,000		\$7,000	\$5,000	\$5,000
	Outside Services	\$6,324	\$5,537	\$8,000		\$6,000	\$8,000	\$8,000
249	Gen. Plant & Equip.-Total	\$17,748	\$25,938	\$21,750	\$11,582	\$19,500	\$21,750	\$21,750
	HVAC Maintenance & Repairs	\$2,749	\$2,800	\$4,000		\$4,000	\$4,000	\$4,000
	Supplies, Parts, & Materials	\$5,567	\$8,038	\$8,000		\$7,500	\$8,000	\$8,000
	Building Repairs & Maintenance	\$6,335	\$11,300	\$9,000		\$6,000	\$8,500	\$8,500
	Contracted Cleaning - Plant	\$1,185	\$0	\$0		\$0	\$0	\$0
	Cleaning Supplies - In House	\$717	\$929	\$250		\$1,000	\$500	\$500
	Diesel for Generator	\$0	\$2,147	\$0		\$500	\$250	\$250
	Fire Inspection/Alarm Monitoring	\$1,195	\$724	\$500		\$500	\$500	\$500
	TOTAL	\$62,568	\$70,342	\$85,450	\$33,037	\$84,204	\$85,450	\$85,450

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 increases \$83,310 (17.46%). Salaries and wages in this section increase \$75,838 as a result of moving two employees into management positions with the Public Works Department reorganization as well as adding a portion of the new Engineering Tech position. There are increases to shared meter expenses of \$5,137; outside services of \$2,500; utilities for the shared office space of \$2,632; and other small items totalling \$1,500. These are offset by a reduction in the pension and benefits line item of \$8,699 as a result of a reduced pension contribution rate and new employees at lower insurance rates.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
620-53610-								
215	Billing & Accounting - Total	\$46,438	\$50,913	\$55,980	\$35,978	\$54,600	\$63,758	\$63,758
	Finance Director			\$17,444			\$21,495	\$21,495
	Finance Dept Staff			\$15,149			\$18,066	\$18,066
	Administrative Staff			\$21,787			\$22,597	\$22,597
	Postage for Utility Bills			\$1,600			\$1,600	\$1,600
200-535	Meter Expenses	\$44,897	\$50,712	\$49,487	\$0	\$55,376	\$54,624	\$54,624
110	Admin & General Salaries - Total	\$60,331	\$89,263	\$119,809	\$103,389	\$154,985	\$187,869	\$187,869
212	Outside Services Employed-Total	\$49,621	\$42,742	\$54,500	\$25,432	\$50,374	\$57,000	\$57,000
	Engineering	\$14,871	\$4,937	\$15,000		\$10,000	\$15,000	\$15,000
	GIS Maintenance	\$1,175	\$3,382	\$10,000		\$7,500	\$10,000	\$10,000
	Attorney	\$1,272	\$55	\$1,000		\$0	\$800	\$800
	Audit	\$10,350	\$10,800	\$7,000		\$7,000	\$7,200	\$7,200
	Testing	\$14,181	\$15,275	\$10,000		\$15,000	\$12,500	\$12,500
	Computer Consultant / IT	\$6,807	\$7,757	\$10,500		\$10,000	\$10,500	\$10,500
	Diggers Hotline	\$965	\$536	\$1,000		\$874	\$1,000	\$1,000
222	Utilities--Heat (office space)						\$1,000	\$1,000
224	Utilities--Electric (office space)						\$1,632	\$1,632
310	Office Expenses - Total	\$7,955	\$9,993	\$9,000	\$4,830	\$9,000	\$9,100	\$9,100
	Telephone & Internet	\$1,903	\$2,169	\$2,100		\$1,500	\$1,900	\$1,900
	Supplies & Expenses	\$2,896	\$3,629	\$2,700		\$3,200	\$3,000	\$3,000
	Newsletters	\$707	\$1,010	\$1,200		\$1,300	\$1,200	\$1,200
	Software Support	\$888	\$2,131	\$1,900		\$1,900	\$2,000	\$2,000
	Postage	\$1,561	\$1,054	\$1,100		\$1,100	\$1,000	\$1,000
510	Insurance-Total	\$25,217	\$26,292	\$29,100	\$28,474	\$28,227	\$30,000	\$30,000
130	Pension & Benefits - Total	\$96,744	\$80,201	\$118,343	\$66,721	\$98,500	\$113,731	\$113,731
345	Misc. General Exp. - Total	\$9,328	\$7,418	\$13,500	\$7,850	\$13,400	\$14,315	\$14,315
	Schools, Conferences, & Mileage	\$5,170	\$5,361	\$6,500		\$9,000	\$7,315	\$7,315
	Memberships & Subscriptions	\$861	\$776	\$1,500		\$900	\$1,500	\$1,500
	Accts Rec Collection Expenses	\$1,151	\$0	\$1,500		\$500	\$1,500	\$1,500
	Misc. & Safety Equipment	\$2,146	\$1,281	\$4,000		\$3,000	\$4,000	\$4,000
200-530	Office Rent - Collection	\$13,250	\$13,750	\$13,750	\$10,312	\$13,750	\$13,750	\$13,750
300-530	Office Rent - Treatment	\$13,250	\$13,750	\$13,750	\$10,313	\$13,750	\$13,750	\$13,750
	TOTAL	\$367,031	\$385,034	\$477,219	\$293,299	\$491,962	\$560,529	\$560,529

