VILLAGE OF SUSSEX

2021 BASE BUDGET PROPOSAL

Acknowledgement

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

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

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

Jeremy Smith, Village Administrator

Kelsey McElroy-Anderson, Assistant Village Administrator

Nancy Whalen, Finance Director

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

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Letter to the Village Board from Jeremy Smith, Village Administrator

September 4, 2020

Re: The 2021 Proposed Budget

It is my pleasure to present the proposed 2021 Budget of the Village of Sussex. 2020 has been an incredibly year for people and the economy, and this budget was designed to increase only based upon the new tax base, while still dealing with the pressures of growth and public safety. Continued growth in 2019 saw Sussex's equalized value climb $104 million to have a Village tax base over $1.5 billion. Sussex continues to be a sought-after community with high demand for housing and one of the best values for quality of life and costs of services.

The proposed budget improves services, addresses essential public safety needs, has no property tax increase for the average household, implements the Board's major capital project priorities, and focuses on the future. The base budget does not address all of the transformational items the community needs for long-term growth. The Village Board will be able to address some of those items, if it chooses, with additional levy capacity estimated at about $440,000. This capacity is due to long-term strategy adopted by the Village Board.

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

- Bridge the economic peaks and valleys (today's operational needs and economic conditions).
- Focus on pay as we go (tomorrow'
- 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 no tax increase for the average homeowner of a $318,850 house. The budget lowers the tax rate from 2019 by -$0.06 (-2.82%). The budget is driven by capital costs but also by previous Village Board policy decisions regarding that was phased in over four or more years for

Under levy limits, it is essential that the Village Board consider how and when to utilize levy capacity to meet the needs of the community. The V
goals for the past several years and this budget continues that. The top of the mountain has not yet been summited, but the steady pace keeps the Village on track for those goals. The Village has reconstructed all of its arterial roadways and is in the process of stepping in pay as you go for the roadway program. The Village is implementing the 2021–2030 CIP and these investments will pay dividends for the communities' well-being for generations. Your decisions are an important step along the journey of a great community.

Jeremy Smith

Executive Budget Summary

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The Economy, the Tax Rate, the Options

The Economy

The Village saw total property tax base rise as new growth and market demands drove values higher. It is expected that existing home values will rise in 2021 given the demand for housing in Sussex. The impacts from Covid-19 will likely slow an already limited commercial marketplace, but manufacturing appears to be resisting the economic headwinds as our local industrial economy grows. A solid mix of growth across all sectors is important for the vitality of the Village. This growth is driving service needs now, and will help future budgets as the value is brought onto the tax levy.

Development Planned or Under Construction in the Next 5 Years

Single Family Development $210 million (15% of tax base)

Commercial Development $20 million (1.4% of tax base)

Manufacturing Development $80 million (5.5% of tax base)

Multi-family Development $29 million (1.9% of tax base)

The Tax Rate

The $170,665 (2.21%) levy increase lowers the tax rate from $5.76 to $5.59 (-2.82%) as a result of $32 million in new tax base. This results in the average residential property taxpayer having no increase in the Village share of the property tax bill in 2020 than 2019. The 2021 proposed budget relied on the following:

- New growth, consistent development revenues, operational efficiencies.
- The levy changes comes from the following major areas:
  - Utility Dividend (-$99,900): shift from utility rent to more equitable pilot method.
  - Intergovernmental Revenue (-$76,418): additional transportation aids.
  - Debt Costs ($163,806): increase in debt offset by Transportation Aids.
  - Overall Wage & Benefits ($137,368): fire staffing, annual increases.
  - Police Contract ($90,177): contract inflation costs, incrementally adding staff.
  - Capital Outlay ($14,544): deprecation adjustments.

The Options

The Village Board has levy capacity under levy limit rules due to fiscal management. For 2021, the Village Board has approximately $440,000 in levy capacity to address items not funded in the base budget. For each $14,106 adjustment in the levy the tax rate changes by $0.01 ($3.19 for average resident). Staff recommends the Village Board strongly consider some items, including continuing depreciation of the roads and depreciating for parks and recreation.

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

Budget in Brief: General Fund

Revenues

Category		Change	Percent	Reason
General Levy	**$**	**170,665**	**2.21%**	CIP (debt) costs, the rest nets under $7,000
All Other Revenues	**$**	**658,431**	**17.55%**	
Water/Other Taxes	$	11,100	1.98%	Increased water assets
Intergovernmental	$	76,418	7.22%	Trans aid & video service provider increase
Regulation/Compliance	$	(15,700)	-2.98%	Shift to state cable aid, lower citations
Charges for Service	$	41,211	3.87%	Recreation growing, garbage fees contract
Commercial Revenue	$	(1,089)	-0.68%	Lower interest income
Miscellaneous Revenue	$	17,783	36.35%	Additional P-card rebate
Fund Transfers	$	528,708	157.77%	Use of Depreciation Fund, Utility dividends
Total Revenue	**$**	**829,096**	**7.23%**	

Expenditures

Category		Change	Percent	Reason
General Government	**$**	**(7,883)**	**-0.99%**	
Legislative	$	352	0.70%	Annual village board increases
Executive	$	(16,093)	-5.80%	Adjust insurance levels, reduce legal
Administrative	$	2,333	1.36%	Wages & benefits, elections
Information Technology	$	3,044	3.62%	Wages & benefits, new website
Finance	$	2,481	1.16%	Ambulance billing fees with higher revenues
Transfer Budget	**$**	**164,806**	**6.96%**	
Debt payment	$	163,806	7.16%	CIP (Maple Ave debt)
Cemetery	$	1,000	9.09%	Increased mowing costs
Other transfers	$	-	0.00%	Stable costs
Public Safety	**$**	**156,067**	**4.60%**	
Police	$	91,546	4.99%	Contract increase, set aside for future staffing
Fire	$	59,576	4.53%	Next step of staffing
Planning & Development	$	4,945	2.03%	Wages & benefts, contract cost increases
Emergency Government	$	-	0.00%	Stable costs
Health & Human Services	**$**	**12,348**	**2.36%**	
Sanitation	$	10,683	3.58%	Contract costs plus users increased
Recycling	$	1,895	0.86%	Contract costs plus users increased
Animal & Pest Control	$	(230)	-3.75%	Less dog licenses issued
Operations	**$**	**1,495**	**0.17%**	
Streets	$	54	0.01%	Decreased wages & benefits, increased salt
Engineering	$	1,441	1.08%	Wages & benefits
Culture and Recreation	**$**	**58,367**	**2.93%**	
Recreation Admin	$	3,499	2.17%	Wage allocation and online rec. system
Park Operations	$	12,755	2.55%	Wages & benefits, insurance costs
Building Maintenance	$	23,968	11.99%	Wages & benefits, utilities, insurance
Seniors	$	(15,563)	-29.23%	Move sr programs to rec programs
Special Events	$	8,683	10.12%	Increase wages to market rate for coordinator
Rec. Programming	$	25,025	9.88%	Shift programs from Seniors to Rec
Library	$	-	0.00%	Stable costs
Cash Capital Outlay	**$**	**443,896**	**29.37%**	Several larger purchases - plow truck, ambo
Total Expenditures	**$**	**829,096**	**7.23%**	

Budget in Brief: Utilities

Water Utility Revenues				
Category		**Change**	**Percent**	**Reason**
Customer Usage	$	131,500	7.27%	Customer growth
Fire Protection	$	13,500	1.88%	Customer growth
Tower Rental/Other	$	(16,800)	-17.32%	Loss of one cell tower renter
Total Revenue	**$**	**128,200**	**4.88%**	Customer growth

Water Utility Expenses				
Category		**Change**	**Percent**	**Reason**
Operations	$	33,618	8.35%	Reallocation of staff time, power purchases
Maintenance	$	(22,541)	-8.48%	Reallocation of staff time, less contract repairs
Administration	$	10,416	2.06%	Bank lockbox fees, utility costs
Depreciation/Taxes	$	20,649	1.35%	Higher taxes & depreciation with more assets
Total Expenses	**$**	**42,142**	**1.56%**	Depreciation, taxes, lockbox fees

2021 capital expenditures: $217,794 for Woodside Tower painting; $97,000 for road program; $50,000 for well pump replacement; $10,000 for computers.

Net operating revenue will be $11,964 for 2021 (cash will increase $13,282)

Sewer Utility Revenues				
Category		**Change**	**Percent**	**Reason**
Customer Usage	$	56,418	3.15%	Rate increase, growth
Septic Haulers/Other	$	10,100	10.99%	Additional hauler
Other Governments	$	(104,000)	-16.91%	Rate decrease, corrected flow meters
Total Revenue	**$**	**(37,482)**	**-1.50%**	Reduced govt revenue offsets rate increase

Sewer Utility Expenses				
Category		**Change**	**Percent**	**Reason**
Operations	$	978	0.14%	Sludge hauling offset by less phosphorus removal costs
Maintenance	$	6,300	4.73%	Additional maintenance costs
Administration	$	15,493	2.62%	Wages & benefits, shared meter cost increases
Depreciation/Taxes	$	13,230	1.43%	Additional assets increase depreciation
Total Expenses	**$**	**36,001**	**4.36%**	Increased maintenance, depreciation, sludge

2021 capital expenditures are $325,000 for the road program; $30,000 for an automatic gate; $5,000 for valve replacement and $10,000 for computers.

Net operating income will be $99,007 for the year (cash will increase $6,127)

Stormwater Utility Revenues				
Category		**Change**	**Percent**	**Reason**
Operating Revenue	**$**	**24,766**	**3.87%**	Rate increase, growth

Stormwater Utility Expenses				
Category		**Change**	**Percent**	**Reason**
Operations	$	(259)	-2.00%	Staff turnover at lower pay rates
Administration	$	(3,770)	-1.78%	Change in employee insurance status
Depreciation/Replacement	$	12,763	5.22%	Depreciation increases
Total Expenses	**$**	**8,734**	**1.49%**	Depreciation increases

Capital items in 2021 will be $58,000 for the road program.

Net operating income will be $71,664 for the year (cash will increase $125,928)

VILLAGE OF SUSSEX 2021 BUDGET
(BY CATEGORY)

All Funds

Revenues	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Stormwater Utility	CDA
Property Taxes	5,438,891	724,878	2,451,114					
Other Taxes	571,100							
Intergovernmental Revenues	1,134,853	6,630						
Regulation & Compliance Revenue	510,900							
Public Charges for Service	1,104,794	40,694		2,150	2,754,700	2,458,818	665,366	
Commercial Revenues	158,822	1,000	4,000	100				1,000
Miscllaneous Revenues	66,700							
Fund Transfers	863,827	-	692,918	12,000	-	-	-	45,801
Total	**9,849,887**	**773,202**	**3,148,032**	**14,250**	**2,754,700**	**2,458,818**	**665,366**	**46,801**

Expenditures	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Storm-water Utility	CDA
General Government	789,946	300						
Protection of Persons & Property	3,551,866							
Health & Sanitation	536,175			14,599				
Operations (Streets & Engineering)	881,414							
Parks, Recreation & Cultural Services	2,052,466							
Development								290,640
Capital Improvements	1,955,083							
Debt Service		124,507	3,328,032					
Water Utility					2,742,736			
Sewer Utility						2,359,811		
Stormwater Utility							593,702	
Fund Transfers	82,937	631,981	-	-	-	-	-	-
Total	**9,849,887**	**756,788**	**3,328,032**	**14,599**	**2,742,736**	**2,359,811**	**593,702**	**290,640**

Budget Summary - All Funds

Revenues	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
General Fund	12,013,130	11,471,905	11,432,597	12,301,001
TIF Capital Projects Fund	1,374,701	692,665	724,001	773,202
Debt Service Fund	7,939,422	2,849,526	3,013,005	3,151,782
Cemetery Fund	14,132	13,700	13,100	14,250
Water Utility	2,399,222	2,626,500	2,737,065	2,754,700
Sewer Utility	2,673,679	2,496,300	2,323,029	2,458,818
Stormwater Utility	636,037	640,600	632,927	665,366
CDA	17,177	2,000	45,829	46,801
Total	**27,067,500**	**20,793,196**	**20,921,553**	**22,165,920**

Expenditures	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
General Fund	11,511,178	11,471,905	11,211,081	12,301,001
TIF Capital Projects Fund	1,976,326	1,457,014	1,406,571	756,788
Debt Service Fund	7,846,630	2,917,651	2,917,401	3,328,032
Cemetery Fund	15,098	13,709	11,548	14,599
Water Utility	2,375,454	2,700,594	2,692,723	2,742,736
Sewer Utility	2,249,483	2,323,810	2,346,629	2,359,811
Stormwater Utility	514,707	584,968	525,102	593,702
CDA	1,169	5,500	15,000	290,640
Total	**26,490,045**	**21,475,151**	**21,126,055**	**22,387,309**
Revenues-Expenditures	**577,455**	**(681,955)**	**(204,502)**	**(221,389)**

Budget in Brief: Other Funds

Community Development Authority (CDA)

The CDA shows revenues from the TIF #7 interest payment and a payment for development. This will leave cash of $1,902 in the fund but this will be replenished with future interest payments from TIF #7.

Cemetery Fund

The Cemetery expenditures increase $890 (6.49%) for salary and wage increases as well as additional fees for mowing. The increases are offset by an increased transfer from the General Fund.

TIF Funds

TIF #6 will continue to owe other village funds approximately $1.51 million advanced as part of the original TIF plan to get the projects off of the ground. These funds will earn 1% interest. TIF #7 completed construction in 2019 using funds advanced from other village funds. Remaining construction should be finished in 2020 and is funded through a State Infrastructure Bank Loan which is being repaid by the developer. The total of funds advanced to TIF #7 will be about $1.53 at the beginning of 2021. These funds earn 4.5% interest for the Sewer Utility; however, per resolution, 3% of this is transferred to the CDA to fund development.

Debt Service Fund

The Debt Service Budget covers general debt service as well as TIF #6 debt service. Funding comes mainly from taxes. The tax increment generated by TIF #6 is sufficient to cover the 2021 debt service. The 2021 budget was prepared to show a net decrease in the fund balance of $180,000 as a way of limiting the increase in the tax levy for debt.

Capital Projects Fund

The Capital Projects Fund accounts for all non-utility projects that are funded by borrowing. As many projects span more than one year, there is not an annual budget established for the fund. Instead, a Capital Improvement Program (CIP) is approved and this serves as project budgets. 2021 will include the neighborhood road program and Silver Spring sidewalks and utility improvements. Funds may only be spent on the type of projects they were borrowed for.

Pauline Haass Public Library

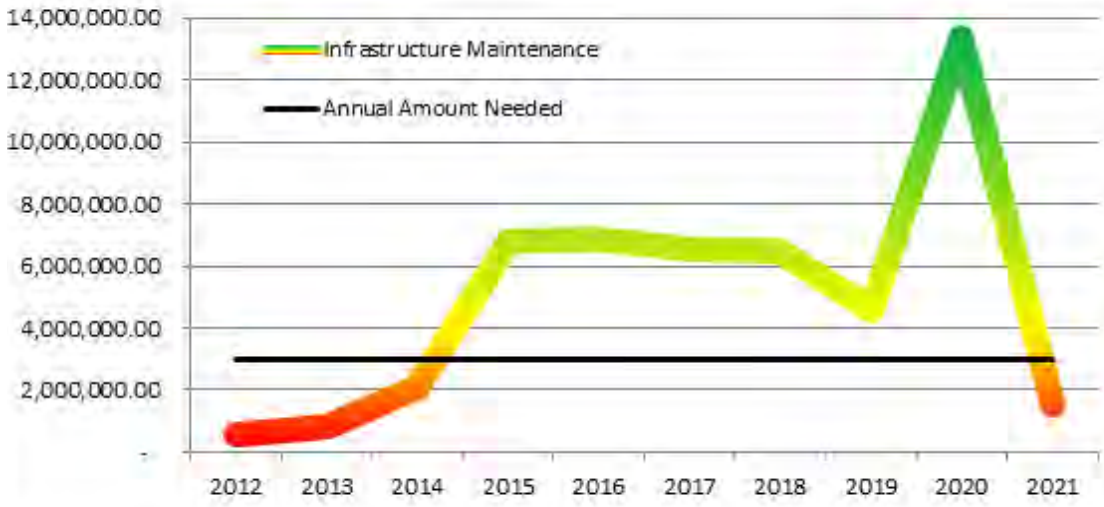
The Village's share of the Library costs is included in the General Fund Budget under Parks, Recreation and Cultural Service. The Library's budget is controlled by the Library Board.

Financial Stability Plan

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

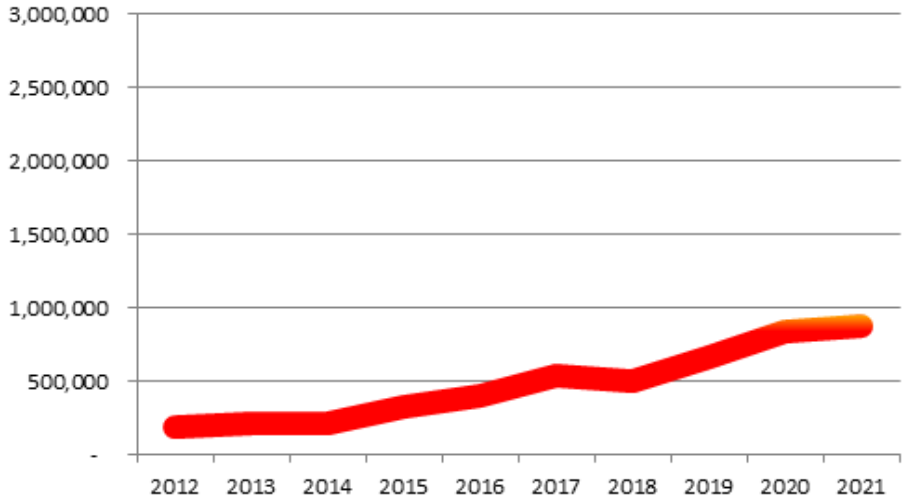
Annual Infrastructure Maintenance

The Village needs to invest $3,000,000 annually in order to maintain the Village's roads, sidewalks, parks and buildings. This is accomplished through borrowing as part of the Capital Improvement Plan and through the cash capital depreciation fund. The Village over the last decade is averaging almost $5,000,000 as several major once in a lifetime infrastructure projects (Main Street, Civic Campus, Good Hope Road, Maple Avenue, and Village Park Master Plan) have been undertaken. This cycle will repeat itself 50 years from now and the community would be wise to take incremental steps on (debt free annual infrastructure maintenance) below to be prepared for that. Beginning in 2021, we go back to neighborhood road programs and other smaller projects as listed in the Capital Improvement Program.



Annual Infrastructure Maintenance (Debt Free)

The goal is to spend $3,000,000 annually to maintain the Village's buildings, park amenities, roads and sidewalks as part of the annual budget rather than through borrowing. Currently we do set aside money for crack filling and depreciation of a portion of these assets. By taking $100,000 annual increments for the next 15 years the Village would be at $2 million debt free for capital and as existing debt fell off, the Village could backfill the remaining $1,000,000 to fully meet this goal. This would adjust upwards as new facilities/roads are built, but the costs would be offset by growth.

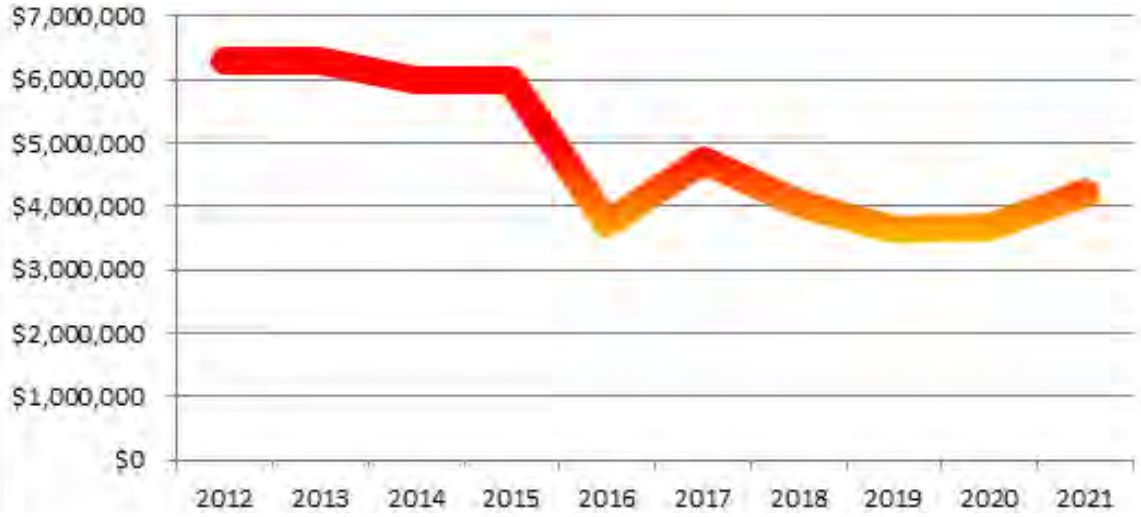


Annual Cash Capital Depreciation: Equipment

The goal is to include funding in the budget each year to cover the cost of depreciation for all non-utility equipment. Excluding roads and buildings, the amount needed each year is $585,060. This eliminates the need for borrowing for these items long term once the cycle gap is closed. All items in this category are currently being depreciated. As the Village grows and more equipment building needs are present would cause this to climb, but costs would be balanced by new tax base and growth.

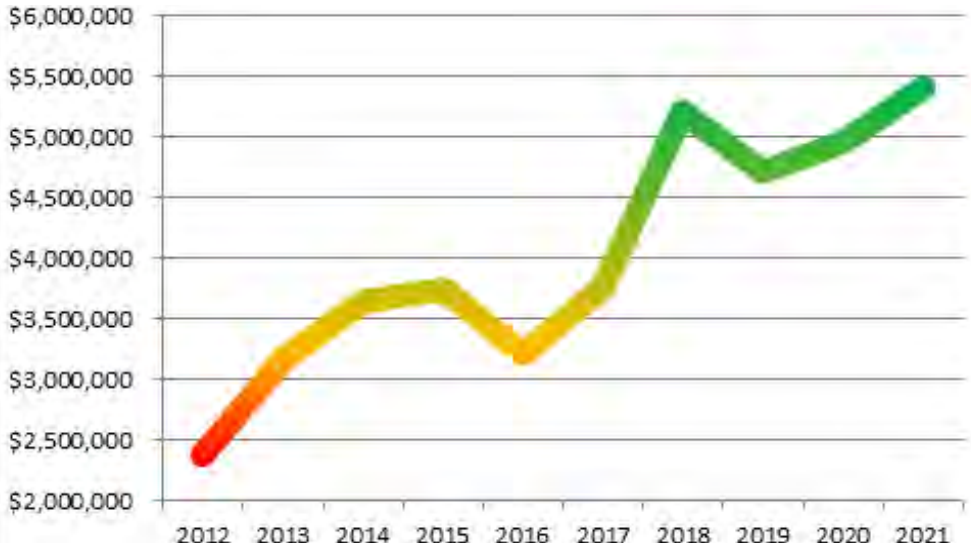
Cash Capital Cycle Gap

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



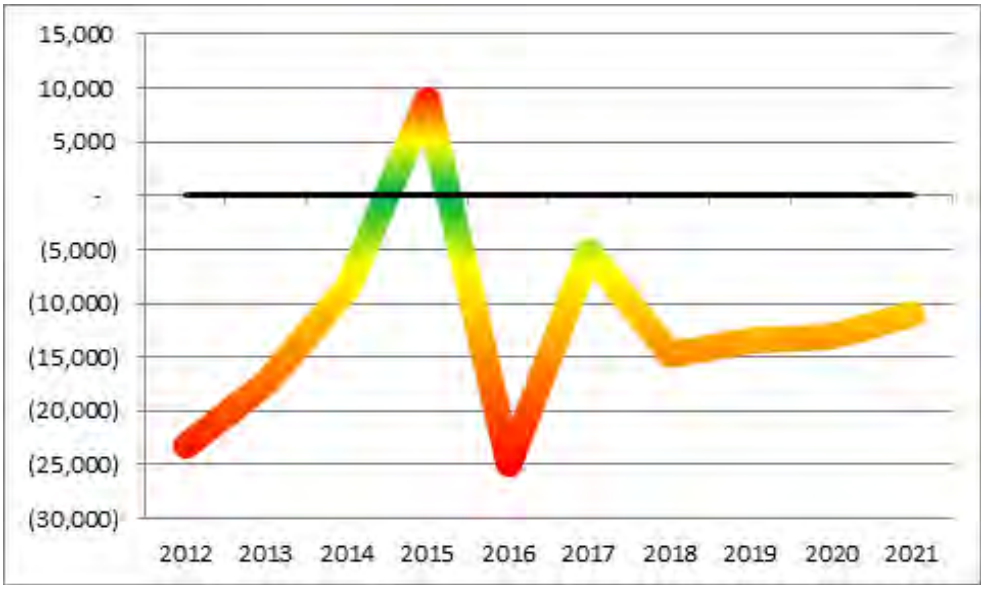
30% Reserve Fund

The Village's Fund Balance Policy states that Sussex should have a reserve of 3 months of the general fund expenses (excluding debt) available in reserves with a goal of reaching 4 months. While the amount to be reserved increases as the annual budgets increase, the amount should be at least $4.0 million. Assets above this point, largely from depreciating equipment, are available for economic development investment and reduce/ eliminate future borrowing costs. These resources act as the Village's emergency fund and allow for a great financial rating when borrowing for large capital projects.



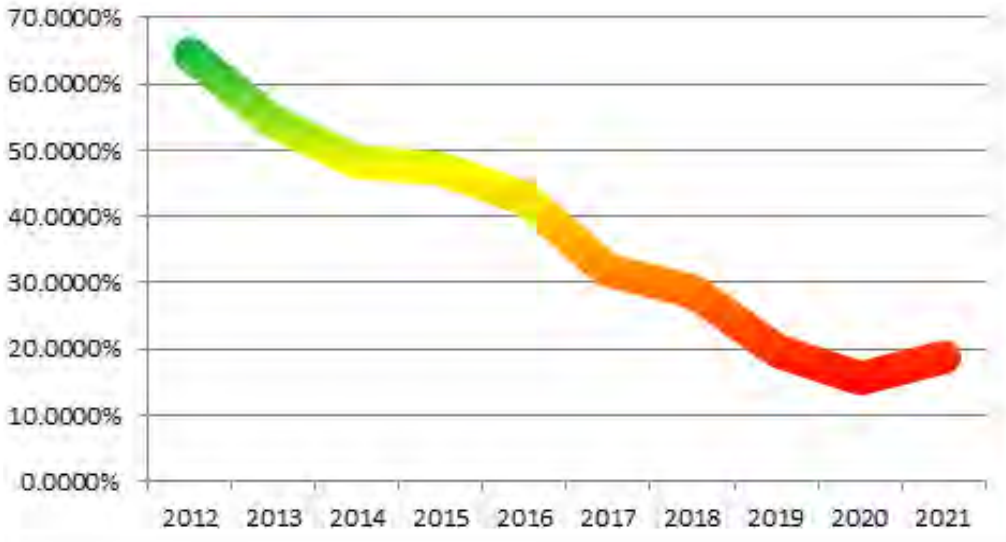
Development Revenue Stabilization

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



Retirement Obligation Costs

For full-time employees hired prior to 2013 that meet the requirements, the Village contributes the value of accumulated sick time to a Post-Employment Health Plan. There is an amount budgeted annually to increase the money that has been set aside for this purpose. There are only 10 employees left vested under this system as the program was changed to minimize future costs. The chart shows the estimated percentage of the obligation that is funded. Several recent retirees have brought down the funding level percentages and within a decade only a few employees will be left in this category. The 2021 budget includes $10,000 to be set aside. That amount should be increased to approximately $19,000 annually over the next decade to fund the obligation.



Facility Expansion/Replacement

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

Employee Wage Classification System

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

Investment Income Revenue Stabilization

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

Budget Assumptions

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

Projects and Services Consistent with the Village Board Goals

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

Compensation and Benefits

The Village switched to a pay for performance system for all employees (except paid on call fire employees) in 2013. The system allows for 0-5% wage increase based upon performance. The Village has few post-retirement costs left and will incrementally adjust to cover these. Pay and benefits increase. The Fire Pay Step-in Program continues by adding three full-time lieutenant positions in 2021 ($79,776 net increase). Several positions changed health insurance family status leading to a decrease of $4,418 for health insurance. Base wages are proposed at 2.5%. Outside of the lieutenant new positions, wages and benefits are up $57,592. The police contract is up ($90,177) as we continue to fund for an additional position in 2022.

Revenues

Non-tax (excluding transfers) revenues are up from last year. The step in of the dividend program from the Sewer and Stormwater Utilities in order to be on the same basis as the Water Utility continues. Intergovernmental revenues increase with state aid to replace a portion of the cable franchise fees and increased transportation aid ($76,418) as a result of increased spending on roadway projects; garbage fee and ambulance revenue is offset by expenses. Revenue from fines and penalties, as well as cable franchise fees, are budgeted to decrease based on current trends. Other fee changes included in this budget are as follows:

- Both Sewer and Stormwater Utility rates will be increasing beginning in 2021, with a phase-in period over several years. The effect on an average homeowner in 2021 will be a monthly increase of about $2.

Utility Costs

The Village's General Fund utility costs are up $150 or 0.04% to reflect expected costs of the new park building including the splash pad as well as increasing the budget for the Civic Center to match actuals. The high usage of the Civic Center is being phased in on the expense side and by 2022 this should be complete. The revenues from the use of the building are in the budget already.

Operating Contingency

The budget should include contingency funding to meet unexpected requirements. Rather than fund this directly, the Village has established through the production of annual surpluses and full asset depreciation, an alternative to a contingency fund that can be used in emergency situations. The amount of funds estimated to be available at December 31, 2021 is about $4.38 million and represents 44.5% of the proposed 2021 General Fund budget. This fund also has enabled the Village to maintain its AA2 rating, its highest credit rating ever. That rating level is exceptional for a community of Sussex's size. This program also allows the Village to avoid borrowing for its equipment and many capital projects.

New Programs

The **Capital Improvement Program (CIP)** was adopted by the Village Board for the years 2021 through 2030. For 2021, the CIP includes repairs and construction related to the annual road program. For 2022, the CIP includes the annual road program, new “E” series meters for the Water Utility and a roller.

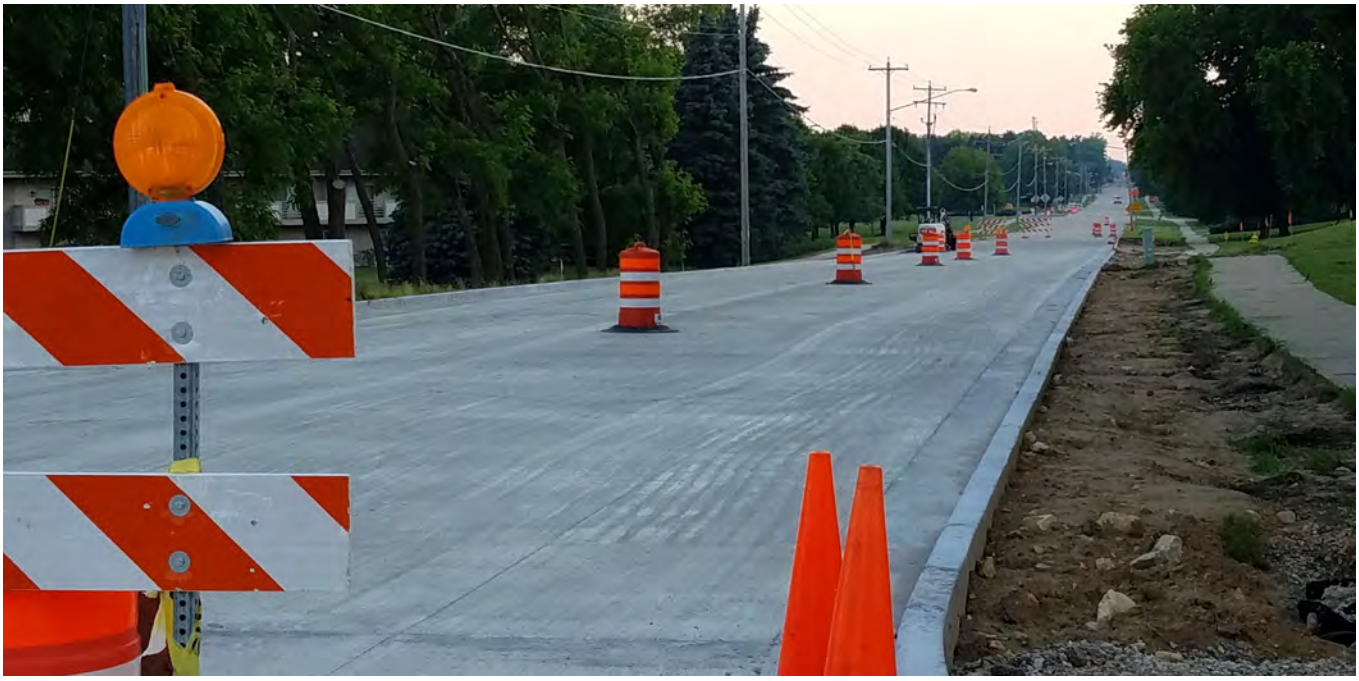
Fire Department: The Village is transitioning to paid-on-premise with the ultimate goal of crews (4FT/1PT), 24-7/365 to meet public safety demands. In 2021 the Fire Department will be at 3FT/1PT. By adding approximately $100,000 in 2022 and 2023, the Village will reach this threshold and will provide critical response time improvement, stability in better care/customer service and lower risks of liability to the Village. The changes allowed the Village to shrink its capital footprint (elimination of engine, and heavy duty rescue truck), which reduces costs in the capital budget. Existing funds are transferred into existing cycle gaps of equipment and these cycle gaps are now eliminated.

Public Works: Is stable. There is building pressure here to address several line items in the PW budget including maintenance and materials costs. Salt prices increase $5,000, but need to rise about $55,000 more based upon actual prices. It is planned that once the major adjustments are complete the 2023 budget will look to close this gap.

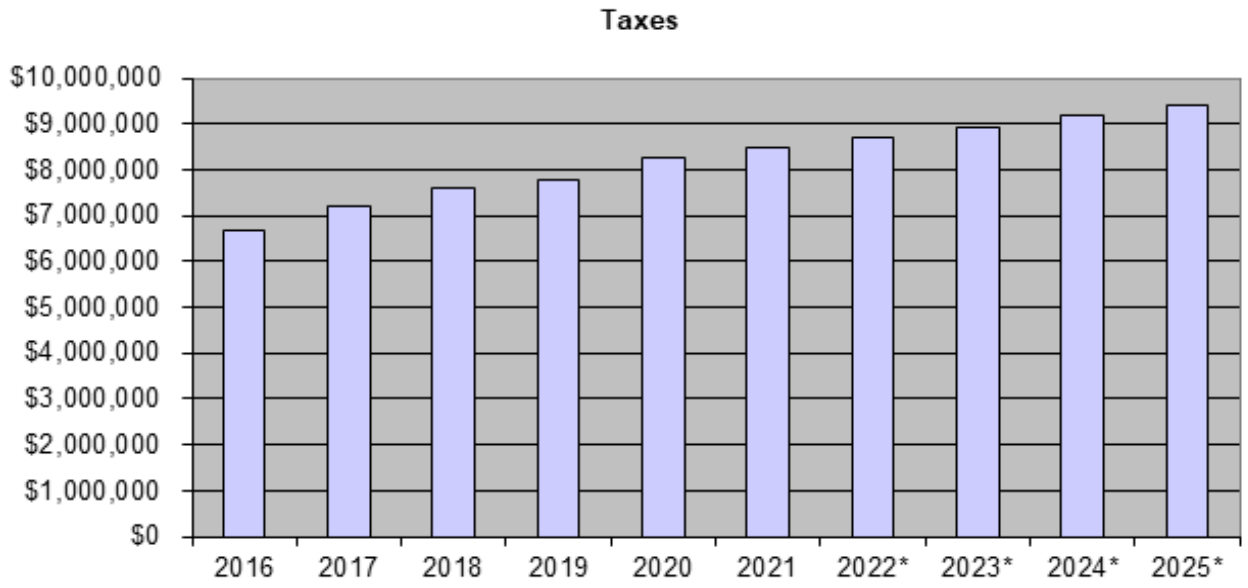
Park and Recreation Department: Heavy usage of parks and special events drives costs. The splash pad adds operational costs and the new building will be heavily utilized. Increased program instructor costs are by revenues from said programs and the increase in wage allocation to special events is based upon the actual time spent on those expanded activities. The Village continues to receive revenue from non-residents which helps lower tax subsidization. The net subsidy for Parks and Recreation is up about $39,000, which is largely due to health insurance status changes in the department. We have kept revenues low from the new park facilities to allow

Library: The Library budget provides a stable allocation for 2021.

