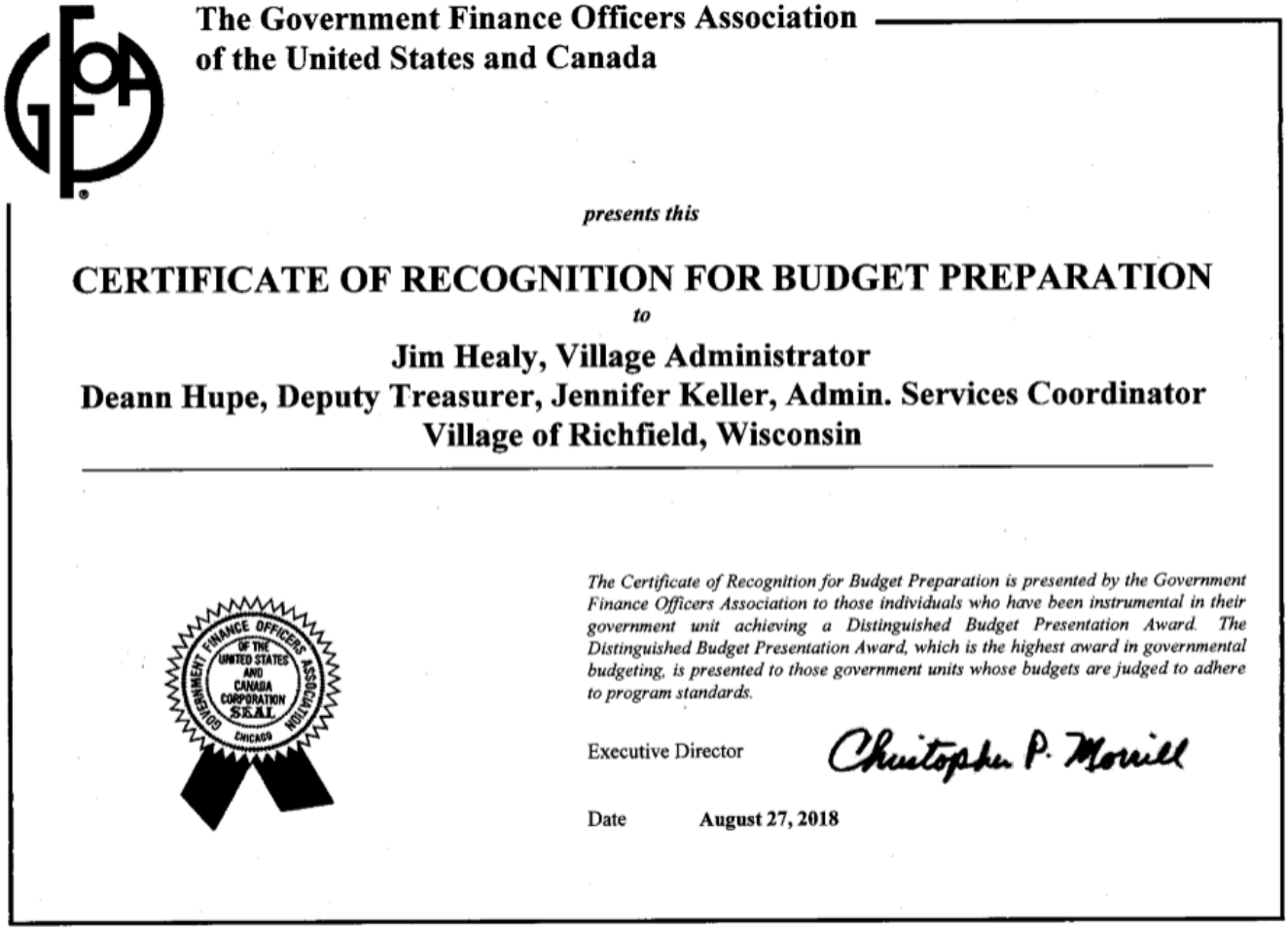
Richfield

2019

Municipal Budget, Village of Richfield, WI



The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Jim Healy, Village Administrator
Deann Hupe, Deputy Treasurer, Jennifer Keller, Admin. Services Coordinator
Village of Richfield, Wisconsin

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director Christopher P. Morrill

Date **August 27, 2018**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Richfield, Wisconsin for its annual budget for the fiscal year beginning January 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This is the fourth year the Village has received the GFOA Distinguished Budget Presentation Award.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Staff strive to improve the Citizen's Budget each year it is created. As such, the following are improvements worth noting in the 2019 Citizen's Budget:

- Staffing levels by fiscal year has been added to page 101 , which provides readers the ability to see annual employment levels for the Village from 2012-2018.
- Performance measures can be found within departmental pages and revenues section for various permits.
- This publication now includes a hyperlinked table of contents for expedient navigation.

Letter to the Village Board from Jim Healy, Village Administrator

On November 6, 2007, the Town of Richfield residents took a historic vote in favor of incorporation. The vote total was close to 3:1 in support of incorporation with 2,578 people voting "Yes" and 873 people voting "No". The following January, in 2008, Secretary of State Mr. Douglas LaFollette provided the Town with formal documentation that pursuant to Wis. Stats. 66.0211(5), he was granting incorporation status to a Village. Looking back now over a decade since our incorporation, I am pleased to that our community still very much of the same "town feel", while taking steps to grow as the village we fought so hard to become.

In the Budget Address from 2018, the primary focus was on the Village's infrastructure and the need to consider alternative funding solutions to ensure that our roads are properly maintained. This began an almost year-long effort to inform the public on the dire state of our infrastructure with the stated goal of placing a referendum on the November General Election ballot. The referendum question would ask the residents to vote on exceeding our levy limits by nearly 28.55%. Given the generally conservative ideology of our community, it was known that the task ahead would be daunting.

But the Village is responsible for maintaining close to 150 miles of road in our 36-square mile community and at the pace the Village was on, paving 1-2% of our total road inventory each year, the Board worked hard to find the nexus point of funding our network of roads while at the same time not having too great of a negative impact on the taxpayers. From the wisdom of the Board stemmed a proposal to the community which would be in place for a period of nine (9) years, essentially double the amount of road funding the Village was able to do each year to a total of $1,500,000, and allow us a pave the approximate 40-45 miles of road which were in dire need of repair. Looking ahead to 2019, with the passage of another historic community-wide referendum, the Village is in a better financial position for funding the cost of our infrastructure than we've ever been in.

However, it is important to note that the referendum that passed, while a hugely beneficial step towards improving the state of our infrastructure, is only going to accomplish the eventual paving of 1/3 of our network of roads. Over the course of the next year and beyond, the Village will be working closely with our Village Engineer on the State-required update to our PASER ratings which will essentially rate our entire road network on a scale of 1-10. This information will be used in conjunction with our road count program to help determine the proposed schedule of work for the duration of time the road referendum is in place.

The referendum's passage placed an additional $0.46 per thousand of assessed value on our resident's tax bills. The impact to the average homeowner will see on their tax bills related to this referendum is approximately $134, assuming a $288,300 home. While this is certainly not an insignificant amount of money, what we consistently heard from residents was if this money is going directly towards "road

construction" and "road maintenance" as we are required to do by law, they were supportive because the path we were on was an unsustainable one.

In terms of organizational goals for 2019, one of the areas where I believe the Village needs to pivot its attention to is how we market ourselves as being a desirable place for businesses to move to. Even with the passage of the road referendum, increasing our mill rate to $2.08/thousand, the Village of Richfield is well-positioned as one of the lowest taxed Village's in the State of Wisconsin.

Smart Asset, an online financial research company, named Richfield one of the State's top "tax-friendly places to retire" last year. Without a doubt, this national recognition is something that our taxpayers can be extremely proud of and even with the passage of the referendum, it is likely we will remain atop the list of communities in 2019. For generations, the Village has prided itself on its core principles of fiscal responsibility, avoid debt by paying cash for major expenditures, and managing tax dollars as if they truly are our own. Our common sense approach to taxation, along with our strategic location along the 41/45 corridor, makes our community an ideal spot for any business considering an expansion and relocation. But how do we get there?

In 2019, the Village Staff intends to jumpstart the conversation with the Village Board on a strategic plan which will not only address the organizational priorities of the Village for the next several years, but will hopefully provide Village Staff with a blueprint for moving forward on helping to attract new businesses to community which, in turn, will reduce the property tax burden on our residents by increasing our tax base. Similar to the State's marketing campaign over the last few years, we need to show that we, too, are "open for business".

While this can be done any number of ways, some of the efforts we've undertaken in the last year will certainly help with those endeavors. Events like "Richfield Dining Week" and highlighting our existing manufacturing businesses during October's "Manufacturing Month" are great examples of how we as a Village without a formal chamber of commerce or downtown business district can help promote our existing businesses and the services they offer.

For this year's budget, the Village set money aside to work on a revamping of our community's website. Much of what needs to be updated is out of requirement from our webhost services provider. However, this is a major undertaking and opportunity for us to ensure that our "digital front door" is both efficient and effective in how it operates. Oftentimes, a community's website is the first impression made on developers and business owners so the onus will be on Village Staff to ensure not only does our website appeal to them, but functions as a two-way communication portal for our taxpayers and highlights that we are moving "Forward…Preserving our Country Way of Life!"

Jim Healy, Village Administrator

Village of Richfield

2019

Municipal Budget

Adopted: November 15th, 2018

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Mission Statement

Our Government

We value an accessible and efficient government that provides outstanding services to the community, financed by the right balance of residential, commercial, and agricultural property. We value civic engagement and community involvement in Village planning and decision making. We proactively anticipate the needs of the community and work hard to ensure that we have safe and well-maintained roads; clean and usable parks; and inviting community buildings. We have a thoughtful and responsible approach to taxation that minimizes the financial burden of living here while supporting the essential government services and programs that sustain the health, safety, and beauty of our Village.

Our Philosophy

We effectively plan and manage Village growth to successfully blend our rural heritage with our modern way of life. We protect our diverse natural resources and environment. We treasure our small-town feel while investing in thoughtful business development that enhances the vitality of our community. We actively preserve our open spaces, our dark evening skies, and beautiful parklands. We responsibly manage our precious water resources and thoughtfully consider development to protect them.

Our Community

We welcome new residents and honor our long-time residents way of life and traditions. We have active civic organizations that build community and share local traditions and events that celebrate our history and our promising future. Our parks and trails provide extensive recreational opportunities for those who live here—and those who are just visiting.

2019 Organizational Goals and Objectives

Review, Revise and Develop Land Use Planning Strategies in Accordance with the Village's Vision and Mission

- Update the Village's Zoning Map and Launch Insight Code Viewer
- Long-term Facility Plan— Village Hall, DPW, Parks storage areas
- Review Comprehensive Plan - 5 year review
- Individual Park Master Plans
  - Nature Park
  - Fireman's Park

Maintain and Personify Small, Responsible and Accountable Local Government

- Seek, Develop and Cultivate Intergovernmental Cooperation
- Continue to Develop Organizational Policies and Procedures
  - Employee Policy Manual Update
  - Develop Performance Review Criteria and Implement Ways to Incorporate those reviews into the budget in conjunction with the Strategic Plan
  - Succession Planning for Public Works Department
- Develop and Implement Transparent and Concise Budget
  - Capital Improvement Plan
    - Continue to develop road rating metrics (PASER, Road Counts, Maintenance $)
  - Equipment Replacement Plan
    - Catalogue maintenance costs, per vehicle parts and labor
- Develop and Implement Investment Strategies for savings and Capital Improvement Fund Accounts

More Effective and Efficient Village Operations

- Work to Improve Village applications and Forms
- Zoning Code Rewrite

Promote Citizen Service via Effective and Meaningful Two-way Communication with Taxpayers, Residents and Businesses

- Administer Forums and Dialogue with Citizens
  - Public Information Meetings (Highway Improvement Program)
  - Open Door Policy
  - Civic Engagement Meetings - Youth Sports Organizations, Civic Organizations, Schools
  - HOA & Lake Association Annual Meeting Attendance
- Develop and Refine Hardcopy Communication Tools
  - Newsletter Circulation
  - Public Notices and Technology (QR Codes, RSS Feeds)
  - Construction Notices (Highway Improvement Program)

Village Boards and Commissions

Village Board

John Jeffords, President (center)
Trustees Dan Neu, Tom Wolff, Rock Brandner, and Bill Collins (left to right)

Administrative Review Board

Village President John Jeffords
Trustee Dan Neu
Bill Neureuther

Architectural Review Board

Bob Wirth, Chairman
Jason Duehring
James Otto
Tim Einwalter
Bruce Gibb

Board of Review

Carol Robinson, Chairwoman
Trustee Rock Brandner, Vice-Chair
Rick Hillman
Sandra Stuettgen
Thomas Lechner
Pamela Schmitt—1st Alternate
Tom Wolff—2nd Alternate

Board of Appeals

Robert Bilda, Chairman
Brian Gallitz
Jack Lietzau
Justin Perrault
Richard Schlei
Norb Weyer– 1st Alternate
Gerald Wold– 2nd Alternate

Park Commission

Ken Meeks, Chairman
Paul Bernard
Richard Becker
Donald Filipiak
Heidi Woelfel
Diane Sommers
Lisa Hartlund

Plan Commission

James Otto, Chairman
Donald Berghammer, Vice-Chair
Trustee Bill Collins
Kurt Bartel
Bob Lalk
Richard Melzer
Ray Coté

Village Staff

Jim Healy
Village Administrator/Clerk/Treasurer/Planning & Zoning Administrator/Chief of Police

Administrative Services

Deanna Hupe, Deputy Treasurer
Donna Cox, Deputy Clerk
Jennifer Keller, Administrative Services Coordinator
Joel Jaster, Building Inspector
Greg Darga, Building Inspector
Margaret Runnells, Front Office Assistant
Sue Rushmer, Treasurer's Assistant

Public Works/Parks

Brett Thicke, Interim Public Works Supervisor
Bob Muesch, Shop Foreman
Michael Tiedke, Highway and Parks Dept.
Randy Hottenroth, Highway and Parks Dept.
Cole Broetzmann, Highway and Parks Dept.

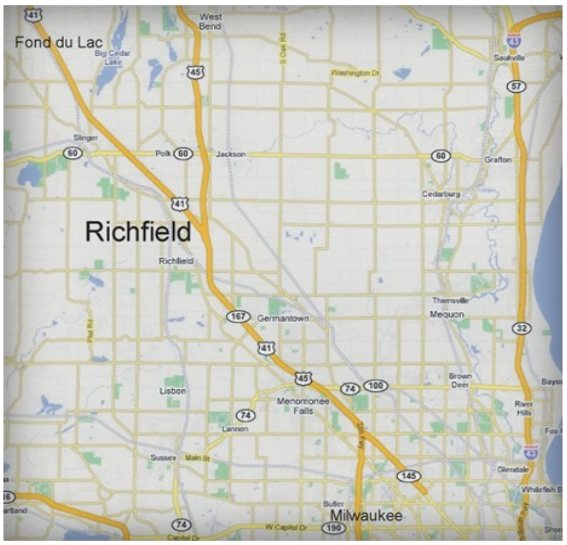
Police/Fire/Emergency Services

Chris Marks, Emergency Management Director
John Schmitz, Fire Chief
Tony Burgard, Deputy Chief
Tim Dexter, Sheriff's Deputy
Brad Bautz, Sheriff's Deputy

Private Contractors

Dean Peters, Associated Appraisals, Assessor
John Macy, Municipal Law and Litigation, Attorney
Ron Dalton, Cedar Corp., Engineer
Craig Kunkel, Kunkel Engineering Group, Engineer
Tim Schwecke, Civitek Consulting, LLC, Planning Consultant
Dr. Douglas Cherkauer, Ground Water Monitoring
Ryan Custer, OnTech, IT Support

Community Profile



Quick Facts about the Village of Richfield

Population – 11,696* (Wisconsin Department of Administration, 2018 Preliminary Estimate)
History – incorporated as a Village in 2008
Lifestyle – family-oriented community with hardworking residents dedicated to building an economically sustainable Village
Local Economy – local and regional retail, construction, manufacturing and professional services
Median Family Income - $87,281 (Source: 2010 Census Bureau)
Area— 36 square miles

* indicates Estimates from US Census Bureau

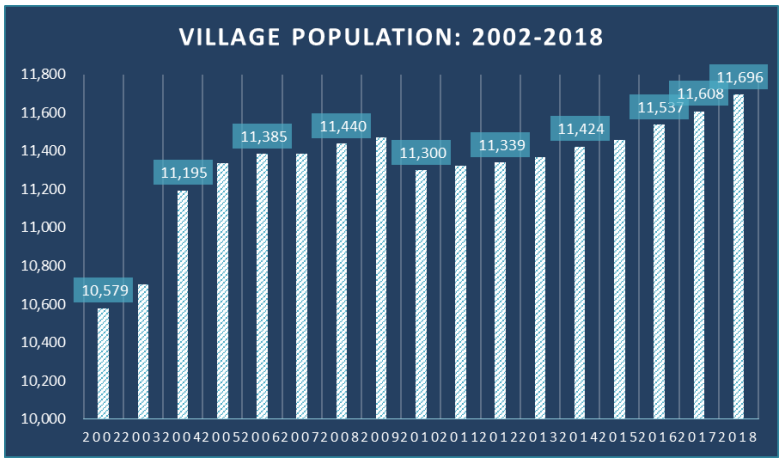
Location, Location, Location

Richfield is located just off of Washington County's busiest highway, U.S. Highway 41. The benefits of Richfield's location include:

- 35 minutes to Miller Park, home of the Milwaukee Brewers
- 40 minutes to Fiserv Forum, home of Milwaukee Bucks
- 40 minutes to Lake Michigan lakefront and downtown Milwaukee
- 90 minutes to Lambeau Field, home of the Green Bay Packers
- 120 minutes to Chicago, IL

Richfield Demographics

Richfield's total population includes approximately 11,696 residents, with the average household size being 2.61 residents. The average travel time to work is 26 minutes. A number of residents move to Richfield to enjoy a small-town atmosphere while the highway access still allows them to enjoy a fairly quick commute.



History of the Village

Foundation

The Village of Richfield, originally the home of the Menomonee and Potawatomi people, is located in south-central Washington County. These areas were ceded by treaties ratified in 1831 by the Menomonee, and 1833 by the Potawatomi to the United States. The areas were then surveyed under the auspices of Garret Vliet, who was appointed United States deputy surveyor in 1835.

Settlement

The first landowner of record in the Village of Richfield was Samuel Spivey, a surveyor with Vliet's group, who purchased 160 acres in 1841, although he did not settle there, but bought it for land speculation. By 1846, a formal township government had been established; and by 1848, most of the township land had been purchased by German (primarily from Hesse-Darmstadt), Irish, and a few scattered English immigrants where conditions in the homeland made it ripe for emigration to America. Most early settlers came with the intention of farming, but they brought with them skills which would prove useful in frontier life.

Topography

The settlers found the land in Richfield fertile and well-suited to agriculture (early subsistence farming, wheat production, and later milk cows) as well as well-watered due to its small creeks and streams. The two largest creeks being the Bark and Oconomowoc which, as part of the Rock River System, flows south through Illinois to the Mississippi River. The Village also has several lakes within its boundaries – Bark, Amy Belle, Little and Big Friess, Lake Five and small Lake Chief Heineker a.k.a. Mud Lake.

Development

Not only did Richfield have fertile, well-watered, scenic land, but it was also serviced by two railroads early in its history. This gave rise to commercial as well as passenger traffic on its way to summer lake activities and Holy Hill. The Village of Richfield became a bustling center with two hotels and a full complement of commercial establishments.

Crossroad Communities

Other crossroad communities (Hamlets) within the township borders – Colgate, Plat, Hubertus, and Pleasant Hill - developed as centers of activity providing services on a smaller scale to the surrounding families. Farming and agriculture, however, remained the dominant economic activity until rather recently. Despite the disappearance of many family farms and the sleepy state of its crossroads communities, one can today still view many historic remnants of the thriving agriculture and commerce of an earlier age set against a stage of unusual scenic beauty.

Village Demographics

The Village of Richfield is a growing community with a family-oriented atmosphere. Richfield prides itself on being a safe and welcoming area for residents to raise a family. Our friendly neighborhoods, safe environment, and welcoming community have attracted many families to our expanding community.

- Median age is 45
- Population 25 years and older is 7,936
- Population 65 years and older is 1,812*

* indicates Estimates from US Census Bureau

Richfield's Workforce

With Richfield's close proximity to Milwaukee, the majority of residents commute to Milwaukee or close neighboring communities. However, as more quality employment opportunities become available in Richfield, more residents are taking advantage of working closer to home.

Residents Type of Occupation

Residents living in Richfield in the labor force: 8,632*
Management, professional, and related occupations: 2,518
Management, business, and financial occupations: 1,041
Professional, related science, and social occupations: 1,477
Sales and office occupations: 1,878
All other: 282

Income Comparison

Median household income: $94,988
Per capita income: $47,673*

Richfield's median household income is above the state average, and unemployment levels are significantly below State average. The zip codes of Hubertus, Colgate, and Richfield, all located in the Village of Richfield, in 2018 were ranked within the top 15 highest earning median salary income areas in the southeast Wisconsin, according to a *Milwaukee Journal Sentinel* survey. Richfield continues to be a hardworking, safe, community with a flourishing workforce.

Major Employers in Richfield

- Cabela's
- Strohwig Industries
- Server Products
- Piggly Wiggly
- Kettle Hills Golf Course

Village Demographics

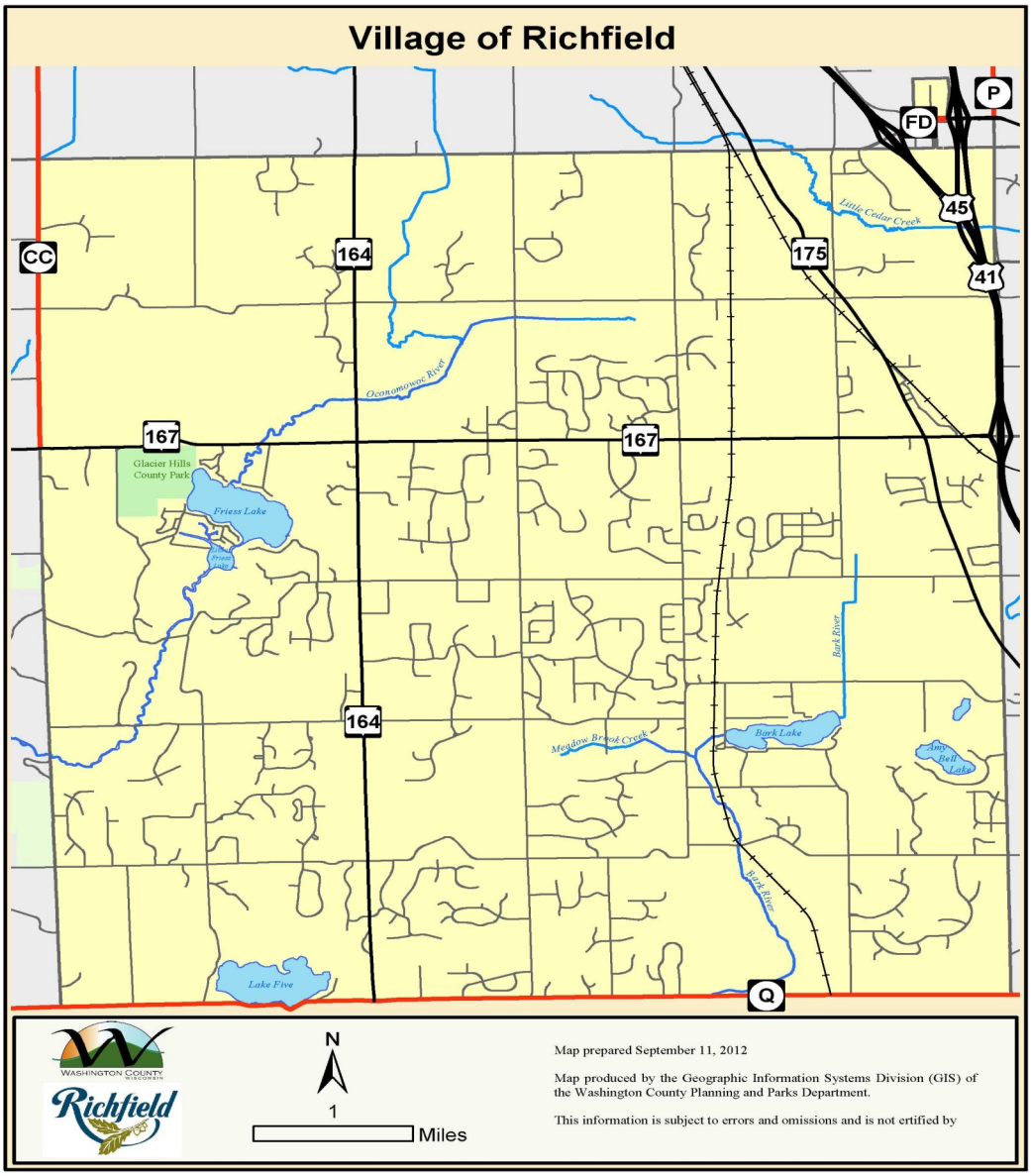
Category	Totals
Population Data	
Total Population	11,300
Male	5,774
Female	5,526
Average household size	2.71
Average family size	2.99
Population 25 years and over	7,936
Median Age (Years)	45.0
65 years and over	1,408
Income and Labor Data	
Median Household Income	87,281
Per capita income	37,086
In labor force	6,632
Average travel time to work in minutes	26
Management, professional, and related occupations	2,518
Management, business, and financial occupations	1,041
Professional science and social occupations	1,477
Sales and office occupations	1,878
Educational Data	
High school graduate (includes equivalency)	2,226
Some college or associate's degree	2,469
Bachelor's degree or higher	2,572
Housing Data	
Total housing units	4,338
Owner-occupied housing units	3,972
Median value (dollars)	288,300
Renter-occupied housing units	198
Vacant housing units	168
Business Data	
Professional, scientific, and technical services	25
Other services (except public administration)	21
Retail trade	20
Administrative and Support and Waste Management and Remediation Services	12
Health care and social assistance	6
Arts, entertainment, and recreation	7

Information obtained from the 2010 U.S. Census Bureau

Location

The Village of Richfield is located in south central Washington County, Wisconsin. The Village is serviced by major roadways such as County Road Q, County Road CC, County Road FD, State Highways 164, 167, and 175, and I-41/U.S. 45.

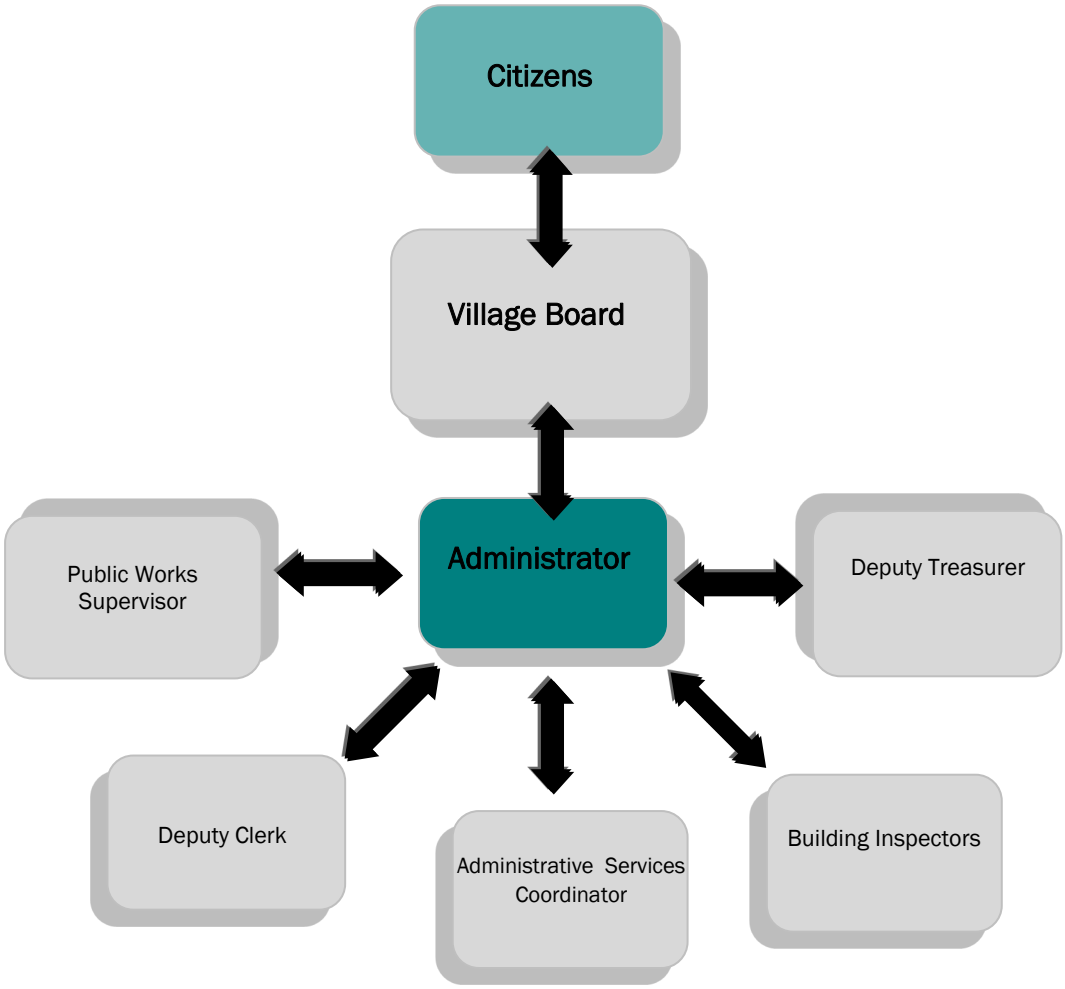
Below is the Village map outlining the municipal boundaries and major thoroughfares.



Organization

The Village operates with a Village Administrator supervising five (5) Village departments: Treasurer, Clerk, Planning/Administrative Services, Inspections, and Highway Department. The Village Administrator is appointed by the Village Board and is responsible for the proper administration of the business affairs of the Village. The Village Administrator is currently under a three (3) year contractual agreement. The Richfield Village Board is comprised of a President and four (4) Trustees elected "at-large" with a term of office of two (2) years.

Village Organization Radial

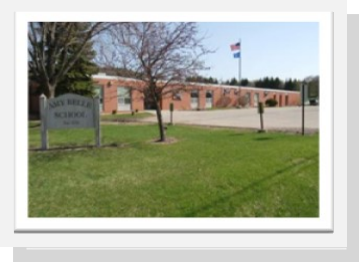


Schools Serving Richfield

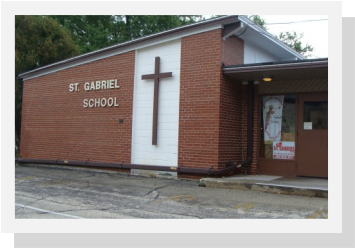
The Village is served by five (4) school districts: Holy Hill Area School District, Slinger, Hartford, and Germantown. Each district offers comprehensive educational programs for students in grades kindergarten through high school. Richfield residents attend Friess Lake Elementary School, Amy Belle Elementary School, and Richfield Middle School for primary public school education. In 2017, the Richfield Joint School District and Friess Lake School District Boards voted to consolidate their Districts due to declining enrollments. The school districted was renamed Holy Hill Areas School District. There are also private schools in the Richfield area which include Crown of Life Evangelical Lutheran School, St. Gabriel Catholic School, and St. Augustine Incorporated School. St. Gabriel Catholic School has broken ground on a new campus, scheduled for completion in 2019. Hartford Union High School, Germantown High School and Slinger High School are the available public high schools.

Friess Lake Elementary School

Richfield Middle School



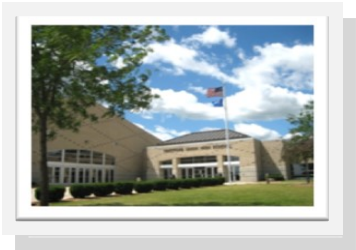
Amy Belle School



St. Gabriel School

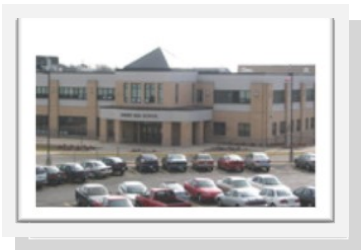
Crown of Life Evangelical Lutheran School

St. Augustine Incorporated School



Hartford Union High School

Germantown High School

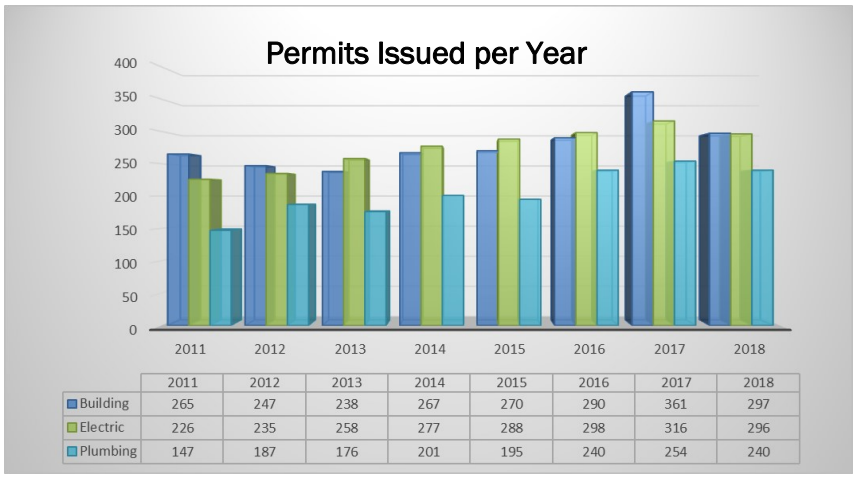


Slinger High School

Economy

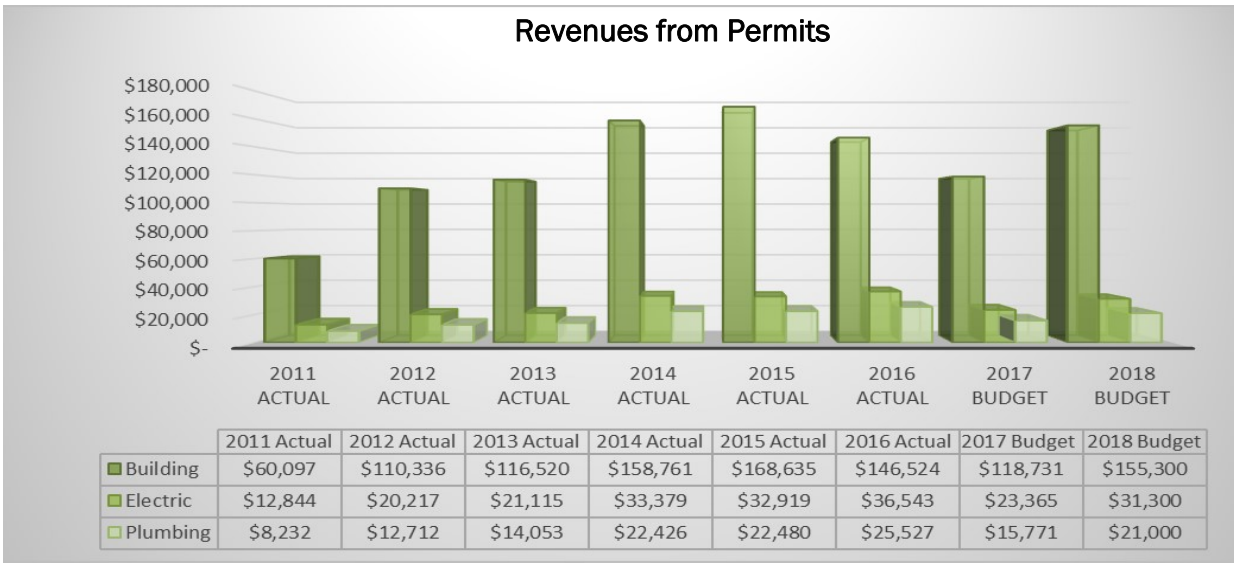
When the recession began in 2008, the Village was fortunate enough to see consistent economic development and be largely unaffected by it. Issuance of building, electrical, and plumbing permits finally dropped off in 2011. In 2012, permits were expected to continue declining but instead building permit revenue saw an increase. Since that time, the Village has continued to see steady increases in new home growth and permit revenue. However, the Village continues to be conservative in our economic forecasting, so that we do not inflate revenues in the event the housing market makes a downward correction.

Building Inspector Changes



	2011	2012	2013	2014	2015	2016	2017	2018
Building	265	247	238	267	270	290	361	297
Electric	226	235	258	277	288	298	316	296
Plumbing	147	187	176	201	195	240	254	240

Seeking, developing, and implementing intergovernmental cooperation has been a continued goal of the Village. In September of 2013, Richfield hired a new Building Inspector to help provide inspection services for the Village's of Sussex and Slinger which are now covered by the two (2) Richfield Building Inspectors. While Richfield took on the costs associated with a new inspector all three (3) communities are now saving close to $100,000 by utilizing the inspection services of two (2) people instead of three (3). In 2017, Sussex and Slinger agreed to remain in the contractual in perpetuity.



	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Building	$60,097	$110,336	$116,520	$158,761	$168,635	$146,524	$118,731	$155,300
Electric	$12,844	$20,217	$21,115	$33,379	$32,919	$36,543	$23,365	$31,300
Plumbing	$8,232	$12,712	$14,053	$22,426	$22,480	$25,527	$15,771	$21,000

Basis of Accounting

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial report.

The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the Village gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Village considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long -term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The Budget Process

Village Budgeting Ordinance

Chapter 40. Finance and Taxation
§40-6. Budget.

A. Annually, on or before October 1, each officer, department, or board shall file with the Administrator/Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer, department, or board during the current fiscal year to date, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department, or board during such year, and of the condition and management of such funds; also detailed estimates of the same matters for the remainder of the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk and shall be designated as the departmental estimates and shall be as nearly uniform as possible for the main divisions of all departments.

B. The Village Administrator shall consider such departmental estimates in consultation with the department head and shall then determine the total amount to be recommended in the budget for such department or activity.

C. As per the budget calendar as determined by the Village Administrator and Village President, the Village Administrator, with the assistance of the Village staff, shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing calendar year.

1) The budget shall include the following information:
   (a) The expense of conducting each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current fiscal year.
   (b) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village from each of the same or similar sources for the last preceding and current fiscal year.
   (c) An itemization of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
   (d) Such other information as may be required by the Village Board.
2) The Board shall publish a summary of the budget as required by law and provide a reasonable number of copies of the detailed budget thus prepared for distribution to citizens.

D. The Village Administrator shall submit to the Board, at the time the annual budget is submitted, the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed resolution to the Board, it shall be deemed to have been regularly introduced therein. The Board shall hold a public hearing on the budget and the proposed appropriation resolution, as required by law. Following the public hearing, the proposed appropriation resolution may be changed or amended and shall take the same course as other resolutions.

