



VILLAGE OF SUSSEX 2024 ADOPTED BUDGET



Acknowledgement

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

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

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

Jeremy Smith, Village Administrator

Kelsey McElroy-Anderson, Assistant Village Administrator

Taylor Walls, Finance Director

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

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Letter to the Village Board from Jeremy Smith, Village Administrator

September 1, 2023

Re: The 2024 Proposed Budget

It is my pleasure to present the proposed 2024 Budget of the Village of Sussex. 2023 has been a challenging year, with prolonged pressure on inflation, labor shortages, and unease with the economic future. This budget increases based upon the new tax base growth and the new sales tax revenue from the State, which addresses the financial needs of public safety costs and the impacts of inflation. New construction of \$84 million in 2022 along with rising home values saw Sussex's equalized value climb \$341 million to have a Village tax base over \$2.26 billion as of January 1, 2023.

Sussex is a sought-after community with high demand for housing and one of the best values for quality of life and costs of services in Southeast Wisconsin. The demand for Sussex has seen average home values climb over \$100,000 in value in under four years, which is just an amazing appreciation of value. This year alone saw average home values rise by \$39,000. As Sussex continues to invest in its community assets, the attraction of the community blooms and multiplies the return in private equity for property owners in the community.

The proposed budget holds property taxes flat, addresses essential public safety needs, tackles inflation impacts to protect service levels for residents and maintains competitive wages and benefits. The budget implements the Board's major capital project priorities, reflects the high demands and usage of Special Events, Library, and Recreation programming, and focuses on the future. The base budget does not address all of the transformational items that the Village has been working towards as part of its Long-Term Financial Strategy. The Village Board will be able to address some of those items, if it chooses, with additional levy capacity estimated at about \$181,000. This capacity is due to the long-term fiscal strategy adopted by the Village Board.

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

- Bridge the economic peaks & valleys (today's operational needs and economic conditions)
- Focus on pay as we go (tomorrow's needs of financial stability)
- Plan for a population increase of up to 40% over the next decade.
- Know the goal, plan the route, and get there one step at a time.

The proposed budget would mean a small tax decrease of \$0.40 for the average homeowner of a \$392,039 house. The budget lowers the tax rate by \$0.52 (-9.91%). The budget is driven by previous capital costs, public safety costs, and the impacts of inflation on operating costs.

Under levy limits, it is essential that the Village Board consider how and when to utilize levy capacity to meet the needs of the community. The Village has taken incremental and measured steps on major fiscal goals for the past several years and this budget continues that. The top of the mountain has not yet been summited, but the Village is well on its way to this goal, with just one major asset left to annually depreciate outside of roadways. The Village has reconstructed all arterial roadways (the impacts of which are still part of the budget in the debt levy) and is in the process of stepping in pay-as-you-go for the roadway program, which will make a major difference once growth ends. The Village is implementing the 2021-2030 CIP and these investments will pay dividends for the communities' well-being for generations. The end of growth sets a retirement date for the community of about 2032. The decisions the Board makes systematically between now and then are the essential steps to insuring a great community well into the future.

I look forward to finalizing the 2024 Budget with you.

Jeremy Smith



MEMORANDUM

To: Village Board
From: Jeremy Smith, Village Administrator
Re: The 2024 Final Proposed Budget
Date: November 20, 2023

After holding several budget workshops, the Village Board made the following changes to the 2024 proposed budget:

- \$142,063 was added to the budget for depreciation. \$100,000 was for the ninth step of depreciation for the roads; \$42,063 was to increase the depreciation for the Civic Center.
- \$36,333 was added to the budget as the first of three steps to prepare for adding a new public works staffing position.
- \$15,000 of decrease expenses related to the reduction of exterior inspections by the assessor.

The additions were offset with various changes to revenue accounts resulting in a net increase in the levy as follows:

- Shared revenue increased \$5,575 after receiving the estimate from the state.
- Transportation aids will decrease \$63,471 after receiving the estimate from the state.
- \$7,375 estimated increase as part of the third step in baseball field user fees
- Increase in fire dues of \$6,124 after receiving estimates.
- Addition of operators' license revenues of \$8,500 are expected as a result of the paused legislation that would remove this revenue stream once passed.
- Increase in ambulance fees of \$5,000 based on current year trends in ambulance calls.
- \$17,000 expected settlement to receive as part of a class action agricultural lawsuit.
- \$10,532 increase in omitted taxes identified.

These changes result in a levy increase of \$154,365 from the original proposed budget and the levy increase percentage changes from a 5.17% increase to an increase of 6.89%. Based on the estimated assessed value, this will result in a Village tax rate of \$4.8200. The Village taxes for a home valued at \$392,039 would be estimated at \$1,887.90 or an increase of \$28.44 (1.53%).

Executive Budget Summary



The Economy, the Tax Rate, the Options

The Economy

The Village saw total property tax base rise as new growth and market demands drove values higher. It is expected that existing home values will rise in 2023 given the demand for housing in Sussex. Commercial growth is limited by larger market forces. Manufacturing is slowing as inflation limits expansion projects. A solid mix of growth across all sectors is important for the vitality of the Village. This growth is driving service needs now and will help future budgets as the value is brought onto the tax levy.

Development Planned or Under Construction in the Next Five Years

Single Family Development \$225 million (10% of tax base)

Commercial Development \$20 million (0.9% of tax base)

Manufacturing Development \$70 million (3.1% of tax base)

Multi-family Development \$55 million (2.4% of tax base)

The Tax Rate

The \$464,401 (5.18%) levy increase lowers the tax rate from \$5.26 to \$4.74 (-9.89%) as a result of \$318 million in new tax base. This results in the average residential property taxpayer having a small decrease in the Village share of the property tax bill in 2023 than 2022. The 2024 proposed budget relied on the following:

- New growth, consistent development revenues, operational efficiencies, new sales tax revenue
- The changes arise from the following major areas:
 - ◆ Debt costs (\$215,726)
 - ◆ Police Contract (\$153,663): Labor Contract covered by new sales tax revenue.
 - ◆ Wage & Benefits (Non-Fire) (\$152,129): annual increases
 - ◆ Fire Department (\$140,094): Labor Contract covered by new sales tax revenue.
 - ◆ Capital Outlay (\$134,000): Depreciation adjustments impacted by inflation.

The Options

The Village Board has levy capacity under levy limit rules due to fiscal management. For 2024, the Village Board has approximately \$181,000 in levy capacity to address items not funded in the base budget. For each \$21,066 adjustment in the levy, the tax rate changes by \$0.01 (\$3.92 for the average resident). Staff recommends the Village Board strongly consider some items so we do not fall behind on our long-term goals.

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

Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
General Levy	\$ 463,057	5.17%	CIP (debt) costs, inflation impacts, final step park position, IT costs, Library
All Other Revenues	\$ 1,525,282	29.76%	
Water/Other Taxes	\$ 5,705	1.01%	Small rate increases for all taxing entities
Intergovernmental	\$ 347,361	24.82%	New sales tax revenue shared from State
Regulation/Compliance	\$ 29,400	5.14%	Reflects building permit revenue which is offset by building inspection costs
Charges for Service	\$ 299,697	21.51%	Recreation growing, engineering for subdivisions, full garbage contract
Commercial Revenue	\$ 8,138	3.94%	Increased park rent at "The Grove"
Miscellaneous Revenue	\$ (2,160)	-3.21%	Small decrease in credit rebate program
Fund Transfers	\$ 837,141	90.88%	Use of Depr Fund for Public Safety Building project per CIP
Total Revenue	\$ 1,988,339	14.12%	
Expenditures			
Category	Change	Percent	Reason
General Government	\$ (283)	-0.03%	
Legislative	\$ 2,126	4.01%	Annual Village Board increases and League Municipal Dues
Executive	\$ 4,794	1.81%	Wages and benefits
Administrative	\$ 17,135	10.02%	Wages and benefits, four elections in 2024 (offset by revenue)
Information Technology	\$ 16,091	10.27%	Greater licensing & consultant fees, staffing hours for IT work
Finance	\$ (40,429)	-14.41%	Reduced as Finance Director transition completed
Transfer Budget	\$ 212,726	7.83%	
Debt payment	\$ 215,726	8.01%	Capital Improvement Program costs (Existing Debt Schedule)
Cemetery	\$ (3,000)	-23.08%	Revenue/Expense stabilizing
Other transfers	\$ -	0.00%	Stable costs
Public Safety	\$ 319,713	7.83%	
Police	\$ 152,319	7.20%	Contract increase (new sales tax revenue offsets costs)
Fire	\$ 140,094	8.45%	Contract increase (new sales tax revenue offsets costs)
Planning & Development	\$ 27,600	8.96%	Building Inspection needs with volume of inspections (offset by revenue)
Emergency Government	\$ (300)	-7.89%	Stable costs
Health & Human Services	\$ 52,734	8.45%	
Sanitation	\$ 33,502	8.72%	Contract increases, additional customers (offset by revenue)
Recycling	\$ 19,232	8.22%	Contract increases, additional customers (offset by revenue)
Animal & Pest Control	\$ -	0.00%	Stable costs
Operations	\$ 155,728	12.94%	
Streets	\$ 42,003	5.39%	Wage and benefits increases, increased salt, crack filling, inflation
Engineering	\$ 117,638	90.51%	Engineering/inspection for subdivisions (offset by revenue)
Building Maintenance	\$ (3,913)	-1.33%	Lower overhead costs offset general inflation impacts
Culture and Recreation	\$ 238,380	11.08%	
Recreation Admin	\$ (19,869)	-11.13%	Reorganization lowered support staff costs
Park Operations	\$ 98,199	15.41%	Final step in of position, forestry, general inflation impacts
Seniors	\$ 8,903	19.27%	Wages and benefits, program costs (offset by revenue)
Special Events	\$ 85,921	66.37%	Reorganization costs (offset by revenues)
Rec. Programming	\$ 48,287	12.89%	Reorganization costs (offset by revenues)
Library	\$ 16,939	2.15%	Wages and benefits, general inflation impacts
Cash Capital Outlay	\$ 1,009,341	42.46%	Depreciation increase, Public Safety Building project, Grogan Park
Total Expenditures	\$ 1,988,339	14.12%	



Budget in Brief: Utilities

Water Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	\$ 12,500	1.99%	Customer growth
Fire Protection	\$ 15,198	1.92%	Customer growth
Tower Rental/Other	\$ 31,633	26.41%	Contract with Lannon realized
Total Revenue	\$ 59,331	1.94%	Customer growth

Water Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 38,417	7.42%	Wages and benefits, power costs, inflation
Maintenance	\$ 10,143	4.20%	Chemical costs and inflation impacts
Administration	\$ 37,765	6.53%	Wages and benefits, IT costs, inflation impacts
Depreciation/Taxes	\$ 15,945	0.97%	Higher depreciation and small pilot increase
Total Expenses	\$ 102,270	3.43%	Wages and benefits, inflation impacts

2024 capital expenditures: \$173,000 for meters, \$125,000 for well repair and improvements, \$19,000 for IT, \$10,000 for valve turner, \$12,000 for 2025 road program design costs.

Net operating revenue will be \$30,860 for 2023 (cash will increase \$72,841)

Sewer Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	\$ 7,350	0.35%	Residential Increase, Industrial decrease
Septic Haulers/Other	\$ 51,808	34.31%	Increase in septage disposal
Other Governments	\$ 100,080	22.66%	Increased flow from regional area, lannon contract
Total Revenue	\$ 159,238	5.97%	Increased septage with industrial decline

Sewer Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 106,222	13.71%	Increased wages, chemical, and utility costs
Maintenance	\$ 19,405	12.20%	televising and maintenance costs increased
Administration	\$ 42,247	6.22%	Wages and benefits, increased IT & meter costs
Depreciation/Taxes	\$ 6,040	0.59%	Full depreciation on some plant assets
Total Expenses	\$ 173,914	6.59%	wages, maintenance, chemicals and Utilities

2024 capital expenditures are \$85,000 for plant rehab engineering, \$38,500 for 2025 road program design \$25,000 for valve replacement; \$20,000 for Water Softener Rebate program, and \$18,000 for IT.

Net operating income will be \$14,119 for the year (cash will increase \$431,344)

Stormwater Utility Revenues			
Category	Change	Percent	Reason
Operating Revenue	\$ 14,101	1.86%	Rate increase, growth

Stormwater Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 22,486	14.83%	Wages and benefits, utility costs
Administration	\$ 11,572	5.21%	Wages and benefits, IT costs
Depreciation/Taxes	\$ 8,394	2.39%	Depreciation increases for added assets
Total Expenses	\$ 42,453	5.85%	Wages and benefits

Capital items in 2024 will be \$13,000 for the 2025 road program design and \$4,500 for IT.

Net operating income will be \$4,509 for the year (cash will increase \$158,573)

**VILLAGE OF SUSSEX 2024 BUDGET
(BY CATEGORY)**

All Funds

Revenues	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Stormwater Utility	CDA
Property Taxes	6,512,440	1,534,805	2,910,350					
Other Taxes	570,912							
Intergovernmental Revenues	1,746,848	6,630						
Regulation & Compliance Revenue	601,525							
Public Charges for Service	1,693,195	40,691		2,900	3,111,665	2,828,060	772,219	
Commercial Revenues	214,761	7,700	2,000	60				4,000
Miscellaneous Revenues	65,215							
Fund Transfers	1,758,299	-	1,166,344	10,000	-	-	-	51,817
Total	13,163,195	1,589,826	4,078,694	12,960	3,111,665	2,828,060	772,219	55,817
Expenditures	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Stormwater Utility	CDA
General Government	925,507	300						
Protection of Persons & Property	4,404,703							
Health & Sanitation	676,857			14,806				
Operations (Streets & Engineering)	1,358,939							
Parks, Recreation & Cultural Services	2,390,516							
Development								-
Capital Improvements	3,386,673							
Debt Service		118,417	4,077,494					
Water Utility					3,086,651			
Sewer Utility						2,813,941		
Stormwater Utility							767,710	
Fund Transfers	20,000	1,166,344		-	-	-	-	-
Total	13,163,195	1,285,061	4,077,494	14,806	3,086,651	2,813,941	767,710	-

Budget Summary - All Funds

Revenues	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
General Fund	14,578,261	14,085,206	14,604,498	16,073,545
TIF Capital Projects Fund	3,227,271	1,364,014	1,370,964	1,589,826
Debt Service Fund	4,482,576	3,530,518	3,915,048	4,078,694
Cemetery Fund	9,921	17,750	27,309	12,960
Water Utility	2,966,796	3,052,334	3,020,227	3,111,665
Sewer Utility	2,787,471	2,668,822	2,572,589	2,828,060
Stormwater Utility	737,710	758,118	706,972	772,219
CDA	65,567	58,883	54,298	55,817
Total	28,855,574	25,535,645	26,271,906	28,522,786
Expenditures	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
General Fund	12,344,578	14,085,206	13,567,446	16,073,545
TIF Capital Projects Fund	2,732,170	1,100,836	1,934,129	1,285,061
Debt Service Fund	4,775,104	3,529,268	3,859,818	4,077,494
Cemetery Fund	14,478	17,596	13,383	14,806
Water Utility	2,348,613	2,978,535	2,965,388	3,086,651
Sewer Utility	2,713,343	2,640,027	2,549,775	2,813,941
Stormwater Utility	652,788	725,257	682,449	767,710
CDA	-	317,140	208,600	50,000
Total	25,581,073	25,393,865	25,780,987	28,169,207
Revenues-Expenditures	3,274,500	141,780	490,918	353,579

Budget in Brief: Other Funds

Community Development Authority (CDA)

The CDA shows revenues from the TIF #7 interest payment and a payment for development. This will leave cash of \$207,000 in the fund, but there is an obligation of \$421,444 from development expenses that will be repaid from the interest earned from an interfund loan.

Cemetery Fund

The Cemetery expenditures decrease \$2,790 (-15.86%) as less activity and maintenance projects are anticipated in 2024.

TIF Funds

TIF #6 will continue to owe other Village funds approximately \$1.24 million advanced (at 1% interest) as part of the original TIF plan to get the projects off of the ground, but will prepay \$600,000 of TIF debt, which will have a cascading effect for the TIF District. Even though TIF #6 grew almost \$10 million there is no large increase in revenue expected as tax rates fall tremendously. TIF #7 completed construction using funds advanced from other village funds (approximately \$2.4 million), 2020 through a State Infrastructure Bank Loan (\$800,000 owed by the Developer) and in 2023 using borrowed funds (\$2.2 million). The advanced funds earn 4.5% interest for the Sewer Utility; however, per resolution, 3% of this is transferred to the CDA to refund development projects. TIF #7 is advanced \$1.8 million that is owed the sewer Fund, down from over \$2 million last year. TIF #7 saw over \$40 million in new growth.

Debt Service Fund

The Debt Service Budget covers general debt service as well as TIF #6 and TIF #7 debt service. Funding comes mainly from taxes. The tax increment generated by TIF #6 and TIF #7 is sufficient to cover the 2024 debt service.

Capital Projects Fund

The Capital Projects Fund accounts for all non-utility projects that are funded by borrowing. As many projects span more than one year, there is not an annual budget established for the fund. Instead, a Capital Improvement Program (CIP) is approved and this serves as a project budget. 2023 will include the road program which will require a borrowing. Funds may only be spent on the type of projects they were borrowed for.

Pauline Haass Public Library

The Village's share of the Library costs is included in the General Fund Budget under Parks, Recreation and Cultural Service. The 2023 request is \$16,939 (2.15%) more than in 2023. The Library's budget is controlled by the Library Board.

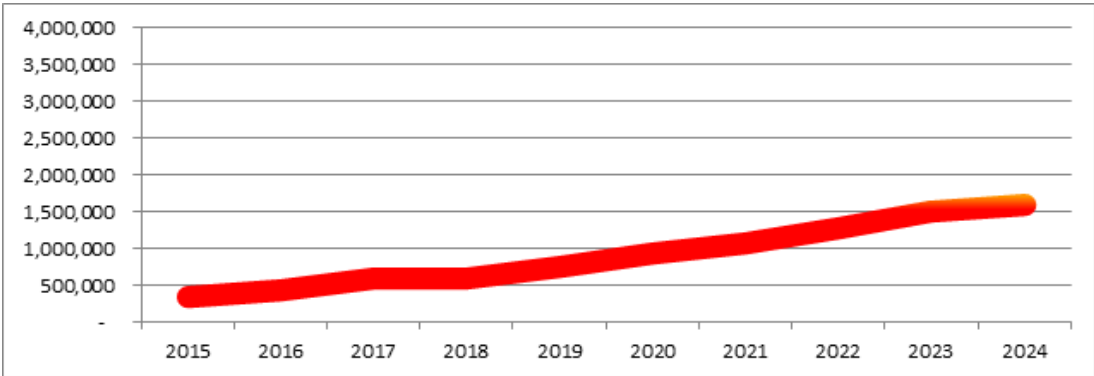


Financial Stability Plan

The Village has certain goals to prepare for when the community is built out and growth is limited. Consider this the “Retirement Plan” for Sussex. This budget represents the 16th year these goals have been in place and the Village has made significant progress on many of them. The Community will be best suited if it continues with incremental annual changes avoiding drastic service cuts or tax increases when Sussex is no longer growing. The Village has accomplished six of the 10 goals and can focus on the remaining four in the next decade to be fully ready for retirement. The following charts help illustrate the Village’s path to sustainability over time

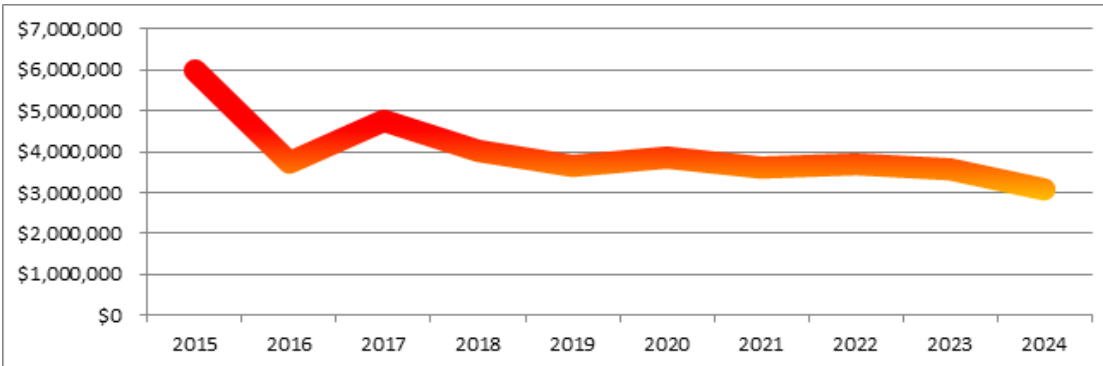
Debt Free Annual Infrastructure Maintenance

The goal is to spend/save \$3.8 million (currently allocating \$1.6 million) annually to maintain the Village’s buildings, park amenities, roads, and sidewalks as part of the annual budget rather than through borrowing. The Village sets aside money for depreciation of all but \$42,000 of the non-roadway assets (\$735,000 currently). By taking \$100,000 annual increments for the next 12+ years the Village would be at \$2 million debt free (\$770,000 currently) for roadway capital and as existing debt fell off (2030), the Village could backfill the remaining \$1 million to fully meet the \$3 million for roadways goal. This goal adjusts upwards as new facilities/roads are built, but growth minimizes the impact.



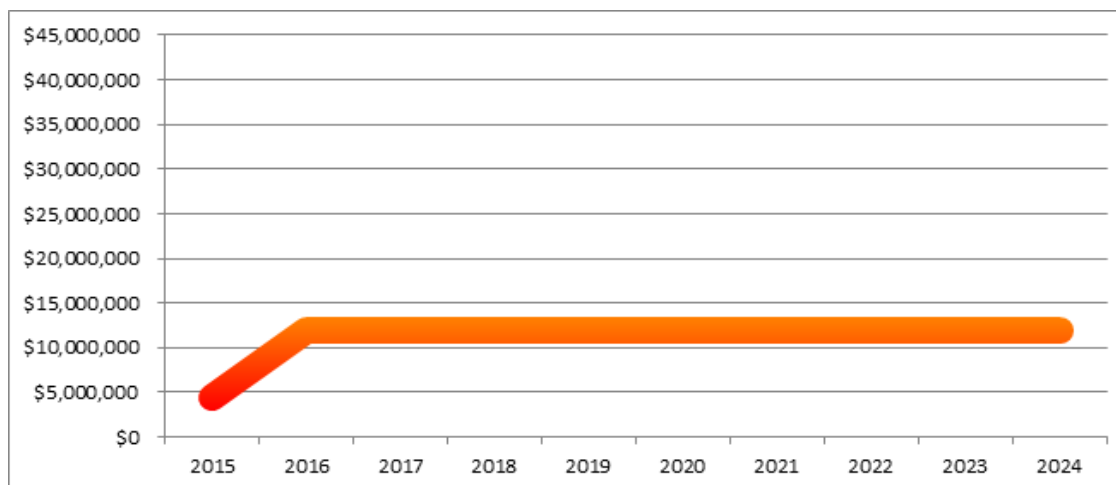
Cash Capital Cycle Gap

Because the Village was not setting aside funds for depreciation prior to 2009, the Village has not accumulated enough in the depreciation fund to account for the assets' life cycle. This creates a cycle gap which the Village is reducing annually as surplus is available. The parks system and buildings all have cycle gap that will need to be addressed. The chart shows the remaining gap to be filled using future surplus. Realistically the buildings' cycle gaps will be closed by borrowing at such time as the buildings need major renovations, but the goal is to get this cycle gap leveled off at about \$2 million with the use of annual surpluses over the next decade or so.



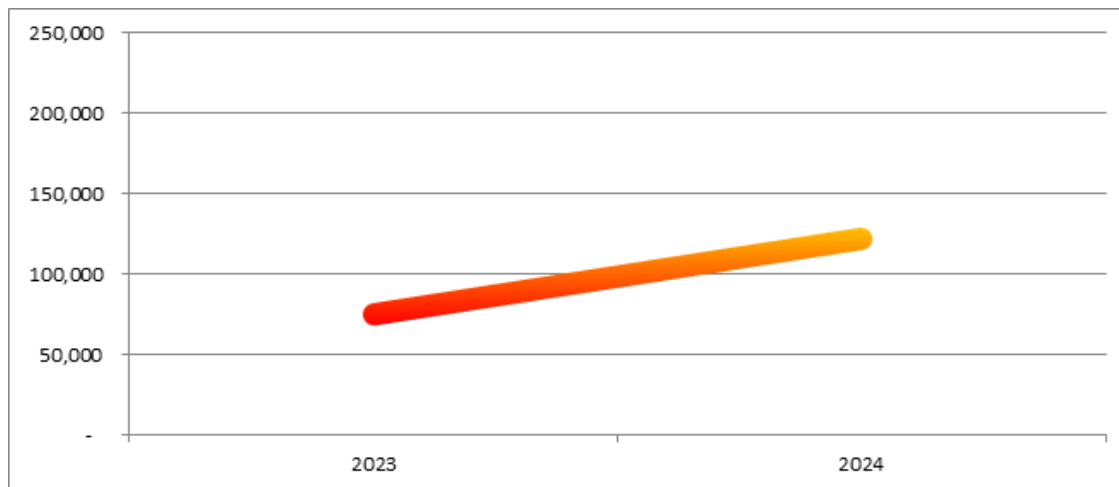
Facility Expansion/Replacement

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



Employee Wage Classification System

Over the years, the Village has taken steps to ensure compensation levels that allow the Village to compete for talent with the Village's peer communities. The Village reached the 50th percentile, but then due to inflationary pressure has fallen back. The Village needed to add about \$230,000 over 4 years to get back to the 50th percentile. Nearly half of this funding has been allocated between the 2023 and 2024 budgets.



Accomplished Financial Policy Goals

The Village has systematically worked to address its long-term financial strategies. That hard work over 16 years has resulted in the Village addressing six of the 10 goals to a point they are sustainable paths. While these items need to be monitored annually the following six policy goals are major accomplishments for the Village.

30% Reserve Fund

The Village's Fund Balance Policy states that Sussex should have a reserve of three months of the general fund expenses (excluding debt) available in reserves with a goal of reaching four months. While the amount to be reserved increases as the annual budgets increase, the amount should be approximately \$4.0 million. The funds in the Depreciation Fund serve as this reserve and over time have built up to exceed the requirements of the Fund Balance Policy. These resources act as the Village's emergency fund and allow for a great financial rating when borrowing for large capital projects.

Investment Income Revenue Stabilization

In the past when interest rates were declining, the Village worked to reduce the amount budgeted for interest income to keep it at a sustainable level year to year. The amount believed to be sustainable is \$60,000. The Village is at a sustainable level and should not adjust its budget expectations higher, even as interest rates rise. This area is on a sustainable path.

Retirement Obligation Costs

For full-time employees hired prior to 2013 that meet the requirements, the Village contributes the value of accumulated sick time to a Post-Employment Health Plan. There is an amount budgeted annually and with only nine employees left vested under this system the Village is on a sustainable path. Having virtually no long-term retiree costs is huge for the Village when compared to most municipalities.

Development Revenue Stabilization

The goal is to reduce budgeted permit revenues to a sustainable level, so the Village is not relying on excess permit revenues in good times to cover other parts of the budget and the Village taxpayers are not subsidizing development. The Village has accomplished this financial goal but must be cautious not to forget this lesson learned.