Cash Capital: The 2021 cash capital budget includes money for and EMS equipment including an ambulance, turnout gear, a station alerting system and improvements to the building. The budget for the Street Department includes a plow truck, combination snow removal/mowing equipment and a trailer. The budget for IT covers normal replacement needs. There are funds for the Park Department for replacement of the playground at Prides Park,

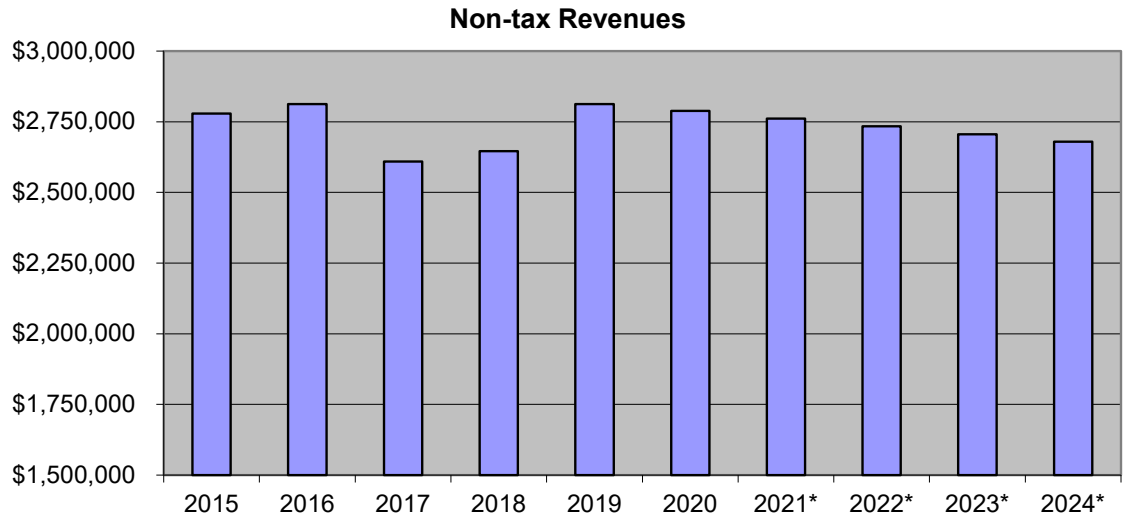


Fiscal Trends



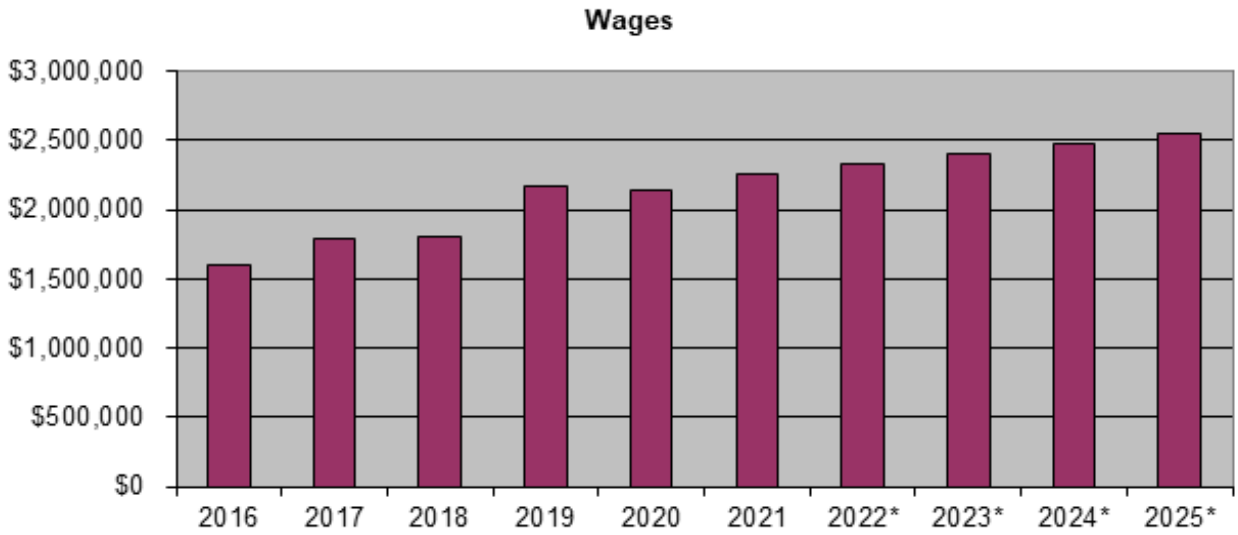
Tax revenues increase this year mainly to cover the increase in debt service. Non-tax revenue has limited growth potential and the cost of doing business climbs, which will cause tax revenues to rise annually. 1990's growth is fully realized in the cost of operation/infrastructure maintenance costs, while decisions are being made today to account for the costs of growth to minimize future spikes 20 years from now.

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



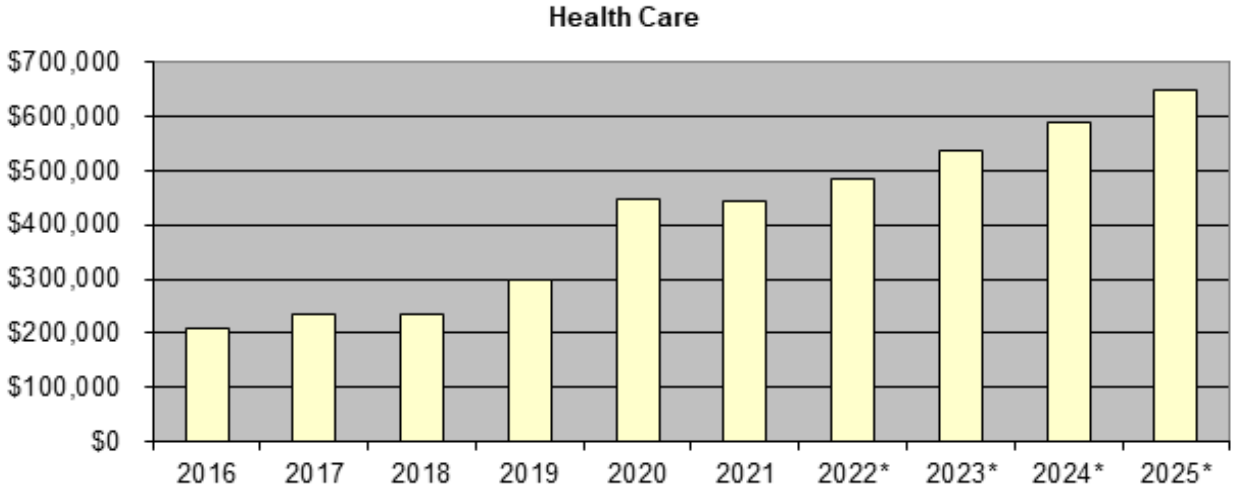
Non-tax revenue is inconsistent based on state aid over time. Only nominal increases can be expected as most fees are capped or are limited by market realities of demand for a community of Sussex's size.

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



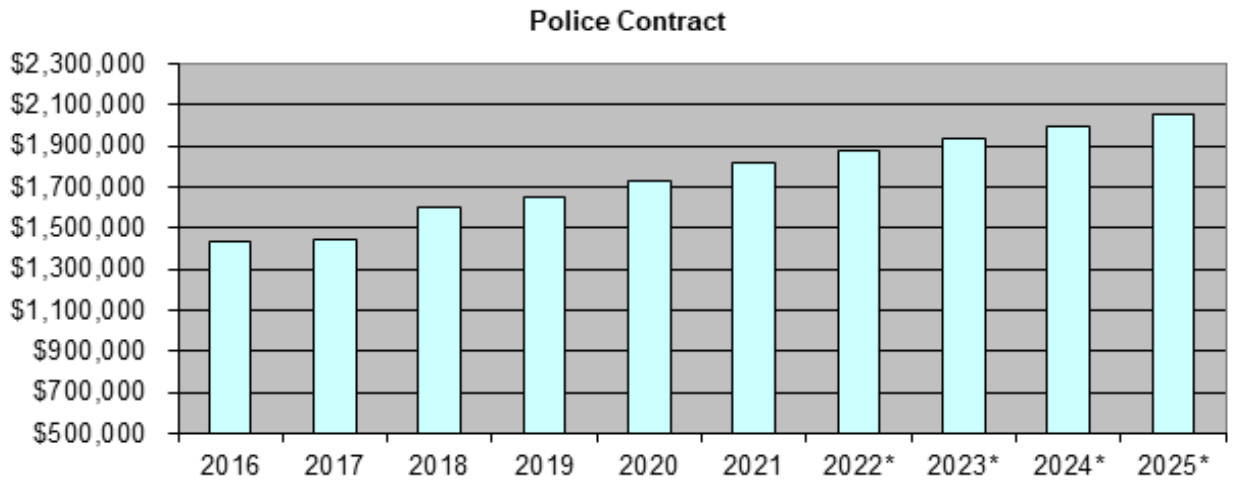
Wages move up with jumps to correspond to planned staffing changes. 2021 adds the next step of fire staffing.

The impact of this trend: For 2021, wages increase in the General Fund to maintain the next step in Fire Department staffing. Future growth will require additional staffing in PW, Fire, Police, Parks and Recreation and Library. The Civic Campus arrangement will enable a slower growth curve for administrative staff



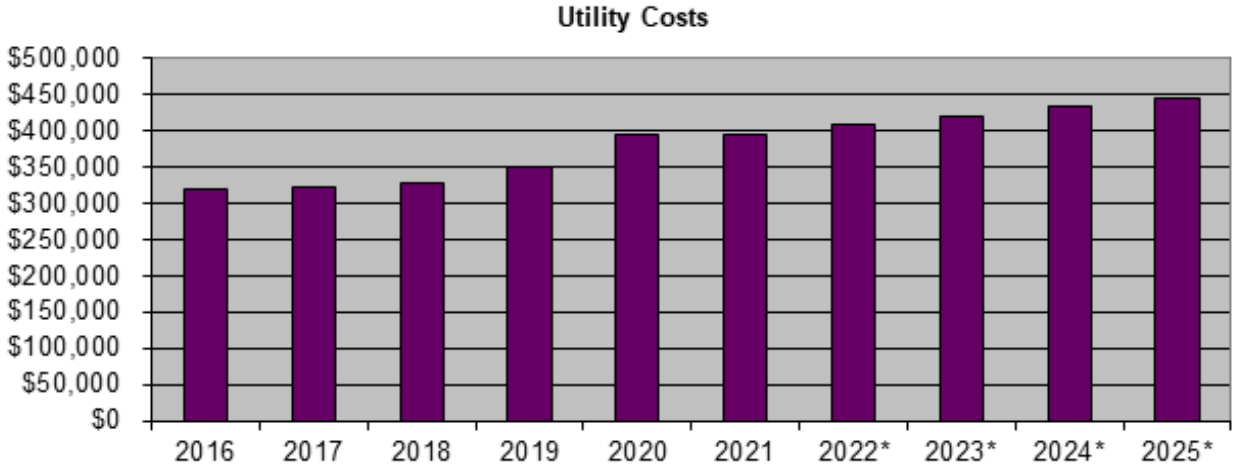
Healthcare costs saw dramatic increases in the early 2000s. The Village implemented Health Savings Accounts in 2006, deductible amounts in 2010, and other premium changes that have resulted in reduced health care costs and slower annual rate increases.

The impact of this trend: The Village recognizes the value of health insurance in attracting and retaining a quality workforce as part of a strategic personnel plan. In the past, the Village has managed health care costs at about 1.7% increase per year, well below our peer communities since 2009. The 2021 budget was prepared with an expected 12% increase in premiums; however, the funding for positions not currently taking insurance was reduced to offset the increase. It is not likely the Village will be able to maintain that low of a cost curve as we bump against competitive limits in the marketplace. For 2021, staff will continue to pay 13% of the health care premium.



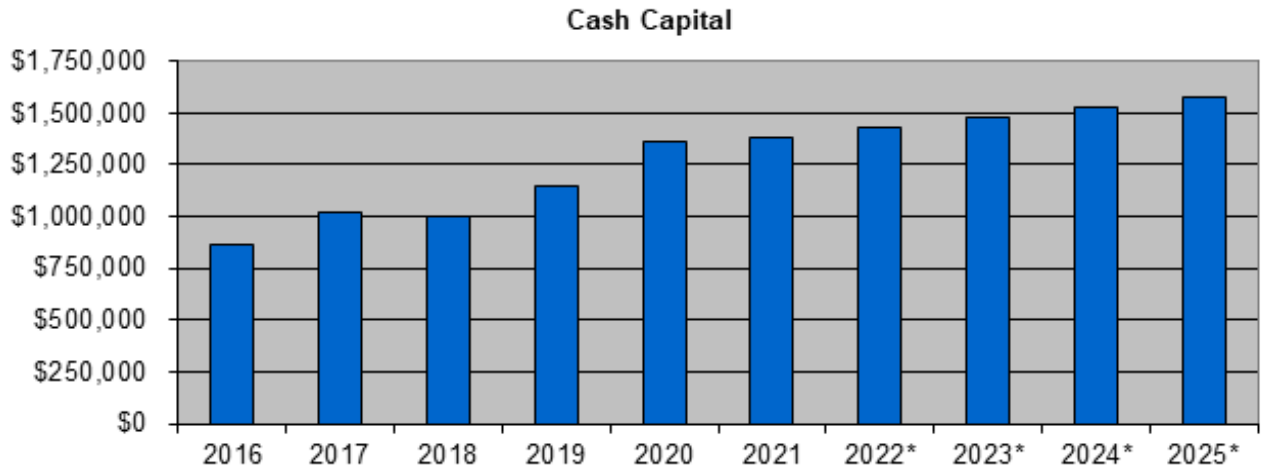
The police contract is the second largest (debt is first) cost factor to the Village. As a growing community, these costs will rise, but regional cooperation can slow the addition of staffing.

The impact of this trend: Funds should be set aside with growth to deal with the impacts of that growth because under levy limits a new officer position would be difficult to fund. Funding began in 2020 budget and will run to 2023 budget for a new position that will start in 2022.



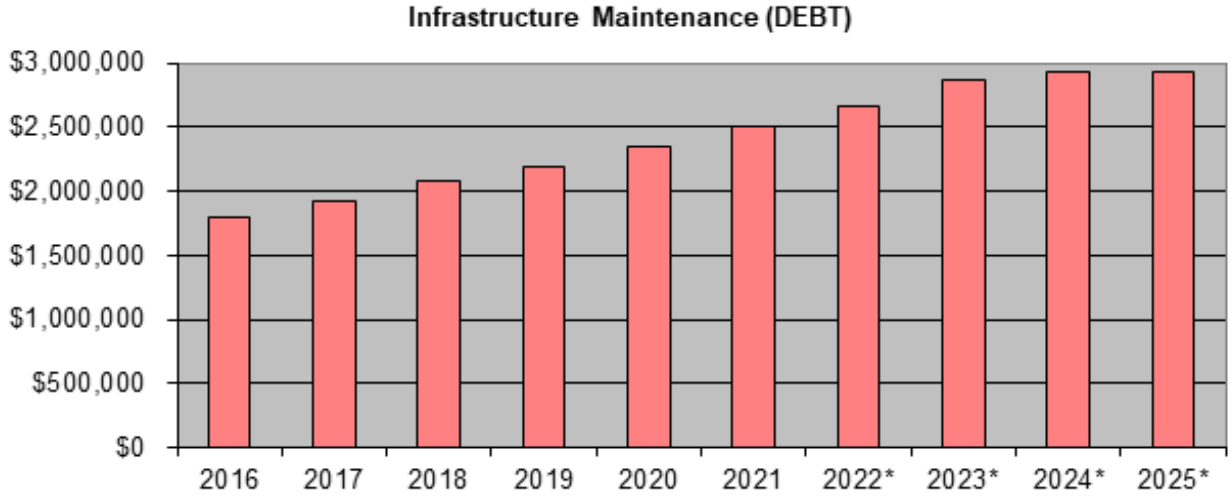
The utility costs have been increasing slightly most years prior to 2020. There is a slight dip in 2016 due to shutting down the youth hall. Utility rate hikes offset energy efficiency initiatives.

The impact of this trend: Energy prices will continue to drive up costs. The 2021 budget shows a very small increase over 2020 as costs have leveled off.



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

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



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

The impact of this trend - The 2021-2030 CIP has manageable increases ($45 annual increase on a $300,000 house) to meet the infrastructure challenge, stay on track with the annual road programs and update Village Park. Cash Capital funding will reduce debt needed for other projects ultimately minimizing debt long term in line with the end of growth for Sussex.

Budgetary Options

The following information is included to show the departmental requests not included in the base budget. Management has prioritized these department requests for Village Board consideration.

Department Requests

Increase Depreciation of Park Facilities: With the increase in costs in playground replacement and value of park improvements, the amount currently being set aside for depreciation is not sufficient. To adequately fund our existing facilities, we need an additional $95,292 annually. As with other items, this could be implemented in smaller increments (Recommendation 2 steps of $48,000). If done, the first step could be utilized in 2021 for a fence addition at the pickleball court at the Grove.

Playground Depreciation	$ 95,292	
Effect on $318,850 Home		$ 21.54

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

Infrastructure Depreciation	$ 100,000	
Effect on $318,850 Home		$ 22.60

Increase Fee for Occupancy: Staff conducted a survey of our peer communities and our current fee of $50 is less than those communities. The proposal is to increase the fee to $75 per occupancy

Increase occupancy fee	$ (1,800)	
Effect on $318,850 Home		$ (0.41)

Increase fee for Zoning Board of Appeals: The current fee of $500 does not cover fees we incur to conduct these meetings as evidenced by the meeting held in 2020. The proposal is to increase the fee to $1,500 with the intent to cover most of the costs as well as discourage frivolous appeals because the current cost is not prohibitive. The meetings do not happen very often so this does not generate any savings on the tax levy, but does prevent an unrecouped expense when a hearing occurs.

Village Overview

Mission, Vision and Village Board Goals

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

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

Goal 1: Improve communications with the public
- **Make improvements to Village website**
- Smart phone tags: Address the needs of the tech-savvy customer

Goal 2: Implement the 2040 Plan and continue to be innovative
- Market the community to target large and small businesses
- More retail and restaurants, particularly non-bar restaurants
- Work on filling vacant retail spots

Goal 3: Main Street Revitalization
- **Main Street Plan, including holding community meetings**
- **TIF 6, Cannery site**
- Off-street public parking options as part of TIF 6

Goal 4: Be an anchor and champion of regionalization
- Identify opportunities to consolidate services
- **Library Agreement**

Goal 5: Determine and plan for facility and infrastructure needs for the community
- **Village Hall: Continue planning and narrow down options**
- **Infrastructure maintenance**

Goal 6: Strategically implement the Park and Recreation Open Space Plan
- Finalize and plan for implementation of the Village Park Master Plan
- **Seniors: Increase programming**

Goal 7: Strategically use borrowing to protect the community's infrastructure
- **Manage the debt load considering the number of upcoming large-dollar item projects**

Goal 8: Be proactive in our pursuits and maintain Sussex as a value for its residents
- **Review the tree preservation policy**
- Create a walkable community

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

DIRECTORY OF VILLAGE OFFICIALS

VILLAGE BOARD

Village President

Anthony LeDonne

Village Trustees

Scott Adkins
Michael Bartzen
Wendy Stallings
Lee Uecker
Ron Wells
Gregory Zoellick

MANAGEMENT TEAM

Village Administrator
Jeremy Smith

Assistant Administrator
Kelsey McElroy-Anderson

Village Attorney
John Macy

Administrative Services Director
Sam Liebert

Finance Director
Nancy Whalen

Director of Police Services
Lisa Panas

Library Director
Adele Loria

Fire Chief
(Vacant)

Village Engineer/Director of Public Works
Judy Neu

Director of Parks & Recreation
Halie Dobbeck

Village Profile

First Settled: June 1843

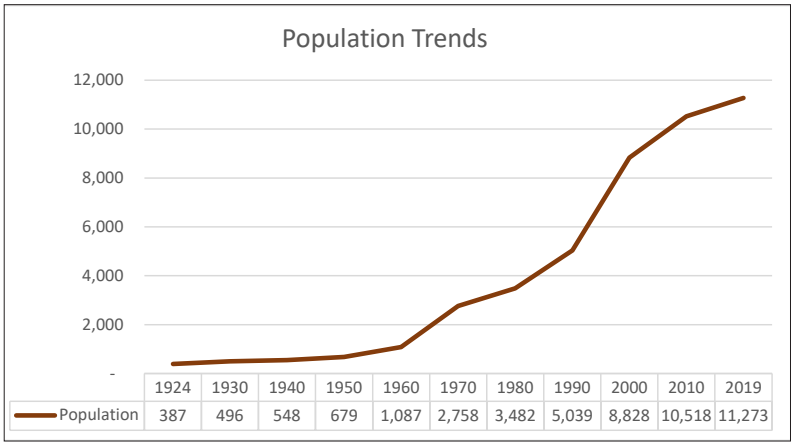
Date of Incorporation: September 12, 1924 (Sussex-Templeton joined together to become the Village of Sussex.)

Form of Government: Village President/Board/ Administrator

Size: 7.83 square miles

Elevation: 930 Feet

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



	1924	1930	1940	1950	1960	1970	1980	1990	2000	2010	2019
Population	387	496	548	679	1,087	2,758	3,482	5,039	8,828	10,518	11,273

Population by Age*

Male	5,305
Female	5,486
Under 19	2,970
20 - 24	705
25 - 34	1,359
35 - 44	1,579
45 - 54	1,626
55 - 64	1,382
65 & Older	1,170

Population by Ethnicity*

Hispanic or Latino	172
Non Hispanic or Latino	10,619

Population by Race*

White	10,366
African American	56
Asian	308
American Indian and Alaska Native	4
Native Hawaiian and Pacific Islander	-
Other	57

Household Income*

Total Households	4,104	
Less than $10,000	92	2.2%
$10,000 - $14,999	89	2.2%
$15,000 - $24,999	208	5.1%
$25,000 - $34,999	267	6.5%
$35,000 - $49,999	374	9.1%
$50,000 - $74,999	737	18.0%
$75,000 - $99,999	654	15.9%
$100,000 - $149,999	980	23.9%
$150,000 - $199,999	438	10.7%
$200,000 or more	265	6.5%

Educational Attainment*

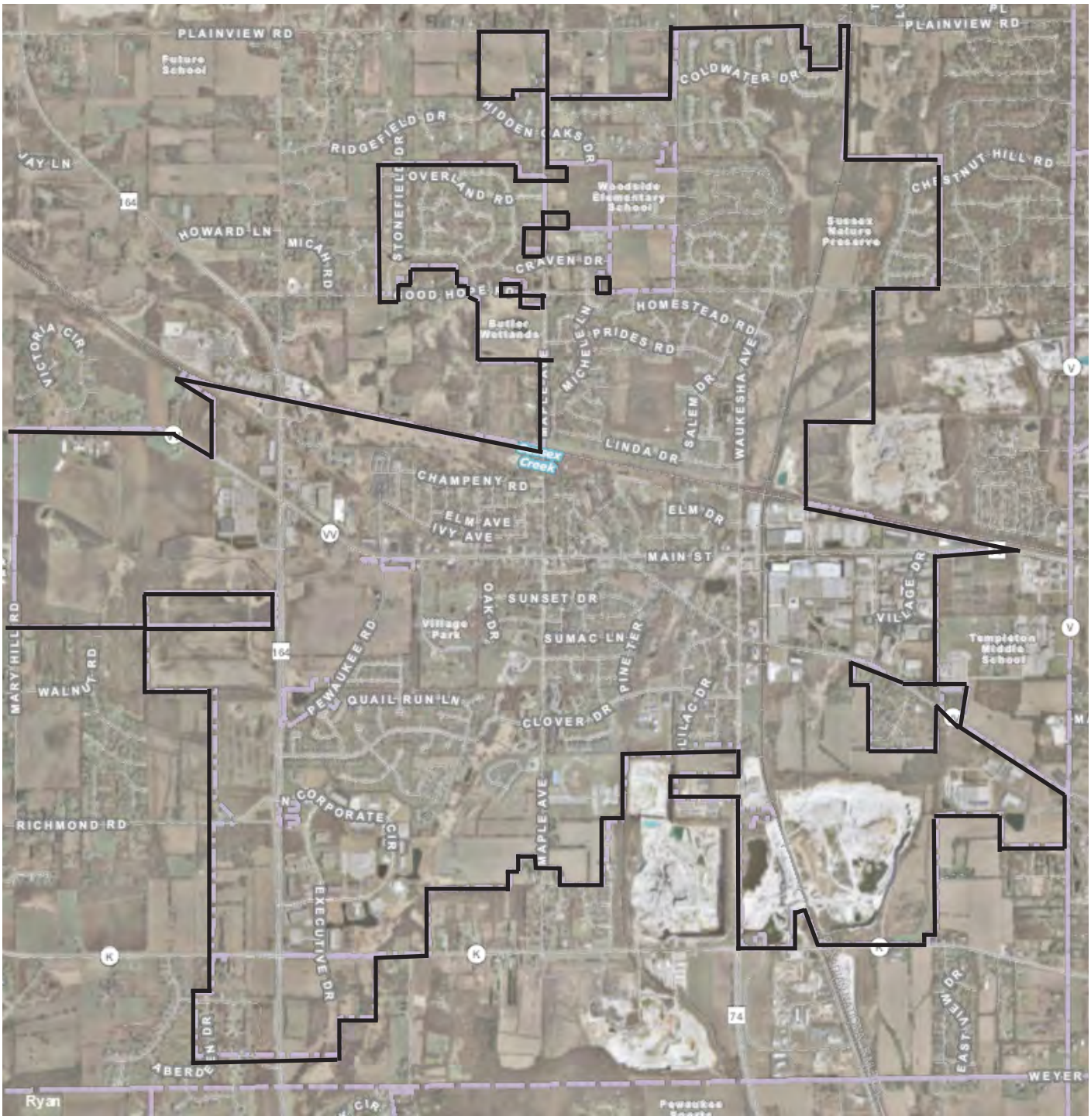
Population 25 years and over	7,116	
Less than 9th grade	72	1.0%
9th to 12th grade, no diploma	113	1.6%
High school graduate (includes equivalency)	1,707	24.0%
Some college, no degree	1,296	18.2%
Associate's degree	917	12.9%
Bachelor's degree	2,229	31.3%
Graduate or professional degree	782	11.0%

Industry*

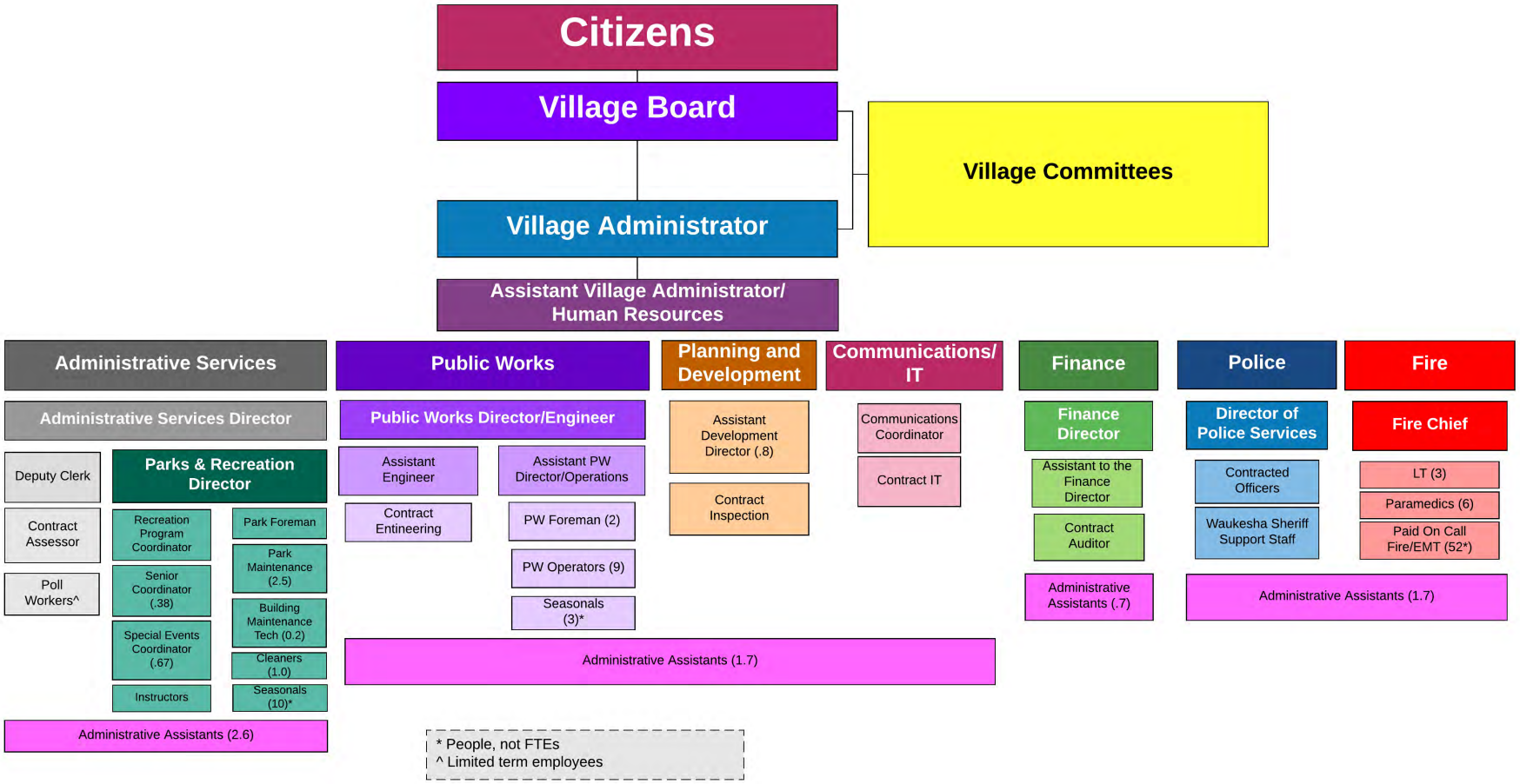
Civilian employed population 16 years and over	5,963	
Agriculture, forestry, fishing and hunting, mining	39	0.7%
Construction	330	5.5%
Manufacturing	1,120	18.8%
Wholesale trade	363	6.1%
Retail trade	672	11.3%
Transportation and warehousing, utilities	135	2.3%
Information	68	1.1%
Finance and insurance, real estate and rental and leasing	585	9.8%
Professional, scientific, management, administrative, waste management services	557	9.3%
Educational services, health care and social assistance	1,470	24.7%
Arts, entertainment, recreation, accommodation and food services	462	7.7%
Other services, except public administration	131	2.2%
Public administration	31	0.5%

**Source: U.S. Census Bureau 2014 - 2018 American Community Survey 5-Year Estimates*

Community Map



Organizational Chart



Village Personnel

General Government (Executive, Administrative, Financial, IT)	9 FTE
Public Safety (Police, Fire, Planning and Development)	16.7 FTE
Public Works (Operations, Sanitation, Engineering, Water, Sewer, Storm)	14.3 FTE
Parks and Recreation (Parks, Recreation, Senior, Building Maintenance)	12 FTE
Library	14.7 FTE
Total FTE	66.7 FTE

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

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

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 $318,850. 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 2020 is $5.5933.

$318,850 X $5.5933 / 1,000 = $1,783 ($149 per month)

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

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

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

- Four 12-gallon tanks of unleaded fuel at $2.25 per gallon $108
- One month of basic cable service ..... $ 65
- One month of cell phone service $115
- Dinner Out (2 adults, 2 children)..... $ 57
- Groceries.....$500
- Insurance (car and home).....$155

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.

2020 User Charges, Fees, and Taxes per $318,850 Home in Sussex Peer Group

COMMUNITY	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
City of Pewaukee	$270.60	$440.00	$120.00	$139.00	$55.84	$4,451.15	$5,476.59
Hartland	$304.80	$632.96		$145.00	$116.40	$4,487.97	$6,087.13
Village of Pewaukee	$224.40	$362.40	$60.00	$160.00	$126.60	$5,318.42	$6,251.82
Oconomowoc	$338.40	$417.60		$150.00	$96.00	$5,347.11	$6,349.11
Germantown	$218.48	$574.82				$5,650.02	$6,443.32
Sussex	**$429.00**	**$365.64**	**$105.12**	**$140.87**	**$137.40**	**$5,305.66**	**$6,483.69**
Delafield	$395.00	$381.24	$50.00		$765.24	$4,964.49	$6,555.97
Hartford	$459.00	$443.04		$84.00	$138.00	$5,662.78	$6,786.82
Elm Grove	$309.19	$347.00	$134.28	$246.40	$238.92	$5,771.19	$7,046.97
Grafton	$244.24	$667.80			$40.40	$6,236.71	$7,189.15
AVERAGE	$319.31	$463.25	$93.88	$152.18	$190.53	$5,359.55	$6,467.06

**Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2019 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.*

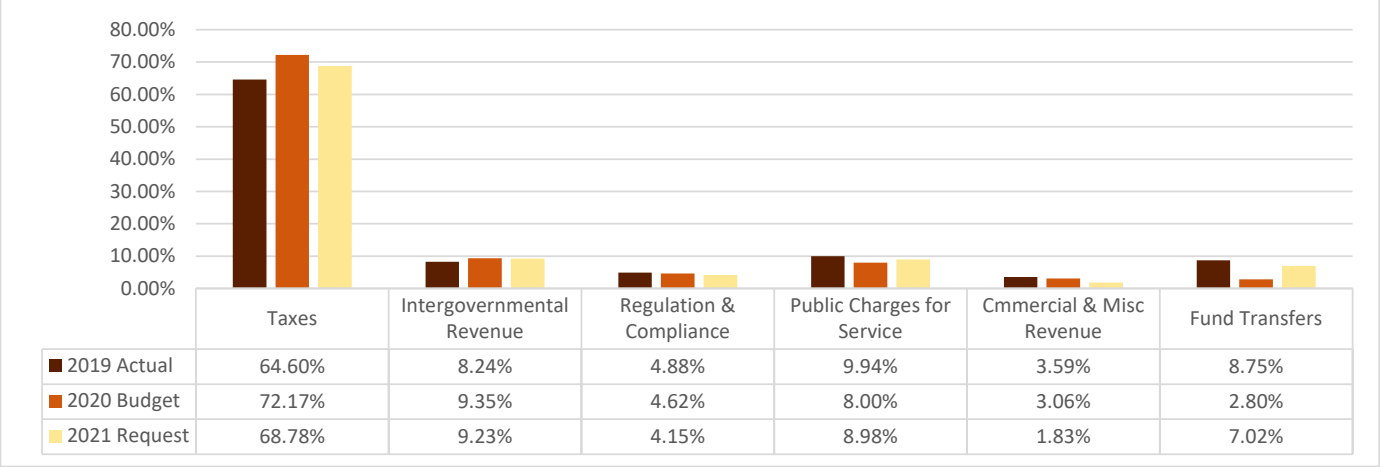
Budget Overview

Financial Philosophies

Use financial resources to:

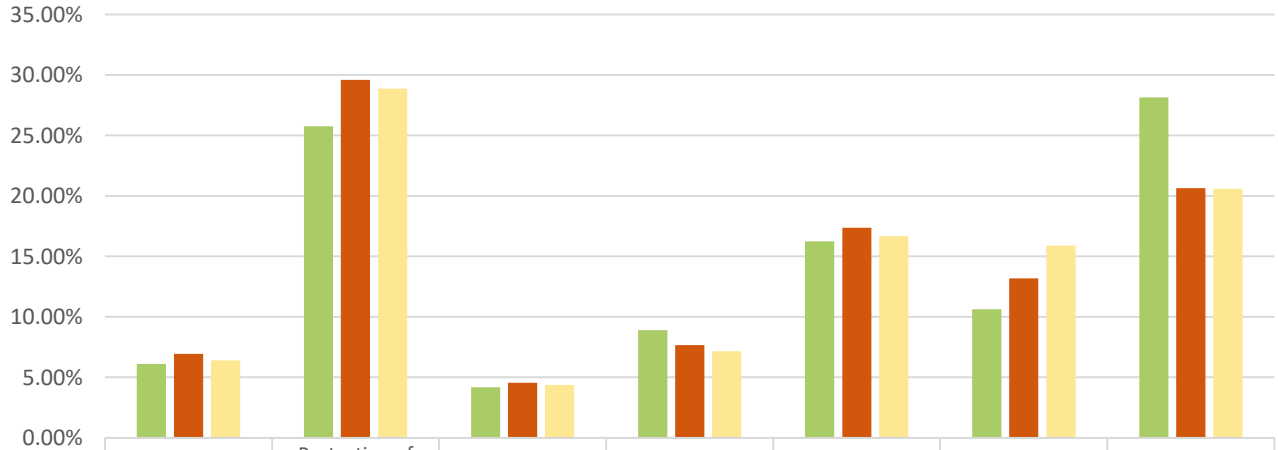
1. Turn Village plans into reality. (Plan for real costs, exceed expectations, retain professional staff and provide responsive service.)
2. Manage growth.
3. Maintain the community's investments.
4. Apply sound business principles throughout Village operations.
5. Implement long-term tax rate stabilization.