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 decreases \$306,287 (-27.86%) in 2015 as a result of portions of the plant becoming fully depreciated. This helps improve the operating loss balance, but is not an actual cash savings.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
620-53610-								
540	Depreciation-Total	\$1,237,409	\$1,184,458	\$1,069,857	\$802,393	\$1,070,754	\$763,575	\$763,575
200-540	Collection	\$400,578	\$411,661	\$397,845	\$298,384	\$403,790	\$410,982	\$410,982
300-540	Treatment	\$836,831	\$772,797	\$644,806	\$483,605	\$636,588	\$319,217	\$319,217
100-540	To Be Allocated	\$0	\$0	\$27,206	\$20,404	\$30,376	\$33,376	\$33,376
150	Payroll Tax-Total	\$24,386	\$24,407	\$29,438	\$18,644	\$27,268	\$29,433	\$29,433
100-150	Payroll Tax to be Allocated	\$0	\$0					
200-150	Sussex Collection	\$3,252	\$4,205					
201-150	Lisbon Collection	\$898	\$541					
202-150	Lannon Collection	\$207	\$154					
203-150	Meno Falls Collection	\$0	\$0					
204-150	Richmond School Collection	\$0	\$2					
300-150	Treatment	\$20,029	\$19,505					
	TOTAL	\$1,261,795	\$1,208,865	\$1,099,295	\$821,037	\$1,098,022	\$793,008	\$793,008



OPERATING SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Operating Revenues	\$1,840,391	\$1,860,782	\$1,866,100	\$882,435	\$1,762,207	\$1,826,300	\$1,826,300
Operating Expenses	\$2,242,393	\$2,156,871	\$2,245,714	\$1,451,255	\$2,184,673	\$1,930,586	\$1,930,586
BALANCE	(\$402,002)	(\$296,089)	(\$379,614)	(\$568,820)	(\$422,466)	(\$104,286)	(\$104,286)

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 2015 is \$301,309. This is because sewer rates are not structured to recover the depreciation on the plant. The projected deficit is \$290,025 less than in the 2014 budget basically as a result of decreased depreciation.