E. The Village Board may, pursuant to § 65.90(5), Wis. Stats., by a two-thirds vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object.

F.No money shall be drawn from the treasury of the Village, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual resolution, or of such resolution when changed as authorized by Subsection E of this section. At the close of each fiscal year, any

unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation, but appropriations may be made by the Village Board, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year. Any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

The Budget Process

The budget process is continual; year-round, through the continual evaluation and update of the Village 2014-2033 Comprehensive Plan, Budget Projections, and Capital Improvement Plan (the following sections give a brief overview of each of those tools used throughout the year), but increases in intensity starting in the month of June when individual departments begin to put together their respective goals and accomplishments for the year. During this time department heads receive input from the commissions and boards on what will be required for the following year's operations. In late August, department heads submit to the Village Administrator and Deputy Treasurer proposed operating budgets for the fiscal year which commences January 1st. The operating budget includes proposed expenditures and means of financing them.

From September through the month of October, the Village Administrator schedules budget workshops which occur with Village Staff, Board members and the public. The workshops present an opportunity for members of the community to help mold the final annual budget. Copies of the proposed budget are made available for public viewing through the Deputy Treasurer and via the Village's website.

In accordance with Wisconsin Statutes Section 65.90(3), a Class I public notice is published at least 15 days prior to the public hearing. The public budget hearing is held by the Village Board during the month of November. At this meeting the Village Board approves by resolution the proposed budget and sets the associated tax levy or more commonly stated, the amount of property taxes needed to fund operations.

2019 Budgeting Schedule

June 19th	Budget team meets to discuss goals and objectives for budget improvements (Third Tuesday in June)
July 30th	Budget team presents goals and objectives for budget improvements, and distributes budget spreadsheets to Department Heads. (Last Monday in July)
August 17th	Department Heads first drafts given to Administrator. (Third Friday in August)
August 31st	Administrator and Treasurer distribute first budget draft to Staff. (Last Friday in August)
September 10th	Budget team presents entire budget rough draft to Staff. (First Monday in September)
September 18th	Budget Workshop #1. (Third Tuesday in September)
September 25th	Budget Workshop #2 (Fourth Tuesday in September, if needed)
October 12th	Goals, Objectives, and Accomplishments to Administrative Services Coordinator for budget updates. (Second Friday in October)
October 15th	Budget Workshop #3 (Third Monday in October, if needed)
November 5th	Budget document printed copies completed. (First Monday in November)
November 1st	Budget posting. (First Thursday in November)
November 15th	Tentative date for official public budget hearing and final 2019 budget approval. (Third Thursday in November)

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Comprehensive Planning

2014-2033 Comprehensive Plan

Community Vision and Implementation

Overview

The smart growth legislation requires that the plan be based on population forecasts over the 20-year planning horizon. The anticipated population base can then be translated into the number of additional housing units that will be needed over the planning period to accommodate the anticipated population base. This same section of the legislation also requires a set of 20-year forecasts for employment.

The final set of forecasts relates to future land use and arises out of the forgoing forecasts. The Future Land Use Map must show additional land for development to accommodate the anticipated number of new households and to facilitate the addition of new employment opportunities.

Table 11-1 presents the various forecasts. The following subsection presents background information about each and describes how they were prepared.

Table 11-1. Plan-Based Forecasts: 2014 to 2033

	2014 to 2018	2019 to 2023	2024 to 2028	2029 to 2033	2014 to 2033
Additional population	404	418	433	448	1,703
Additional households	191	200	209	219	819
Additional housing units	199	208	217	228	852
Land area (acres)[1]					
Commercial and office	10	10	15	15	50
Manufacturing and warehousing	15	15	20	20	70
Residential	937	979	1,022	1,074	4,004
Additional employment (jobs)					
Commercial and office	277	277	415	415	1,384
Manufacturing and warehousing	116	116	155	155	542
Total	393	393	570	570	1,926

Notes:
1. The amount of land needed for each of these uses includes public infrastructure. A factor was also applied to increase the supply of land to account for consumer choice.

2014-2033 Comprehensive Plan

Population

According to the U.S. Bureau of the Census, Richfield added 927 residents between 2000 and 2010, and in the eight (8) years following the 2010 Census, the Wisconsin Department of Administration estimated a gain of 403 residents for a total resident population of 11,700 in 2018. This amount of growth over that nine-year period translates to a 3.5% growth in population.

The Southeastern Wisconsin Regional Planning Commission (SEWRPC) prepared a set of high, intermediate, and low population projections for Washington County through 2050 (Table 11-2). The intermediate projection shows a net increase of 48,600 residents during that period (i.e., 2011-2050). This translates into an average annual growth rate of 0.79 percent.

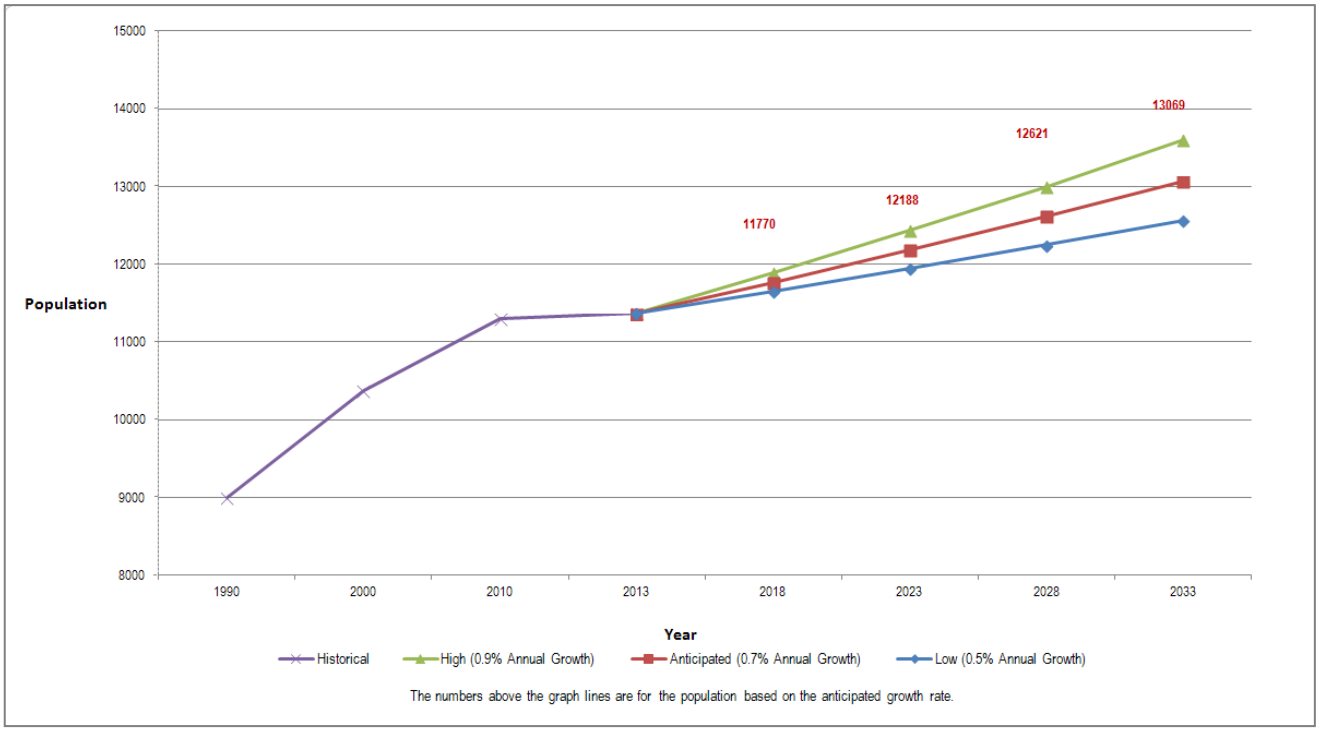
After evaluating various growth rates, it was determined that a growth rate of 0.7 was a realistic and reasonable expectation for population growth in the coming years. Although this rate of growth is a conservative figure over the 20-year planning horizon, it is possible that the actual rate may be less than or more than the anticipated rate. Exhibit 11-1, on the following page shows population growth based on a low projection of 0.5 percent and a high projection of 0.9 percent.

Table 11-2. Actual and Projected Population in Washington County: 2010-2050

	High Projection			Intermediate Projection			Low Projection		
		Change from preceding period			Change from preceding period			Change from preceding period	
Year	Population	Number	Percent	Population	Number	Percent	Population	Number	Percent
2010 (actual)	131,900	—	—	131,900	—	—	131,900	—	—
2015 (projected)	143,100	11,200	8.5	138,200	6,300	4.8	134,900	3,000	2.3
2020 (projected)	151,600	8,500	5.9	144,600	6,400	4.6	137,600	2,700	2.0
2025 (projected)	160,500	8,900	5.9	151,300	6,700	4.6	141,600	4,000	2.9
2030 (projected)	169,700	9,200	5.7	158,000	6,700	4.4	146,900	5,300	3.7
2035 (projected)	178,600	8,900	5.2	164,500	6,500	4.1	151,800	4,900	3.3
2040 (projected)	187,200	8,600	4.8	170,300	5,800	3.5	156,100	4,300	2.8
2045 (projected)	195,300	8,100	4.3	175,500	5,200	3.1	159,600	3,500	2.2
2050 (projected)	203,400	8,100	4.1	180,500	5,000	2.8	162,800	3,200	2.0
Change: 2010-2050	—	71,500	54.2	—	48,600	36.8	—	30,900	23.4

Table 11-3 shows the year-end population projections and the number of new residents added in each of the five-year increments based on this growth rate. From 2014 to 2033, approximately 1,703 new residents are anticipated.

Table 11-3 Village of Richfield Population Growth



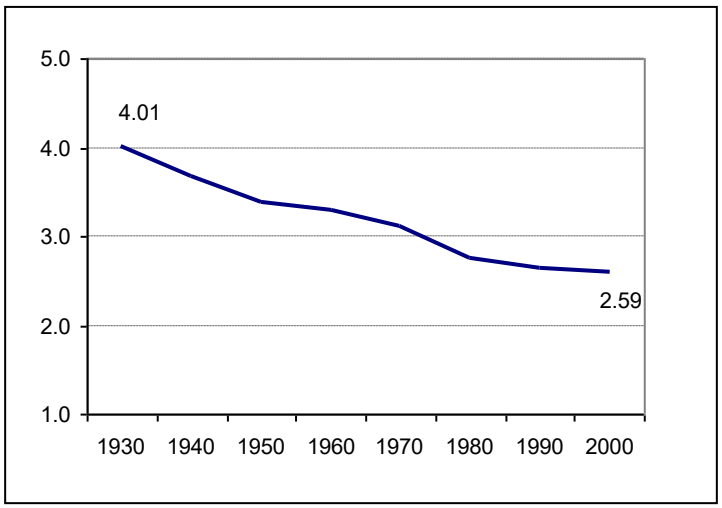
Richfield's population will, for the most part, be housed in single-family housing. In 2018, the Village saw a growth in two-family houses in the sole subdivision that is permitted for that type of housing stock. The Village does not have any nursing homes or apartment complexes due to their high densities and demand for water from private wells.

Housing Forecasts

Having established the anticipated resident population living in a household setting, it is possible to forecast the number of housing units that will be needed to accommodate the growing population.

The number of households was estimated by dividing the anticipated population living in a household by the average household size for each of the time periods. Nationally, the average household size has been on a steady downward trend for a number of decades as shown in Exhibit 11-2. This trend is also evident throughout much of Wisconsin and in Richfield. From 1990 to 2010, the average household size in Richfield declined from 3.17 to 2.71.

Exhibit 11-2. Average Household Size; United States: 1930 to 2000



Source: Census Bureau

Table 11-3. Population: 2014 to 2033

Year	Total Resident Population [1]	Population in Households
2014	11,446	11,446
2015	11,526	11,526
2016	11,607	11,607
2017	11,688	11,688
2018	11,770	11,770
2019	11,852	11,852
2020	11,935	11,935
2021	12,019	12,019
2022	12,103	12,103
2023	12,188	12,188
2024	12,273	12,273
2025	12,359	12,359
2026	12,446	12,446
2027	12,533	12,533
2028	12,621	12,621
2029	12,709	12,709
2030	12,798	12,798
2031	12,888	12,888
2032	12,978	12,978
2033	13,069	13,069
Number Added During Period		
2014 – 2018	404	404
2019 – 2023	418	418
2024 – 2028	433	433
2029 – 2033	448	448
2014 – 2033	1,703	1,703

Source: Village of Richfield Comprehensive Plan

Table 11-4. Housing: 2014 to 2033

Year	Households	Housing Units
2014	4,255	4,426
2015	4,293	4,466
2016	4,331	4,505
2017	4,369	4,545
2018	4,408	4,586
2019	4,447	4,626
2020	4,487	4,668
2021	4,527	4,709
2022	4,567	4,751
2023	4,608	4,794
2024	4,649	4,836
2025	4,690	4,879
2026	4,732	4,923
2027	4,774	4,966
2028	4,817	5,011
2029	4,860	5,056
2030	4,903	5,101
2031	4,947	5,146
2032	4,992	5,193
2033	5,036	5,239
Number Added During Period		
2014 – 2018	191	199
2019 – 2023	200	208
2024 – 2028	209	217
2029 – 2033	219	228
2014 – 2033	819	852

Source: Village of Richfield Comprehensive Plan

It is anticipated this trend will continue in Richfield over the planning period, but at a slower rate of decline, and cause the figure to drop to about 2.6 people per household.

This demographic trend suggests that even if the population of the Village did not grow, additional housing units would be needed to account for a smaller number of people living in each housing unit.

Table 11-4 shows the anticipated number of households over the 20-year planning horizon by year and for each of the 5-year increments. Having established the number of households that will be living in the Village, it is necessary to determine the number of housing units that will be needed to house them. The number of housing units will, more often than not, exceed the number of households in that a certain share of the housing units will be vacant at any point in time. They may be vacant because it is not considered a primary residence, because it is for rent or for sale, or simply not occupied. For the purpose of this plan, it is assumed that 4% of the housing units will be vacant at any point in time. The calculated number of housing units is also shown in Table 11-5.

Table 11-5. Anticipated Number of New Jobs: 2014-2033					
	2014 to 2018	2019 to 2023	2024 to 2028	2029 to 2033	2014 to 2033
Retail and service	121	121	182	182	606
Office	156	156	233	233	778
Manufacturing	69	69	92	92	322
Warehousing	47	47	63	63	220
Total	393	393	570	570	1,926
Source: Village of Richfield Comprehensive Plan					

Land-Use Forecasts

Consistent with the Village's long-term vision, single-family housing units will be the predominate type of housing over the next 20 years. Duplex units will account for about one percent of the total. Table 11-6 shows the number of housing units by type.

Table 11-6 Anticipated Number of Additional Housing Units by Type: 2014 to 2033			
Time Period	Single-Family	Duplex	Total [1]
2014 – 2018	193	6	199
2019 – 2023	202	6	208
2024 – 2028	211	6	217
2029 – 2033	224	4	228
2014 – 2033	830	22	852
Notes: 1.Data derived from Table 11-4. Source: Village of Richfield Comprehensive Plan			

The land area requirements for each of these housing types were calculated by applying an average density to each of the categories. These values were then adjusted upward to account for infrastructure (e.g., roads, smaller community parks). Each of these values was again adjusted upward to allow consumers a choice between different competing housing developments.

Table 11-7 shows the number of acres needed for each of the housing types for each of the five-year increments. A total of 4,000 acres should be shown on the future land use map for residential purposes intended to occur over the next 20 years.

Table 11-7. Land Requirements for Housing by Type: 2014 to 2033			
Time Period	Single-Family	Duplex	Total
2014 – 2018	933	5	938
2019 – 2023	975	5	980
2024 – 2028	1,018	5	1,023
2029 – 2033	1,070	5	1,075
2014 – 2033	3,996	20	4,016
Notes: 1. Data derived from Table 11-4. Source: Village of Richfield Comprehensive Plan			

It should be noted that these data sets are intended for planning purposes only. It is important to keep precise figures on actual development levels and update these forecasts based on more current information and to account for actual development activity and shifts in the housing market as necessary.

Future Utilities and Community Facilities

Table 11-8 lists the various utilities and community facilities in Richfield. For each one, the current adequacy of the facility is identified as being adequate or inadequate. Recommendations to meet future needs may include expanding or improving existing facilities, or creating new facilities. Based on the vision of this plan, no additional Village facilities are required to accommodate the growing population in the next 10-year period.

2014-2033 Comprehensive Plan

Exhibit 11-8. Public Facilities Plan: 2014 to 2033					
		Recommendation			
Village Facilities/Services	Current Status (2013)	2014 to 2018	2019 to 2023	2024 to 2028	2029 to 2033
Village Hall	Adequate	-	-	Renovation/ Expansion	-
Recreation facilities	Adequate	-	-	-	-
Library services	Adequate	-	-	-	-
Police services	Adequate	-	-	-	-
Fire protection	Adequate Station #1	-	New building for Station #1	-	-
Facilities/Services by Others					
EMS	Adequate	-	-	-	-
Solid waste collection and recycling	Adequate	-	-	-	-
Telecommunication and fiber optics	Adequate	Support the development of new technology	Support the development of new technology	Support the development of new technology	Support the development of new technology
Electrical and natural gas	Adequate	-	-	-	-
Public schools	Adequate	-	-	-	Potential facility expansion
Child care	Adequate	Encourage additional capacity	Encourage additional capacity	Encourage additional capacity	Encourage additional capacity
Health care	Adequate	-	-	-	-
Cemeteries	Adequate	-	-	-	-
Source: Village of Richfield Comprehensive Plan					

Future Land Use

The Village of Richfield is divided into various land-use districts. At the outset, it should be noted that these districts are established for general planning purposes only.

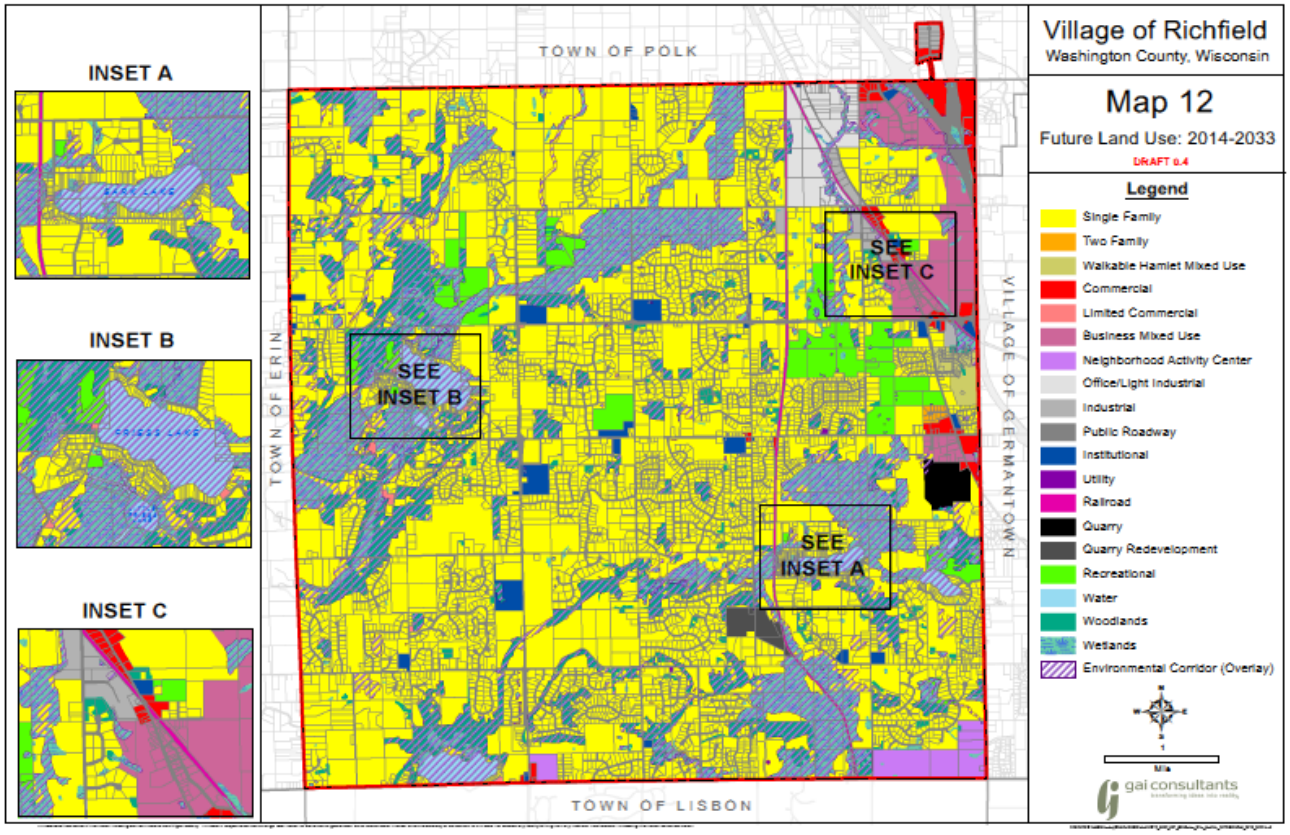
Once the 2014-2033 Comprehensive Plan was adopted, Village officials will need to examine the current zoning regulations and associated maps to determine if, and how, they should be revised to implement the Future Land Use Map.

The Future Land Use Map is intended to present a logical development pattern within the Village over the next 20 years. If a property owner in one of the surrounding Towns wishes to request annexation to the Village, the Village Board will evaluate those requests on a case-by-case basis pursuant to state law and any intergovernmental boundary agreements which may apply. Currently there are 20-year agreements which would prohibit annexations in the Town of Erin and Town of Hartford.

2014-2033 Comprehensive Plan

The Future Land Use Map should bring together most, if not all, of the elements of the Comprehensive Plan such as natural resources, economic development, housing, and transportation. It is a road map of what the community wants to have happen; it is not a prediction. The intent of the Future Land Use Map is to guide day-to-day decisions relating to land use, such as zoning map amendments and land divisions. The 20-year Future Land Use Map is intended to provide a long-term perspective with regard to land-use decisions.

The mapping process for the 2014 Comprehensive Plan update started a discussion which ultimately lead to a paradigm shift for the Village. In 2004 the Village adopted a Comprehensive Plan with both a 10 and 20-year Future Land Use Map. During the most recent update, it was determined by the Plan Commission and Village Board that property owners should be given the right to sell and/or develop their property whenever they decide to do so, so long as it conforms to the Future Land Use Map. Prior to the adoption of the 2014 update, should an individual wish to rezone their property, there was a potential that the development would need to be staggered by 10 years in order to be permissible or go through the process of amending the Future Land Use Map to make the rezoning consistent.



2014-2033 Richfield Future Land Use Map
Source: Village of Richfield Comprehensive Plan

Table 11-9. Land-Use Categories and Relationship to the Village's Existing Zoning Regulations

Land Use District	General Description	Section of Zoning Code and Zoning District
Single-Family Residential	These areas are likely to accommodate additional single -family residential subdivisions. Cluster/open space designs (permitted in the RS-1B Zoning District) are encouraged in these areas. Continued farm uses are also encouraged in Rs-1 and Rs-1R	70.188 Exclusive Agricultural District (A-1) 70.189 General Agricultural District (A-2) 70.191 Country estate district (RS-1) 70.191A Country estate/remnant parcel district (Rs-1R) 70.192 Single-family residential and rural preservation district (Rs-1A) 70.193 Single-family cluster/open space residential district (Rs-1B) 70.194 Single-family residential district (Rs-2) 70.195 Single-family residential district (Rs-3) 70.195A Single-family residential district (Rs-4)
Two-Family Residential	This district is intended to accommodate duplex condos. This district is intended to be located next to commercial uses and other similar land uses where the nature of residential use allowed in this district acts as a suitable transition to single-family housing and other less intense land uses. This district may only be applied to entire properties that are within the STH 175 corridor. As an additional requirement, primary access to a residential development in this district shall be provided off of a roadway classified as a minor arterial on the map titled "Transportation Network" in this plan.	70.196 Two-family cluster/open space residential district (Rd-1) 70.196A Two-family residential district (Rd-2)
Walkable Hamlet Mixed Use	One walkable hamlet mixed use district is shown in the northeast corner of the Village off of STH 175. A blend of uses including single family homes on smaller lots, with the allowance of a mixed component for a sole commercial development which is presently Landmark Credit Union.	70.212 Walkable hamlet district (WHD)
Commercial	Commercial businesses (e.g., stores, restaurants) would be subject to proposed local design and zoning requirements for signage, lighting, and landscaping to ensure that developments are attractive and an asset to the Village. This would include ordinances to limit building square footage to prevent big-box uses from locating in the Village. New commercial areas are shown along the highway corridors.	70.197 Neighborhood business district (B-1) 70.198 Community business district (B-2) 70.199 General business district (B-3) 70.200 Highway business district (B-4) 70.200.5 Downtown Business District (B-5)
Limited commercial	Existing commercial businesses located outside of the Village's commercial centers. General standards for commercial uses would apply to these properties to address the ongoing operations and potential expansions. Because these businesses are typically in residential areas, there is concern regarding the potential reuse (i.e., conversion to another type of business operation).	None; this will be addressed when the Village amends the zoning code.
Business Mixed Use	It is expected that this area will develop as an upscale business park. Businesses in this location will be well landscaped, utilize similar building materials and roof pitches, have consistent signage, and appropriate lighting defined by the Village in a design ordinance. All development will be compatible with nearby residential areas (e.g., no impact on groundwater, no noticeable noise, light, or vibration).	70.216 Business Mixed Use (BMU)

Neighborhood Activity Center	This area is intended to accommodate a range of public services (e.g., schools, churches, daycare), small professional offices, and small retail establishments.	None; this will be addressed when the Village amends the zoning code.
Office/Light Industrial	This area is shown in Section 2. It is designed to serve as a buffer between the commercial/light industrial uses near USH 41/45 and the residential and natural areas to the west. Moreover, given the frequency of train travel it is believed these uses are a good fit with this area. Again, it is expected that uses will develop in an office park setting.	70.215 Office/Light Industrial district
Industrial	Additional industrial development is shown along the railroad corridor in the northeast portion of the Village. As with commercial, industrial uses would be subject to Village zoning and design requirements. Existing uses along Beechwood Industrial Drive generally represent the quality and size of desired development.	70.201 General Wholesale Business/ Warehousing district (M-1) 70.202 Limited Industrial district (M-2) 70.203 General Industrial district (M-3) 70.204 Industrial Park district (M-4)
Public Roadway	Dedicated public right-of-ways	None
Institutional	Land uses in these areas include the full range of public uses (e.g., post offices, municipal offices and other government facilities, fire stations, EMS facilities, schools) and quasi-public uses such as places of worship and private educational facilities.	70.206 Institutional district (I-1)
Utility	These areas include major utility infrastructure sites including electric substations and telecommunication towers.	70.206 Institutional district (I-1)
Railroad	Existing railroad corridors	None; this will be addressed when the Village amends the zoning code.
Quarry	Active quarries are included in this designation.	70.205 Extractive district (M-5)
Quarry Redevelopment	These areas may be redeveloped for residential or recreational purposes. It is possible the quarry off of STH 175 may include some commercial uses as well.	None
Recreation	These areas include public parks, golf courses, and other similar uses.	70.207 Park and recreation district (P-1)
Water	Open bodies of water including lakes and large streams	None
Woodland	Isolated woodlands primarily in upland areas	70.209 Upland conservancy district (UC)
Wetland	Wetland areas defined by authoritative bodies, including the Wisconsin Department of Natural Resources	70.208 Lowland conservancy district (LC)
Environmental Corridor	Environmentally sensitive land; primarily 100-year floodplains	70.210 Floodland district (F-1)

2014-2033 Comprehensive Plan

Table 11-10. Future Land-Use: 2014 to 2033

Land Use District	Acres [1]	Percent of Total [2]
Single-Family Residential	13,644.3	58.49
Two-Family Residential	16.8	0.07
Walkable Hamlet Mixed Use	85.7	0.37
Commercial	208.7	0.89
Limited Commercial	17.0	0.07
Business Mixed Use	521.6	2.24
Neighborhood Activity Center	216.8	0.93
Office/ Light Industrial	296.6	1.27
Industrial	135.1	0.58
Public Roadway	1,535.9	6.58
Institutional	241.9	1.04
Utility	4.5	0.02
Railroad	105.8	0.45
Quarry	92.7	0.40
Quarry Redevelopment	75.2	0.32
Recreation	733.9	3.15
Water	324.2	1.39
Woodlands	2,232.7	9.57
Wetland	2,838.0	12.17
Environmental Corridor (Overlay) [3]	5,748.9	24.64
Total	23,327.4	100.0

Notes:
The actual land area of the Village is 23,324.3 acres, the difference is due to rounding
Total may not add up to 100.0 due to rounding.
Not included in Totals

Goals, Policies, and Implementation Activities

Statewide Planning Goals

As required by state law, this plan is intended to help achieve various statewide planning goals. The relationship between these goals and this plan are shown below in Table 11-11.

Implementation Accomplishments

Since adopting the original Comprehensive Plan in 2004, a number of important implementation activities have been accomplished as generally listed in Table 11-12.

Table 11-11. Relationship between State Goals for Local Planning and this Plan								
	Plan Chapter							
State Goal	Housing	Transportation	Utilities and Community Facilities	Agricultural, Natural, and Cultural Resources	Economic Development	Intergovernmental Cooperation	Land Use	Implementation
Promotion of the redevelopment of lands with existing infrastructure and public services and the maintenance and rehabilitation of existing residential, commercial and industrial structures	-	-	X	-	-	-	X	X
Encouragement of neighborhood designs that support a range of transportation choices	-	X	-	-	-	-	X	X
Protection of natural areas, including wetlands, wildlife habitats, lakes, woodlands, open spaces and groundwater resources	-	-	X	X	-	-	X	X
Protection of economically productive areas, including farmland and forests	-	-		X	X	-	X	X
Encouragement of land uses, densities and regulations that promote efficient development patterns and relatively low municipal, state governmental and utility costs	-	-	X	-	-	-	X	X
Preservation of cultural, historic and archaeological sites	-	-	-	X	-	-	X	X
Encouragement of coordination and cooperation among nearby units of government	-	-	-		-	-	-	X
Building of community identity by revitalizing main streets and enforcing design standards	-	-	-	-	-	-	X	X
Providing an adequate supply of affordable housing for individuals of all income levels throughout each community	X	-	-	-	-	-	-	X
Providing adequate infrastructure and public services and an adequate supply of developable land to meet existing and future market demand for residential, commercial and industrial uses	-	-	X	-	-	-	-	X
Promoting the expansion or stabilization of the current economic base and the creation of a range of employment opportunities at the state, regional and local levels	-	-	-	-	X	-	-	X
Balancing individual property rights with community interests and goals	X	X	X	X	X	X	X	X
Planning and development of land uses that create or preserve varied and unique urban and rural communities	-	-	-		X	-	X	X
Providing an integrated, efficient, and economical transportation system that affords mobility, convenience, and safety that meets the needs of all citizens, including transit-dependent and disabled citizens	-	X	-		X	-	-	X

2014-2033 Comprehensive Plan

Table 11-6. Major Implementation Activities Completed: 2004 through December 2013
Amended the zoning code to allow walkable hamlets
Adopted a design overlay ordinance relating to highway commercial, neighborhood activity center, and industrial development
Created a Design Review Committee
Adopted an ordinance requiring developers to complete a traffic impact analysis
Utilized the Village's website to share information with residents and others regarding such things as transportation improvements
Established quiet zones in cooperation with Canadian National
Established a program to assess parkland dedication pursuant to the authority granted by Section 236.45, Wis. Stats.
Town Board considered, but rejected, the idea of providing a unified garbage collection system for residents
Developed an on-going well monitoring program
Created a groundwater ordinance in 2004
Updated the sign regulations in the zoning code in 2006
Adopted impact fees to help pay for certain public infrastructure in 2006
Adopted an outdoor lighting ordinance in 2006
The Town incorporated as a village on February 13, 2008
Developed a Strategic Plan for the Village in 2012
Adopted a Community Build-out Analysis in 2013
Instituted the use of a capital improvement plan and capital improvement fund in 2013
Note: The activities listed in this exhibit are not in chronological order and may not include all achievements realized

Photo Credit: Julianna Stuht

2014-2033 Comprehensive Plan

Community Vision

To track planning progress and help to ensure that the plan is implemented, milestone dates are provided for each objective. Special attention has been given to the milestone dates to ensure that individual objectives act in harmony with other stated goals and objectives and are feasible expectations for the Village.
To ensure that the plan elements are understood in their totality over the life of the plan, the Village of Richfield Plan Commission will annually review the goals and objectives. Part of this effort, will also include addressing conflicts which may arise between the nine elements.

Implementation of the Village of Richfield Comprehensive Plan will be the primary responsibility of the Village of Richfield Plan Commission. The Plan Commission will make recommendations pertaining to development issues, in accordance with the Comprehensive Plan, for the Village Board to consider when making final decisions.

Milestone Date – A specific date, after the adoption of the comprehensive plan, when the Village will review the plan implementation action to see if the objective has been met and consider additional implementation strategies to achieve the stated goal.

Vision – An overall statement related to each of the nine required elements expressing the Village's expectations for the future. These statements provide a framework and context to consider when making future land use decisions.

Goal – A statement that describes, usually in general terms, a desired future condition. Goals will usually only address one specific aspect of the vision.

Policy – A course of action, or rule of conduct, used to achieve a vision or one or more goals of the plan. Therefore, they are developed after vision statements. In some cases, the policies relate closely to the vision, but provide more refined, specific actions the Village will abide by when making decisions.

Overall Vision and Mission

Forward. Preserving…A Country Way of Life!

We effectively plan and manage Village growth to successfully blend our rural heritage with our modern way of life. We protect our diverse natural and environment. We treasure our small-town feel while investing in thoughtful business development that enhances the vitality of our community. We actively preserve our open spaces, our dark evening skies, and beautiful parklands. We responsibly manage our previous water resources and thoughtfully consider development to protect them.

We value an accessible and efficient government that provides outstanding services to the community financed by the right balance of residential, commercial, and agricultural property. We value civic engagement and community involvement in Village planning and decision making. We proactively anticipate the needs of the community and work hard to ensure that we have safe and well-maintained roads; clean and usable parks; and inviting community buildings. We have a thoughtful and responsible approach to taxation that minimizes the financial burden of living here while supporting the essential government services and programs that sustain the health, safety, and beauty of the Village.

We welcome new residents and honor out long-time residents' way of life and traditions. We have active civic organizations that build community and share local traditions and events that celebrate our history and our promising future. Out parks and trails provide extensive recreational opportunities for those who live here and those who are just visiting.
A Country Way of life….worth preserving!

2014-2033 Comprehensive Plan

Housing

Housing Vision Statement

In 2033, Richfield offers rural residential living choices in harmony with the Village's rolling hills, wetlands, woodlands, farm fields, and lakes. Single-family homes are the primary housing choice, but some additional well-built and maintained alternative housing styles have been built to provide some other choices to young families and seniors. Village codes and ordinances promote attractive residential development with abundant green spaces, scenic views, and trails.

Overarching Policies

1. Utilize the patterns presented on the Future Land Use Map as a guide for development.
2. Require new developments to provide links and access to planned trails where feasible.
3. Encourage the integration of varied housing stock and densities within developments or areas designated for higher density residential on the future land use maps.
4. Encourage a range of housing styles and types to support lifestyle needs and preference, which are consistent with our zoning code.
5. Require new housing developments to be consistent with the preservation of scenic beauty and the protection of the environment.
6. Ensure village codes and ordinances are up-to-date in regard to housing concerns.

Goal 1: Enhance the environmental assets and residential atmosphere of the Village so that it continues to be an attractive place to live.

Specific Policies

1. Continue to enforce floodplain regulations.
2. Encourage "low impact" development within the Village that can help reduce stormwater runoff and flooding.
3. Protect open vistas including views of Holy Hill and designated view corridors.
4. Consider pedestrian access and amenities (e.g., trails and sidewalks) as part of any housing development. This includes considering location choices for developments catering to seniors and families (children) that provide opportunities to walk to important destinations like schools, parks, and shopping.
5. Make green space an integral part of residential neighborhoods.

Goal 2: Maintain the market value of housing over time.

Specific Policies

1. Continue to enforce residential codes and ordinances to ensure that properties are well maintained.

2. Educate residents about the importance of property maintenance.

Goal 3: Encourage a variety of housing densities, consistent with the Village Code, to meet the needs of residents of varying incomes, ages, and lifestyle preferences and to support economic development.

Specific Policies:

1. Support existing county, private, and church efforts and consider new programs that provide needed assistance for elderly and disabled residents who wish to stay in their own homes.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Evaluate (through survey and Census Data) and monitor the need and appropriate location for alternative housing choices and support services for residents, including seniors.	Village Budget	Planning & Zoning Administrator	2015
Review and possibly update existing development controls to encourage housing that is easily adaptable for seniors and residents with disabilities.	Village Budget	Building Inspector/ Planning & Zoning Administrator	2016
Create a new Planned Unit Development Zoning District to accommodate a blend of commercial, multiple and single-family development on a single property. This district would include performance standards, as opposed to strict setback requirements, to provide flexibility for developers interested in smaller properties with mixed housing types.	Village Budget	Plan Commission	2017

Transportation

Transportation Vision

In 2033, more residents than ever before take advantage of organized transit choices (including carpooling) to cost-effectively connect Richfield with nearby employment centers and entertainment choices. Trails and walkways are an integral part of the recreation and transportation network - providing connections between neighborhoods, neighboring communities, schools, parks, and the greater region. Personal vehicles remain the primary choice for transportation in the Village. Accordingly, a well-maintained system of neighborhood streets, Village and County roads and State highways provide for the safe and efficient transport of people and goods.

Overarching Policies

1. Provide a greater range of transportation choices (e.g., linkages), including quality roads, highways, sidewalks and trails to meet the diverse needs of the growing residential population.
2. Provide inspiring and well-maintained public streets in planned developments and hamlets.

3. Encourage transportation connections between developments (beyond just roads) to promote opportunities for walking, hiking, and biking through the community to enjoy the natural character of the Village.
4. Encourage the expansion of transportation choices for the elderly, disabled, and children (e.g., groups that cannot drive).
5. Discourage the development of roadways in environmentally sensitive areas such as wetlands, floodplains, scientific areas, and on soils with severe engineering limitations.
6. Schedule street improvements according to the analysis of existing physical street conditions, and Village budget capacities using a Capital Improvement Plan and budget.
7. Direct future access points located along STH 164, STH 167 (Holy Hill Road), and STH 175 to intersecting public streets spaced at least 1,300 to 2,600 feet apart.
8. Whenever feasible, require new development to connect to the existing transportation system (e.g., connect between subdivisions).
9. Evaluate opportunities to establish bike routes whenever resurfacing or reconstructing a roadway.