General Fund Revenues by Source				
Revenues	2019 Actual	2020 Budget	2021 Request	% Change 2020 to 2021
Taxes	$ 7,760,841	$ 8,279,340	$ 8,461,105	2.1954%
Intergovernmental Revenue	990,284	1,058,435	1,134,853	7.2199%
Regulation & Compliance	586,260	526,600	510,900	-2.9814%
Public Charges for Service	1,193,572	1,063,583	1,104,794	3.8747%
Commercial Revenue	332,273	159,911	158,822	-0.6810%
Miscellaneous Revenue	98,477	48,917	66,700	36.3534%
Fund Transfers	1,051,423	335,119	863,827	157.7672%
TOTAL	**$ 12,013,130**	**$ 11,471,905**	**$ 12,301,001**	**7.2272%**



General Fund Expenditures				
Expenditures	2019 Actual	2020 Budget	2021 Request	% Change 2020 to 2021
General Government	$ 704,083	$ 797,829	$ 789,946	-0.9881%
Protection of Persons & Property	2,963,912	3,395,799	3,551,866	4.5959%
Health & Sanitation	482,033	523,827	536,175	2.3573%
Highway & Transportation	1,026,365	879,919	881,414	0.1699%
Parks, Recreation & Culture	1,870,824	1,994,099	2,052,466	2.9270%
Capital Improvements	1,223,034	1,511,187	1,955,083	29.3740%
Fund Transfers	3,240,927	2,369,245	2,534,051	6.9561%
TOTAL	**$ 11,511,178**	**$ 11,471,905**	**$ 12,301,001**	**7.2272%**

EXPENDITURE PERCENT BY SOURCE



	General Government	Protection of Persons & Property	Health & Sanitation	Highway & Transportation	Parks, Recreation & Culture	Capital Improvements	Fund Transfers
2018 Actual	6.12%	25.75%	4.19%	8.92%	16.25%	10.62%	28.15%
2019 Budget	6.95%	29.60%	4.57%	7.67%	17.38%	13.17%	20.65%
2020 Request	6.42%	28.87%	4.36%	7.17%	16.69%	15.89%	20.60%

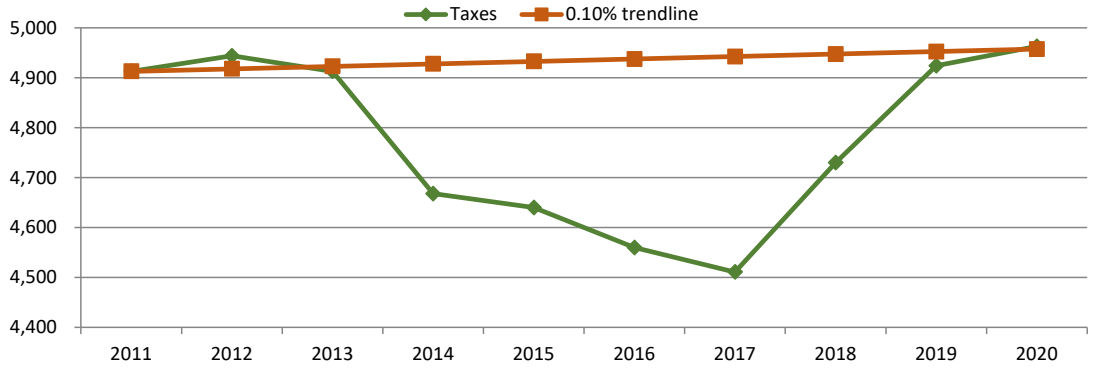
Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2020 to 2021				
	2020 Budget	2021 Request	Percent Change	Rate Change
Hamilton School District	$ 9.4592	$ 9.3846	-0.79%	$ (0.0746)
Village of Sussex	5.7554	5.5933	-2.82%	(0.1621)
Waukesha County	1.8851	1.8104	-3.96%	(0.0747)
WCTC	0.3731	0.3469	-7.02%	(0.0262)
Sub-total	17.4728	17.1352	-1.93%	(0.3376)
Less: School Credit	(1.5829)	$ (1.5672)	-0.99%	0.0157
Net Tax Rate per $1,000	$ 15.8899	$ 15.5680	-2.03%	$ (0.3219)
Taxes on $318,850 Home (Formerly $309,883)	**$4,924.01**	**$4,963.86**		**$39.85**

These numbers are estimates based upon estimated information as of 8/17/2020. This chart will be updated when the actual levies are received from the other taxing entities.

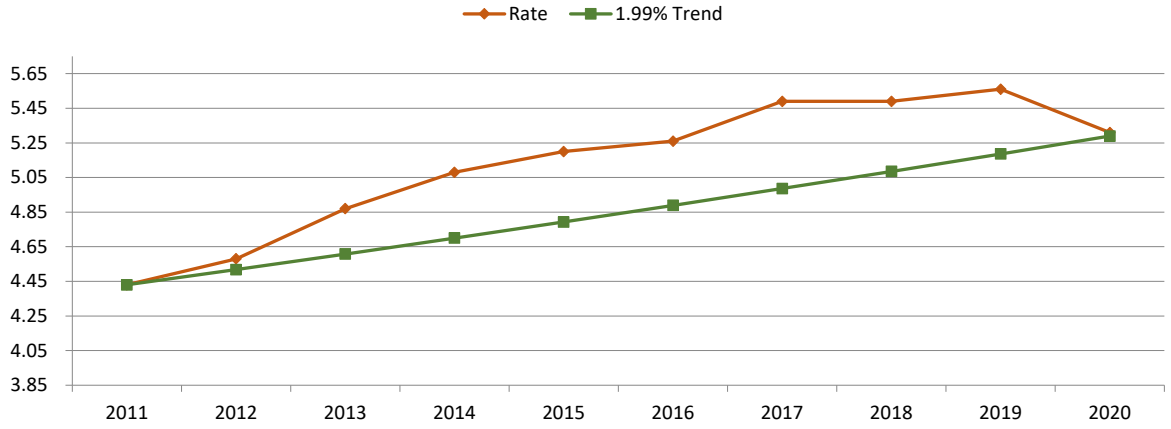
HISTORICAL TOTAL PROPERTY TAXES FOR AVERAGE HOUSE

Despite variations from year to year, taxes have increased an average of .1% over the past ten years



Reassessments occur annually since 2008. The value of the average home fluctuates yearly going as low as $279,041 in 2013 and rising to $318,850 for 2021. The total tax bill has increased on average 0.10% per year or about $49.71 total over the past 10 years, while the Village equalized tax rate has changed $0.88 or 1.99% per year over the past decade.

VILLAGE HISTORICAL EQUALIZED TAX RATE



Village of Sussex

Village Tax Levies	2018 Actual	2019 Actual	2020 Actual	2021 Proposed	% Change 20 / 21
General Fund Levy	5,127,638	5,192,388	5,432,032	5,438,891	0.13%
Debt Service Levy	2,020,879	2,131,820	2,287,308	2,451,114	7.16%
TIF #6 Levy	382,555	566,329	684,035	758,985	10.96%
Total Village Levy	**7,531,072**	**7,890,537**	**8,403,375**	**8,648,990**	**2.92%**
Other Taxing Bodies					
Hamilton School District	10,783,726	11,623,606	12,311,717	12,852,388	4.39%
Richmond School District	288,753	266,463	246,651	265,574	7.67%
Arrowhead School District	131,124	125,992	118,274	122,744	3.78%
Waukesha County	2,540,077	2,541,166	2,528,411	2,553,802	1.00%
Waukesha Cty Technical College	479,623	486,761	500,414	489,275	-2.23%
Total Tax Levy (Gross)	**21,754,375**	**22,934,525**	**24,108,842**	**24,932,773**	**3.42%**
Less State School Credit	(2,247,118)	(2,184,184)	(2,184,993)	(2,280,184)	4.36%
Total Tax Levy (Net)	**19,507,257**	**20,750,341**	**21,923,849**	**22,652,589**	**3.32%**
Equalized Valuation	1,301,353,600	1,344,526,200	1,389,435,700	1,486,970,000	7.02%
Village Equalized Tax Rate	5.49	5.45	5.56	5.31	-4.49%
Hamilton School District Eq Rate	8.55	8.92	9.13	8.90	-2.52%
Richmond School District Eq Rate	7.16	6.49	6.00	5.51	-8.17%
Arrowhead School District Eq Rate	3.25	3.07	2.88	2.64	-8.33%
Total Equalized Tax Rate - Hamilton	**14.67**	**15.03**	**15.34**	**14.77**	**-3.72%**
Total Equalized Tax Rate - Rich/Arrowhead	**16.53**	**15.68**	**15.09**	**14.02**	**-7.09%**
Assessed Valuation	**1,287,974,600**	**1,331,146**	**1,380,378,800**	**1,454,938,455**	**5.40%**
Assessment Ratio	97.23%	96.56%	96.53%	94.86%	-0.0173
Tax Rates (Per $1,000 Assessed Value)					
Village of Sussex	5.6499	5.6417	5.7554	5.5933	-2.82%
Hamilton School District	8.7955	9.2352	9.4592	9.3846	-0.79%
Richmond School District	7.3656	6.7262	6.2176	5.8112	-6.54%
Arrowhead School District	3.3447	3.1804	2.9815	2.7866	-6.54%
Waukesha County	2.0076	1.9574	1.8851	1.8104	-3.96%
State of Wisconsin	-	-	-	-	
Waukesha Cty Technical College	0.3791	0.3749	0.3731	0.3469	-7.02%
Total Tax Rate (Gross - Hamilton)	16.83	17.21	17.47	17.14	-1.93%
Total Tax Rate (Gross - Rich/Arrowhead)	18.75	17.88	17.21	16.35	-5.02%
Less State School Credit	(1.7447)	(1.6408)	(1.5829)	(1.5672)	-0.99%
Total Tax Levy - Hamilton (Net)	**15.09**	**15.57**	**15.89**	**15.57**	**-2.03%**
Total Tax Levy - Rich/Arrowhead	**17.00**	**16.24**	**15.63**	**14.78**	**-5.43%**

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General Fund

REVENUES

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

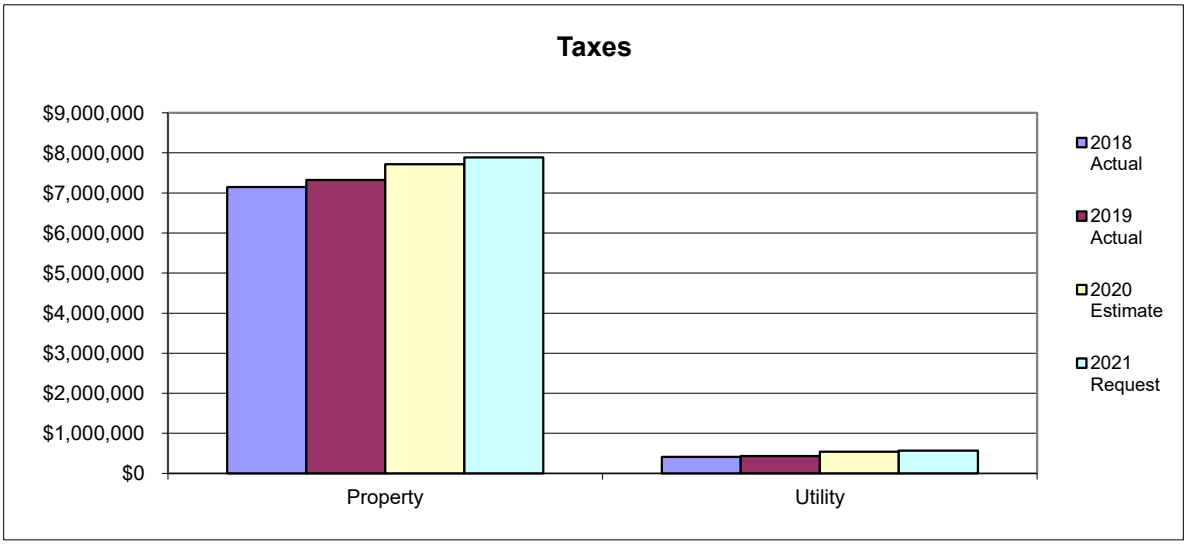
Budget Impact: Overall, revenues and expenditures each increase $829,096 (7.23%). Debt service increases by $163,806; wages and benefits increase $137,368 with a bulk of this funding of the next step of the fire department move to a full-time department; the police contract increases $90,177 as we phase in another shift to be added in 2022; capital outlay/depreciation increases $443,896; and all other expenses increase $6,151. These have been offset by increases to the tax levy of $170,665; an increase to the dividend from the Sewer and Stormwater Utilities of $99,900; payment in lieu of taxes by the Water Utility of $11,100; increases to intergovernmental revenues of $76,418; increases in public charges for services of $41,211; and an increase to the transfer from the Depreciation Fund of $439,351.. All other decreased $9,549 . Taxes continue to be the main source for revenues and account for 73.99% of all non-transfer revenues.

TAXES

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

Budget Impact: Overall, this budget increases $181,765. Of this amount, $11,100 will be collected from the Water Utility in lieu of property taxes. The property tax levy increases $170,665. The budget is balanced while covering the Village Board priorities that carried forward from the 2020 budget including debt service, fire, police, public works and park staffing and insurance costs.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
41110	Property	$7,148,517	$7,324,208	$7,719,340	$6,836,094	$7,719,340	$7,890,005	$0
41310	Water	$411,692	$433,973	$560,000	$326,667	$540,034	$571,100	
41111	Omitted Taxes	$27,678	$0	$0	$0	$0	$0	
41900	Other Taxes	$7,176	$2,660	$0	$2,130	$2,130	$0	
	TOTAL	$7,595,063	$7,760,841	$8,279,340	$7,164,891	$8,261,504	$8,461,105	$0

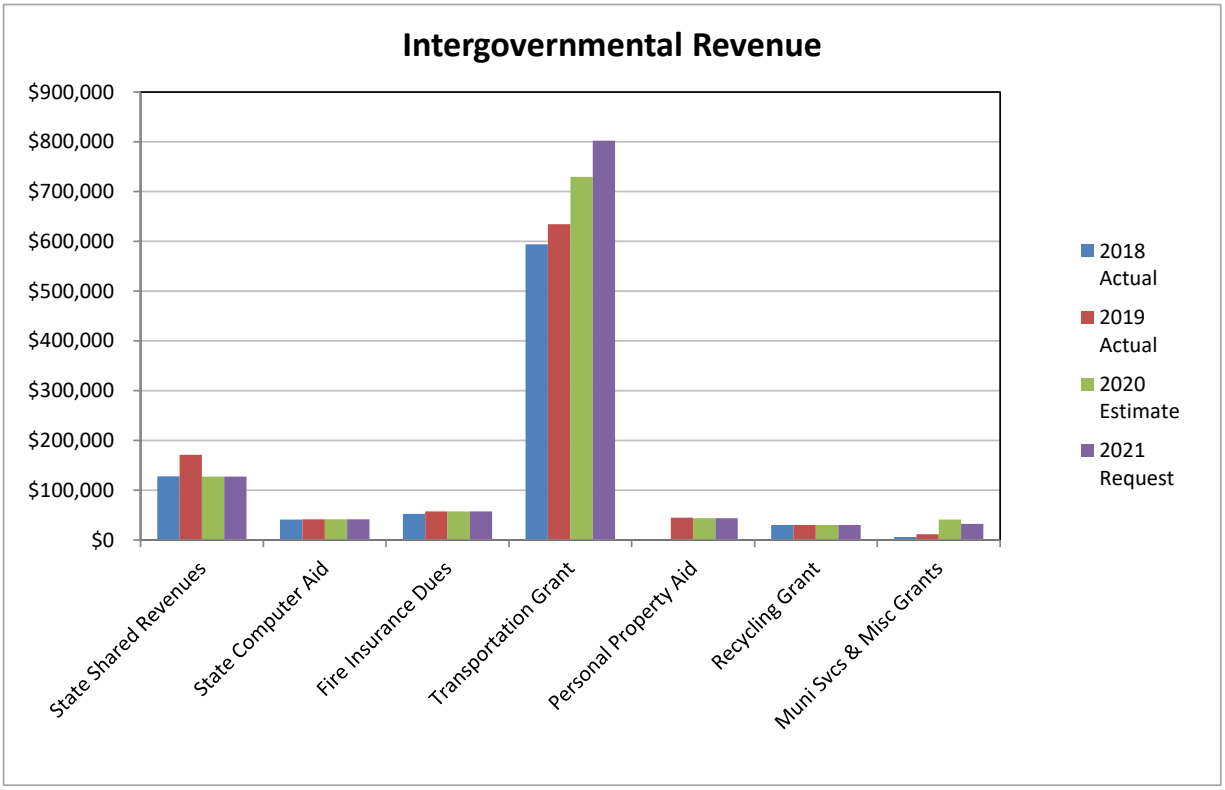


INTERGOVERNMENTAL REVENUES

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

Budget Impact: This budget increases $76,418 (7.22%). Transportation aids have increased $72,939 due to increased spending on Maple Avenue construction. This helps offset debt costs incurred for the project. Video Service Provider Aid increases $13,507 to offset a further reduction in the cable franchise fees we receive. Other minor increases and decreases were also shown based on 2019 expectations.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
43410	State Shared Revenues	$127,997	$170,791	$127,465	$19,120	$127,465	$127,465	
43411	State Computer Aid	$40,740	$41,726	$41,726	$41,726	$41,726	$41,726	
43420	Fire Insurance Dues	$52,307	$57,351	$57,300	$57,156	$57,156	$57,300	
43531	Transportation Grant	$594,133	$634,252	$729,390	$547,042	$729,390	$802,329	
43413	Personal Property Aid	$0	$44,672	$43,563	$43,564	$43,564	$43,564	
43414	Video Service Provider Aid	$0	$0	$13,691	$13,806	$13,806	$27,198	
43545	Recycling Grant	$30,239	$30,279	$30,300	$30,271	$30,271	$30,271	
43430	Misc. Grants	$0	$5,531	$10,000	$21,810	$21,810	$0	
43431	Payment for Muni Services	$5,440	$5,082	$5,000	$0	$5,000	$5,000	
43432	Senior/Recreation Grants	$650	$600	$0	$200	$200	$0	
	TOTAL	$851,506	$990,284	$1,058,435	$774,695	$1,070,388	$1,134,853	$0



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 remains the same for 2021.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
44110	Liquor	$8,847	$8,847	$9,600	$7,953	$9,000	$9,600	
44120	Operators	$7,521	$9,119	$8,000	$5,041	$8,000	$8,000	
44121	Cigarettes	$1,000	$900	$600	$1,000	$1,000	$600	
44122	Live Music	$250	$250	$100	$250	$250	$100	
44123	Amusement	$3,680	$4,560	$4,000	$4,125	$4,125	$4,000	
44124	Peddler's	$1,750	$1,177	$500	$1,800	$1,800	$500	
44127	Weights & Measures	$540	$510	$550	$390	$550	$550	
44210	Bicycle	$50	$20	$0	$50	$50	$0	
44220	Dog	$4,555	$6,913	$7,000	$4,272	$6,500	$7,000	
	TOTAL	$28,193	$32,296	$30,350	$24,881	$31,275	$30,350	$0

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 2021 budget increases $5,000 (2.58%). 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 2021 budget has been set to reflect these expectations.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
44310	Building	$218,944	$147,000	$122,000	$169,557	$190,000	$125,000	
44312	Fire Inspector Fees	$10,487	$10,540	$11,500	$0	$11,500	$11,500	
44315	Occupancy	$8,375	$5,075	$5,000	$5,625	$6,000	$5,000	
44317	Outdoor Establishment	$700	$950	$900	$825	$825	$900	
44320	Street Openings	$4,725	$5,475	$2,500	$2,925	$3,000	$2,500	
44325	Electrical	$40,709	$35,790	$23,000	$23,305	$28,000	$24,000	
44330	Plumbing	$47,943	$32,731	$23,000	$23,204	$28,000	$24,000	
44915	Weights and Measures	$2,722	$2,872	$2,800	$2,385	$2,800	$2,800	
44920	House Numbers	$1,985	$1,179	$750	$642	$1,000	$750	
44930	Well Test	$0	$275	$0	$0	$0	$0	
44940	Crushing Permit	$500	$700	$500	$800	$800	$500	
44950	Miscellaneous Permits	$2,000	$2,000	$2,000	$2,250	$2,250	$2,000	
	TOTAL	$339,090	$244,587	$193,950	$231,518	$274,175	$198,950	$0

OTHER REGULATION AND COMPLIANCE REVENUE

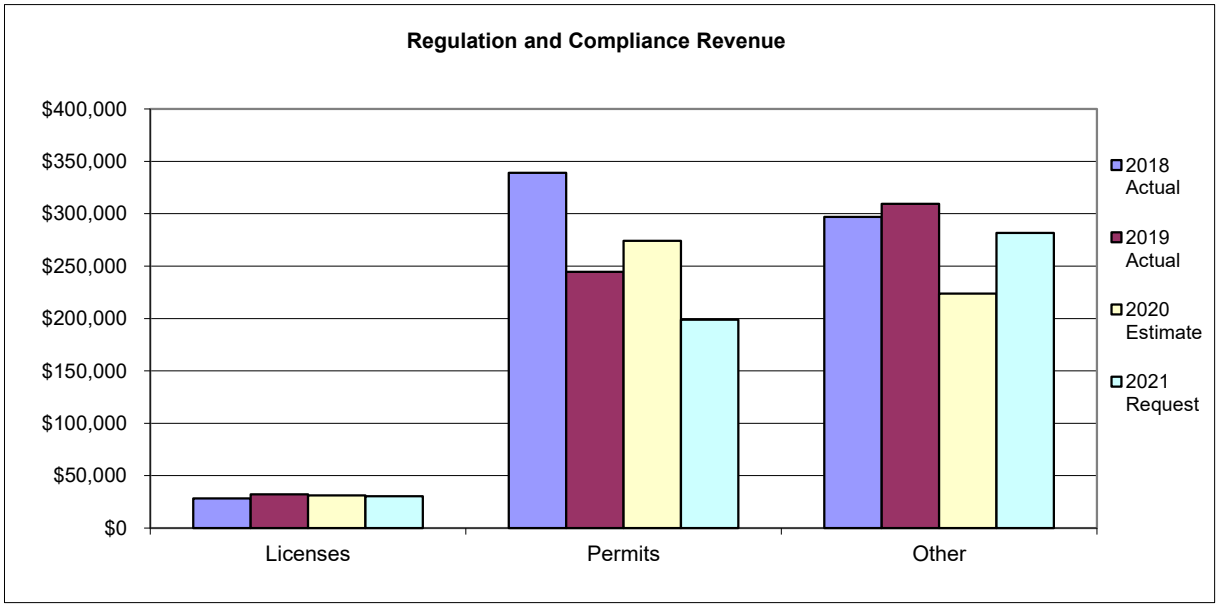
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

1udget Impact: This budget decreases $20,700 (-6.85%) for 2021. This decrease reflects a reduction in the overweight trucking charges and the state reduction in cable tv franchise fees. A portion of the cable reduction was offset with intergovernmental revenue.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
45110	Fines & Penalties	$158,663	$173,011	$175,000	$59,375	$100,000	$172,500	
45111	Alarm Fees	$150	$375	$300	$525	$750	$300	
44125	Cable TV Franchise	$138,059	$135,991	$127,000	$37,397	$123,000	$108,800	
	TOTAL	$296,872	$309,377	$302,300	$97,297	$223,750	$281,600	$0

TOTAL REGULATION AND COMPLIANCE REVENUE

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Licenses	$28,193	$32,296	$30,350	$24,881	$31,275	$30,350	$0
Permits	$339,090	$244,587	$193,950	$231,518	$274,175	$198,950	$0
Other	$296,872	$309,377	$302,300	$97,297	$223,750	$281,600	$0
TOTAL	$664,155	$586,260	$526,600	$353,696	$529,200	$510,900	$0



PUBLIC CHARGE FOR SERVICES

PARKS AND RECREATION

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

Budget Impact: Recreation programs continue their popularity. Overall, the 2021 budget increases $11,785 (4.16%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. Admission fees continue their high level due to the success of Spooky Sussex and pickleball.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
46710	Registration Fees:							
***-46710	Recreation Programs	$271,648	$247,880	$247,144	$100,980	$125,000	$274,307	
260-46710	Senior Programs	$10,052	$21,556	$17,979	$5,227	$5,227	$0	
265-46710	Special Events	$350	$800	$550	$280	$280	$550	
46711	Admission Fees	$17,663	$26,412	$17,800	$4,543	$4,543	$20,401	
46755	Softball Assoc.	$830	$0	$0	$0	$0	$0	
	TOTAL	$300,543	$296,648	$283,473	$111,030	$135,050	$295,258	$0

DEVELOPMENT

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

Budget Impact: This budget increases $500 in 2021. All items are expected to remain at the 2020 levels except for platting fees which showed the increase.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
44319	Plan of Operation	$4,375	$5,350	$4,500	$3,675	$4,500	$4,500	
44410	Conditional Use	$1,580	$1,470	$2,000	$840	$2,000	$2,000	
44430	Zoning & Petitions	$1,525	$1,670	$500	$550	$550	$500	
46101	Platting Fees	$840	$4,020	$500	$1,130	$1,130	$1,000	
46141	Developer Payments for Engineering	$73,107	$173,248	$68,000	$59,393	$68,000	$68,000	
46310	Grading Plan Review	$7,380	$4,680	$4,000	$1,980	$4,000	$4,000	
46850	Plan Review Fees	$1,000	$1,625	$2,000	$1,370	$2,000	$2,000	
46854	Architectural Review Board Fees	$500	$375	$1,000	$750	$1,000	$1,000	
48230	Special assessment collected	$0	$180	$0	$0	$160	$0	
	TOTAL	$90,307	$192,618	$82,500	$69,688	$83,340	$83,000	$0

OTHER PUBLIC CHARGES FOR SERVICES

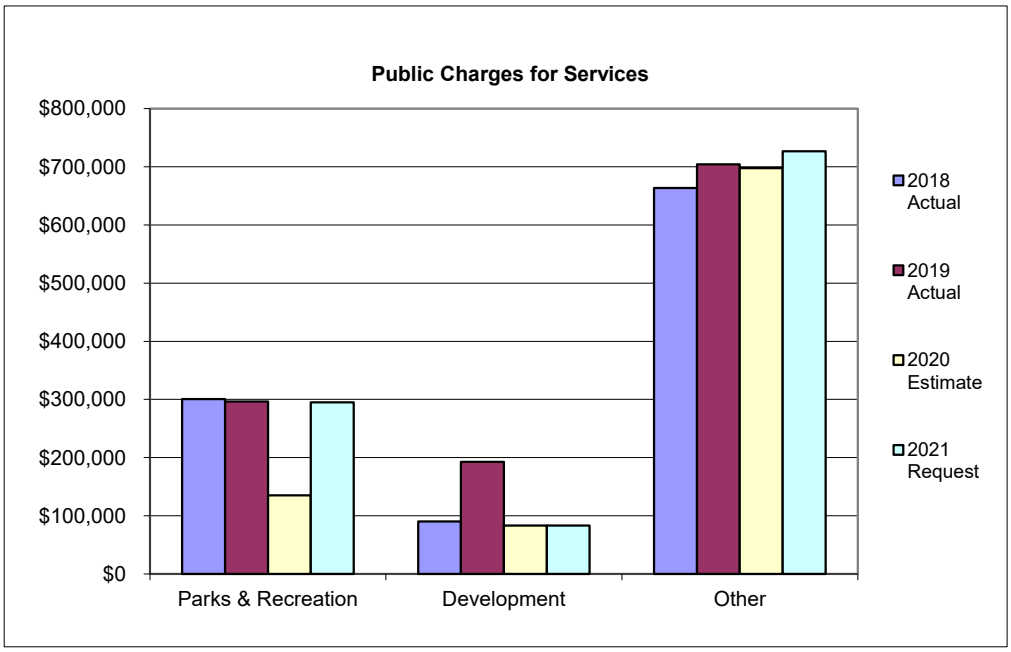
Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

Budget Impact: The total budget increases $28,926 (4.15%). The charges for garbage increase $14,926 to reflect contract increases as well as additional customers. Ambulance revenues increased $10,000 based on the 2020 trends. Other recycling revenues were decreased again as the market for recylables dries up. Revenues for the yard waste site were increased based on actual results for the past two years.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
46110	Assessment Letters	$13,780	$16,675	$12,000	$7,900	$12,000	$14,000	
46111	Records Maintenance Fees	$1,365	$1,435	$1,000	$1,005	$1,100	$1,000	
46130	Sale of Materials	$78	$187	$300	$42	$300	$300	
46131	Concessions	$1,632	$2,317	$1,600	$0	$0	$1,600	
46220	Fire Charges for Service	$149	$239	$0	$0	$0	$0	
46230	Ambulance Fees	$223,725	$244,284	$230,000	$133,060	$230,000	$240,000	
46420	Garbage Removal	$394,924	$409,408	$422,610	$424,436	$424,500	$437,536	
46435	Other Recyling Charges	$162	$50	$3,000	$0	$0	$1,500	
46436	Yard Waste Disposal	$22,550	$25,068	$22,500	$26,080	$26,250	$26,000	
46440	Weed Cutting	$3,020	$2,531	$2,500	$895	$2,500	$2,500	
46610	Senior Party Tickets	$2,120	$2,112	$2,100	$755	$1,000	$2,100	
	TOTAL	$663,505	$704,306	$697,610	$594,173	$697,650	$726,536	$0

TOTAL PUBLIC CHARGES FOR SERVICES

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Parks & Recreation	$300,543	$296,648	$283,473	$111,030	$135,050	$295,258	$0
Development	$90,307	$192,618	$82,500	$69,688	$83,340	$83,000	$0
Other	$663,505	$704,306	$697,610	$594,173	$697,650	$726,536	$0
TOTAL	$1,054,355	$1,193,572	$1,063,583	$774,891	$916,040	$1,104,794	$0



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 $1,089 (-0.68%). A $3,000 decrease in interest was offset with increases in sponsorships and rent of the Civic Center by the tenants.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
48110	Interest on Investments	$101,472	$138,429	$63,000	$43,496	$60,000	$60,000	
48210	Park Rent	$36,457	$32,806	$38,000	$13,537	$15,000	$38,000	
48901	Advertising/Sponsorships	$23,613	$27,764	$22,000	$19,980	$5,000	$23,700	
48215	Baseball field advertising	$3,000	$2,398	$2,400	$2,600	$2,600	$2,400	
48230	Other Rent	$36,430	$36,376	$34,511	$16,955	$23,852	$34,722	$0
	Building Tenants - Civic Campus	$5,739	$5,502	$6,543	$4,241	$7,884	$6,754	
	Village land rented as farmland	$968	$968	$968	$0	$968	$968	
	Civic Center	$29,723	$29,906	$27,000	$12,714	$15,000	$27,000	
48240	Civic Campus	$92,700	$94,500	$0	$0	$0	$0	$0
	Water Utility	$30,900	$31,500	$0	$0	$0	$0	
	Sewer Utility	$30,900	$31,500	$0	$0	$0	$0	
	Stormwater Utility	$30,900	$31,500	$0	$0	$0	$0	
	TOTAL	$293,672	$332,273	$159,911	$96,568	$106,452	$158,822	$0

MISCELLANEOUS REVENUES

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

Budget Impact: This budget increases $17,783 (36.35%). Miscellaneous revenues were increased about $13,000 to match past history for P-card rebate payments and recreation donations were increased by $5,000 due to the success of Pints in the Park.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
46115	Administrative Services Sold	$15,555	$20,675	$18,375	$6,344	$13,000	$18,375	
48900	Miscellaneous	$44,669	$46,350	$30,217	$23,922	$35,000	$43,000	
48300	Sale of Property	$19,497	$9,650	$0	$189,350	$189,350	$0	
48520	Other Donations-Recreation Dept	$2,500	$8,751	$325	$2,825	$2,825	$5,325	
48530	Park Donations	$218	$1,429	$0	$140	$140	$0	
48540	Fire Donations	$424	$11,622	$0	$3,550	$3,550	$0	
	TOTAL	$82,863	$98,477	$48,917	$226,131	$243,865	$66,700	$0

FUND TRANSFERS

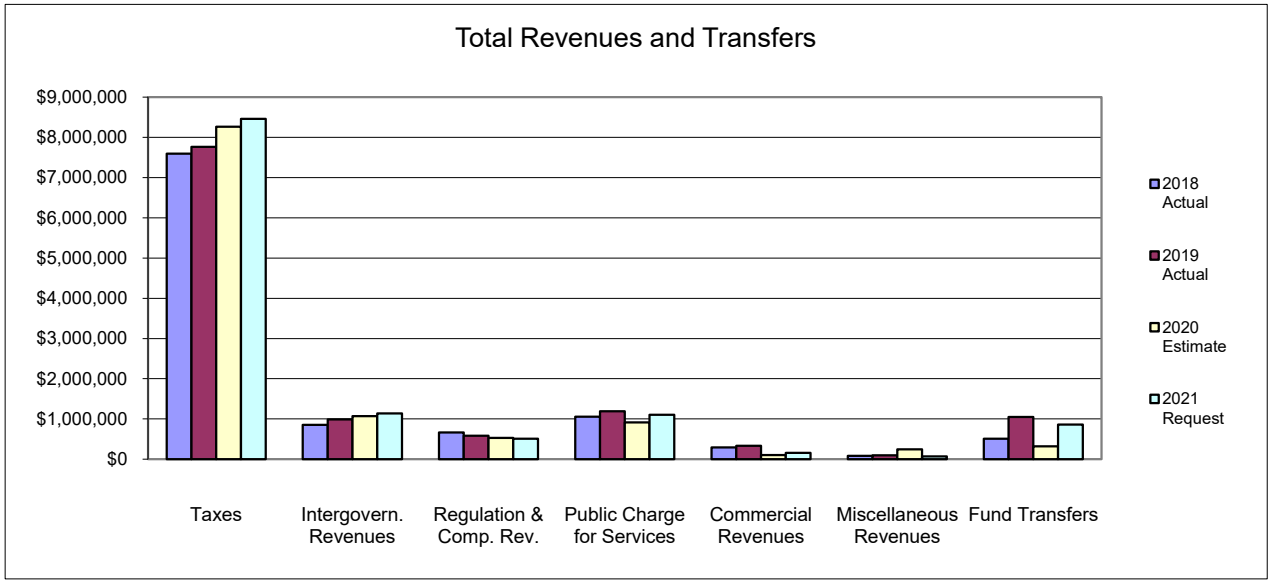
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2021 for equipment purchases for the fire, streets and park departments as well as for park equipment upgrades at Prides Park. The Transfer from Special Revenue Funds represents recreation program registrations funded with scholarships. Transfers from the Sewer and Stormwater Utilities are dividends that replace rent that was previously charged. The use of the Senior Trust Fund is for sponsorship of senior parties and remains stable.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
49211	Use of Designated Funds	$506,977	$1,048,654	$136,775	$0	$136,775	$576,127	
49220	Trans from Spec Rev	$2,106	$1,769	$3,500	$0	$1,000	$3,500	
	Trans from Sewer Utility (Dividend)	$0	$0	$151,000	$75,500	$151,000	$250,000	
	Trans from Stormwater Utility	$0	$0	$31,500	$15,750	$31,500	$32,400	
	Trans from Community Dev Auth	$2,000	$1,000	$0	$0	$0	$0	
	Use of Senior Trust Fund	$0	$0	$1,800	$0	$0	$1,800	
	Use of GF Surplus	$0	$0	$10,544	$0	$0	$0	
	TOTAL	$511,083	$1,051,423	$335,119	$91,250	$320,275	$863,827	$0

TOTAL REVENUES AND TRANSFERS

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Taxes	$7,595,063	$7,760,841	$8,279,340	$7,164,891	$8,261,504	$8,461,105	$0
Intergovern. Revenues	$851,506	$990,284	$1,058,435	$774,695	$1,070,388	$1,134,853	$0
Regulation & Comp. Rev.	$664,155	$586,260	$526,600	$353,696	$529,200	$510,900	$0
Public Charge for Services	$1,054,355	$1,193,572	$1,063,583	$774,891	$916,040	$1,104,794	$0
Commercial Revenues	$293,672	$332,273	$159,911	$96,568	$106,452	$158,822	$0
Miscellaneous Revenues	$82,863	$98,477	$48,917	$226,131	$243,865	$66,700	$0
Fund Transfers	$511,083	$1,051,423	$335,119	$91,250	$320,275	$863,827	$0
TOTAL	$11,052,697	$12,013,130	$11,471,905	$9,482,122	$11,447,724	$12,301,001	$0



EXPENDITURES

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

General Government Services
Transfers to Other Funds (Debt, Capital Projects, etc.)
Protection of Persons and Property
Health and Sanitation Services
Public Works
Parks, Recreation and Cultural Services
Capital Improvements

Each category is broken into several sub-categories for specific departmental functions or operations. Each sub-category will include a brief explanation of the account, comments on the recommended budget figure, summaries of expenses and revenues, department goals, performance indicators, and a spreadsheet outlining the proposed expenditures by line item.