ACCT # 620	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	INCOME:							
000-48118	Interest from Other Funds	\$1,649	\$1,496	\$1,600	\$0	\$1,500	\$1,500	\$1,500
000-48119	Interest - Other Govt.'s	\$94,957	\$85,703	\$78,566	\$40,505	\$78,566	\$73,616	\$73,616
000-48120	IRS Rebate-Build America Bond	\$33,210	\$10,569	\$0	\$0	\$0	\$0	\$0
	Interest Earnings	\$30,973	\$34,352	\$25,000	\$10,554	\$16,000	\$20,000	\$20,000
	TOTAL	\$160,789	\$132,120	\$105,166	\$51,059	\$96,066	\$95,116	\$95,116

ACCT # 620	EXPENSES:	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
58200-000-620	Interest on Long Term Debt	\$189,527	\$125,258	\$91,556	\$31,456	\$88,173	\$78,535	\$78,535
58200-000-621	Interest Mortgage Rev Bonds	\$169,846	\$156,412	\$145,783	\$50,631	\$145,783	\$136,461	\$136,461
58200-000-629	Interest Debt to Lannon	\$7,062	\$5,130	\$3,129	\$2,074	\$3,129	\$1,055	\$1,055
58200-000-691	Bond Issuance Expenses	\$0	\$43,890	\$0	\$0	\$0	\$0	\$0
59910-000-546	Amortization Debt Discount	\$3,431	\$461	\$2,955	\$2,748	\$2,748	\$2,630	\$2,630
59910-000-545	Amortization Property Loss	\$245	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
59910-000-547	Amortization-Lannon	\$53,808	\$53,808	\$53,808	\$53,808	\$53,808	\$53,803	\$53,803
	TOTAL	\$423,919	\$404,614	\$316,886	\$160,372	\$313,296	\$292,139	\$292,139
	BALANCE	(\$665,132)	(\$568,583)	(\$591,334)	(\$678,133)	(\$639,696)	(\$301,309)	(\$301,309)

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 \$24,854 (-0.57%) which is significantly less than previous budgets as a result of RCAs coming in for several commercial construction projects. The main capital expenditure of \$355,000 relates to sewer work in conjunction with a road reconstruction project and is being funded with the 2013 borrowing.

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
ADJUSTMENTS:							
RCA's Applied	\$76,635	\$342,111	\$350,000	\$270,570	\$270,570	\$450,000	\$450,000
Non-Cash Depreciation	\$1,237,409	\$1,184,458	\$1,069,857	\$802,393	\$1,070,754	\$763,575	\$763,575
Amortization	\$57,484	\$73,924	\$76,418	\$76,211	\$76,211	\$76,088	\$76,088
Bond Proceeds	\$0	\$3,325,000	\$0	\$0	\$0	\$0	\$0
Other Govt. Prin. on Debt	\$322,794	\$331,917	\$191,936	\$178,700	\$191,936	\$196,825	\$196,825
Change in Receivables & Payables	(\$119,591)	(\$66,200)	\$0	\$0	\$0	\$0	\$0
Principal Received from Other Funds	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$10,000
Bond Principal Payments	(\$856,736)	(\$3,490,805)	(\$791,571)	(\$651,571)	(\$791,571)	(\$813,033)	(\$813,033)
Acquisition & Construction of Capital Assets:	(\$16,808)	(\$81,667)		(\$8,921)	(\$368,300)		
Construction in Progress			\$0			\$0	\$0
Equipment			(\$18,300)			\$0	\$0
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			(\$345,000)			(\$355,000)	(\$355,000)
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			\$0			(\$47,000)	(\$47,000)
Professional Services			\$0			\$0	\$0
Transportation Equipment			\$0			\$0	\$0
Office Equipment/Computers			(\$5,000)			(\$5,000)	(\$5,000)
CHANGE IN CASH BALANCE	\$46,055	\$1,060,155	(\$52,994)	(\$10,751)	(\$180,096)	(\$24,854)	(\$24,854)

CASH BALANCE - BEGINNING OF YEAR	\$3,459,014	\$3,505,069	\$4,497,309	\$4,565,224	\$4,565,224	\$4,385,128	\$4,385,128
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CASH BALANCE - END OF YEAR	\$3,505,069	\$4,565,224	\$4,444,315	\$4,554,473	\$4,385,128	\$4,360,274	\$4,360,274
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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 is accumulating cash for several large dollar projects that will be needed to maintain existing infrastructure and for the Village's stormwater discharge permit. A discussion also needs to ensue for how the Utility will account for its share of road projects.