Annual Infrastructure Maintenance

The Village needs to invest \$3.8 million annually to maintain the Village's roads, sidewalks, parks, and buildings. This is accomplished through borrowing as part of the Capital Improvement Plan and through the cash capital depreciation fund. The Village is all but \$42,000 away from fully funding the non-roadway portion of annual infrastructure. The Village over the last decade is averaging about \$4.55 million as several major once-in-a-lifetime infrastructure projects (Main Street, Civic Campus, Good Hope Road, Maple Avenue, and Village Park Master Plan) have been undertaken. The community is working towards sustainable debt free financing for roadways as well. The roadway plan has a manageable 15-year cycle for the roadway assets maintenance. In 2022 the Village went back to neighborhood road programs and other smaller projects as listed in the Capital Improvement Program, which will bring the average back down towards \$3.8 million. It was a tremendous effort for the community to tackle the major infrastructure needs in the past decade and to do so with a minimized impact on taxes, but the debt load of the community will remain elevated through 2030 because of that investment.

Annual Cash Capital Depreciation: Equipment

The Village is funding in the budget each year the cost of depreciation for all non-utility equipment (\$660,000). The Village has eliminated borrowing for these items and closed the cycle gaps for this equipment. As the Village grows more equipment needs would cause this to climb, but costs would be balanced by new tax base and growth. This policy success means the Village has 1. Reserve Funds 2. Better Credit Ratings 3. Minimizes Future Borrowings necessary 4. Can invest those funds possibly in Village projects returning investment proceeds to the Village taxpayers vs. outside bond holders. This was another amazing accomplishment for the Village.

Budget Assumptions

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

Projects and Services Consistent with the Village Board Goals

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

Compensation and Benefits

The Village operates a pay for performance system (since 2013) for all employees (except seasonal and Fire). The system allows for 0-5% wage increase based upon performance and the scales adjust for inflation every year with the fourth year allowing for a market adjustment. Inflation has hit labor costs significantly and resulted in a need to address wages. The Village has few post-retirement costs left and will incrementally adjust to cover these.

The Fire Union Contract allows wages to catch up to market over the next 5 years but has sizeable increases each year (\$130,000). The Police Contract also has a sizeable increase to catch up to the market (\$150,000). These costs are covered by the new sales tax revenue the Village receives from the State. Non-Public Safety labor is also on the rise in the General Fund with wages and benefits up \$228,000, which includes the strategic plan initiative to attract and retain quality employees. This is reflective of the market study that showed the impacts of inflation on wage and health care costs. The Utilities also saw increases of labor that is in those budgets.

Revenues

Non-tax (excluding transfers) revenues are up from last year.

- Intergovernmental revenues increase \$347,000 (\$285,000) from the new Sales tax revenue being shared by the State. Transportation aids increase \$24,000 and Forestry and Fire grants add \$35,000 but have corresponding expenses.
- Regulation Revenues increase \$29,000 almost exclusively from building permit revenue, which is offset by additional inspection services. This is in keeping with the long-term financial goals of the Village.
- Charges for Services are up \$299,000 with garbage fees, ambulance revenue, and engineering being 2/3 of this extra revenue, but all those are offset by expenses resulting in no tax reduction. Garbage fees will be up \$1 per month as the contract is fully rolled in. Park and Recreation fees are up significantly, which does reduce the tax burden for providing these services.

Fund Transfers are up \$837,000 as depreciation funds are used to complete building maintenance at the Public Safety Building and also replace generators at the Civic Center and in Public Works, which are projects in the CIP. This has no effect on the property tax bill.

Other fee changes included in this budget are as follows:

- Both Sewer and Stormwater Utility rates will again increase with the fourth step of the planned rate increase. It is recommended to proceed with a small water rate increase in late 2024 and some rate adjustments for the non-Village customers in the Sewer Utility to make sure those rates are addressing the inflationary costs in the Sewer Utility. The effect on an average homeowner in 2024 will be a monthly increase of about \$2.43.

Utility Costs

The Village's General Fund utility costs increase \$12,130 as a result of rate increases by those private utilities and Village utility rate increases.

Operating Contingency

The budget should include contingency funding to meet unexpected requirements. The Village through the production of annual surpluses and full asset depreciation has alternatively created a contingency fund that can serve multiple purposes and prudently manage risk. The amount of funds estimated to be available on December 31, 2024 will be \$2.9 million for contingency. This fund also has enabled the Village to maintain its AA2 rating, its highest credit rating ever and an exceptional level for a community of Sussex's size. This program also allows the Village to avoid borrowing for its equipment and many capital projects while doubling as an emergency fund and begin investing funds for a return to taxpayers.

New Programs

The Capital Improvement Program (CIP) was adopted by the Village Board for the years 2021 through 2030. For 2024, the CIP includes design for the 2025 road program (Coldwater), Building Maintenance at the Public Safety Building (roof, generator, HVAC, and security cameras), generator at Civic Center and PW Garage, and park system projects (Vista Run Park, Grogan Park refresh, Corky Curtis Trail connection, and some aspects of Village Park Master Plan depending upon timing). The one-ton dump truck scheduled to be added to the fleet in 2024 is being held off due to high costs of vehicles currently, but may reappear in 2025. 2025 will likely have aspects of Village Park upgrades, Coldwater Creek Road Program, and Wastewater Treatment Plant maintenance projects.

The Village will start a new water softener rebate program in 2024. The Village's new enterprise system will be in place for the 2024 budget year and will mean lots of opportunities for residents to improve interactions with the Village. The Village will switch to Badger Books for elections. The Village continues to innovate with social media and communications.

Fire Department

The Department will complete its transition for staffing at 4 full-time/1 part-time 24/7, 365 along with significant market adjustments to wages. This has led to significant response time and care level advancements for residents.

Public Works

This department budget increases \$155,000, but \$100,000 of the increase relates to contract engineering with offsetting revenue from development reviews. The remaining impacts are labor and inflation impacts. Services will remain the same.

Park and Recreation Department

The explosive growth of Park and Recreation events, programs and usage has shrunk the General Fund subsidy and produced significant quality of life enhancements. Staffing was reorganized when an administrative assistant left to bring efficiency to the Department and allow for more consistent staffing. The budget recognizes the last step in the transition from part-time to fulltime in the Parks maintenance staff position and adjusting a part-time youth sports position into a regular part-time Recreation Coordinator position to reflect the growing demands in the area and allow for additional revenue from that area.

Library

The Library budget increases \$17,000 for 2024 as County aid increased significantly offsetting labor and inflationary costs otherwise borne by the Village directly. That aide came because of the number of non-residents who used the library continues to climb due to the excellent performance of our library (collection, programs, staff, etc.). A significant expansion of the library is scheduled for 2030.

Cash Capital

The 2024 cash capital budget includes money for:

- Badger Books and IT equipment;
- Public Safety Building Maintenance (roof, generator, HVAC, and security cameras);
- HVAC and generator at Civic Center;
- Generator at the Public Works garage;
- Hoses, fitness equipment, ToughBooks, and radios for the Fire Department.

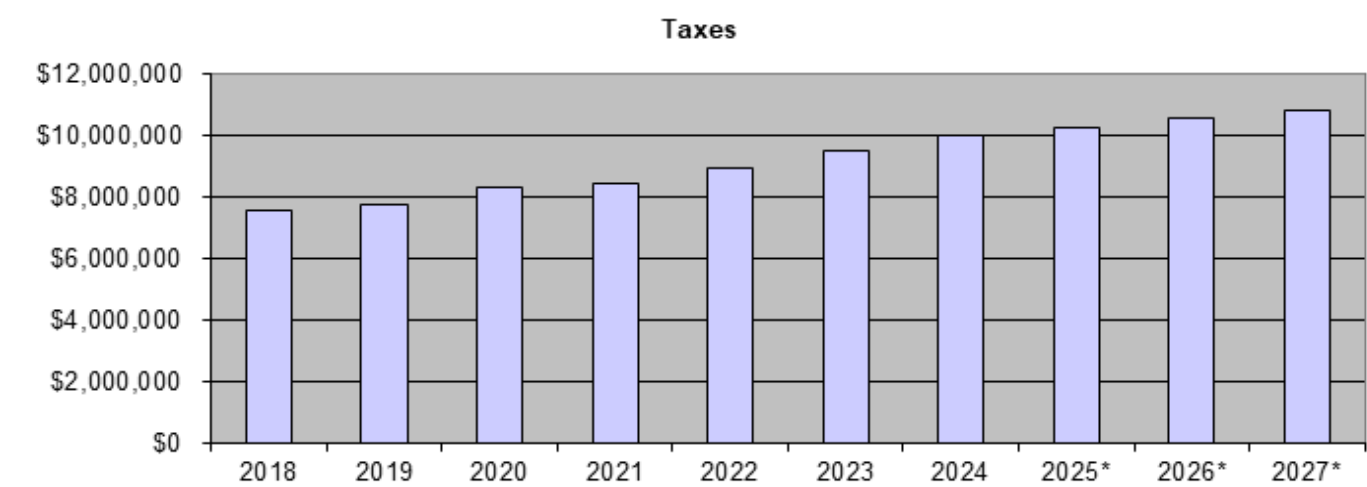
The 2025 road design, along with replacing the chipper and a plow truck, will occur for Public Works.

Grogan Park, addressing the ground maintenance and flooring at the Grove, a pool study, a gator, the roof at Armory Park, painting of the depot (lead abatement), a line sprayer, pickup truck, aerator/seeder, picnic tables, and parks building HVAC/roofs will take place in the Parks and Recreation Department.

In addition, there have been increases in the annual depreciation amounts for almost all items as inflation has hit equipment purchases significantly.

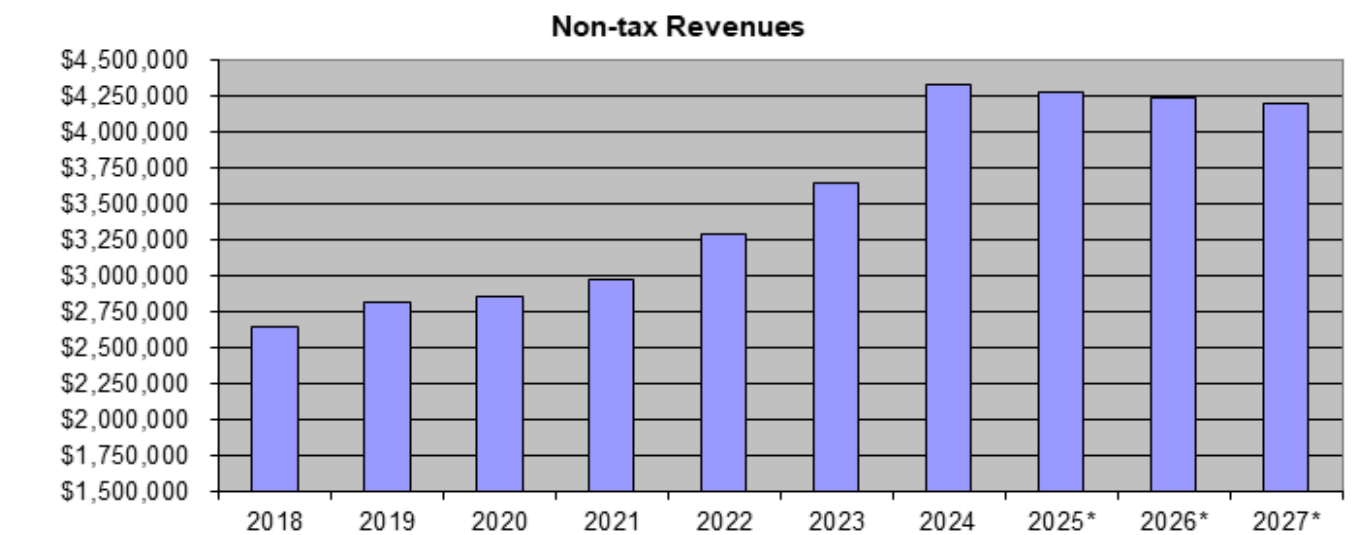


Fiscal Trends



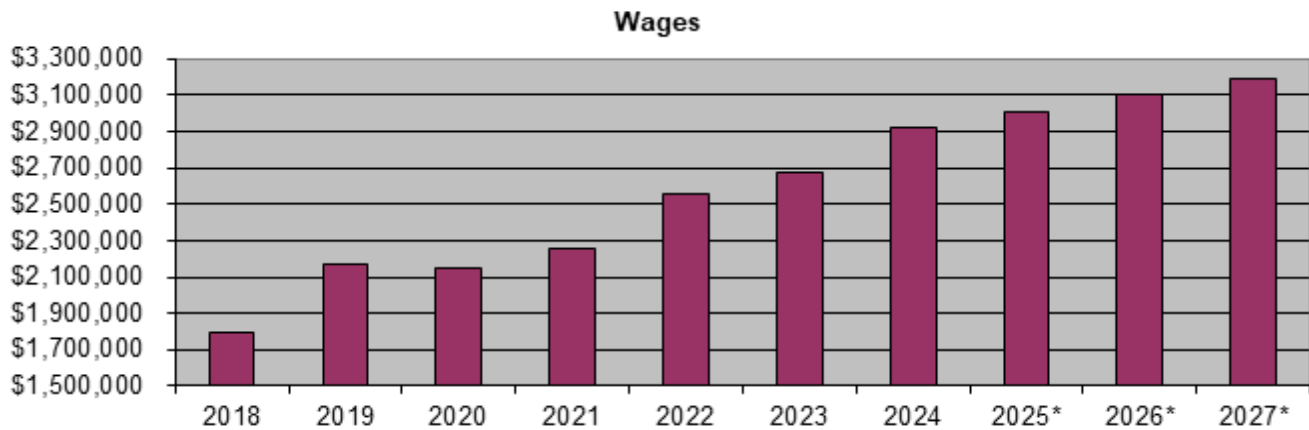
Tax revenues increase this year to cover the increase in debt service, labor costs, and inflation on capital and operating costs. Non-tax revenue has limited growth potential and the cost of doing business climbs, which will cause tax revenues to rise annually. 1990's growth is fully realized in the cost of debt, while decisions are being made today to account for the how those costs will reflect through 20 years from now.

The impact of this trend: Steady increases in property taxes are likely without service reductions especially after growth stops in a decade. This trend has been slowed by the adoption of the State sales tax revenue share first realized in 2024.



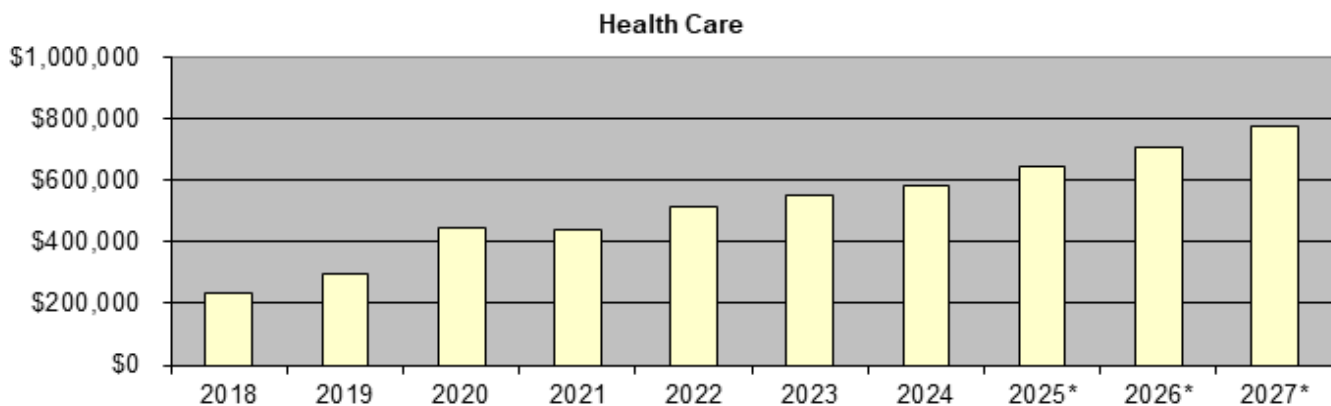
Only nominal increases can be expected as most fees are capped or are limited by market realities of demand for a community of Sussex's size. The new State sales tax revenue will have some growth potential.

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



Wages move up with jumps to correspond to planned staffing changes. 2024 adds the final step of fire staffing.

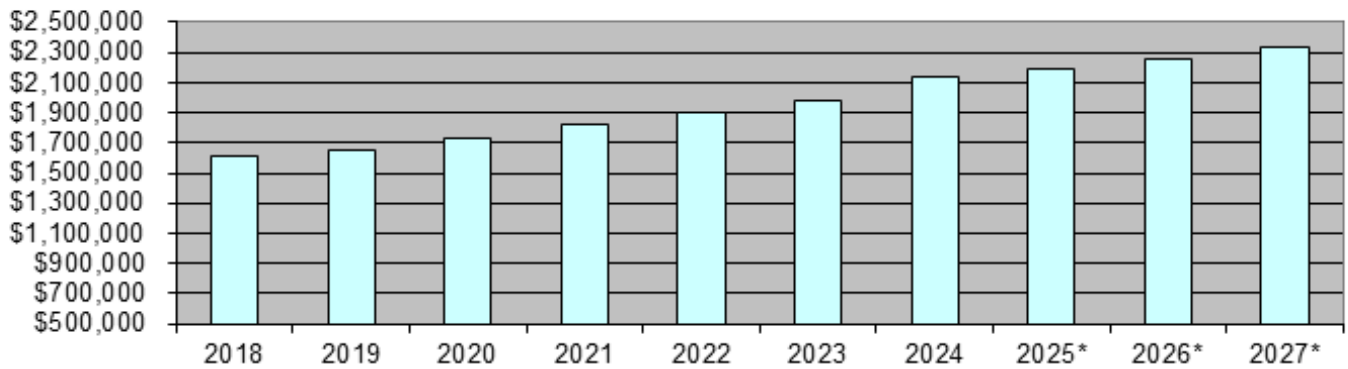
The impact of this trend: For 2024, wages increase to account for staffing adjustments and inflation impacts on labor costs and to address the market study. Future growth will require additional staffing in many areas.



The Village implemented Health Savings Accounts in 2006, deductible increases in 2010, and other premium changes and HSA reductions in the 2010's and 2021 to slow annual rate increases. The future is very uncertain in this category.

The impact of this trend: The Village recognizes the value of health insurance in attracting and retaining a quality workforce. The 2024 budget was prepared with an expected 10% increase in premiums reflecting inflation.

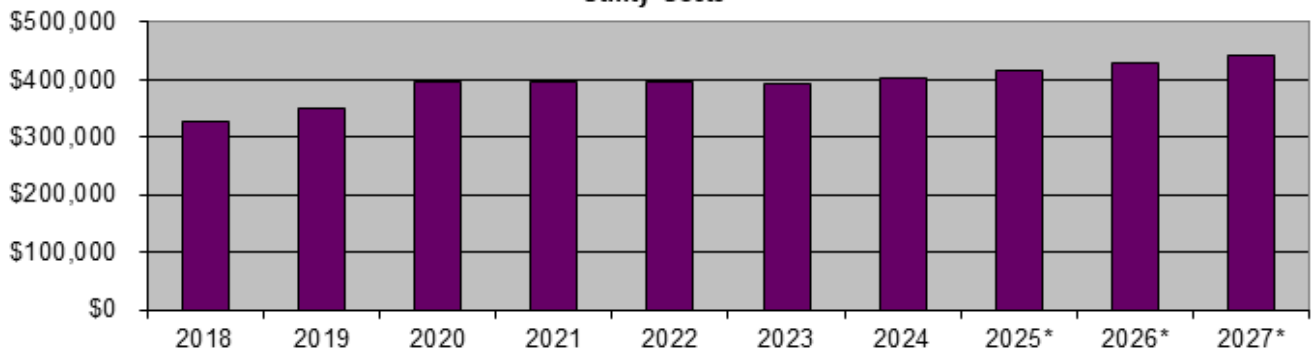
Police Contract



The police contract is the second largest (debt is first) single cost factor to the Village. As a growing community, these costs will rise, but regional cooperation has slowed the addition of staffing. The Village has lower police staffing than our peers while still meeting service level expectations

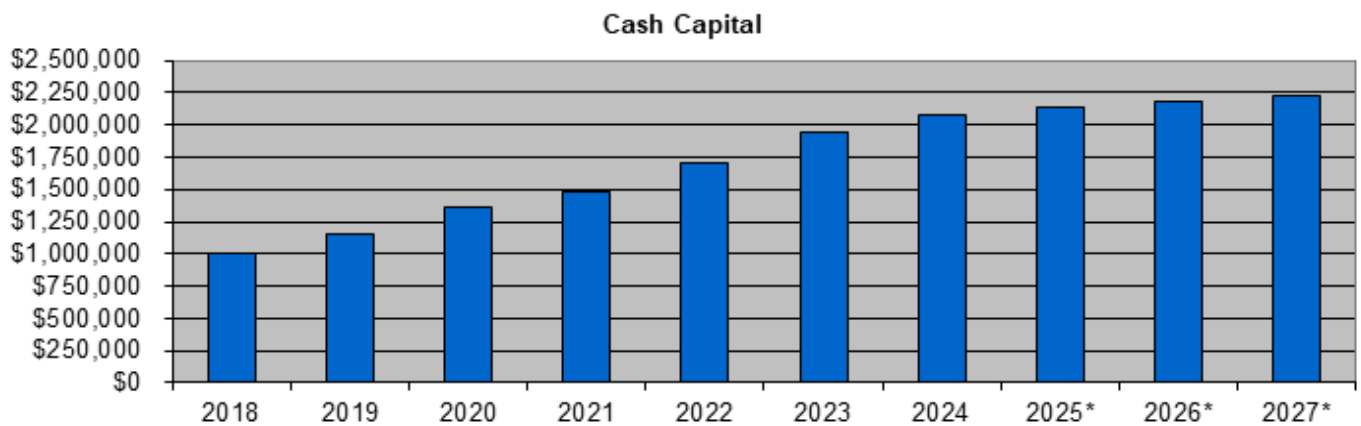
The impact of this trend: Funding began in the 2020 for a new position that is fully funded in 2024. A large contract cost increase is related to labor costs impacted by inflation. In 2025 the Village should start its step process to add an officer.

Utility Costs



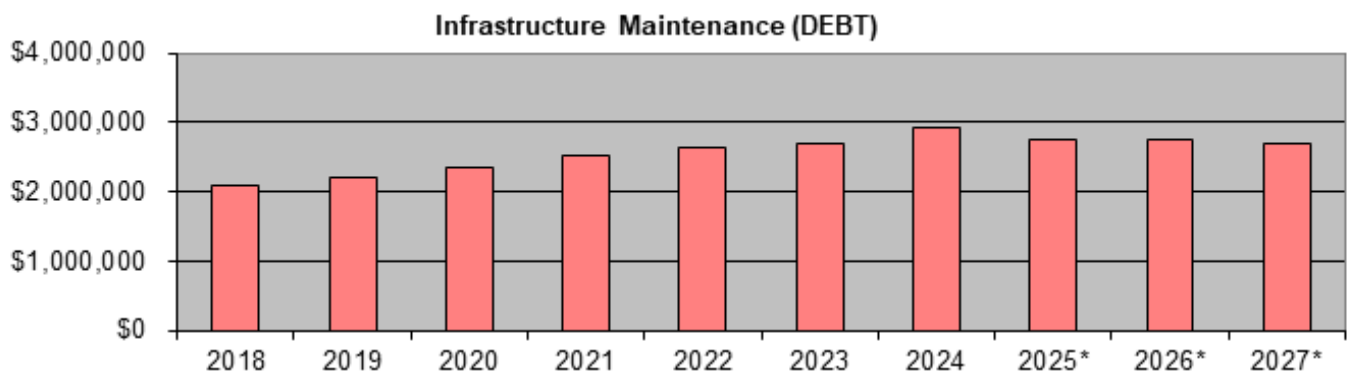
Since 2020, rates have leveled off to reflect efficiency initiatives offsetting price hikes. Projections show a 3% increase.

The impact of this trend: Energy prices will continue to drive costs. The 2024 budget is up as rates increase.



The Cash Capital Fund began in 2009 with the closing of TIF #5. Surplus is being used to close the cycle gap (over the next 6 years). There is one more step to fully depreciate buildings and 12+ steps to fully depreciate roadway maintenance

The impact of this trend: This fund doubles as the Village's emergency fund, has helped raise the Moody's rating (lowering the borrowing costs), and allowed on time equipment replacement (reducing operating costs). The Village could be debt free by 2035 if the program growth is maintained. Levy limits may make this difficult to achieve.



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

The impact of this trend: With the call of one debt issue in 2022, future debt payments have leveled off; however, the 2021-2030 CIP will require borrowing to stay on track with the annual road program in 2023. Cash Capital funding will reduce debt needed for other projects ultimately minimizing debt long term, in line with the end of growth for Sussex.

Budgetary Options

The following information is included to show the departmental requests not included in the base budget. Management has prioritized these department requests for Village Board consideration. The Village Board has about \$181,000 of levy capacity to consider these options for 2024. Every \$21,065 equals \$0.01 on the tax rate or a \$3.92 tax increase.

VILLAGE BOARD, STRATEGIC PLAN OR COMMITTEE REQUESTS

Speed Signs: Village Board members have asked for speed signs on main roads. The addition of these signs has had an impact on the amount of speeding on roadways. This request would allow five new pairs of speed signs, allowing the signs to remain permanently on Main Street (East and West), Maple Avenue, Woodside Road, Clover Drive, Good Hope Road, and Richmond Road along with one pair to rotate around the neighborhoods. Each pair costs \$6,500 (use 2023 surplus), but the replacement cost is what needs to be added to the budget.

Depreciation of 5 pairs of Speed Signs	\$ 5,500
Effect on \$392,039 Home	\$ 1.02

Special Events: 100th Anniversary Celebration: The Village will celebrate being 100 years old in 2024. The Village would add to the Block Party for 2024 for the big celebration. There will be other smaller interactives throughout the year, but the Block Party would be the main focus of the celebration. The funds would allow for the increased event and activities surrounding the event.

100th Anniversary Funds	\$ 10,000
Effect on \$392,039 Home	\$ 1.86

DEPARTMENT REQUESTS

Finish Civic Center Depreciation: The last non-road item needing to be fully depreciated is the Civic Center. The building is now 7 years old and has had very limited depreciation set aside for this building. In a few years some of the mechanicals or other systems will need maintenance. With the addition of this request the Village will have achieved a monumental task.

Infrastructure Depreciation	\$ 42,063
Effect on \$392,039 Home	\$ 7.83

Continue Infrastructure Depreciation: Eight years ago the Village Board began depreciating road maintenance costs to reduce/eliminate the need to borrow for roadway maintenance. This is the one of the major financial priorities that the Village has made steady, but slow, progress on. Ultimately this would take 13+ more years of steps for the need for almost no future borrowing in the community, allowing all of the outstanding interest costs of debt to be replaced with tax reduction or operating cost needs. You could use smaller increments like \$50,000. Any amount immediately reduces the amount of borrowing necessary for every future year. Adding \$100,000 each year for the next 13+ years reduces all future borrowings by \$23 million dollars in the next decade.