Goal 1: Maintain and improve Village roads in a timely and well-planned manner.

Specific Policies

1. Seek to increase local funds for road maintenance to support PASER recommendations.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
In accordance with state law, using PASER, continue to update road ratings, as required.	WisDOT	Highway Superintendent	Continuous
Use a Capital Improvement Plan, PASER results, traffic counts, and accident rates to coordinate and plan for annual roadway improvements and maintenance as well as other capital projects (e.g., municipal building	Village budget	Village Administrator and Highway Superintendent	Annually

Goal 2: Develop a safe and accessible trail network through the Village of Richfield.

Specific Policies

1. To capitalize on its proximity to the Ice Age Trail, Richfield should encourage Washington County, the Town of Erin and the Wisconsin Department of Natural Resources to pursue trail connections between the Ice Age Trail and the planned Village of Richfield trails, where feasible and appropriate.
2. The Village should utilize volunteer labor (e.g., community groups, students, etc.) and donated materials to the greatest extent possible.
3. Integrate trail and bicycle way locations included on the *Transportation System Plan* on any *Official Map* developed by the Village.
4. Pursue grant funds to develop the recommended trail, sidewalk and bicycle way routes throughout the Village.
5. Encourage developers to provide local trails within open space of conservation developments.

Goal 3: Support the long-term viability of area roads.

Specific Policies

1. Require larger highway use dedications along state and county highway right-of-ways, so if expansion is needed, space is available.
2. Ensure that developments along major roadways (e.g., STH 164, and STH 167) are not impacted by the traffic and noise.
3. Continue to support the efforts of law enforcement officials to achieve heightened enforcement for required stops and speed limits along area roads.
4. Seek to install bypass lanes to accommodate the flow of traffic around left-turning vehicles accessing subdivisions located along Hillside Road and Hubertus Road and elsewhere as conditions warrant when needed at the time of reconstruction.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Incorporate development standards into the Village's zoning code and land division regulations to ensure that development along state highway corridors can co-exist harmoniously with the traffic and noise associated	Village budget	Planning & Zoning Administrator	2015
Incorporate development standards into the Village's zoning code and land division regulations to ensure that development along state highway corridors can co-exist harmoniously with the traffic and noise associated	Village budget	Planning & Zoning Administrator	2015

Goal 4: Keep residents informed of transportation improvements.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Provide information about transportation improvements on the Village's website, social media, and direct mailings which including work schedules and plans.	Village Budget	Public Works Supervisor	On going

Goal 5: Develop the transportation network in accordance with adopted land use plans, economic considerations, physical constraints, and community desires to meet local travel needs.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Develop an Official Map to plan for roadway extensions and improvements over time.	Village Budget	Public Works Supervisor	2016
Explore the desirability for an access management plan for Hubertus and Hillside Roads to ensure that these corridors function as local arterials through 2025.	Village Budget	Public Works Supervisor Planning & Zoning	2017
Review the Transportation Network Map provided in this chapter every five (5) years to ensure that it accurately reflects changes indicated on the Village's Official Map and current development plans.	Village Budget	Village Highway Superintendent Planning & Zoning	To coincide with overall plan review

Goal 6: Become an active partner in transportation improvements and planning in the Village and immediate vicinity by Washington County, WisDOT, and SEWRPC.

Specific Policies

1. Communicate and coordinate transportation improvements and plans with WisDOT, SEWRPC, and

the Washington County Highway Department, when appropriate.

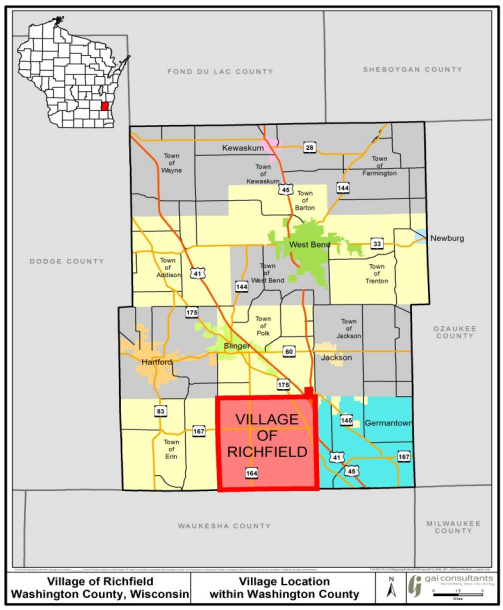
2. Communicate and coordinate with WisDOT, SEWRPC, and the Washington County Highway Department regarding future improvements on STH 164 so that the needs and interests of the Village and its citizens are adequately met, and so that use and development of properties adjacent to that highway are consistent both with the improvements to the highway and the preservation of property values.
3. Coordinate with Washington County and WisDOT so when improvements/reconstruction of county or state roads are scheduled, appropriate consideration is given to the development of bike paths and trails in accordance with adopted plans.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Provide copies of this plan and subsequent updates to WisDOT, SEWRPC, and Washington County.	Village Budget	Village Planning & Zoning Administrator	As needed
Coordinate with adjacent municipalities (ie: Town of Polk) and Washington County to upgrade planned county roads (e.g., Pioneer Road and STH 175) to accommodate additional local traffic as important area collector streets.	See Objective	See Objective	Continuous

Utilities & Community Facilities

Utilities and Community Facilities Vision

In 2033, Richfield closely coordinates with Washington County, local school districts and nearby communities to ensure that residents have easy access to efficient services and quality facilities. Without jeopardizing public health and safety, the Village strives to ensure that property taxes are minimized by controlling any debt, maintaining Village equipment, carefully planning expenditures, and using volunteers whenever feasible. The Village has been able to reduce costs and improve efficiencies in services by entering into shared service agreements with neighboring communities. Richfield's dedication has enabled the Village to offer a superior quality of living to residents.



Overarching Policies

1. Continue to require park dedication fees and where appropriate consider dedication of land for parks, preservation of environmentally sensitive areas and trails.
2. Locate park and open space throughout the community to ensure all neighborhoods have access to open space.
3. Encourage the involvement of citizens in the planning and improvement of Village parks.
4. Consider the year-round use of park and trail facilities to provide additional winter recreation choices in the Village.
5. Construct all new park facilities for handicapped accessibility (This is required to maintain eligibility for matching park funds from the Department of Natural Resources.).
6. Seek to minimize Village Staff by continuing to utilize private contractors to provide timely and cost effective services to Village residents and businesses.

7. Use the Village's Official Map to reserve especially suitable areas for eventual parks, trails, and utilities.
8. Require developers to pay their "fair share," through appropriate impact fees, for improvements needed to support new development requests.

Goal 1: Maintain abundant park, recreation and open space facilities in the Village that meet or exceed National Recreation and Park Association Standards.

Specific Policies
1. Support the objectives outlined in the Village's park and open space plan, including the establishment of additional community park facilities.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Update the Village of Richfield Park and Open Space Plan as needed to maintain grant eligibility, and after major updates to this comprehensive plan.	WDNR SEWRPC	Planning & Zoning Administrator	2013 and every 5 years thereafter

Goal 2: Due to groundwater susceptibility to contamination ensure that growth and development respects the Village's groundwater.

Specific Policies
1. Continue to monitor groundwater quality and quantity.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Partner with the Land Use Division of the Washington County Planning and Parks Department to educate residents about responsible septic system maintenance and the importance of groundwater quality. Such information can be included with annual tax bills, a periodic newsletter, cable channel broadcasts, or on the Village's website.	Well Compensation Grant Program	Washington County	2014
Develop ordinances to require the installation of groundwater test and observation wells (approximate cost $2,000) to measure transivity (i.e., how fast water moves or how much can be pumped) and storivity (i.e., how much water can be stored) for each new subdivision development and for commercial and industrial development.	Village Budget	Village Administrator and Planning & Zoning Administrator	2015
Conduct a comprehensive groundwater assessment study and well-monitoring program.	Village Budget	Planning & Zoning Administrator & Consultant	Continuous

Goal 3: Ensure that new development is served by efficient, cost-effective utilities and community facilities within the Village's capacity to provide such services.

Specific Policies
1. Continue to use a Capital Improvements Program (CIP) as a central tool to implement this comprehensive plan. The CIP should help the Village plan for needed utilities and community facilities improvements, as well as transportation, and other improvements.
2. Continue to educate residents about available community facilities in the area through the Village's

website. Whenever feasible, format posted information so it can be easily printed by residents.
3. Involve service providers to the extent deemed appropriate in the review of development projects to ensure that adequate public services are available to meet the needs of the project.
4. Continue to pursue shared service opportunities when mutually beneficial (i.e., cost savings) to improve the efficiency and quality of utilities and community facilities. This may include shared services with local jurisdictions.
5. Encourage the development of communications infrastructure to support high-speed data transfer in areas planned for future commercial, industrial, and mixed-use development.

Goal 4: As the population grows, continue to ensure that Richfield is a safe community by meeting or exceeding recognized standards for public safety.

Specific Policies
1. When new subdivision, commercial, and industrial development requests are submitted to the Village, have the Richfield Volunteer Fire Company review the applications and provide recommendations with respect to fire systems needs as part of the site plan review process.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Develop new and upgrade existing facilities consistent with the 2004 Facilities Assessment.	State Trust Fund Loan Program	Refer to 2004 Facilities Assessment	2016
Develop communication technologies necessary for public safety (e.g., Amber alert, cellular communication, etc.).	State Trust Fund Loan Program	Refer to 2004 Facilities Assessment	Begin in 2014

Agricultural, Natural, and Cultural Resources

Agricultural, Natural & Cultural Resources Vision
In 2033, prime agricultural lands, woodlands, wetlands, lakes, rivers and other natural areas provide recreational opportunities and wildlife habitat. The Village's farmland and natural areas maintain a link to Richfield's rural agricultural past and serve as a buffer between undeveloped uses and residential and commercial areas. Panoramic vistas and scenic outlooks throughout the Village offer unobstructed views of Holy Hill, the Oconomowoc River, and the Milwaukee skyline. Residents enjoy access to many natural areas via a network of local and county trails. The Coney/ Oconomowoc Nature Preserve is a cherished community asset providing hiking, skiing, and wildlife viewing opportunities while serving as a natural laboratory for local schools. Canoeing, kayaking, fishing, and hunting are common recreational pursuits. Access to a great variety of cultural facilities and historical resources enriches the lives of residents.

Overarching Policies
1. Preserve the most significant aspects of the natural resource base, that is, primary environmental corridors, which contribute to the maintenance of the ecological balance, natural beauty, and

economic well being of the Village and environs.
2. Protect floodplains and other areas having severe soil restrictions from development through local ordinances.
3. Protect groundwater and develop programs to ensure the long-term viability of the aquifer as a source of potable water.
4. Encourage the proper handling of wastes and chemicals so that they produce a minimum effect upon ground and surface water.
5. Regulate the type of industrial development in the Village to minimize the chances of groundwater contamination.
6. Discourage development that will interfere with important natural resources, including area lakes and rivers.
7. Provide zoning that supports local family farm operations and small specialty farms to maintain agriculture as a part of the rural landscape.
8. Maintain the Village's rural character by (1) limiting residential development to areas with soils that support foundations and septic systems, and (2) communicating with local farmers who want to sell their property about options available through land trusts and conservation development design techniques.
9. Support state and federal efforts to protect threatened and endangered species in the Village.
10. Protect wetlands by applying the Lowland Conservancy Zoning District to wetlands in the Village, and requiring wetlands to be preserved in the open space portions of conservation subdivisions.

Goal 1: Protect wetlands in the Village.

Specific Policies
1. Monitor the adequacy of state laws with respect to wetland protection.
2. Adopt local regulations to protect wetlands if state laws are not adequate.
3. Ensure that development and development-related activities minimize the impact wetlands.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Evaluate the need for adopting setbacks to separate different types of development and development-related activities from wetland areas.	Village Budget	Planning & Zoning Administrator	2015

Goal 2: Preserve the rural character and support the Village's "Country Way of Life" mentality by maintaining open space, natural areas, and farmland.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Using the *Future Land Use Map* as a guide, seek to direct residential and commercial development to certain areas, including those areas least suited for farming, with soils that support foundations and septic systems.	N/A	Planning & Zoning Administrator	Continuous

Goal 3: Preserve and enhance wildlife habitat.
1. Encourage local landowners to pursue opportunities to protect their land by working with land trusts.
2. Solicit the input of the Wisconsin Department of Natural Resources during the review of development projects to better identify and protect wildlife habitats, when it makes sense, particularly those unique to the community.
3. Discourage fragmentation of wildlife habitat by encouraging development adjacent to existing

development.

4. Continue efforts to establish a network of green corridors throughout the community to act as wildlife corridors. This effort should begin with areas protected through shoreland wetland zoning, open areas preserved in conservation-based subdivisions, and with the establishment of additional trails and greenways in accordance with the future land use maps.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Partner with local land trusts to protect wildlife habitat areas.	River Protection Grant Program	Land Trusts WDNR	Continuous
Seek to protect environmental corridors through proper zoning to help protect natural resources and plant and wildlife habitat. This effort will include a review of the recommendations of the SEWRPC Natural Areas Plan to help protect important plant and wildlife habitat areas.	N/A	Planning & Zoning Administrator	Continuous

Goal 4: Preserve and protect the historic resources of Richfield to promote the educational, cultural, and general welfare of village residents and provide for a more interesting, attractive, and vital community.

Specific Policies

1. Support the preservation of historic resources in the Village.
2. Support the efforts of the Richfield Historical Society and other local preservation groups.
3. Promote Richfield's unique parks and historic resources to attract new businesses and tourism.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Coordinate with the Richfield Historical Society to catalogue historic properties and locations in the Village. Share this information with the State of Wisconsin Architecture and History Inventory.	State Historical Society	Richfield Historical Society and Park Commission	2016
Evaluate the feasibility of and support for establishing a historic landmarks commission.	Village budget	Richfield Historical Society and Park Commission	2015
Distribute copies of community brochures throughout the community and at regional events (e.g., parade of homes, home shows, chamber of commerce, etc.).	Village budget	Richfield Historical Society and Village Staff	Ongoing
Advertise community events in regional newspapers and other print and digital media, and through the Wisconsin Department of Tourism.	State Historical Society	Various groups	Ongoing

Goal 5: Preserve and protect Richfield's groundwater to ensure a long-term, viable source of potable water for current and future residents.

Specific Policies

1. Continue the ongoing program of monitoring groundwater levels in the Village.
2. Work with adjoining municipalities and Washington County on an overall strategy to protect the regional groundwater supply.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Evaluate the feasibility of and need for adopting a requirement that developers would need to install a monitoring well(s) within residential development projects when deemed appropriate.	Village budget	Village Board	2016
Identify those areas within the Village where susceptibility to groundwater contamination is highest and develop plans to ensure that land use within these areas occurs in a manner consistent with protecting groundwater.	Village budget	Village Board	2016
Develop an information and education strategy aimed at providing Village residents with the tools to protect their potable water supply.	Wisconsin Environmental Education Board Grant	Village Administrator	2016

Goal 6: Protect the quality of surface and groundwater in Richfield.

Specific Policies

1. Create, maintain, and enhance natural buffers along streams.
2. Encourage farmers to use available manure management technologies.

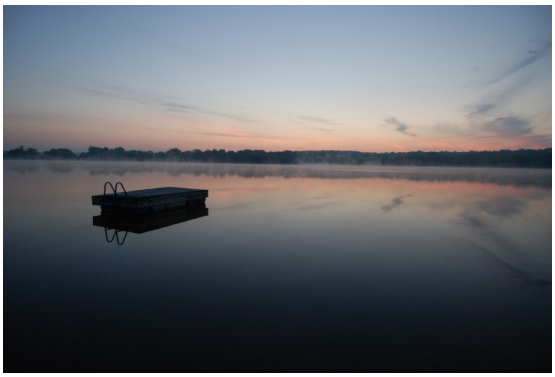
Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Support the efforts of Washington County to enforce stream and lake setback requirements by enforcing local zoning requirements and policies established in the Washington County Land and Water Resource Management Plan.	WDNR Lake Classification and Protection Grants	Washington County & Planning & Zoning Administrator	Continuous
Work with Washington County and the Wisconsin DNR and DATCP to promote and help fund buffer strips along streams and the lakeshores.	WDNR River Protection Grant Program	Washington County & Planning & Zoning Administrator	Continuous
Educate residents about the importance of environmental corridors and support efforts by the Southeast Wisconsin Regional Planning Commission to identify and protect these areas.	Wisconsin Environmental Education Board Grant	Planning & Zoning Administrator	Continuous
Coordinate with the Wisconsin Department of Natural Resources and Washington County Land and Water Conservation Department to complete an in-depth analysis of surface waters in the Village to understand changes in the quality and clarity of surface waters (including changes in fish counts). Establish test sites for streams and lakes in Richfield. Annually monitor test site results and compare the results over each sequential 5-year period to track changes.	Lake Planning Grant & River Protection Grant	Wisconsin DNR Planning & Zoning Administrator	2020
Coordinate with Washington County to educate homeowners on the need for proper maintenance of private well and onsite wastewater treatment systems, periodic testing of private well water, and planning for eventual well, pump or drain field replacements.	Wisconsin Environmental Education Board Grant	Washington County & Village Administrator	Continuous
Provide education materials to residents on the Village website, through Village newsletters and in a welcome packet related to proper well maintenance, septic maintenance, and other issues of local importance.	Wisconsin Environmental Education Board Grant	Village Administrator & Planning & Zoning Administrator	Continuous

3. Encourage residents to use rain gardens to encourage infiltration of storm water and recharge to groundwater.
4. Continue to encourage and where appropriate require cluster subdivisions due to their groundwater benefit associated with less developed land that requires less fertilized lawns and landscaping.
5. Support the efforts of the Wisconsin Department of Natural Resources and Washington County to ensure that local non-metallic mining operators adhere to the requirements of chapter NR 135.

Economic Development

Economic Development Vision

In 2033, Richfield is a bedroom community that supports its local businesses that cater to commuting residents. The Village relies primarily on residential acres to support its tax base. Economic development is in harmony with the Village's natural environment and residential areas.



The Richfield Hamlet and STH 175 corridor accommodate a variety of small businesses, local services, and residential choices that have been carefully designed to co-exist with the residential character of the community. The USH 41/45 corridor provides an economic development district that supports the needs of the traveling public and locals and provides jobs for area residents.

Tourism has expanded based on the Village's scenic character, recreational choices, and proximity to regional destination points. Visitors come to enjoy local parks, golf courses, lakes, trails, and the Kettle Moraine atmosphere.

Overarching Policies

1. Provide assistance to persons and organizations interested in developing new, or expanding existing, small businesses in the Village.
2. Enhance the historic character of the hamlet areas to enhance the attractiveness of the Village to customers and promote tourism.
3. Support local agriculture as an integral part of the Village's economy.
4. Support the ultimate redevelopment of local non-metallic mining operations in accordance with the Future Land Use Maps.
5. Assist businesses through the development approval process.

Goal 1: Encourage local economic development opportunities that exist in harmony with the Village's rural residential atmosphere.

Specific Policies

1. Build commercial development in the identified districts shown on the future land use maps.

Implementation Activity	Potential Funding	Champion/ Partner	Milestone Date
Revitalize the Village's website to function more effectively as a targeted economic marketing tool (e.g., include a list of Village businesses and information from this plan with respect to visions, strengths, and the survey results).	Joint Effort Marketing Destination Marketing Grant	Village staff	Continuous
Create an economic development strategy, which would identify the market areas served by the different business areas shown on the future land use maps. The strategy should focus on ways to draw in residents and business owners alike, maintain the local market place, and current destinations within old hamlets as community focal points that are able to compete by offering a unique environment, products, and services than available nearby.	Village budget	Village Administrator	2017
Revitalize the zoning code with respect to the permitting of local non-metallic mining operations to include requirements for annual operation plans and permits to minimize impacts on nearby residential areas.	Village budget	Planning & Zoning Administrator	2014
Revise the home occupation ordinance to permit and promote appropriate home occupations while ensuring that they remain compatible with the residential character of the neighborhood in which they are located.	Village budget	Planning & Zoning Administrator	2014

Goal 2: Collect the revenue needed to maintain and expand public infrastructure and services needed for economic development.

Specific Policies

1. Support improvements with state, county, and other agencies as needed to minimize duplication of services and increase efficiencies in services provided.
2. Evaluate the need and support for the establishment of tax increment financing districts on a case-by-case basis.

Goal 3: Revitalize the hamlet areas of Richfield and Hubertus to enhance their historic charm, mix of businesses, walkable amenities, and tourist potential.

Specific Policies

1. Support initiatives and other efforts encouraging Village residents to shop locally.
2. Support the historic design/character of Richfield and Hubertus by investing in needed lighting, signage, pedestrian amenities, plantings, and other improvements.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Work with WisDOT to ensure the character of Richfield is maintained as part of the highway reconstruction	Village budget	Plan Commission and Planning & Zoning Administrator	2014

Goal 4: Improve communication and coordination with local businesses to support the retention of local businesses and establishment of new small, local businesses.

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Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Encourage local business organizations to grow and proposer in order to promote the success of local business enterprises and to more effectively communicate their desires and expectations with the Village.	Village budget	Planning & Zoning Administrator	Continuous

Land Use

Land Use Vision

In 2033, cluster and large-lot development approaches are widely used to accommodate single-family residential neighborhoods while preserving open space, natural areas, wildlife habitat, and some farmland in Richfield.

In addition to economic activity near USH 41/45 in the northeastern corner of the Village, local businesses are concentrated primarily within the Richfield Hamlet and along the STH 175 corridor. To a lesser extent, neighborhood businesses are also found in Hubertus, Plat, and Colgate, as well as the activity centers along STH 164. Other areas have retained their rural, low-density residential character with patches of farmland and woodlands, lakes and river corridors adding to the Village's charm.

The Village relies on effective land-use ordinances (i.e. zoning, design and subdivision) to conserve the Village's natural resources, promote quality residential development, and provide development options that are also sensitive to preservation of rural character.

Overarching Policies

1. Review development proposals in accordance with this comprehensive plan, particularly to encourage conservation-based residential developments and to address the design and scale of non-residential uses.
2. Support energy efficient building and design practices, when practical.
3. Direct residential development away from primary commercial development areas identified on the Future Land Use Maps to accommodate some commercial development to serve local residents and visitors, provide a stable tax base, and create local employment opportunities, with minimal impact on the Village's quality residential neighborhoods.
4. Support business designs that respect the residential character of the community.
5. Support infrastructure improvements (e.g., walkways, trails, etc.) to improve the walkability of the hamlet areas and connections between residential developments when feasible.

Goal 1: Protect the Village's abundant and high quality natural resource areas to maintain Richfield's natural atmosphere and community character.

Specific Policies

1. Support the use of, and require where appropriate, conservation subdivision design techniques to maintain open spaces, wildlife habitat, scenic vistas, and perhaps some farmland.

Goal 2: Provide effective tools to promote desired development patterns in the Village of Richfield.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Maintain a zoning map that accurately reflects existing zoning districts.	Village budget	Planning & Zoning Administrator	Continuous
Review and update the Village sign ordinance to more accurately reflect changes in sign technology and the need for different signage types (e.g., pedestrian oriented vs. highway oriented) in different areas of the community.	Village budget	Planning & Zoning Administrator	2014
Develop connectivity standards within the subdivision and zoning ordinance to promote better connectivity though the community.	Village budget	Planning & Zoning Administrator	2014
Update the official map to reflect the recommendations of this plan, particularly with respect to roadway improvements, parkland development, and trail development.	Village budget	Planning & Zoning Administrator	Continuous
Create a design overlay ordinance, with specific standards for highway commercial, neighborhood activity center, industrial, lakeshore residential, and commercial and residential development. Illustrate this ordinance extensively to clarify desired development.	Village budget	Planning & Zoning Administrator	2020

Goal 3: Create an accessible destination point for residents and visitors that offer basic goods, services, and residential choices.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Seek to infill and expand the Richfield hamlet along with the connecting STH 175 corridor, so that it may serve as a community asset and focal point for quality mixed development using grants and private investment.	Village budget	Village Board & Planning & Zoning Administrator	Continuous
Coordinate with the County, WisDOT, and developers to pursue sidewalk development along STH 175 and CTH Q with links to parks, schools, post offices trails, and other destinations immediately adjacent to these corridors.			2021
Use illustrations from this plan, as well as additional renderings, to create a streetscape plan and development brochure to clearly describe the desired size, scale, and design of infill and redevelopment projects in the Richfield hamlets, as well as, the STH 175 corridor.			2022
Consider allowing the revitalization of the R-3 district to accommodate already existing mixed uses in the hamlet areas.			

Intergovernmental Cooperation

Intergovernmental Cooperation Vision

By 2033, intergovernmental cooperation efforts have enabled Richfield to establish partnerships with neighboring communities, state agencies, Washington County, and the school districts to provide coordinated, cost-effective services. Annexations have been avoided based on carefully planned Village development patterns that utilize local services and through boundary agreements that seek to protect the rural character of the Village.

2014-2033 Comprehensive Plan

Overarching Policies

1. Continue to cooperate with all neighboring municipalities, Washington and Waukesha Counties, SEWRPC, state agencies, and school districts for mutual benefit.

Goal 1: Richfield will maintain and seek additional opportunities to improve communication with neighboring communities, the school districts, the WDNR, WisDOT, Washington County, SEWRPC, and other intergovernmental partners.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Conduct intergovernmental meetings to review commercial, industrial, and residential developments on an as-needed basis.	Village budget	Planning & Zoning Administrator	Continuous but only as needed

Goal 2: Resolve annexation and boundary disputes in a mutually beneficial manner.

Implementation Activity	Potential Fund-ing	Champion/Partner	Milestone Date
Consider opportunities for shared service agreements between the Village and neighboring municipalities to create efficiencies in our daily operations.	Village budget	Village Administrator	Continuous

Goal 3: Seek new ways to coordinate and share community facilities and services with neighboring communities, the school districts, and Washington County.

Specific Policies

1. Consider opportunities when signing contracts with private companies to coordinate with neighboring communities and the school districts that need similar services (i.e., plowing, resurfacing, etc.) and then negotiate with the private company for a reduced cost based on the larger project volume.
2. Pursue opportunities to purchase expensive road maintenance equipment jointly with neighboring communities that can share the equipment in exchange for paying a portion of the purchase and maintenance costs.
3. Consider opportunities to lease existing Village equipment to generate revenue for the Village and avoid situations where neighboring communities and the school district own similar equipment that is underutilized.
4. Coordinate with surrounding communities, to consider snowplowing schedules that efficiently meet the needs of area residents. This may involve using Village equipment to plow portions of Village streets (and vice versa) to maximize efficiencies and minimize costs.
5. Encourage the school districts to collaborate in ways that will allow them to provide additional services to Village residents (e.g., expanded library hours, youth summer reading programs, opportunities for community use of classrooms as meeting spaces for seniors and community classes).
6. The Village, school districts, and other public and private entities should explore joint use agreements relating to recreational facilities to increase coordination so as to increase benefits and minimize capital and operational costs.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Develop and adopt a coordinated traffic circulation and access plan along all of Richfield's boundary road corridors based on the transportation network map and transportation plan map included in this plan and the plans of neighboring communities.	Village budget	See objective	2019

Implementation

Overarching Policies

Use the Comprehensive Plan as an important tool in local decision making.

Goal 1: Ensure that the Village of Richfield Comprehensive Plan is an effective tool for making local land use decisions.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Annually review the goals and objectives in the plan to assess implementation success and consider additional objectives.	Village budget	Planning & Zoning Administrator	Continuous
As available, provide updated information to supplement the plan information (e.g., updated existing land use map, updated zoning map, updated transportation network map, groundwater study information, etc.).	Village budget	Planning & Zoning Administrator	Continuous

2014-2033 Comprehensive Plan

Goal 2: Ensure that the Village of Richfield ordinances are effective tools for making land use decisions.

Implementation Activity	Potential Funding	Champion/Partner	Milestone Date
Update the zoning map based on a complete review of Village zoning approvals. The current zoning map is outdated and in some cases inaccurate.	Village budget	Village Engineer Planning & Zoning Administrator	Continuous
Revise the subdivision regulations regarding phased development to promote orderly development of commercial and mixed-use areas in accordance with the future land use maps.	Village budget	Planning & Zoning Administrator	2018
Pursue the following amendments to the zoning code to clarify the ordinance requirements: ♦ Revise the definition of building to ensure that it requires the structure to be constructed above grade. ♦ Provide a definition of Principal Use. ♦ Complete a critical review of the residential zoning districts to determine if they are all distinguishable and necessary or if there are opportunities to combine the districts. Several of the residential districts do not accommodate future development. That language needs to be made compatible with the accessory use provisions, home occupation provisions, and sign ordinance provisions of the Village's ordinances. ♦ In the R-3 District revise the setback tables to address situations where a lot width is not consistent. Review the setback distances to ensure that they are consistent with Village needs. ♦ In the RS-1B District revise the setback table to be consistent with initial printing of the ordinance. ♦ Seek to clarify the differences between the light and heavy industrial zoning districts based on number of employees, building square footage and environmental (including groundwater) impact. ♦ Revise the commercial zoning districts to include a square footage standard (i.e., less than __ square feet allowed by right, if larger conditional use approval required) to help ensure that new commercial development is consistent in scale with the rural, residential setting of the community. ♦ Revise the village's zoning regulations to more clearly define where home occupations are permitted.	Village budget	Planning & Zoning Administrator	2015

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Five Year Budget Projections

Five Year Budget Projections

Trends in Revenues and Expenditures

In developing the guidance and the goals for the 2019 budget, the Village Board and Staff considered how the economy and other factors impact the Village's primary revenue sources and expenditures. Property tax is the Village's largest source of revenue and its growth is limited by the provisions of the State of Wisconsin. The property tax levy may only increase along with the rate of new growth. Your property tax bill is affected by many factors, including both state and local government decisions.

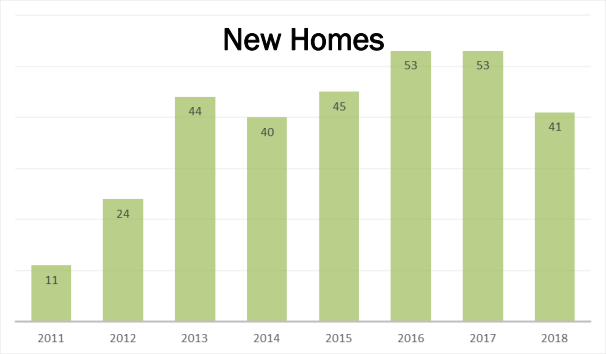
In the 2011-13 state budget, Governor Scott Walker and the Legislature adopted property tax limits to control their rate of growth. These limits were coupled with significant budget reforms that enabled local governments different tools as they dealt with their budgets.

School districts and municipal governments determine their budgets and the amount of money they spend to provide services. However, the property tax limits put restrictions on the amount your local government can raise property taxes to fund their budget. If your local government wants to exceed the amount of money it can spend and levy under the limits, it must first get approval through a public referendum so that you have an opportunity to vote on any increase, or they lose dollar for dollar the amount raised through State Shared Revenue.

While overall limits are at historical lows, individual tax bills can vary due to a number of factors. For example, property tax bills may vary depending upon:

- the level of services provided by county and municipal governments, school districts, and other special districts
- new property growth in your area
- specific state aids and credits
- local referendums

Net New Construction					
2013	2014	2015	2016	2017	2018
.72%	1.16%	1.28%	1.49%	1.81%	1.42%



Significant sources of revenue are related to construction, real estate and earnings on investments. Permit fees and charges applied to planning and building activities have also been impacted by the recession as new construction for both residential and non-residential projects begin to recover to levels prior to the recession. In reviewing trends for the 2019 budget, these development and construction related revenue streams are showing signs of recovery and higher revenue projections are being predicted.

One lingering impact of the economic downturn is that interest rates have remained low. The Village's interest earnings declined significantly from 2010 to 2012 and forecasted revenue for interest on investments for 2019 is projected to remain

essentially the same. Future as rates are projected to stay low and the Village of Richfield has limited instruments in which it is permitted to invest.

While there have not been any significant modifications to the current budget as a result of declining intergovernmental revenue from the State and Federal government, the ongoing budget issues at these levels of government cast a shadow of uncertainty over the sustainability of programs and services that rely on these revenues. Unfunded state mandates place additional burden on local municipalities and Staff must continually be searching for ways in which the Village can continue to conserve resources and "do more with less".

For the trend in expenditures, the Village is similar to other organizations in that inflationary increases in costs related to personnel, such as salaries and employee benefits, and materials continue to increase regardless of the trend in available revenue. The Village has made adjustments to its budget to accommodate salary and benefit increases without significantly impacting employees or services to citizens. In the next few years, the Village may be forced to make adjustments to the design of health insurance plans in order to mitigate cost increases. In 2019, the Village Staff received a 2.5% salary increase which was the first increase above 1% in over the last decade.

Inflationary increases in other line items such as streetlight utilities, services, and materials used in construction also continue to impact department and budgets. The Village's baseline budgeting process helps limit the growth in operating expenditures through the absorption of inflationary increases within department and elected office budgets.

General Fund Financial Projections

The Five-Year Projection for all Village of Richfield revenues is a tool in which the Board and Staff can monitor potential funding impacts in future years. The assumptions used from 2012-2023 are separated by Governmental Funds, Intergovernmental Funds, Licenses, Permits and Fees, and Miscellaneous Revenues. The projected increase/decrease rate was calculated by monitoring the change in revenue sources from 2012 to 2018. The percentage change each year was found and then averaged over the seven (7) year time period then used as the percent increase for the next five (5) years. Those estimates were also adjusted using the Consumer Price Index ratio in order to account for the rate of inflation and provide a constant dollar amount.

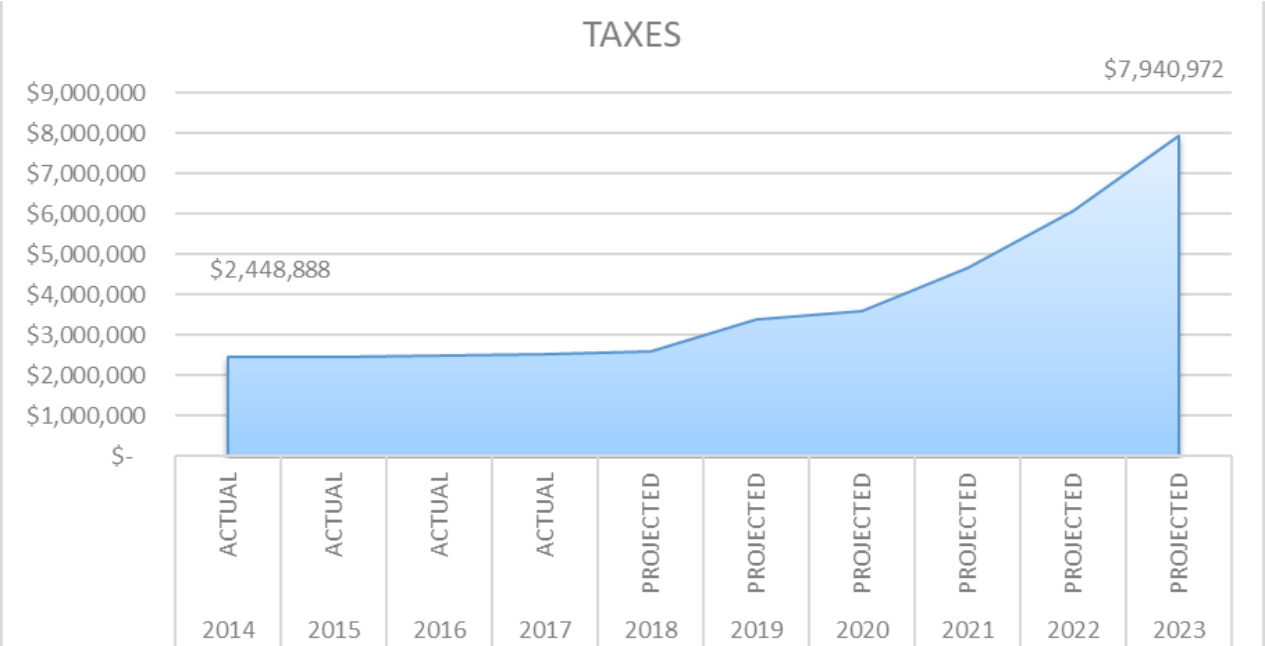
Tax Revenues

The Village's single largest budgeted revenue source is property tax income. A decline or a diminished growth rate in taxes can have a number of causes. First, it may reflect an overall decline in property values; a decline in national, state, or local economic health; a decline in total number of households; or the movement of retail or industrial operations to other communities. Second, it may result from default on property taxes by property owners or an inefficient assessment process for property.

At the November General Election, the Village Board for the Village of Richfield placed on the ballot a referendum seeking the ability to raise property taxes by $750,000 for a nine (9) year period. The purpose of the referendum was to increase the amount of "road construction and road maintenance" that Village was able to budget for annually. While the Village could have utilized its debt capacity to borrow for these costs, the Board desired to ask the public in order to avoid paying interest costs.

Five Year Budget Projections

TAXES									
2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
$2,448,888	$2,478,505	$2,507,222	$2,545,044	$2,592,314	$3,378,869	$3,586,100	$4,674,188	$6,092,421	$7,940,972



Intergovernmental Revenues

Intergovernmental revenues are important but an overdependence on such revenues can be harmful. The federal and state governments struggle with their own budget problems; as a result, they frequently have withdrawn or reduced payments to local governments. Local governments with budgets largely supported by intergovernmental revenues have been particularly harmed by reductions in aid or stagnant growth in Wisconsin they have been nicknamed “slow growth” or “no growth” communities. The reduction of intergovernmental funds or little to no increases in the same leaves the municipal governments with the dilemma of cutting programs or funding them from general fund revenues.