STORMWATER UTILITY BUDGET SUMMARY				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Division Expenditures				
Personnel Services	\$ 113,317	\$ 139,093	\$ 183,219	\$ 151,133
Contractual Services	\$ 50,497	\$ 74,298	\$ 58,066	\$ 73,673
Expenses	\$ 45,081	\$ 36,775	\$ 42,421	\$ 43,510
Capital Outlay	\$ 53,351	\$ 21,806	\$ 42,000	\$ 435,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 262,246	\$ 271,972	\$ 325,706	\$ 703,316

Division Resources				
	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
General Fund	\$ -	\$ -	\$ -	\$ -
Stormwater Utility Operations	\$ 423,193	\$ 431,233	\$ 429,344	\$ 436,900
Stormwater Utility Use of Cash	\$ -	\$ -	\$ -	\$ 266,416
Total	\$ 423,193	\$ 431,233	\$ 429,344	\$ 703,316

DIVISION HIGHLIGHTS FOR 2014

- * Reconfigured the ditch at the northwest corner of Waukesha Avenue and Good Hope Road to eliminate ponding in the roadway.
- * Improved ditch at the southwest corner of Majestic Heights Trail and Woodside Road.
- * Removed debris and brush from the areasupstream and downstream of the headwaters of the Pewaukee River.
- * Completed 4 large stormwater pond and ditch rehabs in the Woodland Creek subdivision.

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 2015

- * Maintain stormwater facilities in Eagles Ridge Subdivision as necessary.
- * Analyze solutions for Good Hope Road and Braddock Place Subdivisions.
- * Systematically review catch basins Village-wide and clean out as necessary.
- * Maintain stormwater facilities in Eagles Ridge Subdivision as necessary.

PERFORMANCE INDICATORS	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimate
Number of illicit discharges removed	0	0	0	0	0	0	0
Percent of sediment removed from the system	26.22%	26.22%	39.60%	26.90%	26.19%	26.19%	26.19%
Number of participants at education activities	10	20	10	30	15	25	20

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 \$6,200 (1.44%) for 2015 as a result of several developments during 2014 that will be billed the full year in 2015 as well as new homes being added.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
44910	Erosion Control Permits	\$6,133	\$10,395	\$5,000	\$6,260	\$7,000	\$6,500	\$6,500
46150	Culvert Installation	\$0	\$1,800	\$0	\$0	\$0	\$0	\$0
	Stormwater Fees - All Customers	\$413,509	\$415,621					
46321	Stormwater Fees - Residential			\$166,500	\$83,056	\$166,500	\$169,000	\$169,000
46322	Stormwater Fees - Commercial			\$69,400	\$34,556	\$69,113	\$72,000	\$72,000
46323	Stormwater Fees - Industrial			\$116,800	\$58,177	\$116,354	\$118,500	\$118,500
46324	Stormwater Fees - Public			\$32,800	\$15,448	\$29,996	\$30,000	\$30,000
46324	Stormwater Fees - Multi Family			\$37,100	\$18,466	\$36,981	\$37,500	\$37,500
46326	Late Payment Penalties	\$1,526	\$1,382	\$1,500	\$1,069	\$1,400	\$1,400	\$1,400
48110	Interest Income	\$2,025	\$1,712	\$1,600	\$1,237	\$2,000	\$2,000	\$2,000
48900	Miscellaneous Income	\$0	\$323	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$423,193	\$431,233	\$430,700	\$218,269	\$429,344	\$436,900	\$436,900

OPERATING EXPENDITURES

STORMWATER MANAGEMENT SERVICES

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

Budget Impact: This budget increases \$5,788 (6.19%). Increases to wages of \$6,897 and pond maintenance of \$1,000 are somewhat offset with reductions in electricity of \$2,150.