* Overall operational expenditures increase $220,394
  $169,953 is attributable to police and fire staffing needs
* Overall debt & transfers increase $164,806
* Overall capital expenditures increase $443,896
* Overall expenditures increase $829,096

GENERAL GOVERNMENT SERVICES

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

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

LEGISLATIVE SERVICES

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

Budget Impact: This budget increases $352 for 2021 to implement the next step of raises for the Village Board and committee members.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures				
Personnel Services	$ 42,926	$ 42,217	$ 44,678	$ 45,282
Expenses	$ 5,738	$ 5,081	$ 5,908	$ 5,650
Total	**$ 48,664**	**$ 47,298**	**$ 50,586**	**$ 50,932**
Department Resources				
General Fund - Taxes	$ 48,664	$ 47,298	$ 50,586	$ 50,932
Total	**$ 48,664**	**$ 47,298**	**$ 50,586**	**$ 50,932**

DEPARTMENT HIGHLIGHTS FOR 2020

* Completed Maple Avenue ahead of schedule and under budget
* The Grove at Village Park is open and being enjoyed by the community
* 3 new retailers opened in the community
* The Village had its fastest paramedic response times ever
* Reached an agreement with the Town of Lisbon moving past the Boundary Stipulation

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2021

* Completion of the Highland Business Park development
* Complete industrial park roadway repairs
* Start to ease debt levels
* Balance utility rates
* Balance tax impacts

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Board Meetings	22	29	30	28	28	24	21
Committee Meetings	92	88	85	72	76	56	67
Ordinances Adopted	15	25	13	5	9	13	12
Resolutions Adopted	56	113	54	38	38	30	32

Legislative Services Budget

ACCT # 51100-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$39,875	$39,217	$41,730	$19,289	$41,503	$42,064	$0
	Village President	$6,600	$6,600	$6,666			$6,733	
	Trustees	$26,400	$25,667	$26,664			$26,931	
	Committee Meetings	$6,875	$6,950	$8,400			$8,400	
150	Payroll Taxes	$3,051	$3,000	$3,192	$1,475	$3,175	$3,218	
320	Municipal Dues	$3,949	$4,159	$4,250	$4,500	$4,500	$4,500	
390	Expenses:	$1,789	$922	$1,408	$460	$1,408	$1,150	$0
	Conferences & mileage	$0	$0	$308			$250	
	Gifts/Awards	$450	$220	$300			$300	
	Misc/Meetings/Lunches	$139	$702	$800			$600	
	Dark Store Fund	$1,200	$0	$0			$0	
	TOTAL	$48,664	$47,298	$50,580	$25,724	$50,586	$50,932	$0

Village Boards, Committees and Commissions

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

EXECUTIVE SERVICES

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

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

Budget Impact: This budget decreases by $16,093 (-5.80%). Human resources expenses decreased $8,500; wages and benefits decreased $4,893 and legal decreased $3,000. All reductions were based on past history and expectations for 2021.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures				
Personnel Services	$ 123,146	$ 132,327	$ 141,583	$ 150,364
Contractual Services	$ 88,687	$ 90,749	$ 109,000	$ 101,400
Expenses	$ 8,968	$ 9,646	$ 9,351	$ 9,750
Total	**$ 220,801**	**$ 232,722**	**$ 259,934**	**$ 261,514**
Department Resources				
General Fund - Taxes	$ 220,801	$ 232,722	$ 259,934	$ 261,514
Total	**$ 220,801**	**$ 232,722**	**$ 259,934**	**$ 261,514**

DEPARTMENT HIGHLIGHTS FOR 2020

* Completed Maple Avenue ahead of schedule and under budget
* The Grove at Village Park was completed
* Fire Department transition continued (staffed with 4 in the station)
* Significant residential and commercial growth
* Implemented a new agreement with Lisbon
* Converted website and recreation program software as well as enhanced social media presence
* Completed major cross training in the Public Works staff

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2021

* Continue the Fire Department Transition (Step 3 of 4)
* Manage developments
* Focus on retail vacancies
* Complete the Corky Curtis Trail connection

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Long-term fiscal scorecard	50%	60%	60%	50%	50%	50%	40%
Net new construction (in millions)	$17.55	$18.60	$37.78	$26.38	$30.21	$28.43	$33.61
Percentage employee turnover	14%	11%	15%	10%	13%	8%	10%

Executive Services Budget

ACCT 51410-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$87,648	$102,987	$102,188	$61,504	$106,732	$106,370	$0
	Administrator			$45,947			$47,762	
	Asst Administrator			$56,241			$58,608	
120	Wages - Administrative Assistants	$13,565	$9,042	$10,361	$4,642	$8,817	$10,769	
130	Pension 13.5%	$6,523	$7,015	$8,272	$4,285	$7,800	$7,907	$0
135	Employee Insurance	($428)	$676	$17,561	$232	$395	$8,857	
150	Payroll Taxes	$7,719	$8,584	$9,375	$5,087	$8,839	$8,961	$0
220	Telephone	$2,021	$1,331	$1,450	$446	$1,000	$1,400	
310	Office Supplies	$417	$648	$500	$462	$500	$500	$0
	Postage	$120	$259	$250			$250	
	General	$297	$389	$250			$250	
390	Expenses	$4,725	$5,906	$5,000	$3,160	$5,000	$5,100	$0
	Seminars and training	$2,710	$2,776	$2,850			$2,900	
	Associations/Prof Org	$1,468	$2,557	$1,500			$1,550	
	Mileage & miscellaneous	$547	$573	$650			$650	
510	Insurance	$3,826	$3,092	$3,900	$2,872	$3,851	$4,150	
	SUB-TOTAL	$126,016	$139,281	$158,607	$82,690	$142,934	$154,014	$0
51410-000-180	Human Resources Exp.	$8,119	$4,023	$16,000	$3,650	$9,000	$7,500	$0
	SUB-TOTAL	$8,119	$4,023	$16,000	$3,650	$9,000	$7,500	$0
51300-000-210	Legal - Traffic	$37,943	$22,920	$36,000	$9,034	$36,000	$36,000	
51300-000-211	Legal - Opinions	$48,723	$66,498	$67,000	$45,995	$72,000	$64,000	
	SUB-TOTAL	$86,666	$89,418	$103,000	$55,029	$108,000	$100,000	$0
	TOTAL	$220,801	$232,722	$277,607	$141,369	$259,934	$261,514	$0

ADMINISTRATIVES SERVICES

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

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

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

Budget Impact: The budget for this department increases $2,333 (1.36%). Wages and benefits increase $6,858 and are offset by a reduction in all election expenses of $4,200. Other small changes were made based on past history.

ADMINISTRATIVES SERVICES DEPARTMENT BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures				
Personnel Services	$ 104,368	$ 107,160	$ 146,408	$ 141,550
Contractual Services	$ 8,480	$ 5,086	$ 4,750	$ 4,825
Expenses	$ 27,715	$ 26,828	$ 55,198	$ 27,550
Capital Outlay	$ 6,251	$15,841	$ -	$ -
Total	**$ 146,814**	**$ 154,915**	**$ 206,356**	**$ 173,925**
Department Resources				
General Fund - Taxes	$ 102,181	$ 102,804	$ 159,756	$ 126,725
General Fund - Other Sources	$ 44,633	$ 52,111	$ 46,600	$ 47,200
Total	**$ 146,814**	**$ 154,915**	**$ 206,356**	**$ 173,925**

DEPARTMENT HIGHLIGHTS FOR 2020

* Administrative Services Director transitioned into his new role
* Executed four elections during the COVID pandemic in a professional and safe manner
* Oversaw the RFP and implemented a new HVAC maintenance contract for the Civic Center
* Re-negotiated the Village Assessor contract to include additional resources and transparency for the public

DEPARTMENT GOALS

* Implement efficient and effective elections
* Provide organized and efficiently managed records
* Deliver consistent, high quality service and support to Village staff and customers
* Continually strive to earn the satisfaction of customers by providing excellent customer service
* Enhance the efficiency and effectiveness of operations by continually looking for methods to innovate
* Create an environment of mutual respect and partnership with other Village departments

MAJOR OBJECTIVES FOR 2021

* Transition and train a new Deputy Clerk
* Plan and oversee efficient elections, reach out to the high school for new poll workers
* Overhaul our agenda creation process, look at possible new software options to implement efficiencies
* Deliver consistent/excellent customer service to customers and Village staff

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
# of election votes handled	6,633	2,717	12,631	1,752	12,930	2,750	13,500
# of yard waste site passes sold	489	509	434	751	811	944	1,000

Administrative Services Budget

ACCT 51420-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$50,676	$59,285	$62,745	$35,865	$62,165	$64,920	$0
	Administrative Services Director			$29,236			$30,094	
	Deputy Clerk			$33,509			$34,826	
120	Wages - Administrative Assistants	$21,909	$23,254	$23,285	$11,291	$20,344	$25,507	
130	Pension 13.5%	$4,800	$5,135	$5,807	$3,228	$5,569	$6,104	$0
135	Employee Insurance	$6,385	$10,047	$20,674	$7,981	$14,079	$22,501	
150	Payroll Taxes	$5,464	$6,190	$6,581	$3,588	$6,312	$6,918	$0
220	Telephone	$826	$768	$825	$303	$750	$825	
240	Equipment Maintenance	$7,654	$4,318	$3,875	$2,412	$4,000	$4,000	
310	Office Supplies	$2,261	$2,834	$4,000	$467	$3,500	$4,000	$0
	Postage	$687	$490	$1,500			$1,500	
	General	$1,574	$2,344	$2,500			$2,500	
390	Expenses	$3,402	$3,084	$3,950	$860	$3,950	$3,950	$0
	Seminars	$2,812	$2,126	$3,500			$3,500	
	Associations/Prof Organizations	$108	$525	$300			$300	
	Miscellaneous	$482	$433	$150			$150	
510	Insurance	$2,418	$2,033	$2,600	$1,920	$2,577	$2,800	
	SUB-TOTAL	$105,795	$116,948	$134,342	$67,915	$123,246	$141,525	$0
51440-000-110	Election Salaries	$14,782	$3,130	$19,000	$15,518	$34,439	$15,000	$0
	Elections			$18,000			$14,500	
	Training			$1,000			$500	
51440-000-130	Election Pension	$165	$55	$150	$731	$1,600	$300	
51440-000-150	Election Payroll Taxes	$187	$64	$150	$839	$1,900	$300	
51440-000-390	Election Expenses	$5,132	$4,382	$6,500	$13,501	$27,000	$6,000	
	SUB-TOTAL	$20,266	$7,631	$25,800	$30,589	$64,939	$21,600	$0
51490-000-326	Printing & Publishing	$880	$1,030	$500	$330	$500	$500	
51490-000-327	Real Estate Expense	$9,629	$8,655	$10,100	$3,568	$10,100	$10,100	$0
	Waukesha County Treasurer	$6,303	$6,491	$6,500			$6,500	
	Printing & Postage	$2,798	$1,578	$3,000			$3,000	
	Online processing fees	$88	$146	$100			$100	
	BDS Software-Point of Sale/Taxes	$440	$440	$500			$500	
51490-000-390	Expenses	$735	$650	$850	$317	$850	$200	$0
	Sales Tax	$620	$590	$650			$0	
	Miscellaneous	$115	$60	$200			$200	
	SUB-TOTAL	$11,244	$10,335	$11,450	$4,215	$11,450	$10,800	$0
51910-000-000	Uncollectible Taxes	$3,258	$4,160	$0	$6,721	$6,721	$0	$0
	SUB-TOTAL	$3,258	$4,160	$0	$6,721	$6,721	$0	$0
	TOTAL	$140,563	$139,074	$171,592	$109,440	$206,356	$173,925	$0

COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES

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

Budget Impact: This budget increases $3,044 (3.62%). Increases to wages and benefits account for about half of the increase. The balance comes from additional costs for hosting the new website and licensing costs.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	**2018 Actual**	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Personnel Services	$ 34,073	$ 35,324	$ 36,379	$ 37,686
Contractual Services	$ 17,628	$ 21,314	$ 19,000	$ 19,000
Expenses	$ 27,638	$ 25,834	$ 28,603	$ 30,381
Capital Outlay	$ 20,075	$ 58,898	$ 20,810	$ 16,963
Total	**$ 99,414**	**$ 141,370**	**$ 104,792**	**$ 104,030**

Department Resources				
General Fund - Taxes	$ 99,414	$ 141,370	$ 104,792	$ 104,030
Total	**$ 99,414**	**$ 141,370**	**$ 104,792**	**$ 104,030**

DEPARTMENT HIGHLIGHTS FOR 2020

* Launched a new Village website with an updated design and streamlined navigation
* Successfully transitioned a majority of staff to work remotely and conducted board and committee meetings via video teleconference during the closure of the Civic Center due to the COVID pandemic
* Installed a new phone system
*Combined The Courier newsletter and Activity Guide into a single publication

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 2021

* Deploy new computers and software as part of the Village's ongoing technology rotation schedule
* Continue to engage community members through social media.

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Number of computers deployed	13	10	12	15	10	27	1
Number of new Facebook followers			200	428	590	1,345	1,100
Number of new NextDoor followers						451	700
Hours of outside consultant time	273.25	231.5	238.25	252.25	262.25	247	300

Information Technology Services Budget								
ACCT # 51430-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
120	Wages - Communications Coordinator	$23,178	$23,842	$24,157	$12,484	$24,440	$24,862	
130	Pension 13.50%	$1,528	$1,538	$1,631	$906	$1,650	$1,678	
135	Employee Insurance	$7,680	$8,209	$8,506	$4,760	$8,419	$9,244	
150	Payroll Taxes	$1,687	$1,735	$1,848	$991	$1,870	$1,902	
340	IT Services - Maintenance Contract	$17,628	$21,314	$19,000	$12,666	$19,000	$19,000	
390	Expenses:	$90	$25	$375	$191	$200	$375	$0
	Professional Development	$0	$0	$100			$100	
	Miscellaneous	$90	$25	$275			$275	
397	Licensing	$22,553	$20,326	$22,556	$12,051	$22,556	$23,006	
510	Insurance	$910	$708	$950	$633	$847	$925	
51490-000-347	Community Info/Cable	$4,085	$4,775	$5,000	$2,939	$5,000	$6,075	$0
	Courier	$2,659	$2,925	$3,000			$3,000	
	Website Hosting & Maintenance	$1,300	$1,300	$1,500			$2,575	
	Other Items	$126	$550	$500			$500	
	TOTAL	$79,339	$82,472	$84,023	$47,621	$83,982	$87,067	$0

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

Administration - Tax Collection Software Maintenance Agreement	$	500
Finance - Accounting Software Maintenance Agreements	$	1,100
Police Services - Citation Software Maintenance Agreement	$	1,671
Police Services - Department of Justice Monthly Access	$	600
Fire Department - Trunked Radio Costs & Other IT Costs	$	16,000
Development Services - Zoning and Land Use Maps	$	500
GIS Management	$	29,000
Recreation Administration - Registration Software Transaction Fees	$	7,072
Costs for Processing Online Payments & Outsourcing Bill Printing	$	32,800
Water Utility - Share of General IT and Accounting Software Costs	$	11,100
Sewer Utility - Share of General IT and Accounting Software Costs	$	9,792
Stormwater Utility - Share of General IT and Accounting Software Costs	$	2,635
Total IT Costs Included in Other Sections of the Budget	$	112,770

FINANCIAL SERVICES

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

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

Budget Impact: The budget increases by $2,481 (1.16%) in 2021. Contractual fees for the assessor, auditor and ambulance billing company decrease a total of $1,450. Wages and benefits increase $3,891. All other account changes are minimal.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures				
Personnel Services	$ 94,252	$ 96,742	$ 99,702	$ 106,283
Contractual Services	$78,170	$79,657	$81,585	$ 81,900
Expenses	$ 26,894	$ 26,118	$ 27,537	$ 28,325
Total	**$ 199,316**	**$ 202,517**	**$ 208,824**	**$ 216,508**
Department Resources				
General Fund - Taxes	$ 199,316	$ 202,517	$ 208,824	$216,508
Total	**$ 199,316**	**$ 202,517**	**$ 208,824**	**$ 216,508**

DEPARTMENT HIGHLIGHTS FOR 2020

* Implemented the second step of the water rate increases approved in 2018
* Transitioned to new meter reading software for the utilities
* Implemented ACH payments for vendor and employee expense payments
* Navigated the various Covid-19 related assistance programs
* Began cross-training for payroll processing

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 2021

* Complete cross-training for payroll processing
* Implement the workflow processing module for bill payment if feasible
* Cross-train for Utility Billing with the new meter reading software

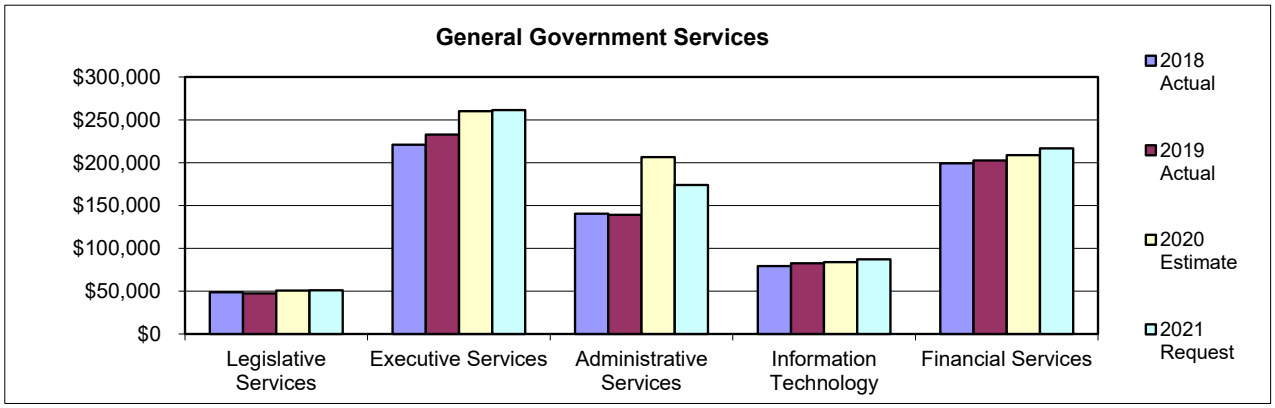
PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Total checks written	3,890	3,696	3,964	4,080	4,110	4,110	3,962
Online payments received (UB monthly in 2019)	3,023	3,412	4,207	5,056	5,679	18,309	20,000
Number of utility customers (year end)	3,476	3,520	3,536	3,546	3,586	3,524	3,575

Financial Services Budget

ACCT 51510-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$38,561	$39,629	$40,613	$22,965	$40,731	$42,114	
120	Wages	$32,676	$33,696	$36,043	$17,665	$34,364	$37,280	
130	Pension 13.5%	$4,684	$4,739	$5,174	$2,816	$5,069	$5,359	$0
135	Employee Insurance	$13,021	$13,171	$14,698	$7,828	$13,793	$15,456	
150	Payroll Taxes	$5,310	$5,507	$5,864	$3,152	$5,745	$6,074	$0
215	Accountant/Auditor	$13,903	$12,312	$12,850	$12,585	$12,585	$12,900	
290	Contractual Fees - Ambo Billing	$15,623	$18,701	$18,000	$11,164	$20,000	$20,000	
310	Office Supplies	$417	$648	$875	$462	$800	$800	$0
	Postage	$121	$259	$300			$300	
	General	$296	$389	$575			$500	
340	Data Processing	$980	$1,376	$1,000	$451	$1,000	$1,100	
390	Expenses	$1,185	$1,524	$2,010	$327	$2,000	$1,900	$0
	Seminars	$742	$524	$1,500			$1,300	
	Associations/Prof Organizations	$360	$656	$360			$400	
	Miscellaneous	$83	$344	$150			$200	
510	Insurance	$2,421	$1,795	$2,400	$1,748	$2,346	$2,525	
	SUB-TOTAL	$128,781	$133,098	$139,527	$81,163	$138,433	$145,508	$0
51530-000-218	Assessment Contract Fees	$48,644	$48,644	$52,000	$29,834	$49,000	$49,000	
51530-000-390	Expenses	$9,569	$8,857	$9,500	$8,797	$9,000	$9,000	
	SUB-TOTAL	$58,213	$57,501	$61,500	$38,631	$58,000	$58,000	$0
51938-000-510	Insurance	$12,322	$11,918	$13,000	$9,285	$12,391	$13,000	
	SUB-TOTAL	$12,322	$11,918	$13,000	$9,285	$12,391	$13,000	$0
	TOTAL	$199,316	$202,517	$214,027	$129,079	$208,824	$216,508	$0

TOTAL GENERAL GOVERNMENT SERVICES

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Legislative Services	$48,664	$47,298	$50,580	$25,724	$50,586	$50,932	$0
Executive Services	$220,801	$232,722	$277,607	$141,369	$259,934	$261,514	$0
Administrative Services	$140,563	$139,074	$171,592	$109,440	$206,356	$173,925	$0
Information Technology Services	$79,339	$82,472	$84,023	$47,621	$83,982	$87,067	$0
Financial Services	$199,316	$202,517	$214,027	$129,079	$208,824	$216,508	$0
TOTAL	$688,683	$704,083	$797,829	$453,233	$809,682	$789,946	$0



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 2021 debt levy budget increases $163,806 (7.16%). Actual debt payments increase more than that but the Village continues to utilize funds that had been going toward depreciation and is using a portion of the Debt Service Fund Balance in 2021 to limit the levy increase. The Village goal is to, as efficiently as possible, perform maintenance to prevent major repairs in the future and thus avoid passing undue costs to future residents. The transfer budget also includes $12,000 to fund the costs of the local cemetery that the Village took over in 2015 and $10,000 to set aside for payouts of sick pay upon retirement or resignations for the nine remaining employees that qualify for this program.

TRANSFER BUDGET

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	Debt Service - Tax Levy	$2,020,879	$2,131,820	$2,287,308	$2,025,594	$2,287,308	$2,451,114	$0
	Debt Service - Replacement Funds	$60,937	$60,937	$60,937	$60,937	$60,937	$60,937	$0
	Cemetery Fund	$9,300	$9,500	$11,000	$2,750	$11,000	$12,000	$0
	Capital Projects Fund	$300,000	$400,000	$0	$2,000	$502,000	$0	$0
	Reserve Funds	$521,378	$638,670	$10,000	$189,350	$801,767	$10,000	$0
	TOTAL	$2,912,494	$3,240,927	$2,369,245	$2,280,631	$3,663,012	$2,534,051	$0

PROTECTION OF PERSONS AND PROPERTY

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

POLICE SERVICES

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

Budget Impact: This budget increases $91,546 (4.99%). Contractual fees increase $90,177 to show an increase to the existing contract and continue phasing in a new deputy position for 2022. Payroll and benefits increase $1,369 for annual increases.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2018 Actual	**2019 Actual**	**2020 Estimate**	**2021 Budget**
Department Expenditures				
Personnel Services	$52,401	$45,601	$49,098	$55,768
Contractual Services	$1,651,709	$1,679,629	$1,709,072	$1,851,531
Expenses	$17,930	$17,602	$18,783	$18,996
Capital Outlay	$33,758	$11,398	$0	$0
Total	**$1,755,798**	**$1,754,230**	**$1,776,953**	**$1,926,295**
Department Resources				
General Fund - Taxes	$1,596,985	$1,580,844	$1,676,203	$1,926,295
General Fund - Fines & Forfeitures	$158,663	$173,011	$100,000	$0
General Fund - Alarm Fees	$150	$375	$750	$0
Total	**$1,755,798**	**$1,754,230**	**$1,776,953**	**$1,926,295**

DEPARTMENT HIGHLIGHTS FOR 2020

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

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 2021

* Re-initiate Community programs and events prioritizing positive interactions and relationships
* Focus on development and education of staff
* Remain trasparent and current with changes in policing strategies and policies
* Continue to address nationwide opiod epidemic
* Practical exercise testing School Districts Emergecy plans

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Traffic Enforcement Citations	1,956	2,024	2,179	2,325	2,195	2,189	1,300
Non Citation Contacts (citizen assist calls)	4,780	5,190	5,257	5,470	5,289	6,211	5,800
Parking Citations	683	1,084	845	784	831	356	300

Police Services Budget

ACCT 52100-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
120	Wages - Administrative Assistants	$41,194	$37,330	$30,385	$19,113	$36,318	$35,313	
125	Wages - Bldg Maintenance	$2,829	$2,843	$7,042	$3,584	$6,940	$7,711	
130	Pension 13.50%	$2,744	$2,262	$2,051	$1,328	$2,451	$2,438	$0
135	Employee Insurance	$2,167	$88	$12,058	$54	$80	$7,015	
150	Payroll Taxes	$3,467	$3,078	$2,863	$1,874	$3,309	$3,291	$0
220	Utilities -- telephone	$2,547	$2,764	$2,800	$1,255	$2,735	$2,800	
222	Utilities -- heat	$2,760	$2,789	$3,000	$1,397	$3,910	$4,000	
224	Utilities -- electric	$8,575	$11,188	$12,700	$5,338	$9,545	$10,000	
226	Utilities -- water & sewer	$5,561	$6,752	$7,300	$4,398	$8,770	$9,000	
242	Building Maintenance	$9,042	$8,821	$3,700	$3,730	$8,000	$3,700	$0
	Floor mat service	$901	$0	$200			$200	
	Cleaning supplies	$1,873	$960	$1,000			$1,000	
	HVAC maintenance	$2,204	$1,921	$1,000			$1,000	
	Miscellaneous	$4,064	$5,940	$1,500			$1,500	
290	Contractual Fees	$1,623,224	$1,647,315	$1,731,854	$1,112,824	$1,676,112	$1,822,031	$0
	Wauk Cty - Police contract	$1,567,226	$1,599,765	$1,646,548			$1,693,631	
	Set aside to add staff in 2022	$0	$0	$56,906			$100,000	
	Wauk Cty - Transcription	$25,836	$14,063	$0			$0	
	Wauk Cty - Overtime	$24,129	$29,396	$24,000			$24,000	
	Wauk Cty - Prisoner housing	$6,033	$4,091	$4,400			$4,400	
390	Expenses	$9,627	$9,741	$10,396	$4,426	$10,396	$10,396	$0
	Supplies & miscellaneous	$6,552	$6,386	$3,000			$3,000	
	Conferences & mileage	$160	$87	$125			$125	
	WI Dept of Justice - monthly access	$600	$600	$600			$600	
	Citations/Court Software	$1,576	$1,623	$1,671			$1,671	
	Community Policing Efforts	$739	$1,045	$5,000			$5,000	
510	Insurance	$8,303	$7,861	$8,600	$6,770	$8,387	$8,600	
	TOTAL	$1,722,040	$1,742,832	$1,834,749	$1,166,091	$1,776,953	$1,926,295	$0

FIRE SERVICES

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

Budget Impact: This budget increases $59,576 (4.53%). Wages and benefits increased $79,776. This covers the next phase of staffing. Other costs such as schooling and dues have decreased as we have fewer members on staff and full-time staff are hired with their certifications. Overall, other costs were reduced a total of $20,200.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures				
Personnel Services	$817,433	$811,187	$935,966	$1,171,927
Contractual Services	$94,578	$93,858	$117,182	$103,700
Expenses	$75,575	$84,359	$105,825	$98,500
Capital Outlay	$48,033	$1,110,273	$222,516	$335,131
Transfers (hydrant rent/public fire protection)	$509,441	$0	$0	$0
Total	**$1,545,060**	**$2,099,677**	**$1,381,489**	**$1,709,258**

Department Resources				
General Fund - Taxes	$1,257,968	$922,695	$949,569	$1,173,207
General Fund - Ambulance Fees	$223,725	$244,284	$230,000	$240,000
General Fund - Fire Insurance Dues	$52,307	$57,351	$57,156	$57,300
General Fund - Fire Inspection Fees	$10,487	$10,540	$11,500	$11,500
General Fund - Fire Charges for Services	$149	$239	$0	$0
General Fund - Fire Donations	$424	$11,622	$3,550	$0
General Fund - Use of Designated Funds	$0	$847,415	$129,714	$227,251
Total	**$1,545,060**	**$2,099,677**	**$1,381,489**	**$1,709,258**

DEPARTMENT HIGHLIGHTS FOR 2020

* Replaced 16 year old grass truck with a 2020 pick up truck
* Took possession and placed in service a new 107' aerial truck
* Completed State of Wisconsin Department of Safety and Professional Services 2% dues audit
* Continued discussions for shared services opportunities and station staffing
* Added three additional full-time firefighter/paramedics to the staff
* Applied for 2020 DNR grant for radios
* Fire Chief Dave Johnsen resigned

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2021

* Continue to work on a Fire Department Strategic Plan. Postponed this item from 2020 due to Chief's resignation
* Continue workforce development objectives
* Expand full-time workforce to achieve daily staff goal of 5 personnel by 2023
* Establish fire department health and safety initiatives

PERFORMANCE INDICATORS (see note)	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Average response times							
Fire	7:28	7:11	8:08	7:25	8:32	7:32	6:45
EMS	7:35	6:29	7:43	4:45	5:14	5:32	5:21
# of buildings inspected annually	1,168	1,168	1,038	1,214	1,188	984	1,100
Average EMS calls per month	47	62	66	51	68	73	71

Fire Services Budget

ACCT # 52200-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	Wages							
110	Chief	$96,014	$99,210	$102,169	$36,750	$52,506	$105,978	
120	Shift Coverage	$343,615	$436,802	$499,000	$313,620	$569,564	$662,424	$0
	Lieutenant			$200,000			$208,814	
	Full-Time Firefighter/Paramedic			$150,000			$303,610	
	Part-Time Firefighter/Paramedic			$149,000			$150,000	
121	Paid on Call	$79,400	$77,328	$98,000	$22,696	$50,743	$20,000	
122	Training Wages	$34,207	$19,130	$50,000	$9,314	$21,907	$20,000	
123	Inspector Wages	$77,380	$14,911	$0	$0	$0	$0	
124	Vehicle Maint & Other PW Wages	$5,516	$2,677	$5,083	$463	$945	$5,045	
125	Building Maintenance	$916	$766	$778	$984	$2,010	$1,455	
128	Clerical Wages	$26,024	$33,358	$30,385	$19,113	$36,318	$35,313	
130	Pension 18.59%	$58,119	$49,506	$84,646	$39,989	$81,232	$97,353	$0
135	Employee Insurance	$46,407	$26,124	$162,006	$20,211	$64,091	$158,318	
150	Payroll Taxes	$49,835	$51,375	$60,084	$33,323	$56,150	$65,041	
155	Unemployment Comp	$0	$0	$0	$67	$500	$1,000	
220	Utilities -- telephone	$6,696	$8,347	$7,200	$8,241	$9,106	$9,000	
222	Utilities -- heat	$2,760	$2,788	$3,000	$1,397	$3,910	$4,000	
224	Utilities -- electric	$10,645	$11,004	$11,100	$5,541	$10,875	$11,000	
226	Utilities -- village	$5,561	$6,752	$7,300	$4,398	$8,770	$7,700	
239	Gasoline - regular & diesel	$7,027	$8,108	$7,000	$4,359	$8,025	$6,000	
240	Equipment Maintenance	$10,518	$11,702	$12,000	$12,464	$15,000	$12,000	
242	Building Maintenance	$15,619	$18,877	$7,500	$11,770	$15,000	$17,500	$0
	HVAC contractor	$3,171	$5,225	$3,500			$3,500	
	Other supplies and maintenance	$12,448	$13,652	$4,000			$14,000	
244	Vehicle Maintenance	$20,942	$10,354	$24,000	$17,550	$24,000	$17,000	
246	Radio Maintenance	$3,227	$3,668	$7,200	$5,109	$7,200	$6,000	
250	Equip. Cert./Testing	$4,555	$4,259	$7,000	$0	$7,000	$5,000	
260	Haz. Mat. Cont./Fees	$4,296	$4,296	$4,300	$4,296	$4,296	$4,500	
294	Medical Exams	$2,732	$3,703	$4,000	$71	$4,000	$4,000	
324	Schooling & Dues	$10,604	$5,466	$11,000	$9,027	$11,000	$7,500	
340	Data Processing	$3,300	$11,800	$14,550	$14,009	$14,550	$16,000	
342	Medical Supplies	$16,574	$16,535	$19,000	$14,368	$19,000	$16,000	
344	Uniforms & Protective Clothing	$3,618	$4,960	$17,100	$8,130	$12,000	$8,000	
345	Supplies	$2,093	$1,623	$4,000	$537	$2,000	$2,000	
346	Equipment Rental	$0	$0	$250	$0	$0	$0	
350	Good & Welfare	$911	$829	$1,500	$203	$1,000	$500	
390	Expenses	$14,518	$6,255	$7,900	$1,553	$5,000	$5,000	$0
	Dues/memberships	$665	$485	$800			$800	
	Seminars and training	$8,887	$409	$3,500			$2,000	
	Mileage	$2,465	$195	$1,000			$500	
	Human Resources	$1,303	$4,388	$650			$500	
	Miscellaneous	$1,198	$778	$1,950			$1,200	
392	Fire Prevention	$2,637	$2,642	$2,500	$0	$2,500	$2,500	
510	Insurance	$21,320	$34,249	$43,000	$29,569	$38,775	$41,000	
590	Hydrant Use	$509,441	$0	$0	$0	$0	$0	$0
	TOTAL	$1,497,027	$989,404	$1,314,551	$649,122	$1,158,973	$1,374,127	$0

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

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

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT BUDGET SUMMARY	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures				
Personnel Services	$ 114,295	$ 123,294	$ 121,183	$ 136,333
Contractual Services	$ 105,763	$ 98,408	$ 96,861	$ 101,561
Expenses	$ 10,721	$ 7,238	$ 9,872	$ 10,550
Total	**$ 230,779**	**$ 228,940**	**$ 227,916**	**$ 248,444**
Department Resources				
General Fund - Property Taxes	$ -	$ -	$ -	$ 48,994
General Fund - Permit Revenues	$ 337,288	$ 247,197	$ 272,065	$ 199,450
Total	**$ 337,288**	**$ 247,197**	**$ 272,065**	**$ 248,444**

DEPARTMENT HIGHLIGHTS FOR 2020

* Transitioned to monthly utility billing & new meter reading software without issues
* Provided services for many large construction projects included Froedtert, The Corners and the Prestwick addition and new building
* Provided aid to other departments during the COVID pandemic
* Provided excellent customer service

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2021

* Provide services for approximately 120 new single family lots becoming available
* Provide needed services for new subdivisions, track street trees and road and sidewalk quality
* Research and make a recommendation to update Building Inspection permit tracking software

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
# of permits handled per FTE	880	739	772	789	1,026	1,024	1,091
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cost per permit issued	$ 100.99	$ 118.60	$ 110.26	$ 101.27	$ 89.97	$ 91.38	$ 83.09

BUILDING INSPECTION DIVISION

Budget Impact: This budget increases $1,916 (1.37%). Wages and benefits decreased $421 as a result of changes to employee status for health insurance. Contractual fees increase $2,137 for cost increases.