Trends in intergovernmental funding had an average percent increase of 4.3% between 2011 and 2017. If this steady rate of increase continues then the projected intergovernmental revenues would equate to $1,053,031 in 2023. When you adjust for the rate of inflation you see instead an increase of 2.89% in intergovernmental revenue collected between 2011 and 2017. This steady increase in constant dollars is something to be warry of only because of the ever uncertain state government climate. Historically, the dramatic changes one might see from one administration to the next warrant a municipality to rely as little as possible on incoming government support. The Village should continue to rely as little as possible on state funding to ensure a healthy budget and continued high level of

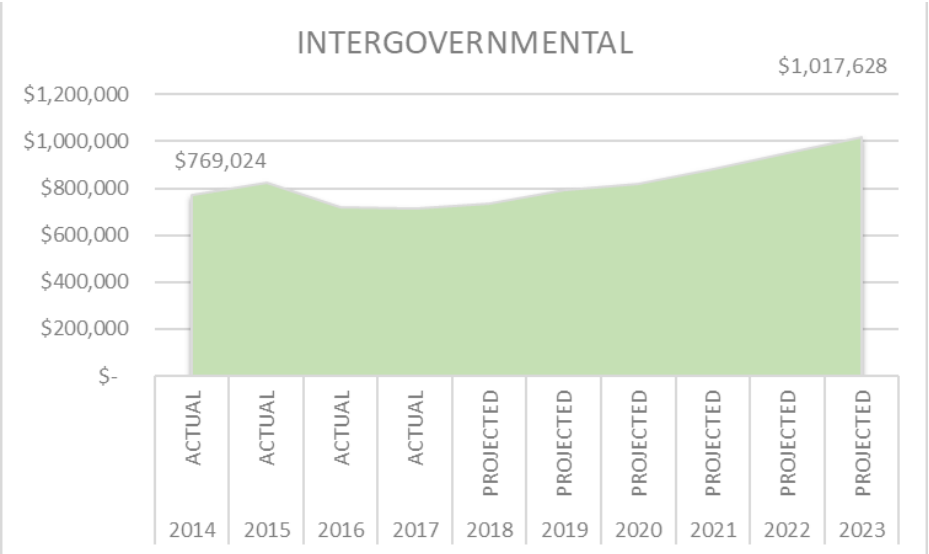
services.

The Village's State Transportation Aids rose modestly between 2010 and 2012. Since then, this aid has remained relatively constant at $322,200 annually. In the State of Wisconsin, this was the source of a rather large dispute within the State Legislature. General Transportation Aid (GTA) continues to be the single largest amount received from the State annually. In 2018, these GTA funds increased approximately $28,000.

An additional steady incoming stream of revenue are the monies received from Slinger and Sussex that will equate to approximately $164,000 in 2019. Other intergovernmental revenue streams include State Shared Revenue, fire insurance dues, grants and other aids.

In 2017, the Village of Richfield has applied for and won a Local Road Improvement Grant for road funding in the amount of $46,000 in FY2019, an Internship Grant in 2018 in the amount of $1,000, a cooperative recycling grant through the DNR for approximately $2,000 and Staff is exploring tree planting grants through the Wisconsin DNR to help with the replacement of dead, diseased, and dying ash trees. These types of one-time reimbursements, while beneficial to the taxpayer, portray sometimes an unrealistic impression of the actual revenues the Village receives year after year. As a result, the Village continues to not create new programs unless we are able to sustain them through other funding mechanisms which are not one-time revenue sources.

Another way in which the Village could ensure that reliance on intergovernmental revenues does not become a problem would be to create a policy that caps these revenues at a certain percentage to ensure the logical financial threshold is not exceeded. Intergovernmental assistance should also be used to finance only those capital improvements that are consistent with the Village's capital improvement long-term CIP.



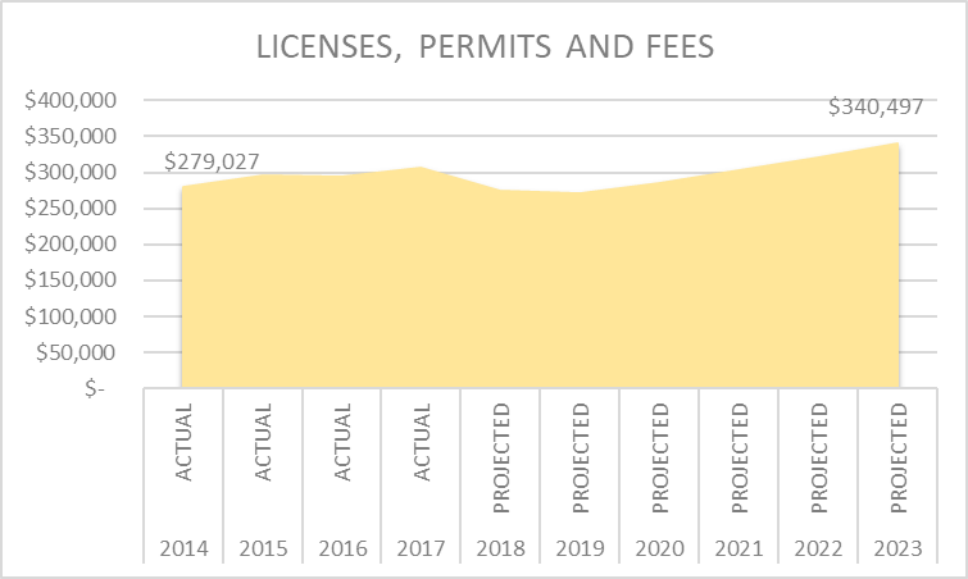
INTERGOVERNMENTAL									
2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
$769,024	$824,582	$720,003	$713,550	$736,137	$790,779	$820,918	$881,853	$947,311	$1,017,628

Five Year Budget Projections

Licenses, Permits and Fee Revenue

Monies collected for licenses, permits and other fees have continued to increase mostly as a result in the increase in building, electrical and plumbing permit fees collected over the past four (4) years. Operator Licenses and Peddlers Permits are additional areas the Village sees revenues fluctuate from year-to-year, but the overall impact on the Village's budget is nominal, at best.

LICENSES, PERMITS AND FEES									
2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
$279,027	$296,164	$293,935	$306,034	$274,245	$270,757	$285,824	$302,996	$321,200	$340,497

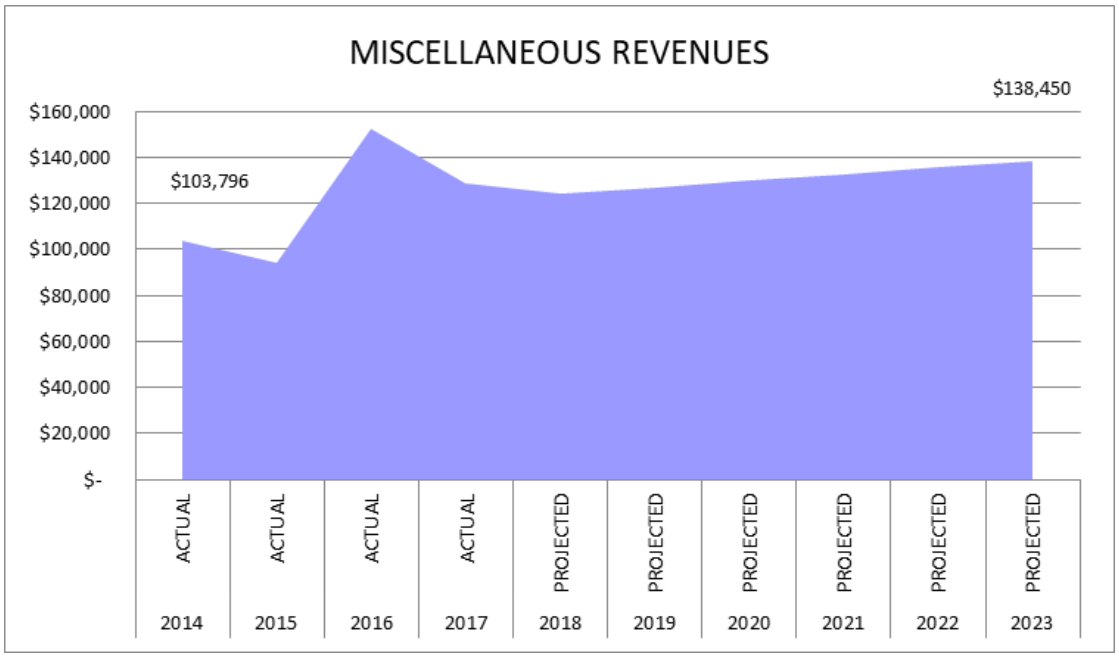


Miscellaneous Revenues

Both real and constant dollar amounts showed positive increasing trends. The fees paid by youth programs are collected at a fraction of the true costs of maintaining the parks and those fees may be reassessed as the programs continue to grow and expand. In 2016, Richfield received a ***$3.43 million dollar contribution*** for the new fire company station. In 2017, the Richfield Historical Society donated $377,000 towards the construction of the historic Messer-Mayer Mill which was completed in the Spring of 2018. These were "Miscellaneous Revenues" which are not common and typical. Projections for 2019 -2023 were calculated by dropping those inflated revenues from its mean average calculation.

Five Year Budget Projections

MISCELLANEOUS REVENUES									
2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
$103,796	$93,883	$152,170	$488,426	$124,362	$136,616	$181,585	$235,530	$305,499	$396,255
$45,561	$41,431	$66,991	$212,156	$53,484	$58,263	$90,292	$133,938	$198,681	$294,719



Other revenues

"Public Charges for Services" and "Interest Revenues" are not projected because of the minimal amounts we collect. Combined these estimated revenue sources amount to less than 2% of incoming revenue for the Village in 2018, and that amount is not projected to change significantly in 2019. Incoming interest on money continues to be something every Village and municipality continues to struggle with in the current economic condition. The Village has made itself less and less reliant on these revenue sources in order to avoid future deficits.

However, it is important to note that the Village of Richfield over the last eight (8) years has done a exceptional job at recouping the professional costs related to private development. Professional fees related to the Village Attorney, Village Engineer, and Village Planner, all privately contracted services, are billed to developers and private individuals so the general public is not subsidizing the enterprise. Over the last four (4) years, the Village has collected nearly $50,000 in attorney fees, $73,000 in engineering fees, and $15,000 in planner fees.

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Capital Improvement Funding

2019-2023 Capital Improvement Program

Capital Improvement Planning

The Village's Capital Improvement Program (CIP) Committee presented its recommendations for capital improvement project needs to the Village Board in April each year before the budget development process begins. The recommendations identify priorities for capital improvement projects for 2019 and a five-year village-wide plan.

Capital Improvement Funds were first designated in 2013. The Capital Improvement Process began in Winter of 2012 and money was allocated for projects in years 2014-2018. The majority of items included in the Capital Improvement Plan are saved for over a period of years through general fund revenues. Road construction projects and various others are both funded and paid for in the same year and the Capital Improvement Plan works as a guide helping us choose which major expenditure projects are coming.

The CIP Committee acts as an advisory committee to the Village Board. The annual amount spent varies depending on what projects are being saved for and when they are expended. A complete list of future projects is included on pages 67, 68 and 69.

A Capital Improvement Plan assists with planning for one-time expenses over a $5,000 threshold. In spring of 2013, Village Staff distributed their first Capital Improvement Plan. This Plan highlighted improvements for roads, facilities, and various capital projects for a period of five (5) years. Each year department heads and staff coordinate together to update the plan and reestablish the distribution of funds for capital improvement projects in the upcoming year. The Capital Improvement Program Committee meets starting in February then again, as needed, in order to consider the goals and priorities of the Village and develop a five-year capital plan from department head and office submissions.

The largest Capital Improvement Items continue to be the maintenance of the roads throughout the Village of Richfield and the vehicles in the Highway Department. The 2019 budget includes funding for capital investment in facilities, technology, and transportation. A complete listing of projects adopted for 2019-2023 can be found in the following pages of this section.

The Capital Improvement Administrative Committee meets annually to re-evaluate projects in upcoming years and in the last year of the improvement cycle. The Capital Improvement Administrative Committee consists of the following individuals:

- Village President
  - The President shall convene the Committee annually, vote only in the case of a tie and shall chair all meetings.
- One Trustee, elected by the Village Board at the first meeting in May of each year
- One non-elected official on the Plan Commission, appointed by the Village Board at the first meeting in May of each year
- One citizen at-large, appointed by the Village Board at the first meeting in May of each year

Some of the major changes suggested for next years 2020-2024 Capital Improvement Plan include completing an overhaul of the Equipment Replacement Plan and refining the "Road Pool" with additional background information for the Highway Improvement Plan. The Capital Improvement Plan is a living, breathing document that will continue to change each year as priorities ebb and flow.

2019-2023 Capital Improvement Program

Capital Improvement projects are saved for each year through budgeted revenues in the General Fund. After definite funding sources have been identified those projects are paid for via the Capital Improvement Fund. It is in this way the Village is better able to track incoming and outgoing money designated for Capital Improvement Projects. On the next page is a list of incoming and outgoing funds through 2018 showing what monies must be budgeted for in the General Fund and what the previous fund balance of that money is. The Capital Improvement Project Fund Reserve Totals chart on page 70 identifies the cash flow of money each year from savings in the Capital Improvement Fund and budgeted monies in the General Fund.

The Village keeps money for the Capital Improvement Fund in several locations for collateral and investment purposes this money is considered "restricted". The Village plans and saves for future Capital Improvement Projects through current revenues (pay-as-you-go) and reserve funds. Funds are transferred to the capital reserve fund on a regular basis and then used for pay-as-you-go financing. The advantage of having a capital reserve fund is that it can be used to accumulate funds and thus obviate a reliance on the use of debt.

The Village also considers money saved to cover debts and other obligations a part of this type of fiscally responsible money management. Therefore, money is also designated in these funds for future potential grants that may require matching funds, money to cover loan repayment should our residents fail to meet their special assessment obligations for South Shore Drive, Riverview Drive, and there is a lack of incoming impact fees for the Nature park, a Winter Contingency Balance is set assigned for especially terrible winters in which monies from the General Fund do not cover overall expenses, and a Savings Balance is kept for money in flows and outflows throughout the year. A balance is kept to cover general expenses.

Project Name	Department	Project #	Priority	Project Cost
2019				
Roadway Improvement 2019—Scenic Road	Public Works and Highway	PW&H-19-001	2	$477,370
Roadway Improvement 2019—Monches Road	Public Works and Highway	PW&H-19-002	2	$140,265
Roadway Improvement 2019—Monches Road	Public Works and Highway	PW&H-19-003	2	$368,000
Roadway Improvement 2019—Reflections Village Subdivision				
Roadway Improvement 2019—Reflections Drive	Public Works and Highway	PW&H-19-011	2	$56,615
Roadway Improvement 2019—Cambridge Drive	Public Works and Highway	PW&H-19-012	2	$42,478
Roadway Improvement 2019—Cambridge Court	Public Works and Highway	PW&H-19-013	2	$28,274
Roadway Improvement 2019—Cambridge Lane	Public Works and Highway	PW&H-19-014	2	$36,917
Roadway Improvement 2019—Nostalgic Drive	Public Works and Highway	PW&H-19-015	2	$49,513
Roadway Improvement 2019—Nostalgic Court	Public Works and Highway	PW&H-19-016	2	$56,615
Roadway Improvement 2019—Coventry Court	Public Works and Highway	PW&H-19-017	2	$45,962
Roadway Improvement 2019—Patriot Court	Public Works and Highway	PW&H-19-018	2	$18,358
Roadway Improvement 2019*—Hubertus Road	Public Works and Highway	PW&H-19-019	3	$131,000
Roadway Improvement 2019*—Wooded Ridge Subdivision				
Roadway Improvement 2019*—Wooded Ridge Trail	Public Works and Highway	PW&H-19-004	2	$353,827
Roadway Improvement 2019*—Mitchell Trail	Public Works and Highway	PW&H-19-005	2	$60,166
Roadway Improvement 2019*—Amber Court	Public Works and Highway	PW&H-19-006	2	$24,790
Roadway Improvement 2019*—Amber Trail	Public Works and Highway	PW&H-19-007	2	$21,239
Roadway Improvement 2019*—Royal Oak Court	Public Works and Highway	PW&H-19-008	2	$38,927
Roadway Improvement 2019*—Northwood Trail	Public Works and Highway	PW&H-19-009	2	$35,376
Roadway Improvement 2019*—Oak Ridge Court	Public Works and Highway	PW&H-19-010	2	$31,825
#12 Plow Truck	Vehicle Replacement	VR-19-002	3	$177,576
Totals for 2019				**$2,195,500**

2019-2023 Capital Improvement Program

Project Name	Department	Project #	Priority	Project Cost
2020				
Replacement of Village Computers	Administration	A-20-001	2	$13,000
Municipal Software Accounting Package	Administration	A-20-002	2	$15,000
Roadway Improvement 2020—Elmwood Road	Public Works and Highway	PW&H-20-001	2	$357,311
Roadway Improvement 2020—Elmwood Road	Public Works and Highway	PW&H-20-002	2	$360,795
Roadway Improvement 2020*—Jencris Court	Public Works and Highway	PW&H-20-003	2	$64,000
Roadway Improvement 2020*—Hubertus Road	Public Works and Highway	PW&H-20-004	2	$364,346
Roadway Improvement 2020*—Hubertus Road	Public Works and Highway	PW&H-20-005	2	$343,174
#10 2554 Plow Truck	Vehicle Replacement	VR-20-001	2	$180,239
Totals for 2020				**$1,697,865**
2021				
Roadway Improvement 2021—Mayfield Road	Public Works and Highway	PW&H-21-001	2	$355,971
Roadway Improvement 2021—Hubertus Road	Public Works and Highway	PW&H-21-002	2	$360,795
Roadway Improvement 2021*—Hillside Road	Public Works and Highway	PW&H-21-003	2	$353,693
Roadway Improvement 2021*—Krueser's Ridge	Public Works and Highway	PW&H-21-004	2	$162,743
Roadway Improvement 2021*—Evergreen Court	Public Works and Highway	PW&H-21-005	2	$68,000
Roadway Improvement 2021*—Conestoga Trail	Public Works and Highway	PW&H-21-006	2	$103,000
Roadway Improvement 2021*—Conestoga Court	Public Works and Highway	PW&H-21-007	2	$32,000
Roadway Improvement 2021*—Red Oak Court	Public Works and Highway	PW&H-21-007	2	$46,000
Totals for 2021				**$1,475,167**
2022				
Server and Battery Backup	Administration	A-21-001	1	$18,206
Roadway Improvement Pool	Public Works and Highway	PW&H-22-001	2	$750,000
Roadway Improvement Pool*	Public Works and Highway	PW&H-22-002	2	$750,000
#1 F-350 Truck (1 Ton Dump Body)	Vehicle Replacement	VR-22-001	2	$42,941
Totals for 2022				**$1,561,147**
2023				
Roadway Improvement Pool	Public Works and Highway	PW&H-23-001	2	$750,000
Roadway Improvement Pool*	Public Works and Highway	PW&H-23-002	2	$750,000
Salt Storage Facility	Public Works and Highway	PW&H 23-003	1	$262,500
#7 Patrol Truck	Vehicle Replacement	VR-23-001	2	$188,472
Totals for 2023				**$1,950,972**
Grand Total				**$8,880,651**

2019-2023 Capital Improvement Program

VILLAGE OF RICHFIELD CAPITAL IMPROVEMENT PROJECT FUND RESERVE TOTALS							
YEAR COMES DUE		BEGINNING FUND BALANCE	2018 CIP FUND ADDITIONS	2018 CIP FUND EXPENDITURES	2019 CIP FUND ADDITIONS	2019 CIP FUND EXPENDITURES	12/31/2019 PROJECTED FUND BALANCE
	ADMINISTRATION						
2024	VILLAGE HALL ADDITION/RENOVATION	$525,460					$525,460
2020	REPLACE VILLAGE HALL COMPUTERS		$0	$0	$6,500	$0	$6,500
	TOTAL	$525,460	$0	$0	$6,500	$0	$531,960
	BUILDING INSPECTION						
		$0	$0	$0	$0	$0	$0
	TOTAL	$0	$0	$0	$0	$0	$0
	CLERK						
		$0	$0	$0	$0	$0	$0
	TOTAL	$0	$0	$0	$0	$0	$0
	ELECTION						
2015	NEW VOTING EQUIPMENT	$25,895		($1,943)			$23,952
	CIP REALLOCATED TO PARK & REC IN 2018						($23,952)
	TOTAL	$25,895	$0	($1,943)	$0	$0	$0
	PARKS & RECREATION						
2017	HERITAGE PARK-PLAYGROUND FEATURE (BASKETBALL HOOP)	$6,000		($2,100)			$3,900
2018	FIREMAN'S PARK-PLAYGROUND EQUIPMENT (OUTFIELD FENCE)	$5,000		($5,000)			$0
2018	PLAYGROUND IMPROVEMENTS TO BE DETERMINED BY PARK COMM	$23,952		$0			$23,952
	TOTAL	$34,952	$0	($7,100)	$0	$0	$27,852
	PLANNING & ZONING						
		$0	$0	$0	$0	$0	$0
	TOTAL	$0	$0	$0	$0	$0	$0
	PUBLIC WORKS & HIGHWAY						
2018	MAYFIELD ROAD (PLEASANT HILL TO PIONEER)		$353,760	($353,760)		$0	$0
2018	MONCHES ROAD (164 TO PLAT)		$357,244	($357,244)		$0	$0
2019	REFLECTIONS VILLAGE SUBDIVISION	$283,750			$50,000	($333,750)	$0
2019	SCENIC ROAD (CTY Q TO WILLOW CREEK)				$477,370	($477,370)	$0
2019	MONCHES ROAD (HILLSIDE TO SCENIC)				$140,265	($140,265)	$0
2019	MONCHES ROAD (PLAT TO ST AUGUSTINE)				$368,000	($368,000)	$0
2023	SALT STORAGE FACILITY	$112,500	$18,750		$37,500		$168,750
	TOTAL	$396,250	$729,754	($711,004)	$1,073,135	($1,319,385)	$168,750
	TREASURER						
2020	MUNICIPAL SOFTWARE ACCOUNTING PACKAGE	$0	$0	$0	$7,500	$0	$7,500
	TOTAL	$0	$0	$0	$7,500	$0	$7,500
	VEHICLE REPLACEMENT						
2016	#3 2554 PLOW BACKUP						$0
2018	#11 2554 PLOW BACKUP						$0
2019	#12 2554 PLOW	$173,131	$2,223		$2,222	($177,576)	$0
2020	#10 2554 PLOW	$112,650	$22,530		$22,530		$157,710
2023	#7 7400 PIOW	$26,925	$26,925		$26,925		$80,775
2026	#6 7400 PIOW	$19,709	$19,709		$19,709		$59,127
2029	#5 7400 PIOW	$15,852	$15,852		$15,852		$47,556
2030	#26 7400 PIOW	$14,942	$14,942		$14,942		$44,826
2032	#20 CAT LOADER	$13,469	$13,469		$13,469		$40,407
2033	#16 2544 PIOW	$12,866	$12,866		$12,866		$38,598
2035	#27 7400 PIOW	$11,860	$11,860		$11,860		$35,580

SEE PAGE 70 FOR CONTINUED TOTALS

2019-2023 Capital Improvement Program

VILLAGE OF RICHFIELD CAPITAL IMPROVEMENT PROJECT FUND RESERVE TOTALS							
YEAR COMES DUE		BEGINNING FUND BALANCE	2018 CIP FUND ADDITIONS	2018 CIP FUND EXPENDITURES	2019 CIP FUND ADDITIONS	2019 CIP FUND EXPENDITURES	12/31/2019 PROJECTED FUND BALANCE
	(VEHICLE REPLACEMENT CONTINUED)						
2036	#28 2554 PLOW	$11,436	$11,436		$11,436		$34,308
2036	#42 WHEEL EXCAVATOR	$9,639	$9,639		$9,639		$28,917
2031	#45 ZERO TURN MOWER	$1,033	$1,033		$1,033		$3,099
2018	#13 F-350 TRUCK	$36,411	$4,047	($40,458)			$0
2033	#44 F-350 TRUCK	$0			$3,373		$3,373
2024	#18 JD GATOR	$2,694	$2,694		$2,694		$8,082
2022	#1 TRUCK F-350	$15,840	$5,420		$5,420		$26,680
2025	#37 TORO GROUNDMASTER	$7,613	$7,613		$7,613		$22,839
2018	#28 BUNKER RAKE (NOT PURCHASED, WILL REPLACE WITH PULL BEHIND)	$4,500	$4,500		$0		$9,000
2025	#25 TRUCK F-250	$4,937	$4,937		$4,937		$14,811
2026	#17 JD 6310	$10,717	$10,717		$10,717		$32,151
2028	#36 ROLLER	$1,140	$1,140		$1,140		$3,420
2026	#24 JD 4720	$4,373	$4,373		$4,373		$13,119
2028	#21 BOBCAT	$3,173	$3,173		$3,173		$9,519
2031	#23 VERMEER CHIPPER	$1,453	$1,453		$1,453		$4,359
	TOTAL	$516,363	$212,551	($40,458)	$207,376	($177,576)	$718,256
	AFFORDABILITY ADJUSTMENT						
	TOTAL	$516,363	$212,551	($40,458)	$207,376	($177,576)	$718,256
	FINAL TOTALS	$1,498,920	$942,305	($760,505)	$1,294,511	($1,496,961)	$1,478,270

Capital Improvement Funding	
Balance as of 12/31/2017	
FNB ENTREPRENEUR PLUS ACCOUNT	$127,670
FNB CD	$255,044
WESTBURY BANK MUTUAL CD	$259,127
FNB MMD ACCOUNT	$258,484
WESTBURY BANK MUTUAL MM ACCOUNT	$254,755
LANDMARK CU	$343,839
Total	$1,498,919

Long-Range Financial and Operational Plans

Long-Range Financial and Operational Plans

The Village of Richfield is very proud of its history and devotion to fiscal responsibility. It is a reputation that requires intense financial analysis and planning throughout the year. Every financial decision comes under harsh scrutiny by the Village Administrator and the Village Board. The public also has a chance to steer the budget process through attending budget workshops and Board meetings.

In June 2011, the Village created a separate ad-hoc financial planning committee to put together detailed policies for the future of Richfield's finances. This Committee's first task was to develop an investment policy for the Village. That policy was later presented to the Board and approved.

From 2012 through 2013, the financial policy manual grew. The Board approved the following list of financial policies: *Purchasing Policy approved on 5/1/2012, Budget Operating and Development Policy approved on 8/3/2012, Capitalization Policy approved on 10/1/2012, User Fee Policy approved on 1/1/2013, Fund Balance Policy approved on 1/2/2013, and the Revenue Policy approved on 6/1/2013.*

Descriptions of these policies are included in the Financial Policies section of the budget.

In addition to financial planning, the Village is preparing to strategically plan with the Village Board in 2019 on the organizational priorities in the next three (3) years. Previously, Staff identified a collection of projects to be completed in 2015-2017, which have all been completed to date or are in the process of being finished. These projects will require cooperative efforts from all Village Staff members and the citizens supporting the Village by their service on various Boards and Commissions. The timelines for these projects are long-term with most having an expected completion date between 2019 and 2021. Each task endorses the overall themes of providing exceptional citizen service and preserving the 'Country Way of Life'.

Comprehensive Plan Mid-Review

The Village of Richfield in 2014 adopted its Comprehensive Plan and set forth various goals and objectives to strive for each year thereafter. Staff in 2019 intends to conduct an internal 'audit' of the goals and objectives established by the Village Board and community as a part of the planning efforts to determine if milestones are being met or funding levels from annual budgets are reflective of those larger organizational goals and priorities.

Recodification of Zoning Code

In 2014, the Village completed its first Recodification since the previous iteration was adopted in 1983. This version of the Code is affectionally referred to as the "Clinkenbeard" model named after Harlen Clikenbeard, a well-respected planner in southeastern Wisconsin. Since that time, the Village has made several updates to its Zoning Code and changes in State Statutes have necessitated a full update of arguably the most important Chapter of our Municipal Code. The intent of this Recodification is to make the Zoning Code easily digestible so that stakeholders can easily answer the question of "what can I do with my property". The new Zoning Code will not reinvent the wheel, but will better organize the information using charts, visual aids, a robust glossary, and annotations.

Long-Range Financial and Operational Plans, Contd.

Facility and Building Maintenance Plan

Also linked to the Capital Improvement Plan, the Facility and Building Plan will be created by the Building Inspector and Public Works Supervisor, with the help of the Administrative Services Coordinator. Various improvements to the Village Hall and the Public Works Building will be required in coming years and the Facility and Building Plan will establish timelines for these improvements to occur and establish a regular and routine maintenance schedule. This plan is needed so the Village can budget the appropriate funds to complete these improvements.

Budget Improvement

Historically, the Village has operated with a budget laid out as simply as possible. While this document did contain all the necessary information, it was lacking in description, detail, and to the outside reader was difficult to understand. The current budget marks the eighth year of the budget improvement project. The Budget was awarded the Distinguished Budgeting Presentation Award in 2015, 2016, and 2017 and 2018. Staff is confident that this budget has become a guide, which any resident can easily refer to and read. It is referred to anecdotally as a "Citizen Budget". This project continues to be ongoing and moving forward Staff will continue to improve and incorporate areas such as benchmarking and performance measurement processes in every Village department that will give a more accurate picture of the status of Village operations from year-to-year. This project is ongoing, headed by the Deputy Treasurer/Clerk and Administrative Services Coordinator.

Updating of Policy and Procedure Manual

There are numerous Village operations that are not outlined within Village code. Policies are used to establish standards among the different Village departments and staff members. Early in 2011, Richfield staff began work in adding to the existing manual with new policies on Village procedures. This ongoing process ensures efficiency, equitability, clarity and legality of Village actions. To date, thirty (30) policies have been approved by the Village Board. All of Village staff will be involved with developing policies in their area of expertise.

Permit and Licensing Process Improvement

One of the most common tasks of the Village is processing permits and licenses for various reasons. Many of the procedures followed in these operations have not been updated in many years. The Deputy Clerk will focus on improving operator and liquor licensing, the Building Inspector continues to maintain a fair permit fee that covers Village costs, and the Planning and Zoning Administrator will strive to improve the zoning permit processes.

Long-Range Financial and Operational Plans, Contd.

Intergovernmental Cooperation Development

The Village of Richfield wishes to set an example of collaboration and cooperation for its residents by establishing working partnerships with other public entities in the Richfield area. The Village of Richfield first started this endeavor with developing a new intergovernmental relationship with the Richfield School District and Washington County Sheriff's Department. Since that time, we have developed additional contractual agreements with the County and neighboring municipalities.

Village Major Departmental Operations

Below is the radial chart of segregated responsibilities and duties.

Financial and Statistical Information

Financial Policies

Budget Operating and Development Policy

Adopted on a basis consistent with generally accepted accounting principles, the operating budget shall serve as the annual financial plan for the Village and act as the policy document for implementing the Village Board goals and objectives. The budget shall provide Staff the resources necessary to accomplish Board determined service levels. Village Staff shall submit to the Village Board a proposed annual budget for the calendar year commencing the following January 1st. The annual budget includes proposed expenditures and the means of financing them. The Village's annual budget document will be presented by department, with a logical breakdown of programs and line-item details. Separate summary budget information will also be presented for discussion and reviewed by the Board and the public.

Fund Balance Policy

The intent of this policy is to insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes; to provide funds to allow the Village to respond to unforeseen emergencies; to establish and maintain a pay as you go capital improvement fund attempting to minimize the need for long-term debt; to provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables; to comply with GASB 54 while achieving the purposes as described above.

Investment Policy

The purpose of the investment policy is to formalize the framework for the Village's daily investment activities to include scope, objectives, authority, standards of prudence, authorized institutions, investment type, collateralization and diversification. The guidelines are intended to allow the investment officer to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

Capitalization Policy

To establish a general policy for capitalized fixed assets including standards for valuation of assets with a useful life greater than one-year.

Purchasing Policy

The purpose of this policy is to provide safeguards for maintaining a procurement system of quality and integrity which is deserved by Village taxpayers for the fair and equitable treatment of all persons involved in public purchasing by the Village of Richfield, and to provide guidance and procedures to be followed for the procurement of goods and services for all departments.

Escrow/Letters of Credit Policy

The purpose of this policy is to create guidelines for Village staff to correctly and adequately assure that developers reimburse the Village for costs the Village incurs associated with coordination, communication, legal, engineering, inspection, and planning of new developments within the Village of Richfield, and to guarantee that the developer timely completes development projects, and warrants such improvements as required by Village ordinances and development agreements, within the Village of Richfield. The escrow account created will be used for costs associated with these services and upon completion, any remaining funds will be returned to the developer. The letter of credit will serve as a financial guarantee.

Red Flag Policy and Identity Theft Prevention Program

To establish an Identity Theft Prevention Program designed to detect, prevent and mitigate identity theft in connection with the opening of a covered account or an existing covered account and to provide for continued administration of the Program in compliance with Part 681 of Title 16 of the Code of Federal Regulations implementing Sections 114 and 315 of the Fair and Accurate Credit Transactions Act (FACTA) of 2003.

Revenue Policy

The Village needs to maintain a diversified and stable revenue base to shelter it from unanticipated fluctuations as well as to minimize reliance on the property tax.

User Fee Policy

User fees may be charged when the Village finds it cost-effective and administratively feasible to do so.

Explanation of Village Funds

The Village's auditors, Kerber Rose, describe a "fund" as is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the Village can be divided into two categories: Governmental Funds and Proprietary funds.

General Fund– The general fund is the chief operating fund of the Village of Richfield. This fund accounts for the normal activities of the Village. The major revenue sources for this fund are the tax levy, intergovernmental revenues, licenses and permits, fines, interest income and charges for services. The major expenditures for this fund are public works, public safety and general government.

Proprietary Funds – These funds are used to account for assets held by the Village as an agent for private individuals and organizations.

- **Utility Funds–** The Village maintains three utility fund accounts for street lighting. These are the Bark Lake Utility, Richfield Utility and the Richfield Utility District #2. These are actual utility districts and instead of going on the tax bill as a special assessment, these are districts with an equalized value.

- **Impact Fee Funds–** The Village operates with impact fee fund accounts. These accounts manage the expenditures and revenues for the Village, and pay for common expenses that residents of the Village pay for together. The Park Capital Fund, and Fire Station Fund are the funds Richfield maintains.

- **Capital Improvement Fund–** To ensure proper accounting and financial management the Village created and maintains a Capital Fund for the purposes of financing and accounting for the cost of Capital Improvement Projects. This is accounted for in the Financial Statement of the Annual Auditor's Report and continues to be maintained by the Village Treasurer.

2019 Budget Summary

NOTICE OF BUDGET FOR THE VILLAGE OF RICHFIELD

Notice is hereby given, pursuant to Sec. 65.90 Wis. Statutes, that on Thursday, November 15, 2018, at 7:00 PM a PUBLIC HEARING on the proposed 2019 operating budget of the Village of Richfield will be held at the Village Hall, 4128 Hubertus Rd. A summary of the proposed budget is presented below. The detailed budget is available for public inspection at the Village Hall from 7:30 AM to 4:00 PM, Monday through Friday.

GENERAL OPERATING FUND:	2017 ACTUAL	2018 BUDGET	2019 PROPOSED BUDGET	2019 PROPOSED BUDGET W/REFERENDUM	% CHANGE FROM 2018 BUDGET	% Change FROM 2019 BUDGET //REFERENDUI
REVENUES:						
PROPERTY TAXES	2,544,073	2,590,247	2,626,568	3,376,568	1.40%	28.55%
OTHER TAXES	971	2,067	2,301	2,301	11.32%	0.00%
INTERGOVERNMENTAL	713,550	736,137	790,779	790,779	7.42%	0.00%
LICENSES AND PERMITS	306,034	274,245	270,757	270,757	-1.27%	0.00%
FINES, FORFEITURES AND PENALTIES	182	405	405	405	0.00%	0.00%
PUBLIC CHARGES FOR SERVICES	104,785	51,200	51,275	51,275	0.15%	0.00%
INTEREST INCOME	18,735	10,765	22,616	22,616	110.09%	0.00%
MISCELLANEOUS REVENUES	1,238,349	190,074	203,781	203,781	7.21%	0.00%
SPECIAL ASSESSMENT INCOME-RIVERVIEW DR	0	6,410	5,694	5,694	-11.17%	0.00%
SPECIAL ASSESSMENT INCOME - SOUTHSHORE DR	0	1,590	853	853	-46.35%	0.00%
TRANSFER FROM DESIGNATED FUNDS	0	5,000	709,104	709,104	14082.08%	0.00%
TOTAL REVENUE	4,926,679	3,868,140	4,684,133	5,434,133	21.10%	16.01%
EXPENSES:						
GENERAL GOVERNMENT	650,560	655,507	642,827	642,827	-1.93%	0.00%
PUBLIC SAFETY	1,452,554	1,119,119	1,151,064	1,151,064	2.85%	0.00%
PUBLIC WORKS	1,275,704	1,755,101	2,509,563	3,259,563	42.99%	29.89%
PARKS/RECREATION	170,293	149,469	182,467	182,467	22.08%	0.00%
CONSERVATION AND DEVELOPMENT	139,836	106,962	108,497	108,497	1.44%	0.00%
CONTINGENCY	12,471	-	14,000	14,000	N/A	0.00%
DEBT SERVICE - FIRE STATION	0	73,712	73,712	73,712	0.00%	0.00%
DEBT SERVICE - RIVERVIEW DRIVE	3,605	6,763	-	-	-100.00%	N/A
DEBT SERVICE - SOUTH SHORE	895	2,002	2,003	2,003	0.05%	0.00%
TOTAL EXPENDITURES	3,705,918	3,868,635	4,684,133	5,434,133	21.08%	16.01%
TAX LEVY	2,544,073	2,590,247	2,626,568	3,376,568	1.40%	28.55%
TAX RATE PER THOUSAND	1.6671	1.6138	1.6183	2.0804	0.28%	28.55%

CAPITAL IMPROVEMENT FUND

	2017 ACTUAL	2018 PROJECTED	2019 PROPOSED BUDGET	2019 PROPOSED BUDGET W/REFERENDUM
REVENUES:				
CAPITAL OUTLAYS	813,182	942,305	1,257,011	2,007,011
EXPENSES:				
CAPITAL OUTLAYS	608,574	760,505	1,496,961	2,246,961
TRANSFER TO/FROM CIP FUND	204,608	181,800	(239,950)	(239,950)
BEGINNING FUND BALANCE	1,256,812	1,461,420	1,643,220	1,643,220
ENDING FUND BALANCE	1,461,420	1,643,220	1,403,270	1,403,270

IMPACT FEE BUDGET	2017 REVENUES	2018 YTD REVENUES	% CHANGE
PARK IMPACT FEES	31,747	21,356	-33%
FIRE IMPACT FEES	72,213	41,671	-42%

The following are the proposed levys for all funds of the Village of Richfield for 2019:

	General Fund	General Fund W/Referendum	Richfield Utility	Richfield Utility #2	Bark Lake Utility
TOTAL REVENUES	2,057,565	2,057,565		-	
TOTAL EXPENDITURES	4,684,133	5,434,133	3,436	1,448	2,652
EXCESS	(2,626,568)	(3,376,568)	(3,436)	(1,448)	(2,652)
PROPERTY TAX CONTRIBUTIONS	2,626,568	3,376,568	3,436	1,448	2,652

	Total Levy Amounts per Budget Year 2017	2018	2019	2019 W/Referendum		
GENERAL FUND	2,544,073	2,590,247	2,626,568	3,376,568	1.40%	28.55%
RICHFIELD UTILITY	3,436	3,436	3,436	3,436		
BARK UTILITY	2,652	2,652	2,652	2,652		
RICHFIELD UTILITY #2	1,448	1,448	1,448	1,448		
Total	2,551,609	2,597,783	2,634,104	3,384,104		

The Village's Projected Outstanding General Obligation Debt at December 31, 2018 is $819,403.64.