Infrastructure Depreciation	\$ 100,000
Effect on \$392,039 Home	\$ 18.61

Public Works Staffing: As the Village continues to grow, additional staffing in Public Works will become necessary. As levy limits require slow transitions of staffing, the Village begins this process multiple years before staff come on board. It would make sense in 2024 or the year after to start a 3-year transition towards another public works employee. Items like forestry and mechanic needs are growing tremendously. The amount shown is step 1 of 3 necessary to cover the full cost of an employee.

1/3 of Public Works Employee	<u>\$ 36,333</u>
Effect on \$392,039 Home	<u>\$ 6.76</u>

REVENUE OPTIONS

Implement the 3rd Step on Field User Fees: As part of the 2022 budget the Village Board approved two years of Field Use Fee increases for 2022 and 2023, but wanted to wait on the third year of that three-part proposal. The Park and Recreation Board once again has recommended that third year increase as part of the 2024 Budget. The Village has some of the lower field rental rates around and a user group at the Park Board even commented that the proposed rates are not unreasonable. The rates would increase \$10 from \$30 for practices \$50 for games to \$40/\$60 respectively.

Field Rental Rates \$40/\$60 Practice/Games	<u>\$ (7,375)</u>
Effect on \$392,039 Home	<u>\$ (1.37)</u>

Reduce Exterior Inspections for Assessments: The State requires a community to perform inspections every 10 years for assessment purposes. The Village has been doing external inspections on a 4-year cycle. Since the Village has now had some consistent assessing contracts, it would be possible to skip one 4-year cycle of exterior inspections with minimal loss to the integrity of the assessment process. This could save the Village taxpayers significantly for the next 4-year period. The Village would still perform full value assessing.

Reduce Exterior Inspections	<u>\$ (15,000)</u>
Effect on \$392,039 Home	<u>\$ (2.79)</u>



Village Overview

Mission, Vision and Village Board Goals

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

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

Goal 1: Economic Growth

1. Attract and retain commercial establishments (retail, restaurants, and entertainment) with a focus on filling vacant buildings and keeping Sussex dollars local.
2. Attract and retain primary employers that will bring quality jobs to the community.

Goal 2: Infrastructure and Facilities

1. Maintain good roads in a fiscally responsible manner.
2. Ensure compliance with all utility regulations and adequate utility capacity to address future growth.

Goal 3: Quality of Life

1. Maintain high quality services.
2. Ensure Sussex is a family-friendly community.
3. Explore opportunities to construct a community pool/aquatics center.

Goal 4: Citizen Engagement

1. Better understand topics and issues that are important to the public.
2. Solicit feedback on specific projects, topics, and services of interest to the public.

Goal 5: Financially Sound

1. Reduce debt levels.
2. Reduce the average cost burden for residents with the goal of being below the median cost when compared to peer communities.
3. Prepare for the end of growth.
4. Attract and retain quality employees.

DIRECTORY OF VILLAGE OFFICIALS

VILLAGE BOARD

Village President

Anthony LeDonne

Village Trustees

Scott Adkins

Benjamin Jarvis

Stacy Riedel

Lee Uecker

Ron Wells

Gregory Zoellick

MANAGEMENT TEAM

Village Administrator

Jeremy Smith

Village Attorney

John Macy

Clerk/Treasurer

Jennifer Moore

Finance Director

Taylor Walls

Director of Police Services

Lisa Panas

Library Director

Adele Loria

Assistant Administrator

Kelsey McElroy-Anderson

Fire Chief

Kristopher Grod

Village Engineer/Director of Public Works

Judy Neu

Director of Parks & Recreation

Halie Dobbeck

Community Development Director

Gabe Gilbertson

Village Profile

First Settled: June 1843

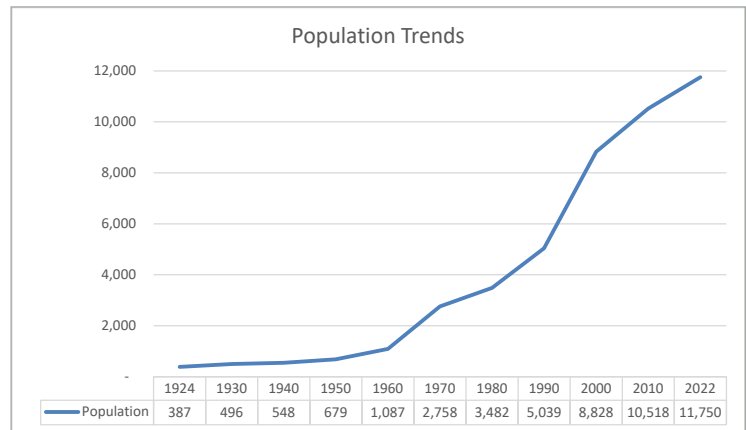
Date of Incorporation: September 12, 1924 (Sussex-Templeton joined together to become the Village of Sussex.)

Form of Government: Village President/ Board/Administrator

Size: 7.83 square miles

Elevation: 930 Feet

Location: Sussex is located in Waukesha County, WI, approximately 19 miles northwest of Milwaukee and 9 miles north of Waukesha.



Demographics:

Population by Age

Male	5,542
Female	5,856
Under 19	3,257
20 - 24	570
25 - 34	1,530
35 - 44	1,453
45 - 54	1,665
55 - 64	1,559
65 & Older	1,364

Population by Ethnicity

Hispanic or Latino	407
Non Hispanic or Latino	11,080

Population by Race

White	10,081
African American	184
Asian	440
American Indian or Alaska Native	18
Native Hawaiian and Pacific Islander	4
Other	19

Household Income

Less than \$10,000	158	3.6%
\$10,000 to \$14,999	88	2.0%
\$15,000 to \$24,999	324	7.4%
\$25,000 to \$34,999	206	4.7%
\$35,000 to \$49,999	224	5.1%
\$50,000 to \$74,999	618	14.1%
\$75,000 to \$99,999	666	15.2%
\$100,000 to \$149,999	1,021	23.3%
\$150,000 to \$199,999	425	9.7%
\$200,000 or more	657	15.0%

Educational Attainment

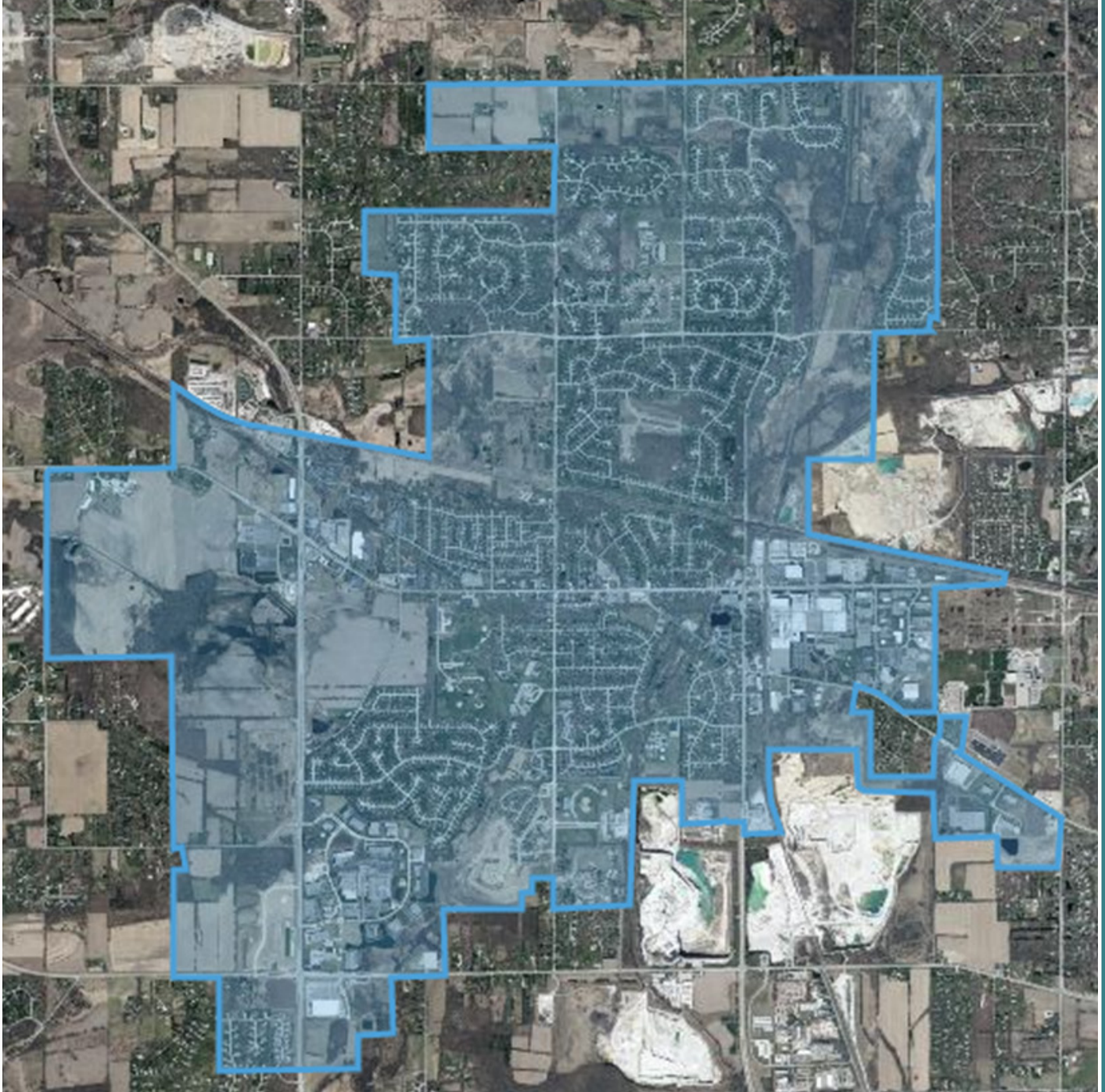
Population 25 years and over	7,571	
Less than 9th grade	62	0.8%
9th to 12th grade, no diploma	40	0.5%
High school graduate (includes equivalency)	1,547	20.4%
Some college, no degree	1,507	19.9%
Associate's degree	723	9.5%
Bachelor's degree	2,678	35.4%
Graduate or professional degree	1,014	13.4%
High school graduate or higher	7,469	98.7%
Bachelor's degree or higher	3,692	48.8%

Industry

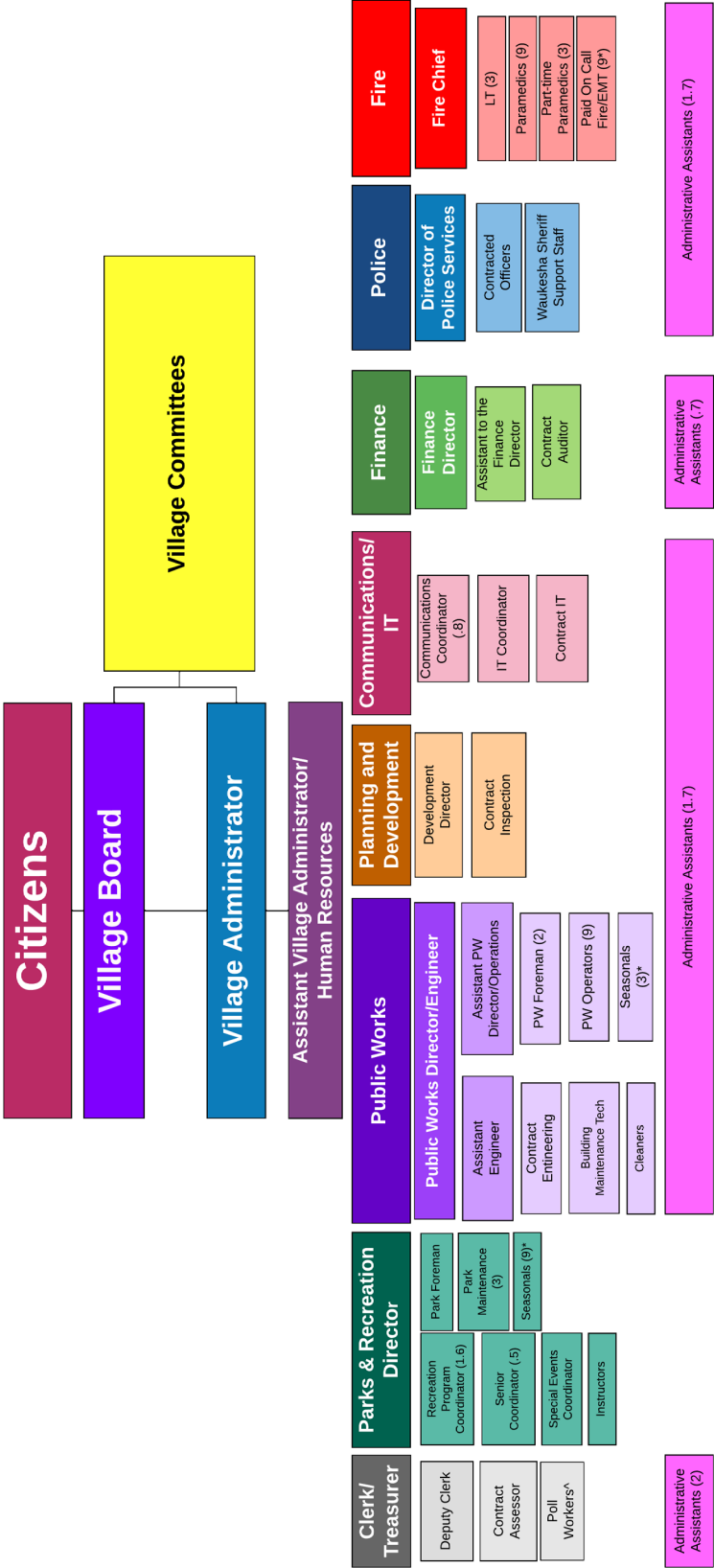
Civilian employed population 16 years and over	4,576	
Agriculture, forestry, fishing and hunting, and mining	21	0.5%
Construction	433	9.5%
Manufacturing	880	19.2%
Wholesale trade	194	4.2%
Retail trade	561	12.3%
Transportation and warehousing, and utilities	166	3.6%
Information	62	1.4%
Finance and insurance, and real estate and rental and leasing:	545	11.9%
Professional, scientific, and management, and administrative and waste management services	598	13.1%
Educational services, and health care and social assistance:	853	18.6%
Arts, entertainment, and recreation, and accommodation and food services	113	2.5%
Other services, except public administration	102	2.2%
Public administration	48	1.0%

*Source: U.S. Census Bureau, 2017-2021 American Community Survey (ACS) 5-Year Estimates

Community Map



Organizational Chart



Village Personnel
General Government (Executive, Administrative, Financial, IT)
Public Safety (Police, Fire, Planning and Development)
Public Works (Operations, Engineering, Water, Sewer, Storm, Building Maintenance)
Parks and Recreation (Parks, Recreation, Senior)
Library
Total FTE
11.0 FTE
21.4 FTE
16.5 FTE
11.8 FTE
14.8 FTE
75.5 FTE

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

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

* People, not FTEs
^ Limited term employees

Sussex Tax Value

The assessed value of a home is determined by the Village Assessor. This assessment is then used until a new assessment is done. For this example, we use a house with an assessed value of \$392,039. To determine the annual Village tax liability, multiply the assessed value by the tax rate and divide by 1,000. The Village's proposed tax rate for the 2024 budget is \$4.7430.

$$\text{\$392,039} \times \text{\$4.7430} / 1,000 = \text{\$1,859} (\text{\$155 per month})$$

The following represents a sampling of the Village services provided for the \$155/month in taxes.

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

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

- Four 12-gallon tanks of unleaded fuel at \$3.75 per gallon\$128
- One month of basic cable service \$60
- One month of cell phone service\$135
- Dinner Out (2 adults, 2 children).....\$110
- Groceries.....\$500
- Insurance (car and home).....\$210

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

2023 User Charges, Fees, and Taxes per \$333,198 Home in Sussex Peer Group							
COMMUNITY	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
Hartland	\$313.88	\$477.60		\$190.00	\$119.88	\$4,457.48	\$5,558.84
City of Pewaukee	\$318.00	\$564.00	120.00	165.00	85.36	\$4,598.62	\$5,850.98
Hartford	\$459.00	\$443.04		\$88.20	\$138.00	\$5,410.14	\$6,538.38
Sussex	\$429.00	\$420.48	\$123.36	\$163.76	\$137.40	\$5,625.76	\$6,899.76
Village of Pewaukee	\$359.80	\$519.00	\$84.00	\$168.00	\$127.60	\$5,676.72	\$6,935.12
Delafield	\$395.00	\$407.52	\$50.00	\$239.40	\$972.26	\$4,896.57	\$6,960.74
Germantown	\$326.40	\$574.82			\$25.56	\$6,100.13	\$7,026.91
Grafton	\$244.24	\$742.20			\$40.40	\$6,013.88	\$7,040.72
Oconomowoc	\$360.00	\$468.00	\$5.17	\$195.00	\$100.80	\$5,935.47	\$7,064.45
Elm Grove	\$323.26	\$632.00	\$138.35	\$357.00	\$150.00	\$5,676.72	\$7,277.33
AVERAGE	\$352.86	\$524.87	\$86.81	\$195.80	\$189.73	\$5,439.15	\$6,715.32

**Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2022 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.*

Budget Overview

Financial Philosophies

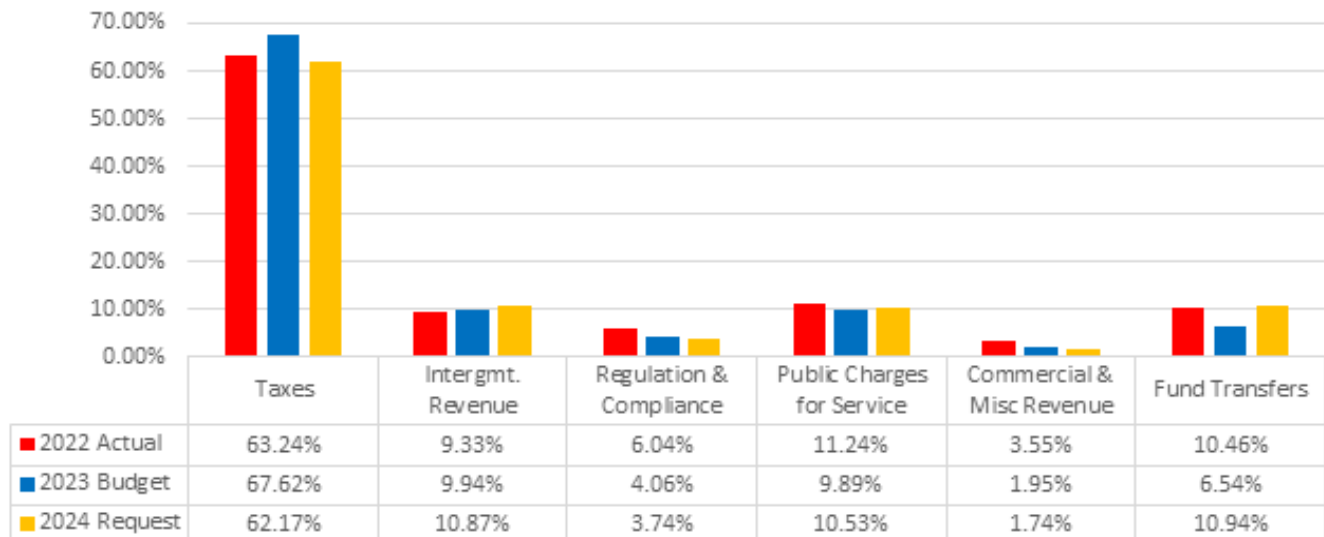
Use financial resources to:

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

General Fund Revenues by Source

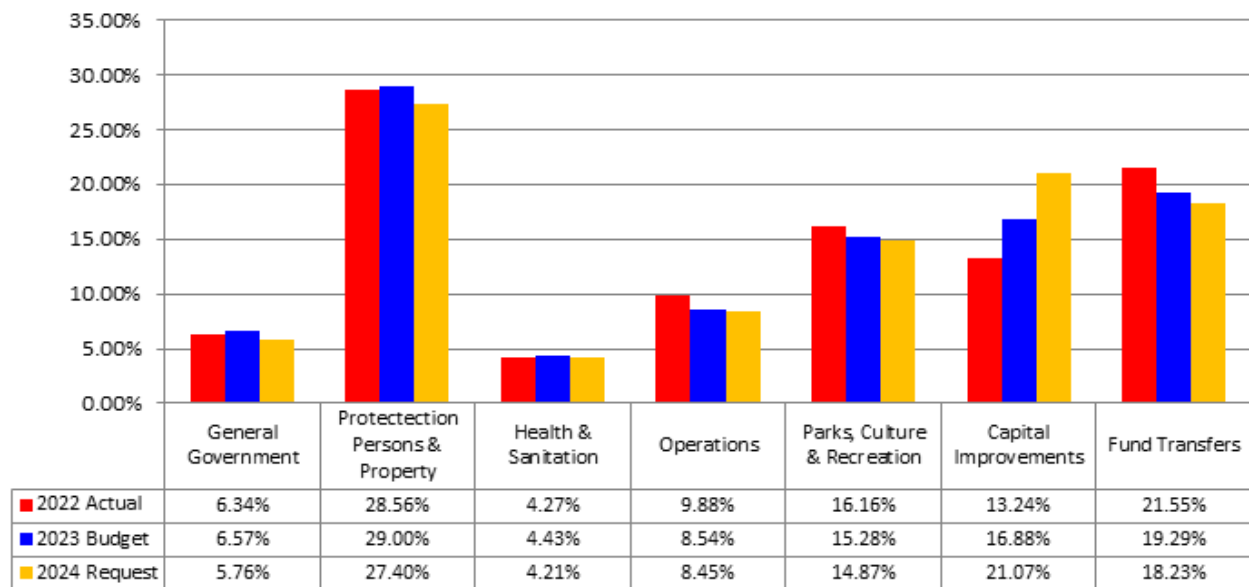
Revenues	2022 Budget	2023 Budget	2024 Request	% Change 2023 to 2024
Taxes	\$ 8,949,168	\$ 9,524,940	\$9,993,702	4.9214%
Intergovernmental Revenue	1,301,000	1,399,487	\$1,746,848	24.8206%
Regulation & Compliance	558,975	572,125	\$601,525	5.1387%
Public Charges for Service	1,181,230	1,393,498	\$1,693,195	21.5068%
Commercial Revenue	182,635	206,623	\$214,761	3.9386%
Miscellaneous Revenue	65,375	67,375	\$65,215	-3.2059%
Fund Transfers	894,883	921,158	\$1,758,299	90.8792%
TOTAL	\$ 13,133,266	\$ 14,085,206	\$ 16,073,545	14.1165%

Revenue Percent by Source



General Fund Expenditures				
Expenditures	2022 Actual	2023 Budget	2024 Request	% Change 2023 to 2024
General Government	\$ 937,879	\$925,790	\$ 925,507	-0.0306%
Protection of Persons & Property	3,835,264	\$4,084,990	4,404,703	7.8265%
Health & Sanitation	568,813	\$624,123	676,857	8.4493%
Highway & Transportation	872,926	\$1,203,211	1,358,939	12.9427%
Parks, Recreation & Culture	2,224,227	\$2,152,136	2,390,516	11.0764%
Capital Improvements	2,051,959	\$2,377,332	3,386,673	42.4569%
Fund Transfers	2,642,198	\$2,717,624	2,930,350	7.8276%
TOTAL	\$ 13,133,266	\$ 14,085,206	\$ 16,073,545	14.1165%

Expenditure Percent by Department

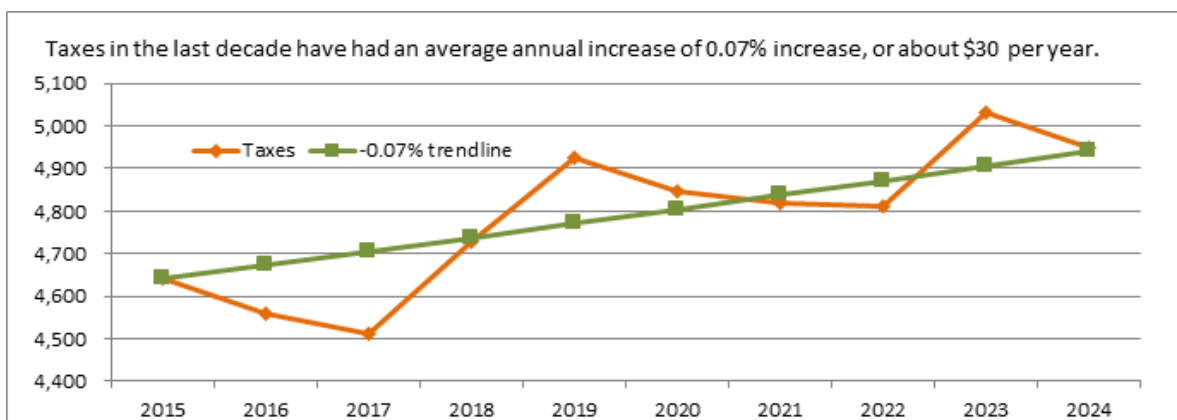


Overall Tax Rate Information

	2023 Budget	2024 Request	Percent Change	Rate Change
Hamilton School District	\$ 8.3005	\$ 7.3044	-12.00%	\$ (0.9961)
Village of Sussex	5.2648	4.7420	-9.93%	(0.5228)
Waukesha County	1.6422	1.4420	-12.19%	(0.2002)
WCTC	0.2875	0.2530	-12.00%	(0.0345)
Sub-total	15.4950	13.7415	-11.32%	(1.7535)
Less: School Credit	(1.2432)	\$ (1.1189)	-10.00%	0.1243
Net Tax Rate per \$1,000	<u>\$ 14.2518</u>	<u>\$ 12.6226</u>	-11.43%	<u>\$ (1.6292)</u>
Taxes on \$392,039 Home (Formerly \$353,189)	<u>\$5,033.58</u>	<u>\$4,948.54</u>		(\$85.04)

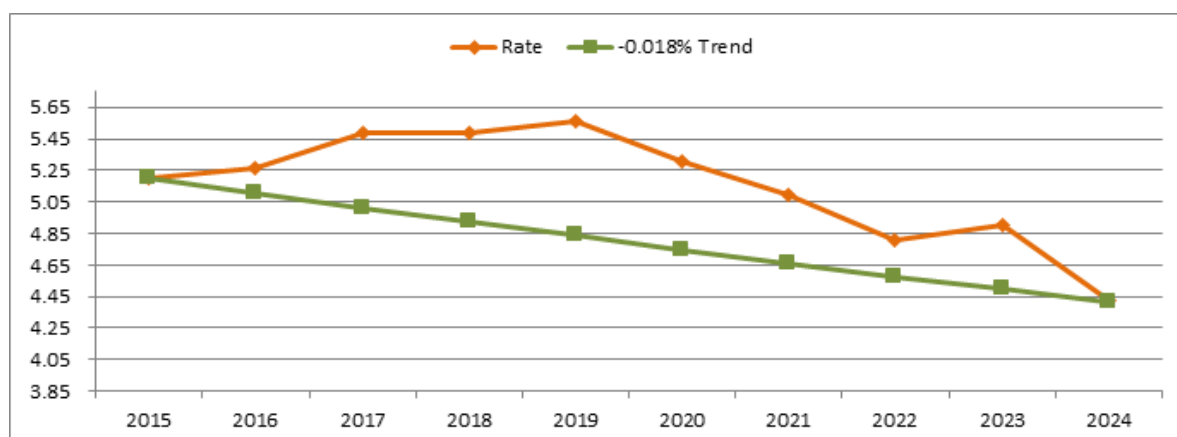
These numbers are estimates based upon estimated information as of 8/21/2023. This chart will be updated when the actual levies are received from the other taxing entities.