ACCT	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
120	Wages	\$27,397	\$30,223	\$32,434	\$24,833	\$37,471	\$39,331	\$39,331
224	Utilities--Electricity (aerators)	\$12,480	\$7,317	\$12,200	\$5,677	\$9,847	\$10,050	\$10,050
234	Maint - Catch Basins	\$7,242	\$37,850	\$9,000	\$4,597	\$9,000	\$9,000	\$9,000
242	Building & Facility Maintenance	\$4,662	\$4,218	\$5,500	\$4,422	\$5,500	\$6,500	\$6,500
	Rain Garden Maintenance	\$0	\$0	\$1,000		\$1,000	\$1,000	\$1,000
	Butler Wetland Maintenance	\$4,662	\$0	\$500		\$500	\$500	\$500
	Corp Center Pond Maint	\$0	\$4,218	\$4,000		\$4,000	\$5,000	\$5,000
244	Vehicle Maintenance	\$562	\$389	\$2,500	\$373	\$873	\$2,500	\$2,500
	Street Sweeper	\$562	\$147	\$2,000	\$373	\$373	\$2,000	\$2,000
	Leaf Pickup Equipment	\$0	\$242	\$500	\$0	\$500	\$500	\$500
290	Contractual Fees	\$4,011	\$4,521	\$16,000	\$2,605	\$16,000	\$16,000	\$16,000
	Street Sweeping - Dumpsters	\$1,701	\$3,424	\$3,000	\$2,605	\$3,000	\$3,000	\$3,000
	Stormwater Maintenance	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$10,000
	Leaf Pick Up - Dumpsters	\$2,310	\$1,097	\$3,000	\$0	\$3,000	\$3,000	\$3,000
325	Education Program	\$2,350	\$2,467	\$2,500	\$2,541	\$2,541	\$2,541	\$2,541
380	Illicit Discharge Program	\$5,925	\$7,550	\$11,000	\$0	\$11,000	\$11,000	\$11,000
390	Expenses	\$531	\$60	\$2,300	\$0	\$2,000	\$2,300	\$2,300
	Street Sweeping/Mowing	\$0	\$60	\$300	\$0	\$0	\$300	\$300
	Leaf Pick Up	\$531	\$0	\$2,000	\$0	\$2,000	\$2,000	\$2,000
	TOTAL	\$65,160	\$94,595	\$93,434	\$45,048	\$94,232	\$99,222	\$99,222

ADMINISTRATIVE AND GENERAL EXPENSES

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

Budget Impact: This budget decreases \$13,164 (-7.22%). Wages and benefits decrease \$16,682 after reallocating administrative time and adding a portion of the new Engineering Tech position. Items added to this budget that were not previously included are a share of utility costs for the Village garage for \$2,632 and a share of the Courier newsletter printing costs for \$425.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
110	Salaries & Wages	\$57,168	\$77,658	\$87,783	\$73,009	\$107,013	\$71,027	\$71,027
130	Pension 13.60%	\$7,143	\$6,964	\$8,415	\$6,897	\$9,436	\$7,504	\$7,504
135	Employee Insurance	\$15,279	\$16,107	\$22,587	\$13,340	\$19,040	\$24,327	\$24,327
150	Payroll Taxes	\$6,330	\$8,141	\$9,197	\$7,478	\$10,229	\$8,442	\$8,442
180	Human Resources Expenses	\$0	\$0	\$500	\$30	\$30	\$500	\$500
211	Attorney	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
215	Auditor	\$2,300	\$2,400	\$2,000	\$2,000	\$2,000	\$2,100	\$2,100
216	Contracted Engineering/GIS	\$10,802	\$7,351	\$10,000	\$1,781	\$10,000	\$10,000	\$10,000
220	Utilities--Telephone	\$25	\$88	\$300	\$106	\$155	\$200	\$200
222	Utilities--Heat	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000
224	Utilities--Electric	\$0	\$0	\$0	\$0	\$0	\$1,632	\$1,634
240	Equipment Maintenance	\$138	\$147	\$250	\$0	\$150	\$150	\$150
310	Office Supplies	\$2,302	\$2,556	\$2,375	\$1,645	\$2,488	\$2,450	\$2,450
324	Schooling & Dues	\$172	\$0	\$2,000	\$1,772	\$2,500	\$3,120	\$3,120
	Senimars/Training - Prof. Organiz	\$172	\$0	\$2,000	\$1,772	\$2,500	\$3,120	\$3,120
326	Printing & Publishing	\$0	\$0	\$0	\$0	\$0	\$425	\$425
340	Data Processing	\$1,447	\$2,553	\$2,350	\$1,489	\$2,350	\$2,515	\$2,515
	Internal support	\$1,082	\$1,502	\$1,150	\$716	\$1,200	\$1,315	\$1,315
	Financial Software Mgmt	\$365	\$1,051	\$1,200	\$773	\$1,150	\$1,200	\$1,200
390	Misc. Gen'l Expense	\$719	\$36	\$1,000	\$2,167	\$1,000	\$500	\$500
397	Licensing	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	Permit & Annual Report Costs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
510	Insurance	\$3,056	\$3,070	\$4,000	\$2,752	\$3,583	\$3,700	\$3,700
530	Office Rent	\$26,500	\$27,500	\$27,500	\$20,625	\$27,500	\$27,500	\$27,500
	TOTAL	\$134,381	\$155,571	\$182,257	\$136,091	\$199,474	\$169,094	\$169,094