Jim Healy
Village Administrator

2018 Village Statement of Assessment

REAL ESTATE	PARCELS OF LAND	IMPROV.	ACRES	LAND VALUE	IMPROV. VALUE	TOTAL
RESIDENTIAL	4,855	4,536	9,133	$464,780,800	$1,025,036,600	$1,489,817,400
COMMERCIAL	116	92	912	$23,693,300	$58,261,200	$81,954,500
MANUFACTURING	21	21	90	$3,582,500	$18,037,800	$21,620,300
AGRICULTURAL	425		5,656	$1,387,300		$1,387,300
UNDEVELOPED LAND	289		2,111	$2,713,900		$2,713,900
AGRICULTURAL FOREST	119		897	$3,344,000		$3,344,000
FOREST LANDS	24		253	$1,925,100		$1,925,100
OTHER	46	48	109	$5,956,300	$5,882,400	$11,838,700
TOTAL	**5,895**	**4,697**	**19,161**	**$507,383,200**	**$1,107,218,000**	**$1,614,601,200**
PERSONAL PROPERTY	**PROPERTY OWNED**					**VALUE**
LOCALLY ASSESSED						$5,733,300
MANUFACTURING						$2,671,300
TOTAL						**$8,404,600**
AGGREGATE ASSESSED VALUE						**$1,623,005,800**

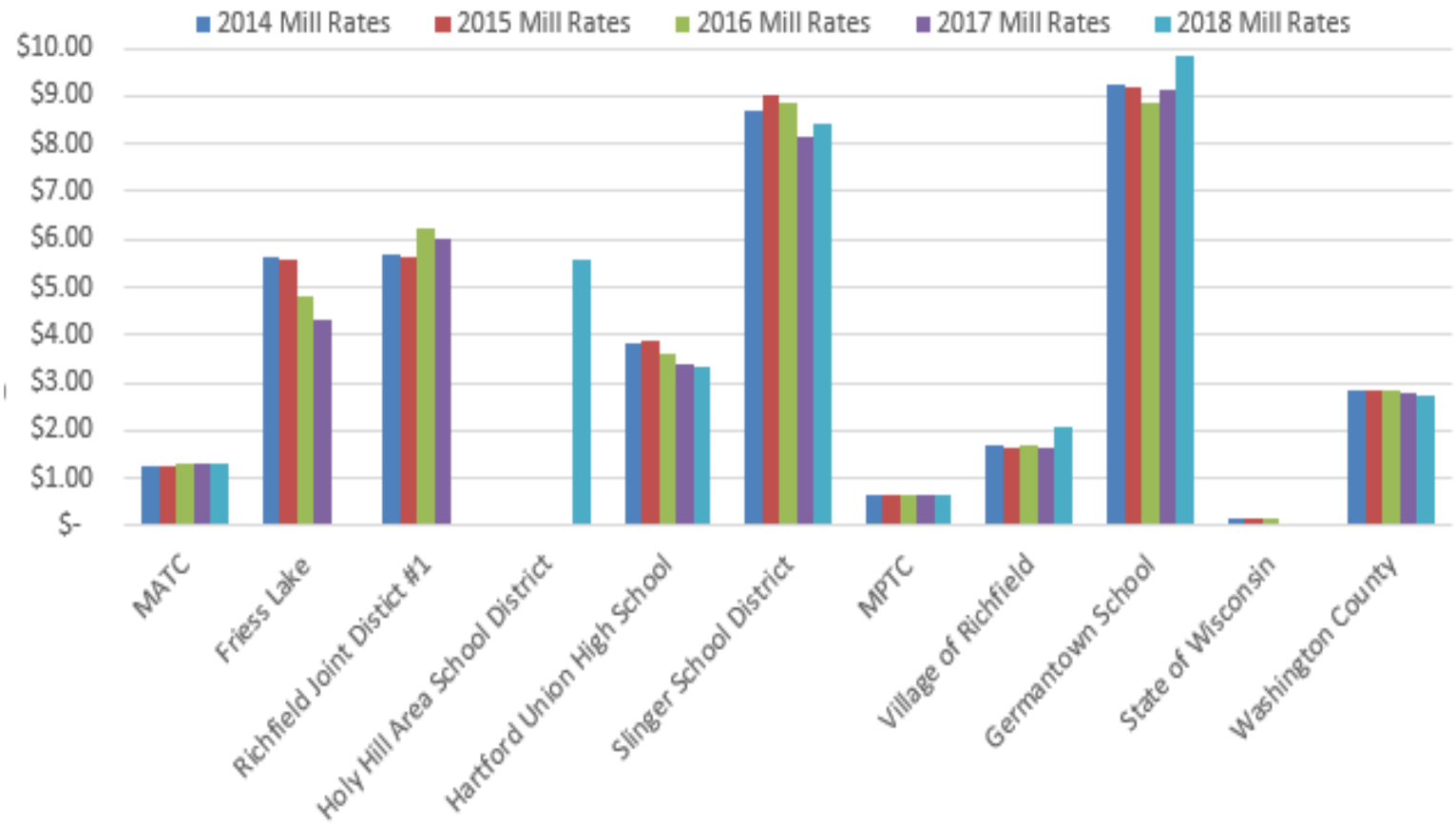
Taxing District Mill Rates

Tax distribution amounts are calculated by finding the mill rate per $1,000 assessed property value. Millage rates are most often found in personal property taxes, where the expressed millage rate is multiplied by the total taxable value of the property to arrive at the property taxes due. Millage rates are also used by school boards to calculate local school taxes to be collected, based on a derivation of the total property value within school district boundaries. The Village bills and collects its own property taxes and also levies for the Holy Hill Area School District (formerly Friess Lake School District and Richfield School District) Germantown School District, Slinger School District, Hartford-Union School District, Milwaukee Area Technical College, Moraine Park Technical College and Washington County. In 2017, the State of Wisconsin eliminated its property tax, which equated to approximately 1% of our individual resident's tax bills. In addition to property taxes, the Village also collects a variety of personal property taxes, too. In 2018, the Village lost 45% of its personal property tax base due to the State Legislature exempting "machinery, tools, and patterns".

TAXING DISTRICT	2010	2011	2012	2013	2014	2015	2016	2017	2018
MILWAUKEE AREA TECHNICAL COLLEGE	$1.85	$1.97	$2.05	$2.01	$1.23	$1.26	$1.28	$1.29	$1.29
FRIESS LAKE SCHOOL	$7.98	$7.83	$6.32	$5.89	$5.62	$5.60	$4.83	$4.30	(Consolidated)
RICHFIELD JOINT DISTRICT #1	$5.72	$5.69	$5.80	$5.72	$5.68	$5.62	$6.23	$6.00	(Consolidated)
HOLY HILL AREA SCHOOL DISTRICT	—	—	—	—	—	—	—	—	$5.60
HARTFORD UNION HIGH SCHOOL	$3.94	$3.96	$3.72	$3.77	$3.81	$3.88	$3.62	$3.40	$3.34
SLINGER SCHOOL DISTRICT	$8.76	$9.13	$9.19	$9.27	$8.69	$9.00	$8.86	$8.17	$8.40
MORAIN PARK TECHNICAL COLLEGE	$1.40	$1.50	$1.49	$1.48	$.66	$.67	$.66	$.66	$.67
VILLAGE OF RICHFIELD	$1.52	$1.64	$1.65	$1.67	$1.67	$1.66	$1.67	$1.61	$2.08
GERMANTOWN SCHOOL	$9.89	$10.25	$9.97	$9.30	$9.23	$9.17	$8.88	$9.12	$9.82
STATE OF WISCONSIN	$0.16	$0.17	$0.16	$0.16	$.16	$.17	$.17	—	—
WASHINGTON COUNTY	$2.98	$3.14	$3.03	$2.95	$2.86	$2.86	$2.86	$2.78	$2.74

Taxing District Mill Rates

2014-2018 Mill Rates Per Taxing Jurisdiction

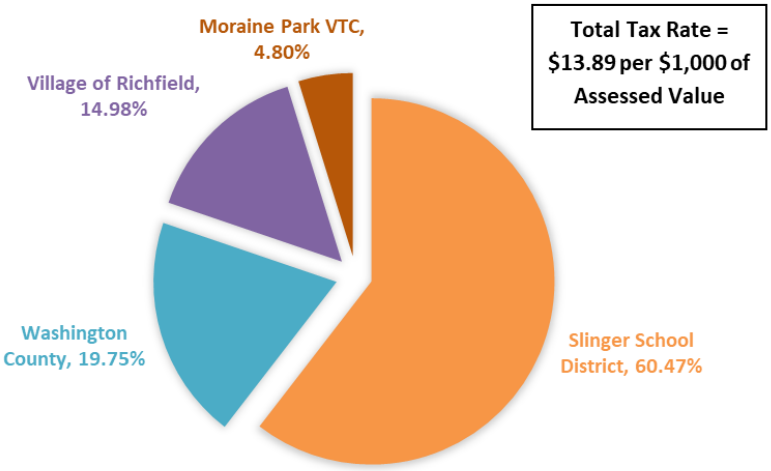


What's My Share

WHERE DO YOUR PROPERTY TAX DOLLARS GO?

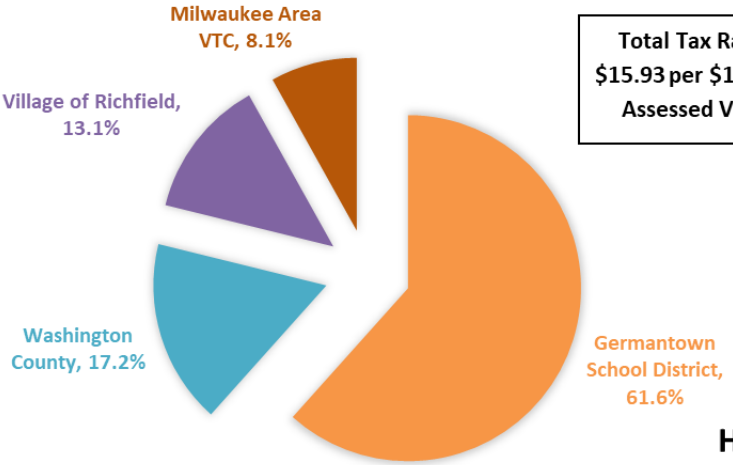
2019 Property Tax Distribution Amounts

SLINGER SCHOOL DISTRICT



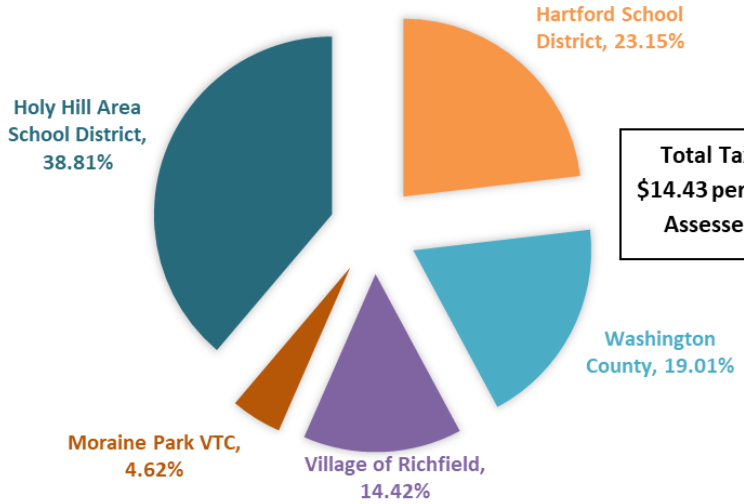
Total Tax Rate = $13.89 per $1,000 of Assessed Value

GERMANTOWN SCHOOL DISTRICT



Total Tax Rate = $15.93 per $1,000 of Assessed Value

HHASD AND HARTFORD SCHOOL DISTRICTS



Total Tax Rate = $14.43 per $1,000 of Assessed Value

Living in Richfield, Cost for Services

With all of this information, most homeowners will ask, how does this impact me? The average home in Richfield is valued at $288,300. The Village tax rate is $2.08/$1,000 in 2018. The chart below answers one of the most common questions asked by Richfield residents, "How is the Village spending my tax dollars?"

Average Assessed Home Value: **$288,300** Property Tax (Richfield portion): **$599.696** Monthly Cost: **$49.97**	
The chart below illustrates the cost per month for various services the Village provides.	
<u>Public Works</u>: This expenditure accounts for road construction, snow removal, equipment replacement, staff support and related functions. **$30.40**	<u>Public Safety</u>: This expenditure accounts for costs associated with police services, lake patrol, emergency government coordination efforts, and fire protection. **$10.73**
<u>General Government</u>: This accounts for expenditures for Administrative functions, Village Board, elections, Board of Appeals, legal counsel, property assessments, and Insurance. **$5.99**	<u>Capital Outlay</u>: This account refers to maintenance, repair, or upgrade expenses of capital assets such as facility upgrades and equipment purchases. **$0.13**
<u>Conservation and Development</u>: These expenditures relate to costs associated with planning and zoning and consultant services geared towards the development of the Village. **$1.01**	<u>Park and Recreation</u>: This expenditure accounts for supplies and maintenance of Village parks, historical sites, and annual fireworks for Richfield Days. **$1.70**

Total	2013	2014	2015	2016	2017	2018	2019
TOTAL RICHFIELD TAXES LEVIED	$2,429,299	$2,446,780	$2,475,163	$2,506,722	$2,544,073	$2,590,247	$3,378,869

Revenues

Revenues

The table below shows revenues by category for the entire Village. The major revenue streams for the Village are as follows:

REVENUES	2016	2017	2018	2018	2019	%
	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
TAXES						
PROPERTY TAXES	$2,506,722	$2,544,073	$2,590,247	$0	$3,376,568	30.4%
OVERRUN	$7	$0	$7	$0	$1	(86%)
OMITTED TAXES	$0	$0	$0	$0	$0	0%
FOREST CROPLAND TAXES	$1,560	$0	$1,560	$0	$1,800	15%
PILT VILLAGE PORTION	$490	$971	$500	$511	$0	0%
TOTAL TAXES	**$2,508,779**	**$2,545,043**	**$2,592,314**	**$511**	**$3,378,869**	**30%**
INTERGOVERNMENTAL						
COMPUTER AID	$2,666	$2,283	$2,317	$0	$2,317	0%
STATE SHARED REVENUES	$131,499	$131,494	$131,398	$0	$134,018	2%
PERSONAL PROPERTY TAX AID		$0	$0	$0	$8,155	0%
FIRE INSURANCE DUES	$48,485	$57,696	$53,472	$0	$57,697	8%
FIRE DEPT FUEL	$14,000	$10,333	$12,000	$4,103	$12,000	0%
FIRE DEPT MAINTENANCE	$2,000	$2,029	$2,000	$0	$2,000	0%
FIRE INSPECTION FEES	$500	$0	$500	$100	$500	0%
SCHOOL FUEL	$3,000	$663	$1,000	$255	$1,000	0%
SCHOOL LAWN MAINTENANCE	$3,500	$4,188	$4,000	$0	$0	(100%)
SLINGER INSPECTIONS	$75,969	$77,211	$80,896	$53,931	$82,012	1%
SUSSEX INSPECTIONS	$75,969	$76,083	$80,896	$33,707	$82,012	1%
LAKE PATROL AIDS	$0	$0	$0	$0	$0	0%
AG USE PENALTY	$0	$9,055	$5,000	$0	$5,000	0%
TRANSPORTATION AIDS	$322,196	$322,197	$349,558	$174,779	$350,227	0%
BARK LAKE BOAT LAUNCH	$0	$0	$0	$0	$0	0%
STATE RECYCLING AIDS	$11,650	$11,606	$12,000	$11,651	$12,000	0%
INTERN GRANT	$0	$0	$0	$0	$0	0%
FOREST CROPLAND AID	$100	$1,005	$100	$0	$100	0%
ROAD IMPROVEMENT GRANT	$0	$0	$0	$0	$40,742	0%
MS4 REIMBURSEMENT	$45,000	$6,781	$0	$0	$0	0%
MOTOR OIL REFUNDS	$1,000	$925	$1,000	$696	$1,000	0%
TOTAL INTERGOVERNMENTAL	**$737,534**	**$713,550**	**$736,137**	**$279,222**	**$790,779**	**7%**

Revenues

REVENUES	2016	2017	2018	2018	2019	%
	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
LICENSES, PERMITS AND FEES						
LIQUOR LICENSES	$22,880	$11,733	$12,000	$34,187	$14,000	17%
OPERATOR LICENSES	$6,922	$8,516	$7,000	$7,127	$7,500	7%
CIGARETTE LICENSES	$650	$520	$600	$585	$585	(3%)
VENDING MACHINE LICENSES	$2,915	$2,765	$3,000	$2,500	$2,300	(23%)
ELECTRICAL LICENSES	$0	$0	$0	$0	$0	0%
KENNEL LICENSES	$108	$72	$50	$72	$72	44%
UNENCLOSED PREMISE PERMITS	$380	$420	$400	$460	$450	13%
WEIGHTS & MEASURES PERMITS	$2,753	$2,738	$2,700	$2,456	$2,700	0%
DOG LICENSES	$4,813	$11,331	$11,500	$7,814	$11,500	0%
TARGET PERMITS	$80	$80	$70	$80	$70	0%
PET FANCIER'S LICENSES	$360	$470	$350	$270	$400	14%
WORK PERMITS	$1,040	$530	$350	$240	$280	(20%)
PEDDLER'S PERMITS	$700	$200	$300	$2,200	$400	33%
FIREWORKS PERMITS	$50	$100	$100	$50	$100	0%
BUILDING PERMITS	$159,144	$178,461	$155,300	$91,397	$155,300	0%
ELECTRICAL PERMITS	$36,568	$34,443	$31,300	$14,050	$28,000	(11%)
PLUMBING PERMITS	$25,326	$26,690	$21,000	$11,421	$21,000	0%
SHORELAND/FLOOD PLAIN PERMIT	$0	$0	$500	$225	$500	0%
ZONING PERMITS	$4,525	$4,275	$4,500	$1,800	$3,000	(33%)
BURNING PERMITS	$4,902	$5,227	$5,000	$3,996	$5,000	0%
HOUSE NUMBERS	$894	$795	$500	$373	$500	0%
STATE SEALS	$2,195	$2,279	$1,700	$961	$1,200	(29%)
ROAD BONDS	$2,800	$2,700	$2,000	$1,150	$2,000	0%
HOLDING TANK AGREEMENTS	$0	$0	$100	$0	$100	0%
CSM REVIEW FEES	$1,850	$2,280	$3,000	$1,350	$2,000	(33%)
APPEALS & ZONING	$455	$910	$1,500	$0	$1,500	0%
MASTER PLAN AMENDMENTS	$0	$0	$700	$0	$700	0%
REZONING FEES	$1,600	$1,275	$2,000	$800	$2,000	0%
SITE PLAN FEES	$5,600	$2,800	$3,000	$2,000	$3,800	27%
CONDITIONAL USE PERMIT FEES	$2,975	$3,201	$1,900	$0	$1,900	0%
SUBDIVISION PLAT FEES	$1,000	$1,000	$1,000	$206	$1,000	0%
HOME OCCUPATION FEES	$300	$150	$225	$150	$225	0%
CONCEPTUAL REVIEW FEES	$0	$0	$300	$75	$300	0%
TEMPORARY USE PERMIT	$150	$75	$300	$375	$375	25%
TOTAL LICENSES, PERMITS AND FEES	**$293,935**	**$306,034**	**$274,245**	**$188,369**	**$270,757**	**(1%)**

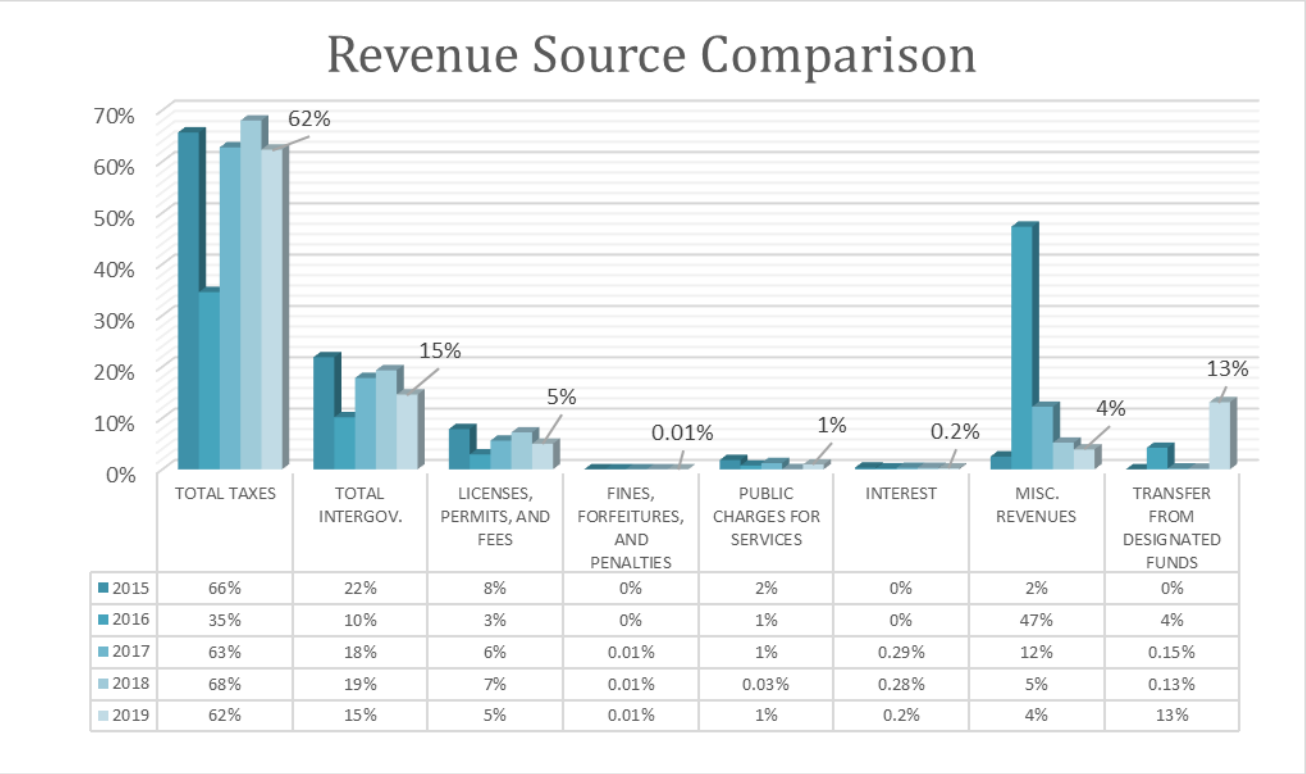
Revenues

REVENUES	2016	2017	2018	2018	2019	%
	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
FINES, FORFEITURES AND PENALTIES						
DOG FINES	$255	$150	$255	$160	$255	0%
COURT FINES	$150	$32	$150	$40	$150	0%
TOTAL FINES, FORFEITURES AND PENALTIES	**$405**	**$182**	**$405**	**$200**	**$405**	**0%**
PUBLIC CHARGES FOR SERVICES						
PLANNER FEES REIMBURSED	$1,750	$6,746	$5,000	$1,500	$5,000	0%
PUBLICATION FEES	$270	$585	$400	$660	$550	54%
POSTAGE	$2	$8	$100	$0	$25	0%
COPIES	$165	$222	$200	$13	$100	0%
ATTORNEY FEES REIMBURSED	$26,625	$6,631	$13,000	$2,600	$13,000	0%
RECORDING FEES	$0	($30)	$400	$0	$400	0%
TAX SEARCH	$3,429	$2,812	$2,000	$1,225	$2,000	0%
RIGHT-OF-WAY PERMITS	$5,075	$6,825	$4,000	$2,101	$3,500	(25%)
ADS IN NEWSLETTER	$1,421	$796	$1,500	$0	$250	0%
LABOR CHARGES	$0	$735	$500	$475	$500	100%
HAULER PERMITS	$400	$600	$600	$450	$450	0%
SALE OF HWY MATERIALS	$0	$0	$0	$522	$500	0%
EQUIPMENT USE	$0	$22	$0	$302	$500	0%
TRANSFER STATION FEES	$10,258	$11,486	$8,000	$4,199	$8,000	0%
RECYCLING FEES	$1,974	$866	$1,500	$1,191	$1,500	(70%)
WEED CUTTING FEES	$0	$0	$0	$0	$0	0%
WILD MARSH LANDING	$2,745	$2,612	$2,000	$968	$2,000	0%
BARK LAKE BOAT LAUNCH	$2,673	$2,192	$2,000	$1,615	$2,000	0%
ENGINEERING FEES REIMBURSED	$1,000	$61,677	$10,000	$799	$11,000	100%
TOTAL PUBLIC CHARGES FOR SERVICES	**$57,788**	**$104,785**	**$51,200**	**$18,618**	**$51,275**	**0%**

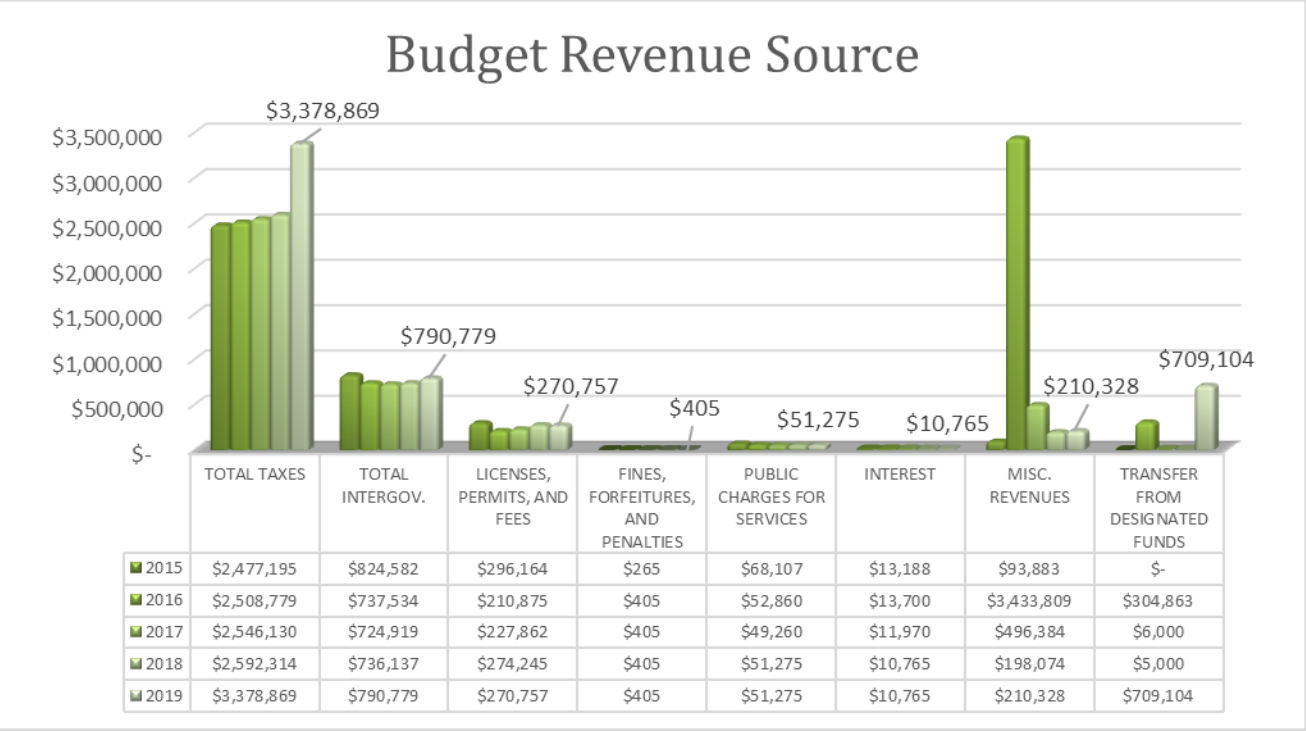
Revenues

REVENUES	2016	2017	2018	2018	2019	%
	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
INTEREST						
INTEREST EARNINGS	$13,115	$18,696	$10,000	$14,371	$20,000	100%
INTEREST ON SPECIAL ASSESSMENTS	$2,392	$0	$353	$0	$2,134	505%
INTEREST ON SOUTH SHORE	$549	$0	$412	$0	$482	17%
INTEREST ON DELINQUENT PROPERTY TAX	$983	$39	$0	$0	$0	0%
TOTAL INTEREST	**$17,038**	**$18,735**	**$10,765**	**$14,371**	**$22,616**	**110%**
MISCELLANEOUS REVENUES						
PARK RENTAL FEES	$4,305	$450	$4,500	$515	$3,750	(17%)
SALE OF ASSETS	$8,326	$0	$1,000	$4,600	$9,000	800%
NSF CHARGES	$28	-$60	$0	$30	$30	0%
ACCIDENTAL CLAIMS	$756	$0	$0	$0	$0	0%
DONATIONS	$50	$0	$50	$0	$1,000	1900%
CABLE FRANCHISE	$100,641	$98,941	$91,537	$49,343	$99,000	8%
SPECIAL ASSESSMENT RIVERVIEW DRIVE	$12,608	$0	$6,410	$0	$5,694	(11%)
SPECIAL ASSESSMENT STREET LIGHTING	$3,874	$0	$5,775	$0	$589	(90%)
SPECIAL ASSESSMENT SOUTHSHORE DRIVE	$2,856	$0	$1,590	$0	$853	(46%)
MISCELLANEOUS REVENUES	$9,097	$3,019	$3,000	$3,113	$3,000	0%
REFLECTIONS VILLAGE STREET LIGHTS	$92	$2,455	$0	$818	$3,200	0%
RICHFIELD SOCCER LEAGUE	$3,150	$3,000	$4,500	$0	$4,500	0%
RICHFIELD YOUTH PROGRAM	$3,648	$3,540	$3,000	$0	$3,000	0%
TRANSFER IMPACT FEES	$0	$371,131	$0	$0	$0	0%
RICHFIELD ROCKETS	$2,740	$5,949	$3,000	$1,810	$3,000	0%
FIRE PROTECTION	$3,309,354	$749,923	$73,712	$136,640	$73,712	0%
TOTAL MISCELLANEOUS REVENUES	**$3,461,524**	**$1,238,349**	**$198,074**	**$196,869**	**$210,328**	**6%**
TRANSFERRED FROM RESERVES	$6,000	$6,000	$5,000	$0	$709,104	14,082%
PROCEEDS FROM LONG-TERM DEBT	$0	$0	$0	$0	$0	0%
TOTAL REVENUE	**$7,063,837**	**$4,932,677**	**$3,868,140**	**$698,160**	**$5,434,133**	**142%**

Revenues



	TOTAL TAXES	TOTAL INTERGOV.	LICENSES, PERMITS, AND FEES	FINES, FORFEITURES, AND PENALTIES	PUBLIC CHARGES FOR SERVICES	INTEREST	MISC. REVENUES	TRANSFER FROM DESIGNATED FUNDS
2015	66%	22%	8%	0%	2%	0%	2%	0%
2016	35%	10%	3%	0%	1%	0%	47%	4%
2017	63%	18%	6%	0.01%	1%	0.29%	12%	0.15%
2018	68%	19%	7%	0.01%	0.03%	0.28%	5%	0.13%
2019	62%	15%	5%	0.01%	1%	0.2%	4%	13%



	TOTAL TAXES	TOTAL INTERGOV.	LICENSES, PERMITS, AND FEES	FINES, FORFEITURES, AND PENALTIES	PUBLIC CHARGES FOR SERVICES	INTEREST	MISC. REVENUES	TRANSFER FROM DESIGNATED FUNDS
2015	$2,477,195	$824,582	$296,164	$265	$68,107	$13,188	$93,883	$-
2016	$2,508,779	$737,534	$210,875	$405	$52,860	$13,700	$3,433,809	$304,863
2017	$2,546,130	$724,919	$227,862	$405	$49,260	$11,970	$496,384	$6,000
2018	$2,592,314	$736,137	$274,245	$405	$51,275	$10,765	$198,074	$5,000
2019	$3,378,869	$790,779	$270,757	$405	$51,275	$10,765	$210,328	$709,104

Taxes

Assessed and Equalized Values

The assessed valuation represents the total value of all real and personal property within the Village, as determined by the Village's assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Village as a whole. Additionally the Village's assessors, Associated Appraisals, in 2018 finished assessing its last 1/6th of the Village. The Village is required to reassess properties within the Village if the assessed value differs from the equalized value by more than 10% for three (3) years.

To explain what these valuations are and how they affect individual property tax bills, we begin with the concept of equalized value. Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land which is valued based on income). The Wisconsin Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (for example, schools and counties) to the municipalities within them. In addition, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

Property Taxes

Property taxes are levied upon all Village property owners at a calculated rate per $1,000 of assessed property valuation on both real estate and personal property. The tax levy is established by the Village during the annual budget process and these taxes are collected the following year. Property taxes are collected in the Village through January 31 of each year. If residents choose to split their payments, half is due by January 31 and Washington County collects the second half which is due by July 31. Residents choosing the installment plan are not charged interest or penalty as long as the payments are made on time.

Because of the changes made at the State level the Village is constrained by increasing it's tax levy by only the net new construction percentage each year. The net new construction percentage in 2018 was 1.422%.

Tax Rates

Once the annual tax levy has been established during the budget process, the Village's levy is divided by total assessed value of the Village. This yields the assessed tax rate. Each individual property's tax bill is then calculated by taking that property's assessed value and multiplying it by the assessed tax rate. The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The equalized tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the

equalized tax rates comparing rates between communities would be difficult because communities reassess their properties on varying schedules.

Intergovernmental Revenues

The State of Wisconsin provides local municipalities with several revenue streams during the year. Each of these revenues is calculated based on slightly different factors, however, they are all dependent upon continued funding through the State budget process. These revenue streams do not include the Intergovernmental Agreement Funds coming in from Washington County, Slinger, and Sussex.

Intergovernmental revenues should be closely monitored, and an overdependence on state and federal revenue streams can be harmful. The federal and state governments struggle with their own budget problems; as a result, they frequently have withdrawn or reduced payments to local governments. Local governments with budgets largely supported by intergovernmental revenues have been particularly harmed in recent years. The reduction of intergovernmental funds leaves the municipal government with the dilemma of cutting programs or funding them from general fund revenues.

Richfield's reliance on state funding was almost 25% of the net operating revenue in 2008. Since then it has drastically decreased its dependence by almost 10%. The Village should continue to rely as little as possible on state funding to ensure a healthy budget and continued high level of services.

Another way in which the Village could ensure that reliance on intergovernmental revenues does not become a problem would be to create a policy that caps these revenues at a certain percentage to ensure the logical financial threshold is not exceeded. Intergovernmental assistance should also be used to finance only those capital improvements that are consistent with the Village's capital improvement long-term Capital Improvement Program. Specific information on the budgeting practices of each state revenue is listed below.

State Aid

The Village continues to receive a lump sum of money from the State of Wisconsin for it's operating budget each year. While some of these revenues such as; transportation aids must be allocated to specific projects other revenues such as state shared revenues typically are commingled with the local government's other revenues and are not directly tied to any specific function.

State Shared Revenues

State shared revenues were originally based on a local share of the State's income tax. This began in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, the payment uses population and available aid. The State Aid programs are fundamental elements of the State's local finance structure and overall program of property tax relief. Funding for the 2018-2019 State Budget retained the same level of funding as in the last State budget. The Village's estimated 2019 payment is $134,000 which is a 1.99% increase from 2018.

While Village Staff is confident in this dollar amount, it is important that Staff and Village officials remember to not become overly reliant on these funds because of decreases in Shared Revenue payments the State has determined and disbursed in past budget cycles. The topic of State Aid's and disbursements to municipalities have been a 'hot topic' over the last several years. The Village should watch the progression of this budget cycle closely to determine the ramifications of the State's budget on the Village's revenues.

Computer Exemption Aid

In 1997, Wisconsin Act 237 exempted business computers from personal property taxes beginning with the 1999 property tax levy. A State payment called exempt computer aid was provided to municipalities to offset this loss. The equalized value of this equipment is then multiplied by the Village's equalized tax rate to determine the amount of the payment. The Village's portion of computer aid in 2018 amounted to $2,317. This decrease in the amount of $2,038, resulted in a 50% decrease from 2017's funding amount. The 2017-2019 State Budget made changes to calculating the computer aid payments. The Budget sunsets the current law formula for calculating aid payments after the payments for the 2016 property tax year are made in July, 2017. In July, 2018, each taxing jurisdiction will receive an aid payment equal to the payment it received in July, 2017, multiplied by 1.0147. Specify that in 2019 only, each taxing jurisdiction that received an aid payment in 2018 would receive an aid payment equal to that previous payment increased by the change in the inflation rate. Each year thereafter, those same taxing jurisdictions would receive an amount equal to the 2019 aid payment amount. For the 2019 inflation adjustment, define the change in the inflation rate as the percentage equal to the average annual change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. Department of Labor, for the 12-months ending on September 30 of the year before the year of the payment, but not less than zero.

Transportation Aids

The 2017-2019 State Budget significantly increased funding for the general transportation aids program by $27 million over the prior budget. The total calendar year distribution was set at $348,639,300 for 2018 and thereafter. The budget increased the mileage aid rate by $187 from $2,202 per mile to $2,389 per mile for 2019. All cities and most villages receive their GTA payments under the share of cost formula. The Village of Richfield has 146.1 miles of road and received an increase in GTA funds in the amount of $27,362 in 2018. In 2019, the amount increased by less than $1,000. The cost of a mile of road for reconstruction is between $270,000-$300,000.