Building Inspection Division Budget

ACCT # 52400-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries - Asst to Development Director	$10,315	$9,546	$11,971	$7,504	$13,073	$12,511	
120	Wages - Administrative Assistants	$14,682	$24,392	$21,661	$10,254	$19,169	$22,451	
130	Pension 13.50%	$1,611	$2,099	$2,270	$1,185	$2,176	$2,360	$0
135	Employee Insurance	$1,362	$1,340	$5,787	($134)	($120)	$3,844	
150	Payroll Taxes	$1,864	$2,530	$2,573	$1,438	$2,467	$2,675	$0
290	Contractual Fees	$83,696	$88,625	$89,063	$50,914	$86,000	$91,200	$0
	Measures and Weights	$2,800	$2,800	$2,800			$2,800	
	Contracted inspectors	$80,896	$85,825	$86,263			$88,400	
390	Expenses	$6,852	$4,191	$5,600	$4,515	$5,600	$5,800	$0
	State Permits	$3,313	$995	$2,000			$2,000	
	Printing	$0	$96	$800			$800	
	Professional growth	$35	$25	$200			$200	
	General supplies, postage & mileage	$3,504	$3,075	$2,600			$2,800	
510	Insurance	$1,304	$1,064	$1,400	$934	$1,248	$1,400	
	TOTAL	$121,686	$133,787	$140,325	$76,610	$129,613	$142,241	$0

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

Budget Impact: This budget increases $3,029 (2.94%) for 2021. $4,229 is related to wages and benefits. Other costs are reduced $1,200 to offset some of the increase.

Planning, Development and Zoning Enforcement Budget

ACCT # 56700-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$63,253	$62,182	$65,816	$39,511	$68,666	$68,506	$0
	Village Administrator			$25,913			$26,950	
	Asst to the Development Director			$29,331			$30,625	
	Village Engineer/PW Director			$10,572			$10,931	
120	Wages - Administrative Assistants	$5,861	$6,390	$3,747	$2,024	$3,841	$3,902	
130	Pension 13.50%	$4,589	$4,387	$4,696	$2,700	$4,894	$4,888	$0
135	Employee Insurance	$5,571	$5,303	$8,682	$663	$1,470	$9,657	
150	Payroll Taxes	$5,187	$5,125	$5,322	$3,188	$5,547	$5,539	$0
216	Engineering	$11,561	$266	$1,500	$0	$1,500	$1,500	
290	Contractual Expenses	$10,506	$9,517	$9,361	$7,756	$9,361	$8,861	$0
	Weed Enforcement	$3,645	$2,656	$1,500			$1,500	
	Economic Development Cooperative	$6,861	$6,861	$6,861			$6,861	
	Zoning & Land Use Maps	$0		$1,000			$500	
390	Expenses:	$221	$387	$1,950	$356	$1,000	$1,150	$0
	Training	$0	$0	$1,000			$500	
	Miscellaneous/Mileage	$0	$387	$350			$450	
	Memberships	$221	$0	$600			$200	
510	Insurance	$2,344	$1,596	$2,100	$1,506	$2,024	$2,200	
	TOTAL	$109,093	$95,153	$103,174	$57,704	$98,303	$106,203	$0

EMERGENCY GOVERNMENT SERVICES

Explanation of Account: This account handles emergency government services.

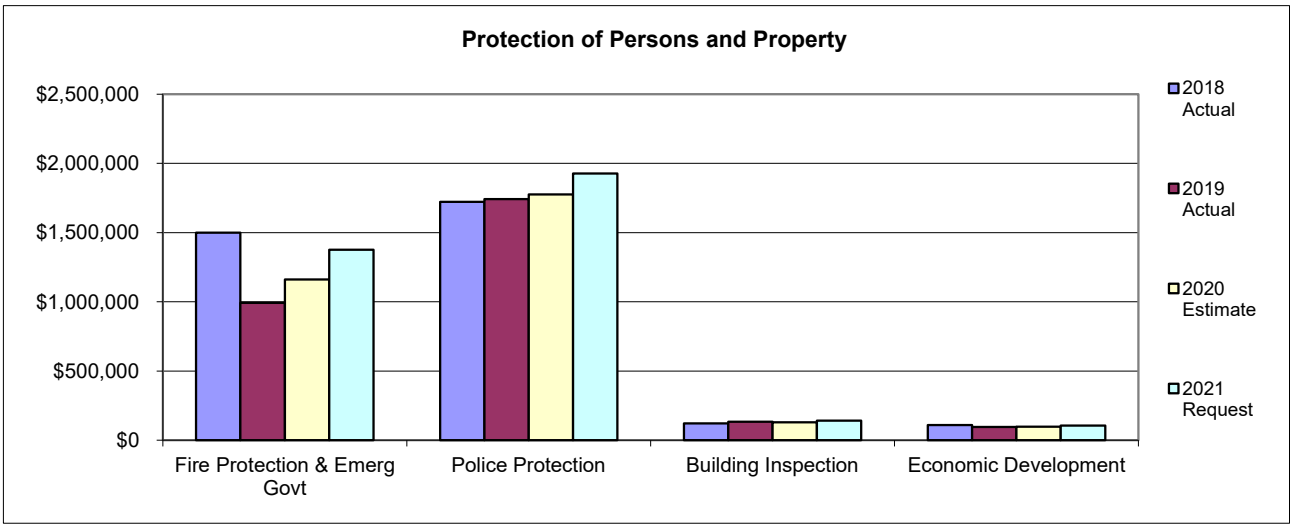
Budget Impact: The budget remains the same for 2021

Emergency Government Budget

ACCT # 52900-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
001	Expenses	$1,181	$988	$1,300	$432	$1,000	$1,300	$0
	Utilities--Electrical	$951	$988	$1,000			$1,000	
	Conference registration & expenses	$230	$0	$300			$300	
240	Equipment Maintenance	$1,641	$1,748	$1,700	$2,105	$2,105	$1,700	
	TOTAL	$2,822	$2,736	$3,000	$2,537	$3,105	$3,000	$0

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Police Protection	$1,722,040	$1,742,832	$1,834,749	$1,166,091	$1,776,953	$1,926,295	$0
Fire Protection	$1,497,027	$989,404	$1,314,551	$649,122	$1,158,973	$1,374,127	$0
Building Inspection	$121,686	$133,787	$140,325	$76,610	$129,613	$142,241	$0
Economic Development & Zoning	$109,093	$95,153	$103,174	$57,704	$98,303	$106,203	$0
Emergency Government	$2,822	$2,736	$3,000	$2,537	$3,105	$3,000	$0
TOTAL	$3,452,668	$2,963,912	$3,395,799	$1,952,064	$3,166,947	$3,551,866	$0



Health and Sanitation

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

HEALTH AND HUMAN SERVICES SERVICE BUDGET SUMMARY	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Service Expenditures				
Personnel Services	$30,013	$37,334	$62,808	$ 66,988
Contractual Services	$419,265	$439,811	$463,036	$ 465,750
Expenses	$ 5,576	$ 4,888	$ 4,772	$ 3,437
Total	**$ 454,854**	**$ 482,033**	**$ 530,616**	**$ 536,175**
Service Resources				
General Fund - Taxes	$ 29,691	$ 42,346	$ 75,845	$ 68,368
General Fund - Grants	$ 30,239	$ 30,279	$ 30,271	$ 30,271
General Fund - Charges for Services	$ 394,924	$ 409,408	$ 424,500	$ 437,536
Total	**$ 454,854**	**$ 482,033**	**$ 530,616**	**$ 536,175**

SERVICE HIGHLIGHTS FOR 2020

* Yard waste site vehicle count increased 33% from 2018 to 2019
* Yard waste site passes sold increased 14% from 2018 to 2019

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2021

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

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Recycling tonnage per population	0.0831	0.0862	0.0778	0.0877	0.1010	0.0910	0.0954
Garbage removal cost per resident	$ 34.52	$ 35.47	$ 24.45	$ 24.52	$ 25.10	$ 25.66	$ 26.58

SANITATION

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

Budget Impact: The increase of $10,683 (3.58%) is for the contracted increase in collection costs as well as additional residential units. All costs are passed through to the users.

Sanitation Budget

ACCT # 53620-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
290	Contractual Fees	$278,950	$289,299	$298,080	$174,766	$301,000	$308,763	
	TOTAL	$278,950	$289,299	$298,080	$174,766	$301,000	$308,763	$0

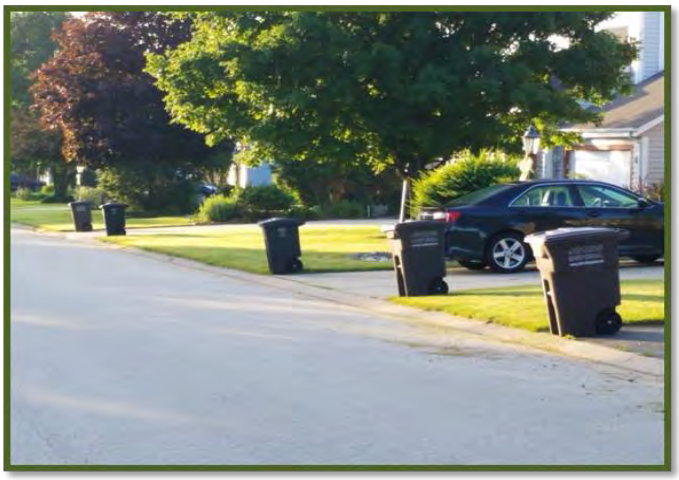
RECYCLING

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

Budget Impact: This budget increases $1,895 (0.865%). Wages and benefits decrease $222 as a result of new staff at lower rates and change in status for insurance. Contractual fees increase $2,117 for annual increases and increased households.

Recycling Budget

ACCT # 53635-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$10,190	$11,246	$13,519	$7,616	$13,201	$13,978	$0
	Assistant Public Works Director			$1,936			$2,004	
	Foremen			$11,583			$11,974	
120	Wages	$15,328	$19,527	$35,851	$6,118	$35,851	$36,039	$0
	Public Works Employees			$26,006			$25,792	
	Part-time Yard Waste Site Employees			$9,845			$10,247	
128	Wages - Clerical	$0	$0	$931	$0	$0	$972	
130	Pension 13.50%	$1,070	$1,306	$2,731	$722	$3,311	$2,750	$0
135	Employee Insurance	$1,492	$2,964	$10,330	$4,045	$6,693	$9,348	
150	Payroll Taxes	$1,933	$2,291	$3,848	$1,065	$3,752	$3,901	$0
290	Contractual Fees	$136,006	$146,021	$150,220	$95,789	$157,556	$152,337	$0
	Contract recycling hauler	$133,518	$137,880	$141,120			$143,237	
	Dumpster cost	$572	$816	$1,000			$1,000	
	Other contractual costs	$915	$6,460	$7,000			$7,000	
	Household hazardous waste	$1,001	$865	$1,100			$1,100	
298	Contractual Fees - Sanitation	$679	$581	$750	$166	$600	$750	
310	Office Supplies	$272	$298	$300	$160	$320	$300	
326	Printing and Advertising	$318	$352	$400	$376	$752	$400	
345	Operating Supplies	$20	$148	$400	$0	$100	$400	
390	Expenses	$2,651	$2,318	$337	$1,599	$1,600	$337	$0
	Other costs	$2,651	$2,318	$337			$337	
	Costs to establish yard waste site	$0		$0			$0	
	TOTAL	$169,959	$187,052	$219,617	$117,656	$223,736	$221,512	$0



ANIMAL AND PEST CONTROL

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

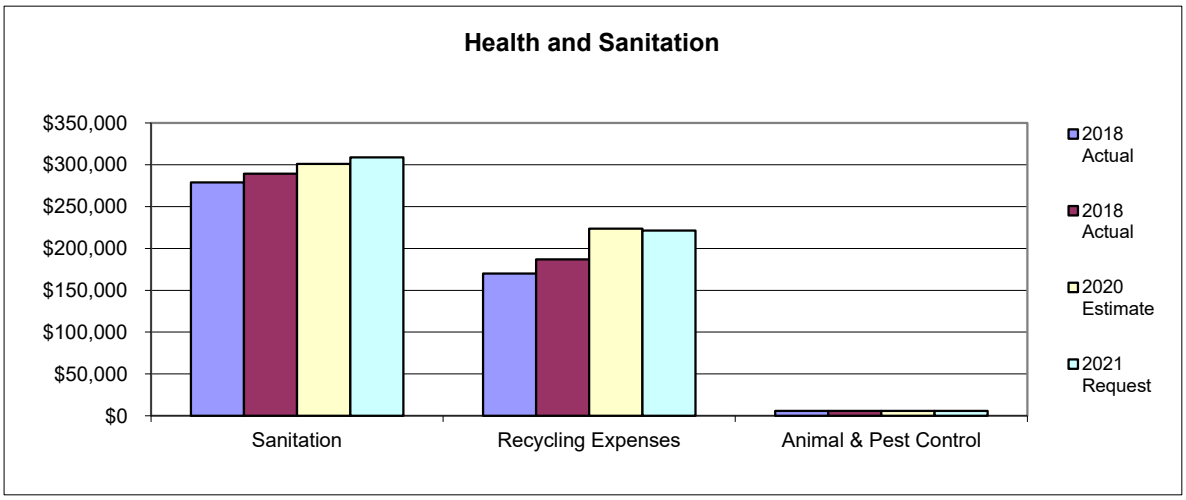
Budget Impact: The 2021 budget maintains the same level of service as 2020 for the HAWS contract. Licensing costs have decresed based on reduced dog license revenue.

Animal and Pest Control Budget

ACCT # 54100-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
290	Contractual Fees	$3,630	$3,910	$3,630	$3,880	$3,880	$3,900	
397	Licensing Costs	$2,315	$1,772	$2,500	$0	$2,000	$2,000	
	TOTAL	$5,945	$5,682	$6,130	$3,880	$5,880	$5,900	$0

TOTAL HEALTH AND SANITATION

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Sanitation	$278,950	$289,299	$298,080	$174,766	$301,000	$308,763	$0
Recycling Expenses	$169,959	$187,052	$219,617	$117,656	$223,736	$221,512	$0
Animal & Pest Control	$5,945	$5,682	$6,130	$3,880	$5,880	$5,900	$0
TOTAL	$454,854	$482,033	$523,827	$296,302	$530,616	$536,175	$0



PUBLIC WORKS SERVICES

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

Budget Impact: Overall, reve — See the Water Utility Budget

Sewer Utility — See the Sewer Utility Budget

Stormwater Utility — See the Stormwater Utility Budget

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

PUBLIC WORKS SERVICES OPERATING BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Public Works Department				
Operations (Streets)	$ 710,336	$ 799,840	$ 745,115	$ 746,543
Engineering	$ 129,561	$ 226,525	$ 131,737	$ 134,871
Water Utility	$ 2,042,565	$ 2,375,454	$ 2,692,723	$ 2,742,736
Sewer Utility	$ 2,282,453	$ 2,249,483	$ 2,346,629	$ 2,354,689
Stormwater Utility	$ 429,091	$ 514,707	$ 525,102	$ 593,702
Total Public Works	$ 5,594,006	$ 6,166,009	$ 6,441,306	$ 6,572,541

PUBLIC WORKS OPERATIONS DIVISION

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

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

Budget Impact: This budget increases $54 (.01%). Decreases in wages and benefits are $4,946 after personnel changes at lower rates and insurance status changes. The decrease was offset with a $5,000 increase to the salt budget. The salt budget will need gradual increases each year as the price of salt and the miles of roads being plowed increases.

STREET BUDGET SUMMARY	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures				
Personal Services	$ 253,699	$ 304,174	$ 301,202	$ 299,910
Contractual Services	$ 288,137	$ 303,918	$ 295,426	$ 291,183
Expenses	$ 168,500	$ 191,748	$ 148,487	$ 155,450
Capital Outlay	$ 487,528	$ 1,695	$ -	$ 364,465
Total	**$ 1,197,864**	**$ 801,535**	**$ 745,115**	**$ 1,111,008**
Department Resources				
General Fund - Taxes	$ 878,071	$ 801,535	$ 745,115	$ 853,172
General Fund - Use of Designated Funds	$ 319,793	$ -	$0	$ 257,836
Total	**$ 1,197,864**	**$ 801,535**	**$ 745,115**	**$ 1,111,008**

SERVICE HIGHLIGHTS FOR 2020

* Address drainage issue at Woodside and Good Hope Roads
* Assist Parks with state compliance requirements at The Grove Splashpad
* Address flooding issues in the Industrial Park
* Successfully maintained safe roads and sidewalks during the winter season.
* Improved leaf collection operations and services

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2021

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

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Average grade of street (10=high, 1=low)	7.0	7.0	7.4	7.4	7.5	7.2	7.6
Average time for snow removal (hours)	7.5	7.0	7.0	7.0	7.0	7.0	7.0
Miles of sidewalk maintained	10.0	10.0	11.8	13.5	18.1	19.3	21.6

Streets Budget

ACCT # 53311-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$55,538	$78,731	$70,816	$39,931	$69,214	$73,214	$0
	Public Works Director			$21,143			$21,862	
	Assistant Public Works Director			$17,422			$18,032	
	Foremen			$32,251			$33,320	
120	Wages	$94,079	$109,157	$106,109	$63,745	$136,206	$105,661	$0
	Public Works Employees (WRS)			$105,099			$104,638	
	Employees (no WRS)			$1,010			$1,023	
126	Seasonal Employees	$10,205	$5,683	$11,418	$2,583	$3,111	$10,000	
128	Wages - Clerical	$5,847	$5,072	$3,747	$2,024	$3,841	$3,902	
129	Wages - Overtime	$23,671	$26,436	$17,664	$16,779	$22,348	$17,210	
130	Pension 13.50%	$11,285	$13,699	$13,320	$8,662	$15,634	$13,430	$0
135	Employee Insurance	$38,804	$48,748	$65,736	$17,897	$32,892	$60,429	
150	Payroll Taxes	$14,270	$16,648	$16,046	$10,253	$17,956	$16,064	$0
220	Utilities -- telephone	$1,854	$2,320	$2,365	$1,110	$2,275	$2,365	
222	Utilities -- heat	$5,467	$4,850	$5,700	$2,593	$6,128	$6,200	
224	Utilities -- electric	$6,085	$6,918	$7,695	$3,439	$6,892	$7,195	
226	Utilities -- village	$1,403	$2,139	$2,500	$1,173	$2,331	$2,500	
230	Street Maint Materials	$2,424	$4,300	$6,500	$5,804	$8,300	$6,500	$0
	Asphalt/Slurry/Gravel/Stone	$494	$2,604	$4,500			$4,500	
	Topsoil/Seed	$756	$117	$1,000			$1,000	
	Miscellaneous	$1,174	$1,579	$1,000			$1,000	
239	Gas - Regular & Diesel	$16,118	$22,463	$18,000	$9,264	$16,000	$18,000	
240	Equipment Maint.	$28,464	$29,503	$16,923	$26,137	$30,000	$16,923	$0
	Plow Blades/Bolts/Misc Parts	$9,593	$7,644	$7,500			$7,500	
	Outside Service	$16,654	$20,369	$4,000			$4,000	
	Flail Mower Knives	$247	$0	$250			$250	
	Allocation of general maintenance	$8	$192	$650			$650	
	Radio Maintenance	$309	$246	$500			$500	
	Skid Loader Servicing	$0	$0	$1,100			$1,100	
	Miscellaneous	$1,653	$1,052	$2,923			$2,923	
242	Building Maintenance	$6,312	$3,550	$8,500	$1,967	$6,000	$8,500	$0
	Heating Contractor-Maint & Repairs	$1,508	$1,018	$2,850			$2,850	
	Lumber/Hardware/Paint/Other	$1,292	$466	$650			$650	
	Fire Suppression & Alarm Maint.	$1,066	$618	$500			$500	
	Cleaning Supplies	$777	$1,448	$0			$0	
	Other Repairs	$1,669	$0	$4,500			$4,500	
244	Vehicle Maintenance	$34,510	$43,178	$30,500	$10,158	$25,000	$30,500	$0
	Truck Tires	$348	$394	$2,000			$2,000	
	Oil/Grease/Miscellaneous Parts	$3,868	$5,240	$8,000			$8,000	
	Outside Services	$30,294	$37,544	$20,500			$20,500	
290	Contractual Expenses	$24,522	$28,839	$29,500	$0	$29,500	$29,500	$0
	Other Services	$900	$0	$500			$500	
	Crack Filling	$23,622	$28,839	$29,000			$29,000	
345	Supplies	$7,833	$11,340	$7,500	$4,290	$8,500	$7,500	$0
	Bolts/Hardware/Lumber/Parts	$2,564	$4,604	$3,000			$3,000	
	Uniforms	$4,660	$6,102	$3,250			$3,250	
	Office Supplies & Postage	$609	$634	$1,250			$1,250	
346	Equipment Rental	$733	$1,067	$1,000	$551	$1,000	$1,000	$0
	Welding Tanks	$0	$1,067	$100			$100	
	Other Rentals	$733	$0	$900			$900	

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
348	Tools	$497	$2,457	$1,500	$176	$1,500	$1,500	
370	Street Signs	$4,437	$15,960	$5,500	$955	$5,500	$5,500	
376	Salt & Sand	$126,881	$135,467	$105,000	$81,538	$105,000	$110,000	
390	Expenses	$6,129	$5,281	$6,950	$745	$5,000	$6,950	$0
	Mileage	$128	$20	$1,000			$1,000	
	CDL Drug Test & Hearing Test	$175	$596	$500			$500	
	Association Dues/Publications	$109	$57	$400			$400	
	Miscellaneous Expenses	$417	$61	$400			$400	
	Permits	$60	$0	$150			$150	
	Training/Seminars/Travel/HR	$4,681	$4,500	$3,500			$3,500	
	Safety Supplies	$559	$47	$1,000			$1,000	
510	Insurance	$21,990	$20,176	$23,000	$17,251	$21,987	$23,000	
	Street Lighting	$160,978	$155,858	$163,000	$69,325	$163,000	$163,000	$0
53420-000-224	General street lights	$153,076	$154,489	$160,000	$69,325	$160,000	$160,000	
53420-000-240	Street Lighting - Maint of Equipment	$7,902	$1,369	$3,000	$0	$3,000	$3,000	
	TOTAL	$710,336	$799,840	$746,489	$398,350	$745,115	$746,543	$0

Engineering Budget

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

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

ENGINEERING BUDGET SUMMARY	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Service Expenditures				
Personal Services	$ 55,255	$ 61,997	$58,630	$ 62,501
Contractual Services	$69,210	$158,749	$66,700	$ 65,825
Expenses	$ 5,096	$ 5,779	$ 6,407	$ 6,545
Total	**$ 129,561**	**$ 226,525**	**$ 131,737**	**$ 134,871**
Service Resources				
General Fund - Taxes	$ 49,074	$ 48,597	$ 59,737	$ 62,871
General Fund - Developers, Grading Reviews, & (	$ 80,487	$ 177,928	$ 72,000	$ 72,000
Total	**$ 129,561**	**$ 226,525**	**$ 131,737**	**$ 134,871**

SERVICE HIGHLIGHTS FOR 2020

* Completed construction of Maple Avenue #1 and #2 projects
* Construciton of Sussex Preserve Phase 2, Ancient Oaks and Highland Business Park (TIF #7)
* Final acceptance of Johanssen Farms, Hidden Hills and Sussex Preserve Phase 1 subdivisions
* Construction of Woodland Trails subdivision
* Completed design and bidding for the 2021 road program - Good Hope Road/Waukesha Avenue intersection and industrial park
* Completedminor maintenance of storm water ponds throughout the Village

SERVICE GOALS

* Provide effective review of development plans

MAJOR OBJECTIVES FOR 2021

* Construction of the 2021 road program
* Complete design of the Village Park Quint-plex and parking lot, begin construction
* Begin construction of the Vista Run subdivision and Phase 3 of Sussex Preserve
* Complete minor maintenance of storm water ponds throughout the village

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Eng. cost as a percentage of major projects	22.37%	20.60%	6.41%	17.90%	6.14%	7.71%	6.22%
Residents assisted	100	115	120	120	150	16	150
In house / Contract Costs	111.21%	12.60%	20.90%	30.38%	30.15%	22.62%	39.47%

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

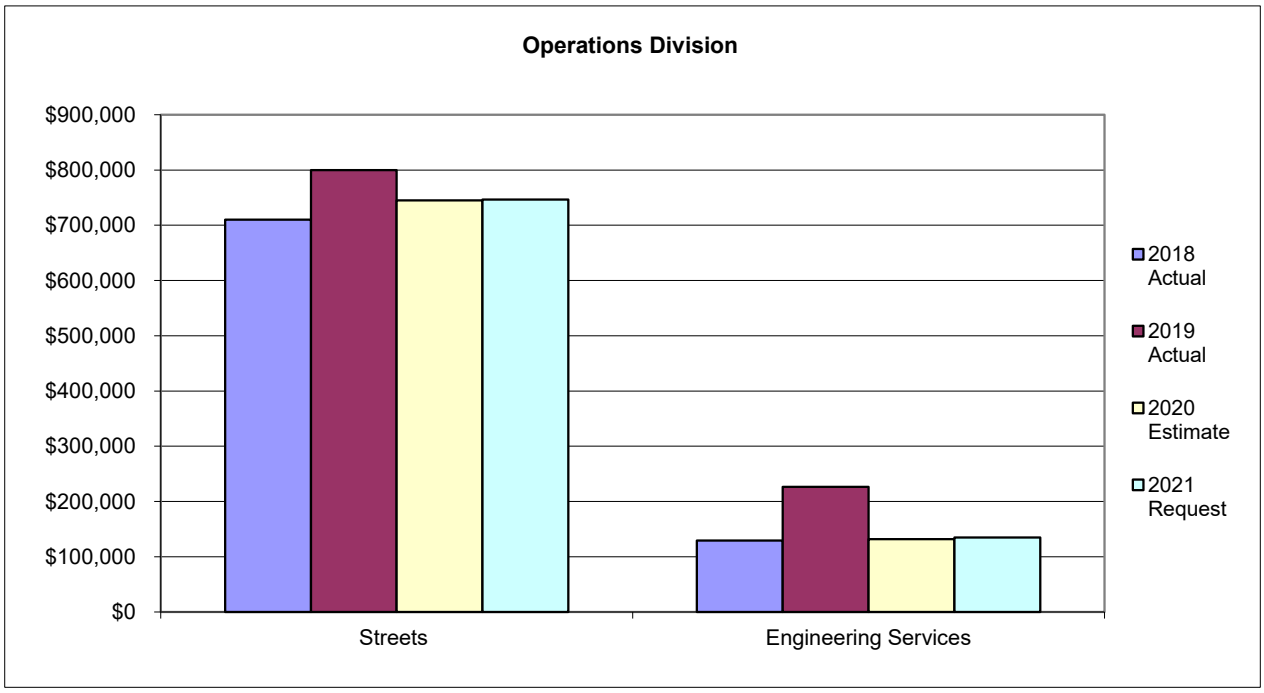
Budget Impact: This budget increases $1,441 (1.08%).Increases to wages and benefits of $2,516 were offset with reductions to contract engineering and insurance of $1,075.

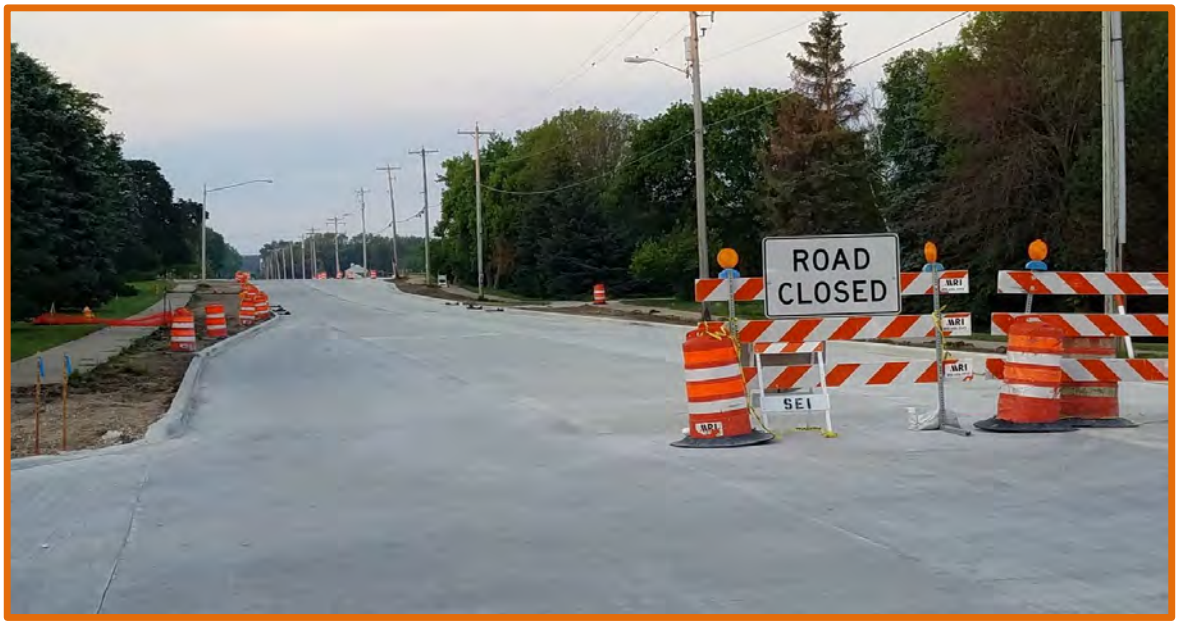
Engineering Budget

ACCT 51491-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries-Engineer & Assistant	$41,252	$46,682	$44,971	$25,266	$43,794	$46,527	
130	Pension 13.50%	$2,764	$3,058	$3,036	$1,705	$2,956	$3,141	$0
135	Employee Insurance	$8,160	$8,768	$8,538	$4,778	$8,530	$9,274	
150	Payroll Taxes	$3,079	$3,489	$3,440	$1,885	$3,350	$3,559	$0
155	Unemployment Compensation	$0	$0	$0			$0	$0
216	Contract Engineering	$68,938	$158,496	$66,500	$42,033	$66,500	$65,500	$0
	Developer Projects	$65,285	$155,597	$60,000			$60,000	
	Village Projects/Consulting/GIS	$603	$2,899	$6,500			$4,500	
	Bridge Inspection	$3,050	$0	$0			$1,000	
220	Telephone	$272	$253	$325	$85	$200	$325	
310	Supplies	$1,067	$1,702	$1,800	$1,117	$1,900	$1,800	$0
	Supplies	$795	$944	$1,250			$1,250	
	Miscellaneous	$0	$196	$50			$50	
	Postage	$272	$562	$500			$500	
390	Expenses	$2,449	$2,755	$3,120	$1,705	$3,000	$3,120	$0
	Professional Associations	$63	$65	$750			$750	
	Travel/Conferences	$50	$200	$1,470			$1,470	
	General Maintenance	$1,802	$1,861	$0			$0	
	Mileage/Other	$534	$629	$900			$900	
510	Insurance	$1,580	$1,322	$1,700	$1,125	$1,507	$1,625	
	TOTAL	$129,561	$226,525	$133,430	$79,699	$131,737	$134,871	$0

TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Streets	$710,336	$799,840	$746,489	$398,350	$745,115	$746,543	$0
Engineering Services	$129,561	$226,525	$133,430	$79,699	$131,737	$134,871	$0
TOTAL	$839,897	$1,026,365	$879,919	$478,049	$876,852	$881,414	$0





PARKS, RECREATION AND CULTURAL SERVICES

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

PARKS, RECREATION AND CULTURAL SERVICES BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures				
Personnel Services	$ 546,392	$ 707,178	$ 749,013	$ 852,529
Contractual Services	$ 262,662	$ 258,004	$ 231,801	$ 255,757
Expenses	$ 168,165	$ 188,632	$ 170,161	$ 203,633
Capital Outlay	$ 112,635	$ 24,929	$ 23,000	$ 178,278
Transfers	$ 688,436	$ 717,010	$ 740,547	$ 740,547
Total	$ 1,778,290	$ 1,895,753	$ 1,914,522	$ 2,230,744
Department Resources				
Property Taxes	$ 1,377,834	$ 1,491,022	$ 1,737,707	$ 1,835,361
Intergovernmental Grants	$ 650	$ 600	$ 200	$ -
Registration and Admission Fees	$ 300,543	$ 296,648	$ 135,050	$ 295,258
Other Charges for Services	$ 3,752	$ 4,429	$ 1,000	$ 3,700
Rental Revenues	$ 66,180	$ 62,712	$ 30,000	$ 65,000
Advertising, Sponsorships and Donations	$ 29,331	$ 40,342	$ 10,565	$ 31,425
Use of Designated Funds	$ 132,101	$ 11,765	$ -	$ 91,040
Total	$ 1,778,290	$ 1,895,753	$ 1,914,522	$ 2,230,744

DEPARTMENT HIGHLIGHTS FOR 2020

* Opened The Grove at Village Pakr which includes mutli-sport courts, an accessible playground and splashpad and indoor/outdoor pavilion
* Implemented and successfully launched a new recreation software, Civic Rec
* Reinvented and ran programs and events during the COVID pandemic

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2021

* Begin design phase of baseball quintplex for Village Park
* Create a new Parks & Open Spaces Plan

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Community Special Events	20	21	21	21	21	25	13
Acres of parks maintained per FTE	53	58	115	73	73	57	56
# of playgrounds per 1,000 residents	1.03	1.02	1.02	0.99	0.99	0.98	0.97
Participants in Recreation Programs	3,864	4,380	5,877	5,359	6,205	6,313	2,061

Park, Recreation and Public Building Administration

Explanation of Account: This budget represents the administrative costs related to all senior and recreational programming, as well as park planning and coordination of facility rentals.

Budget Impact: This budget increases $3,499 (2.17%). Increases to wages and benefits are $5,227. Insurance also increases $1,200. Reductions were made to the data processing fees and sales tax on facility rentals after changing recreation software in 2020.

ACCT # 55300-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$32,884	$38,079	$38,223	$22,353	$38,745	$40,391	$0
	Director			$27,996			$29,857	
	Administrative Services Director			$10,227			$10,534	
120	Wages - Support Staff	$52,937	$55,917	$58,585	$27,623	$50,558	$59,716	$0
	Communications Coordinator			$9,615			$9,903	
	Administrative Assistants			$48,970			$49,813	
130	Pension 13.50%	$5,326	$5,946	$6,535	$3,527	$6,028	$6,757	$0
135	Employee Insurance	$5,161	$5,194	$16,208	$10,116	$17,908	$17,662	
150	Payroll Taxes	$6,524	$7,125	$7,406	$3,919	$6,832	$7,658	$0
220	Utilities--Phone	$1,935	$1,690	$2,100	$769	$1,600	$2,100	
310	Office Supplies	$4,017	$9,313	$7,375	$4,884	$8,500	$7,375	$0
	Postage	$1,747	$2,533	$1,500			$1,500	
	General Supplies	$1,994	$2,574	$2,000			$2,000	
	Copier Lease/Maintenance	$276	$4,206	$3,875			$3,875	
324	Schooling & Dues	$1,948	$291	$4,500	$605	$2,000	$4,500	
340	Data Processing Expenses	$7,188	$4,567	$7,600	$792	$3,000	$5,572	
390	Expenses	$6,622	$7,389	$4,900	$4,712	$8,000	$4,000	$0
	Mileage	$285	$40	$2,000			$2,000	
	Human Relations/Miscellaneous	$726	$644	$500			$500	
	Credit Card Fees	$4,771	$5,782	$1,900			$1,500	
	Sales Tax on Facility Rental	$840	$923	$500			$0	
510	Insurance	$7,300	$6,054	$7,800	$6,133	$8,228	$9,000	
Total Administrative		$131,842	$141,565	$161,232	$85,433	$151,399	$164,731	$0

Park Operations

Explanation of Account: The Park Operations budget covers park employees who provide maintenance and upkeep of all Village parks and other Village-owned property. Wages continue to increase due to the continued emphasis on maintaining the highly visible areas of the Village. In addition to the seasonal staff that are hired each summer, this budget continues funding for permanent employees to maintain the parks year-round. Day to day supervision of the parks staff comes from a park foreman who is supervised by the Director of Parks and Recreation.