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 \$45,484 (-18.82%). The amount for equipment replacement was reduced by the amount of the equipment that is already in the depreciation amount. Future project set aside was reduced so it did not bring the net balance below zero.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	Amortization of Org Expenses	\$9,354	\$0	\$0	\$0	\$0	\$0	\$0
53650-540	Depreciation	\$119,792	\$124,234	\$126,568	\$94,926	\$124,645	\$126,500	\$126,500
53650-840	Equipment Replacement Fund	\$0	\$0	\$27,500	\$0	\$0	\$16,135	\$16,135
	Future Project Set Aside	\$0	\$0	\$60,000	\$0	\$0	\$25,949	\$25,949
	TOTAL	\$129,146	\$124,234	\$214,068	\$94,926	\$124,645	\$168,584	\$168,584

BALANCE

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Total Revenues	\$423,193	\$431,233	\$430,700	\$218,269	\$429,344	\$436,900	\$436,900
Total Expenses	\$328,687	\$374,400	\$489,759	\$276,065	\$418,351	\$436,900	\$436,900
BALANCE	\$94,506	\$56,833	(\$59,059)	(\$57,796)	\$10,993	\$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 \$266,416 (-25.25%) as a result of spending money for costs related to the 2015 road program, subdivision pond rehabilitation, and for costs associated with the Main Street stream relocation.

ACCT #	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 8/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
	ADJUSTMENTS:							
	Depreciation	\$119,792	\$124,234	\$126,568	\$94,926	\$124,645	\$126,500	\$126,500
	Change in Receivables & Payables	(\$405)	\$1,472	\$0	\$0	\$0	\$0	\$0
	Amortization of Org Expenses	\$9,354	\$0	\$0	\$0	\$0	\$0	\$0
	Replacement & Set Aside (not cash)	\$0	\$0	\$87,500	\$0	\$0	\$42,084	\$42,084
	CAPITAL OUTLAY							
	Williams Drive	\$0	(\$7,570)	\$0	\$0	\$0	\$0	\$0
	Catch Basins/Road Program	\$0	\$0	(\$35,000)	(\$12,252)	(\$42,000)	(\$35,000)	(\$35,000)
	Main Street Stream	\$0	\$0	(\$200,000)	\$0	\$0	(\$200,000)	(\$200,000)
	Subdivision Pond Rehab	(\$53,351)	(\$14,236)	\$0	\$0	\$0	(\$200,000)	(\$200,000)
	Hydroseeder	(\$15,000)	\$0	\$0	\$0	\$0	\$0	\$0
	CHANGE IN CASH BALANCE	\$154,896	\$160,733	(\$79,991)	\$24,878	\$93,638	(\$266,416)	(\$266,416)