Charges for Services

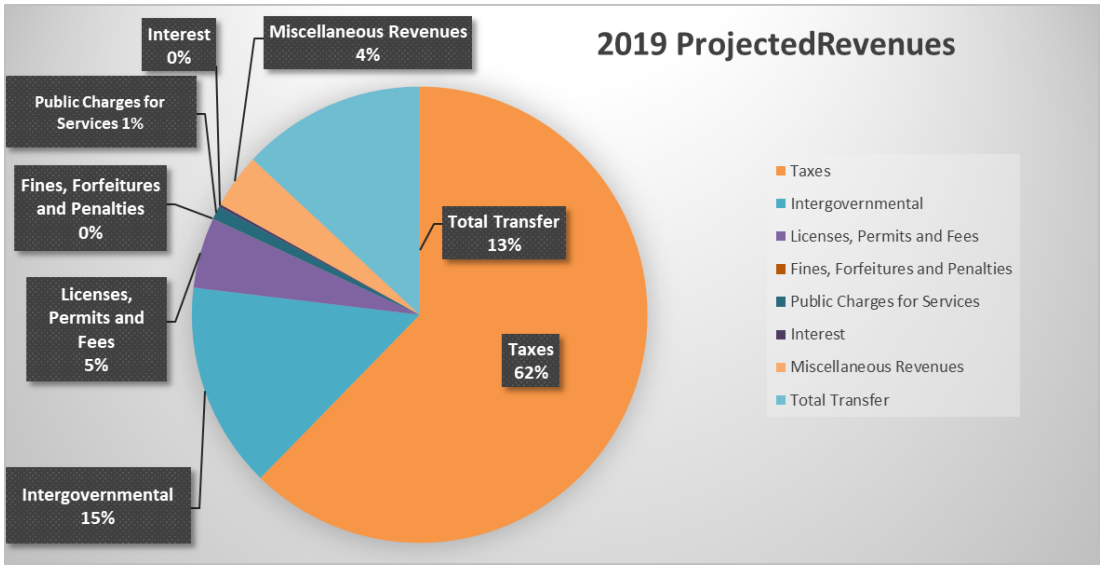
Recycling Charges/Aid

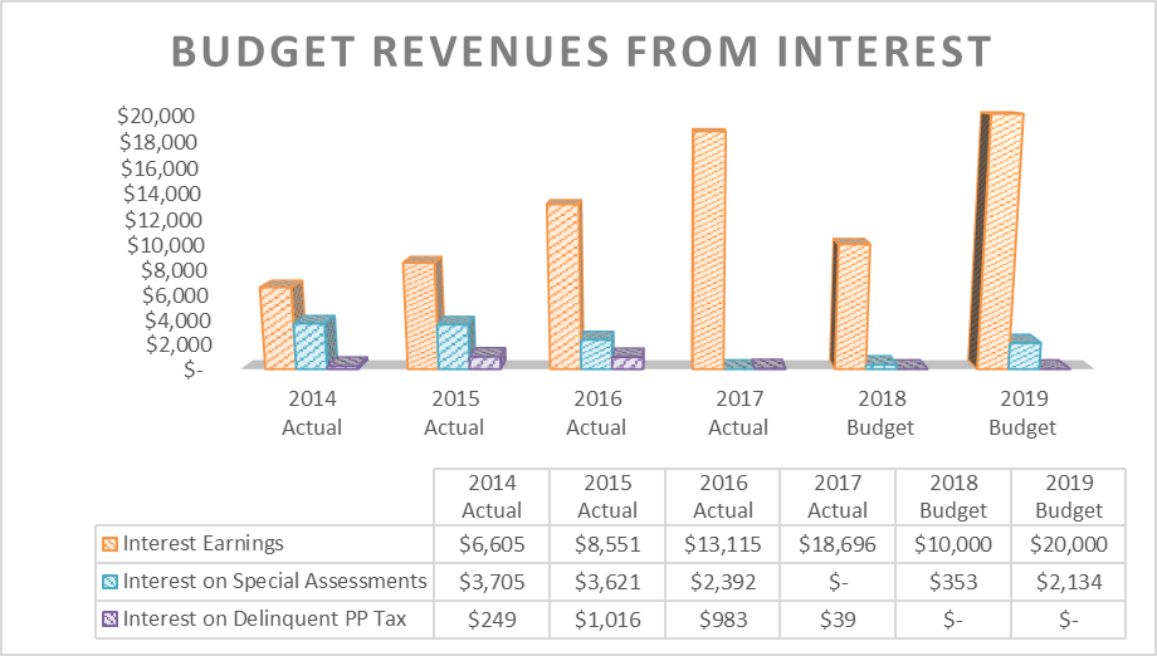
The Recycling Center receives State recycling aids which help pay for the disposal of materials collected. Recycling Center fees and other monies collected help the Village pay for the expenses incurred by the operation of the facility. The Village applied for and received a recycling grant in conjunction with the Town of Polk in 2018. The Village is estimating to receive $12,000 in Recycling grant aid for 2019. This

ongoing grant aid is something the Village has been able to historically rely on because of the type of center we run and the relationship that we continue to have with the Town of Polk. The most recent State Budget sustained the same level of funding each year at $19 million annually.

Other Revenue Sources

Other sources of revenues are composed primarily of interest earnings, services fees, fines and forfeitures.

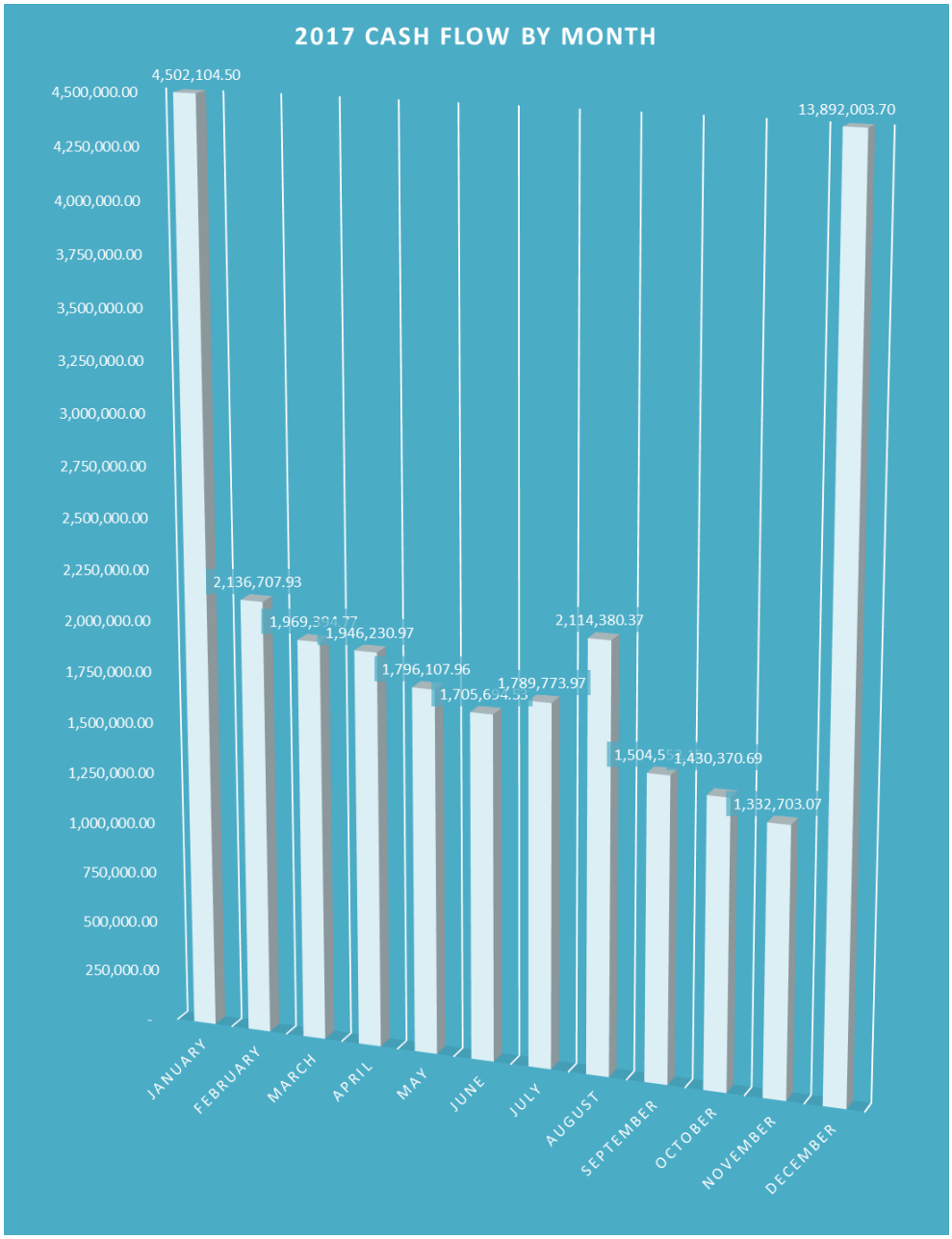




	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Interest Earnings	$6,605	$8,551	$13,115	$18,696	$10,000	$20,000
Interest on Special Assessments	$3,705	$3,621	$2,392	$-	$353	$2,134
Interest on Delinquent PP Tax	$249	$1,016	$983	$39	$-	$-

Combined Revenue Distribution

The combined revenue collected by the Village fluctuates immensely over the course of the year. The graph below shows the average Village fund balance on a month to month basis. At the beginning and end of each year, we have a high influx of revenue due to collection of taxes. Those revenues are collected and then disbursed by the Village to the various state and county school districts supported in part by property tax collection. The Village itself retains a portion of the property taxes for the annual operating budget. Throughout the course of the year the Village operates at modest amounts, competitively speaking.



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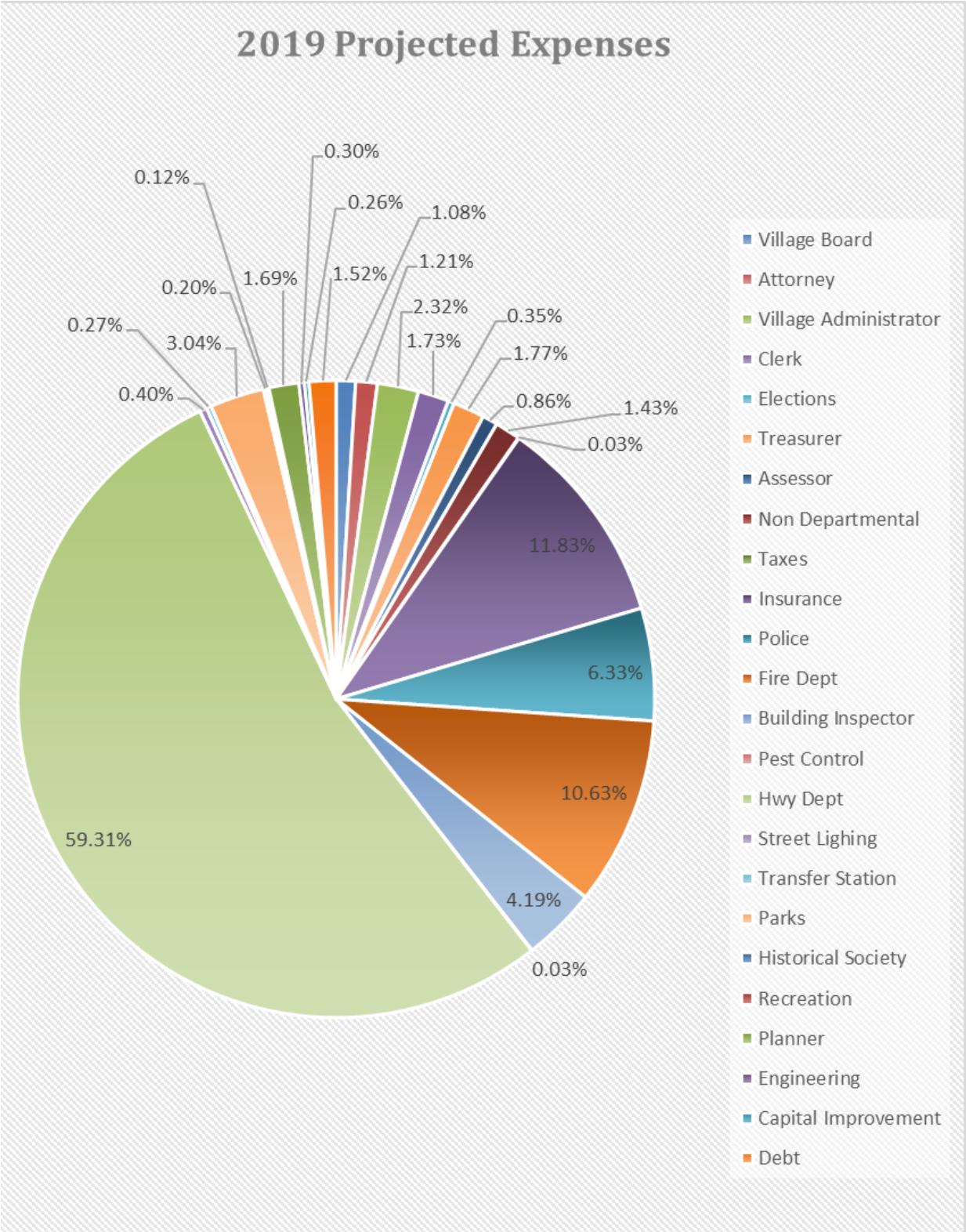
Expenses

Expenses

Combined Statement of Expenditures

FUNCTION	2016	2017	2018	2018	2019	%
	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
VILLAGE BOARD	$57,614	$58,359	$58,480	$27,922	$58,779	0.51%
LEGAL COUNSEL	$60,486	$69,000	$66,000	$61,973	$66,000	(4.55%)
VILLAGE ADMINISTRATOR	$107,047	$127,431	$120,282	$62,077	$126,003	4.76%
DEPUTY CLERK	$112,086	$77,406	$103,204	$51,370	$94,071	(8.85%)
ELECTIONS	$35,644	$18,426	$35,920	$11,757	$18,845	(47.54%)
DEPUTY TREASURER	$83,178	$130,636	$93,995	$54,229	$96,178	2.32%
ASSESSOR	$59,512	$49,401	$49,396	$25,415	$46,896	(5.06%)
NON-DEPARTMENTAL	$68,146	$70,069	$68,495	$34,329	$77,515	13.17%
TAXES	$9,923	$2,446	$3,100	$2,009	$1,722	(44.54%)
INSURANCE	$64,002	$57,011	$56,635	$56,574	$642,827	.32%
POLICE SERVICES	$315,418	$321,250	$333,790	$141,950	$344,247	3.13%
FIRE PROTECTION	$3,491,095	$903,227	$561,136	$296,138	$577,710	2.95%
INSPECTION	$207,083	$199,218	$222,298	$114,820	$227,544	2.36%
PEST CONTROL	$1,718	$1,895	$1,400	$948	$1,563	2.85%
PUBLIC WORKS	$1,801,714	$1,659,201	$1,692,708	$391,156	$3,222,886	88.81%
STREET LIGHTING	$29,014	$30,000	$30,000	$9,278	$22,000	85.72%
TRANSFER STATION	$20,744	$16,045	$18,166	$7,740	$14,677	(14.34%)
PARKS	$134,275	$143,221	$132,419	$62,645	$165,417	24.92%
HISTORICAL SOCIETY	$12,895	$14,150	$10,650	$1,381	$10,650	0%
RECREATION	$6,400	$6,400	$6,400	$0	$6,400	22.08%
PLANNING	$35,106	$48,952	$106,163	$38,954	$91,997	.04%
ENGINEERING	$70,062	$30,000	$15,000	$9,318	$16,500	0%
CAPITAL IMPROVEMENT PLAN	$11,601	$13,000	$0	$0	$14,000	10%
DEBT SERVICE	$16,186	$16,186	$82,477	$242,192	$75,715	(8.20%)
TOTAL EXPENDITURES	**$6,810,949**	**$3,717,604**	**$3,868,140**	**$1,704175**	**$5,434,133**	**40.47%**

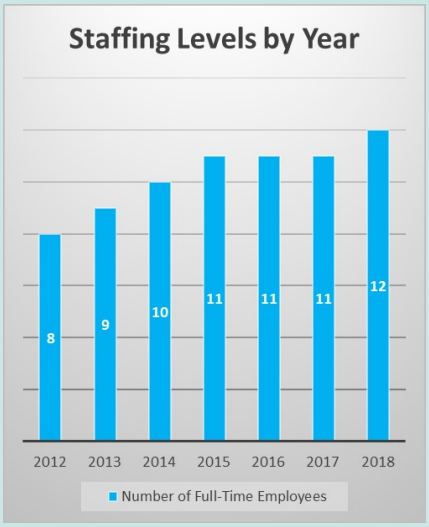
Expenses


2019 Projected Expenses
0.30%
0.12%
0.26%
1.08%
1.21%
1.52%
1.69%
0.20%
2.32%
0.35%
0.27%
3.04%
1.73%
1.77%
0.40%
0.86%
1.43%
0.03%
11.83%
6.33%
10.63%
59.31%
4.19%
0.03%
Village Board
Attorney
Village Administrator
Clerk
Elections
Treasurer
Assessor
Non Departmental
Taxes
Insurance
Police
Fire Dept
Building Inspector
Pest Control
Hwy Dept
Street Lighing
Transfer Station
Parks
Historical Society
Recreation
Planner
Engineering
Capital Improvement
Debt

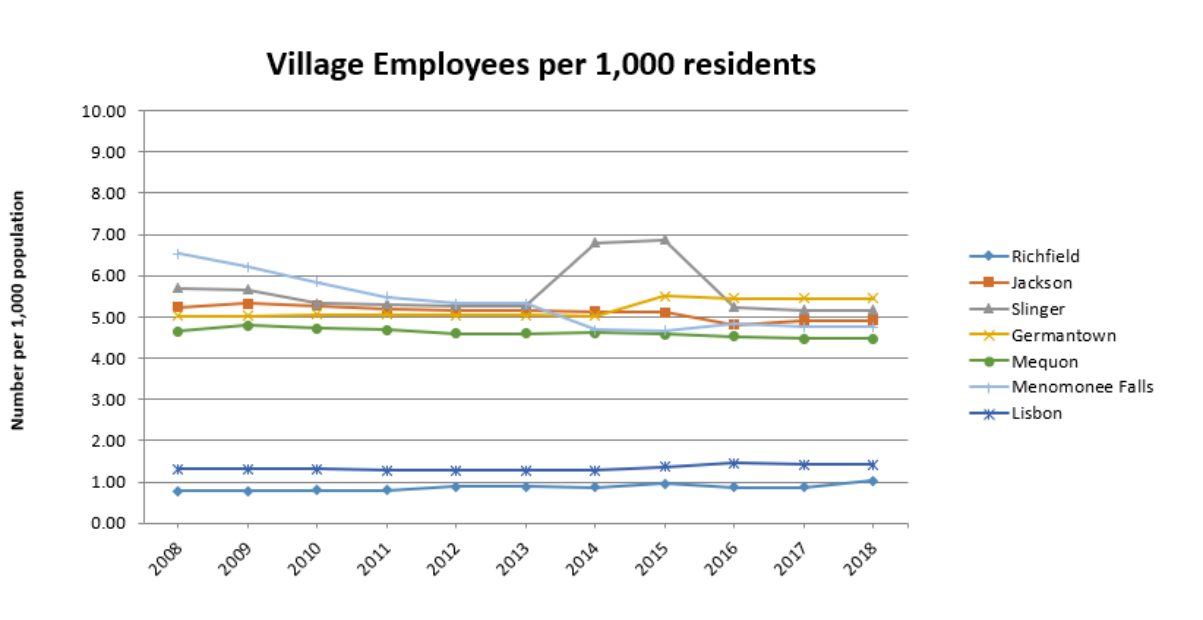
Full-Time Employee Summary

2018 Full–Time Employees

POSITION	START DATE	STATUS
PUBLIC WORKS		
DPW SUPERVISOR (Vacant)	TBD	FULL-TIME
HIGHWAY DEPARTMENT	2018	FULL-TIME
HIGHWAY DEPARTMENT	2018	FULL-TIME
HIGHWAY DEPARTMENT	2018	FULL-TIME
HIGHWAY DEPARTMENT	2011	FULL-TIME
SHOP FOREMAN	1996	FULL-TIME
ADMINISTRATIVE STAFF		
VILLAGE ADMINISTRATOR	2010	FULL-TIME
ADMINISTRATIVE SERVICES COORDINATOR	2017	FULL-TIME
DEPUTY TREASURER	2016	FULL-TIME
DEPUTY CLERK	2017	FULL-TIME
BUILDING INSPECTOR 1	2005	FULL-TIME
BUILDING INSPECTOR 2	2013	FULL-TIME



The 2019 budget has been prepared with the intention of maintaining 12 Full-Time positions. It is the goal of staff to have a Public Works Supervisor hired by Spring of 2019.



Expenditures by Department

Village Board

FROM LEFT TO RIGHT: TRUSTEE DAN NEU, TRUSTEE TOM WOLFF, PRESIDENT JOHN JEFFORDS, TRUSTEE ROCK BRANDNER, AND TRUSTEE BILL COLLINS

POSITION	YEAR ELECTED	TERM ENDS
President John Jeffords	2017	2019
Trustee Dan Neu	2018	2020
Trustee Rock Brandner	2017	2019
Trustee Tom Wolff	2017	2019
Trustee Bill Collins	2018	2020

Elected Village Board:

Village President, John Jeffords
Village Trustees Dan Neu, Rock Brandner, Tom Wolff, and Bill Collins

Village Board Overview

The Village Board continues to be advocates for the Village of Richfield residents. Each Village Board member serves the Village for two (2) years before they are up for re-election.

Village President John Jeffords first became involved with the Village of Richfield in 1986, serving first on the Town Plan Commission before becoming a Town Supervisor in 1994. President Jeffords was a Supervisor in 2008 when the Town became a Village and has been serving as Village President since 2009. In total, President Jeffords has dedicated 33 years of service to the Village of Richfield

Trustee Neu followed a similar route starting first on the Plan Commission in 1996, then also becoming a Town Supervisor in 2003. Trustee Neu was the only other current Board member that was also a member of the Town Board when the Town transitioned to a Village in 2008. Being our next senior member of the Village Board Trustee, Neu runs meetings for President Jeffords when the occasion calls for it and has served the Village for a total of 23 years.

Trustee Brandner has been serving as a Village Board member since we first became a Village in 2008. Brandner has history with the Village of Richfield in other ways as he once served as Treasurer with the Village when they were a Town. Brandner's total amount of service as a Board Member amounts to 11 years.

Trustee Collins currently serves on both the Village Board and Plan Commission. One seat on the Plan Commission is regularly held by a Board Member who is appointed. Both President Jeffords and Trustee Neu have followed similar routes of public service by serving on the Plan Commission in the past. Trustee Collins has served on the Village Board for a total of 10 years since 2009.

Trustee Wolff was elected to the Village Board in 2017 due to the resignation of another Trustee. Prior to joining the Village Board, Trustee Wolff was the Chairman of the Park Commission and before his time there, he was a member of the Architectural Review Board for several years. Trustee Wolff, before his involvement with the Village of Richfield, was also the President of the Friess Lake School Board.

The Village Board sets the goals and objectives for the entire organization on a bi-annual basis. The Board oversees and directly reviews the Village Administrator whom they entrust with setting the goals and objectives for the remainder of the Department Head staff at the Village. The goals and objectives for 2019 have been set and can be reviewed as follows within the following pages of this section. The accomplishments of staff in 2018 have also been included for resident review so that they might know what their taxpayer dollars are being dedicated to.

The Village Board continues to make themselves available to answer resident questions and concerns. Their contact information can be found on the Village of Richfield website, bi-monthly a newsletter is published which also has their home telephone numbers, and they all are very active in the community. Residents are encouraged to reach out and contact the elected officials for any matter related to the community.

Village Board

ORDINANCES	
02018-01-01	AN ORDINANCE AMENDING CHAPTER 270. PARKS AND RECREATION TO LIMIT NUMBER OF TOW ROPES SERVICED BY BOATS ON BARK LAKE TO ONE
02018-05-02	AN ORDINANCE TO REZONE PORTIONS OF THE FOLLOWING PARCELS V10-091800C, V10-0918, V10-091900B AND V10-091900A VILLAGE OF RICHFIELD AND TO AMEND THE ZONING MAP OF THE VILLAGE OF RICHFIELD PURSUANT TO SECTION 70.163 OF THE MUNICIPAL CODE
02018-05-03	AN ORDINANCE TO AMEND SECTION 70.196(G)(5) AND 70.196(G)(6) OF THE VILLAGE OF RICHFIELD VILLAGE CODE RELATING TO FIRST FLOOR AREA AND BUILDING COVERAGE REQUIREMENTS IN RD-2, TWO FAMILY RESIDENTIAL DISTRICT
02018-07-01	AN ORDINANCE TO AMEND CHAPTER 270 PARKS AND RECREATION PURSUANT TO WISCONSIN STATE STATUTES, SENATE BILL 69 REGARDING WATER SKIING REQUIREMENTS
02018-09-01	AN ORDINANCE TO REZONE A PORTION OF TAX PARCELS V10-1250 AND V10_1255 VILLAGE OF RICHFIELD AND TO AMEND THE ZONING MAP OF THE VILLAGE OF RICHFIELD PURSUANT TO SECTION 70.163 OF THE MUNICIPAL CODE
02018-10-01	AN ORDINANCE AMENDING SUBDIVISION SPEED LIMIT REGUALTIONS TO INCLUDE BRIDLE-WOOD ESTATES SUBDIVISION
02018-11-01	AN ORDINANCE AMENDING MULTIPLE SECTIONS OF CHAPTER 167 OF THE VILLAGE OF RICHFIELD MUNICIPAL CODE
02018-11-02	AN ORDINANCE TO AMEND MULTIPLE SECTIONS OF THE CHAPTER 70 ZONING CODE RELATED TO CONDITIONAL USES
02018-11-03	AN ORDINANCE TO AMEND CHAPTER 309 OF THE MUNICIPAL CODE,WHICH IS TITLED "SIGNS"

RESOLUTIONS	
R2018-02-01	A RESOLUTION ADOPTING THE WASHINGTON COUNTY HAZARD MITIGATION PLAN
R2018-03-01	A RESOLUTION AUTHORIZING STAFF TO SUBMIT A GRANT APPLICATION FOR THE WISCONSIN RPC AND PDNR GREAT LAKES BASIN TREE PLANTING GRANT PROGRAM
R2018-04-01	A RESOLUTION AUTHORIZING STAFF TO REALLOCATE FUNDS FROM THE VILLAGE'S PARK IMPACT FEES TO REIMBURSE THE GENERAL FUND
R2018-06-01	A RESOLUTION RECOMMENDING TO THE VILLAGE BOARD THE MULTIPLE AMENDMENTS TO THE VILLAGE'S COMPREHENSIVE PLAN
R2018-07-01	A RESOLUTION AUTHORIZING THE OPENING OF THE TIME CAPSULE AT BARK LAKE PARK
R2018-08-01	A RESOLUTION DIRECTING A REFERENDUM BE PLACED ON THE NOVEMBER ELECTION BALLOT TO EXCEED THE LEVY LIMITS ALLOWED BY STATE STATUTE FOR THE PURPOSES OF ROAD MAINTENANCE AND ROAD CONSTRUCTION

RESOLUTIONS CONT.	
R2018-09-01	A RESOLUTION AUTHORIZING STAFF TO SUBMIT A GRANT APPLICATION FOR THE WISCONSIN RPC AND DNR GREAT LAKES BASIN TREE PLANTING GRANT PROGRAM
R2018-10-01	A RESOLUTION HONORING JERRY BECKER FOR HIS PUBLIC SERVICE
R2018-10-02	A RESOLUTION ACCEPTING SPECIFIED INFRASTRUCTURE IN BRIDLEWOOD ESTATES SUBDIVISION
R2018-11-01	A RESOLUTION HONORING WASHINGTON COUNTY SHERIFF DALE K. SCHMIDT FOR HIS PUBLIC SERVICE
R2018-11-02	A RESOLUTION ADOPTING THE 2019 ANNUAL PROGRAM BUDGET AND ESTABLISHING THE PROPERTY TAX LEVY
R20818-12-01	A RESOLUTION HONORING WASHINGTON COUNTY SHERIFF'S DEPUTY MICHAEL R.J. ANDERSON FOR HIS PUBLIC SERVICE
R2018-12-02	A RESOLUTION ADOPTING THE 2018 BUDGET AMENDMENT No. 1

Village Board Budget

	2016	2017	2018	2018	2019	%
VILLAGE BOARD	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
SALARIES	$29,860	$28,325	$29,860	$14,930	$29,860	0%
STAFF PERFORMANCE INCENTIVES	$10,700	$9,880	$10,700	$0	$10,700	0%
SOCIAL SECURITY	$3,082	$2,919	$3,103	$1,142	$3,103	0%
PENSION	$706	$651	$717	$0	$701	(2.23%)
DUES AND MEMBERSHIPS	$4,369	$4,538	$4,670	$4,670	$4,985	6.75%
SEMINARS AND TRAINING	$67	$205	$250	$0	$250	0%
ECONOMIC DEVELOPMENT	$8,830	$9,180	$9,180	$7,180	$9,180	0%
TOTAL VILLAGE BOARD	**$57,614**	**$55,698**	**$58,480**	**$27,922**	**$58,779**	**0.51%**

Village Administrator
Jim Healy

Assigned Committees and Boards:

Village Board, Plan Commission, Architectural Review Board,
Park Commission, Board of Zoning Appeals, Board of Review,
Ad-Hoc Capital Improvement Planning Committee,
Ad-Hoc Zoning Code Recodification

Village Administrator & Planning and Zoning Administrator
Jim Healy

Duties:

- Develops and recommends policies for provided Village services
- Acts as Village liaison to other agencies and units of government
- Develops and administers personnel policies and Human Resource related functions
- Attends and participates in Village Board and other constituted Village Commissions, Boards and Committee meetings
- Prepares and submits reports regarding Village government activities
- Represents the Village to the public and developers regarding proposals, requests for services, and requests for information
- Assists Village department heads regarding daily work issues and policy administration
- Develops and reviews annual budget
- Prepares budget reports, monitors expenditures, recommends staffing and expenditure levels
- Prepares grant applications and administers grants
- Obtains and reviews insurance proposals and other service contracts
- Participate in the processing of permits, variances and zoning applications
- Review commercial and residential development plans for compliance with Village regulations; review and process planning applications; respond to public inquiries related to assigned responsibilities; maintain and file plans, sketches, maps, and other materials and records
- Prepare and update zoning maps, land use maps, parcel and other maps
- Assist public in completing applications for use in special permits, variances, conditional uses and rezoning of properties
- Conduct field inspections for permit approvals and compliance with zoning regulations and codes
- Prepare notices regarding violations and conduct inspections to assure compliance
- Answer questions from the public, meet and correspond with property owners regarding zoning requirements
- Serve as webmaster for the Village website, social media and other online media

2019 Goals/Objectives:

- Work with UW-Extension of Washington County to reexamine the Village's Strategic Plan and Organizational goals for 2019-2021
- Conduct a 5-year audit of the Village's adopted Comprehensive Plan
- Update 2014 Building Facilities Master Plan to document on-going maintenance history
- Complete Zoning Code Recodification started in 2017
- Work with local property owners in "Downtown Richfield" on a potential revitalization strategy
- Seek out new and improve existing intergovernmental agreements and public/private partnerships to provide efficient, effective and economical citizen service

Village Administrator

2018 Performance and Accomplishments:

Significant Ordinances Authored –

- **02018-01-01:** AN ORDINANCE AMENDING CHAPTER 270. PARKS AND RECREATION TO LIMIT NUMBER OF TOW ROPES SERVICED BY BOATS ON BARK LAKE TO ONE
- **02018-05-03:** AN ORDINANCE TO AMEND SECTION 70.196(G)(5) AND 70.196(G)(6) OF THE VILLAGE OF RICHFIELD VILLAGE CODE RELATING TO FIRST FLOOR AREA AND BUILDING COVERAGE REQUIREMENTS IN RD-2, TWO FAMILY RESIDENTIAL DISTRICT
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Planning and Zoning Administration –

- Oversaw three (3) Rezoning Petitions
- Oversaw five (5) Certified Survey Map Reviews
- Assisted with the approval of 11 Site Plan Reviews for new and existing businesses expanding:
  - Brew City Boost
  - Logger's Park/Terrace 167
  - Burkhard Construction
  - Joe Mama's
  - Server Products
  - Plastic Craft Molds
  - Kwik Trip
  - Golden Pearl, LLC
  - Pleasant Hill Bar and Grill
  - St. Gabriel's Catholic School
  - Amy Belle Elementary School
- Assisted with the approval of two (2) new subdivisions and conceptually reviewed two (2) new ones

Organizational Achievements

- Responsible for the successful "Richfield Road Referendum's" technical administration and public education outreach efforts
- Successfully negotiated, on behalf of the Village Board, $1,350,000 worth of public improvements with relocating business
- 2018 Distinguished Budget Presentation Award Winner - GFOA
- Organized the first-ever "Richfield Dining Week" and coordinated "Manufacturing Month" tours

Notable Professional Achievements

- Named 99th "Top Local Government Influencer in the Country" by ELGL
- Holy Hill Area School District Convocation Speaker

Village Administrator Expenditure Budget

	2016	2017	2018	2018	2019	%
VILLAGE ADMINISTRATOR	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
ADMINISTRATOR SALARY	$80,800	$81,608	$87,393	$43,697	$90,015	3%
STAFF PERFORMANCE INCENTIVES	$0	$0	$0	$0	$0	0%
SOCIAL SECURITY	$5,898	$5,941	$6,686	$3,229	$6,886	2.99%
HEALTH INSURANCE	$14,281	$15,085	$18,378	$12,129	$22,236	20.99%
PENSION	$5,333	$5,549	$5,855	$2,928	$5,896	0.70%
DUES AND MEMBERSHIPS	$50	$253	$270	$60	$270	0%
SEMINARS AND TRAINING	$685	$212	$1,700	$35	$700	(58.82%)
TOTAL VILLAGE ADMINISTRATOR	**$107,047**	**$108,648**	**$120,282**	**$62,077**	**$126,003**	**4.76%**

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Deputy Treasurer

Deanna Hupe

Assigned Committees and Boards:

Ad-Hoc Capital Improvement Planning Committee

Deputy Treasurer

Deputy Treasurer
Deanna Hupe

Duties:

- Supervise processing of all accounting transactions for accuracy including cash handling, payables, receivables, and general ledger; year-end accounting procedures and related work associated with the year-end audit
- Manage the treasury function including the collection of all Village revenue; investment of Village funds; and overall cash management
- Coordinate and oversee the collection of all property tax revenue and the distribution of that revenue to all taxing jurisdictions as established by State Statutes and Village ordinances and policies
- Supervise, develop and maintain all financial information systems necessary to facilitate the coordination of processing all financial transactions of the Village; manage internal controls of the Village
- Responsible for analysis and forecasting ensuring the financial well-being of the Village and staying current with legislation
- Assist Village Administrator with the development of the annual budget and the final presentation of that budget
- Assist Village Administrator with the development of the annual capital improvement plan and the final presentation of that plan
- Assist with coordination and administration of the leave of absence, FMLA, sick leave and return to work
- Supervise the operation of the payroll system insuring that all Federal and State reporting requirements are met
- Coordinate and oversee the policies and programs related to the Wisconsin Retirement System, health insurance and other benefits of the Village
- Assist Village Administrator with the oversight of the risk management functions including administration of casualty and liability insurance programs and policy renewal
- Research and prepare statistical reports, requests for proposals, policies, department projects, cost estimates, specifications, and contract documents, as assigned.
- Provide Staff support to the Village Board and various committees, commissions and boards.

2019 Goals/Objectives:

Finance:

- Help oversee the creation of the 2020 Village Budget
- Apply for the 2019 GFOA Distinguished Budget Presentation Award
- Continue to improve the transparency of the Village's Capital Improvement Plan

Deputy Treasurer

- Work with the Village Administrator and Village President in the review of Financial Policies
- Research and refer software package to the Village Board for the Village's fund accounting, payroll, AR and AP
- Complete a successful Audit preparation
- Ensure a successful 2019 tax collection season
- Improve efficiency and functions in the Deputy Treasurer's Office
- Develop a formalized billing procedure for professional charges back to developers and private citizens

Administrative Duties:

- Work with the DPW Supervisor to update buildings and equipment and all insured items
- Become a member of MTAW
- Expand one's knowledge and skillsets by pursuing training seminars and/or MTAW or GFOA conferences
- Participate in any hiring procedures and assist with onboarding any new employees
- Continue to develop and regularly update the Village's "financial transparency" section of the Deputy Treasurer's departmental page

Personal/Professional Development:

- Continue training at Municipal Treasurer's Institute
- Seek our training opportunities with MTAW, League Municipal Insurance, and League of Wisconsin Municipalities

2018 Performance and Accomplishments:

- Worked with the Village Administrator for the creation of the 2019 Village Budget
- Worked with the Village Administrator for the creation of the 2019-2023 CIP
- Assisted the Village President with the Equipment Replacement Plan remake and renewal
- Assisted the Village Administrator reviewing group health insurance options for the 2019 Village Budget

2018 Outcomes	
Special Assessment Letters Requested	93
Work Permits issued	29
Dogs Licensed	1,089

- Completed year 2 of 3 at the Municipal Treasurer's Conference in conjunction with UW-Green Bay
- Timely completion of all State mandated financial reporting forms to the Department of Revenue
- Successfully assisted in the review and completion of the Village's 2017 financial audit
- Negotiated money market and CD rates on behalf of the Village with various financial institutions
- Administered multiple Letter of Credit draws by subdivision developers in the Village
- Worked with Waukesha County on the collection of delinquent personal property taxes
- Successfully on-boarded four (4) DPW Employees into the Village's benefit system and assisted with various human resource functions related to the same
- Took steps to actively correct notations on 2017 Audit report from Kerber Rose

Deputy Treasurer

Deputy Treasurer Expenditure Budget

	2016	2017	2018	2018	2019	%
DEPUTY TREASURER	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
SALARIES	$46,583	$45,285	$47,951	$23,975	$49,150	2.50%
ADMINISTRATIV ASSISTANT	$0	$821	$0	$0	$0	100%
TAX ASSISTANT	$5,400	$10,873	$11,676	$6,081	$12,074	3.41%
INTERN	$0	$448	$0	$0	$0	100%
SOCIAL SECURITY	$3,709	$4,112	$4,561	$2,255	$4,684	2.70%
HEALTH INSURANCE	$4,557	$6,830	$7,682	$4,960	$7,734	0.68%
PENSION	$2,919	$3,079	$3,213	$1,609	$3,219	0.19%
AUDIT	$12,100	$11,000	$11,200	$11,100	$11,300	0.89%
WEIGHTS AND MEASURES	$2,420	$2,420	$2,700	$2,420	$2,700	0%
COMPUTER SUPPORT	$3,525	$2,263	$3,010	$1,040	$3,425	13.79%
DUES AND MEMBERSHIPS	$595	$492	$487	$55	$377	(22.59%)
SEMINARS AND TRAINING	$1,370	$959	$1,515	$734	$1,515	0%
TOTAL	**$83,178**	**$88,581**	**$93,995**	**$54,229**	**$96,178**	**2.32%**

Deputy Clerk

Donna Cox

Assigned Committees and Boards:

Village Board, Plan Commission, Board of Review

Deputy Clerk
Donna Cox

Duties:

- Coordinate and oversee elections day administration and preparation
- Oversee the training of Election Chiefs and Poll Workers consistent with the Wisconsin Election Commission (WEC) Election Day Administration Manual
- Prepare and distribute agendas and minutes for all the Village's Boards/Commissions
- Assist with the creation of various ordinances and resolutions for the Village's Boards/ Commissions
- Maintain and update Village Code with eCode360
- Post and publish required legal notices for elections, business licensing, and the Village's Boards/ Commissions
- Oversee the program administration for WisVOTE, maintaining accurate voting records
- Act as 'Records Custodian' for all aspects of the Deputy Clerk position
- Coordinate Open Book and Board of Review
- Issue licenses and permits for intoxicating liquor, fermented beverages, cigarette, coin-operated machines, target and trap shooting, peddlers, fireworks and other permits in accordance with applicable Village ordinances and regulations

2019 Goals and Objectives:

Records Transparency:

- Work with Front Office Assistant Runnells to review all zoning records received from Washington County and develop a filing system within our Section map/Subdivision filing room
- Continue to train with General Code to enhance the eCode that is currently on the Village website for all residents
- Maintain "signature copies" of all Village Board Resolutions and Ordinances
- Work with Administrative Services Coordinator Keller to share duties of update the Village's websites monthly with packets and minutes in a timely manner
- Develop "End of Year" report to the Village Board and public

Election:

- Work with all Election Chiefs to develop a checklist to enhance a training checklist as a tool for all back up Chief Inspectors
- Coordinate and implement a succession plan for any outgoing Election Chief
- Coordinate with Northbrook Church and stakeholders for February and April elections
- Continue to refine and improve voter experience not only at Village Hall during absentee voting, but on Election Day as well
- Continue to train new poll workers on the Image Cast Evolution (ICE) election equipment

Deputy Clerk

Licensing and Applications:

- Work with the Village Administrator on the updating of processes and procedures related to the Planning and Zoning Forms and Applications
- Assist the Administrator with the expediting of applications to the Village for the Plan Commission and Village Board
- As a part of the website redesign, work with Administrative Services Coordinator on implementing fillable PDFs for applications on the Village's website

Personal/Professional Development:

- Seek training opportunities with WMCA, WEC, Washington County Clerk, etc.
- Complete year 2 of 3 at Municipal Clerks Institute

2018 Performance and Accomplishments:

- Streamlined the application process for obtaining "New", "Renewal" and "Provisional" Operators Licenses by creating and utilizing just one (1) form, as oppose to using three (3) different forms.
- Drafted a standardized memo for the Deputy Sheriff to complete and submit to the Village President and Board upon completion of the background investigation specific to which licenses/ permits are being applied for by various businesses or persons.
- Streamlined the Business License process by including all licenses and permits a business owner holds on one (1) License as oppose to creating multiple different Licenses and Permits.
- Created and implemented a new "Renewal Letter and Packet" to business owners regarding the renewal of their Licenses and Permits.
- Created an improved floorplan for the lower level of Village Hall absentee voting to maximize space and pedestrian traffic at Village Hall during the November General Election.
- Provided training to staff and poll workers to assist with election-related tasks.
- Attended continuing education courses offered through the Wisconsin Municipal Clerks Association. Attended the University of Wisconsin Green Bay Clerk and Treasurers Institute.
- Was invited to apply for the Wisconsin Municipal Clerks Advisory Board and gladly accepted this role as a first year Advisory Board Member.
- Facilitated and Administered 5 successful elections held in 2018 (with the assistance and talents of our poll workers and office Staff)
- Created and implemented a streamlined process for in-person registration on Election Day by providing electors with clipboards with the WI Voter Registration Application already attached and the Proof of Residence Document requirement adhered to the clipboard. Thus, allowing the elector to already have their application completed and their Proof of Residence Document ready when they approached the Registration table.
- Created and implemented new process for all Absentee Ballot requests.
- Continue to manage "Voter Records" in the WisVote System and our in-house paper records according to best management practices with the Wisconsin Elections Commission.