HISTORICAL TOTAL PROPERTY TAXES FOR AVERAGE HOUSE



The value of the average home fluctuates yearly and has risen over \$100,000 to \$392,039 for 2024. The total tax bill has increased about \$30 per year over the past decade. The Village equalized tax rate has dropped \$0.78 or 0.018% per year over the decade, which has allowed the large capital investments made by the Village.

VILLAGE HISTORICAL EQUALIZED TAX RATE



Village of Sussex					
Village Tax Levies	2021 Actual	2022 Actual	2023 Actual	2024 Proposed	% Change 23 / 24
General Fund Levy	5,437,377	5,812,118	\$6,265,109	6,512,440	3.95%
Debt Service Levy	2,451,114	2,562,261	\$2,694,624	2,910,350	8.01%
TIF #6 and #7 Levy	740,462	843,752	1,275,300	1,535,784	20.43%
Total Village Levy	8,628,953	9,218,131	10,235,033	10,958,574	7.07%
Other Taxing Bodies					
Hamilton School District	12,200,836	12,364,703	13,740,601	14,084,116	2.50%
Richmond School District	209,799	209,770	177,844	170,987	-3.86%
Arrowhead School District	118,168	107,528	89,315	91,944	2.94%
Waukesha County	2,622,258	2,704,515	2,794,885	2,864,572	2.49%
Waukesha Cty Technical College	522,429	485,154	489,315	512,288	4.69%
Total Tax Levy (Gross)	32,931,396	25,089,801	27,526,993	28,682,480	4.20%
Less State School Credit	(2,223,948)	(2,241,883)	(2,223,563)	(2,391,701)	7.56%
Total Tax Levy (Net)	30,707,448	22,847,918	25,303,430	26,290,779	3.90%
Equalized Valuation	1,486,970,000	1,605,450,200	1,921,321,200	2,259,570,900	17.61%
Village Equalized Tax Rate	5.31	4.36	4.66	4.42	6.99%
Hamilton School District Eq Rate	8.45	7.93	7.70	6.80	-2.90%
Richmond School District Eq Rate	4.84	4.57	3.61	2.98	-21.01%
Arrowhead School District Eq Rate	2.73	2.34	2.08	1.38	-11.11%
Waukesha County Eq Rate	1.76	1.68	1.53	1.34	-8.93%
Waukesha Cty Tech College Eq Rate	0.35	0.30	0.26	0.24	-13.33%
Total Equalized Tax Rate - Hamilton	15.87	14.27	14.15	12.80	-0.81%
Total Equalized Tax Rate - Rich/Arrowhead	14.99	13.25	12.14	10.36	-8.34%
Assessed Valuation	1,454,938,300	1,583,856,300	1,788,625,300	2,106,503,452	17.77%
Assessment Ratio	94.86%	95.32%	93.22%	93.23%	0.0062%
Tax Rates (Per \$1,000 Assessed Value)					
Village of Sussex	5.5923	5.4724	5.2648	4.7420	-3.79%
Hamilton School District	8.9089	8.3177	8.3005	7.2918	-0.21%
Richmond School District	5.1062	4.7958	3.9901	3.4129	-16.80%
Arrowhead School District	2.8760	2.4583	2.0034	1.3285	-18.50%
Waukesha County	1.8590	1.7673	1.6422	1.4417	-7.08%
Waukesha Cty Technical College	0.3703	0.3170	0.2875	0.2578	-9.31%
Total Tax Rate (Gross - Hamilton)	16.7305	15.8744	15.4950	13.7333	-2.39%
Total Tax Rate (Gross - Rich/Arrowhead)	15.8038	14.8108	13.1880	11.1829	-10.96%
Less State School Credit	(1.5289)	(1.4154)	(1.2432)	(1.1354)	-12.17%
Total Tax Levy - Hamilton (Net)	15.2016	14.4590	14.2518	12.5979	-11.60%
Total Tax Levy - Rich/Arrowhead	14.2749	13.3954	11.9448	10.0475	-15.88%





General Fund

REVENUES

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

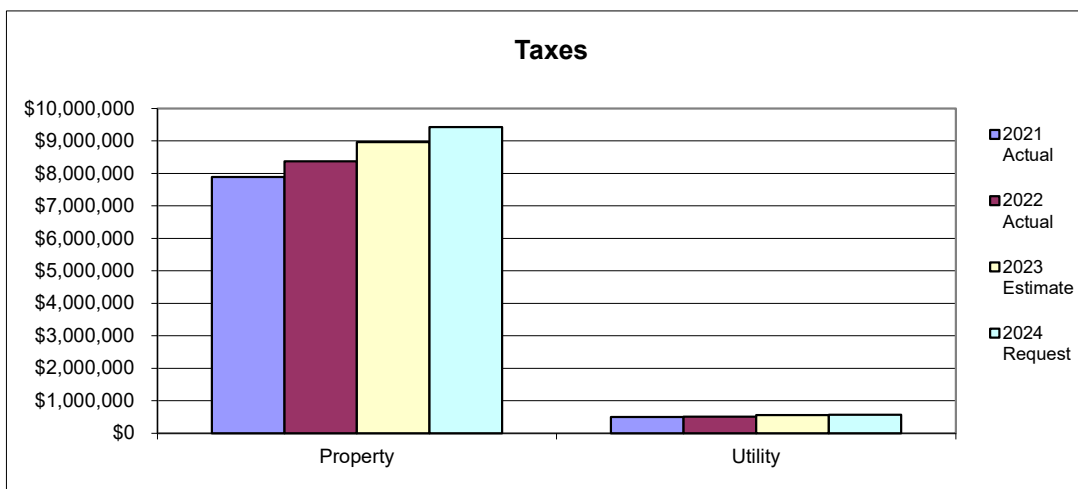
Budget Impact: Overall, revenues and expenditures each increase \$1,988,339 (14.1%). The majority of this increase (\$1,009,341) is allocated to Cash Capital Outlay for the Public Safety Building project, Grogan Park refresh, additional depreciation being set aside to account for inflation, and increasing the funds aside for the Civic Center. \$293,757 will go to Public Safety to fund costs associated with the new labor contract. These expenses are offset by the new sales tax revenue share from the State. The Transfer Budget is increasing by \$212,726 to reflect the 2024 debt payment schedule. Culture and Recreation is increasing by \$238,380 which is primarily the costs associated with the final step of increasing the parks position from part-time to fulltime and a reorganization in the department. The Operations budget is increasing \$155,728 which is primarily the result of increased contract services for engineering review, which is offset by development revenue. The Health & Human Services budget is increasing by \$52,734 primarily due to the increased costs associated with the trash and recycling contract service and is offset by revenues collected for this service. Overall increases have been covered by an increase of \$463,057 to the tax levy. Taxes continue to be the main source for revenues and account for 66% of all non-transfer revenues.

TAXES

Explanation of Account: The taxes account includes all revenues generated by the Village's real estate and personal property tax levy as well as tax payments made to the General Fund by the Water Utility. 2022 assessed values show an increase from the prior year after accounting for the removal of personal property taxes by the state.

Budget Impact: Overall, this budget increases \$468,762. The property tax levy increases \$463,057. Amounts collected from the Water Utility in lieu of property taxes increased \$5,705. The budget is balanced while covering the Village Board priorities that carried forward from the 2023 budget including debt service, cash capital, public safety, and parks staffing.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
41110	Property	\$7,888,491	\$8,374,379	\$8,959,733	\$8,951,517	\$8,959,733	\$9,422,790	\$9,577,155
41310	Water	\$499,224	\$515,020	\$565,207	\$329,704	\$564,772	\$570,912	\$570,912
41111	Omitted Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$10,532
41900	Other Taxes	\$10,588	\$18,488	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$8,398,303	\$8,907,887	\$9,524,940	\$9,281,221	\$9,524,505	\$9,993,702	\$10,158,599

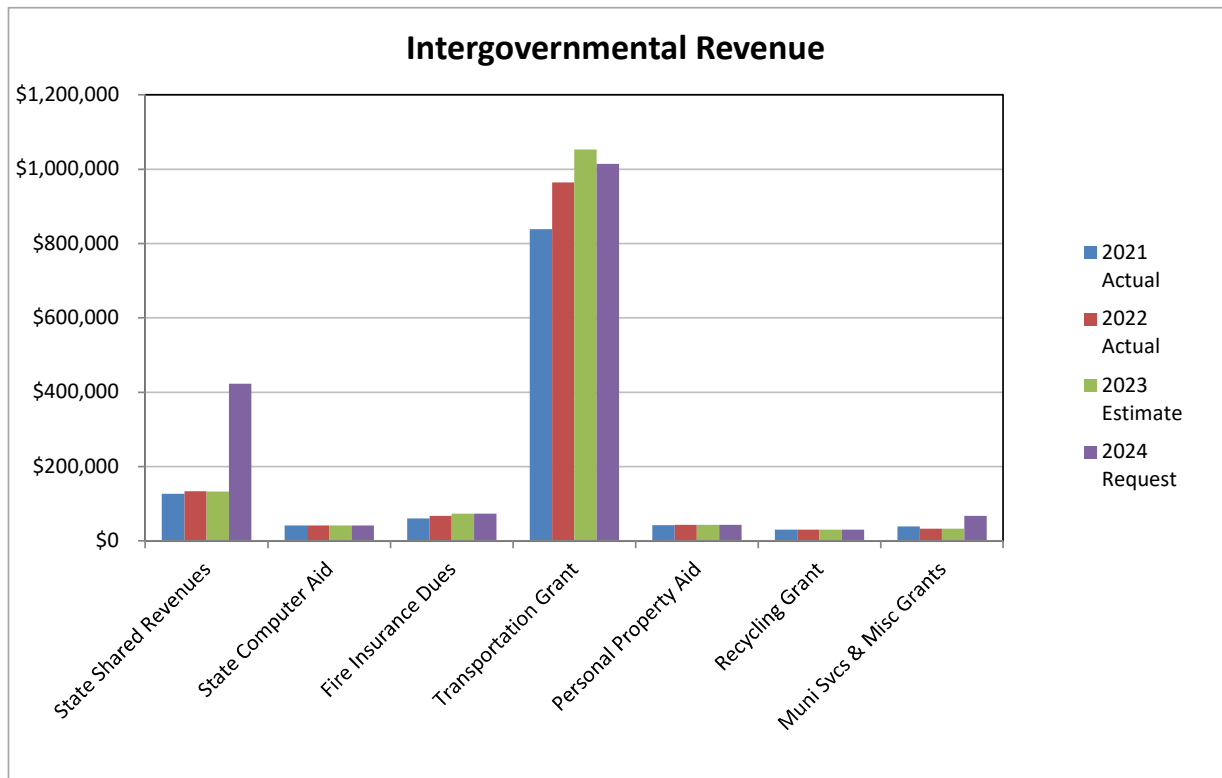


INTERGOVERNMENTAL REVENUES

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

Budget Impact: This budget increases \$347,361 (24.82%). The majority of the increase (\$285,705) was related to the new sales tax revenue share as approved by the State in 2023. These funds must be directed to public safety or public works. This budget reflects these additional revenues to offset the costs associated with the union contracts for police and fire. Transportation aids have increased \$24,882 due to increased spending on past construction projects. This helps offset debt costs incurred for the project. Grants increase by \$35,000 to offset the costs of a community forestry plan. Other minor increases account for the remainder and are based on the 2023 estimate.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
43410	State Shared Revenues	\$127,050	\$133,738	\$132,625	\$19,894	\$132,625	\$418,329	\$422,796
43411	State Computer Aid	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726
43412	Expenditure Restraint	\$50,886	\$0	\$0	\$0	\$0	\$0	\$0
43420	Fire Insurance Dues	\$60,906	\$67,507	\$65,906	\$73,631	\$73,631	\$67,507	\$73,631
43531	Transportation Grant	\$838,798	\$964,618	\$1,053,118	\$789,666	\$1,053,118	\$1,078,000	\$1,014,529
43413	Personal Property Aid	\$42,455	\$43,564	\$43,564	\$43,564	\$43,564	\$43,564	\$43,564
43414	Video Service Provider Aid	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198
43545	Recycling Grant	\$30,423	\$30,350	\$30,350	\$30,358	\$30,350	\$30,350	\$30,350
43430	Misc. Grants	\$7,111	\$750	\$0	\$4,336	\$600	\$35,000	\$35,000
43431	Payment for Muni Services	\$4,936	\$5,174	\$5,000	\$5,039	\$5,000	\$5,174	\$5,174
	TOTAL	\$1,231,489	\$1,314,625	\$1,399,487	\$1,035,412	\$1,407,812	\$1,746,848	\$1,693,968



REGULATION AND COMPLIANCE REVENUES

LICENSES

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

Budget Impact: This budget decreases by \$5,600 (-17%) which is primarily the result of likely State changes to the Operator licensing procedures which would eliminate the revenue at a local level. The remaining changes are based either on the 2023 estimates or the expectation of new businesses.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
44110	Liquor	\$9,795	\$21,590	\$11,000	\$10,093	\$17,302	\$11,590	\$11,590
44120	Operators	\$8,403	\$7,202	\$8,500	\$7,037	\$12,063	\$0	\$8,500
44121	Cigarettes	\$1,125	\$1,100	\$1,100	\$1,093	\$1,100	\$1,100	\$1,100
44122	Live Music	\$175	\$150	\$250	\$145	\$150	\$250	\$250
44123	Amusement	\$4,100	\$3,435	\$4,125	\$3,930	\$4,125	\$4,125	\$4,125
44124	Peddler's	\$1,280	\$957	\$1,000	\$3,214	\$4,000	\$3,500	\$3,500
44127	Weights & Measures	\$540	\$510	\$550	\$330	\$360	\$360	\$360
44128	Food Trucks	\$400	\$400	\$400	\$400	\$400	\$400	\$400
44210	Bicycle	\$70	\$10	\$0	\$10	\$10	\$0	\$0
44220	Dog	\$6,514	\$5,495	\$6,000	\$4,384	\$4,400	\$6,000	\$6,000
	TOTAL	\$32,402		\$32,925	\$30,636	\$43,910	\$27,325	\$35,825

PERMITS

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

Budget Impact: The 2024 budget increases by \$27,000 (11%). The majority of this increase is to reflect actual building permit revenue increases and will be used to offset the costs associated with additional building inspector hours through our contract with the Village of Richfield. The remaining changes are based either on the 2023 estimates or 2024 projections.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
44310	Building	\$268,677	\$277,605	\$156,000	\$152,171	\$270,000	\$176,000	\$176,000
44312	Fire Inspector Fees	\$10,252	\$10,483	\$11,500	\$0	\$11,500	\$11,000	\$11,000
44315	Occupancy	\$9,025	\$8,705	\$7,000	\$5,250	\$8,000	\$8,000	\$8,000
44317	Outdoor Establishment	\$750	\$750	\$900	\$475	\$900	\$1,000	\$1,000
44320	Street Openings	\$9,000	\$9,075	\$5,500	\$7,025	\$9,000	\$9,500	\$9,500
44325	Electrical	\$53,544	\$57,429	\$30,000	\$36,318	\$58,000	\$30,000	\$30,000
44330	Plumbing	\$51,368	\$56,415	\$30,000	\$35,606	\$56,000	\$30,000	\$30,000
44915	Weights and Measures	\$2,800	\$2,801	\$2,800	\$2,990	\$2,800	\$3,750	\$3,750
44920	House Numbers	\$2,205	\$2,746	\$1,500	\$2,023	\$2,700	\$2,700	\$2,700
44940	Crushing Permit	\$1,075	\$750	\$500	\$105	\$500	\$750	\$750
44950	Reclamation Permits	\$2,250	\$2,250	\$500	\$1,140	\$2,000	\$500	\$500
	TOTAL	\$410,946	\$429,009	\$246,200	\$243,103	\$421,400	\$273,200	\$273,200

OTHER REGULATION AND COMPLIANCE REVENUE

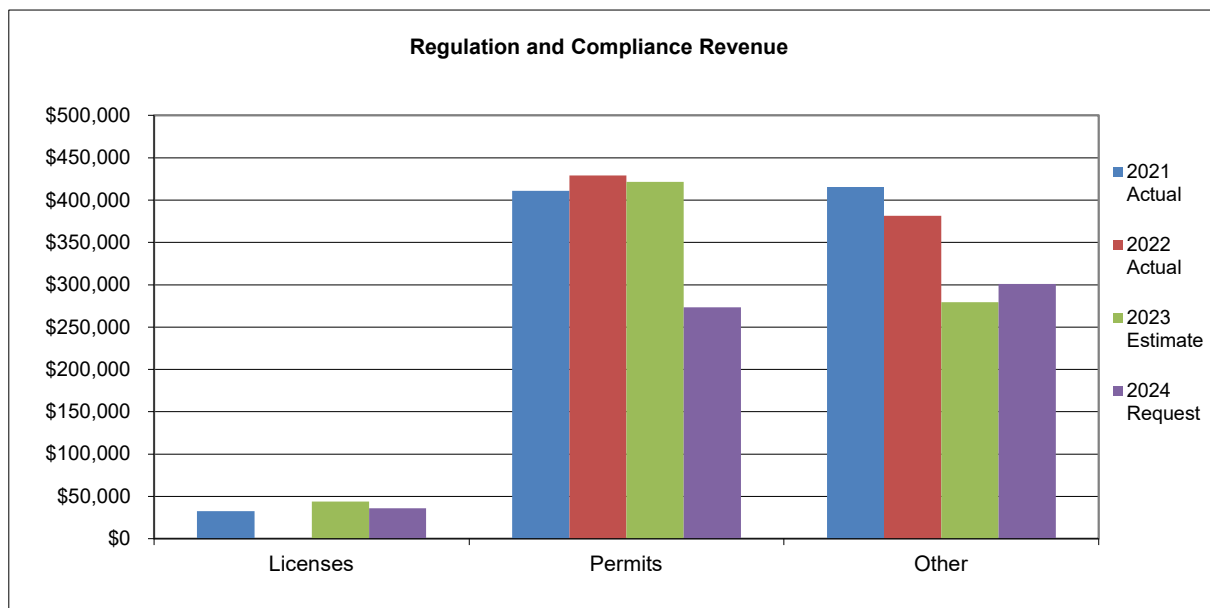
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

Budget Impact: This budget increases \$8,000 (2.7%) for 2024. Fines and penalties were increased by \$10,000 based on the 2021 and 2022 activity. The remaining changes are based either on the 2023 estimates or 2024 projections.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
45110	Fines & Penalties	\$315,504	\$276,354	\$190,000	\$83,485	\$162,000	\$200,000	\$200,000
45111	Alarm Fees	\$0	\$225	\$0	\$0	\$0	\$0	\$0
44125	Cable TV Franchise	\$99,859	\$104,877	\$103,000	\$29,396	\$117,584	\$101,000	\$101,000
	TOTAL	\$415,363	\$381,456	\$293,000	\$112,881	\$279,584	\$301,000	\$301,000

TOTAL REGULATION AND COMPLIANCE REVENUE

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Licenses	\$32,402	\$0	\$32,925	\$30,636	\$43,910	\$27,325	\$35,825
Permits	\$410,946	\$429,009	\$246,200	\$243,103	\$421,400	\$273,200	\$273,200
Other	\$415,363	\$381,456	\$293,000	\$112,881	\$279,584	\$301,000	\$301,000
TOTAL	\$858,711	\$810,465	\$572,125	\$386,620	\$744,894	\$601,525	\$610,025



PUBLIC CHARGE FOR SERVICES

PARKS AND RECREATION

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

Budget Impact: Recreation programs continue their popularity. Overall, the 2024 budget increases \$38,050 (8.2%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. Admission fees increase as both Spooky Sussex and Pickleball continue to grow.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
46710	Registration Fees:							
***46710	Recreation Programs	\$320,999	\$413,279	\$424,638	\$316,967	\$450,000	\$457,413	\$457,413
265-46710	Special Events	\$970	\$785	\$950	\$550	\$800	\$950	\$950
46711	Admission Fees	\$27,647	\$41,685	\$40,202	\$19,855	\$40,000	\$45,477	\$45,477
	TOTAL	\$349,616	\$455,749	\$465,790	\$337,372	\$490,800	\$503,840	\$503,840

DEVELOPMENT

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

Budget Impact: This budget increases \$105,750 (124%) in 2024. The increase is for developer payments for engineering services and is offset by contracted expenses for plan review.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
44319	Plan of Operation	\$2,025	\$3,855	\$4,500	\$1,600	\$3,000	\$4,000	\$4,000
44410	Conditional Use	\$595	\$210	\$2,000	\$1,050	\$2,000	\$2,500	\$2,500
44430	Zoning & Petitions	\$1,755	\$1,175	\$1,000	\$2,000	\$2,100	\$1,000	\$1,000
46101	Platting Fees	\$1,645	\$2,190	\$1,000	\$600	\$2,000	\$750	\$750
46141	Developer Payments for Engineering	\$339,056	\$209,813	\$68,000	\$129,039	\$270,982	\$175,000	\$175,000
46310	Grading Plan Review	\$8,640	\$8,655	\$6,000	\$5,850	\$8,700	\$6,000	\$6,000
46850	Plan Review Fees	\$930	\$1,450	\$2,000	\$1,250	\$1,500	\$1,500	\$1,500
46851	Amendment to ordinance	\$0	\$0	\$0	\$500	\$500	\$0	\$0
46854	Architectural Review Board Fees	\$500	\$375	\$1,000	\$250	\$250	\$500	\$500
	TOTAL	\$355,146	\$227,723	\$85,500	\$142,139	\$291,032	\$191,250	\$191,250

OTHER PUBLIC CHARGES FOR SERVICES

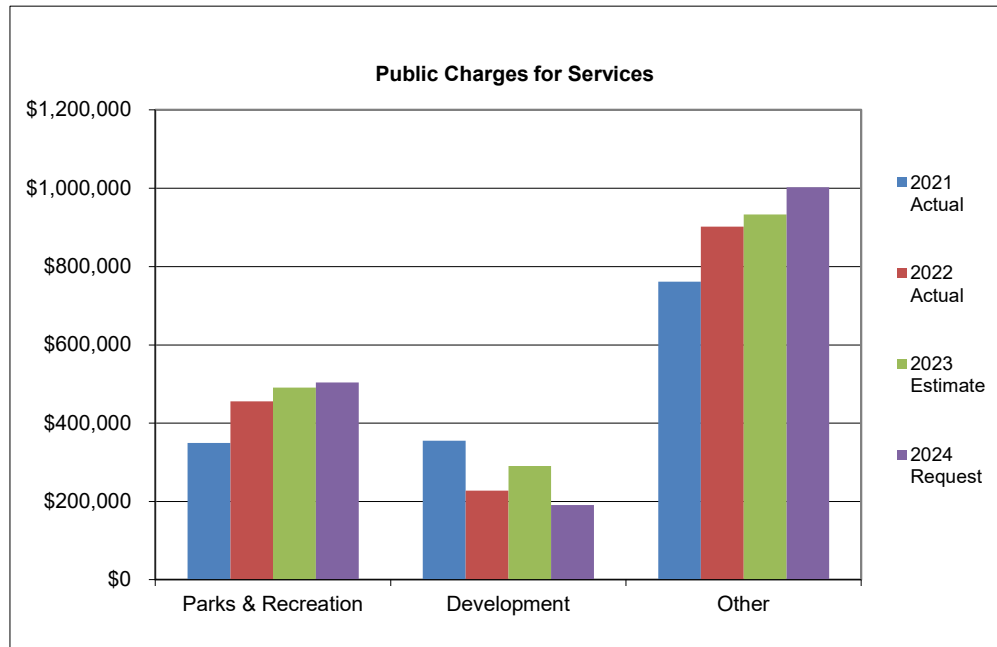
Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

Budget Impact: The total budget increases \$155,897 (18.5%). The major drivers were increased revenue from ambulance fees based on past trends. Another major driver was for garbage removal after entering into a new contract for collection starting in 2023. The remaining changes are based either on the 2023 estimates or 2024 projections.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
46110	Assessment Letters	\$21,600	\$18,824	\$16,250	\$11,775	\$20,000	\$18,800	\$18,800
46111	Records Maintenance Fees	\$2,200	\$1,915	\$2,000	\$1,190	\$2,040	\$2,000	\$2,000
46130	Sale of Materials	\$327	\$614	\$300	\$4,012	\$4,012	\$300	\$300
46131	Concessions	\$1,255	\$1,702	\$1,000	\$226	\$1,000	\$1,600	\$1,600
46220	Fire Charges for Service	\$140	\$1,340	\$0	\$0	\$0	\$0	\$0
46230	Ambulance Fees	\$253,567	\$372,165	\$255,000	\$196,070	\$329,170	\$335,000	\$340,000
46420	Garbage Removal	\$447,605	\$469,742	\$532,058	\$541,771	\$541,771	\$602,955	\$602,955
46435	Other Recycling Charges	\$146	\$210	\$0	\$0	\$0	\$0	\$0
46436	Yard Waste Disposal	\$32,040	\$33,165	\$32,000	\$32,245	\$32,750	\$32,000	\$32,000
46440	Weed Cutting	\$738	\$0	\$1,500	\$373	\$639	\$1,500	\$1,500
46610	Senior Party Tickets	\$2,017	\$2,398	\$2,100	\$1,753	\$2,000	\$3,950	\$3,950
	TOTAL	\$761,635	\$902,075	\$842,208	\$789,415	\$933,382	\$998,105	\$1,003,105

TOTAL PUBLIC CHARGES FOR SERVICES

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Parks & Recreation	\$349,616	\$455,749	\$465,790	\$337,372	\$490,800	\$503,840	\$503,840
Development	\$355,146	\$227,723	\$85,500	\$142,139	\$291,032	\$191,250	\$191,250
Other	\$761,635	\$902,075	\$842,208	\$789,415	\$933,382	\$998,105	\$1,003,105
TOTAL	\$1,466,397	\$1,585,547	\$1,393,498	\$1,268,926	\$1,715,214	\$1,693,195	\$1,698,195



COMMERCIAL REVENUES

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

Budget Impact: The overall budget increases \$8,138 (3.9%). Of this amount, \$7,460 from rentals based on actuals in 2022 and projections in 2023. The remaining changes are based either on the 2023 estimates or 2024 projections.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
48110	Interest on Investments	\$23,740	\$87,053	\$60,000	\$64,533	\$65,000	\$60,000	\$60,000
48210	Park Rent	\$46,170	\$66,018	\$58,540	\$42,270	\$58,000	\$66,000	\$73,375
48901 & 48215	Advertising/Sponsorships	\$39,328	\$58,147	\$52,950	\$54,431	\$55,000	\$50,413	\$50,413
48230	Other Rent	\$23,572	\$43,710	\$35,133	\$26,652	\$35,132	\$38,348	\$38,348
	TOTAL	\$132,810	\$254,928	\$206,623	\$187,886	\$213,132	\$214,761	\$222,136