CASH BALANCE - BEGINNING OF YEAR	\$645,892	\$800,788	\$888,752	\$961,521	\$961,521	\$1,055,159	\$1,055,159
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CASH BALANCE - END OF YEAR	\$800,788	\$961,521	\$808,761	\$986,399	\$1,055,159	\$788,743	\$788,743
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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 2014 expenditures for principal and interest payments are in accordance with the Village's planned debt schedule. Debt Service Fund expenses include fees paid for processing debt information. The revenue accounts include a transfer to the Debt Service Fund from the General Fund. Revenues also include a payment from the Town of Lisbon for their share of the library debt and the IRS rebate for interest on the Build America Bonds.

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 2015 principal and interest payments are less than in 2014; however, with refunding that occurred in 2013, there are no longer IRS rebates for an issue that was refunded so the tax levy transfer from the General Fund increases to cover the lost revenue.

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 7/31	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Balance Carried Forward	\$333,717	\$245,196	\$257,989	\$331,179	\$331,179	\$269,289	\$269,289
REVENUES & TRANSFERS							
General Fund - Taxes	\$1,506,760	\$1,534,300	\$1,586,222	\$1,307,586	\$1,586,222	\$1,608,628	\$1,608,628
General Fund - Library Debt	\$106,939	\$107,635	\$70,198	\$1,225	\$70,481	\$0	\$0
TIF Tax Levy Fund - Increment for Debt	\$0	\$0	\$0	\$0	\$0	\$29,831	\$29,831
Town of Lisbon - Library Debt	\$101,026	\$98,870	\$64,482	\$1,115	\$64,199	\$0	\$0
Interest Earnings	\$1,734	\$1,165	\$1,300	\$672	\$1,400	\$1,000	\$1,000
IRS Rebate - Build America Bonds	\$136,238	\$130,649	\$88,384	\$41,010	\$82,020	\$82,020	\$82,020
Proceeds of Debt	\$0	\$2,432,750	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	\$2,186,414	\$4,550,565	\$2,068,575	\$1,682,787	\$2,135,501	\$1,990,768	\$1,990,768
EXPENDITURES							
Principal Payments	\$1,218,795	\$3,505,341	\$1,240,000	\$325,000	\$1,240,000	\$1,175,000	\$1,175,000
Interest Payments	\$714,239	\$676,521	\$569,286	\$525,609	\$626,212	\$575,536	\$575,536
Expenses	\$0	\$24	\$250	\$0	\$0	\$250	\$250
Transfer to B Bond Debt Service Fund	\$8,184	\$0	\$0	\$0	\$0	\$0	\$0
Bond Issuance Expenses	\$0	\$37,500	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,941,218	\$4,219,386	\$1,809,536	\$850,609	\$1,866,212	\$1,750,786	\$1,750,786
BALANCE	\$245,196	\$331,179	\$259,039	\$832,178	\$269,289	\$239,982	\$239,982

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. Construction to date includes the completion of two apartment buildings and the start of the third and fourth apartment buildings.

Budget Impact: The 2015 budget includes the first tax increment payment for the district. Funds coming in are budgeted to be transferred to pay the required interest payment on the debt.

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	ACTUAL TO 6/30	2014 ESTIMATE	2015 REQUEST	2015 BUDGET
Balance Carried Forward	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES							
Tax Levy	\$0	\$0	\$0	\$0	\$0	\$58,000	\$58,000
TIF #6	\$0	\$0	\$0	\$0	\$0	\$58,000	\$58,000
Shared Revenue-Computers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TIF #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TIF #6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds of Debt	\$0	\$0					
TOTAL AVAILABLE FUNDS	\$0	\$0	\$0	\$0	\$0	\$58,000	\$58,000
TRANSFERS							
to TIF #6 Debt Service	\$0	\$0	\$0	\$0	\$0	\$29,831	\$29,831
TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$29,831	\$29,831
BALANCE	\$0	\$0	\$0	\$0	\$0	\$28,169	\$28,169