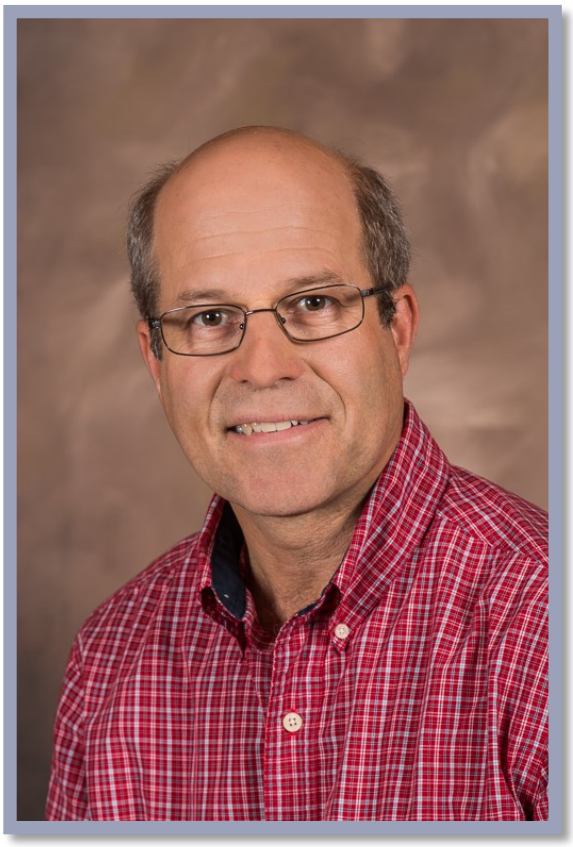
2018 Deputy Clerk Outcomes	
Number of Elections Held	5
Number of New Voter Registrations	575
Number of Absentee Ballots processed	4,097
Number of Operator Licenses Issued	215

Deputy Clerk Expenditure Budget

	2016	2017	2018	2018	2019	%
DEPUTY CLERK	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
DEPUTY CLERK	$47,195	$51,735	$45,955	$22,978	$47,104	2.50%
PART-TIME ADMINISTRATIVE ASSISSTANT	$18,280	$17,126	$18,158	$9,243	$18,612	2.50%
ADMINISTRATIVE INTERN	$10,434	$13,120	$14,432	$0	$0	(100.00%)
SOCIAL SECURITY	$5,575	$6,109	$4,905	$2,390	$5,027	2.49%
HEALTH INSURANCE	$18,619	$15,553	$7,233	$8,547	$7,233	0%
PENSION	$3,066	$3,518	$3,079	$1,539	$3,085	0.19%
WORK PERMITS	$796	$390	$300	$150	$210	(30%)
ORDINANCE EXPENSE	$2,027	$470	$2,000	$2,550	$7,600	280%
CRIMINAL INVESTIGATION	$686	$728	$600	$455	$600	0%
COMPUTER SUPPORT	$0	$513	$800	$418	$800	0%
LEGAL NOTICES AND PRINTING	$2,953	$1,815	$2,200	$488	$2,200	0%
DUES AND MEMBERSHIPS	$270	$115	$200	$100	$200	0%
SEMINARS AND TRAINING	$80	$865	$1,400	$570	$1,400	0%
CAPITAL OUTLAYS	$2,105	$1,942	$1,942	$1,942	$0	0%
TOTAL DEPUTY CLERK	**$112,086**	**$113,998**	**$103,204**	**$51,370**	**$94,071**	**(8.85%)**
ELECTION						
POLL WORKERS	$27,211	$27,211	$28,000	$9,139	$12,406	(55.69%)
EQUIPMENT MAINTENANCE	$1,159	$1,159	$2,000	$40	$2,539	26.95%
OFFICE SUPPLIES AND EXPENSES	$4,393	$4,393	$5,920	$2,578	$3,900	(34.12%)
CAPITAL OUTLAY	$2,881	$0	$0	$0	$0	0%
TOTAL ELECTION	**$35,644**	**$32,763**	**$35,920**	**$11,757**	**$18,845**	**(47.54%)**

Building Inspectors

Joel Jaster & Greg Darga



Assigned Committees and Boards:

Architectural Review Board

Building Inspectors
Joel Jaster & Greg Darga

Duties:

- Examines plans and specifications of new construction, additions and alterations to residential and commercial buildings to determine compliance with the provisions of applicable construction codes, standards, ordinances and regulations
- Issues permits for applicants based on qualifications of plans and specifications, and files such permits appropriately both during construction and following completion of the project according to record retention requirements
- Inspects commercial and residential buildings and premises for change of use, occupancy, or compliance with applicable codes and ordinances
- Performs systematic site inspections of all skilled trades work for new construction and renovations within the Village, to evaluate compliance with all applicable Village, State and Federal codes and regulatory requirements in their respective trades, e.g., building, electrical, plumbing, HVAC, and mechanical and structural
- Verifies compliance with approved building permits, plans and specifications; reviews and approves workmanship and completed projects
- Attends professional training and job related seminars, courses, meetings and conferences to keep abreast of current trends in the field
- Works together with Public Works Supervisor and Zoning Administrator to assist with issues of overlapping concern

2019 Goals and Objectives:

- Effectively execute role of Building Inspector while working to complete organizational priorities
- Work to update and revise departmental information sheets and related permit forms
- Provide assistance and expertise in development of facility upgrades and expansion
- Assist in development of Capital Improvement Plan, specifically those projects related to facility maintenance and improvements
- Oversee the administrative updating of the Village's Emergency Operations Plan (EOP)
- Continue to provide consistent and reliable services to the communities of Sussex and Slinger
- Review and revise existing Building Permit Fee schedule to maintain competitive and fair fees, ensuring users fully fund inspection services
- Recordkeeping related to the Village's MS4 Stormwater Management Permit per DNR regulations
- Work with the Village Administrator to develop Quality Assurance/Quality Control tools, seeking ways to improve Citizen Service. Use existing resources to promote e-services and permitting efficiencies which have been implemented in the past several years

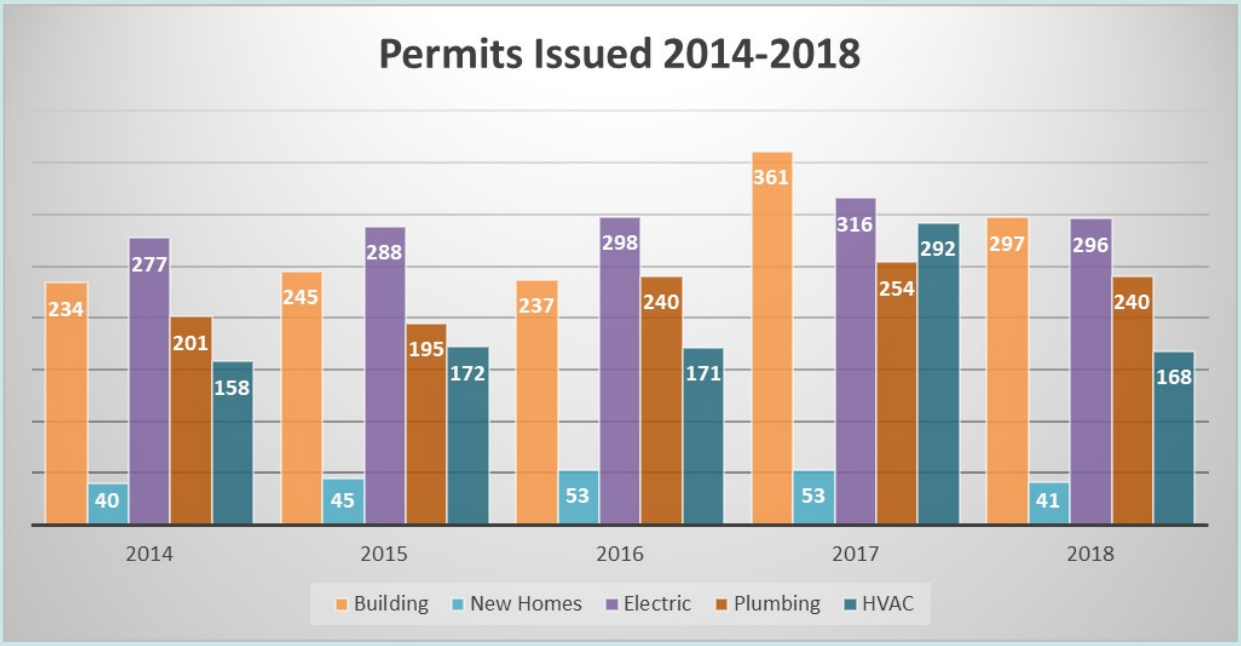
Building Inspectors

- Work with Administrative Services Coordinator to create bi-monthly newsletter updates that are both seasonal and timely.
- Develop and improve administrative tools to improve efficiency and effectiveness.
- Work with Village Administrator towards the development of a revised and updated sign code.
- Assist in zoning code recodification process, typing practical administration to theoretical application.
- Cross-train key Staff members on permit processing to assist in citizen service.
- Continue to develop professionally.
- Seek out opportunities to participate in the various professional organizations related to building inspection, plumbing, electrical, and HVAC.

2018 Performance and Accomplishments:

- Attended several continuing education seminars throughout the year including the Building Inspectors Institute in April.
- Inspectors collaborated daily on inspection procedures and policies for the purpose of being consistent in all three communities.
- Collaborated with Richfield office staff to create informational brochures for several types of common building projects.
- Coordinated inspections outside of regularly scheduled hours to meet increased work load being experienced in Richfield and contracted communities.
- Maintained a 7-10 day turnaround for plan review.
- Serve as a main point of contact for all resident and contractor questions related to building projects.
- Created a plan to efficiently balance mileage on leased vehicles to remain within annual mileage limits.
- Processed and conducted inspections for an increased number of permits Richfield and contracted communities.
- Oversaw the Architectural Review Board, and attended meetings as necessary.
- Worked with the Village Administrator on several planning and zoning issues to ensure compliance with Village codes and ordinances.
- As the economic conditions continue to improve so do construction projects in all three (3) Villages the increase in workload will continue to be something the Inspectors need to manage appropriately in order to ensure the success of the intergovernmental agreement.

Building Inspectors



	2016	2017	2018	2018	2019	%
INSPECTION	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
BUILDING INSPECTOR	$129,371	$128,183	$132,757	$66,037	$139,752	5.27%
SOCIAL SECURITY	$9,398	$9,448	$10,079	$4,689	$10,615	5.32%
HEALTH INSURANCE	$43,944	$47,269	$51,935	$32,191	$51,554	(0.73%)
PENSION	$8,525	$8,871	$8,828	$4,414	$9,088	2.95%
CELL PHONE	$1,346	$1,239	$1,800	$533	$1,300	(27.78%)
EQUIPMENT MAINTENANCE	$421	$0	$600	$0	$0	(100%)
COMPUTER SUPPORT	$0	$0	$500	$0	$600	20%
DUES AND MEMBERSHIPS	$601	$420	$1,100	$615	$1,100	0%
SEMINARS AND TRAINING	$792	$1,595	$1,600	$515	$1,600	0%
HOUSE NUMBERS	$213	$664	$200	$0	$200	0%
FUELS/PETROLEUM PRODUCTS	$1,896	$2,045	$3,764	$881	$2,000	(46.87%)
STATE SEALS	$997	$1,996	$600	$669	$1,200	100%
CAPITAL OUTLAYS	$9,579	$8,564	$8,535	$4,277	$8,535	0%
TOTAL INSPECTION	**$207,083**	**$210,293**	**$222,298**	**$114,820**	**$227,544**	**2.36%**

Interim Public Works Supervisor

Brett Thicke

Public Works Supervisor
- Vacant -

Duties:

- Maintains open communication with Village Administrator on all aspects of Public Works Department through regular oral and written reports
- Administers, supervises, and manages the day to day operations of the Richfield Public Works Department
- Works closely with local organizations (i.e. RHS, RYBSA, RSC, RVFC, etc.) to coordinate activities and events at public parks
- Plans, directs, supervises and performs installation, repair and maintenance of Village streets, tools and equipment, Village buildings and grounds and all park facilities
- Assists, in an advisory capacity, with preparation of the annual department budget and capital budget, projects, needed supplies, materials and staffing needs; Monitors budget activity
- Supervises the maintenance of the Village roads, this includes overseeing crack filling, constructions projects, snowplowing and the vehicles and employees working on the roads as well
- Investigates insurance claims involving public works activities
- Safe operation a variety of equipment including excavator, motor grader, trucks, backhoes, tractors, loaders, compactor, compressors, rollers, snowplow equipment and vehicles and a variety of power and hand tools
- Maintains regular contact with construction project engineers, Village, County, State and Federal agencies, professional and technical groups and the general public regarding public work activities and services
- Monitors inter-governmental actions affecting public works
- Oversees and schedules crew and the repair and construction of all types of storm drainage, box culverts and curb and gutters; setting forms for concrete; the removal of weeds and grass from Village right-of-ways; street cleaning; setting of necessary cones and barricades for routine construction safety
- Coordinates all activities with other departments

2019 Goals and Objectives:

- TBD based on hired DPW Supervisor -

2018 Performance and Accomplishments:

DPW

- 36 Miles of shoulder repairs
  - 362.49 ton of aggregate used
  - 211.16 ton traffic bond
  - 151.33 ton asphalt millings
- 15.25 Ton of Cold Mix used for potholes

Public Works and Highway

- 1586' of ditching completed
- 35' of roll-curb replaced
- 86' of Culvert replaced
- 1 Storm Structure repaired
- 12.1 Miles of road Crack Filled
- 284.86 Ton of Asphalt installed for spot repairs
- 9,941.17 Ton Asphalt installed through Major Repair/Construction (HIP)
- 47 Street signs installed, repaired or replaced
- 2,320 Ton of Salt used in the 2017/18 Snow season
    - 39 documented snow operations
    - 59.49 Ton of salt used per operation (Average)
    - 405.80 pounds of salt used per lane mile, per operation (Average)

2018 Outcomes: Permits Issued	
Burn Permits (Annual)	289
Burn Permits (Monthly)	115
Wild Marsh Boat Launch Permit	424
Bark Lake Boat Launch Permit	354
Right-Of-Way Permits	61

Parks

- 173 Hazard trees removed
- 2 wood duck houses installed
- 2 weed and fertilizer treatments done (spring and fall)
- 3 memorial benches installed
- 100 Cubic Yards of Engineered Mulch installed at playgrounds
- 65 Gallons of paint used to stripe baseball and soccer fields
- 35.39 Ton of Stone installed on walking trails/paths
- Eagle Scout Project to rehab nature trail at Nature Park
- 3,360 acres of grass mowed (averaged for the season)
- 11 Signs installed, repaired or replaced

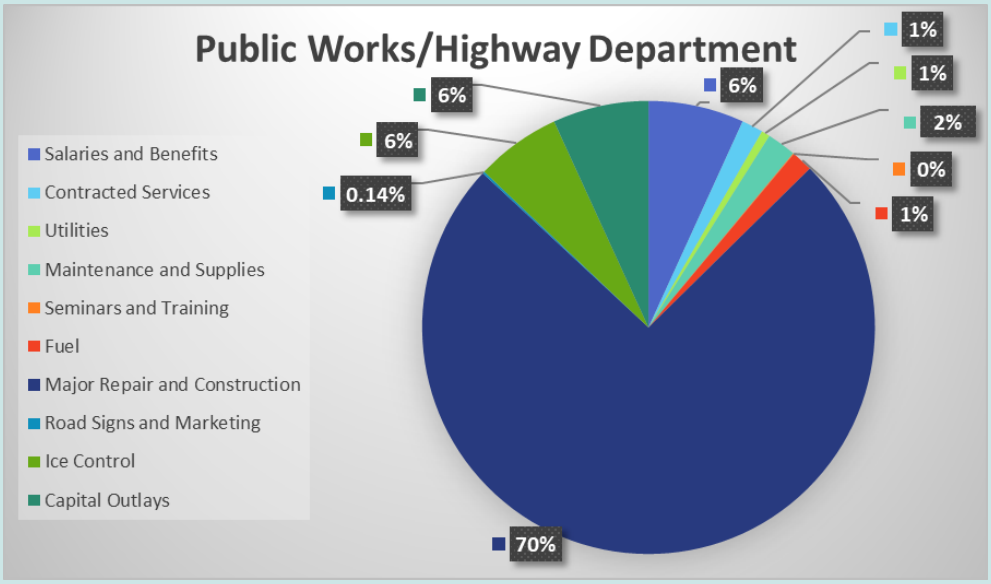
Transfer Station

- 9,021 Pounds of Televisions and electronics recycled
- 2,300 Pounds of Tires recycled
- 140 Cubic Yards of Treated wood disposed of
- 215 Cubic Yards (est.) of Compost processed fully and given to residents
- 975 Cubic Yards (est.) of mulch processed, 500 Cubic Yards (est.) given to residents
- 2,700 Gallon of waste oil recycled
- Coordinated and implemented 2018 Crack sealing in cooperation with the WCHD, utilizing DPW staff for a cost savings to VOR residents
- Coordinated and implemented 2018 Asphalt Patching in cooperation with the WCHD, utilizing DPW staff for a cost savings to VOR residents
- Coordinated with contractors for DPW Building painting, repairs and HVAC upgrades
- Executed year 2 of multi-year contract for weed and fertilizer applications
- Continued year 4 (final year) of the brush grinding contract (at an annual savings of $4500 verses previous years)
- Obtained new 3500 Truck Chassis and Dump Body to replace #13
- Reconfigured DPW/Parks positions for increased efficiencies
- Worked with RYBSA, Rockets and RSC for tournament and league play
- Oversaw the 2018 HIP
- Continued to oversee safety program with contracted safety consultant
- Liquidated broken, obsolete and unused equipment not used in day-to-day operations.

Public Works and Highway

Public Works Expenditure Budget

HIGHWAY DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 AS OF 6/30	2019 BUDGET	% CHANGE
SALARIES	$216,903	$201,199	$198,280	$99,709	$206,597	4.19%
WAGES PART-TIME	$14,234	$25,039	$31,439	$17,152	$31,439	0%
OVERTIME	$10,251	$10,105	$7,795	$10,190	$8,999	15.45%
SOCIAL SECURITY	$17,699	$17,621	$18,552	$9,322	$18,898	1.87%
HEALTH INSURANCE	$55,010	$37,615	$64,547	$40,976	$88,849	37.65%
PENSION	$14,837	$14,586	$13,807	$7,343	$14,122	2.28%
EMPLOYEE TESTING	$559	$375	$650	$108	$650	0%
CONTRACTED SERVICES	$38,219	$41,771	$21,500	$0	$46,500	116.28%
HEAT	$6,954	$6,919	$7,550	$6,868	$10,050	33.11%
ELECTRICITY	$6,641	$5,861	$7,000	$3,317	$7,000	0%
TELEPHONE	$1,668	$1,818	$1,900	$538	$1,200	(36.84%)
BLDG MAINT/JANITORIAL SERVICES	$3,240	$45,643	$50,839	$2,082	$5,000	(90.17%)
SEMINARS AND TRAINING	$799	$365	$1,675	$0	$1,700	1.49%
SAFETY TRAINING	$1,750	$922	$3,450	$0	$3,450	0%
ENGINEERING SERVICES	$28,445	$22,255	$30,000	$7,470	$30,000	0%
SUPPLIES/EXPENSES	$54,500	$65,106	$57,926	$38,844	$57,926	0%
FUELS/PETROLEUM PRODUCTS	$39,867	$38,569	$46,220	$26,374	$46,220	0%
MAJOR REPAIR AND CONSTRUCTION	$723,763	$543,444	$727,004	$0	$2,248,355	209.26%
ROAD SIGNS AND MARKINGS	$5,946	$5,074	$5,500	$796	$4,500	(18.18%)
ICE CONTROL	$254,400	$146,189	$180,000	$120,068	$184,055	2.25%
CAPITAL OUTLAYS	$306,029	$0	$231,301	$0	$207,376	(10.34%
TOTAL HIGHWAY DEPARTMENT	**$1,801,714**	**$1,230,474**	**$1,706,935**	**$391,156**	**$3,222,886**	**88.81%**



Street Lighting Expenditure Budget

	2016	2017	2018	2018	2019	%
STREET LIGHTING	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
STREET LIGHTS	$29,014	$23,980	$30,000	$9,278	$22,000	(26.67%)
TOTAL STREET LIGHTS	**$29,014**	**$23,980**	**$30,000**	**$9,278**	**$22,000**	**(26.67%)**

Transfer Station Expenditure Budget

	2016	2017	2018	2018	2019	%
TRANSFER STATION	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
SALARIES	$7,068	$6,189	$5,243	$2,592	$5,645	7.67%
SOCIAL SECURITY	$541	$473	$401	$198	$432	7.73%
WASTE DISPOSAL	$6,445	$7,952	$7,222	$3,435	$3,000	(58.46%)
SUPPLIES AND EXPENSE	$60	$160	$0	$0	$0	0%
FUELS	$277	$548	$300	$169	$300	0%
RECYCLING EXPENSES	$6,353	$5,928	$5,000	$1,347	$5,300	6%
TOTAL TRANSFER STATION	**$20,744**	**$21,250**	**$18,166**	**$7,740**	**$14,677**	**(14.34%)**

Community Services and Planning

Jennifer Keller

Assigned Committees and Boards:

Park Commission, Plan Commission

Community Services and Planning

Community Services, Planning and Zoning Expenditure Budget

Jennifer Keller

Duties:

- Assist Village Administrator with the day-to-day maintenance of the Village's website and social media accounts
- Coordinate the publication of the "Richfield Happenings" newsletter
- Serve as a contributor to the Citizen's Budget through the development of content, graphic design, and editing of the document
- Assist Village Administrator with processing Public Records Requests
- Assist Village Administrator draft violation letters and conduct progressive enforcement
- Act as supportive Staff at Park Commission meetings and Assist Village Administrator with development of packet materials.
- Assist Village Administrator with creation and publication of all Commission, Board, and Sub-Committee packet materials.
- Track data related to Traffic Counter Program and Shop Vehicle Maintenance
- Assist Village Administrator with hiring processes of new employees and posting for job notices
- General office duties such as: tax collection, dog licensing, issuing burn permits, etc.
- Assist Village Administrator in preparation of all external public communications

2019 Goals and Objectives:

- Oversee the design of the 2020 Village Budget and submittal to GFOA
- Oversee the design of the 2020-2024 CIP along with making improvements to the Equipment Replacement Plan
- Lead and coordinate 2019 upgrade and redesign Village Website with Civic Plus Content Management System
- Collaborate with Administrator Healy with the recruiting and hiring of Public Works Supervisor
- Assist Village Administrator with the research and implementation of "Master Plan" for Nature Park.
- Conduct organizational self-audit on progress with Village Comprehensive Plan since adoption
- Continue code compliance efforts which includes documenting all complaints, and tracking progress towards compliance.
- Assimilate into the position as a main point of contact for Park Commission communication, reports, and meetings

2018 Performance and Accomplishments:

- Became a State Certified Notary Public
- Processed 33 property complaints and assisted Administrator Healy, Inspector Jaster, and Supervisor Schmitt with issuing violation letters to respective property owners
- Reviewed and processed three (3) Minor Home Occupation Permits under the supervision of Administrator Healy
- Applied for 2019 grant funding from the Wisconsin Dept. of Natural Resources for Responsible Units, in conjunction with a cooperative agreement with the Town of Polk.
- Acted as a voting member of the 2018-2019 Washington County Bike and Pedestrian Planning Committee on behalf of the Village of Richfield
- Drafted four (4) ordinances for Administrator Healy as they related to Chapter 270- Water Skiing Requirements, RD-2 zoning district building requirements, and two (2) ordinances related to Chapter 351- Speed Limit Regulations

Community Services and Planning

Community Services, Planning and Zoning Expenditure Budget

Jennifer Keller

- Assembled and worked collaboratively with an Employee Manual Revision Committee to draft and disperse a revised employee handbook accompanied by a staff memo indicating modifications.
- Negotiated a three (3) year contract renewal with Waste Management, reducing monthly cost for services by 63%
- Re-designed and maintained the "financial transparency" page on the Village Website, monthly.
- Collaborated with Supervisor Schmitt on the recruiting and hiring process of four (4) full-time public works employees
- Dining Week 2018: Worked to attract business, resident, and neighboring community member participation/interest in this first annual restaurant week. Assisted Administrator Healy in the recruitment of Richfield restaurant participants. With the approval and assistance of Administrator Healy, a marketing campaign was created which included printed signs, banners, articles featured in the Richfield Newsletter, Instagram and Village Facebook posts. Event wrap-up included a survey to gauge business success and feedback for future events.
- Earned a Master's degree in Public Administration (MPA) from UW-Milwaukee

2018 Property Maintenance Violations	
Letters Issued	33
Violations remedied within 30 days of notice	27

In late 2017, the Village returned to regular staffing levels by hiring a full-time Administrative Services Coordinator. Since 2014, this position was combined with the Deputy Treasurer Position.

	2016	2017	2018	2018	2019	%
PLANNING AND ZONING	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
ASSISTANT TO THE ADMINISTRATOR	$0	$0	$39,000	$19,500	$39,975	2.50%
ARCHITECTURAL REVIEW BOARD	$630	$1,082	$1,350	$330	$1,500	11.11%
PLAN COMMISSION	$1,800	$1,710	$2,250	$690	$2,160	(4.00%)
ZONING APPEALS BOARD	$210	$482	$1,000	$210	$1,000	0%
SOCIAL SECURITY	$202	$379	$3,335	$1,558	$3,415	100%
HEALTH INSURANCE	$0	$0	$5,504	$3,552	$5,379	0%
PENSION	$0	$102	$2,613	$1,307	$2,618	0%
CONSULTING SERVICES	$19,288	$17,774	$22,000	$2,380	$18,000	(18.18%)
DUES AND MEMBERSHIPS	$0	$0	$160	$15	$320	0%
SEMINARS AND TRAINING	$0	$0	$750	$100	$750	0%
MILEAGE	$0	$0	$0	$0	$0	0%
PROFESSIONAL SERVICES	$12,976	$12,687	$14,000	$9,313	$16,880	20.57%
CAPITAL OUTLAYS	$0	$0	$0	$0	$0	0%
TOTAL PLANNING AND ZONING	**$35,106**	**$34,217**	**$91,962**	**$38,954**	**$91,997**	**0.04%**

Non-Departmental Expenditures

Non-Departmental Expenditure Budget

The Village's non-department expenses are those regular expenses incurred by utilizing Village Hall for it's administrative functions. Heat, electricity, telephone, janitor are all regular building expenses that are not necessarily the result of one department vs. another but the entire Village Staff as a whole. For this reason these expenses are lump summed to make reporting easier.

Additional items included under this category is postage for the Village's Bi-Monthly Newsletter. While the advertisements in the newsletter pays for the printing of it, and the Village does receive some monies from a shared revenue agreement with Liturgical Publications for advertisement the Village is still responsible for the regular Bi-Monthly postage which equates to approximately $900.

Computer support continues to be listed under this category as well. In leu of an IT Director as larger municipalities might have, the Village utilizes the private IT firm, OnTech, for quarterly support and updates as well as regular ongoing maintenance issues. Technology has become a vital part of doing business with residents at Village Hall and the cost of support each year is critical.

	2016	2017	2018	2018	2019	%
NON-DEPARTMENTAL	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
HEAT	$2,775	$2,702	$5,000	$2,542	$5,000	0%
ELECTRICITY	$9,775	$8,360	$9,000	$4,993	$9,000	0%
TELEPHONE/BROADBAND CONNECTION	$5,297	$5,248	$5,400	$2,713	$5,400	0%
JANITOR	$5,340	$6,382	$6,240	$2,710	$6,240	0%
BUILDING MAINTENANCE	$1,239	$3,882	$2,000	$122	$2,500	25%
EQUIPMENT MAINTENANCE	$7,390	$10,895	$5,400	$1,802	$5,000	(7.41%)
WEBSITE	$5,129	$5,148	$5,000	$5,929	$11,500	130%
COMPUTER SUPPORT	$8,999	$10,524	$11,000	$5,291	$12,620	14.73%
POSTAGE	$6,195	$6,105	$6,000	$2,212	$6,800	13.33%
NEWSLETTER	$6,002	$5,600	$6,000	$2,844	$6,000	0%
SUPPLIES AND EXPENSES	$9,772	$7,411	$7,155	$3,070	$7,155	0%
FUELS/PETROLEUM PRODUCTS	$233	$155	$300	$101	$300	0%
TOTAL NON-DEPARTMENTAL	**$68,146**	**$72,412**	**$68,495**	**$34,329**	**$77,515**	**13.17%**

Contracted Village Services

Legal Counsel
Year in Review

- Attended numerous Village Board meetings
- Reviewed policies and procedures prior to Board approval
- Assisted in drafting ordinances
- Guided staff with evolving Wisconsin State Statute changes

Legal Counsel Budget

	2016	2017	2018	2018	2019	%
LEGAL COUNSEL	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
ATTORNEY	$60,486	$68,151	$66,000	$61,973	$66,000	0%
TOTAL LEGAL	**$60,486**	**$68,151**	**$66,000**	**$61,973**	**$66,000**	**(4.55%)**

Engineering Services
Year in Review

The Village contracts with two (2) main engineering firms:
Kunkel Engineering which oversees the Village's Highway Improvement Plan and development reviews along with Cedar Corporation whom assists the Village with day-to-day engineering questions, major planning initiatives, and land division reviews.

Engineering Services Budget

	2016	2017	2018	2018	2019	%
ENGINEERING	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
DEVELOPMENT REVIEW AND INSPECTION SERVICES	$13,217	$69,350	$10,000	$4,965	$10,000	0%
ENGINEERING SERVICES	$4,158	$60	$5,000	$2,853	$5,000	0%
MATCHING GRANTS	$52,687	$36,210	$0	$1,500	$1,500	100%
TOTAL ENGINEERING	**$70,062**	**$105,620**	**$15,000**	**$9,318**	**$16,500**	**10%**

Contracted Village Services

YEAR IN REVIEW

ASSESSOR'S UPDATE 2018

We are pleased to report that the Assessor has successfully completed the final year of a six-year project to physically visit all properties in the Village and update all property records. This project began in 2013 and was completed in spring of 2018.

According to the Wisconsin Department of Revenue, the total value of all taxable property in the Village of Richfield has increased from $1.64 billion to $1.70 billion, or about 4%, from 2017 to 2018. Richfield's increase in value falls short of the 6% increase for Washington County as a whole over the same time period. However, it does reflect a continued upward trend in market value and new construction in the Village. It is also worth noting that the Village lost 45% of its personal property tax base in 2018 ($6.35 million) primarily as a result of the State Legislature's new exemption of machinery, tools & patterns.

For the 2019 assessment cycle, the assessment staff will continue to physically visit properties and update assessment records accordingly. Field inspections will include all properties that have sold during the previous calendar year, as well as all properties with changes due to new construction, remodeling, or demolition. As always during our field inspection cycle, we will be notifying property owners in advance that an assessor will be visiting their property. If no one is home at the time of the visit, we will leave a doorhanger on the main entrance with instructions on how to setup an appointment. We now offer online appointment scheduling as well as scheduling by phone. Our staff will be carrying photo ID tags and driving red fleet vehicles, clearly displaying our company name, so that we are clearly recognizable. We will be courteous and professional in our communications with all property owners.

The following is a summary of the tasks completed for the 2018 assessment cycle:

- Completed 840 property inspections in the field, verified and corrected property records, and adjusted values as necessary.
- Revalued 100% of the Village's business Personal Property assessments.
- Entered building permit data into Market Drive software for each parcel that was issued a building permit in the 2017 calendar year.
- Reviewed all sales of real estate from 2017 within the Village to determine which sales were arm's length sales and which were not.
- Reported sales validations to Department of Revenue, along with all property

Associated Appraisal Consultants, Inc.

attributes for all arm's length sales.

- Performed a sale ratio study to determine the ratio of assessed value to sale price for all valid sales.
- Identified which properties required field visits for 2018.
- Mailed letters to properties we planned to visit to inform property owners of the assessor's upcoming visit and explain the purpose of the visit.
- Performed field inspections to gather data for updating assessment records, reviewing sales, building permits and requests by property owners.
- Updated property records with all new information obtained from field visits.
- Completed new assessed values for personal property and real estate and provided an updated assessment roll to Village staff.
- Mailed notices of changed assessments to owners of all properties whose assessments have changed.
- Conducted Open Book meetings on Tuesday, June 26th from 3pm to 7pm.
- Finalized all assessments at the Board of Review on July 30th.

Our assessment ratio study indicated that the Village's average level of assessment for 2018 would be about 96%. Our next Village-wide assessment update will likely take place in 2020, at which time all properties will be reassessed at 100% market value.
As always, we will continue to respond to phone inquiries by property owners, as well as requests for information from realtors and appraisers.
It is a pleasure working with the Village staff and we look forward to continuing our positive working relationship with the Village of Richfield and its residents. For questions or comments I can be reached at by phone at (920) 224-8803 or by email at deanp.apraz@gmail.com.

Dean W. Peters
Vice President of Maintenance Services
Associated Appraisal Consultants, Inc.

Assessor Budget

	2016	2017	2018	2018	2019	%
ASSESSOR	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
BOARD OF REVIEW	$210	$390	$275	$0	$275	0%
CONTRACT SERVICES	$57,680	$47,500	$47,500	$23,750	$45,000	(5.26%)
SOCIAL SECURITY	$16	$30	$21	$0	$21	0%
STATE ASSESSING COSTS	$1,606	$1,569	$1,600	$1,665	$1,600	0%
TOTAL ASSESSOR	**$59,512**	**$49,489**	**$49,396**	**$25,415**	**$46,896**	**(5.06%)**

Contracted Village Services

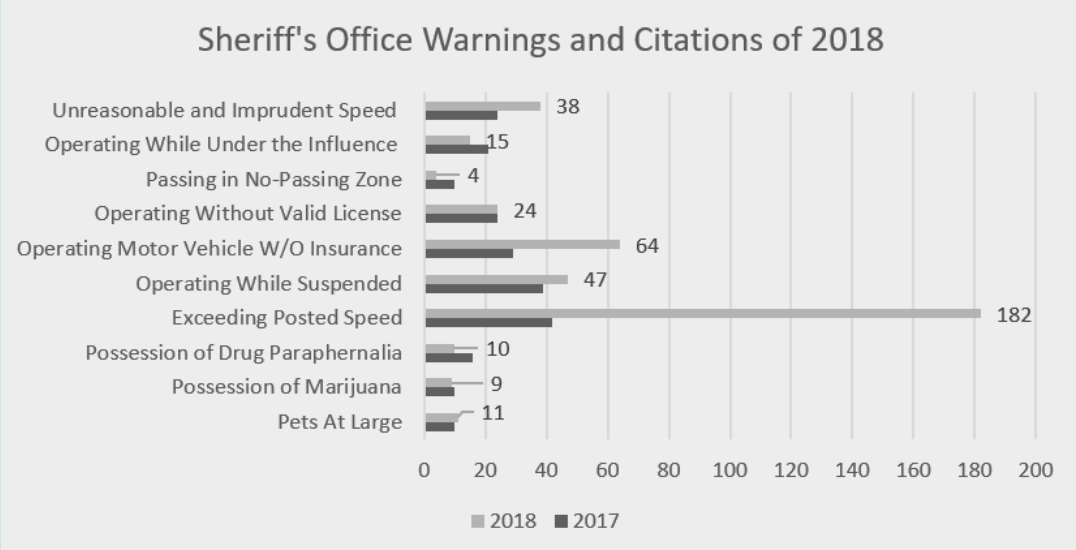
Public Safety

- Enforce federal, state and local laws and ordinances
- Investigate crimes
- Maintain order at civil proceedings
- Assist the citizens of Richfield when requested for various non-criminal matters
- Provide 911 Dispatch services to the citizens of Richfield
- Provide support to the citizens through the computerized record system

In many cases the Sheriff's Office aims for voluntary compliance, where warnings are considered a primary course of action in most instances. Violations not remedied result in citation. The chart below includes data that combines both warnings and citations for various traffic and ordinance violations.