MISCELLANEOUS REVENUES

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

Budget Impact: This budget decreases \$2,160 (-3.2%) based either on the 2023 estimates or 2024 projections.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
46115	Administrative Services Sold	\$14,338	\$18,577	\$18,375	\$6,471	\$12,200	\$16,875	\$16,875
48900	Miscellaneous	\$59,576	\$36,189	\$43,000	\$3,640	\$41,000	\$41,340	\$58,340
48300	Sale of Property	\$1,070	\$120,857	\$0	\$12,350	\$12,350	\$0	\$0
48520	Other Donations-Recreation Dept	\$5,288	\$8,719	\$6,000	\$13,458	\$13,458	\$5,000	\$5,000
48530	Park Donations	\$0	\$2,188	\$0	\$1,775	\$1,775	\$2,000	\$2,000
48540	Fire Donations	\$1,000	\$4,501	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$81,272	\$191,031	\$67,375	\$37,694	\$80,783	\$65,215	\$82,215

FUND TRANSFERS

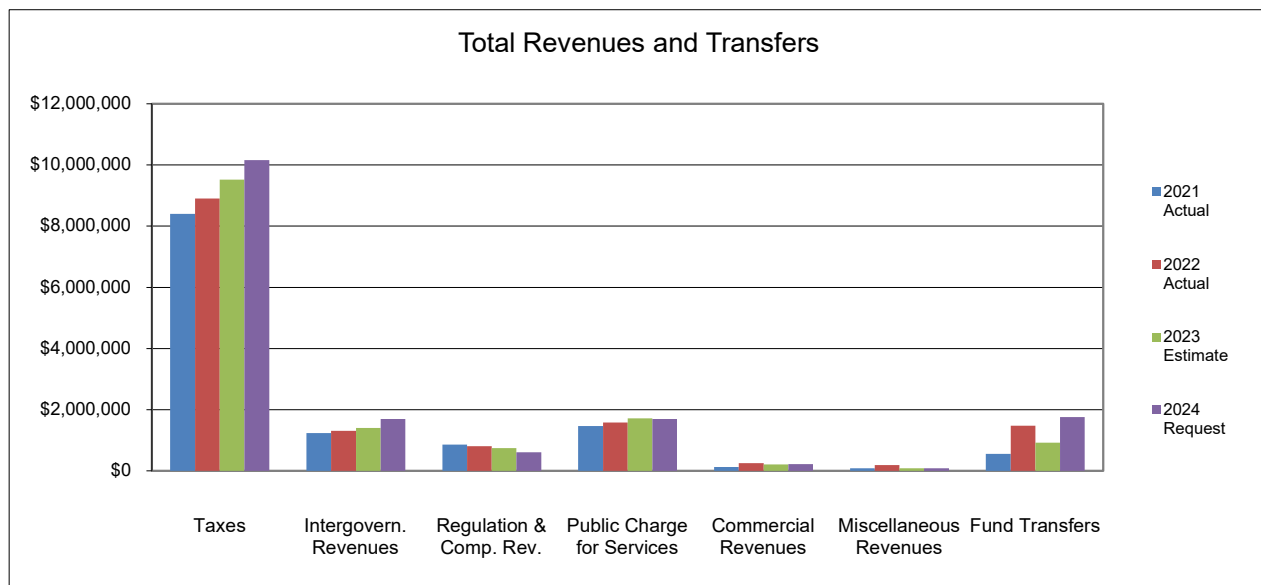
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2024 for the Public Safety Building project, park upgrades at Grogan, replacement equipment including a new patrol truck and chipper, and Fire Department and IT purchases. The spike in Transfer from Special Revenue Funds in 2023 represented the one-time American Rescue Plan Act funds. Use of surplus is planned to fund a new generator at the Civic Center and offset the costs of a fourth election in 2024. The Transfer from the Stormwater Utility increased by \$5,000 to reflect the dividend from the operations.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
49211	Use of Designated Funds	\$220,368	\$999,947	\$147,621	\$138,509	\$147,621	\$1,072,331	\$1,072,331
49220	Trans from Spec Rev	\$1,238	\$77,982	\$153,500	\$8,217	\$153,500	\$2,000	\$2,000
49262	Trans from Sewer Utility (Dividend)	\$300,000	\$350,000	\$350,000	\$87,500	\$350,000	\$350,000	\$350,000
49264	Trans from Stormwater Utility	\$32,400	\$45,000	\$50,000	\$11,250	\$50,000	\$55,000	\$55,000
	Use of Senior Trust Fund	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$3,000
	Use of GF Surplus	\$0	\$0	\$217,037	\$0	\$217,037	\$275,968	\$275,968
	TOTAL	\$554,006	\$1,472,929	\$921,158	\$245,476	\$918,158	\$1,758,299	\$1,758,299

TOTAL REVENUES AND TRANSFERS

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Taxes	\$8,398,303	\$8,907,887	\$9,524,940	\$9,281,221	\$9,524,505	\$9,993,702	\$10,158,599
Intergovern. Revenues	\$1,231,489	\$1,314,625	\$1,399,487	\$1,035,412	\$1,407,812	\$1,746,848	\$1,693,968
Regulation & Comp. Rev.	\$858,711	\$810,465	\$572,125	\$386,620	\$744,894	\$601,525	\$610,025
Public Charge for Services	\$1,466,397	\$1,585,547	\$1,393,498	\$1,268,926	\$1,715,214	\$1,693,195	\$1,698,195
Commercial Revenues	\$132,810	\$254,928	\$206,623	\$187,886	\$213,132	\$214,761	\$222,136
Miscellaneous Revenues	\$81,272	\$191,031	\$67,375	\$37,694	\$80,783	\$65,215	\$82,215
Fund Transfers	\$554,006	\$1,472,929	\$921,158	\$245,476	\$918,158	\$1,758,299	\$1,758,299
TOTAL	\$12,722,988	\$14,537,412	\$14,085,206	\$12,443,235	\$14,604,498	\$16,073,545	\$16,223,437



EXPENDITURES

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

General Government Services

Transfers to Other Funds (Debt, Capital Projects, etc.)

Protection of Persons and Property

Health and Sanitation Services

Public Works

Parks, Recreation and Cultural Services

Capital Improvements

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

GENERAL GOVERNMENT SERVICES

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

* Legislative Services
(Boards, Committees, Policy Making)

* Executive Services
(Administrator, Legal, Human Resources)

* Financial Services
(Finance, Assessor,
Audit, Accounting)

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

* IT and Communication Services
(IT, Community Information)

LEGISLATIVE SERVICES

Explanation of Account: Residents elects a 7 member Village Board which is headed by the Village President. The Board is charged with developing policy through the legislative process and setting the goals of the community. The Legislative budget includes the salaries of the Village Board and committees (Listed Below), as well as municipal dues and expenses for travel and seminars.

* Architectural Review Board * Board of Appeals * Board of Fire Appeals * Board of Review * Plan Commission

*Community Development Authority (See CDA Budget) * Finance and Personnel Evaluation Committee * Park and Recreation Board *
Pauline Haass Public Library Board * Public Safety and Welfare * Public Works Committee * 50+ Advisory Committee

Budget Impact: This budget increased \$2,126 for 2024 to cover municipal dues increases and miscellaneous expenses for the Board.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personnel Services	\$44,516	\$ 45,271	\$ 45,523	\$ 46,380
Expenses	\$ 7,723	\$ 13,638	\$ 8,166	\$ 8,800
Total	\$52,239	\$ 58,909	\$ 53,689	\$ 55,180

Department Resources				
General Fund - Taxes	\$ 52,239	\$ 58,909	\$ 53,689	\$ 55,180
Total	\$ 52,239	\$ 58,909	\$ 53,689	\$ 55,180

VILLAGE OF SUSSEX
2024 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2023

- * Continued investment in the Park System
- * Total GO Debt held flat
- * Continuation of the Road Program
- * Maintained cost of Government at the average of our peers

DEPARTMENT GOALS

- * Improve Communication to the public
- * Implement the Village Strategic Plan
- * Invest in the 2040 Master Plan and other plans
- * Determine and plan for infrastructure needs and strategically use borrowing
- * Protect the Quality of Life enjoyed in the Community

MAJOR OBJECTIVES FOR 2024

- * Continue to lower debt levels
- * Address Park System needs
- * Manage inflationary pressures on staff and operations to maintain service levels
- * Implement the CIP and Strategic Plan

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Board Meetings	28	28	24	26	33	33	16
Committee Meetings	72	76	56	69	61	59	60
Ordinances Adopted	5	9	13	10	9	6	10
Resolutions Adopted	38	38	30	32	25	15	23

Legislative Services Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
51100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE	FINAL
110	Salaries	\$41,353	\$42,054	\$42,627	\$19,918	\$42,288	\$43,084	\$43,084
150	Payroll Taxes	\$3,163	\$3,217	\$3,261	\$1,524	\$3,235	\$3,296	\$3,296
320	Municipal Dues	\$4,710	\$5,265	\$5,666	\$5,666	\$5,666	\$6,628	\$6,628
390	Expenses:	\$3,013	\$8,373	\$1,500	\$784	\$2,500	\$2,172	\$2,172
	TOTAL	\$52,239	\$58,909	\$53,054	\$27,892	\$53,689	\$55,180	\$55,180



EXECUTIVE SERVICES

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

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

Budget Impact: This budget increases by \$4,794 (1.8%) which reflects typical inflationary expenses.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personnel Services	\$ 148,717	\$ 151,637	\$ 143,491	\$ 156,376
Contractual Services	\$ 143,322	\$ 84,720	\$ 64,948	\$ 102,650
Expenses	\$ 5,148	\$ 6,804	\$ 10,114	\$ 10,270
Total	\$ 297,187	\$ 243,161	\$ 218,553	\$ 269,296
Department Resources				
General Fund - Taxes	\$ 297,187	\$ 243,161	\$ 218,553	\$ 269,296
Total	\$ 297,187	\$ 243,161	\$ 218,553	\$ 269,296

DEPARTMENT HIGHLIGHTS FOR 2023

- * Completed the Fire Department transition to Full Time and have a 5 year contract to address pay
- * Completed the 2023 Road program ahead of schedule and under budget
- * Addressed Park system needs
- * Implemented a plan to deal with inflationary challenges to wages
- * Continued economic development and reduced commercial vacancy

DEPARTMENT GOALS

- * Improve communication to the public
- * Implement the Village Strategic Plan
- * Invest in the 2040 Master Plan and other plans
- * Determine and plan for infrastructure needs, strategically use borrowing
- * Protect the Quality of Life enjoyed in the Community

MAJOR OBJECTIVES FOR 2024

- * Implement Park System upgrades
- * Oversee several Capital Improvement projects
- * Pursue economic development initiatives
- * Manage inflationary challenges and staffing

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Long-term fiscal scorecard	50%	50%	50%	50%	60%	60%	60%
Net new construction (in millions)	\$26.38	\$30.21	\$28.43	\$40.91	\$40.91	\$84.10	\$80.00
Percentage employee turnover	10%	13%	8%	14%	20%	9%	10%

VILLAGE OF SUSSEX
2024 BUDGET

Executive Services Budget								
ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
51410-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$112,655	\$115,175	\$102,008	\$61,792	\$107,236	\$106,334	\$106,334
120	Wages - Administrative Assistants	\$9,337	\$9,187	\$9,116	\$5,432	\$9,386	\$9,888	\$9,888
130	Pension 13.80%	\$7,846	\$7,671	\$7,556	\$4,344	\$7,930	\$8,019	\$8,019
135	Employee Insurance	\$349	\$366	\$13,221	\$267	\$517	\$13,744	\$13,744
150	Payroll Taxes	\$9,303	\$9,516	\$8,501	\$5,143	\$8,922	\$8,891	\$8,891
220	Telephone	\$1,151	\$1,089	\$1,200	\$679	\$1,100	\$1,150	\$1,150
310	Office Supplies	\$323	\$492	\$800	\$362	\$575	\$600	\$600
390	Expenses	\$1,361	\$3,008	\$5,800	\$4,155	\$5,800	\$5,800	\$5,800
510	Insurance	\$3,464	\$3,304	\$3,800	\$1,750	\$3,739	\$3,870	\$3,870
	SUB-TOTAL	\$145,789	\$149,808	\$152,002	\$83,924	\$145,205	\$158,296	\$158,296
51410-000-180	Human Resources Exp.	\$9,227	\$9,722	\$9,500	\$3,679	\$9,500	\$9,500	\$9,500
	SUB-TOTAL	\$9,227	\$9,722	\$9,500	\$3,679	\$9,500	\$9,500	\$9,500
51300-000-210	Legal - Traffic	\$35,359	\$31,240	\$37,000	\$11,485	\$30,000	\$35,500	\$35,500
51300-000-211	Legal - Opinions	\$106,812	\$52,391	\$66,000	\$35,352	\$33,848	\$66,000	\$66,000
	SUB-TOTAL	\$142,171	\$83,631	\$103,000	\$46,837	\$63,848	\$101,500	\$101,500
	TOTAL	\$297,187	\$243,161	\$264,502	\$134,440	\$218,553	\$269,296	\$269,296



CLERK-TREASURER SERVICES

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

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

The Clerk-Treasurer's Department is the first voice heard on the phone and the first person seen by all residents, contractors, etc.

Budget Impact: The budget for this department increases by 17,135 (10.02%). Election expenses increased \$8,700 and election salaries increased \$7,000 as 2024 has more elections.

CLERK-TREASURER BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personnel Services	\$ 122,849	\$ 122,731	\$ 123,624	\$ 148,176
Contractual Services	\$ 3,793	\$ 3,685	\$ 2,150	\$ 4,500
Expenses	\$ 24,631	\$ 31,944	\$ 30,071	\$ 35,464
Capital Outlay	\$ -	\$ -	\$ -	\$ 22,000
Total	\$ 151,273	\$ 158,360	\$ 155,845	\$ 210,140
Department Resources				
General Fund - Taxes	\$ 93,736	\$155,120	\$ 88,895	\$ 162,125
General Fund - Other Sources	\$ 57,537	\$3,240	\$ 66,950	\$ 48,015
Total	\$ 151,273	\$ 158,360	\$ 155,845	\$ 210,140

DEPARTMENT HIGHLIGHTS FOR 2023

- * Trained and utilized an expanding group of election workers and chief inspectors.
- * Implemented efficiency measures to improve the voting experience for residents.
- * Transition from Banyon to Civic Systems ERM system

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2024

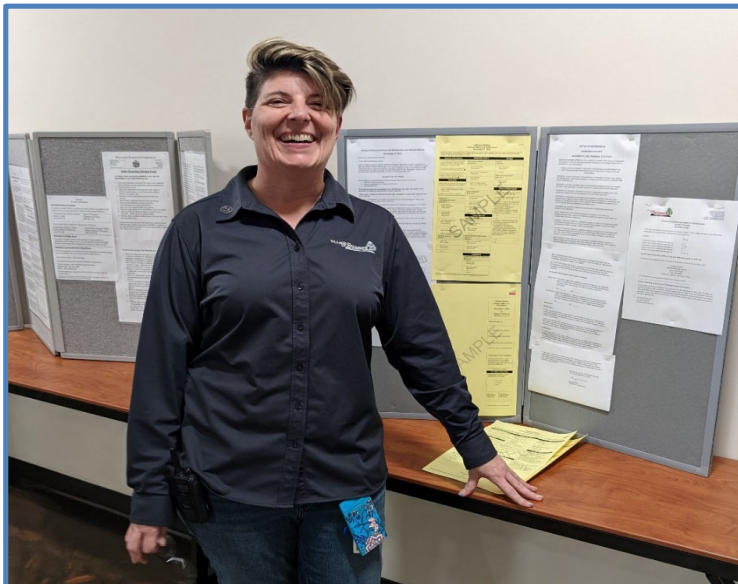
- * Plan and oversee efficient and effective elections
- * Continue to examine current operations and identify efficiencies in administering services
- * Continue digital records retention

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
# of election votes handled	1,752	12,930	2,750	14,370	2,289	11,644	6,724
# of yard waste site passes sold	751	811	944	1,100	1,068	1,195	1,001

VILLAGE OF SUSSEX
2024 BUDGET

Clerk-Treasurer Budget

ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
51420-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$66,209	\$56,043	\$64,030	\$36,278	\$62,882	\$67,216	\$67,216
120	Wages - Administrative Assistants	\$23,066	\$24,290	\$25,824	\$14,734	\$23,981	\$21,056	\$21,056
130	Pension 13.80%	\$5,957	\$5,198	\$6,110	\$3,425	\$5,907	\$6,091	\$6,091
135	Employee Insurance	\$16,009	\$17,065	\$17,077	\$8,098	\$15,445	\$16,131	\$16,131
150	Payroll Taxes	\$6,611	\$5,980	\$6,874	\$3,758	\$6,645	\$6,753	\$6,753
155	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	Telephone	\$82	\$201	\$100	\$172	\$150	\$300	\$300
240	Equipment Maintenance	\$3,711	\$3,484	\$4,200	\$1,966	\$2,000	\$4,200	\$4,200
310	Office Supplies	\$1,669	\$2,624	\$3,500	\$658	\$3,000	\$3,250	\$3,250
390	Expenses	\$1,572	\$1,640	\$2,300	\$890	\$2,300	\$2,300	\$2,300
510	Insurance	\$2,523	\$2,498	\$2,950	\$1,321	\$2,825	\$2,924	\$2,924
	SUB-TOTAL	\$127,409	\$119,022	\$132,965	\$71,300	\$125,135	\$130,221	\$130,221
51440-000-110	Election Salaries	\$4,779	\$13,683	\$20,000	\$8,547	\$8,547	\$27,000	\$27,000
51440-000-130	Election Pension	\$100	\$218	\$600	\$102	\$102	\$1,863	\$1,863
51440-000-150	Election Payroll Taxes	\$118	\$256	\$600	\$115	\$115	\$2,066	\$2,066
51440-000-390	Election Expenses	\$5,697	\$11,412	\$5,000	\$3,917	\$3,917	\$13,700	\$13,700
	SUB-TOTAL	\$10,694	\$25,568	\$26,200	\$12,681	\$12,681	\$44,629	\$44,629
51490-000-326	Printing & Publishing	\$2,314	\$96	\$1,000	\$0	\$100	\$500	\$500
51490-000-327	Real Estate Expense	\$10,228	\$12,018	\$10,190	\$4,350	\$8,000	\$12,190	\$12,190
51490-000-390	Expenses	\$645	\$787	\$650	\$70	\$650	\$600	\$600
	SUB-TOTAL	\$13,187	\$12,901	\$11,840	\$4,420	\$8,750	\$13,290	\$13,290
51910-000-000	Uncollectible Taxes	(\$17)	\$869	\$0	\$9,279	\$9,279	\$0	\$0
	SUB-TOTAL	(\$17)	\$869	\$0	\$9,279	\$9,279	\$0	\$0
	TOTAL	\$151,273	\$158,360	\$171,005	\$97,680	\$155,845	\$188,140	\$188,140



COMMUNICATIONS AND INFORMATION TECHNOLOGY SERVICES

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

Budget Impact: This budget increases \$16,091 (10.3%). The major driver is increased contract costs to address cyber security and stepping in the transition from a part-time IT Coordinator to fulltime. Software licensing expenses decreased as we work to consolidate software systems and maximize the benefits of Office 365. The Courier expenses were also reduced to \$0 as part of a multi-year plan to streamline print publications in partnership with the Parks & Recreation Department.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Personnel Services	\$ 40,812	\$ 34,701	\$ 57,336	\$ 70,986
Contractual Services	\$ 22,537	\$ 40,039	\$ 35,000	\$ 39,405
Expenses	\$ 30,773	\$ 33,797	\$ 34,821	\$ 62,444
Capital Outlay	\$ 20,925	\$ 57,519	\$ 191,189	\$ 101,853
Total	\$ 115,047	\$ 166,056	\$ 318,346	\$ 274,688

Department Resources				
General Fund - Taxes	\$ 115,047	\$ 166,056	\$ 318,346	\$ 253,411
General Fund - Use of Designated Funds	\$ -	\$ -	\$ 10,406	\$ 21,277
Total	\$ 115,047	\$ 166,056	\$ 328,752	\$ 274,688

DEPARTMENT HIGHLIGHTS FOR 2023

- * Implementing the new Enterprise Resource Planning (ERP) software which replaces most major software systems across the organization.
- * Migrated files to the cloud using storage provided within our licensing agreement with Microsoft 365 which will allow the Village to eliminate one host server.
- * Continued to offer diverse communication platforms including the website, social media and print publications

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2024

- * Complete the ERP implementation.
- * Streamline processes for residents and gain efficiencies for staff with new ERP software.
- * Increase the Village's video presence on social media.

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Number of computers deployed	15	10	27	4	23	25	24
Number of new Facebook followers	428	590	1,345	774	789	852	625
Number of new NextDoor followers	N/A	N/A	451	252	292	680	206
Number of Instagram followers	N/A	N/A	N/A	N/A	N/A	933	1,100
Hours of outside consultant time	252	262	247	286	491	512	525

VILLAGE OF SUSSEX
2024 BUDGET

Communications and Information Technology Services Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
51430-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$0	\$0	\$17,028	\$10,470	\$18,174	\$17,923	\$17,923
120	Wages	\$29,317	\$27,159	\$28,328	\$16,144	\$27,372	\$37,807	\$37,807
130	Pension 13.80%	\$1,478	\$843	\$3,084	\$1,199	\$3,097	\$3,845	\$3,845
135	Employee Insurance	\$8,042	\$4,858	\$7,588	\$2,315	\$5,209	\$7,148	\$7,148
150	Payroll Taxes	\$1,975	\$1,841	\$3,470	\$1,888	\$3,484	\$4,263	\$4,263
340	IT Services - Maintenance Contract	\$22,537	\$40,039	\$27,626	\$22,248	\$35,000	\$39,405	\$39,405
390	Expenses:	\$450	\$137	\$375	\$0	\$150	\$400	\$400
397	Licensing	\$19,242	\$27,576	\$61,607	\$27,479	\$27,500	\$56,294	\$56,294
510	Insurance	\$846	\$862	\$1,050	\$782	\$1,671	\$1,729	\$1,729
51490-000-347	Community Info/Cable	\$10,235	\$5,222	\$6,588	\$1,915	\$5,500	\$4,021	\$4,021
	TOTAL	\$94,122	\$108,537	\$156,744	\$84,440	\$127,157	\$172,835	\$172,835

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

Administration - Tax Collection Software Maintenance Agreement	\$ 440
Finance - Accounting Software Maintenance Agreements	\$1,400
Police Services - Citation Software Maintenance Agreement	1,774
Police Services - Department of Justice Monthly Access	600
Fire Department - Trunked Radio Costs & Other IT Costs	\$25,000
GIS Management	\$28,000
Recreation Administration - Registration Software Transaction Fees	\$6,452
Costs for Processing Online Payments & Outsourcing Bill Printing	\$39,770
Water Utility - Share of General IT and Accounting Software Costs	28,590
Sewer Utility - Share of General IT and Accounting Software Costs	27,521
Stormwater Utility - Share of General IT and Accounting Software Costs	6,945
Total IT Costs Included in Other Sections of the Budget	<u>\$ 166,492</u>



FINANCIAL SERVICES BUDGET

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

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

Budget Impact: The budget decreases by \$40,4291 (-14.4%) in 2024. This was almost entirely associated with Wages and Benefits which included for 2023 a 3 month overlap in Finance Directors as part of the succession plan as well as the pay difference associated with this retirement.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personnel Services	\$ 105,312	\$ 128,580	\$ 245,146	\$ 110,096
Contractual Services	\$ 77,479	\$ 83,815	\$ 85,130	\$ 78,700
Expenses	\$ 27,783	\$ 35,901	\$ 33,750	\$ 36,260
Total	\$ 210,574	\$ 248,296	\$ 364,026	\$ 225,056

Department Resources				
General Fund - Taxes	\$ 210,574	\$ 248,296	\$ 364,026	\$240,056
Total	\$ 210,574	\$ 248,296	\$ 364,026	\$ 240,056

DEPARTMENT HIGHLIGHTS FOR 2023

* Hired a replacement for the Finance Director and began cross training

DEPARTMENT GOALS

* Provide cost-effective and customer friendly service to maximize the efficiency of the Village's financial condition

* Ensure that all financial requirements are met in a timely fashion

* Ensure day-to-day prudent financial management

MAJOR OBJECTIVES FOR 2024

* Select and implement a new ERP system

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Total checks written	4,080	4,110	4,110	4,057	3,573	3,636	3,752
Online payments received (UB monthly in 2019)	5,056	5,679	18,309	21,176	23,292	23,404	23,660
Number of utility customers (year end)	3,546	3,586	3,524	3,580	3,673	3,763	3,884

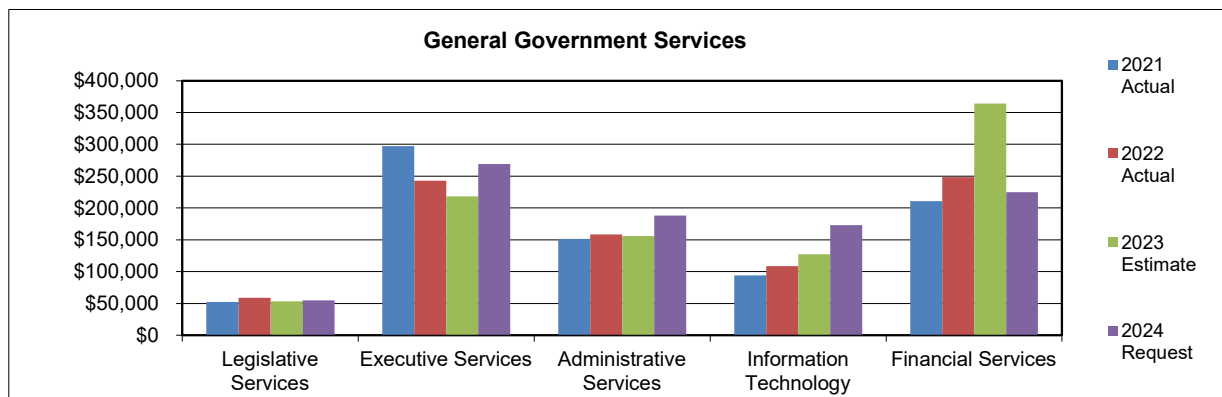
VILLAGE OF SUSSEX
2024 BUDGET

Financial Services Budget

ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
51510-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$42,063	\$58,968	\$73,019	\$100,473	\$121,445	\$41,921	\$41,921
120	Wages	\$36,966	\$37,685	\$40,714	\$23,113	\$62,735	\$43,244	\$43,244
130	Pension 13.80%	\$5,271	\$6,229	\$7,734	\$5,359	\$12,524	\$5,876	\$5,876
135	Employee Insurance	\$15,187	\$18,609	\$30,942	\$12,656	\$34,352	\$12,540	\$12,540
150	Payroll Taxes	\$5,825	\$7,089	\$8,701	\$9,246	\$14,090	\$6,515	\$6,515
215	Accountant/Auditor	\$12,847	\$13,128	\$13,400	\$13,630	\$13,630	\$13,700	\$13,700
290	Contractual Fees - Ambo Billing	\$17,988	\$19,543	\$19,000	\$9,971	\$20,000	\$20,000	\$20,000
310	Office Supplies	\$351	\$512	\$675	\$365	\$500	\$500	\$500
340	Data Processing	\$1,145	\$1,010	\$1,400	\$466	\$1,400	\$1,400	\$1,400
390	Expenses	\$3,033	\$5,973	\$4,300	\$205	\$3,000	\$3,550	\$3,550
510	Insurance	\$2,282	\$4,328	\$3,600	\$1,715	\$3,602	3,726	\$3,726
	SUB-TOTAL	\$142,958	\$173,074	\$203,485	\$177,199	\$287,278	\$152,972	\$152,972
51530-000-218	Assessment Contract Fees	\$46,644	\$51,144	\$51,500	\$29,960	\$51,500	\$60,000	\$45,000
51530-000-390	Expenses	\$8,795	\$9,259	\$9,500	\$9,248	\$9,248	\$9,500	\$9,500
	SUB-TOTAL	\$55,439	\$60,403	\$61,000	\$39,208	\$60,748	\$69,500	\$54,500
51938-000-510	Insurance	\$12,177	\$14,819	\$16,000	\$8,268	\$16,000	\$17,584	\$17,584
	SUB-TOTAL	\$12,177	\$14,819	\$16,000	\$8,268	\$16,000	\$17,584	\$17,584
	TOTAL	\$210,574	\$248,296	\$280,485	\$224,675	\$364,026	\$240,056	\$225,056

TOTAL GENERAL GOVERNMENT SERVICES

	2021	2022	2023	ACTUAL	2023	2024	2024
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BUDGET	BUDGET
Legislative Services	\$52,239	\$58,909	\$53,054	\$27,892	\$53,689	\$55,180	\$55,180
Executive Services	\$297,187	\$243,161	\$264,502	\$134,440	\$218,553	\$269,296	\$269,296
Administrative Services	\$151,273	\$158,360	\$171,005	\$97,680	\$155,845	\$188,140	\$188,140
Information Technology Services	\$94,122	\$108,537	\$156,744	\$84,440	\$127,157	\$172,835	\$172,835
Financial Services	\$210,574	\$248,296	\$280,485	\$224,675	\$364,026	\$240,056	\$225,056
TOTAL	\$805,395	\$817,263	\$925,790	\$569,127	\$919,270	\$925,507	\$910,507



TRANSFERS TO OTHER FUNDS

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

Budget Impact: The Village's Debt Service continues to rise as payment of previously issued debt hits its predetermined peaks over the next 5 years. The debt structure allowed major community infrastructure investments that have allowed for growth, which minimizes the impact of the debt service. The Cemetery Fund needs an annual transfer to balance its operations and the sick leave payout program for the remaining 9 vested employees maintains its small annual subsidy of \$10,000.