Budget Impact: This budget increases $12,755 (2.55%). Wages and benefits increase $18,855. Much of this is driven by the raises given for 2020 to bring pay in line with our peers. Insurance was increased $3,500 to cover the addition of the facilities at The Grove. Utilities were decreased $5,900 based on the results expected in 2020. All other expenses were reduced $3,700.

ACCT # 55200-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$55,275	$110,245	$92,983	$53,338	$92,500	$95,610	$0
	Foreman			$54,160			$55,819	
	Administrative Services Director			$10,227			$10,534	
	Director of Parks/Rec			$28,596			$29,257	
120	Wages	$87,966	$88,263	$84,195	$41,383	$76,347	$91,004	$0
	Park Employees (WRS)			$65,812			$72,407	
	Part-time Employees			$18,383			$18,597	
126	Seasonal Employees	$25,644	$34,313	$31,915	$17,978	$33,000	$36,973	
130	Pension 13.50%	$7,520	$11,455	$10,719	$5,992	$11,397	$11,341	$0
135	Employee Insurance	$6,275	$36,765	$67,396	$28,382	$54,600	$70,027	
150	Payroll Taxes	$12,655	$17,580	$15,996	$8,590	$15,441	$17,104	$0
155	Unemployment compensation	$0	$0	$500	$0	$0	$500	
180	Human Resources	$848	$972	$500	$180	$500	$500	
220	Utilities -- telephone	$2,534	$3,099	$5,618	$1,871	$5,800	$5,618	
222	Utilities -- heat	$10,248	$14,060	$13,900	$3,201	$9,000	$13,000	
224	Utilities -- electric	$20,235	$21,679	$30,000	$10,594	$23,500	$25,000	
226	Utilities -- village	$12,133	$15,213	$20,600	$9,320	$19,300	$20,600	
239	Gas - Regular & Diesel	$10,582	$8,977	$11,500	$4,398	$7,000	$11,000	
240	Equipment Maintenance	$6,762	$8,577	$12,400	$3,277	$12,400	$11,900	$0
	Lawn Mowers - Parts/Repairs	$637	$3,597	$5,500			$5,500	
	Tires	$958	$1,078	$800			$800	
	Outside Service	$1,610	$933	$3,200			$1,500	
	Miscellaneous	$3,553	$2,965	$1,500			$2,700	
	Allocated share of general maint	$4	$4	$300			$300	
	Skid Loader Servicing	$0	$0	$1,100			$1,100	
242	Building Maintenance	$15,975	$6,020	$12,200	$6,200	$12,200	$12,200	$0
	Repairs & Maintenance	$876	$1,926	$2,200			$2,200	
	Contract Repairs	$7,660	$796	$2,500			$2,500	
	Supplies - Lumber/Paint/Misc	$2,103	$0	$2,500			$2,500	
	Building Updates	$3,683	$822	$1,500			$1,500	
	HVAC Maint Contract & Repairs	$1,653	$2,476	$3,500			$3,500	
244	Vehicle Maintenance	$3,180	$1,169	$4,000	$885	$4,000	$4,000	$0
	Outside Service	$1,795	$194	$2,500			$2,500	
	Repairs/Parts	$1,385	$975	$1,500			$1,500	

ACCT # 55200-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
298	Supplies & Sanitation	$19,722	$20,121	$17,819	$5,788	$12,400	$16,819	$0
	Nets Replacement	$0	$68	$500			$500	
	Work Uniforms	$569	$2,181	$1,000			$1,000	
	Soil/Seed	$348	$902	$800			$800	
	Path Maintenance	$7,258	$0	$1,000			$1,000	
	Lumber/Hardware/Miscellaneous	$2,499	$7,359	$1,500			$1,500	
	Port-A-Potties	$5,705	$5,897	$5,419			$5,419	
	Signs & Post	$0	$970	$2,200			$2,200	
	Toy Maintenance	$763	$104	$1,400			$1,400	
	Chip Replacement/Addition	$2,580	$2,640	$4,000			$3,000	
348	Tools	$130	$993	$1,000	$513	$1,000	$1,000	
390	Expenses	$2,614	$5,916	$6,000	$1,626	$4,500	$5,300	$0
	Information Technology	$0	$0	$250			$0	
	Miscellaneous	$1,531	$1,283	$250			$250	
	Seminars/Prof. Development	$700	$4,525	$4,500			$4,500	
	CDL Drug & Hearing Tests	$169	$108	$500			$300	
	Mileage	$214	$0	$500			$250	
391	Baseball Diamonds	$11,246	$11,154	$14,500	$9,266	$14,500	$13,500	$0
	Equipment Rental	$0	$109	$500			$500	
	Weed Control/Fertilizer	$6,068	$6,250	$4,500			$5,500	
	Bases/Homeplate/Signs	$0	$920	$500			$500	
	Diamond Conditioner	$4,798	$3,631	$6,000			$5,000	
	Renovations	$0	$0	$500			$500	
	Infield Soil Mix	$0	$0	$500			$500	
	Miscellaneous	$380	$244	$2,000			$1,000	
394	Splashpad Operations	$0	$0	$5,000	$744	$5,000	$5,000	
395	Weed Control	$3,562	$4,942	$5,500	$2,629	$5,500	$5,500	
399	Horticulture/Streetscaping	$9,000	$12,258	$13,800	$2,588	$13,800	$13,800	$0
400	Forestry	$1,097	$2,710	$5,125	$140	$5,125	$5,125	
401	Ice Rink	$2,573	$3,945	$2,500	$175	$1,000	$2,500	
402	Soccer Fields-All	$1,156	$1,191	$1,500	$845	$1,500	$1,500	
407	Disc Golf Course Maintenance	$74	$791	$900	$513	$900	$900	
510	Insurance	$10,971	$10,383	$12,000	$11,983	$14,429	$15,500	
Total Park Operations		$339,977	$452,791	$500,066	$232,399	$456,639	$512,821	$0

Public Building Maintenance

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

Budget Impact: This budget increases $23,968 (11.99%). Wages and benefits increase $17,898; utilities increase $3,000; building maintenance increases $1,620 and insurance increases $1,700. All increases reflect the actual costs of operating this building including costs related to the rental of it.

ACCT # 51600-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$8,022	$7,151	$16,312	$9,407	$16,261	$16,830	
120	Wages	$3,466	$1,635	$4,305	$3,762	$7,566	$4,695	
125	Wages - Bldg Maintenance	$23,158	$32,665	$43,080	$18,878	$41,731	$49,704	
126	Seasonal Employees	$5,157	$13,146	$3,145	$10,019	$14,281	$9,522	
130	Pension 13.50%	$1,231	$1,685	$2,796	$1,503	$3,017	$3,130	
135	Employee Insurance	$808	$1,562	$4,236	$3,334	$5,334	$6,827	
150	Payroll Taxes	$3,132	$4,036	$5,113	$3,388	$6,108	$6,177	$0
220	Utilities -- telephone	$18,482	$18,493	$19,000	$9,299	$18,549	$19,000	
222	Utilities -- heat	$17,470	$18,269	$18,000	$8,498	$20,635	$18,000	
224	Utilities --electric	$52,055	$52,060	$47,000	$21,136	$35,517	$50,000	
226	Utilities -- village	$2,878	$4,092	$4,400	$1,840	$4,400	$4,400	
242	Building Maintenance	$52,844	$46,701	$22,500	$30,028	$45,000	$24,120	$0
	HVAC Maint Contract & Repairs	$13,140	$13,809	$5,000			$6,000	
	Elevator Maintenance	$4,381	$6,102	$3,200			$5,000	
	Flags	$729	$268	$300			$300	
	Supplies, Repairs, Other Maint	$7,077	$7,023	$3,000			$4,000	
	Floor Mat Service	$0	$120	$0			$0	
	Contract Work	$19,619	$10,571	$2,500			$1,320	
	Weed Control & Landscaping	$2,303	$966	$2,500			$1,500	
	Cleaning Supplies	$5,595	$7,842	$6,000			$6,000	
345	Supplies	$0	$216	$250	$0	$150	$250	$0
	Uniforms	$0	$156	$150			$150	
	Miscellaneous	$0	$60	$100			$100	
390	Expenses	$214	$889	$250	$199	$250	$0	
510	Insurance	$9,267	$8,514	$9,500	$10,235	$10,804	$11,200	
Total Building Maintenance		$198,184	$211,114	$199,887	$131,526	$229,603	$223,855	$0

Senior Activities

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

Budget Impact: The Senior budget decreases $15,563 (-29.23%). The majority of this change is a decrease of $17,080 for senior programs. The age limits were removed from the programs so now all are shown with the Recreation Program budget. There were minor increases for wages and benefits of the staff.

ACCT # 54600-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$7,085	$7,415	$9,599	$5,566	$9,648	$9,986	
120	Wages - Senior Coordinator	$18,697	$15,138	$13,891	$4,844	$13,891	$14,564	
126	Seasonal Program Employees	$803	$1,660	$4,140	$0	$0	$0	
130	Pension 13.50%	$371	$457	$648	$376	$651	$674	
135	Employee Insurance	$428	$53	$3,305	$2,439	$3,982	$3,972	
140	Program Instructors	$7,238	$7,685	$12,300	$1,500	$1,500	$0	
150	Payroll Taxes	$2,015	$1,848	$2,114	$839	$1,801	$1,878	
345	Supplies	$299	$0	$500	$0	$250	$500	
390	Expenses	$108	$77	$0	$0	$0	$0	
405	Program Expenses	$7,728	$8,105	$6,640	$1,171	$4,000	$6,000	
899	Sales Tax Remitted	$134	$128	$102	$37	$100	$102	
Total Senior Activities		$44,906	$42,566	$53,239	$16,772	$35,823	$37,676	$0

Special Events

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

Budget Impact: This budget shows an increase of $8,683 (10.12%). The entire increase is for wages and benefits mainly because the Special Events Coordinator's pay rate was adjusted in 2020 to more closely align with our peers so her actual pay rate was more than the budgeted pay rate.

ACCT # 55202-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$0	$7,415	$16,294	$9,440	$16,317	$16,888	
120	Wages - Special Events Coordinator	$15,714	$18,844	$20,272	$9,737	$18,910	$26,553	
130	Pension 13.50%	$0	$1,475	$2,468	$1,339	$2,378	$2,932	
135	Employee Insurance	$2	$196	$5,046	$3,413	$5,489	$5,864	
150	Payroll Taxes	$1,182	$2,003	$2,797	$1,487	$2,695	$3,323	
290	Contractual Fees - Marketing	$350	$1,200	$1,000	$0	$500	$1,000	
390	Expenses	$0	$25	$0	$0	$25	$0	
393	Fourth of July	$15,277	$16,584	$17,000	$53	$0	$17,000	
403	Special Events	$19,282	$24,015	$20,950	$10,345	$15,000	$20,950	
Total Special Events		$51,807	$71,757	$85,827	$35,814	$61,314	$94,510	$0

Recreation Programs

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

Budget Impact: This budget increases $25,025 (9.88%). About half of the increase is for employee wages and benefits with much of this because of a change in employee status for health insurance. The other half is the shift of programs from the Senior budget to this budget after making the programs available to all participants.

ACCT # 55350-000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
110	Salaries	$24,617	$32,137	$44,169	$24,925	$43,203	$45,315	
120	Wages	$147	$0	$0	$0	$0	$0	
126	Seasonal Program Employees	$56,454	$61,321	$61,406	$26,896	$55,000	$64,751	
130	Pension 13.50%	$1,505	$2,105	$2,981	$1,682	$2,916	$3,059	
135	Employee Insurance	$101	$4,581	$15,624	$15,194	$23,465	$23,678	
140	Program Instructors	$58,402	$59,280	$59,955	$13,187	$40,000	$67,244	
150	Payroll Taxes	$6,273	$7,079	$8,076	$3,898	$7,513	$8,420	
155	Unemployment	$0	$0	$0	$504	$500	$0	
180	Human Resources	$1,369	$2,752	$1,300	$260	$1,000	$1,300	
310	Postage (Office Supplies)	$6,929	$7,102	$6,800	$2,554	$7,500	$6,800	
326	Printing & Publishing	$11,075	$11,149	$12,000	$5,357	$8,100	$11,000	
390	Expenses	$22,118	$24,648	$23,430	$3,800	$15,000	$28,685	
404	Adult Trips	$16,572	$17,556	$12,896	$928	$7,500	$12,896	
899	Sales Tax Remitted	$4,941	$4,311	$4,664	$2,309	$4,500	$5,178	
Total Recreation Programs		$210,503	$234,021	$253,301	$101,494	$216,197	$278,326	$0

LIBRARY SERVICES

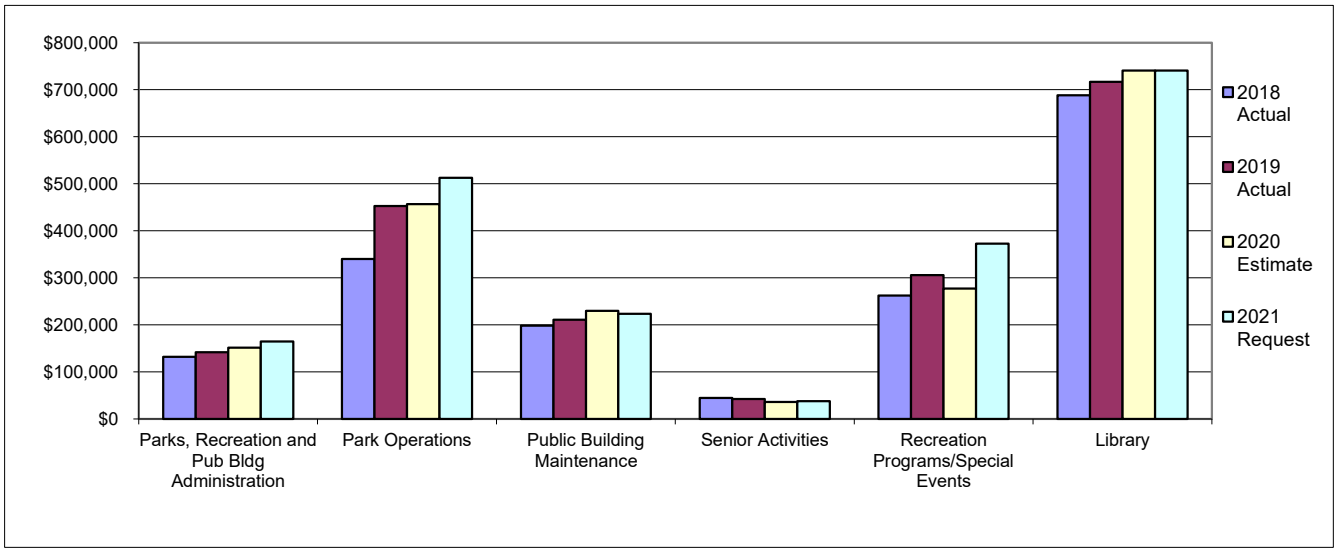
Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating and capital budgets. The Village is the only municipality contributing to the operating costs. The details of the Pauline Haass Public Library operating budget are located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

Budget Impact: This budget remains stable. The Village continues to set aside $50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 REQUEST	2021 BUDGET
55110-000-795	Library Payment	$638,436	$667,010	$690,547	$345,274	$690,547	$690,547	
57610-000-820	Village contrib to library capital plan	$50,000	$50,000	$50,000	$25,000	$50,000	$50,000	
	TOTAL	$688,436	$717,010	$740,547	$370,274	$740,547	$740,547	$0

TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 REQUEST	2021 BUDGET
Parks, Recreation and Pub Bldg Administration	$131,842	$141,565	$161,232	$85,433	$151,399	$164,731	$0
Park Operations	$339,977	$452,791	$500,066	$232,399	$456,639	$512,821	$0
Public Building Maintenance	$198,184	$211,114	$199,887	$131,526	$229,603	$223,855	$0
Senior Activities	$44,906	$42,566	$53,239	$16,772	$35,823	$37,676	$0
Special Events	$51,807	$71,757	$85,827	$35,814	$61,314	$94,510	$0
Recreation Programs	$210,503	$234,021	$253,301	$101,494	$216,197	$278,326	$0
Library	$688,436	$717,010	$740,547	$370,274	$740,547	$740,547	$0
TOTAL	$1,665,655	$1,870,824	$1,994,099	$973,712	$1,891,522	$2,052,466	$0



CAPITAL IMPROVEMENTS

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

Budget Impact: The 2021 budget increases $443,896; $429,352 of the increase was a change in the amount of previously set aside funds that will used in 2021 that were offset with a matching revenue. Actual increases were $14,544. 2021 purchases that will use previously set aside funds are purchases for the Fire Deparment including communications equipment, turnout gear and an ambulance. The Street Department will use previously set aside funds for a plow truck, sidwalk snow removal equipment and a trailer. Th Park Department will use previously set aside funds for new playground equipment and a fieldrake. All values were reviewed to make sure annual depreciation amounts are correct. This resulted in an increase of $14,544. The 2018 and 2019 actual transfers for replacement funds are included with transfers on page 20. Until the actual amounts spent are determined, the entire budget is included with outlay. A detailed list of items to be purchased is on the following page.

Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
57140-000-810	Furniture & Fixtures	$6,251	$15,841	$22,773	$2,777	$2,777	$23,753	$0
	Furniture & Fixtures			$0			$4,000	
	Replacement Funds			$22,773			$19,753	
57140-000-820	Building Improve.	$0	$0	$102,334	$0	$0	$90,659	$0
	Replacement Funds			$102,334			$90,659	
57190-000-810	Tech. Enhancement	$20,075	$58,898	$58,763	$17,115	$20,810	$58,763	$0
	Computers & Accessories			$20,810			$16,963	
	Election Equipment			$0			$0	
	Replacement Funds			$37,953			$41,800	
57210-000-810	Police Department Equipment	$33,758	$11,398	$5,623	$0	$0	$6,190	$0
	Equipment			$0			$0	
	Replacement Funds			$5,623			$6,190	
57220-000-810	Fire Department Equipment	$48,033	$1,106,610	$413,706	$178,343	$222,516	$453,697	$0
	Trunked Radio Payment			$4,616			$4,615	
	Communications Equipment			$42,000			$50,000	
	Turnout Gear/Uniforms			$45,000			$33,000	
	Training Equipment			$1,800			$0	
	EMS Equipment			$0			$0	
	Firefighting Equipment			$3,400			$0	
	Firefighting Hoses			$0			$0	
	SCBA Equipment			$119,000			$0	
	Fitness Equipment			$4,000			$0	
	Fire Department Vehicles			$2,700			$222,516	
	Replacement Funds			$191,190			$143,566	
57220-000-820	Fire Department Improvements	$0	$3,663	$0	$0	$0	$25,000	
	Street Department	$487,528	$1,695	$634,780	$0	$0	$918,547	$0
57324-000-810	Street Equipment	$469,849	$1,695	$0			$364,465	
57324-000-820	Garage Improvements	$17,679	$0	$0				
	Replacement Funds			$634,780			$554,082	

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	Parks & Recreation Department	$112,635	$24,929	$273,208	$0	$23,000	$378,474	$0
57620-000-810	Park Equipment/Other Items	$89,331	$15,075	$8,000			$28,278	
57620-000-820	Park Improvements	$23,304	$9,854	$15,000			$150,000	
57620-000-820	Replacement Funds			$250,208			$200,196	
	TOTAL	$708,280	$1,223,034	$1,511,187	$198,235	$269,103	$1,955,083	$0

Outlay Summary			
Total Budgeted Outlay	$1,511,187	$1,955,083	$0
Previously Accumulated Funds to be Used	($146,775)	(576,127)	
Base Budget	$1,364,412	$1,378,956	$0

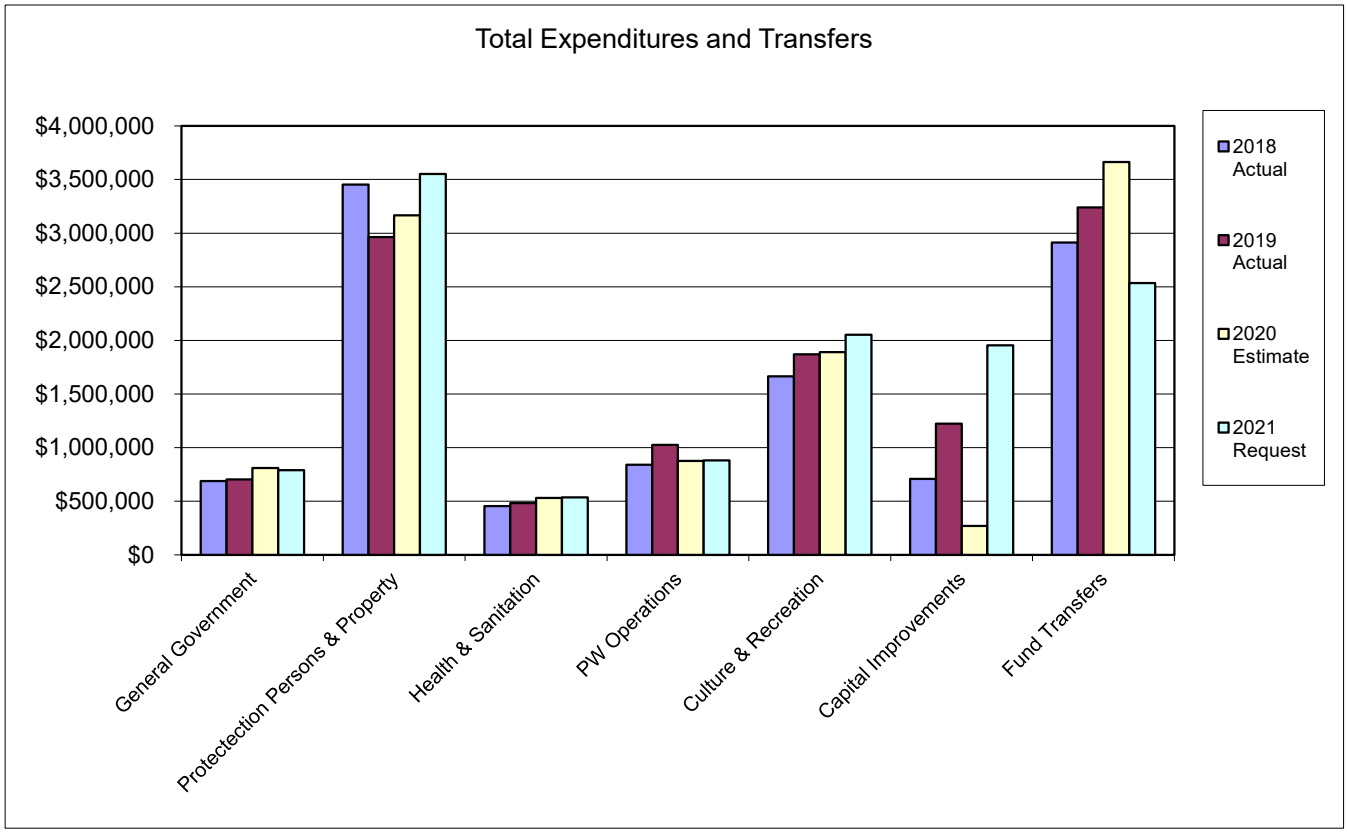
Details of 2021 Capital Purchase Requests

Furniture & Equipment	
Office Remodel at Firehouse	4,000
Technology Enhancement	
Computers & Accessories:	
APC Battery Replacement	913
Annual Computer Replacements	16,050
	16,963
Park Equipment/Other	
Fieldrake	20,278
Picnic Tables	8,000
	28,278
Street Equipment	
Snow Plow Truck	200,000
Trailer	11,000
Snow/Sidewalk Machine + Mower Arm	153,465
	364,465

Fire Department Equipment	
Trunked radio payment	4,615
Turnout Gear/Uniforms	
15 sets	33,000
Fire Vehicles	
Ambulance	222,516
Communication Equipment	
Station Alerting System	50,000
	310,131
Fire Department Improvements	
Window Replacements	10,000
Roof Top Furnace	15,000
	25,000
Park Improvements	
Pride's Park Playground Replacement	150,000

TOTAL EXPENDITURES AND TRANSFERS

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
General Government	$688,683	$704,083	$797,829	$453,233	$809,682	$789,946	$0
Protect. of Persons and Prop.	$3,452,668	$2,963,912	$3,395,799	$1,952,064	$3,166,947	$3,551,866	$0
Health & Sanitation	$454,854	$482,033	$523,827	$296,302	$530,616	$536,175	$0
Operations (Streets & Engineering)	$839,897	$1,026,365	$879,919	$478,049	$876,852	$881,414	$0
Parks, Recreation and Cultural Services	$1,665,655	$1,870,824	$1,994,099	$973,712	$1,891,522	$2,052,466	$0
Capital Improvements	$708,280	$1,223,034	$1,511,187	$198,235	$269,103	$1,955,083	$0
Fund Transfers	$2,912,494	$3,240,927	$2,369,245	$2,280,631	$3,663,012	$2,534,051	$0
TOTAL	$10,722,531	$11,511,178	$11,471,905	$6,632,226	$11,207,734	$12,301,001	$0



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

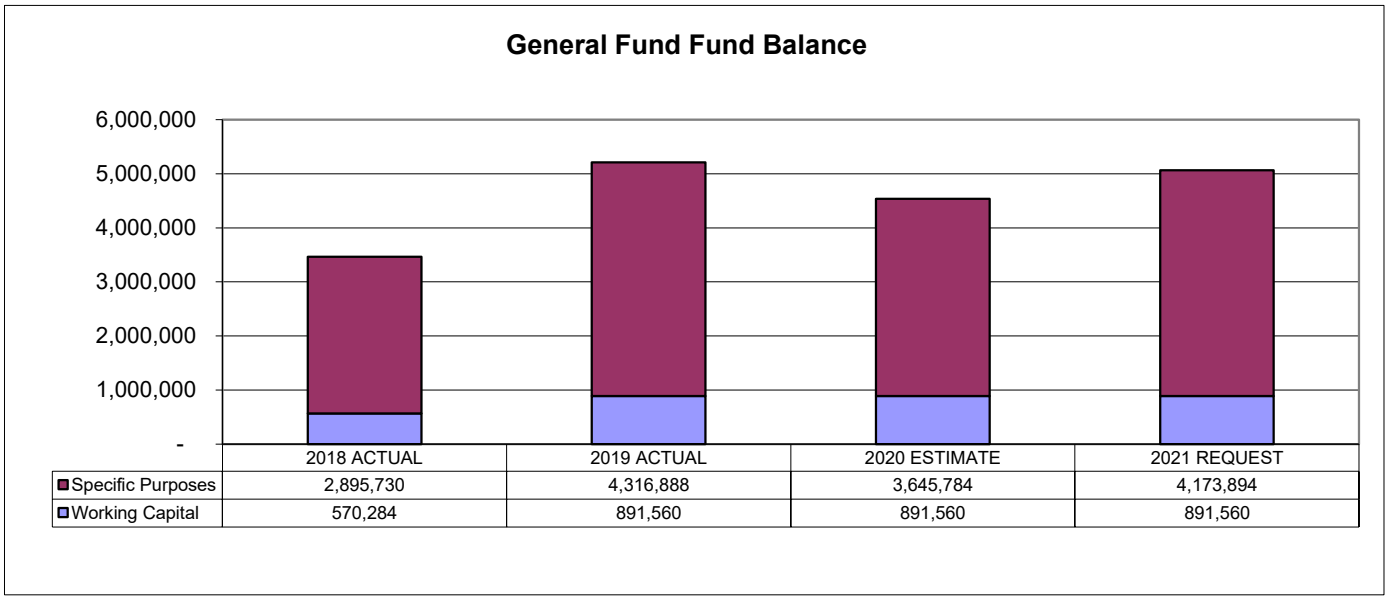
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 REQUEST	2021 BUDGET
Taxes	$7,595,063	$7,760,841	$8,279,340	$7,164,891	$8,261,504	$8,461,105	$0
Intergovern. Revenues	$851,506	$990,284	$1,058,435	$774,695	$1,070,388	$1,134,853	$0
Regulation & Comp. Rev.	$664,155	$586,260	$526,600	$353,696	$529,200	$510,900	$0
Public Charge for Services	$1,054,355	$1,193,572	$1,063,583	$774,891	$916,040	$1,104,794	$0
Commercial Revenues	$293,672	$332,273	$159,911	$96,568	$106,452	$158,822	$0
Miscellaneous Revenues	$82,863	$98,477	$48,917	$226,131	$243,865	$66,700	$0
Fund Transfers	$511,083	$1,051,423	$335,119	$91,250	$320,275	$863,827	$0
TOTAL	$11,052,697	$12,013,130	$11,471,905	$9,482,122	$11,447,724	$12,301,001	$0

TOTAL EXPENDITURES

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 REQUEST	2021 BUDGET
General Government	$688,683	$704,083	$797,829	$453,233	$809,682	$789,946	$0
Protect. of Persons and Prop.	$3,452,668	$2,963,912	$3,395,799	$1,952,064	$3,166,947	$3,551,866	$0
Health & Sanitation	$454,854	$482,033	$523,827	$296,302	$530,616	$536,175	$0
Operations (Streets & Engineering)	$839,897	$1,026,365	$879,919	$478,049	$876,852	$881,414	$0
Parks, Recreation and Cultural Services	$1,665,655	$1,870,824	$1,994,099	$973,712	$1,891,522	$2,052,466	$0
Capital Improvements	$708,280	$1,223,034	$1,511,187	$198,235	$269,103	$1,955,083	$0
Fund Transfers	$2,912,494	$3,240,927	$2,369,245	$2,280,631	$3,663,012	$2,534,051	$0
TOTAL	$10,722,531	$11,511,178	$11,471,905	$6,632,226	$11,207,734	$12,301,001	$0

BALANCE

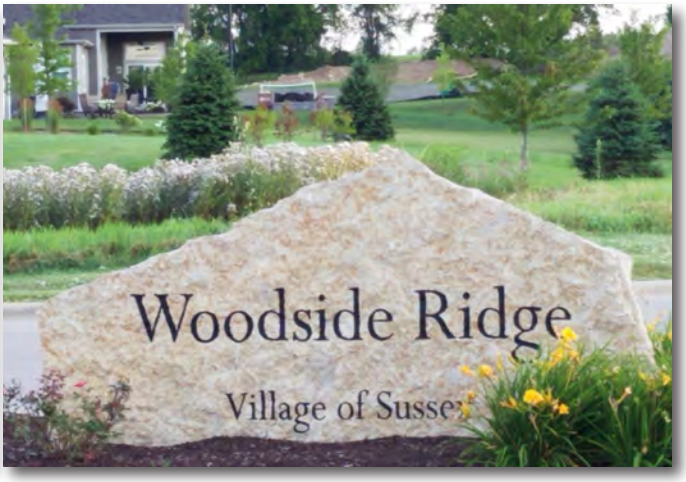
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL To 7/31	2020 ESTIMATE	2021 REQUEST	2021 BUDGET
Total Revenues Less Expenditures	$330,166	$501,952	$0	$2,849,896	$239,990	$0	$0



Other Funds

Sussex
REGIONAL WATER
POLLUTION CONTROL FACILITY

ANCIENT OAKS


Woodside Ridge
Village of Sussex

Johanssen
Farms
Village of Sussex

MAMMOTH
SPRINGS
Phase III - At The Corners
(262) 297-4444

Community Development Authority

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

Budget Impact: Overall the budget focuses on redevelopment priorities and the realization of a return on the purchase of property in the mid 2000s. The CDA balance will be reduced by the end of 2021 but will be paid back for its investment over time from the Sewer Fund.

DEPARTMENT BUDGET SUMMARY	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Department Expenditures/Cash Uses				
Expenses	$ 16,649	$ 169	$ 10,500	$ 290,640
Transfers	$ 2,000	$ 1,000	$ -	$ -
Total	**$ 18,649**	**$ 1,169**	**$ 10,500**	**$ 290,640**
Department Resources				
Revenues	$3,207	$17,177	$44,829	$46,301
Use of CDA Cash on Hand	$15,442	$0	$0	$244,339
Total	**$18,649**	**$17,177**	**$44,829**	**$290,640**

DEPARTMENT HIGHLIGHTS FOR 2020

* TIF #7 Corporate Park construction is nearing completion
* Mammoth Lofts apartments and commercial building is under construction
* Economic grants awarded to local businesses affected during the COVID pandemic
* Center for Growth helped businesses grow in Sussex

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2021

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

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Inc in downtown prop value from CDA/TIF projects	$ 5,979,300	$ 9,723,700	$ 4,359,700	$ 10,705,700	$ 6,473,500	$ 4,747,800	$ 8,500,000
Number of people living downtown					612	612	612
Number of vacant commercial property in downtown					5	2	2

Community Development Authority Budget

Budget Impact: Beginning in 2020, The CDA began receiving a transfer from the Sewer Utility which represents a portion of interest received from TIF #7. These funds will be used to aid in future development.

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	Revenues:							
48110	Investment Interest	$3,207	$3,875	$2,000	$856	$1,000	$500	
	Other Sources of Cash:							
	Transfer from Sewer Utility	$0	$13,302	$0	$0	$43,829	$45,801	
	TOTAL	$3,207	$17,177	$2,000	$856	$44,829	$46,301	$0

EXPENDITURES AND CASH USES

Development and Other Uses of Funds

Budget Impact: This budget increases $285,140 for an economic development payment to a downtown developer. It is a one-time payment and is being funded through the payments from the Sewer Utility mentioned in the revenue section.

ACCT	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	Expenses:							
56600-390	Development Expenses	$16,649	$150	$500	$0	$0	$500	
56600-429	Loans & Grants	$0	$0	$5,000	$10,500	$10,500	$3,000	
56605-390	Economic Development	$0	$19	$0	$0	$0	$287,140	
	Other Uses of Funds:							
	Transfer to General Fund	$2,000	$1,000	$0	$0	$0	$0	
	TOTAL	$18,649	$1,169	$5,500	$10,500	$10,500	$290,640	$0

Summary

ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Total Revenues and Other Sources	$3,207	$17,177	$2,000	$856	$44,829	$46,301	$0
Total Expenses and Other Uses	$18,649	$1,169	$5,500	$10,500	$10,500	$290,640	$0
Net change in cash position	($15,442)	$16,008	($3,500)	($9,644)	$34,329	($244,339)	$0
Cash on hand, beginning of year	$214,346	$198,904	$201,735	$214,912	$214,912	$249,241	$249,241
Cash on hand, end of year	$198,904	$214,912	$198,235	$205,268	$249,241	$4,902	$249,241

CEMETERY FUND

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

Budget Impact: Staff time related to the cemetery is mainly administrative work when there is a burial or if maintenance is required that is able to be performed by Village staff. The budget was increased $890. The majority is for the cost of grave opening to match the revenue for interrment.

ACCT 280-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	FUND BALANCE, JANUARY 1	$9,446	$9,785	$9,667	$8,819	$8,819	$10,371	$10,371
	REVENUES							
46540	Lot Sales	$675	$0	$550	$0	$0	$550	
46541	Interrment Fees	$1,800	$4,438	$2,000	$1,275	$2,000	$1,600	
48110	Interest Earnings	$154	$194	$150	$35	$100	$100	
	TOTAL REVENUES	$2,629	$4,632	$2,700	$1,310	$2,100	$2,250	$0
280-54910	EXPENDITURES							
110	Salaries	$2,570	$5,591	$5,485	$3,180	$5,511	$5,704	
120	Wages	$827	$842	$861	$36	$78	$939	
126	Wages - seasonal	$0	$47	$0	$19	$19	$0	
130	Pension	$223	$392	$428	$218	$377	$448	
150	Payroll Taxes	$256	$481	$485	$241	$429	$508	
226	Utilities - Village Stormwater	$77	$85	$100	$43	$84	$100	
242	Maintenance - Buildings & Grounds	$138	$22	$750	$0	$250	$500	
290	Contractual Fees	$4,975	$7,625	$5,600	$2,150	$4,800	$6,400	$0
	Lawn Mowing	$3,375	$3,625	$4,800			$4,800	
	Grave Opening	$1,600	$4,000	$800			$1,600	
390	Expenses	$2,524	$13	$0	$0	$0	$0	
	TOTAL EXPENDITURES	$11,590	$15,098	$13,709	$5,887	$11,548	$14,599	$0
	OTHER SOURCES AND (USES)							
	Transfer from General Fund	$9,300	$9,500	$11,000	$2,750	$11,000	$12,000	
	TOTAL OTHER SOURCES AND (USES)	$9,300	$9,500	$11,000	$2,750	$11,000	$12,000	$0
	FUND BALANCE, PERIOD END	$9,785	$8,819	$9,658	$6,992	$10,371	$10,022	$10,371

WATER UTILITY

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

Budget Impact: The 2021 proposed budget will result in operating revenue of $11,964. This is a result of being fully operational with the new wells and the full implementation of both steps of the rate increase in 2020.