Police Expenditure Budget

	2016	2017	2018	2018	2019	%
POLICE	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
WASHINGTON COUNTY CONTRACT	$310,296	$310,600	$325,790	$139,036	$336,247	**3.21%**
FUEL/PETROLEUM PRODUCTS	$5,122	$6,408	$8,000	$2,914	$8,000	**0%**
TOTAL POLICE SERVICES	**$315,418**	**$317,008**	**$333,790**	**$141,950**	**$344,247**	**3.13%**



Pest Control
Washington County Humane Society

The Village of Richfield Pest Control expenditure budget accounts for the annual contract the Village continues to maintain with the Washington County Humane Society. The amount charged to the Village is based on the number of animals handled for the most recent full calendar year of 2017, as well as Humane Officer services.

2018 Animal Re-cap	
Surr-Cats	42
Stray Cats Delivered	36
Stray Cats Picked Up	3
TNR—Cats	20
BB—Cats	23
Total Cats	**124**
Surr—Dogs	12
Stray Dogs Delivered	13
Stray Dogs Picked Up	3
Total Dogs	**28**
Other Stray	0
Other Surr	1
Other Wildlife	3
Total Other	**4**
Total	**156**

Pest Control Expenditure Budget

	2016	2017	2018	2018	2019	%
PEST CONTROL	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
ANIMAL CONTROL CONTRACT	$1,718	$1,895	$1,895	$948	$1,563	(17.52%)
TOTAL PEST CONTROL	**$1,718**	**$1,895**	**$1,895**	**$948**	**$1,563**	**(17.52%)**

Contracted Village Services

Richfield Volunteer Fire Company Duties

The Richfield Volunteer Fire Company (RVFC) is a private, non-profit company that provides emergency services for 49 square miles of Washington County. They cover the entire Village of Richfield, the Town of Germantown, three sections in the Town of Polk and eight sections in the Town of Erin.

Number of Calls			
YEAR	FIRE CALLS	EMS CALLS	TOTAL CALLS
2018	122	436	558
2017	98	430	528
2016	78	356	434
2015	103	421	524
2014	90	373	463
2013	78	356	434
2012	97	425	522
2011	74	378	452

Goal

The goal of the Richfield Volunteer Fire Company is to minimize loss of life and property for the Village of Richfield and other contracted sections, from fires, natural disasters, life threatening situations and to assist other emergency agencies. The most recent year's calls, in 2018, saw the highest call volume of calls in the nearly the last decade.

Fire Expenditure Budget

	2016	2017	2018	2018	2019	%
FIRE PROTECTION	ACTUAL	ACTUAL	BUDGET	AS OF 6/30	BUDGET	CHANGE
RICHFIELD FIRE COMPANY	$472,390	$482,048	$507,664	$296,138	$520,013	2.43%
RICHFIELD INSURANCE DUES	$65,857	$45,311	$53,472	$0	$57,697	7.90%
FIRE INSPECTION FEES	$0	$0	$0	$0	$0	0%
FUELS/PETROLEUM	$0	$0	$0	$0	$0	0%
CAPITAL OUTLAYS	$2,952,848	$395,999	$0	$0	$0	0%
TOTAL FIRE PROTECTION	**$3,491,095**	**$923,358**	**$561,136**	**$296,138**	**$577,710**	**2.95%**

2018 Richfield Volunteer Fire Company Board of Directors

Photo Credit: Richfield Volunteer Fire Company

MEMBER-POSITION	TERM	YEAR ELECTED	TERM ENDS
Dan Neu President	2 Years	2018	2020
John Schmitz Chief	2 Years	2017	2019
AJ Schroeder Assistant Chief	2 Years	2018	2020
Dan Domrios Secretary	2 Years	2018	2020
Jennifer Hanson Treasurer	2 Years	2017	2019
Larry Schmitt Vice President	2 Years	2017	2019
Sue Schmitt Director	3 Years	2018	2021
Darren Becker Director	3 Years	2018	2021
Pat Maher Director	3 Years	2016	2019
Jim Schmitz Director	3 Years	2016	2019
Rich Storms Director	3 Years	2017	2020

Community Culture and Leisure

Parks

Richfield Historical Park

Parks Expenditure Budget

	2016	2017	2018	2018	2019	%
PARK	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
SALARIES	$44,657	$45,595	$46,029	$23,892	$75,130	63.22%
PARK COMMISSION	$840	$1,260	$1,260	$210	$1,260	0%
WAGES PART-TIME	$31,046	$26,592	$31,360	$11,519	$6,720	(78.57%)
SOCIAL SECURITY	$5,767	$5,541	$6,017	$2,669	$6,358	5.67%
HEALTH INSURANCE	$8,603	$9,346	$10,447	$6,573	$44,728	328.14%
PENSION	$4,562	$4,514	$4,756	$2,266	$4,921	3.47%
ELECTRICITY	$2,256	$2,819	$2,200	$1,210	$2,200	0%
EQUIPMENT MAINTENANCE	$2,252	$6,484	$3,000	$890	$3,000	0%
GROUNDS MAINTENANCE	$7,059	$16,897	$3,000	$2,335	$3,000	0%
PARK BEAUTIFICATION	$756	$165	$2,850	$0	$1,100	100%
OFFICE SUPPLIES	$0	$0	$0	$0	$0	0%
SUPPLIES AND EXPENSES	$2,014	$2,076	$2,000	$1,992	$2,000	0%
FUELS	$3,700	$3,343	$1,500	$667	$2,000	33.33%
FERTILIZER AND WEED CONTROL	$5,060	$4,527	$5,000	$4,325	$5,000	0%
METROS AND LIQUID WASTE DISPOSAL	$8,101	$8,846	$8,000	$4,100	$8,000	0%
CAPITAL OUTLAYS	$7,602	$11,915	$5,000	$0	$0	(100%)
BARK LAKE BOAT LAUNCH	$0	$0	$0	$0	$0	0%
TOTAL PARKS	**$134,275**	**$149,920**	**$132,419**	**$62,645**	**$165,417**	**24.92%**

Community Culture and Leisure

Richfield Historical Society Expenditure Budget

The Richfield Historical Society is a non-profit, volunteer-driven organization which is restoring and preserving buildings at the Richfield Historical Park in order to create a living museum of Richfield's history. Per the Richfield Historical Society and Village **of** Richfield management agreement enacted and signed into place May 21st of 2009, the Richfield Historical Society organizations manages and oversees the 29-acre park while the entire 29-acres is owned by the Village for the benefit of all residents who are granted access to the site during normal park hours, except for restricted access to historical buildings on the site, which may be visited only during hours established by the Richfield Historical Society.

The Richfield Historical Society occupies the premises and the buildings thereon for the purpose of operating and maintaining the property as the Richfield Historical Park. The intent of the Richfield Historical Society is to not just have static displays but to develop a fully operational 1870's vintage mill with its surrounding land and related buildings. Richfield Historical Society also utilizes the premise for other historical operations, such as tapping maple trees, growing a garden and providing sitting areas in a natural setting.

A 5-year Master Plan for the 29-acre parcel was first developed by the Richfield Historical Society in June of 2010 and in August of 2014 the Richfield Historical Society submitted to the Village an updated 5-Year Master Plan to go through the formal adoption process. This plan helps Staff keep an inventory of current buildings residing in the Richfield Historical Park, and future buildings that are being proposed. A list of current Historical Park Building Inventory can be found in the Assets section of the budget on page 168.

The buildings which existed in the Park when it was purchased by the Town of Richfield in 1997 have been or are in the process of being accurately restored by the Richfield Historical Society in compliance with the era of which they are representative. The buildings are or will be open to the public during events sponsored by the Society and/or by appointment.

Each year the Village Board considers any funding request and the budgeting information of the Richfield Historical Society during its annual deliberations on the Village budget. The Village Board shall determine, during its annual budget deliberations, what amount, if any, it shall provide to the Richfield Historical Society and for what specific purposes related to the maintenance, operation, improvement and preservation of the Richfield Historical Park property by the Richfield Historical Society. The Village Board may also decide to provide no funds or financial support whatsoever for the maintenance, operation, improvement or preservation of the Richfield Historical Park to the Richfield Historical Society.

Photo Credit: J Schmidt

For the past decade, the Village has designated monies for the Mill Foundation. In 2018, the Messer-Mayer Mill's foundation was completed and the building is not structurally sound. The next phase of the Messer-Mayer Mill's construction will be to add on to the south elevation an engine room to help mechanically operate the mill's original equipment inside the structure.

	2016	2017	2018	2018	2019	%
HISTORICAL SOCIETY	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
MILL PARK ELECTRICITY	$395	$473	$650	$602	$1,300	100%
MILL PARK GAS	$0	$0	$0	$206	$350	0%
MILL FOUNDATION CONSULTING	$0	$1,000	$0	$0	$0	0%
MILL FOUNDATION CONTINGENCY	$12,500	$12,500	$10,000	$573	$9,000	(10%)
TOTAL HISTORICAL SOCIETY	**$12,895**	**$13,973**	**$10,650**	**$1,381**	**$10,650**	0%

Richfield Days Fireworks Budget

The Richfield Volunteer Fire Company continues to put on an annual fundraising event the last weekend of August each year "Richfield Days". The RVFC incurs the lion's share of the costs for the event and collects the proceeds. The Village's annual contribution has been the purchase and payment for Saturday night fireworks. Village Staff was able to reduce this cost in 2011 when we first realized a cost savings of $2,713 and since then this amount has remained relatively stable with only a minimal cost increase due to increased shipping costs from overseas.

The Village Board sees this as an investment in the success of the Richfield Days weekend festivities that not only benefits the RVFC, but also the local businesses throughout the Village that experience an influx of activity throughout the weekend.

	2016	2017	2018	2018	2019	%
RECREATION	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
RICHFIELD DAYS FIREWORKS	$6,400	$6,400	$6,400	$0	$6,400	0%
TOTAL RECREATION	**$6,400**	**$6,400**	**$6,400**	**$0**	**$6,400**	**0%**

Taxes, Debt Service and Long-Term Obligations

Taxes Debt Service

The Village of Richfield currently has three (3) outstanding loan obligations. Two (2) of the three (3) loans are specially assessed loans the Village has taken out for residents of the Village of Richfield. The loans were for completed road construction on South Shore and Riverview Drive and those residents who agreed to pay for the road construction are specially assessed for this debt. The final Park Land loan is paid for out of Park Impact Fee's on new construction in the Village.

	2016	2017	2018	2018	2019	%
TAXES	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
TAXES	$9,923	$2,606	$3,100	$2,009	$1,722	(44%)
TOTAL TAXES	**$9,923**	**$2,606**	**$3,100**	**$2,009**	**$1,722**	**(44%)**

	2016	2017	2018	2018	2019	%
DEBT SERVICE	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
PRINCIPAL						
FIRE STATION	$0	$0	$27,972	$187,687	$45,281	0%
RIVERVIEW	$13,826	$13,109	$6,410	$6,410	$0	(100%)
SOUTH SHORE	$1,891	$1,518	$1,590	$1,590	$1,666	4.78%
INTEREST						
FIRE STATION	$0	$0	$45,740	$45,740	$28,431	0%
RIVERVIEW	$357	$1,074	$353	$353	$0	(100%)
SOUTH SHORE	$112	$484	$412	$412	$337	(18.20%)
TOTAL DEBT SERVICE	**$16,186**	**$16,186**	**$82,477**	**$242,192**	**$75,715**	(8.20%)

VILLAGE OF RICHFIELD: DEBT SERVICE LOAN AMOUNTS						
YEAR	**PROJECT**	**LOAN YEARS**	**INTEREST**	**BORROWED AMOUNT**	**BALANCE**	**FINANCIAL SOURCE**
2007	Riverview Drive	15 Years	5.5%	$134,225	$6,410	Special Assessment (18) Residents
2008	South Shore	20 Years	4.75%	$24,326	$89,681	Special Assessment (3) Residents
2016	RVFC Fire Station No.2	20 Years	3.5%	$1,000,000	$1,400,520	General Obligation Loan

Long-Term Debt

At the end of the 2017 fiscal year, the Village has total debt outstanding of $1,415,611. The full amount comprises debt backed by the full faith and credit of the Village.

Debt Limit	$82,084,045
Deduct long-term debt applicable to debt margin	$1,415,611
Remaining Margin of Indebtedness Available	**$80,668,434**

Local Government Investment Pool

The Local Government Investment Pool, an external investment pool operates as a joint venture under Section 66.0301 of the Wisconsin Statutes. Membership in the joint venture is limited to school districts, technical colleges and municipalities in Wisconsin. The governing body, the Board of Commissioners, is elected by the membership.

The Local Government Investment Pool is not registered with the U.S. Securities and Exchange Commission and does not publish credit quality ratings. An investment in the Fund is not a deposit with any bank and is neither insured nor guaranteed by the Federal Deposit Insurance Corporation, the United States Government, any state governmental agency or the Fund. Upon demand, cash can be withdrawn with interest from the Local Government Investment Pool. Investments in the Local Government Investment pool are valued at fair value. As of December 31, 2017, the Village had the following investments:

Investment	Maturities	Fair Value
Local Government Investment Pool	0	$784,428

Interest Risk—The Village's investment policy does limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk—State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical organizations. The Village's investment policy does not further limit its investment choices. As of December 31, 2017, the Villages investment in the Local Government Investment Pool is not rated.

Concentration of Credit Risk—The Village placed no limit on the amount the Village may invest in any one issuer. More than 5 percent of the Village's investments are in the Local Government Investment Pool. This investment is 100% of the Village's total investments.

Investments are stated at fair market value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. For investments stated at their fair value, fair values are based on quoted market prices. No investments are reported at amortized costs. Adjustments necessary to record investments at fair value are recorded in the statement of activities and the statement of revenues, expenses and changes in fund balances (deficit) as increases or

decreases in investment income.

At December 31, 2017 the bank balance of cash was $13,351,757. The Village maintains its cash accounts at three financial institutions. Custodial credit risk for deposits is the risk that in the event of a bank failure, the Village's deposits may not be returned. The Village does not have a deposit policy for custodial credit risk.

Deposits in each bank are insured by the FDIC up to $250,000 for the combined amounts of all time and savings accounts (including NOW accounts); up to $250,000 for the combined of all interest and noninterest bearing demand deposit accounts.

Deposits in the credit union are insured by the National Cred Union Share Insurance Fund (NSUSIF). NCUA's standard maximum share insurance amount is $250,000.

Any losses caused by failure of public depositories are also covered by the State Deposit Guarantee Fund. The fund provides coverage of $400,000 in each financial institution above the applicable insurance coverage provided by the FDIC. However, although the fund had reserves available at December 31, 2017, the future availability of resources to cover the losses cannot be projected because provisions of the 1985 Wisconsin Act 25 provided that the amount in the fund will be used to repay public depositors for losses until the appropriation is exhausted, at which time the fund will be abolished; therefore, the State Deposit Guarantee Fund is not considered in covered amounts noted above.

The Village had the following deposits as of December 31, 2017:

Fully Insured Deposits	$1,250,000
Collateralized with Securities held by the Pledging Financial Institution not in the Village's name	$2,341,805
Uncollateralized	$9,759,952
Total	**$13,351,757**

Utility Districts

Richfield Utility District

RICHFIELD UTILITY DISTRICT	2016	2017	2018	2019	%
REVENUES	**ACTUAL**	**ACTUAL**	**BUDGET**	**BUDGET**	**CHANGE**
SPECIAL CHARGE/ PROPERTY TAX	$3,375	$3,436	$3,436	$3,436	0%
INTEREST	$0	$0	$0	$0	0%
TOTAL REVENUES	$3,375	$3,436	$3,436	$3,436	0%
EXPENDITURES					
STREET LIGHTING	$3,375	$3,436	$3,436	$3,436	0%
TOTAL EXPENDITURES	**$3,375**	**$3,436**	**$3,436**	**$3,436**	**0%**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**0%**

Richfield Utility District #2

RICHFIELD UTILITY DISTRICT #2	2016	2017	2018	2019	%
SPECIAL REVENUE FUND	**ACTUAL**	**ACTUAL**	**BUDGET**	**BUDGET**	**CHANGE**
REVENUES					
SPECIAL CHARGE/PROPERTY TAX	$1,370	$1,448	$1,448	$1,448	0%
INTEREST	$0	$0	$0	$0	0%
TOTAL REVENUES	**$1,370**	**$1,448**	**$1,448**	**$1,448**	**0%**
EXPENDITURES					
STREET LIGHTING	$1,448	$1,448	$1,448	$1,448	0%
TOTAL EXPENDITURES	**$1,448**	**$1,448**	**$1,448**	**$1,448**	**0%**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**0%**

Bark Lake Utility District

BARK LAKE UTILITY DISTRICT	2016	2017	2018	2019	%
SPECIAL REVENUE FUND	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
REVENUES					
SPECIAL CHARGE/PROPERTY TAX	$2,622.00	$2,652	$2,652	$2,652	0%
INTEREST INCOME	$0	$0	$0	$0	0%
TOTAL REVENUES	$2,622	$2,652	$2,652	$2,652	0%
EXPENDITURES					
STREET LIGHTING	$2,622	$2,652	$2,652	$2,652	0%
TOTAL EXPENDITURES	$2,622	$2,652	$2,652	$2,652	0%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$0	$0	$0	$0	0%

Assets

Assets

Public Works

VEHICLE #	DESCRIPTION	YEAR OF VEHICLE	COST TO REPLACE NEW	ORIGINAL COST
1	FORD SUPER DUTY F-350 DRW	2007	$35,000	$33,792
2	OSHKOSH V PLOW, WING, DUMP BODY	1962	$190,000	$4,920
3	IHC 2554 PLOW, WING, DUMP BODY, SALTER	1996	$170,000	$80,819
5	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2009	$170,000	$140,000
6	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2006	$170,000	$120,000
7	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2003	$170,000	$95,904
8	FORD F-550 DUMP BODY	1999	$55,000	$33,269
9	OSHKOSH P2427 V PLOW, WING, DUMP BODY	1971	$190,000	$8,515
10	IHC 2554 PLOW, WING, DUMP BODY, SALTER	2000	$170,000	$78,807
11	IHC 2554 PLOW, WING V-BODY, SALTER	1998	$170,000	$66,600
12	IHC 2554 PLOW, WING W-BODY, SALTER	1999	$170,000	$71,705
13	FORD F-350 DUMP BODY	2003	$45,000	$29,940
15	FORD FOCUS	2013	$14,360	$14,360
16	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2013	$170,000	$165,000
25	FORD TRUCK S-DTY F-250 TRUCK	2010	$45,000	$25,649
26	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2010	$170,000	$140,000
27	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2014	$170,000	$126,000
28	IHC, INTERNATIONAL PLOW TRUCK	2016	$170,000	$162,252
	TOTALS		**$2,444,360**	**$1,398,184**

Public Works Equipment

DESCRIPTION	ACQUISITION DATE	QUANTITY	COST TO REPLACE NEW	CASH VALUE
ROLLER	2006	1	$14,567	$6,500
LOAD TRAILER	2010	1	$5,734	$3,500
JOHN DEERE BUNKER RAKE	2003	1	$12,359	$4,000
LANDPRIDE MOWER	1995	1	$13,992	$5,500
RHINO MOWER	2001	1	$15,000	$7,500
TORO MOWER	2009	1	$55,000	$95,000
JOHN DEERE TRACTOR	2001	1	$130,000	$40,000
JOHN DEERE GATOR UTV	2009	1	$15,500	$4,500
JOHN DEERE TRACTOR W/ LOADER	2006	1	$45,000	$30,000
VERMEER CHIPPER	2006	1	$40,748	$20,000
S250 BOBCAT SKID-STEER LOADER	2008	1	$41,000	$28,000
JOHN DEER WHEEL LOADER	2012	1	$175,00	$100,000
WHEEL EXCAVATOR	2016	1	$155,000	$150,000
EQUIPMENT TRAILER	2008	1	$2,200	$1,200
MTI TRAILER	2016	1	$2,685	$2,500
EXMARK ZERO TURN MOWER	2017	1	$11,000	$10,500
TOTAL PUBLIC WORKS			**$643,840**	**$544,785**

Assets

Heritage Park

DESCRIPTION	ACQUISITION DATE	SQUARE FEET/ QUANTITY	BUILDING COST TO REPLACE NEW	CONTENT COST TO REPLACE NEW
NORTH CONCESSION STAND	2001	704	$150,000	$5,576
OLD CONCESSION STAND	1970	800	$25,000	
NEW CONCESSION STAND	2009	750	$150,000	$6,224
BACKSTOPS		7	$63,000	
PLAYERS BENCH - 16'		10	$2,241	
ALUMINUM BENCHES		17	$26,137	
BURKE ACTIVITY CENTER		2	$18,578	
DIGGERS		2	$1,023	
FENCING 4'-10' CHAIN LINK		5,121 FT	$117,783	
PICNIC TABLES		12	$3,843	
SCOREBOARD		6	$30,750	
SHELTER	625		$14,094	
SWINGS		2	$11,530	
WOODEN SIGN W/ ROOF		1	$1,023	
PLAYWEB		1	$15,369	
LIFE TRAIL STATIONS		3	$13,006	
BASKETBALL HOOP		1	$2,100	
SITE TOTAL			**$643,377**	**$11,800**

Bark Lake Park

DESCRIPTION	LENGTH IN FEET	QUANTITY	COST TO REPLACE NEW
DIGGER		1	$512
PLAYGROUND EQUIPMENT		1	$20,382
PARK SHELTER	500		$24,213
PICNIC TABLES		6	$1,920
PARK BENCH WOOD		2	$447
GRILL		1	$200
SITE TOTAL			**$47,674**

Nature Park

DESCRIPTION	SQUARE FEET	QUANTITY	COST TO REPLACE NEW
GRILL		1	$200
OBSERVATION DECK		2	$11,526
GAZEBO	1,080	1	$27,148
SITE TOTAL			**$38,874**

Fireman's Park

DESCRIPTION	SQUARE FEET	QUANTITY	COST TO REPLACE NEW
BACKSTOP		1	$9,000
BLEACHERS 5 ROW—15'L		4	$6,148
BASKETBALL COURT	2,000	1	$7,943
TENNIS COURT—DOUBLE		2	$125,000
6' FENCE	3,520		$80,960
LIGHTING 40' 2-4-6 LAMPS		8	$297,239
PLAYER BENCHES 16' LONG		2	$447
SCOREBOARD		1	$5,125
SCOREKEEPERS HUT 6 X 8		1	$5,500
SITE TOTAL			**$537,362**

Assets

Historical Park

PARKS	ACQUISITION DATE	SQUARE FOOTAGE	BUILDING COST TO REPLACE NEW	CONTENT COST TO REPLACE NEW
HOUSE ON HISTORICAL PROPERTY	1870	2,082	$316,749	$0
MILL ON HISTORICAL PROPERTY	1860	16,230	$398,265	$0
BARN AT HISTORICAL PROPERTY	1860	1,800	$105,637	$0
SMOKE HOUSE AT HISTORICAL PARK	1860	30	$1,111	$0
SHED AT HISTORICAL PARK	1870	390	$14,452	$0
TOTAL			**$836,214**	**$0**

Village Buildings

DESCRIPTION	ACQUISITION DATE	SQUARE FOOT-AGE	BUILDING COST TO REPLACE NEW	CONTENT COST TO REPLACE NEW
VILLAGE HALL	1975	5,308	$1,237,276	$126,922
PUBLIC WORKS				
NEW MUNICIPAL GARAGE	1998	14,175	$2,000,000	$323,540
OLD MUNICIPAL GARAGE	1951	4,950	$509,061	$112,983
EQUIPMENT STORAGE BUILING	1970	5,600	$360,133	$127,959
STORAGE BUILDING	1970	3,200	$201,673	$73,120
POLE SHED FOR SALT	1990	4,000	$262,500	$0
TOTAL			$4,603,238	$764.524

Insurance

Insurance Budget

	2016	2017	2018	2018	2019	%
INSURANCE	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
WORKER'S COMPENSATION	$34,584	$26,195	$22,828	$22,869	$21,800	(15.46%)
PROPERTY INSURANCE	$6,613	$9,709	$9,746	$10,448	$10,839	44.47%
PUBLIC OFFICIAL LIABILITY	$956	$1,004	$1,019	$1,010	$1,010	4.41%
LIABILITY INSURANCE	$9,805	$9,805	$10,452	$10,247	$10,657	4.5%
VEHICLE INSURANCE	$11,994	$11,501	$12,540	$12,000	$12,512	2.5%
EMPLOYEE BONDS	$50	$0	$50	$0	$0	0%
TOTAL INSURANCE	**$64,002**	**$58,214**	**$56,635**	**$56,574**	**$56,818**	**(0.66%)**

Worker's Compensation	Law Enforcement
Property Insurance	Public Official Liability
Boiler and Machinery	**Vehicle Insurance**
Buildings and Personal Property	Automobile Liability
Public Official Liability	Auto Physical Damage
Crime	Contractors Equipment
Liability Insurance	**Employee Bonds**
General Liability	Public Official Bond

Estimated Premium is $233 or 0.4% more than the expiring premium ($56,818 vs. $56,585

- The primary reason for the increase in premium is a $911 increase/decrease in the Liability and Auto Physical Damage coverages from the LWMMI and a $394 increase in the Property premium from MPIC. Those increases were largely offset by an estimated decrease of $1,069 in Worker's Compensation premium.

The LWMMI developed a new liability pricing model in 2017 based on a review by the actuarial consultants that work closely with the LWMMI. Referring to the overall LWMMI program for the 2018 policy year there is a liability rate adjustment (before exposure changes) that ranges from 0% to +5%.The adjustment is based on two separate areas, which are:

Equity Adjustment – This adjustment is based on the insured's five year loss experience and also compares your premium to what similar sized insureds are paying per vehicle, per police officer, etc. The net equity of all adjustments in 2018 is calculated to be $0.The $0 refers to the entire LWMMI program, not an individual insured.

Rate Increase – In addition to the equity adjustment, all accounts will receive a Liability rate increase of 2% for 2018. For the Village of Richfield, the equity adjustment calculation was +2.0%. Factor in the 2.0% rate increase and your net Liability rate change is +4.0 or fill.

With regards to exposure changes that effect LWMMI premium, the number of vehicles remained consistent at twenty and the value of the vehicles is unchanged at $1,416,280. A 4.3% rate increase was applied to the Auto Physical Damage (comprehensive and collision) premium which amounted to $263. We're seeing increases from all insurers for Auto Physical Damage as frequency of accidents has increased due to inattentive driving while vehicles themselves are becoming increasingly more expensive to repair. Now would be a good time to review the safe driving section of your employee manual with all Village employees. Additionally the cost to repair vehicles has gone up dramatically due to the electronics that are built into even bumpers these days.

Bill King, Senior Account Executive for R&R Insurance

Capital Projects

Capital Projects

Capital Improvement Funds

The Village saves for Capital Improvement Funds in a variety of places throughout the budget. Each of the individual Departments have their own Capital Outlay line item for purchases they may need to save for over a number of years. The two (2) most common line items of the budget where Capital Improvement Projects are saved for is in the Department of Public Works, Hwy Department, Major Repairs and Construction and Capital Outlays.

The Capital Improvement budgetary expenses generally serve as a "catch-all" for those items that cannot be assigned to one specific department. In FY 2019, the Village will be budgeting $14,000 for the replacement of Village Hall's computers ($6,500) as well as saving money to put towards a new accounting software package ($7,500) to be used by multiple Departments and the front office.

This section of the Village budget is different from the Capital Improvement Plan portion because while the Capital Improvement Plan is used as a general guideline for the Village Board and Staff often times at budget time projects are reevaluated and Staff makes decisions to either delay projects or reallocate funds.

Generally speaking, the overall Capital Improvement Planning budget is between $850,000 to $900,000 annually. The Village historically has does about two (2) lane miles of road each year which cost between $270,000 to $330,000. The remaining amount is used for additional savings towards vehicle and equipment replacement or other one-time expenditures as recommended by the Village Board and the CIP Subcommittee.

	2015	2017	2018	2018	2019	%
CAPITAL IMPROVEMENT PLAN	**ACTUAL**	**ACTUAL**	**BUDGET**	**AS OF 6/30**	**BUDGET**	**CHANGE**
CAPITAL IMPROVEMENT PLAN	0	$12,470	0	0	$14,000	100%
TOTAL CONTINGENCY ACCOUNT	**0**	**$12,470**	**0**	**0**	**$14,000**	**100%**

Photo Credit: Red and Tracy Lewinski

VILLAGE OF RICHFIELD
CAPITAL IMPROVEMENT PROJECT FUND RESERVE TOTALS

YEAR COMES DUE		BEGINNING FUND BALANCE	2018 CIP FUND ADDITIONS	2018 CIP FUND EXPENDITURES	2019 CIP FUND ADDITIONS	2019 CIP FUND EXPENDITURES	12/31/2019 PROJECTED FUND BALANCE
	ADMINISTRATION						
2024	VILLAGE HALL ADDITION/RENOVATION	$525,460					$525,460
2020	REPLACE VILLAGE HALL COMPUTERS		$0	$0	$6,500	$0	$6,500
	TOTAL	$525,460	$0	$0	$6,500	$0	$531,960
	BUILDING INSPECTION						
		$0	$0	$0	$0	$0	$0
	TOTAL	$0	$0	$0	$0	$0	$0
	CLERK						
		$0	$0	$0	$0	$0	$0
	TOTAL	$0	$0	$0	$0	$0	$0
	ELECTION						
2015	NEW VOTING EQUIPMENT	$25,895		($1,943)			$23,952
	CIP REALLOCATED TO PARK & REC IN 2018						($23,952)
	TOTAL	$25,895	$0	($1,943)	$0	$0	$0
	PARKS & RECREATION						
2017	HERITAGE PARK-PLAYGROUND FEATURE (BASKETBALL HOOP)	$6,000		($2,100)			$3,900
2018	FIREMAN'S PARK-PLAYGROUND EQUIPMENT (OUTFIELD FENCE)	$5,000		($5,000)			$0
2018	PLAYGROUND IMPROVEMENTS TO BE DETERMINED BY PARK COMM	$23,952		$0			$23,952
	TOTAL	$34,952	$0	($7,100)	$0	$0	$27,852
	PLANNING & ZONING						
		$0	$0	$0	$0	$0	$0
	TOTAL	$0	$0	$0	$0	$0	$0
	PUBLIC WORKS & HIGHWAY						
2018	MAYFIELD ROAD (PLEASANT HILL TO PIONEER)		$353,760	($353,760)		$0	$0
2018	MONCHES ROAD (164 TO PLAT)		$357,244	($357,244)		$0	$0
2019	REFLECTIONS VILLAGE SUBDIVISION	$283,750			$50,000	($333,750)	$0
2019	SCENIC ROAD (CTY Q TO WILLOW CREEK)				$477,370	($477,370)	$0
2019	MONCHES ROAD (HILLSIDE TO SCENIC)				$140,265	($140,265)	$0
2019	MONCHES ROAD (PLAT TO ST AUGUSTINE)				$368,000	($368,000)	$0
2023	SALT STORAGE FACILITY	$112,500	$18,750		$37,500		$168,750
	TOTAL	$396,250	$729,754	($711,004)	$1,073,135	($1,319,385)	$168,750
	TREASURER						
2020	MUNICIPAL SOFTWARE ACCOUNTING PACKAGE	$0	$0	$0	$7,500	$0	$7,500
	TOTAL	$0	$0	$0	$7,500	$0	$7,500
	VEHICLE REPLACEMENT						
2016	#3 2554 PLOW BACKUP						$0
2018	#11 2554 PLOW BACKUP						$0
2019	#12 2554 PLOW	$173,131	$2,223		$2,222	($177,576)	$0
2020	#10 2554 PLOW	$112,650	$22,530		$22,530		$157,710
2023	#7 7400 PIOW	$26,925	$26,925		$26,925		$80,775
2026	#6 7400 PIOW	$19,709	$19,709		$19,709		$59,127
2029	#5 7400 PIOW	$15,852	$15,852		$15,852		$47,556
2030	#26 7400 PIOW	$14,942	$14,942		$14,942		$44,826
2032	#20 CAT LOADER	$13,469	$13,469		$13,469		$40,407
2033	#16 2544 PIOW	$12,866	$12,866		$12,866		$38,598
2035	#27 7400 PIOW	$11,860	$11,860		$11,860		$35,580

VILLAGE OF RICHFIELD

CAPITAL IMPROVEMENT PROJECT FUND RESERVE TOTALS

YEAR COMES DUE		BEGINNING FUND BALANCE	2018 CIP FUND ADDITIONS	2018 CIP FUND EXPENDITURES	2019 CIP FUND ADDITIONS	2019 CIP FUND EXPENDITURES	12/31/2019 PROJECTED FUND BALANCE
	(VEHICLE REPLACEMENT CONTINUED)						
2036	#28 2554 PLOW	$11,436	$11,436		$11,436		$34,308
2036	#42 WHEEL EXCAVATOR	$9,639	$9,639		$9,639		$28,917
2031	#45 ZERO TURN MOWER	$1,033	$1,033		$1,033		$3,099
2018	#13 F-350 TRUCK	$36,411	$4,047	($40,458)			$0
2033	#44 F-350 TRUCK	$0			$3,373		$3,373
2024	#18 JD GATOR	$2,694	$2,694		$2,694		$8,082
2022	#1 TRUCK F-350	$15,840	$5,420		$5,420		$26,680
2025	#37 TORO GROUNDMASTER	$7,613	$7,613		$7,613		$22,839
2018	#28 BUNKER RAKE (NOT PURCHASED, WILL REPLACE WITH PULL BEHIND)	$4,500	$4,500		$0		$9,000
2025	#25 TRUCK F-250	$4,937	$4,937		$4,937		$14,811
2026	#17 JD 6310	$10,717	$10,717		$10,717		$32,151
2028	#36 ROLLER	$1,140	$1,140		$1,140		$3,420
2026	#24 JD 4720	$4,373	$4,373		$4,373		$13,119
2028	#21 BOBCAT	$3,173	$3,173		$3,173		$9,519
2031	#23 VERMEER CHIPPER	$1,453	$1,453		$1,453		$4,359
	TOTAL	$516,363	$212,551	($40,458)	$207,376	($177,576)	$718,256
	AFFORDABILITY ADJUSTMENT						
	TOTAL	$516,363	$212,551	($40,458)	$207,376	($177,576)	$718,256
	FINAL TOTALS	$1,498,920	$942,305	($760,505)	$1,294,511	($1,496,961)	$1,478,270

Glossary

Glossary

The annual budget contains specific and specialized vocabulary that is unique to public finance and the budgeting process. To assist readers of this budget in understanding these terms, a budget glossary has been included in the document.

Account: a unique identification number and title for a class of expenditures; the most detailed level of budgeting and recording expenditures; also known as the "line item".

Accounting System: the total set of records that are used to record, classify, and report information on the financial status and operation of an entity.

Activity: an office within a department to which specific expenses are to be allocated.

Adopted Budget: a budget that has been approved by the Village Board.

Allocation: the distribution of available monies, personnel and equipment among various Village functions.

Annual Budget: an estimate of expenditures for specific purposes during the fiscal year and the proposed means (estimated revenues) for financing those activities.

Assessed Value: a valuation set upon real or personal property by the Village Assessor as a basis for levying taxes.

Asset: anything owned which has commercial exchange value. Assets may consist of specific property or claims against others, in contrast to obligations due others.

Audit: a study of the Village's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for the handling of public funds, including State law and the Village Charter.

Balanced Budget: a budget in which estimated revenues are equal to or greater than estimated expenditures.

Bond: a written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are used typically for long term debt.

Budget (Operating): a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

Budget Calendar: the schedule of key dates of milestones that a government follows in the preparation and adoption of the budget.

Glossary

Capital Budget: a plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the annual budget, which is based on the Capital Improvement Program (CIP).

Capital Improvement Plan (CIP): a plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project, the duration of the project and the amount to be expended each year of financing those projects.

Capital Outlay: the purchase of items that cost over $5,000 and have a useful life of more than one year.

Consumer Price Index: the Consumer Price Index (CIP) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

Contingency: an estimated amount of funds needed for deficiency, contingent or emergency purposes.

Debt Service: the actual cost of interest and principal on bond maturities as well as the interest costs of bond anticipation notes.

Depreciation: the amount of expense charged against earnings to write off the cost of an asset over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.

Department: an organizational and/or budgetary unit established by the Village Board to carry out specified public services and implement policy directives.

Direct Expenses: expenses specifically incurred as the result of providing a product of service (e.g., labor and material used).

Disbursements: funds actually expended.

Equalized Value: the assessed value that has been adjusted for market trends as determined by the state and county.

Expenses: charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges presumed to benefit the current fiscal period.

Fixed Assets: assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fixed Charges: expenses that are generally recurring and constant.

Glossary

Fund: a set of interrelated accounts which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.
Fund Balance: the excess of an entity's assets over its liabilities. Typically, excess revenues over expenditures at year-end will increase a fund's fund balance.

General Fund: the major municipally owned fund which is created with Village receipts and which is charged with expenditures from such revenues.

Grant: a contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grant moneys are usually dedicated for specific purposes.

ICMA: International City/County Management Association, professional organization for municipal management.

Inter-fund Transfers: payments from one administrative budget fund to another, which result in the recording of a receipt and expenditure.

Liability: debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Line Item Budget: a detailed budget, classified by object, within each organizational unit, and including each account utilized.

Net new construction: Includes changes to equalized value due to the construction of new buildings and improvements to land **minus** changes to equalized value due to the demolishing or destruction of buildings and removal of land improvements. The amount of net new construction for each county and municipality can be found on the DOR's website at: http://www.revenue.wi.gov/equ/nnc.html

Operating Budget: authorized expenditures for on-going municipal services (e.g., police and fire protection, street maintenance, etc.)

Ordinance: a law set forth by a governmental authority; a municipal regulation.

Policy: a definite course of action adopted after a review of information and directed at the realization of goals.

Reimbursements: fees received as payment for the provision of specific municipal services.

Reserves: an account used to indicate that portion of fund equity, which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Resolution: a special order by the legislative body, authorizing an action to occur.

Revenue: additions to the Village's financial assets (such as taxes and grants) which do not in themselves increase the Village's liabilities or cancel out a previous expenditure.

Special Assessment: a tax or levy imposed against a specific parcel of real estate that will benefit from a proposed public improvement like a street.

Special Revenue Fund: a fund to account for the proceeds of specific revenue sources (other than special assessment, expendable trusts, or the major capital projects) that are legally restricted to expenditures for specified purposes.

Surplus: revenues that exceed expenses for a specific period of time.

Taxes: compulsory charges levied by a government for the purpose of financing services to all the citizens.

Transfers In/Out: a legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.