TRANSFER BUDGET

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
59231	Debt Service - Tax Levy	\$2,451,114	\$1,160,937	\$2,694,624	\$1,571,864	\$2,694,624	\$2,910,350	\$2,910,350
	Debt Service - Use of General Fund	\$60,937	\$0	\$0	\$0	\$0	\$0	\$0
59228	Cemetery Fund	\$12,000	\$9,000	\$13,000	\$2,250	\$13,000	\$10,000	\$10,000
59241	Capital Projects Fund	\$570,000	\$470,000	\$0	\$0	\$0	\$0	\$0
59263	Community Development Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59210	Reserve Funds	\$947,970	\$1,148,192	\$10,000	\$12,350	\$12,350	\$10,000	\$10,000
	TOTAL	\$4,042,021	\$2,788,129	\$2,717,624	\$1,586,464	\$2,719,974	\$2,930,350	\$2,930,350

PROTECTION OF PERSONS AND PROPERTY

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

POLICE SERVICES

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

Budget Impact: This budget increases \$152,319 (7.2%). The major driver was contractual fees, which increased by \$146,010 as a result of the new union contract.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personnel Services	\$52,333	\$52,897	\$54,632	\$66,261
Contractual Services	\$1,753,685	\$1,865,404	\$2,030,195	\$2,168,138
Expenses	\$19,330	\$19,333	\$19,818	\$20,232
Capital Outlay	\$0	\$0	\$6,190	\$6,190
Total	\$1,825,348	\$1,937,634	\$2,110,835	\$2,260,821
Department Resources				
General Fund - Taxes	\$1,509,844	\$1,661,055	\$1,948,835	\$2,060,821
General Fund - Fines & Forfeitures	\$315,504	\$276,354	\$162,000	\$200,000
General Fund - Alarm Fees	\$0	\$225	\$0	\$0
Total	\$1,825,348	\$1,937,634	\$2,110,835	\$2,260,821

VILLAGE OF SUSSEX
2024 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2023

- * Maintain and build new Community partnerships
- * Tabletop exercise in Emergency Operations Center simulating a major disaster
- * Focus on education and training in ever-changing law enforcement climate
- * Continue to address nationwide opioid epidemic
- * Continue to train Active Shooter and Rescue Task Force with the Public and Fire

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2024

- * Continue Community partnerships
- * Continue focus on education and training
- * Maintain and upgrade response plans to schools and businesses
- * Obtain and present data and outcomes gained from Flock cameras
- * Maintain transparency in performance of duties and service to the community

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Traffic Enforcement Citations	2,325	2,195	2,189	1,372	2,118	1,899	1,900
Non Citation Contacts (citizen assist calls)	5,470	5,289	6,211	6,071	6,317	6,683	6,600
Parking Citations	784	831	356	255	327	356	450

Police Services Budget

ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
52100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Administrative Assistants	\$38,288	\$39,582	\$38,928	\$23,662	\$39,872	\$42,249	\$42,249
125	Wages - Bldg Maintenance	\$8,013	\$7,217	\$7,175	\$1,900	\$7,793	\$6,680	\$6,680
130	Pension 13.80%	\$2,432	\$2,434	\$3,135	\$1,539	\$3,241	\$3,376	\$3,376
135	Employee Insurance	\$76	\$79	\$9,285	\$41	\$80	\$10,213	\$10,213
150	Payroll Taxes	\$3,524	\$3,585	\$3,527	\$1,955	\$3,646	\$3,743	\$3,743
220	Utilities -- telephone	\$2,121	\$2,052	\$2,300	\$1,209	\$2,490	\$2,300	\$2,300
222	Utilities -- heat	\$2,761	\$3,430	\$3,500	\$2,759	\$6,022	\$4,500	\$4,500
224	Utilities -- electric	\$10,581	\$10,548	\$11,000	\$5,557	\$11,360	\$11,000	\$11,000
226	Utilities -- water & sewer	\$8,120	\$8,177	\$8,730	\$4,559	\$9,376	\$9,000	\$9,000
240	Equipment Maintenance	\$0	\$0	\$5,000	\$5,700	\$5,700	\$5,000	\$5,000
242	Building Maintenance	\$6,201	\$19,691	\$16,700	\$11,281	\$16,410	\$19,295	\$19,295
290	Contractual Fees	\$1,723,901	\$1,821,506	\$1,984,537	\$1,307,869	\$1,984,537	\$2,130,547	\$2,117,043
390	Expenses	\$9,642	\$9,586	\$9,499	\$5,170	\$9,499	\$9,552	\$9,552
510	Insurance	\$9,688	\$9,747	\$12,500	\$5,973	\$10,319	\$10,680	\$10,680
	TOTAL	\$1,825,348	\$1,937,634	\$2,115,816	\$1,379,174	\$2,110,345	\$2,268,135	\$2,254,631



FIRE SERVICES

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

Budget Impact: This budget increases \$140,094 (8.5%). Wages and benefits including workers' comp insurance increased \$139,586 as a result of the new union contract.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personnel Services	\$1,168,224	\$1,118,345	\$1,234,420	\$1,565,172
Contractual Services	\$93,303	\$124,122	\$113,857	\$105,553
Expenses	\$111,806	\$120,829	\$134,958	\$126,638
Capital Outlay	\$94,365	\$349,448	\$256,710	\$263,678
Total	\$1,467,698	\$1,712,744	\$1,739,945	\$2,061,041
Department Resources				
General Fund - Taxes	\$1,109,314	\$1,009,374	\$1,318,430	\$1,616,352
General Fund - Intergovernmental Grant	\$10,000	\$2,500	\$0	\$0
General Fund - Ambulance Fees	\$253,567	\$372,165	\$329,170	\$335,000
General Fund - Fire Insurance Dues	\$60,906	\$67,507	\$73,631	\$67,507
General Fund - Fire Inspection Fees	\$10,252	\$10,483	\$11,500	\$11,000
General Fund - Fire Charges for Services	\$140	\$1,340	\$0	\$0
General Fund - Fire Donations	\$1,000	\$4,501	\$0	\$0
General Fund - Use of Designated Funds	\$22,519	\$244,874	\$7,214	\$31,182
Total	\$1,467,698	\$1,712,744	\$1,739,945	\$2,061,041

DEPARTMENT HIGHLIGHTS FOR 2023

- * New ambulance (#2957) was placed into service in April
- * The department's second union contract was negotiated and signed
- * A new station alerting system was installed
- * Windows in the kitchen and fitness room were replaced
- * Continued hiring full-time staff to achieve three full-time firefighter/paramedics and one Lieutenant per shift

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2024

- * Continue to develop the Fire Department's strategic plan
- * Maintain full-time workforce to achieve the daily staff goal of 5 personnel
- * Develop an officer development program for fire department members
- * Build upon the fire department's health and safety initiatives

PERFORMANCE INDICATORS (see note)	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Average response times							
Fire	7:25	8:32	7:32	4:37	5:05	5:15	5:30
EMS	4:45	5:14	5:32	5:16	4:47	4:45	4:47
# of buildings inspected annually	1,214	1,188	984	885	1,024	996	1,028
Average EMS calls per month	51	68	73	70	57	65	68

VILLAGE OF SUSSEX
2024 BUDGET

Fire Services Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
52200-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Wages							
110	Chief	\$92,588	\$95,366	\$98,827	\$56,944	\$98,704	\$105,312	\$105,312
120	Shift Coverage	\$757,935	\$693,363	\$813,533	\$413,646	\$733,705	\$923,120	\$923,120
121	Paid on Call	\$19,899	\$19,489	\$22,500	\$9,703	\$20,483	\$22,500	\$22,500
124	Vehicle Maint & Other PW Wages	\$1,088	\$825	\$5,563	\$500	\$1,340	\$1,056	\$1,056
125	Building Maintenance	\$5,493	\$2,131	\$7,175	\$1,307	\$2,858	\$5,625	\$5,625
128	Clerical Wages	\$38,288	\$39,619	\$38,928	\$24,231	\$40,859	\$42,249	\$42,249
130	Pension 14.32%	\$87,618	\$92,908	\$128,277	\$61,598	\$122,310	\$138,624	\$138,624
135	Employee Insurance	\$97,093	\$110,009	\$241,371	\$76,815	\$145,468	\$242,547	\$242,547
150	Payroll Taxes	\$68,222	\$64,636	\$75,469	\$37,631	\$68,693	\$84,139	\$84,139
155	Unemployment Comp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	Utilities -- telephone	\$7,124	\$9,138	\$6,500	\$5,288	\$8,512	\$6,500	\$6,500
222	Utilities -- heat	\$2,761	\$3,430	\$3,100	\$2,759	\$6,022	\$3,500	\$3,500
224	Utilities -- electric	\$11,539	\$11,595	\$10,500	\$6,278	\$11,801	\$11,500	\$11,500
226	Utilities -- village	\$8,120	\$8,177	\$8,730	\$4,559	\$9,376	\$9,376	\$9,376
239	Gasoline - regular & diesel	\$9,723	\$12,485	\$10,000	\$7,094	\$10,183	\$10,500	\$10,500
240	Equipment Maintenance	\$9,200	\$11,604	\$12,500	\$10,484	\$16,309	\$12,500	\$12,500
242	Building Maintenance	\$12,042	\$20,843	\$15,500	\$7,534	\$14,246	\$16,397	\$16,397
244	Vehicle Maintenance	\$15,870	\$23,883	\$16,000	\$18,077	\$21,000	\$16,480	\$16,480
246	Radio Maintenance	\$1,459	\$5,474	\$4,000	\$2,026	\$4,000	\$4,000	\$4,000
250	Equip. Cert./Testing	\$3,899	\$7,340	\$4,000	\$1,905	\$2,112	\$4,500	\$4,500
260	Haz. Mat. Cont./Fees	\$4,296	\$4,296	\$4,296	\$4,296	\$4,296	\$4,300	\$4,300
294	Medical Exams	\$7,270	\$5,856	\$6,000	\$770	\$6,000	\$6,000	\$6,000
324	Schooling & Dues	\$5,520	\$6,896	\$7,500	\$3,373	\$5,648	\$7,000	\$7,000
340	Data Processing	\$20,047	\$25,004	\$23,000	\$20,869	\$27,405	\$25,000	\$25,000
342	Medical Supplies	\$20,743	\$21,993	\$17,500	\$12,979	\$26,927	\$20,000	\$20,000
344	Uniforms & Protective Clothing	\$8,872	\$8,233	\$9,000	\$8,988	\$9,000	\$9,000	\$9,000
345	Supplies	\$3,047	\$3,852	\$5,500	\$4,835	\$5,852	\$4,500	\$4,500
350	Good & Welfare	\$878	\$153	\$0	\$46	\$0	\$0	\$0
390	Expenses	\$6,360	\$7,319	\$8,500	\$5,683	\$8,500	\$8,000	\$8,000
392	Fire Prevention	\$1,043	\$2,526	\$2,500	\$1,275	\$2,700	\$2,500	\$2,500
510	Insurance	\$45,296	\$44,853	\$51,000	\$24,733	\$48,926	\$50,638	\$50,638
	TOTAL	\$1,373,333	\$1,363,296	\$1,657,269	\$836,226	\$1,483,235	\$1,797,363	\$1,797,363



PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

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

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personnel Services	\$ 114,279	\$ 122,709	\$ 164,535	\$ 182,190
Contractual Services	\$ 101,392	\$ 102,419	\$ 124,202	\$ 138,006
Expenses	\$ 12,235	\$ 23,499	\$ 21,259	\$ 15,509
Total	\$ 227,906	\$ 248,627	\$ 309,996	\$ 335,705

Department Resources				
General Fund - Property Taxes	\$ -	\$ -	\$ -	\$ 65,755
General Fund - Permit Revenues	\$ 403,469	\$ 440,054	\$ 417,090	\$ 269,950
Total	\$ 403,469	\$ 440,054	\$ 417,090	\$ 335,705

DEPARTMENT HIGHLIGHTS FOR 2023

- * Manage/inspect Vista Run subdivision
- * Inspect construction of commercial and industrial buildings in Highlands Business Park
- * Opened the Courtyard Senior Living facility
- * Helped facilitate Main Street Grants for many businesses

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2024

- * Retail and industrial economic development focus
- * Facilitate residential development projects
- * Manage inspection services

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
# of permits handled per FTE	789	1,026	1,024	1,149	1,385	1,338	1,538
Average days wait for an inspection	0.50	0.50	0.50	0.50	1.00	1.00	1.00
Cost per permit issued	\$ 101.27	\$ 89.97	\$ 91.38	\$ 80.32	\$ 75.33	\$ 82.46	\$ 81.52



BUILDING INSPECTION DIVISION

Budget Impact: This budget increases \$21,634 (12.9%). Contractual fees increased by \$13,025 to fund increased building inspection hours through our contract with the Village of Richfield. Wages and benefits increased \$7,833 as a result of changing allocations for the Administrative Assistants.

Building Inspection Division Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
52400-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$9,544	\$5,748	\$8,755	\$5,200	\$8,914	\$9,288	\$9,288
120	Wages - Administrative Assistants	\$22,952	\$30,660	\$23,581	\$17,213	\$29,508	\$28,968	\$28,968
130	Pension 13.80%	\$1,937	\$1,772	\$2,199	\$1,221	\$2,613	\$2,640	\$2,640
135	Employee Insurance	\$39	\$1,722	\$5,581	\$1,410	\$2,417	\$6,600	\$6,600
150	Payroll Taxes	\$2,448	\$2,709	\$2,474	\$1,698	\$2,939	\$2,927	\$2,927
290	Contractual Fees	\$93,793	\$94,991	\$115,702	\$52,649	\$115,702	\$128,727	\$128,727
390	Expenses	\$8,828	\$18,857	\$7,750	\$9,132	\$15,655	\$8,700	\$8,700
510	Insurance	\$1,260	\$1,287	\$1,600	\$647	\$1,600	\$1,426	\$1,426
	TOTAL	\$140,801	\$157,746	\$167,642	\$89,170	\$179,348	\$189,276	\$189,276

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

Budget Impact: This budget increases \$5,966 (4.2%) for 2024 and reflected no major changes.

Planning, Development and Zoning Enforcement Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
56700-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$62,032	\$58,120	\$85,507	\$49,454	\$84,778	\$89,862	\$89,862
120	Wages - Administrative Assistants	\$4,200	\$4,369	\$4,309	\$2,648	\$4,539	\$4,522	\$4,522
130	Pension 13.80%	\$4,058	\$4,010	\$6,107	\$3,501	\$6,074	\$6,512	\$6,512
135	Employee Insurance	\$2,034	\$8,841	\$22,752	\$9,379	\$16,078	\$23,651	\$23,651
150	Payroll Taxes	\$5,035	\$4,758	\$6,871	\$3,894	\$6,675	\$7,220	\$7,220
216	Engineering	\$0	\$224	\$0	\$0	\$0	\$0	\$0
290	Contractual Expenses	\$7,599	\$7,204	\$9,067	\$7,504	\$8,500	\$9,279	\$9,279
390	Expenses	\$201	\$1,074	\$3,250	\$703	\$1,400	\$2,500	\$2,500
510	Insurance	\$1,946	\$2,281	\$2,600	\$1,302	\$2,604	\$2,883	\$2,883
	TOTAL	\$87,105	\$90,881	\$140,463	\$78,385	\$130,648	\$146,429	\$146,429



EMERGENCY GOVERNMENT SERVICES

Explanation of Account: This account handles emergency government services.

Budget Impact: The budget decreases \$300 and reflects no major changes.

Emergency Government Budget

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
52900-000-								
001	Expenses	\$947	\$1,511	\$1,300	\$742	\$1,300	\$1,000	\$1,000
240	Equipment Maintenance	\$3,185	\$2,310	\$2,500	\$1,565	\$2,000	\$2,500	\$2,500
	TOTAL	\$4,132	\$3,821	\$3,800	\$2,307	\$3,300	\$3,500	\$3,500

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Police Protection	\$1,825,348	\$1,937,634	\$2,115,816	\$1,379,174	\$2,110,345	\$2,268,135	\$2,254,631
Fire Protection	\$1,373,333	\$1,363,296	\$1,657,269	\$836,226	\$1,483,235	\$1,797,363	\$1,797,363
Building Inspection	\$140,801	\$157,746	\$167,642	\$89,170	\$179,348	\$189,276	\$189,276
Economic Development & Zoning	\$87,105	\$90,881	\$140,463	\$78,385	\$130,648	\$146,429	\$146,429
Emergency Government	\$4,132	\$3,821	\$3,800	\$2,307	\$3,300	\$3,500	\$3,500
TOTAL	\$3,430,719	\$3,553,378	\$4,084,990	\$2,385,262	\$3,906,876	\$4,404,703	\$4,391,199



Health and Sanitation

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

HEALTH AND HUMAN SERVICES SERVICE BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Service Expenditures				
Personnel Services	\$55,004	\$47,423	\$44,811	\$61,718
Contractual Services	\$478,379	\$500,551	\$491,749	\$609,939
Expenses	\$9,830	\$4,309	\$5,085	\$5,200
Total	\$543,213	\$552,283	\$541,645	\$676,857

Service Resources				
General Fund - Taxes	\$32,999	\$18,816	\$0	\$11,552
General Fund - Grants	\$30,423	\$30,350	\$30,350	\$30,350
General Fund - Charges for Services	\$479,791	\$503,117	\$574,521	\$634,955
Total		\$552,283	\$604,871	\$676,857

SERVICE HIGHLIGHTS FOR 2023

- * Hired a new garbage and recycling provider for 5 year contract.
- * Paved Yard Waste Site Driveway
- * Continued to grow Yard Waste Site service offerings

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2024

- * Continue to improve Yard Waste Site
- * Explore options to improve residential recycling quantities despite lighter weight packaging.

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Recycling tonnage per population	0.0877	0.1010	0.0910	0.0972	0.0790	0.0853	0.0900
Garbage removal cost per resident	\$ 24.52	\$ 25.10	\$ 25.66	\$ 26.44	\$ 27.07	\$ 27.89	\$ 32.01

SANITATION

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

Budget Impact: The increase of \$33,502 (8.7%) is for the contracted increase in collection costs as well as additional residential units. All costs are passed through to the users.

Sanitation Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024 BASE BUDGET	2024 FINAL BUDGET
53620-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE		
290	Contractual Fees	\$313,656	\$328,549	\$384,150	#REF!	\$392,375	\$417,652	\$417,652
	TOTAL	\$313,656	\$328,549	\$384,150	#REF!	\$392,375	\$417,652	\$417,652

RECYCLING

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

Budget Impact: This budget increases \$19,232 (8.2%). The major driver was Contractual Fees, which included an additional \$13,637 for the recycling hauler contract and an extra \$5,000 for increased costs associated with grinding at the Yard Waste Site. The increased expenses for the recycling hauler contract are the result of increased contract costs and additional households.

Recycling Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
53635-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$13,951	\$14,414	\$14,846	\$8,406	\$14,571	\$15,429	\$15,429
120	Wages	\$28,181	\$18,593	\$28,006	\$6,952	\$17,906	\$28,775	\$28,775
128	Wages - Clerical	\$916	\$963	\$1,033	\$589	\$959	\$842	\$842
130	Pension 13.80%	\$2,104	\$1,398	\$2,249	\$721	\$1,056	\$3,108	\$3,108
135	Employee Insurance	\$6,625	\$9,500	\$10,482	\$3,479	\$7,762	\$10,118	\$10,118
150	Payroll Taxes	\$3,227	\$2,556	\$3,357	\$1,197	\$2,558	\$3,446	\$3,446
290	Contractual Fees	\$159,833	\$167,739	\$169,550	\$95,144	\$95,144	\$187,587	\$187,587
298	Contractual Fees - Sanitation	\$560	\$633	\$750	\$270	\$600	\$700	\$700
310	Office Supplies	\$129	\$140	\$300	\$167	\$135	\$300	\$300
326	Printing and Advertising	\$292	\$311	\$400	\$258	\$400	\$400	\$400
345	Operating Supplies	\$13	\$0	\$400	\$46	\$50	\$400	\$400
390	Expenses	\$7,380	\$1,969	\$2,500	\$717	\$2,500	\$2,000	\$2,000
	TOTAL	\$223,211	\$218,215	\$233,873	\$117,946	\$143,640	\$253,105	\$253,105



ANIMAL AND PEST CONTROL

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

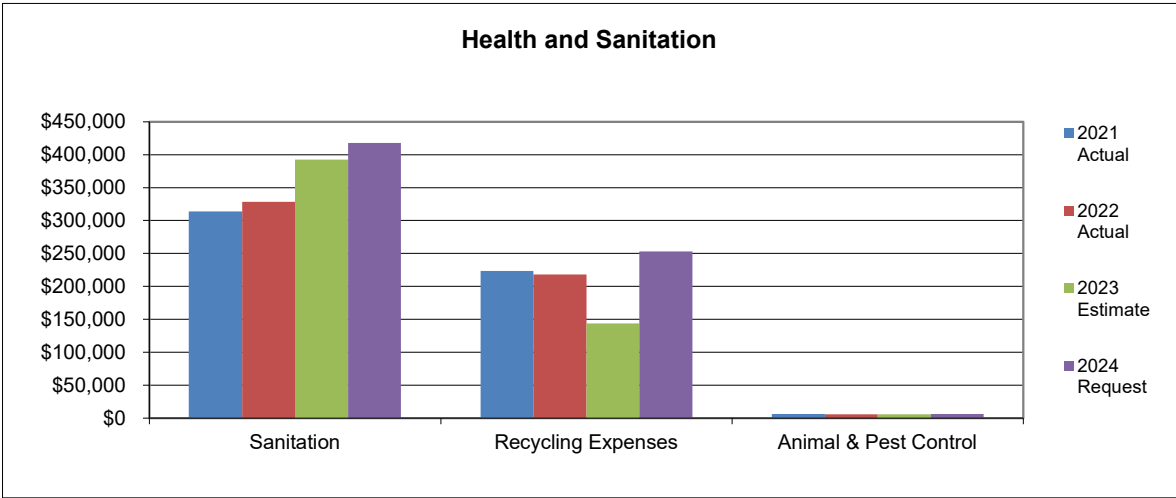
Budget Impact: There are no proposed changes to the 2024 budget for Animal and Pest Control.

Animal and Pest Control Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
54100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
290	Contractual Fees	\$4,330	\$3,630	\$4,000	\$3,630	\$3,630	\$4,000	\$4,000
397	Licensing Costs	\$2,016	\$1,889	\$2,100	\$0	\$2,000	\$2,100	\$2,100
	TOTAL	\$6,346	\$5,519	\$6,100	\$3,630	\$5,630	\$6,100	\$6,100

TOTAL HEALTH AND SANITATION

	2021	2022	2023	ACTUAL	2023	2024	2024
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Sanitation	\$313,656	\$328,549	\$384,150	\$195,706	\$392,375	\$417,652	\$417,652
Recycling Expenses	\$223,211	\$218,215	\$233,873	\$117,946	\$143,640	\$253,105	\$253,105
Animal & Pest Control	\$6,346	\$5,519	\$6,100	\$3,630	\$5,630	\$6,100	\$6,100
TOTAL	\$543,213	\$552,283	\$624,123	\$317,282	\$541,645	\$676,857	\$676,857



PUBLIC WORKS SERVICES

Explanation of Service: The Public Works Department provides many services to the community by providing street, water, sewer, stormwater, engineering, and building maintenance services. Day to day operations of the department are managed by the Assistant Director of Public Works. The Public Works Department works closely together to ensure efficiency of service delivery, but for financial and record keeping reasons, many of the budgets (Sewer, Water, and Stormwater) are outside of the General Fund. The following is a summary of all areas that fall under Public Works Services. Please see the respective budgets for more detailed information on those services.

PUBLIC WORKS SERVICES OPERATING BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Public Works Department				
Operations (Streets)	\$ 735,085	\$ 794,983	\$ 775,349	\$ 857,551
Engineering	\$ 394,887	\$ 227,821	\$ 125,491	\$ 247,612
Water Utility	\$ 2,827,515	\$ 2,342,804	\$ 2,965,388	\$ 3,086,651
Sewer Utility	\$ 2,298,623	\$ 2,713,343	\$ 2,549,775	\$ 2,813,941
Stormwater Utility	\$ 742,498	\$ 652,788	\$ 682,449	\$ 767,710
Public Building Maintenance	\$ 240,704	\$ 256,136	\$ 294,022	\$ 290,109
Total Public Works	\$ 7,239,312	\$ 6,987,875	\$ 7,392,474	\$ 8,063,574

PUBLIC WORKS OPERATIONS DIVISION

Explanation of Account: The Streets budget includes all costs associated with maintaining the Village's streets. Major street repairs are funded by borrowing and completed with contracted services through the Capital Projects Fund. Specific responsibilities are as follows:

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

Budget Impact: This budget increases \$42,003 (5.4%). Increases in wages and benefits are \$17,082 due to some reallocation as well as addressing pay progression challenges. Crack filling and salt each increased by \$5,000 to address the growth.