Overall, the cash position for 2020 is projected to increase $13,282. There are fewer capital costs as the major road programs have been completed and we return to neighborhood roads. The Woodside Road water tower is being repainted in 2021 using funds that have been set aside over the past several years for this purpose.

WATER UTILITY BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Utility Operating Expenditures				
Personnel Services	$ 538,360	$ 561,532	$ 591,854	$ 597,204
Contractual Services	$ 270,151	$ 359,345	$454,636	$429,764
Expenses	$ 822,363	$ 1,020,605	$ 1,106,199	$ 1,144,668
Transfers	$ 411,692	$ 433,973	$ 540,034	$ 571,100
Total	**$2,042,565**	**$2,375,454**	**$2,692,723**	**$2,742,736**
Utility Resources				
General Fund (Public Fire Protection)	$ 509,440	$ 556,823	$ -	$ -
Water Utility Revenues	$1,569,226	$1,842,399	$2,737,065	$2,754,700
Water Utility Cash on Hand Used	$ -	$ -	$ -	$ -
Total	**$ 2,078,666**	**$ 2,399,222**	**$ 2,737,065**	**$ 2,754,700**

UTILITY HIGHLIGHTS FOR 2020

* Achieved system-wide radium compliance
* Completed meter reading/billing software transition
* Completed infrastructure upgrades in the Maple Avenue corridor

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 2021

* Start the four year cycle of large meter replacements
* Identify projects that should be coordinated with the Village's roadway maintenance program

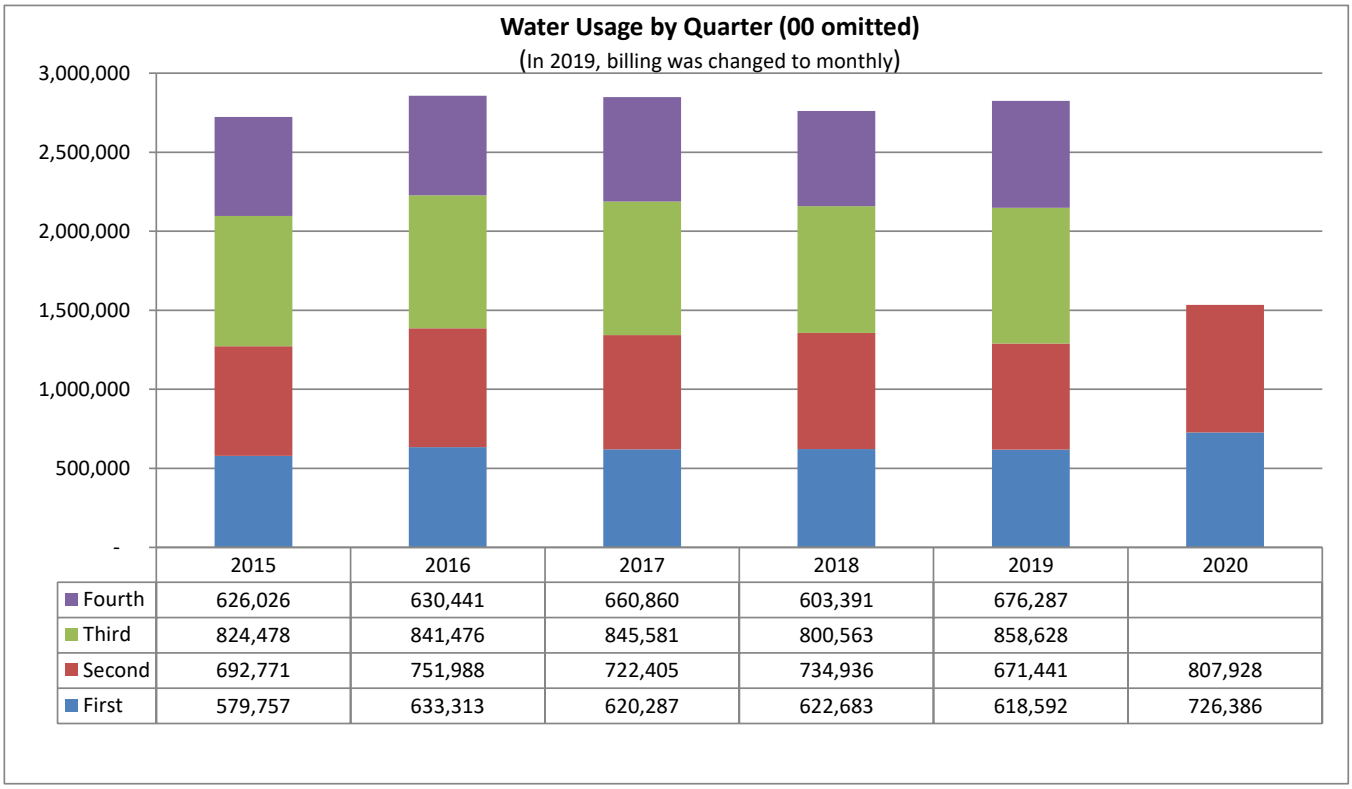
PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Cost per gallon of water pumped	0.0052	0.0050	0.0052	0.0060	0.0060	0.0068	0.0074
Staff hours per meter reading	21	9	8	8	8	7	7
Percentage of water unaccounted for	14%	16%	13%	16%	15%	12%	15%

OPERATING REVENUES

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

Budget Impact: The 2021 budget was prepared based on the 2020 estimate plus anticipated new customers. Commercial customer usage has declined in 2020 due to Covid-19 and is not budgeted to recover much. One of the renters of the water tower for their cell tower pulled out in 2020 decreasing the Other Operating Revenues category.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
46451	Unmetered Water Sales	$6,087	$4,270	$3,500	$1,063	$5,000	$5,000	
46452	Residential Sales	$935,677	$1,089,230	$1,200,000	$396,715	$1,270,000	$1,289,000	
46453	Commercial Sales	$77,631	$89,030	$107,000	$30,250	$95,000	$96,000	
46454	Industrial Sales	$178,582	$215,510	$228,000	$83,723	$260,000	$255,000	
46458	Multi-Family Residential Sales	$151,698	$194,867	$230,000	$81,716	$248,000	$255,000	
	TOTAL CUSTOMER SALES	$1,349,675	$1,592,907	$1,768,500	$593,467	$1,878,000	$1,900,000	$0
46455	Private Fire Protection	$97,234	$118,325	$120,000	$40,218	$121,674	$122,500	
47491	Public Fire Protection	$509,440	$556,823	$600,000	$202,574	$609,691	$611,000	
46450	Sales to Public Authority	$25,167	$32,018	$41,000	$11,277	$35,000	$41,000	
	TOTAL SALES OF WATER	$1,981,516	$2,300,073	$2,529,500	$847,536	$2,644,365	$2,674,500	$0
46456	Forfeited Discounts	$5,761	$9,098	$7,000	$943	$2,700	$7,500	
46457	Other Operating Revenues	$91,389	$90,051	$90,000	$81,011	$90,000	$72,700	
	TOTAL OPERATING REVENUES	$2,078,666	$2,399,222	$2,626,500	$929,490	$2,737,065	$2,754,700	$0



	2015	2016	2017	2018	2019	2020
Fourth	626,026	630,441	660,860	603,391	676,287	
Third	824,478	841,476	845,581	800,563	858,628	
Second	692,771	751,988	722,405	734,936	671,441	807,928
First	579,757	633,313	620,287	622,683	618,592	726,386

OPERATING EXPENDITURES

PUMPING EXPENSES

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

Budget Impact: This budget increases $34,524 (12.16%). Labor costs were increased $23,024 based on allocating all wages consistent with the 2019 actual wages. Maintenance was increased $6,500 based on past history. Power for pumping was increased by $5,000 based on the 2020 estimates.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
950	Operation Labor	$107,959	$113,380	$94,564	$40,592	$115,000	$116,545	
952	Power Purchased - Pumping	$155,375	$174,942	$170,000	$63,564	$170,000	$175,000	
953	Supplies & Expenses	$4,533	$4,459	$4,000	$3,075	$5,000	$4,000	$0
	Miscellaneous	$118	$125	$500			$500	
	General Pump House Supplies	$848	$857	$600			$600	
	Pumping Plant Utilities (gas)	$2,201	$2,114	$1,400			$1,400	
	Phones	$1,366	$1,363	$1,500			$1,500	
955	Maintenance of Equipment	$24,775	$24,148	$15,357	$18,036	$24,000	$22,900	$0
	Labor	$1,155	$1,899	$2,842			$3,885	
	Pumping Plant Outside Services	$18,246	$17,412	$8,215			$13,215	
	Parts & Equpment	$1,789	$1,599	$1,000			$3,000	
	Security System	$3,585	$3,238	$3,300			$2,800	
	TOTAL	$292,642	$316,929	$283,921	$125,267	$314,000	$318,445	$0

TREATMENT EXPENSES

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

Budget Impact: This budget decreases $906 (-0.76%). Supplies and expenses were reduced $1,000 based on past history. There were minor increases for labor.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
630	Operation Labor	$938	$468	$1,895	$61	$500	$1,942	
631	Chemicals	$47,542	$83,109	$92,000	$33,971	$92,000	$92,000	$0
632	Supplies & Expenses	$11,918	$19,200	$20,500	$8,820	$20,500	$19,500	$0
	Lab Supplies and Miscellaneous	$4,428	$4,787	$3,000			$3,500	
	Postage for Lab Samples	$534	$17	$700			$200	
	Lab Samples	$6,956	$14,396	$16,800			$15,800	
635	Maintenance of Equipment	$4,767	$3,404	$4,095	$1,435	$3,900	$4,142	$0
	Labor	$3,873	$2,114	$1,895			$1,942	
	Repairs/Parts	$894	$1,271	$2,000			$2,000	
	Miscellaneous	$0	$19	$200			$200	
	TOTAL	$65,165	$106,181	$118,490	$44,287	$116,900	$117,584	$0

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 $22,541 (-8.48%). All labor accounts have been reallocated to percentages in line with past history resulting in a decrease of $17,541. Contracted repairs were decreased $5,000 based on past history.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
640	Operation Labor	$40,025	$41,406	$51,156	$14,894	$42,000	$40,791	
641	Supplies and Expenses	$5,412	$7,853	$7,500	$2,037	$6,000	$7,500	$0
	Diggers Hotline	$1,694	$1,694	$1,550			$1,550	
	Electricity for Distribution Plant	$3,515	$5,140	$5,800			$5,800	
	Miscellaneous	$203	$1,019	$150			$150	
650	Reservoirs & Standpipes	$18,507	$28,163	$96,972	$19,933	$50,000	$97,019	$0
	Labor	$368	$853	$1,895			$1,942	
	Miscellaneous (phone, other)	$470	$11,742	$1,000			$1,000	
	Tank Cleaning & Inspection	$16,829	$14,629	$15,164			$15,164	
	Painting	$0	$0	$78,213			$78,213	
	Security System	$840	$939	$700			$700	
651	Maintenance of Mains	$12,357	$66,318	$52,079	$130,070	$150,000	$49,327	$0
	Labor	$964	$7,044	$7,579			$5,827	
	Street Repair Materials	$0	$1,623	$1,000			$1,000	
	Contracted Repairs	$7,525	$54,562	$36,000			$35,000	
	Contracted Services - Leak Survey	$3,500	$613	$3,000			$3,000	
	Main Parts	$368	$2,476	$4,000			$4,000	
	Safety Equipment	$0	$0	$500			$500	
652	Maintenance of Laterals to the Curb	$1,713	$5,490	$10,395	$13,870	$15,000	$9,442	$0
	Labor	$1,713	$705	$1,895			$1,942	
	Contracted Repairs	$0	$4,073	$8,000			$7,000	
	Pipe Fittings & Covers	$0	$264	$500			$500	
	Materials and Supplies	$0	$448	$0			$0	
653	Maintenance of Meters	$3,813	$585	$8,098	$1,487	$2,000	$7,121	$0
	Labor	$65	$563	$1,895			$1,942	
	Contracted Repairs & Testing	$2,495	$114	$6,500			$6,500	
	Meter Supplies/Chemicals	$301	$101	$1,800			$1,800	
	Parts for Meter Repairs	$4,765	$392	$6,000			$4,000	
	Allocated 1/2 of Exp to Sewer	($3,813)	($585)	($8,098)			($7,121)	$0
654	Maintenance of Hydrants	$15,905	$9,329	$31,424	$633	$15,000	$26,678	$0
	Labor	$1,286	$4,188	$6,631			$3,885	
	Contracted Repairs	$4,429	$2,933	$10,000			$8,000	
	Sand Blast Hydrants	$5,495	$0	$10,793			$10,793	
	Parts/Miscellaneous	$4,695	$2,208	$4,000			$4,000	
655	Maintenance of Other	$4,340	$1,007	$8,237	$3,492	$5,000	$5,442	$0
	Labor	$3,638	$860	$4,737			$1,942	
	Parts/Contracted Services	$197	$0	$2,000			$2,000	
	Maintenance of Buildings	$0	$0	$1,000			$1,000	
	Parts/Materials	$505	$147	$500			$500	
	TOTAL	$102,072	$160,151	$265,861	$186,416	$285,000	$243,320	$0

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 $16,335 (22.15%). $12,235 was added for wages; however, this is a reallocation of the administrative assistant that processes the bills that had previously been included with salaries. $4,100 was added for the costs of outsourcing the utility bills and the lockbox processing of the bills after a year of history.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
901	Meter Reading Expenses	$1,159	$2,100	$7,423	$944	$7,500	$7,053	
902	Accounting & Collecting	$49,461	$54,204	$55,340	$23,505	$55,000	$67,945	$0
	Finance Director			$26,325			$27,312	
	Finance Department Staff			$20,622			$21,346	
	Administrative Assistants			$8,393			$19,287	
903	Accounting Supplies	$5,505	$14,435	$10,700	$3,767	$14,700	$14,800	$0
	Postage	$2,145	$548	$100			$50	
	Supplies & Forms	$598	$0	$100			$50	
	Software Management	$2,762	$1,706	$1,500			$1,500	
	Outsourcing of Printing/Postage	$0	$12,181	$9,000			$13,200	
904	Uncollectible Accounts	$0	$449	$300	$0		$300	
	TOTAL	$56,125	$71,188	$73,763	$28,216	$77,200	$90,098	$0

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 decreases $5,919 (-1.37%). Wages and benefits decreased $13,462. The decreases were offset with increases in utility bills, general insurance and IT related costs.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
920	Salaries	$194,332	$171,916	$173,073	$88,916	$180,000	$167,871	
921	Office Supplies	$9,843	$13,592	$11,747	$6,020	$15,000	$18,256	$0
	General	$1,913	$2,878	$2,900			$2,900	
	Postage	$614	$1,140	$1,150			$1,150	
	Telephone & Internet Access	$1,267	$1,251	$1,906			$1,906	
	Water, Sewer & Stormwater Charges	$1,789	$4,237	$1,491			$8,000	
	Printing & Postage (Courier)	$886	$975	$1,300			$1,300	
	Share of garage gas & electric	$1,366	$1,433	$1,000			$1,000	
	Gas - Heating	$2,008	$1,678	$2,000			$2,000	
923	Outside Services	$33,037	$52,268	$37,666	$20,765	$40,000	$38,900	$0
	Engineering	$4,347	$25,825	$11,000			$11,000	
	Other	$2,584	$726	$0			$0	
	Computer/Website Maintenance	$12,457	$10,892	$9,266			$11,100	
	GIS maintenance	$6,036	$7,721	$10,000			$9,000	
	Auditor	$7,613	$7,104	$7,400			$7,800	
924	Insurance (property, liability, work comp)	$15,751	$16,999	$17,200	$12,989	$18,294	$21,000	
926	Pension & Benefits	$90,875	$122,415	$136,281	$36,459	$120,000	$130,578	$0
	Pension 13.50%			$28,708			$29,505	
	Employee Insurance			$107,573			$101,073	
928	Regulatory Commission	$11,586	$223	$2,000	$0	$0	$0	
930	Misc. Gen'l Expense	$29,084	$24,045	$27,736	$6,208	$18,000	$25,085	$0
	Labor	$10,399	$8,463	$10,421			$7,770	
	Uniforms	$2,997	$3,155	$2,000			$2,000	
	Seminars/Training	$12,716	$7,493	$12,315			$11,315	
	Memberships & Subscriptions	$2,005	$2,741	$0			$1,000	
	Safety Equipment	$365	$370	$1,000			$1,000	
	Employee Testing/Physicals	$338	$355	$500			$500	
	Miscellaneous Supplies	$264	$1,468	$1,500			$1,500	
931	Office Rent	$30,900	$31,500	$0	$0	$0	$0	$0
933	Transportation	$6,516	$10,755	$15,095	$2,481	$9,000	$13,142	$0
	Labor	$674	$390	$1,895			$1,942	
	Gas	$5,276	$5,247	$9,000			$7,000	
	Parts/Oil/Grease	$172	$676	$1,000			$1,000	
	Tires	$0	$2,190	$1,200			$1,200	
	Contracted Maintenance	$394	$2,252	$2,000			$2,000	
935	Garage & Plant Maint.	$3,179	$4,056	$11,495	$1,232	$5,000	$11,542	$0
	Labor	$0	$274	$1,895			$1,942	
	Equipment Maintenance	$2,501	$1,517	$7,600			$7,600	
	Supplies/Cleaning/Lights	$678	$2,265	$500			$500	
	Contracted Maintenance	$0	$0	$1,500			$1,500	
	TOTAL	$425,103	$447,769	$432,293	$175,070	$405,294	$426,374	$0

OTHER OPERATING EXPENSES

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

Budget Impact: The budget increases $20,649 (1.35%). Depreciation decreases about $4,800 as some assets become fully depreciated and taxes increase about $25,400 which is related to increased asset values with several subdivisions added in 2019 and 2020.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
540	Depreciation	$660,290	$810,973	$951,113	$237,778	$926,021	$946,297	
408	Taxes	$441,168	$462,263	$575,153	$200,710	$568,308	$600,618	
	TOTAL	$1,101,458	$1,273,236	$1,526,266	$438,488	$1,494,329	$1,546,915	$0

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	TOTAL REVENUES	$2,078,666	$2,399,222	$2,626,500	$929,490	$2,737,065	$2,754,700	$0
	TOTAL EXPENSES	$2,042,565	$2,375,454	$2,700,594	$997,744	$2,692,723	$2,742,736	$0
	BALANCE	$36,101	$23,768	($74,094)	($68,254)	$44,342	$11,964	$0

NON-OPERATING INCOME AND EXPENSES

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

Budget Impact: The projected net loss is $242,806 which is lower than the 2020 budget as interest and depreciation costs have started to decrease. 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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	INCOME							
48111-48116	Interest Income	$35,016	$64,035	$60,000	$11,156	$25,000	$25,000	
42900	Bond Premium Amortization	$18,725	$32,287	$27,262	$28,695	$28,695	$28,638	
	TOTAL	$53,741	$96,322	$87,262	$39,851	$53,695	$53,638	$0

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	EXPENSE							
620	Interest Long Term Debt	$70,401	$130,942	$143,392	$68,650	$143,392	$141,817	
621	Interest Mortgage Rev Bonds	$184,804	$180,040	$173,654	$63,107	$173,654	$165,713	
691	Bond Issuance Expenses	$66,774	$43,665	$0	$0	$0	$0	
546	Amortization Debt Discount	$1,562	$1,328	$1,109	$1,109	$1,109	$878	
	TOTAL	$323,541	$355,975	$318,155	$132,866	$318,155	$308,408	$0
	BALANCE	($233,699)	($235,885)	($304,987)	($161,269)	($220,118)	($242,806)	$0

CASH ADJUSTMENTS

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

Budget Impact: The Water Utility will generate $13,282 (0.49%) of its estimated cash balance of about $2.7 million on hand in 2021. The capital purchases budgeted include $97,000 for the local road program; $50,000 for a well pump replacement if needed; and $10,000 for computer purchases.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	ADJUSTMENTS:							
	Special/RCA Assessments Received	$154,613	$374,514	$115,428	$4,556	$115,000	$149,132	
	Depreciation	$660,290	$810,973	$951,113	$237,778	$926,021	$946,297	$0
	Amortization	($17,163)	($30,959)	($26,153)	($27,586)	($27,586)	($27,760)	$0
	Bond Proceeds	$3,805,000	$1,306,877	$0	$0	$0	$0	$0
	Change in Receivables & Payables	$139,885	$259,442	$0	$0	$0	$0	$0
	Future tower painting	$0	$0	$78,213	$0	$0	($139,581)	$0
	Bond Principal Payments	($510,000)	($400,000)	($515,000)	($415,000)	($515,000)	($515,000)	
	CAPITAL OUTLAY	($4,438,389)	($3,686,291)		($476,431)	($879,535)		
107	Construction in Progress			($588,588)			($97,000)	
314	Wells and Springs			$0			$0	
321	Pumping Plant Structures			$0			$0	
325	Elec. Pumping Equipment			($50,000)			($50,000)	
332	Water Treatment Eqpmt.			($20,000)			$0	
340	Land & Land Rights			$0			$0	
342	Dist. Reservoirs & Pipes			$0			$0	
343	Trans & Dist Mains			$0			$0	
345	Services			$0			$0	
346	Meters			($45,000)			$0	
348	Hydrants			$0			$0	
391	Office Furn. Equip.			$0			$0	
392	Transportation Equipment			($60,000)			$0	
394	Shop/Garage Safety Eq./Maint Eq			$0			$0	
397	Communication Equipment/SCADA			$0			$0	
398	Other General Equipment			$0			$0	
391.1	Computers and accessories			($10,000)			($10,000)	
	CHANGE IN CASH BALANCE	($439,463)	($1,601,329)	($474,974)	($837,952)	($601,218)	$13,282	$0
	CASH BALANCE - BEGINNING OF YEAR	$5,335,976	$4,896,513	$3,045,088	$3,295,184	$3,295,184	$2,693,966	$2,693,966
	CASH BALANCE - END OF YEAR	$4,896,513	$3,295,184	$2,570,115	$2,457,232	$2,693,966	$2,707,249	$2,693,966
	End of Year Cash Balances							
	Restricted:							
	Bond Reserves & Debt Service Cash	$1,168,660	$1,235,372			$1,234,725	$1,242,803	
	Construction Cash (Borrowed Funds)	$2,888,588	$744,535			$0	$0	
	RCAs	$211,759	$468,597			$448,597	$440,729	
	Unrestricted:							
	Operating	$314,058	$452,920			$536,311	$688,292	$2,693,966
	Water Tower Painting	$313,448	$393,760			$474,333	$335,425	
		$4,896,513	$3,295,184			$2,693,966	$2,707,249	$2,693,966

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 2020 and calls for small annual rate increases for Village customers for the next four years. The 2021 budget was prepared using the rate study projections. Fees to the other communities mainly decrease or remain stable after the rate study. Revenue from haulers remains stable.

UTILITY BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Utility Expenditures				
Personnel Services	$ 576,597	$ 588,424	$ 578,497	$ 652,658
Contractual Services	$ 703,919	$ 587,936	$ 639,790	$ 628,542
Expenses	$ 1,001,937	$ 1,073,123	$ 1,128,342	$ 1,078,611
Total	**$ 2,282,453**	**$ 2,249,483**	**$ 2,346,629**	**$ 2,359,811**
Utility Resources				
Sewer Utility Revenues	$ 2,528,757	$ 2,673,679	$ 2,323,029	$ 2,458,818
Sewer Utility Cash on Hand	$ -	$ -	$ 23,600	$ -
Total	**$ 2,528,757**	**$ 2,673,679**	**$ 2,346,629**	**$ 2,458,818**

UTILITY HIGHLIGHTS FOR 2019

* Rebuilt a raw sewage pump
* Rehabilitated sewer system on Maple Avenue and on Main Street
* Upgraded HVAC Control System at the Wastewater Treatment Plant

UTILITY GOALS

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

MAJOR OBJECTIVES FOR 2020

* Fulfill the needs of the utility's customers by properly operating, maintaining and cleaning the wastewater treatment plant and collection system in an effort to maintain the infrastructure and high quality of the receiving stream
* Work on identifying projects that should be coordinated with the Village's roadway maintenance program

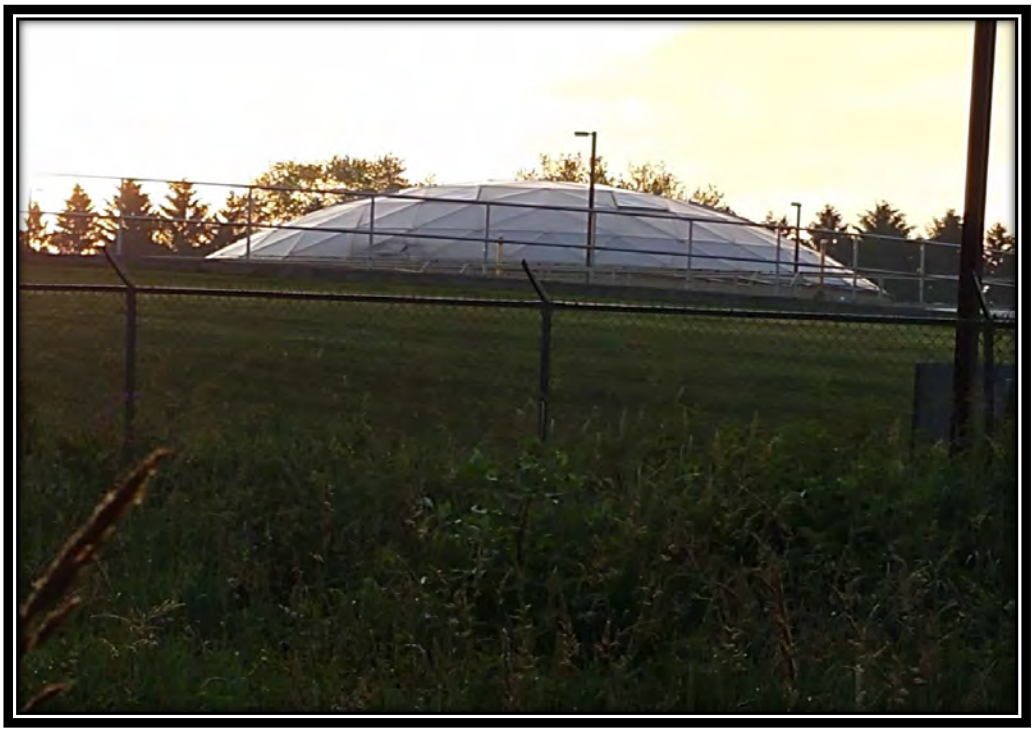
PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Sewage Treated per FTE (MG)	240.86	174.00	214.00	216.86	221.14	253.43	268.57
Cost per Sewage Treated (MG)	$2,650	$3,253	$2,800	$2,840	$2,949	$2,536	$2,660
Total Sewage Treated (Millions of Gallons)	843	609	748	759	774	887	940

OPERATING REVENUES

Explanation of Account: The Village Sewer Utility operating revenues come primarily from service charges assessed to residential, commercial, multi-family and industrial customers. Additional revenue is also generated from other governmental units and septic haulers.

Budget Impact: The budget decreases $37,482 (-1.50%) over 2020. This is prepared based on volume and rates as proposed in the 2020 rate study. Other government usage has decreased after repairs to a flowmeter for the Lisbon Sanitary District #1 . Prior to 2020, service to the schools outside the Village was included with Public Authority revenues. This revenue has shifted to the Other Government revenue as payment has been taken over by the Lisbon Sanitary District #1.

ACCT # 620-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
101-46410	Residential Revenues	$985,638	$1,013,829	$910,000	$496,597	$945,000	$980,984	
102-46410	Commercial Revenues	$97,780	$93,531	$93,000	$39,667	$80,000	$85,000	
103-46410	Industrial Revenues	$584,699	$539,220	$550,000	$228,052	$453,668	$519,000	
104-46410	Public Authority Revs	$38,416	$37,215	$18,000	$8,482	$16,964	$19,581	
105-46410	Multi-Family Residential Revenues	$210,825	$230,178	$220,000	$121,021	$230,000	$242,853	
110-46412	Other Govt. - User Charges	$491,066	$635,839	$600,000	$260,414	$494,000	$496,000	
115-46412	Other Govt. - Collection Sys Maint.	$21,323	$17,992	$15,000	$8,555	$15,765	$15,000	
120-46414	Holding Tank Haulers	$86,346	$95,467	$85,000	$38,663	$84,000	$95,000	
000-46416	Hauling Permits	$900	$900	$900	$1,000	$1,000	$1,000	
000-46415	Late Payment Penalties	$5,224	$7,114	$6,000	$832	$1,664	$6,000	
000-46417	Other Operating Revenues	$7,939	$3,785	$0	$2,568	$2,568	$0	
	Revenues Before Credits	$2,530,156	$2,675,070	$2,497,900	$1,205,851	$2,324,629	$2,460,418	$0
	LESS:							
125-46414	Sewerage Service Credits	$1,399	$1,391	$1,600	$790	$1,600	$1,600	
	Revenues After Credits	$2,528,757	$2,673,679	$2,496,300	$1,205,061	$2,323,029	$2,458,818	$0



OPERATING EXPENSES

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

Budget Impact: This budget decreases $733 (-0.11%). Sludge hauling increased $8,250 as costs continue to increase. The increase was offset with other decreases. Operation labor decreases $4,783 as staff turnover resulted in lower pay. Phosphorus removal was decreased $5,000 based on past history.

ACCT # 620-53610-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
120	Operations Labor-Total	$163,208	$139,743	$185,829	$78,337	$165,000	$182,757	
224	Power & Fuel - Pumping	$151,868	$169,378	$166,300	$74,500	$163,500	$166,300	$0
200-224	Collection	$7,785	$6,296	$7,800	$3,536	$7,500	$7,800	
300-224	Treatment	$144,083	$163,082	$158,500	$70,964	$156,000	$158,500	
300-411	Phosphorus Removal	$15,310	$17,885	$45,000	$7,333	$20,000	$40,000	
349	Other Oper. Exp.-ALL	$14,129	$17,540	$16,900	$11,237	$17,500	$17,700	$0
	Environmental Fee	$5,877	$5,874	$8,000			$6,000	
	Miscellaneous	$0	$83	$500			$500	
	Uniforms	$2,922	$3,807	$2,000			$3,000	
	Inventory Fee/Emer.Response Brd.	$210	$205	$200			$200	
	Water & Sewer	$5,120	$7,571	$6,200			$8,000	
	Heat	$15,505	$15,653	$19,000	$8,879	$17,540	$19,000	$0
200-222	Collection	$174	$168	$500	$87	$240	$500	
300-222	Treatment	$15,331	$15,485	$18,500	$8,792	$17,300	$18,500	
300-420	Laboratory Supplies	$6,594	$4,113	$4,500	$1,264	$4,000	$4,500	
300-430	Sludge Hauling & Permit	$185,064	$237,367	$231,750	$37,650	$231,750	$240,000	$0
	Contract Hauling	$185,064	$237,367	$231,750			$240,000	
330	Transport.-ALL	$2,684	$3,346	$6,000	$4,261	$6,000	$6,000	$0
	Gasoline/Diesel	$2,270	$2,700	$5,000			$5,000	
	Other Vehicle Maintenance	$414	$646	$1,000			$1,000	
	TOTAL	$554,362	$605,025	$675,279	$223,461	$625,290	$676,257	$0

MAINTENANCE EXPENSES

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

Budget Impact: This budget increases $6,300 (4.73%) for 2021. Maintenance of the collection system increases $2,000 and maintenance of the treatment equipment increases $4,300. Both of the increases were made based on past history in the accounts.

ACCT # 620-53610-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
200-241	Sewage Collect. System	$133,066	$46,409	$57,000	$17,438	$70,000	$57,000	$0
	Sewer Cleaning	$14,097	$17,115	$19,000			$19,000	
	Televising & Repairs	$596	$2,546	$18,000			$18,000	
	Lannon Interceptor O & M	$20,807	$21,767	$17,500			$17,500	
	Equipment & Maintenance	$14,729	$4,981	$2,500			$2,500	
	Share of Road Program (Repairs)	$82,837	$0	$0			$0	
200-243	Collection Pumping Equip.	$486	$4,088	$2,000	$8,508	$10,000	$4,000	$0
	SCADA - Phone	$486	$496	$1,000			$750	
	Parts & Supplies	$0	$52	$750			$750	
	Building Repairs & Maintenance	$0	$3,540	$250			$2,500	
300-245	Treatment & Distrib, Equip.	$112,638	$24,858	$24,200	$18,664	$24,200	$28,500	$0
	Oil & Grease	$1,962	$2,569	$1,200			$2,200	
	Misc. Supplies & Parts	$4,396	$1,358	$9,000			$9,000	
	Outside Services	$106,280	$20,931	$14,000			$17,300	
249	Gen. Plant & Equip.-Total	$50,673	$21,004	$50,000	$15,499	$50,000	$50,000	$0
	HVAC Maintenance & Repairs	$3,299	$2,820	$10,500			$10,500	
	Supplies, Parts, & Materials	$10,596	$11,528	$17,000			$17,000	
	Building Repairs & Maintenance	$33,608	$3,288	$18,600			$18,600	
	Cleaning Supplies - In House	$742	$947	$1,000			$1,000	
	Diesel for Generator	$339	$768	$1,000			$1,000	
	Fire Inspection/Alarm Monitoring	$2,089	$1,653	$1,900			$1,900	
	TOTAL	$296,863	$96,359	$133,200	$60,109	$154,200	$139,500	$0

ADMINISTRATIVE AND GENERAL EXPENSE

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

Budget Impact: The overall budget increases $12,424 (2.10%). Wages and benefits increase $5,762 for general inflationary increases. Meter expenses increase to cover costs paid to the Water Utility for meter reading and billing. Other line items had small increases or decreases as needed.

ACCT # 620-53610-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
215	Billing & Accounting - Total	$64,602	$73,397	$77,461	$41,273	$77,215	$79,786	$0
	Finance Director			$26,325			$27,312	
	Finance Dept Staff			$20,622			$21,346	
	Administrative Staff			$23,614			$24,628	
	Postage for Utility Bills			$6,900			$6,500	
200-535	Meter Expenses	$42,144	$42,999	$35,000	$0	$46,064	$39,112	
110	Admin & General Salaries - Total	$214,177	$205,178	$206,669	$116,020	$201,396	$213,749	
212	Outside Services Employed-Total	$53,122	$67,645	$59,892	$48,262	$71,150	$61,742	$0
	Engineering	$12,609	$11,615	$15,000			$15,000	
	GIS Maintenance	$5,676	$8,363	$10,000			$10,000	
	Audit	$7,164	$7,104	$7,400			$7,550	
	Testing	$11,788	$21,812	$17,400			$17,400	
	Computer Consultant / IT	$11,222	$16,725	$8,792			$9,792	
	Miscellaneous	$2,733	$332	$0			$0	
	Diggers Hotline	$1,930	$1,694	$1,300			$2,000	
222	Utilities--Heat (office space)	$858	$761	$1,000	$407	$850	$1,000	
224	Utilities--Electric (office space)	$639	$773	$1,000	$392	$800	$1,000	
310	Office Expenses - Total	$9,778	$16,706	$12,629	$7,467	$15,600	$12,629	$0
	Telephone & Internet	$3,114	$3,603	$3,629			$3,629	
	Supplies & Expenses	$2,569	$3,086	$3,000			$3,000	
	Newsletters	$887	$975	$1,000			$1,000	
	Software Support	$1,776	$1,406	$1,000			$1,000	
	Online Payment Fees	$985	$6,676	$3,000			$3,000	
	Postage	$447	$960	$1,000			$1,000	
510	Insurance-Total	$30,781	$36,546	$40,900	$35,784	$40,289	$42,000	
130	Pension 13.50%	$37,191	$66,494	$30,907	$15,823	$29,478	$31,711	
135	Employee Insurance	$64,864	$73,012	$110,494	$40,042	$72,000	$108,716	
345	Misc. General Exp. - Total	$10,985	$8,579	$16,315	$3,523	$14,000	$16,315	$0
	Schools, Conferences, & Mileage	$7,569	$5,089	$9,315			$9,315	
	Memberships & Subscriptions	$1,105	$1,675	$1,500			$1,500	
	Accts Rec Collection Expenses	$0	$166	$1,500			$1,500	
	Misc. & Safety Equipment	$2,311	$1,649	$4,000			$4,000	
200-530	Office Rent - Collection	$15,450	$15,750	$0	$0	$0	$0	$0
300-530	Office Rent - Treatment	$15,450	$15,750	$0	$0	$0	$0	$0
	TOTAL	$560,041	$623,590	$592,267	$308,993	$568,842	$607,760	$0

OTHER OPERATING EXPENSES

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

Budget Impact: This budget increases $12,888 (1.40%) in 2021 with all but $173 being for depreciation to account for additional assets.