STREET BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personal Services	\$ 290,998	\$ 292,562	\$ 298,517	\$ 367,266
Contractual Services	\$ 311,043	\$ 328,659	\$ 327,621	\$ 318,650
Expenses	\$ 133,044	\$ 173,762	\$ 149,212	\$ 171,635
Capital Outlay	\$ 126,097	\$ 449,791	\$ 293,268	\$ 336,500
Total	\$ 861,182	\$ 1,244,774	\$ 1,068,618	\$ 1,194,051
Department Resources				
General Fund - Taxes	\$ 745,316	\$ 978,137	\$ 1,068,618	\$ 980,579
General Fund - Use of Designated Funds	\$ 115,866	\$ 266,637	\$ 0	\$ 213,472
Total	\$ 861,182	\$ 1,244,774	\$ 1,068,618	\$ 1,194,051

VILLAGE OF SUSSEX
2024 BUDGET

SERVICE HIGHLIGHTS FOR 2023

- * Mecalac proved very useful for multiple projects in 2023, including easier trimming along roads and trails as well as storm ponds
- * New plow for loader has cut cul de sac snow removal from 12-15 minutes with patrol truck to about 3 minutes per cul de sac (We have 110)
- * Trained one new Streets staff member and provide in house CDL training including training 3 utility staff
- * Paved the Yard Waste Site road

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2024

- * Continue to improve snow plowing efficiencies
- * Perform infrastructure inspections for the 2025 Road Program
- * Save more salt with even more use of brine liquids.

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Average grade of street (10=high, 1=low)	7.4	7.5	7.2	8.0	8.0	7.8	7.5
Average time for snow removal (hours)	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Miles of sidewalk maintained	13.5	18.1	19.3	23.4	24.6	26.9	27.5

Streets Budget

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
53311-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$72,732	\$75,133	\$77,722	\$44,070	\$76,388	\$80,637	\$80,637
120	Wages	\$116,501	\$108,823	\$118,578	\$71,853	\$119,124	\$130,060	\$166,393
126	Seasonal Employees	\$1,681	\$8,578	\$2,305	\$3,718	\$6,983	\$2,375	\$2,375
128	Wages - Clerical	\$4,200	\$4,370	\$4,309	\$2,648	\$4,300	\$4,522	\$4,522
129	Wages - Overtime	\$28,429	\$24,380	\$20,594	\$20,943	\$21,500	\$21,847	\$21,847
130	Pension 13.80%	\$14,609	\$13,178	\$14,957	\$9,206	\$14,757	\$16,358	\$16,358
135	Employee Insurance	\$35,973	\$42,006	\$58,288	\$18,111	\$38,000	\$56,817	\$56,817
150	Payroll Taxes	\$16,873	\$16,093	\$17,098	\$10,697	\$17,465	\$18,317	\$18,317
220	Utilities -- telephone	\$2,542	\$3,257	\$2,365	\$1,772	\$3,278	\$3,300	\$3,300
222	Utilities -- heat	\$5,872	\$8,245	\$6,000	\$5,304	\$12,607	\$6,500	\$6,500
224	Utilities -- electric	\$5,225	\$6,297	\$6,000	\$4,681	\$7,735	\$6,500	\$6,500
226	Utilities -- village	\$2,480	\$2,660	\$3,000	\$1,564	\$3,003	\$2,750	\$2,750
230	Street Maint Materials	\$3,313	\$10,199	\$6,500	\$1,823	\$3,200	\$6,500	\$6,500
239	Gas - Regular & Diesel	\$22,718	\$26,823	\$22,000	\$13,945	\$28,593	\$24,000	\$24,000
240	Equipment Maint.	\$22,994	\$34,424	\$23,050	\$21,972	\$50,461	\$26,050	\$26,050
242	Building Maintenance	\$9,320	\$10,717	\$10,500	\$1,045	\$3,000	\$11,250	\$11,250
244	Vehicle Maintenance	\$54,316	\$37,790	\$38,000	\$22,248	\$32,245	\$41,000	\$41,000
290	Contractual Expenses (Crack fillin	\$18,641	\$24,533	\$25,499	\$0	\$25,499	\$32,300	\$32,300
345	Supplies	\$8,201	\$10,380	\$8,750	\$4,515	\$8,000	\$9,350	\$9,350
346	Equipment Rental	\$125	\$0	\$1,000	\$60	\$150	\$1,100	\$1,100
348	Tools	\$1,635	\$2,979	\$2,500	\$567	\$1,500	\$2,700	\$2,700
370	Street Signs	\$1,671	\$3,109	\$5,500	\$183	\$2,000	\$5,500	\$5,500
376	Salt	\$95,768	\$128,579	\$116,200	\$58,063	\$106,632	\$121,200	\$121,200
390	Expenses	\$3,899	\$6,756	\$6,000	\$4,339	\$6,500	\$6,500	\$6,500
510	Insurance	\$21,745	\$21,958	\$24,000	\$14,346	\$24,430	\$25,285	\$25,285
	Street Lighting	\$163,622	\$163,713	\$158,500	\$75,745	\$158,000	\$158,500	\$158,500
	TOTAL	\$735,085	\$794,983	\$779,215	\$413,418	\$775,349	\$821,218	\$857,551

Engineering Budget

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

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

ENGINEERING BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Service Expenditures				
Personal Services	\$ 51,145	\$ 52,828	\$ 54,296	\$ 58,332
Contractual Services	\$ 336,026	\$ 169,882	\$65,188	\$ 181,700
Expenses	\$ 7,716	\$ 5,111	\$ 6,007	\$ 7,580
Total	\$ 394,887	\$ 227,821	\$ 125,491	\$ 247,612
Service Resources				
General Fund - Taxes	\$ 47,191	\$ 9,353	\$ -	\$ 66,612
General Fund - Developers, Grading Review	\$ 347,696	\$ 218,468	\$ 279,682	\$ 181,000
Total	\$ 394,887	\$ 227,821	\$ 279,682	\$ 247,612

SERVICE HIGHLIGHTS FOR 2023

- * Completed construction of the 2023 Road Program project (Prides and Sussex Heights Subdivisions).
- * Constructed the Golden Fields of Sussex development.
- * Completed construction of new sports court at Melinda Weaver Park.

SERVICE GOALS

- * Provide effective review of development plans

MAJOR OBJECTIVES FOR 2024

- * Complete design of the 2025 Road Program project (Cold Water Creek/Pine Ridge).
- * Complete design of the WWTP repairs.
- * Replace the two emergency generators at the Civic Center and at the Public Safety Building and a new generator at the PW Garage.
- * Construct Phase 3 of Vista Run and Phase 1 of Wildflower developments.

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Residents assisted	120	150	16	40	75	75	175
In house / Contract Costs	30.38%	30.15%	22.62%	24.53%	47.18%	61.07%	33.33%

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

Budget Impact: This budget increases \$117,638 (90.5%). This increase is almost entirely for contract engineering (\$116,000) and is offset by development revenue.

VILLAGE OF SUSSEX
2024 BUDGET

Engineering Budget

ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
51491-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries-Engineer & Assistant	\$38,248	\$39,532	\$41,918	\$23,566	\$40,848	\$43,478	\$43,478
130	Pension 13.80%	\$2,582	\$2,570	\$2,850	\$1,603	\$2,778	\$3,000	\$3,000
135	Employee Insurance	\$7,450	\$7,765	\$7,754	\$3,898	\$7,545	\$8,528	\$8,528
150	Payroll Taxes	\$2,865	\$2,962	\$3,207	\$1,767	\$3,125	\$3,326	\$3,326
216	Contract Engineering	\$335,850	\$169,709	\$65,500	\$18,658	\$65,000	\$181,500	\$181,500
220	Telephone	\$176	\$173	\$325	\$107	\$188	\$200	\$200
310	Supplies	\$1,014	\$1,213	\$1,800	\$868	\$1,300	\$1,400	\$1,400
390	Expenses	\$5,217	\$2,660	\$5,120	\$2,134	\$3,200	\$4,620	\$4,620
510	Insurance	\$1,485	\$1,238	\$1,500	\$706	\$1,507	\$1,560	\$1,560
	TOTAL	\$394,887	\$227,821	\$129,974	\$53,307	\$125,491	\$247,612	\$247,612



VILLAGE OF SUSSEX
2024 BUDGET

Public Building Maintenance

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

Budget Impact: This budget decreases \$3,913 (-1.3%). Wages and benefits decreased \$12,253 to better reflect actuals. Utilities increased \$4,400 due to inflationary costs.

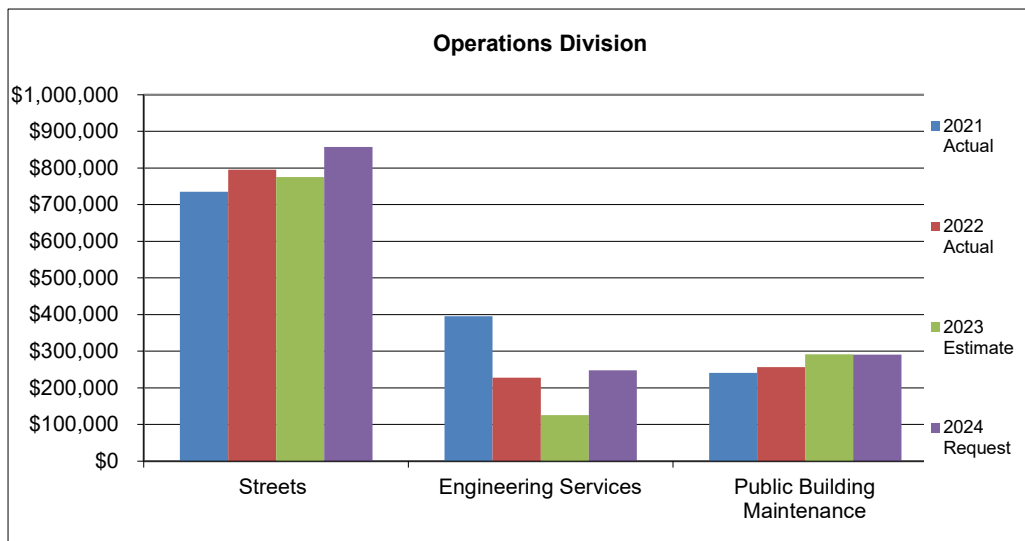
ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
51600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$16,546	\$16,901	\$23,780	\$13,718	\$23,778	\$15,709	\$15,709
120	Wages	\$10,407	\$12,001	\$6,137	\$912	\$1,495	\$11,593	\$11,593
125	Wages - Bldg Maintenance/Janito	\$28,339	\$44,652	\$64,924	\$40,709	\$69,517	\$67,788	\$67,788
126	Seasonal Employees	\$8,498	\$6,488	\$17,761	\$5,437	\$7,267	\$6,730	\$6,730
130	Pension 13.80%	\$2,739	\$3,704	\$4,242	\$2,878	\$4,082	\$4,223	\$4,223
135	Employee Insurance	\$4,593	\$4,827	\$13,044	\$9,345	\$14,000	\$12,417	\$12,417
150	Payroll Taxes	\$4,806	\$6,084	\$8,614	\$4,555	\$7,807	\$7,789	\$7,789
155	Unemployment Compensation	\$0	\$0	\$0	\$4	\$0	\$0	\$0
220	Utilities -- telephone	\$18,797	\$17,729	\$19,600	\$7,395	\$17,500	\$18,000	\$18,000
222	Utilities -- heat	\$22,444	\$28,149	\$18,000	\$12,416	\$28,000	\$24,000	\$24,000
224	Utilities --electric	\$49,369	\$51,148	\$50,000	\$25,233	\$50,000	\$50,000	\$50,000
226	Utilities -- village	\$3,938	\$4,179	\$4,400	\$2,269	\$4,500	\$4,400	\$4,400
242	Building Maintenance	\$58,836	\$47,742	\$49,120	\$25,341	\$49,000	\$52,238	\$52,238
345	Supplies	\$0	\$327	\$0	\$0	\$0	\$0	\$0
390	Expenses	\$453	\$612	\$1,400	\$1,522	\$1,400	\$1,400	\$1,400
510	Insurance	\$10,939	\$11,591	\$13,000	\$11,297	\$13,355	\$13,822	\$13,822
Total Building Maintenance		\$240,704	\$256,136	\$294,022	\$163,031	\$291,700	\$290,109	\$290,109



VILLAGE OF SUSSEX
2024 BUDGET

TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Streets	\$735,085	\$794,983	\$779,215	\$413,418	\$775,349	\$821,218	\$857,551
Engineering Services	\$394,887	\$227,821	\$129,974	\$53,307	\$125,491	\$247,612	\$247,612
Public Building Maintenance	\$240,704	\$256,136	\$294,022	\$163,031	\$291,700	\$290,109	\$290,109
TOTAL	\$1,370,676	\$1,278,940	\$1,203,211	\$629,756	\$1,192,540	\$1,358,939	\$1,395,272



PARKS, RECREATION AND CULTURAL SERVICES

Explanation of Service: The following services reflect the Village of Sussex's commitment to the quality of life of the community. The services provided include continued funding of the library, maintenance of all Village parks and public buildings, recreational services, senior services, special events, and more. The Parks and Recreation Director position is responsible for oversight of all Parks and Recreation functions. Public Buildings are under the supervision of the Assistant Village Engineer with support provided by Parks Department staff as needed. The library has its own budget under the direction of the Library Director. The Village budget includes its share of the support of the library budget. Please see that budget for detailed information on services in that area.

PARKS, RECREATION AND CULTURAL SERVICES BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures				
Personnel Services	\$ 822,322	\$ 915,336	\$ 959,957	\$ 1,094,831
Contractual Services	\$ 284,899	\$ 329,048	\$ 297,777	\$ 166,009
Expenses	\$ 204,182	\$ 326,423	\$ 275,784	\$ 326,277
Capital Outlay	\$ 60,958	\$ 386,059	\$ 332,875	\$ 352,978
Transfers	\$ 740,547	\$ 776,395	\$ 786,460	\$ 803,399
Total	\$ 2,112,908	\$ 2,733,261	\$ 2,652,853	\$ 2,743,494

Department Resources				
Property Taxes	\$ 1,656,656	\$ 1,919,349	\$ 1,795,035	\$ 1,947,309
Intergovernmental Grants	\$ -	\$ -	\$ -	\$ 25,000
Registration and Admission Fees	\$ 349,616	\$ 455,749	\$ 490,800	\$ 503,840
Other Charges for Services		\$ 4,100	\$ 3,000	\$ 5,550
Rental Revenues	\$ 62,020	\$ 101,803	\$ 85,000	\$ 96,000
Advertising, Sponsorships and Donations	\$ 44,616	\$ 69,054	\$ 70,233	\$ 57,413
Use of Designated Funds	\$ -	\$ 183,206	\$ 208,785	\$ 108,382
Total	\$ 2,112,908	\$ 2,733,261	\$ 2,652,853	\$ 2,743,494

DEPARTMENT HIGHLIGHTS FOR 2023

- * Melinda Weaver Park Reconstruction
- * Acquisition of 11 acres of park land in the Vista Run Subdivision
- * Developed a new Comprehensive Outdoor Recreation Plan for 2024-2028

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2024

- * Development of 11 acre park in the Vista Run Subdivision
- * Design and Development Progress with the Village Park Master Plan
- * Celebrate the 100 year anniversary of the Village of Sussex
- * Complete a Swimming Pool Feasibility Study as directed in the Village Board's Strategic Plan

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Community Special Events	21	21	25	10	21	24	25
Acres of parks maintained per FTE	73	73	57	56	56	56	56
# of playgrounds per 1,000 residents	0.99	0.99	0.98	0.97	1.03	0.90	0.90
Participants in Recreation Programs	5,359	6,205	6,313	2,447	5,951	8,970	9,000

Park and Recreation Administration

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

Budget Impact: This budget decreases \$19,869 (-11.1%). The reduction is due to reorganizing administrative assistant resources out of the Department.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
55300-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$42,021	\$33,027	\$46,316	\$26,240	\$45,482	\$44,561	\$44,561
120	Wages - Support Staff	\$55,080	\$60,946	\$64,780	\$35,475	\$59,867	\$48,376	\$48,376
130	Pension 13.80%	\$6,437	\$6,075	\$7,555	\$4,086	\$7,164	\$6,413	\$6,413
135	Employee Insurance	\$18,105	\$16,206	\$19,815	\$9,180	\$19,535	\$17,394	\$17,394
150	Payroll Taxes	\$6,989	\$6,684	\$8,499	\$4,425	\$8,059	\$7,110	\$7,110
220	Utilities--Phone	\$1,108	\$1,169	\$1,100	\$557	\$1,000	\$1,200	\$1,200
310	Office Supplies	\$6,033	\$7,079	\$8,375	\$4,386	\$8,300	\$7,400	\$7,400
324	Schooling & Dues	\$6,374	\$5,609	\$5,000	\$1,758	\$2,500	\$6,000	\$6,000
340	Data Processing Expenses	\$5,572	\$5,851	\$6,144	\$6,143	\$6,145	\$6,452	\$6,452
390	Expenses	\$995	\$1,928	\$1,300	\$940	\$2,000	\$1,300	\$1,300
510	Insurance	\$8,065	\$8,588	\$9,600	\$5,607	\$9,888	\$12,409	\$12,409
Total Administrative		\$156,779	\$153,160	\$178,484	\$98,797	\$169,940	\$158,615	\$158,615

Recreation Programs

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

Budget Impact: This budget increases \$48,287(12.9%). \$43,424 of the increase is for employee wages and benefits with market study impacts. These costs are offset by increased program revenue. Expenses for programs increase \$5,263, but are also offset by revenues.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
55350-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$44,948	\$46,847	\$48,614	\$28,372	\$49,178	\$52,526	\$52,526
120	Wages	\$1,280	\$0	\$0	\$0	\$0	\$31,628	\$31,628
126	Seasonal Program Employees	\$79,872	\$108,932	\$124,912	\$59,899	\$110,000	\$130,000	\$130,000
130	Pension 13.80%	\$3,119	\$3,030	\$3,306	\$1,920	\$3,344	\$5,807	\$5,807
135	Employee Insurance	\$23,702	\$24,754	\$26,365	\$12,452	\$24,211	\$27,325	\$27,325
140	Program Instructors	\$62,391	\$69,392	\$59,989	\$29,784	\$58,000	\$58,636	\$58,636
150	Payroll Taxes	\$9,785	\$11,636	\$13,275	\$6,619	\$12,177	\$13,963	\$13,963
155	Unemployment	(\$391)	(\$205)	\$0	\$84	(\$200)	\$0	\$0
180	Human Resources	\$1,445	\$932	\$1,300	\$217	\$900	\$900	\$900
310	Postage (Office Supplies)	\$6,604	\$6,846	\$6,800	\$4,352	\$6,800	\$6,800	\$6,800
326	Printing & Publishing	\$14,159	\$13,545	\$15,000	\$6,725	\$13,500	\$15,000	\$15,000
390	Expenses	\$25,577	\$51,303	\$57,689	\$34,976	\$51,300	\$62,952	\$62,952
404	Adult Trips	\$7,627	\$14,949	\$17,216	\$4,933	\$14,900	\$17,216	\$17,216
899	Sales Tax Remitted	\$338	\$282	\$0	\$21	\$300	\$0	\$0
Total Recreation Programs		\$280,456	\$352,243	\$374,466	\$190,354	\$344,410	\$422,753	\$422,753

Park Operations

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

Budget Impact: This budget increases \$98,199 (15.4%). Wages and benefits increase \$46,900 as the last step in transition from part time to full time for parks maintenance employees and general wage increases. Utilities are up \$6,400 and supplies are up \$5,000 due to inflation. There is an increase of \$23,500 to increase forestry efforts, but this is offset by a Forestry grant in the revenues.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$96,707	\$87,713	\$90,076	\$51,102	\$90,000	\$102,910	\$102,910
120	Wages	\$105,625	\$134,185	\$129,535	\$86,133	\$130,000	\$145,654	\$145,654
126	Seasonal Employees	\$34,432	\$55,026	\$84,575	\$33,118	\$45,000	\$87,522	\$87,522
130	Pension 13.80%	\$11,952	\$12,670	\$14,127	\$9,145	\$18,020	\$23,190	\$23,190
135	Employee Insurance	\$38,034	\$28,902	\$58,684	\$14,325	\$25,000	\$62,681	\$62,681
150	Payroll Taxes	\$17,497	\$20,694	\$23,271	\$12,788	\$20,273	\$25,711	\$25,711
155	Unemployment compensation	\$0	\$0	\$500	\$0	\$0	\$0	\$0
180	Human Resources	\$639	\$463	\$500	\$70	\$500	\$500	\$500
220	Utilities -- telephone	\$5,479	\$5,999	\$7,058	\$2,550	\$6,000	\$6,200	\$6,200
222	Utilities -- heat	\$17,324	\$20,278	\$15,100	\$14,046	\$20,000	\$18,000	\$18,000
224	Utilities -- electric	\$30,071	\$32,910	\$27,500	\$16,868	\$29,938	\$30,000	\$30,000
226	Utilities -- village	\$8,469	\$22,878	\$20,600	\$11,472	\$19,150	\$21,218	\$21,218
239	Gas - Regular & Diesel	\$10,254	\$17,210	\$12,000	\$7,157	\$10,000	\$12,000	\$12,000
240	Equipment Maintenance	\$7,994	\$18,517	\$10,900	\$7,186	\$9,000	\$12,300	\$12,300
242	Building Maintenance	\$10,138	\$10,595	\$11,700	\$10,744	\$14,689	\$13,941	\$13,941
244	Vehicle Maintenance	\$1,493	\$4,168	\$4,500	\$2,316	\$4,000	\$5,500	\$5,500
298	Supplies & Sanitation	\$22,400	\$19,834	\$14,000	\$10,522	\$14,000	\$19,000	\$19,000
310	Office Supplies	\$0	\$0	\$750	\$475	\$850	\$500	\$500
348	Tools	\$463	\$1,253	\$1,000	\$383	\$737	\$1,250	\$1,250
390	Expenses	\$6,539	\$6,501	\$5,650	\$3,091	\$5,737	\$6,550	\$6,550
391	Baseball Diamonds	\$16,207	\$25,922	\$15,000	\$12,301	\$13,000	\$19,750	\$19,750
394	Splashpad Operations	\$4,766	\$6,008	\$5,500	\$3,301	\$6,000	\$6,000	\$6,000
395	Weed Control	\$5,066	\$6,490	\$5,500	\$4,790	\$5,500	\$5,500	\$5,500
396	Playgrounds	\$2,816	\$3,590	\$6,200	\$888	\$4,500	\$7,250	\$7,250
399	Horticulture/Streetscaping	\$21,116	\$34,311	\$26,450	\$21,401	\$22,000	\$31,150	\$31,150
400	Forestry	\$951	\$50,902	\$24,000	\$25,771	\$25,771	\$47,500	\$47,500
401	Ice Rink	\$2,397	\$2,908	\$3,000	\$70	\$70	\$3,000	\$3,000
402	Soccer Fields-All	\$1,250	\$1,822	\$1,500	\$1,328	\$1,500	\$1,500	\$1,500
407	Disc Golf Course Maintenance	\$0	\$219	\$900	\$929	\$1,000	\$750	\$750
510	Insurance	\$14,201	\$14,730	\$17,000	\$11,450	\$17,631	\$18,248	\$18,248
Total Park Operations		\$494,280	\$646,697	\$637,076	\$375,720	\$559,866	\$735,275	\$735,275



Adults Over 50 Activities

Explanation of Account: This budget accounts for expenses related to senior programming, including Over 50 Coordinator.

Budget Impact: The Senior budget increases \$8,903 (19.3%). The entire amount is for wages and benefits related to the market study.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
54600-000								
110	Salaries	\$9,977	\$10,411	\$11,167	\$6,348	\$11,003	\$13,898	\$13,898
120	Wages	\$14,831	\$14,543	\$19,122	\$11,456	\$22,471	\$20,966	\$20,966
126	Seasonal Program Employees	\$0	\$2,185	\$2,241	\$306	\$2,241	\$2,252	\$2,252
130	Pension 13.80%	\$673	\$689	\$759	\$436	\$2,429	\$2,561	\$2,561
135	Employee Insurance	\$3,974	\$4,144	\$4,418	\$2,083	\$3,846	\$6,083	\$6,083
150	Payroll Taxes	\$1,799	\$1,965	\$2,489	\$1,340	\$2,732	\$2,839	\$2,839
390	Expenses	\$325	\$288	\$0	\$122	\$150	\$500	\$500
405	Program Expenses	\$6,021	\$6,555	\$6,000	\$5,492	\$6,000	\$6,000	\$6,000
899	Sales Tax Remitted	\$29	\$7	\$0	\$0	\$0	\$0	\$0
Total Senior Activities		\$37,629	\$40,786	\$46,196	\$27,583	\$50,872	\$55,099	\$55,099

Special Events

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

Budget Impact: This budget shows an increase of \$85,921 (66.4%). Half the cost is related to health insurance status change. The budget reflects where actual labor costs are spending time. Revenues offset the non-health care portion of these costs.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
55202-000								
110	Salaries	\$16,812	\$17,246	\$18,208	\$10,406	\$18,037	\$73,003	\$73,003
120	Wages	\$27,224	\$29,926	\$36,097	\$20,186	\$30,613	\$24,660	\$24,660
130	Pension 13.80%	\$2,951	\$3,047	\$3,693	\$1,996	\$3,308	\$6,739	\$6,739
135	Employee Insurance	\$5,222	\$5,109	\$5,352	\$2,566	\$5,100	\$41,552	\$41,552
150	Payroll Taxes	\$3,262	\$3,505	\$4,154	\$2,268	\$3,722	\$7,471	\$7,471
290	Contractual Fees - Marketing	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
390	Expenses	\$25	\$50	\$0	\$4,767	\$4,950	\$1,000	\$1,000
393	Fourth of July	\$16,785	\$26,543	\$26,650	\$21,000	\$21,000	\$26,650	\$26,650
403	Special Events	\$29,274	\$36,359	\$34,300	\$11,480	\$30,000	\$34,300	\$34,300
Total Special Events		\$101,555	\$121,785	\$129,454	\$74,669	\$116,730	\$215,375	\$215,375

LIBRARY SERVICES

Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating and capital budgets. The details of the Pauline Haass Public Library operating budget are located in the Library Budget document.