ACCT # 620-53610-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
540	Depreciation-Total	$838,632	$893,909	$887,640	$221,910	$964,889	$900,355	$0
200-540	Collection	$486,853	$496,830	$513,726	$128,432	$510,355	$535,418	
300-540	Treatment	$351,779	$397,079	$338,301	$84,575	$419,213	$333,763	
100-540	To Be Allocated	$0	$0	$35,613	$8,903	$35,321	$31,174	
150	Payroll Tax-Total	$32,555	$30,600	$35,424	$18,296	$33,408	$35,939	
	TOTAL	$871,187	$924,509	$923,064	$240,206	$998,297	$936,294	$0

OPERATING SUMMARY

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Operating Revenues	$2,528,757	$2,673,679	$2,496,300	$1,205,061	$2,323,029	$2,458,818	$0
Operating Expenses	$2,282,453	$2,249,483	$2,323,810	$832,769	$2,346,629	$2,359,811	$0
BALANCE	$246,304	$424,196	$172,490	$372,292	($23,600)	$99,007	$0

NON-OPERATING INCOME AND EXPENSES

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

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

ACCT # 620	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	INCOME:							
000-48118	Interest from Other Funds	$0	$50,960	$16,633	$0	$65,743	$68,701	
000-48119	Interest - Other Govt.'s	$57,993	$52,519	$46,904	$24,873	$46,904	$41,147	
000-42900	Premium Amortization	$1,143	$4,476	$3,165	$3,165	$5,237	$10,857	
	Interest Earnings	$83,866	$87,953	$50,000	$13,379	$18,000	$15,000	
	TOTAL	$143,002	$195,908	$116,702	$41,417	$135,884	$135,705	$0

ACCT # 620	EXPENSES:	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
58200-620	Interest on Long Term Debt	$44,490	$42,765	$40,758	$13,714	$40,433	$38,313	
58200-621	Interest Mortgage Rev Bonds	$136,545	$172,151	$142,285	$55,879	$147,642	$159,374	
58200-691	Bond Issuance Expenses	$85,885	$0	$0	$63,791	$64,791	$0	
	Trans to General Fund (Dividend)	$0	$0	$151,000	$75,500	$151,000	$250,000	
	Trans to CDA Fund	$0	$13,301	$0	$0	$43,000	$45,801	
59910-546	Amortization Debt Discount	$2,197	$2,023	$1,852	$1,852	$1,852	$1,677	
59910-545	Amortization Property Loss	$19,655	$19,655	$19,655	$19,655	$19,655	$19,655	
	TOTAL	$288,772	$249,895	$355,550	$230,391	$468,373	$514,820	$0
	BALANCE	$100,534	$370,209	($66,358)	$183,318	($356,089)	($280,108)	$0

CASH ADJUSTMENTS

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

Budget Impact: The Utility's cash balance is projected to increase $11,249 (0.36%). Growth is expected to continue in 2021 with residential and commercial development. The main capital payment in 2021 will be the annual road program for $325,000. There are also funds budgeted for an automatic gate ($30,800), valve replacements in the sludge storage tank ($5,000) and the Sewer Utility share of computer replacements ($10,000).

ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
ADJUSTMENTS:							
RCA's Applied	$374,321	$548,814	$170,500	$412,023	$450,000	$400,000	
Special Assessments Collected	$678	$1,972	$674	$0	$674	$674	
Non-Cash Depreciation	$838,632	$893,909	$887,640	$221,910	$964,889	$900,355	$0
Amortization	$20,709	$17,202	$21,507	$18,342	$16,270	$10,475	$0
Bond Proceeds	$2,540,000	$0	$900,000	$0	$1,010,000	$0	
Other Govt. Prin. on Debt	$212,250	$217,656	$223,200	$223,200	$223,200	$228,885	
Change in Receivables & Payables	$46,455	$289,784	$0	$0	$0	$0	
Prior Period Adjustment of Revenue	$0	$0	$0	$0	($290,483)		
Advance to Other Funds	($1,408,838)	($1,887,607)	($691,000)	$0	$0	$0	
Bond Principal Payments	($607,965)	($718,101)	($763,495)	($763,495)	($763,495)	($884,154)	
Acquisition & Construction of Capital Assets:	($1,513,987)	($753,618)		($524,212)	($1,095,800)		
Construction in Progress			($1,130,500)			($325,000)	
Equipment			$0			$0	
Interceptor Mains			$0			$0	
Sewer Mains & Laterals			$0			$0	
Forcemain			$0			$0	
Trmt & Disposal Plant			($85,800)			($35,000)	
Professional Services			$0			$0	
Transportation Equipment			$0			$0	
Office Equipment/Computers			($10,000)			($10,000)	
CHANGE IN CASH BALANCE	$602,789	($1,019,780)	($543,632)	($228,914)	$159,166	$6,127	$0
CASH BALANCE - BEGINNING OF YEAR	$3,422,849	$4,025,638	$4,612,790	$3,005,858	$3,005,858	$3,165,024	$3,165,024
CASH BALANCE - END OF YEAR	$4,025,638	$3,005,858	$4,069,158	$2,776,944	$3,165,024	$3,171,151	$3,165,024
End of Year Cash Balances							
Restricted:							
Debt Service Cash	614,906	622,999			801,520	809,452	
Construction Cash	774,409	126,502			-	-	
Depreciation & Replacement Funds	380,269	801,141			854,974	916,256	
RCAs	665,773	545,709			715,709	835,709	
Unrestricted:							
Operating	1,571,443	890,301			773,521	590,404	3,165,024
Sewer Back Up Reserve	18,838	19,206			19,300	19,330	
	4,025,638	3,005,858			3,165,024	3,171,151	3,165,024

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

The Stormwater Utility had been accumulating cash for several large dollar projects that were needed to maintain existing infrastructure and for the Village's stormwater discharge permit. After a rate study in 2017, a progressive rate increase saw the final phase implemented in 2019. For the first time in the utility's existence, it borrowed money in 2018 from other Village funds in order to complete stormwater projects. In 2020, the Utility will issue debt to fund its share of the Maple Avenue project. A rate study was completed in 2020 to make sure the rates will cover future debt payments. Beginning in 2021, small annual increases will be phased in over several years.

STORMWATER UTILITY BUDGET SUMMARY	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Division Expenditures				
Personnel Services	$ 145,578	$ 177,439	$ 181,855	$ 197,525
Contractual Services	$ 52,297	$ 54,568	$ 75,587	$ 104,797
Expenses	$ 47,238	$ 71,469	$ 27,565	$ 34,285
Depreciation	$ 183,978	$ 211,231	$ 240,095	$ 257,095
Total	**$ 429,091**	**$ 514,707**	**$ 525,102**	**$ 593,702**
Division Resources				
Stormwater Utility Operations	$ 584,587	$ 636,037	$ 632,927	$ 665,366
Stormwater Utility Use of Cash	$ -	$ -	$ -	$ -
Total	**$ 584,587**	**$ 636,037**	**$ 632,927**	**$ 665,366**

DIVISION HIGHLIGHTS FOR 2019

* Completed construction of Maple Avenue conveyance system and water quality control improvements
* Added plastic cutting edges to Tink bucket to help prevent road scratches and improved clean-up after leaf collection
* Designed Nature's Path/Power Test pond rehabilitation for the 2021 Road Program
* Cleaned 1/3 of catch basins in the Village, swept all streets in the Village 4 times, repaired catch basins in the Corporate Center
* Improved swale along Woodside Road near Good Hope and public swales in the East Industrial Park.

DIVISION GOALS

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

MAJOR OBJECTIVES FOR 2020

* Rehabilitate Nature's Path / Power Test pond
* Continue systematic review, repair and cleaning of catch basins, outfalls and stormwater facilities Village-wide
* Continue to adjust leaf collection process to be more efficient and effective for water quality control

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Tons of street sweeping materials	90.7	89.6	42	25	38	60	50
Percent of sediment removed from the system	26.19%	27.00%	27.00%	27.60%	27.60%	28.30%	28.50%
Number of participants at education activities	30	30	40	45	75	85	30

REVENUES

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

Budget Impact: The budget increases $24,766 (3.87%) for 2021. The increase reflects the first phase of the rate increase in accordance with the study completed in 2021.

ACCT #640-000-	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
44910	Erosion Control Permits	$16,031	$19,300	$16,000	$5,185	$12,500	$12,500	
	Stormwater Fees - All Customers							
46321	Stormwater Fees - Residential	$274,396	$305,560	$307,000	$103,291	$309,873	$325,367	
46322	Stormwater Fees - Commercial	$86,624	$89,158	$91,000	$29,701	$89,103	$93,558	
46323	Stormwater Fees - Industrial	$133,507	$141,250	$143,500	$47,261	$141,783	$148,872	
46324	Stormwater Fees - Public	$30,247	$31,641	$33,100	$10,547	$31,641	$33,223	
46325	Stormwater Fees - Multi Family	$41,722	$46,587	$48,000	$15,824	$47,472	$49,846	
46326	Late Payment Penalties	$1,812	$2,296	$2,000	$275	$275	$2,000	
48900	Miscellaneous Income	$248	$245	$0	$280	$280	$0	
	TOTAL	$584,587	$636,037	$640,600	$212,364	$632,927	$665,366	$0

OPERATING EXPENDITURES

STORMWATER MANAGEMENT SERVICES

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

Budget Impact: This budget decreases $259 (-0.20%). Wages were decreased by this amount as new employees at lower pay rates began working in 2020. All other budgets remained stable.

ACCT 640-53650	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	Wages	$19,408	$27,302	$38,688	$4,461	$40,073	$38,429	$0
113	Street Sweeping	$3,658	$6,039	$7,292	$2,286	$7,844	$8,500	
114	Street Sweeper Maintenance	$0	$0	$0	$314	$314	$0	
115	Leaf Pickup	$12,866	$17,543	$25,647	$0	$25,647	$24,693	
116	Leaf Vac Maintenance	$200	$0	$399	$0	$0	$0	
117	Stormwater Maintenance	$1,772	$3,671	$3,532	$1,856	$4,450	$5,167	
118	Stormwater Mowing	$912	$49	$1,818	$5	$1,818	$69	
224	Utilities--Electricity (aerators)	$11,018	$7,706	$9,000	$376	$7,000	$9,000	
234	Maint - Catch Basins	$12,187	$15,473	$40,000	$0	$20,000	$40,000	
239	Maint - Gas & Diesel	$2,760	$1,992	$3,000	$245	$2,000	$3,000	
242	Building & Facility Maintenance	$3,922	$6,637	$6,000	$4,157	$6,000	$6,250	$0
	Rain Garden Maintenance	$0	$0	$500	$0	$0	$500	
	Butler Wetland Maintenance	$0	$0	$500	$0	$0	$500	
	Green Roof	$0	$0	$1,000	$0	$0	$1,000	
	Corp Center Pond Maint	$3,922	$6,637	$4,000	$4,157	$6,000	$4,250	
244	Vehicle Maintenance	$1,966	$3,671	$6,172	$2,017	$6,172	$6,172	$0
	Street Sweeper	$0	$0	$2,000			$2,000	
	Mower	$913	$35	$2,000			$2,000	
	Leaf Pickup Equipment	$1,053	$1,242	$2,172			$2,172	
	Miscellaneous	$0	$2,394	$0			$0	

ACCT 640-53650	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
290	Contractual Fees	$6,370	$4,839	$19,200	$3,948	$13,000	$19,200	$0
	Street Sweeping - Dumpsters	$4,370	$2,839	$4,200	$1,948	$6,000	$4,200	
	Stormwater Maintenance	$0	$0	$10,000	$0	$5,000	$10,000	
	Leaf Pick Up	$2,000	$2,000	$5,000	$2,000	$2,000	$5,000	
325	Education Program	$2,710	$2,861	$3,000	$0	$3,000	$3,000	
380	Illicit Discharge Program	$0	$0	$1,500	$0	$1,500	$1,250	
390	Expenses	$0	$725	$2,300	$0	$2,200	$2,300	$0
	Street Sweeping/Mowing	$0	$0	$300	$0	$200	$300	
	Leaf Pick Up	$0	$725	$2,000	$0	$2,000	$2,000	
	TOTAL	$60,341	$71,206	$128,860	$15,204	$100,945	$128,601	$0

ADMINISTRATIVE AND GENERAL EXPENSES

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

Budget Impact: This budget decreases $4,032 (-2.00%). Wages and benefits decrease $8,098 after changing some employee classifications for insurance. $3,566 was added to data processing expenses to accurately reflect the change to monthly billing from quarterly. Small increases were budgeted for insurance and the annual audit..

ACCT 640-53650	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	Salaries & Wages	$90,631	$102,593	$100,359	$40,965	$100,373	$104,047	$0
110	Administrative Staff	$45,458	$45,668	$53,473	$21,930	$51,869	$55,344	
111	Engineering Staff	$12,789	$17,736	$12,828	$5,431	$12,838	$13,287	
112	Finance Staff	$16,902	$17,551	$17,938	$7,170	$17,681	$18,593	
128	Clerical Staff	$15,482	$21,638	$16,120	$6,434	$17,985	$16,823	
130	Pension 13.50%	$12,134	$17,135	$9,386	$3,088	$9,480	$9,617	
135	Employee Insurance	$15,169	$20,769	$46,550	$7,964	$21,185	$34,533	
180	Human Resources Expenses	$0	$0	$0	$0	$0	$0	
211	Attorney	$1,197	$0	$1,000	$0	$0	$1,000	
215	Auditor	$2,175	$2,000	$2,100	$2,100	$2,100	$2,200	
216	Contracted Engineering/GIS	$5,436	$6,923	$10,000	$8,885	$11,690	$10,000	
220	Utilities--Telephone	$418	$551	$700	$234	$575	$700	
222	Utilities--Heat	$858	$761	$1,300	$401	$1,000	$1,300	
224	Utilities--Electric	$639	$729	$1,100	$325	$750	$1,100	
226	Utilities--Water & Sewer	$220	$336	$425	$122	$700	$425	
240	Equipment Maintenance	$421	$89	$200	$4	$100	$200	
310	Office Supplies	$4,439	$6,973	$10,650	$2,264	$9,000	$10,650	
324	Schooling & Dues	$2,254	$2,089	$3,000	$627	$2,000	$3,000	
326	Printing & Publishing	$886	$975	$1,000	$448	$1,000	$1,000	
340	Data Processing	$3,133	$9,586	$6,569	$2,470	$6,569	$10,135	$0
	Internal support	$2,148	$2,524	$2,369			$2,635	
	Financial Software Mgmt	$985	$7,062	$4,200			$7,500	
390	Misc. Gen'l Expense	$247	$743	$500	$27	$400	$500	
397	Licensing	$1,500	$1,500	$1,500	$0	$1,500	$1,500	
510	Insurance	$3,879	$3,988	$4,800	$2,637	$4,896	$5,200	
530	Office Rent	$30,900	$31,500	$0	$0	$0	$0	
	TOTAL	$176,536	$209,240	$201,139	$72,561	$173,318	$197,107	$0

OTHER OPERATING EXPENSES

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

Budget Impact: This budget increases $13,025 (5.11%) in 2021. Depreciation increases $12,763 as asset values increase and payroll taxes increase $262 with increased wages.

ACCT # 640-53650	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
540	Depreciation	$183,978	$211,231	$244,332	$61,083	$240,095	$257,095	
499	Loss on Disposal of Equipment	$0	$13,390	$0	$0	$0	$0	
150	Payroll Taxes	$8,236	$9,640	$10,637	$3,589	$10,744	$10,899	
	TOTAL	$192,214	$234,261	$254,969	$64,672	$250,839	$267,994	$0

OPERATING SUMMARY

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Operating Revenues	$584,587	$636,037	$640,600	$212,364	$632,927	$665,366	$0
Operating Expenses	$429,091	$514,707	$584,968	$152,437	$525,102	$593,702	$0
BALANCE	$155,496	$121,330	$55,632	$59,927	$107,825	$71,664	$0

NON-OPERATING INCOME AND EXPENSES

Explanation of Account: The revenue portion of this section includes interest earnings on investments. The expense portion of this section includes all debt-related costs of operating the Utility and the dividend paid to the General Fund.

Budget Impact: The Stormwater Utility shows net operating revenue and until the 2021 budget, remained positive after considering the non-operaint income and expenses. However, after interest payments begin in 2021 on the borrowing, the Utility will show a non-operating loss. This is not a true cash picture however as some of the expenses are not actual cash payments. These will be itemized in the Cash Adjustment section of the budget.

ACCT # 640	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	INCOME:							
48110	Interest Income	$6,271	$10,319	$8,200	$1,662	$4,000	$4,000	
	TOTAL	$6,271	$10,319	$8,200	$1,662	$4,000	$4,000	$0

ACCT # 640	EXPENSES:	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
58200-620	Interest on Long Term Debt	$0	$20,008	$16,633	$0	$0	$116,431	
	Trans to General Fund (Dividend)	$0	$0	$31,500	$0	$31,500	$32,400	
	TOTAL	$0	$20,008	$48,133	$0	$31,500	$148,831	$0
	BALANCE	$161,767	$111,641	$15,699	$61,589	$80,325	($73,167)	$0

CASH ADJUSTMENTS

Explanation of Account: The cash adjusment 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: Cash is expected to increase $125,928 in 2021. The only capital costs anticipated in 2021 are $58,000 for the Utility's share of the local road program. As the rate increase is phased in, the Utility should be able to begin accumulating cash for future small projects.

ACCT #	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 5/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	$183,978	$211,231	$244,332	$61,083	$240,095	$257,095	$0
	Loss on Disposal of Equipment	$0	$13,390	$0	$0	$0	$0	$0
	Bond Proceeds	$0	$0	$1,100,000	$0	$1,955,000	$0	
	Change in Receivables & Payables	($13,325)	$116,979	$0	$0	$0	$0	
	Advance from Other Funds	$1,303,838	$446,607	($250,000)	$0	$0	$0	
	CAPITAL OUTLAY							
	Road Program/Major Projects	($1,508,839)	($831,685)	($1,100,000)	$0	($1,700,000)	($58,000)	
	CHANGE IN CASH BALANCE	$127,419	$68,163	$10,031	$122,672	$575,420	$125,928	$0
	CASH BALANCE - BEGINNING OF YEAR	$226,604	$354,023	$329,740	$422,186	$422,186	$997,606	$997,606
	CASH BALANCE - END OF YEAR	$354,023	$422,186	$339,771	$544,858	$997,606	$1,123,534	$997,606
	General Cash	$98,355	$150,704	$53,129		$383,343	$594,852	
	Debt Service Cash (restricted)	$0	$0	$0		$311,931	$195,500	
	Replacement Cash (restricted)	$255,668	$271,482	$286,642		$302,332	$333,182	
	Total Cash	$354,023	$422,186	$339,771		$997,606	$1,123,534	$0

TAX INCREMENTAL FINANCING

The following accounts detail the Village's Tax Incremental Financing (TIF) Budget. TIF is used by municipalities to promote development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the municipality installs any necessary infrastructure such as roads and public utilities which are needed to facilitate development. TIF Districts #1 through #5 dissolved prior to 2011. TIF District #6 was established in 2013 for a mixed use development. TIF District #6 was amended in 2015 to increase the size and number of projects. To date, all 5 apartment buildings and 2 commercial buildings at Mammoth Springs are complete and Mammoth Springs South has all 7 buildings completed. The developer's next phase of construction, The Corners a mixed use development with 1 building began construction in 2020. TIF #7 was established in 2018 to promote industrial and commercial development. Construction began on this district in 2019 and is expected to be completed in 2020.

Budget Impact: The 2021 budget includes the tax increment payment as well as other small revenue items related to TIF #6 and #7. All TIF #6 developer incentives and construction costs were paid by the end of 2018 and the non-construction expenses in 2019 and beyond are all administrative costs of both districts. TIF #7 was created in 2018 and began construction in 2019. This construction will be finished in 2020. The deficit balances are anticipated to be funded with future tax increments and repaid to the other funds with interest.

ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Balance Carried Forward	$264,882	($1,560,001)	($2,007,294)	($2,161,626)	($2,161,626)	($2,844,196)	($2,844,196)
REVENUES							
Tax Levy	$382,555	$566,329	$684,035	$605,768	$684,035	$758,984	
Shared Revenue-Computers	$914	$936	$936	$0	$936	$936	
Personal Property Aid	$0	$2,391	$5,694	$5,694	$5,694	$5,694	
Developer Payments	$0	$70	$0	$18,163	$28,336	$40,694	
Interest Earnings	$6,431	$5,975	$2,000	$4,216	$5,000	$1,000	
Proceeds of Debt	$0	$799,000	$0	$0	$0	$0	
TOTAL AVAILABLE FUNDS	$654,782	($185,300)	($1,314,629)	($1,527,785)	($1,437,625)	($2,036,888)	($2,844,196)
EXPENDITURES							
Audit & Acct Fees	$0	$750	$800	$800	$800	$0	
Legal Fees	$767	$0	$1,000	$0	$0	$0	
Administrative Fees	$150	$150	$300	$300	$300	$300	
Capital Outlay	$1,400,211	$1,441,579	$941,000	$578,203	$799,000	$0	$0
Engineering/Other	$211	$12,145	$0	$0	$0	$0	
Construction (all TIF #7)	$0	$1,013,173	$941,000	$578,203	$799,000	$0	
Developer Incentives	$1,400,000	$0	$0	$0	$0	$0	
Other Expenses		$416,261		$0	$0	$0	
Debt Service	$14,156	$35,438	$16,633	$18,163	$109,190	$124,507	
TOTAL EXPENDITURES	$1,415,284	$1,477,917	$959,733	$597,466	$909,290	$124,807	$0
TRANSFERS							
to TIF #6 Debt Service	$288,372	$498,409	$497,281	$156,216	$497,281	$631,981	
to General Capital Projects	$511,127	$0	$0	$0	$0	$0	
TOTAL TRANSFERS	$799,499	$498,409	$497,281	$156,216	$497,281	$631,981	$0
BALANCE	($1,560,001)	($2,161,626)	($2,771,643)	($2,281,467)	($2,844,196)	($2,793,676)	($2,844,196)
TIF #6	($1,560,001)	($1,502,151)	($1,329,693)	($1,045,891)	($1,322,528)	($1,225,723)	
Tif #7	$0	($659,475)	($1,441,950)	($1,235,576)	($1,521,668)	($1,567,953)	
Total Balance	($1,560,001)	($2,161,626)	($2,771,643)	($2,281,467)	($2,844,196)	($2,793,676)	$0

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 2021 expenditures for principal and interest payments are in accordance with the Village's planned and estimated debt schedule. Debt Service Fund expenses include fees paid for processing debt information. The revenue accounts include transfers to the Debt Service Fund from the General Fund and TIF District #6. Revenues also include interest earnings.

Debt service has been one of the fastest growing expenses in the Village due to increased borrowing for investment in infrastructure. Traditionally, excess surplus has not been utilized to reduce the amount required from taxes; however, to reduce the impact on the tax levy for the 2021 budget, surplus will be used. The 2021 principal and interest payments reflect debt restructuring that has occurred in the past several years to take advantage of favorable interest rates as well as additional borrowing for several major projects including Good Hope Road, Maple Avenue and TIF District #6. Additional borrowing is likely needed in 2021 for the neighborhood road program, repayment of which will show up in the 2022 budget.

ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Balance Carried Forward	$358,470	$324,013	$415,674	$416,805	$416,805	$512,409	$512,409
REVENUES & TRANSFERS							
General Fund - Taxes	$2,020,879	$2,131,820	$2,287,308	$2,025,594	$2,287,308	$2,451,114	
General Fund - Cash Capital Funds	$60,937	$60,937	$60,937	$60,937	$60,937	$60,937	
TIF Tax Levy Fund - Increment for Debt	$288,372	$498,408	$497,281	$152,216	$497,281	$631,981	
Interest Earnings	$10,607	$15,743	$4,000	$3,762	$5,000	$4,000	
IRS Rebate - Build America Bonds	$82,550	$78,472	$0	$0	$0	$0	
Proceeds of Debt	$2,790,000	$4,185,000	$0	$162,479	$162,479	$0	
Bond Premium	$18,385	$969,042	$0	$0	$0	$0	
TOTAL AVAILABLE FUNDS	$5,630,200	$8,263,435	$3,265,200	$2,821,793	$3,429,810	$3,660,441	$512,409
EXPENDITURES							
Principal Payments	$4,250,000	$6,675,000	$1,940,000	$1,315,000	$1,940,000	$2,095,000	
Interest Payments	$963,149	$1,093,801	$977,401	$571,664	$977,401	$1,232,782	
Expenses	$0	$35	$250	$0	$0	$250	
Bond Issuance Expenses	$93,038	$77,794	$0	$0	$0	$0	
TOTAL EXPENDITURES	$5,306,187	$7,846,630	$2,917,651	$1,886,664	$2,917,401	$3,328,032	$0
BALANCE	$324,013	$416,805	$347,549	$935,129	$512,409	$332,409	$512,409

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan (CIP) is developed based on staff requests for needed capital improvements that are reviewed and d by the Village Board based on how they fit into the strategic plan for the Village. Once the needs are prioritized, a seven year is prepared to determine when the projects will take place and how they will be funded. Projects outside of the utilities are unted for in the Capital Projects Fund. This fund does not have an annual operating budget like other funds because projects n span several calendar years. Instead the CIP is used as a project based budget.

current CIP was adopted in 2018 and covers the years 2021 through 2030. It is the plan to revisit the CIP every two years to valuate the proposed projects to determine if they are still in line with the Village's priorities. Listed below are the projects for irst three years of projects within the new plan.

Project Name	Total Cost	Anticipated Borrowing	Funds on Hand	Utility Contribution	Other Sources
Village Share of Dog Park at Menomonee Park Construction 2020 - 2021	150,000	-	-	-	150,000
Silver Spring Drive (Sidewalk and utilities): 2020-2021	401,500	-	214,500	187,000	-
East Industrial Park Repairs and Good Hope Road Waukesha Avenue intersection (1 mile) Construction 2021	1,133,249		-	283,249	850,000
Sussex Heights/Prides - mill and overlay (6.5 miles) Construction 2022/2023	5,315,165	2,539,099	-	2,126,066	650,000
New Roller 2022	35,434	-	35,434	-	-
New "E" Series Water Meters 2022	259,852	-	-	259,852	-
One Ton Dump Truck 2023	92,351	-	92,351	-	-
Coldwater Creek/Pine Ridge - mill and overlay Construction 2023/2024	5,541,060	3,655,795	-	1,385,265	500,000

Pauline Haass Public Library

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

PAULINE HAASS PUBLIC LIBRARY BUDGET SUMMARY				
	2018 Actual	2019 Actual	2020 Estimate	2021 Budget
Expenditures				
Personnel Services	$ 799,383	$800,212	$ 835,193	$ 924,593
Contractual Services	$ 51,066	$ 46,921	$ 53,968	$ 56,334
Expenses	$ 125,209	$ 120,767	$ 116,000	$ 122,612
Materials (books, AV, e-books)	$121,241	$124,034	$127,189	$ 129,729
Capital Outlay	$ 10,054	$ 1,673	$ 16,330	$ 15,830
Total	**$ 1,106,953**	**$ 1,093,607**	**$ 1,148,680**	**$ 1,249,098**
Resources				
Village of Sussex	$ 638,436	$ 667,010	$ 690,547	$ 690,547
All Other Sources	$ 538,284	$ 544,018	$ 519,294	$ 558,551
Use of Reserve Funds	$ -	$ -	$ -	$ -
Total	**$ 1,176,720**	**$ 1,211,028**	**$ 1,209,841**	**$ 1,249,098**

HIGHLIGHTS FOR 2020

* Instituted curbside pickup service, along with virtual and grab-and-go programming, in response to the coronoavirus pandemic
* Expanded reading opportunities for children with added shelving and a larger, reorganized collection
* Installed digital signage with funding from the Pauline Haass Public Library Foundation
* Launched Hoopla, a streaming service for movies, ebooks, digital audiobooks and more

DIVISION GOALS

* To cultivate a community of informed and engaged citizens through:
  * responsive and purposeful library service development
  * outstanding user experience
  * continuous improvement and innovation
  * responsible stewardship of the community's investment
  * protection of intellectual freedom and open access for all
  * effective communication of opportunities and value afforded the community

MAJOR OBJECTIVES FOR 2021

* Launch Homebound Delivery service
* Introduce and promote CAFE library mobile app

PERFORMANCE INDICATORS	2014 Actual	2015 Actual	2016 Actual	2017 Actual (out of bldg in Dec.)	2018 Actual (out of bldg in Jan.)	2019 Actual	2020 Estimate
All items loaned	327,452	329,051	335,737	333,866	340,532	353,396	282,900*
Downloadable items loaned (included above)	14,459	17,297	19,553	21,042	26,600	29,863	35,260
Program attendance (includes passive prog's)	25,603	41,742	43,773	54,747	61,982	57,594	9,356*
Ranking in county, of total physical circ/capita	6/16	4/16	3/16	3/16	3/16	3/16	N/A*

* The library was closed for part of the year due to COVID. All numbers are down or unavailable.

REVENUES

Explanation of Account: The Library receives its funding from two main revenue sources that account for about 94% of the budget. Those two are the Village of Sussex and the Waukesha County Library Taxes. In addition, funding comes from adjacent counties based on usage by residents of adjacent counties that live in communities without a library, as well as overdue fees, copies, grants and other miscellaneous items.

Budget Impact: The revenue budget increases $22,720 (1.85%). The largest increase is the county payment which increases by $24,062; revenue from adjacent counties increases slightly by $914; and the Village contribution remains the same. All other income shows a net decrease of $2,256

ACCT	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
50100	Village of Sussex	$638,436	$667,010	$690,547	$345,274	$690,547	$690,547	
50300	Federated Library System	$0	$64	$0	$0	$0	$0	
50350	Adjacent Counties	$33,585	$35,251	$27,218	$27,218	$27,218	$28,132	
50400	Fines	$20,316	$21,885	$20,700	$6,440	$10,000	$18,100	
50500	Copier Sales	$838	$921	$800	$297	$500	$894	
50700	Grants	$5,125	$6,326	$6,025	$6,788	$6,788	$6,025	
50750	Office Supplies Sold/Public Printing	$2,865	$3,156	$2,900	$1,178	$2,000	$3,000	
50900	Material Replacement	$2,997	$3,929	$3,100	$922	$1,500	$3,500	
55000	Interest Earned	$6,738	$10,091	$4,800	$2,381	$3,200	$6,750	
57500	Miscellaneous Income	$10,229	$4,945	$7,200	$2,835	$5,000	$5,000	
59500	Waukesha County Library Taxes	$455,591	$457,450	$463,088	$231,544	$463,088	$487,150	
	TOTAL	$1,176,720	$1,211,028	$1,226,378	$624,877	$1,209,841	$1,249,098	$0

OPERATING EXPENDITURES

Explanation of Account: The major expenditure of the library is wages and related benefits that account for 74% of the total expenditures. Materials such as books, magazines and e-books, program costs and building costs round out the balance of the budget.

Budget Impact: The overall budget increases $18,786 (1.53%). Wages and benefits increase $20,097. Contracted cleaning was also increased by $5,204 to cover additional sanitizing needed as a result of Covid-19. All other accounts were increased or decreased by minimal amounts based on the past history.

ACCT 000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
60100	Wages & Salaries	$629,960	$648,535	$676,620	$372,563	$668,381	$684,531	
60105	Unemployment	$0	$0	$3,000	$179	$500	$750	
60200	Janitor's Wages	$12,152	$11,780	$12,776	$2,060	$5,000	$13,170	
60210	Cleaning Service	$18,364	$16,712	$18,532	$11,352	$21,278	$23,736	
60400	Board Expenses	$85	$56	$200	$0	$100	$100	
60500	Employee Pension	$37,644	$36,578	$42,762	$21,802	$37,581	$42,953	
60600	Payroll Taxes	$49,346	$50,610	$52,547	$29,874	$51,514	$53,270	
60700	Employee Insurance	$70,281	$52,709	$116,791	$36,408	$72,217	$129,919	
60800	Expenses	$1,382	$1,285	$1,385	$224	$1,000	$1,135	
60900	Life Insurance	$949	$943	$1,010	$595	$1,010	$1,010	
61000	Workers' Compensation	$1,325	$1,157	$1,300	$881	$1,258	$1,300	
61100	Insurance	$7,017	$6,608	$7,200	$7,060	$7,577	$7,600	
61200	Telephone	$2,424	$2,451	$2,545	$1,049	$1,679	$1,920	
61300	Heat	$6,729	$7,272	$6,726	$3,738	$7,475	$6,928	
61400	Electric	$29,890	$28,181	$31,211	$13,510	$25,027	$29,026	
61500	Sewer & Water	$2,418	$3,476	$2,781	$1,594	$3,189	$3,685	

VILLAGE OF SUSSEX
2021 BUDGET

ACCT 000	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
61700	Building Maintenance	$8,329	$9,054	$10,800	$1,427	$10,000	$10,000	
61710	Grounds Maintenance	$63	$366	$200	$827	$1,000	$200	
61800	Processing Supplies	$9,300	$9,088	$9,200	$2,348	$7,500	$8,990	
61900	Office Supplies	$3,947	$4,088	$3,420	$1,067	$3,000	$3,420	
62100	Equipment Maintenance	$2,161	$1,735	$2,080	$787	$1,800	$2,314	
62150	Building Systems Maintenance	$16,393	$15,838	$15,429	$10,703	$15,429	$14,395	
62300	Maintenance & Repair of Materials	$721	$540	$700	$90	$500	$500	
62810	Mileage	$879	$796	$1,000	$116	$500	$800	
62820	Continuing Education	$3,677	$4,221	$4,100	$1,323	$2,500	$3,800	
62830	Membership	$1,269	$731	$1,500	$359	$800	$1,200	
62900	Public Relations	$2,422	$3,789	$3,950	$852	$2,500	$4,276	
63000	Legal Fees	$769	$531	$3,200	$679	$1,000	$1,600	
63100	Annual Audit	$6,600	$4,400	$4,500	$4,518	$4,518	$4,500	
63200	Accounting	$4,533	$4,662	$1,233	$875	$1,233	$1,233	
63300	Postage	$534	$503	$550	$254	$550	$550	
63400	Programs	$8,278	$7,349	$8,253	$4,258	$8,253	$8,340	
63500	Misc. Furniture & Equipment	$2,946	$1,664	$2,220	$1,817	$2,220	$1,290	
70100	Books	$84,180	$84,047	$83,166	$41,002	$83,166	$129,729	
70150	Books - Replacement	$2,129	$2,556	$2,100	$85	$2,100		
70200	Periodicals	$5,364	$5,898	$6,588	$5,072	$6,588		
70400	Audio-Visual	$18,799	$19,731	$22,150	$8,868	$22,150		
70445	AV-Replacement	$191	$227	$1,100	$0	$1,100		
70450	Shared Databases	$6,239	$5,349	$4,737	$3,512	$4,737		
70550	e-books	$4,339	$6,226	$7,348	$7,348	$7,348		
70600	Data plans for circulation hotspots	$2,160	$2,120	$2,280	$618	$2,280		
80400	Software Support	$4,818	$1,703	$6,715	$1,485	$6,715	$7,540	
80410	Automation Supplies	$200	$489	$530	$476	$530	$560	
80420	Public Computer/Internet	$360	$602	$375	$100	$375	$500	
80430	Automation Maintenance	$25,333	$25,278	$27,172	$24,822	$27,172	$26,498	
80600	Computer Replacement	$330	$697	$14,580	$8,810	$14,580	$14,580	
80610	Equipment Replacement	$9,724	$976	$1,750	$500	$1,750	$1,250	
	TOTAL	$1,106,953	$1,093,607	$1,230,312	$637,887	$1,148,680	$1,249,098	$0

BALANCE

ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL TO 7/31	2020 ESTIMATE	2021 BASE BUDGET	2021 FINAL BUDGET
Total Revenues	$1,176,720	$1,211,028	$1,226,378	$624,877	$1,209,841	$1,249,098	$0
Total Expenses	$1,106,953	$1,093,607	$1,230,312	$637,887	$1,148,680	$1,249,098	$0
BALANCE	$69,767	$117,421	($3,934)	($13,010)	$61,161	$0	$0