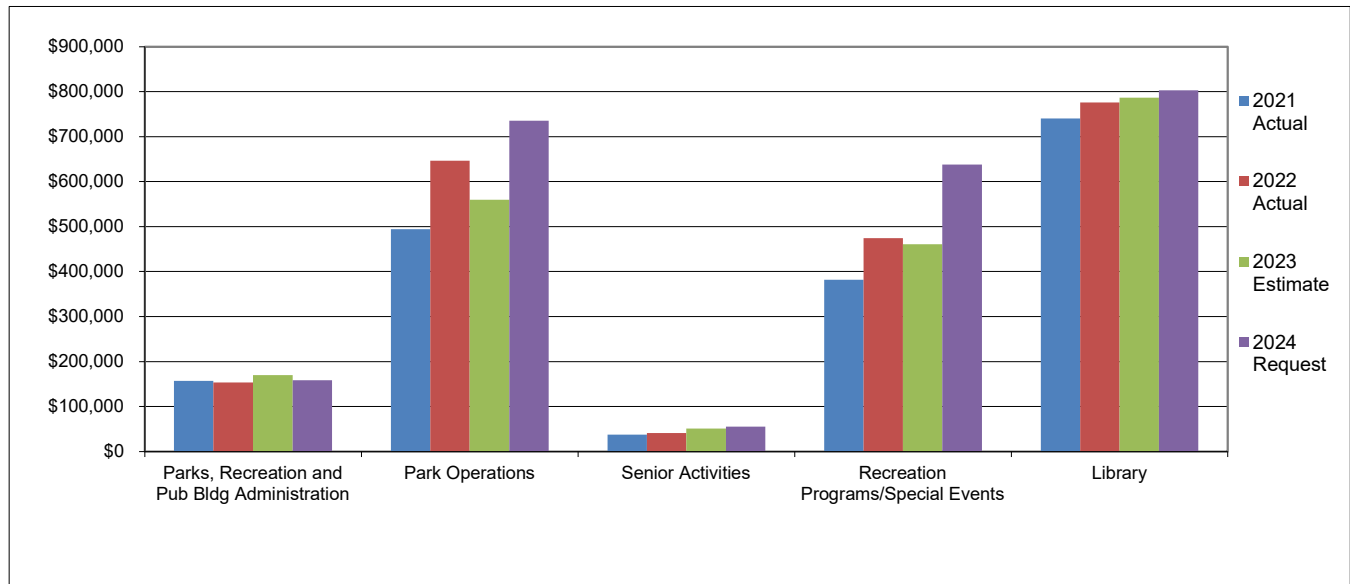
Budget Impact: This budget transfer increases \$16,939 (2.15%) for 2024. The subsidy is increased to cover wages and benefits as well as utilities, insurance and maintenance costs. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 REQUEST	2024 BUDGET
55110-000-795	Library Payment	\$690,547	\$726,395	\$736,460	\$368,230	\$736,460	\$753,399	\$753,399
57610-000-820	Village contribution to library capital plan	\$50,000	\$50,000	\$50,000	\$25,000	\$50,000	\$50,000	\$50,000
	TOTAL	\$740,547	\$776,395	\$786,460	\$393,230	\$786,460	\$803,399	\$803,399



TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 REQUEST	2024 BUDGET
Parks, Recreation and Pub Bldg Administration	\$156,779	\$153,160	\$178,484	\$98,797	\$169,940	\$158,615	\$158,615
Park Operations	\$494,280	\$646,697	\$637,076	\$375,720	\$559,866	\$735,275	\$735,275
Senior Activities	\$37,629	\$40,786	\$46,196	\$27,583	\$50,872	\$55,099	\$55,099
Special Events	\$101,555	\$121,785	\$129,454	\$74,669	\$116,730	\$215,375	\$215,375
Recreation Programs	\$280,456	\$352,243	\$374,466	\$190,354	\$344,410	\$422,753	\$422,753
Library	\$740,547	\$776,395	\$786,460	\$393,230	\$786,460	\$803,399	\$803,399
TOTAL	\$1,811,246	\$2,091,066	\$2,152,136	\$1,160,353	\$2,028,278	\$2,390,516	\$2,390,516



CAPITAL IMPROVEMENTS

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

Budget Impact: The 2024 budget increases \$1,009,341. \$134,000 is an actual increase to the amounts being set aside for future purchases. The remaining increase is an increase to the use of previously set aside funds that will be used in 2024. The previously set aside funds include use of planned use of 2023 surplus and depreciation funds. The 2021 and 2022 actual transfers for replacement funds are included with transfers on page 20. Until the actual amounts spent are determined, the entire budget is included with outlay. A detailed list of items to be purchased is on the following page.

Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
57140-000-810	Furniture & Fixtures	\$12,817	\$10,051	\$23,863	\$9,182	\$23,863	\$23,863	\$23,863
	Furniture & Fixtures			\$5,500			\$0	\$0
	Replacement Funds			\$18,363			23,863	\$23,863
57140-000-820	Building Improve.	\$0	\$10,650	\$189,622	\$10,881	\$189,622	\$1,179,149	\$1,221,212
	Bldg & Grounds Improvements			\$0			\$1,088,160	\$1,088,160
	Replacement Funds			\$189,622			\$90,989	\$133,052
57190-000-810	Tech. Enhancement	\$20,925	\$57,519	\$191,189	\$75,176	\$191,189	\$120,275	\$120,275
	Computers & Accessories			\$182,784			\$79,853	\$79,853
	Election Equipment			\$0			\$22,000	\$22,000
	Replacement Funds			\$8,405			\$18,422	\$18,422
57210-000-810	Police Department Equipment	\$0	\$0	\$6,190	\$0	\$6,190	\$6,190	\$6,190
	Equipment			\$0			\$0	\$0
	Replacement Funds			\$6,190			\$6,190	\$6,190
57220-000-810	Fire Department Equipment	\$65,253	\$292,451	\$236,710	\$28,672	\$236,710	\$243,678	\$243,678
	Trunked Radio Payment			\$0				
	Communications Equipment			\$0			\$20,000	\$20,000
	Turnout Gear/Uniforms			\$5,500				
	Training Equipment			\$0				
	EMS Equipment			\$0				
	Firefighting Equipment			\$8,000			\$13,500	\$13,500
	Firefighting Hoses			\$2,500			\$19,500	\$19,500
	SCBA Equipment			\$0				
	Fitness Equipment			\$6,000			\$9,000	\$9,000
	Fire Department Vehicles			\$0				
	Replacement Funds			\$214,710			\$181,678	\$181,678
57220-000-820	Fire Department Improvements	\$24,835	\$56,997	\$29,000	\$28,200	\$20,000	\$20,000	\$20,000
	Street Department	\$126,097	\$449,791	\$944,367	\$48,934	\$920,239	\$1,193,764	\$1,293,764
57324-000-810	Street Equipment	\$126,097	\$449,791	\$0	\$48,934		\$336,500	\$336,500
57324-000-820	Garage Improvements			\$0			\$0	\$0
	Replacement Funds			\$944,367			\$857,264	\$957,264

VILLAGE OF SUSSEX
2024 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 BASE BUDGET
	Parks & Recreation Department	\$60,958	\$386,059	\$756,391	\$119,887	\$684,626	\$599,754	\$599,754
57620-000-810	Park Equipment/Other Items	\$28,603	\$80,471	\$0	\$54,613		\$86,875	\$86,875
57620-000-820	Park Improvements	\$32,355	\$305,588	\$417,000	\$65,274		\$266,103	\$266,103
	Replacement Funds			\$339,391			\$246,776	\$246,776
	TOTAL	\$310,885	\$1,263,518	\$2,377,332	\$320,932	\$2,272,439	\$3,386,673	\$3,528,736

Outlay Summary

Total Budgeted Outlay	\$2,377,332	\$3,386,673	\$3,528,736
Previously Accumulated Funds to be Used	<u>(\$428,590)</u>	<u>(1,303,932)</u>	<u>(1,303,932)</u>
Base Budget	<u>\$1,948,742</u>	<u>\$2,082,741</u>	<u>\$2,224,804</u>

Details of 2024 Capital Purchase Requests

Building Improvements

Public Safety Building Project	618,320
Civic Center Generator and Fan	364,840
Public Works Garage Generator	105,000
	<u>1,088,160</u>

Technology Enhancement

Computers & Accessories:

Fire Department Toughbooks	8,096
Switches	39,061
Wireless Access Points	1,553
Firewalls	14,276
PSB Security Cameras	16,000
R-Backup	867

Election Equipment

Badger books	22,000
	<u>101,853</u>

Street Equipment

Patrol Truck	283,500
Chipper	53,000
	<u>336,500</u>

Fire Department Equipment

Communications Equipment

Portable Radios	20,000
Hoses	19,500

Firefighting Equipment

Water Rescue Suits	5,000
Fire Fighting Nozzles	6,000
Search and Rescue Ropes	2,500

Fitness Equipment

	<u>9,000</u>
	<u>62,000</u>

Park Equipment

Gator	15,000
Pickup Truck	33,000
Aerator and Line Sprayer	13,525
Picnic Tables	12,000
Dance Tiles	13,350
	<u>86,875</u>

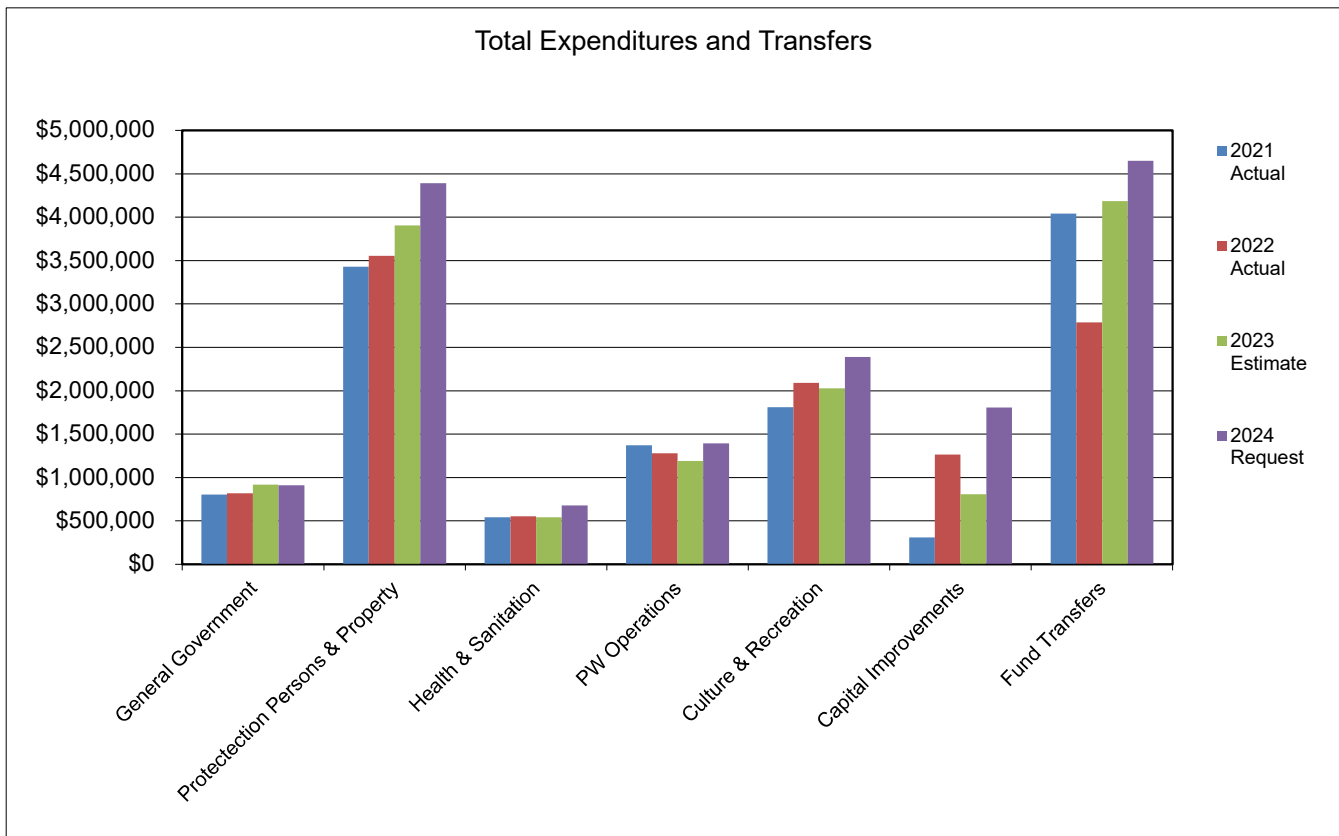
Park Improvements

Grogan park	165,000
Artificial turf	40,000
Pool study	35,000
Madeline Park Depot Painting	10,000
Armory and Lions Buildings Roof & HVAC Work	16,103
	<u>266,103</u>



TOTAL EXPENDITURES AND TRANSFERS

	2021	2022	2023	ACTUAL	2023	2024	2024
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
General Government	\$805,395	\$817,263	\$925,790	\$569,127	\$919,270	\$925,507	\$910,507
Protect. of Persons and Prop.	\$3,430,719	\$3,553,378	\$4,084,990	\$2,385,262	\$3,906,876	\$4,404,703	\$4,391,199
Health & Sanitation	\$543,213	\$552,283	\$624,123	\$317,282	\$541,645	\$676,857	\$676,857
Operations (Streets & Engineering)	\$1,370,676	\$1,278,940	\$1,203,211	\$629,756	\$1,192,540	\$1,358,939	\$1,395,272
Parks, Recreation and Cultural Services	\$1,811,246	\$2,091,066	\$2,152,136	\$1,160,353	\$2,028,278	\$2,390,516	\$2,390,516
Capital Improvements	\$310,885	\$1,263,518	\$2,377,332	\$320,932	\$2,272,439	\$3,386,673	\$3,528,736
Fund Transfers	\$4,042,021	\$2,788,129	\$2,717,624	\$1,586,464	\$2,719,974	\$2,930,350	\$2,930,350
TOTAL	\$12,314,155	\$12,344,577	\$14,085,206	\$6,969,176	\$13,581,022	\$16,073,545	\$16,223,437



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 REQUEST	2024 BUDGET
Taxes	\$8,398,303	\$8,907,887	\$9,524,940	\$9,281,221	\$9,524,505	\$9,993,702	\$10,158,599
Intergovern. Revenues	\$1,231,489	\$1,314,625	\$1,399,487	\$1,035,412	\$1,407,812	\$1,746,848	\$1,693,968
Regulation & Comp. Rev.	\$858,711	\$810,465	\$572,125	\$386,620	\$744,894	\$601,525	\$610,025
Public Charge for Services	\$1,466,397	\$1,585,547	\$1,393,498	\$1,268,926	\$1,715,214	\$1,693,195	\$1,698,195
Commercial Revenues	\$132,810	\$254,928	\$206,623	\$187,886	\$213,132	\$214,761	\$222,136
Miscellaneous Revenues	\$81,272	\$191,031	\$67,375	\$37,694	\$80,783	\$65,215	\$82,215
Fund Transfers	\$554,006	\$1,472,929	\$921,158	\$245,476	\$918,158	\$1,758,299	\$1,758,299
TOTAL	\$12,722,988	\$14,537,412	\$14,085,206	\$12,443,235	\$14,604,498	\$16,073,545	\$16,223,437

TOTAL EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 REQUEST	2024 BUDGET
General Government	\$805,395	\$817,263	\$925,790	\$569,127	\$919,270	\$925,507	\$910,507
Protect. of Persons and Prop.	\$3,430,719	\$3,553,378	\$4,084,990	\$2,385,262	\$3,906,876	\$4,404,703	\$4,391,199
Health & Sanitation	\$543,213	\$552,283	\$624,123	\$317,282	\$541,645	\$676,857	\$676,857
Operations (Streets & Engineering)	\$1,370,676	\$1,278,940	\$1,203,211	\$629,756	\$1,192,540	\$1,358,939	\$1,395,272
Parks, Recreation and Cultural Services	\$1,811,246	\$2,091,066	\$2,152,136	\$1,160,353	\$2,028,278	\$2,390,516	\$2,390,516
Capital Improvements	\$310,885	\$1,263,518	\$2,377,332	\$320,932	\$2,272,439	\$3,386,673	\$3,528,736
Fund Transfers	\$4,042,021	\$2,788,129	\$2,717,624	\$1,586,464	\$2,719,974	\$2,930,350	\$2,930,350
TOTAL	\$12,314,155	\$12,344,577	\$14,085,206	\$6,969,176	\$13,581,022	\$16,073,545	\$16,223,437

BALANCE

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL To 7/31	2023 ESTIMATE	2024 REQUEST	2024 BUDGET
Total Revenues Less Expenditures	\$408,833	\$2,192,835	\$0	\$5,474,059	\$1,023,476	\$0	\$0





Community Development Authority

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

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

DEPARTMENT BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Department Expenditures/Cash Uses				
Expenses	\$ 15,000	\$ -	\$ 208,600	\$ 50,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 15,000	\$ -	\$ 208,600	\$ 50,000
Department Resources				
Revenues	\$ 46,400	\$ 65,567	\$ 54,298	\$ 55,817
Use of CDA Cash on Hand	\$ -	\$ -	\$ 154,302	\$ -
Total	\$46,400	\$65,567	\$208,600	\$55,817

DEPARTMENT HIGHLIGHTS FOR 2023

Conditional Use Permit issued and executed for a new indoor sports training facility at the former Shopko Building. Removing approximately 80,000 square feet from the Village vacant commercial space. CDA purchased new picnic tables and flower pots for the plaza space in front of the Civic Center. Worked with Parks Dept to place additional hanging flower baskets in light poles in front of civic center. Worked with Library to purchase movable adirondack chairs for in front of Library.

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2024

1. Find a partner to redevelop vacant parcel in downtown on Main Street.
2. Activate the Civic Center plaza space on a more routine basis to bring people to the downtown area.
3. Find a tenant for the vacant commercial space on the first floor of the Mammoth Lofts building.

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Inc in downtown prop value from CDA/TIF projects	\$ 10,705,700	\$ 6,473,500	\$ 4,747,800	\$ 4,388,200	\$ 24,948,800	\$ -	\$ -
Number of people living downtown	N/A	612	612	612	702	712	712
Number of vacant commercial property in downtown	N/A	5	2	2	2	2	2

Community Development Authority Budget

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

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
	Revenues:							
48110	Investment Interest	\$263	\$3,332	\$500	\$3,570	\$4,713	\$4,000	\$4,000
	Other Sources of Cash:							
	Transfer from Sewer Utility	\$46,137	\$62,234	\$58,383	\$0	\$49,586	\$51,817	\$51,817
	TOTAL	\$46,400	\$65,567	\$58,883	\$3,570	\$54,298	\$55,817	\$55,817

EXPENDITURES AND CASH USES

Development and Other Uses of Funds

Budget Impact: This budget decreases \$267,140 to reflect the payout of incentives owed for development. These funds will be restored per the economic development plan above in revenues. There is \$20,000 for loans and grants through the CDA.

ACCT	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
	Expenses:							
56600-390	Development Expenses	\$15,000	\$0	\$30,000	\$10,723	\$30,000	\$30,000	\$30,000
56600-429	Loans & Grants	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
56605-390	Economic Development	\$0	\$0	\$287,140	\$0	\$178,600	\$0	\$0
	TOTAL	\$15,000	\$0	\$317,140	\$10,723	\$208,600	\$50,000	\$50,000

Summary

ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Total Revenues and Other Sources	\$46,400	\$65,567	\$58,883	\$3,570	\$54,298	\$55,817	\$55,817
Total Expenses and Other Uses	\$15,000	\$0	\$317,140	\$10,723	\$208,600	\$50,000	\$50,000
Net change in cash position	\$31,400	\$65,567	(\$258,257)	(\$7,153)	(\$154,302)	\$5,817	\$5,817
Cash on hand, beginning of year	\$259,128	\$290,528	\$345,789	\$356,095	\$356,095	\$201,793	\$201,793
Cash on hand, end of year	\$290,528	\$356,095	\$87,532	\$348,942	\$201,793	\$207,610	\$207,610
End of Year Cash Balances							
Restricted:							
Due to other Funds	-	-	-	-		\$421,444	\$421,444
Unrestricted:							
Operating	\$290,528	\$356,095	\$87,532	\$348,942	\$201,793	(\$213,834)	(\$213,834)



CEMETERY FUND

The Lisbon Central Cemetery was turned over to the Village of Sussex in 2015 per State Statute requirements obligating the Village to takeover unmanaged cemetery's. The Village Board has chosen to sell the remaining lots as well as provide needed care and maintenance for the grounds. There is limited revenue from lot sales/internment fees so a subsidy for the cemetery comes from the General Fund.

Budget Impact: The budget decreases to reflect actual burial numbers. The fund balance will be around \$20,000 with an annual subsidy of \$10,000.

ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
280-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	FUND BALANCE, JANUARY 1	\$8,702	\$12,642	\$8,187	\$8,086	\$8,086	\$22,012	\$22,012
	REVENUES							
46540	Lot Sales	\$3,025	\$0	\$1,100	\$24,194	\$24,194	\$1,100	\$1,100
46541	Interment Fees	\$3,337	\$800	\$3,600	\$0	\$800	\$1,800	\$1,800
48110	Interest Earnings	\$11	\$121	\$50	\$30	\$65	\$60	\$60
	TOTAL REVENUES	\$6,373	\$921	\$4,750	\$24,224	\$25,059	\$2,960	\$2,960
280-54910	EXPENDITURES							
110	Salaries	\$5,407	\$8,343	\$6,283	\$3,627	\$6,288	\$6,602	\$6,602
120	Wages	\$123	\$91	\$1,227	\$63	\$146	\$0	\$0
130	Pension	\$368	\$547	\$511	\$250	\$855	\$911	\$911
150	Payroll Taxes	\$415	\$621	\$576	\$267	\$492	\$505	\$505
226	Utilities - Village Stormwater	\$90	\$96	\$100	\$51	\$102	\$102	\$102
242	Maintenance - Buildings & Grounds	\$0	\$0	\$500	\$0	\$500	\$0	\$0
290	Contractual Fees	\$8,030	\$4,780	\$8,400	\$1,360	\$5,000	\$6,800	\$6,800
	TOTAL EXPENDITURES	\$14,433	\$14,478	\$17,596	\$5,618	\$13,383	\$14,919	\$14,919
	OTHER SOURCES AND (USES)							
	Transfer from General Fund	\$12,000	\$9,000	\$13,000	\$2,250	\$2,250	\$10,000	\$10,000
	TOTAL OTHER SOURCES AND (USES)	\$12,000	\$9,000	\$13,000	\$2,250	\$2,250	\$10,000	\$10,000
	FUND BALANCE, PERIOD END	\$12,642	\$8,086	\$8,341	\$28,942	\$22,012	\$20,053	\$20,053



WATER UTILITY

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

Budget Impact: The 2024 proposed budget will result in operating revenue of \$30,860. This is a result of being fully operational with the new wells and continued growth in the number of customers.

Overall, the cash position for 2024 is projected to increase \$72,000 mainly as a result of depreciation being slightly higher than the raised debt payments. Capital costs increase due to large number of meter purchases and well rehab expected.

WATER UTILITY BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Utility Operating Expenditures				
Personnel Services	\$ 560,021	\$ 535,740	\$ 560,336	\$ 678,029
Contractual Services	\$ 614,554	\$ 431,118	\$537,760	\$538,744
Expenses	\$1,153,717	\$ 838,018	\$ 1,267,698	\$1,262,639
Capital Outlay	\$469,932	\$1,115,253	\$471,823	\$ 340,597
Transfers	\$ 499,224	\$ 537,928	\$599,594	\$607,239
Total	\$2,827,515	\$2,342,804	\$2,965,388	\$3,086,651
Utility Resources				
General Fund (Public Fire Protection)	\$ -	\$ -	\$ -	\$ -
Water Utility Revenues	\$2,995,149	\$2,966,796	\$3,020,227	\$3,111,665
Water Utility Cash on Hand Used	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,995,149	\$ 2,966,796	\$ 3,020,227	\$ 3,111,665

UTILITY HIGHLIGHTS FOR 2023

Well #4 Rehabilitation
Woodside Tower Riser Pipe Replacement
Infrastructure Repairs Completed in the Prides Subdivision area

UTILITY GOALS

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

MAJOR OBJECTIVES FOR 2024

Continue the 4 year cycle of large meter replacements
Perform Leak Detection semi-annually to reduce water loss
Bid out a new contract for water tower maintenance and repairs

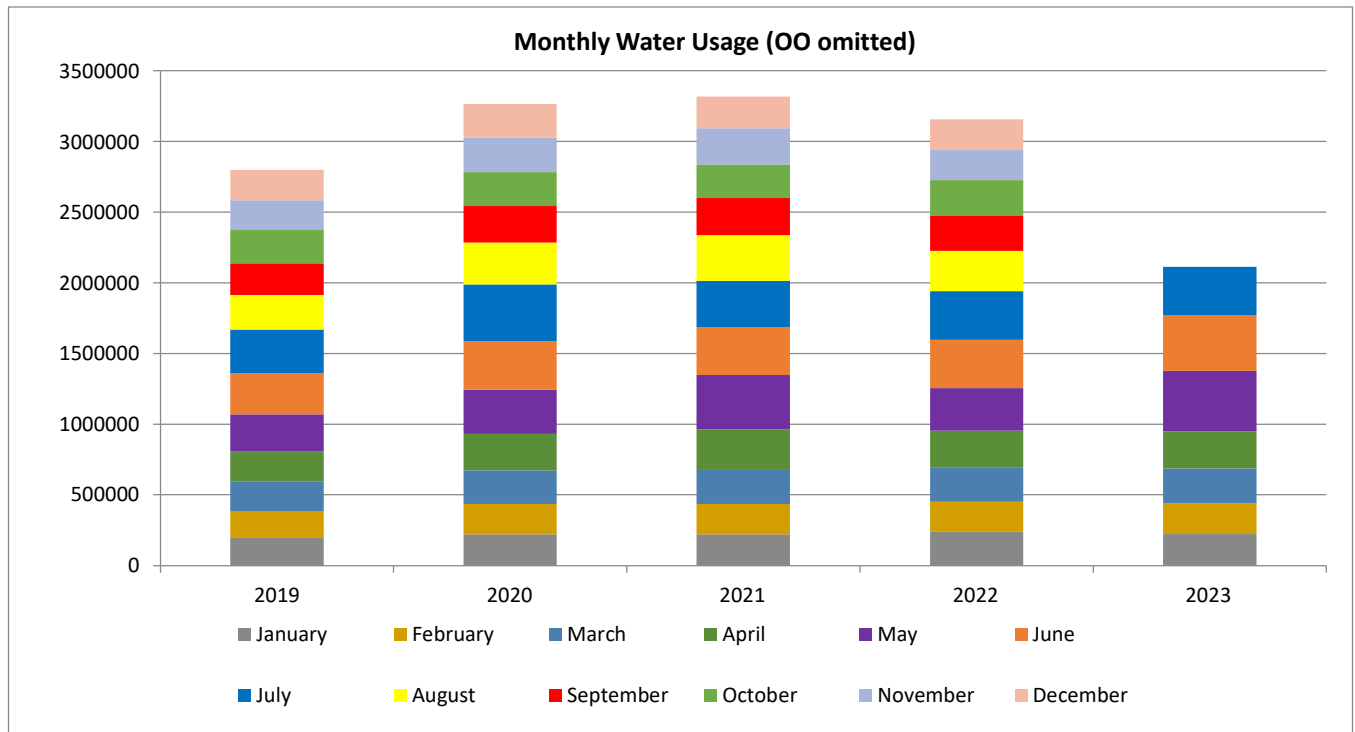
PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Cost per gallon of water pumped	\$6.00	\$6.00	\$6.80	\$7.40	\$7.00	\$7.64	\$7.94
Staff hours per meter reading	8	8	7	7	7	7	7
Percentage of water unaccounted for	16%	15%	12%	13%	13%	13%	13%

OPERATING REVENUES

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

Budget Impact: The 2024 budget was prepared based on the 2023 estimate plus anticipated new customers and increases \$59,331 (1.94%). There are no rate increases included in the budget.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
46451	Unmetered Water Sales	\$8,131	\$11,390	\$5,000	\$4,270	\$7,319	\$8,000	\$8,000
46452	Residential Sales	\$1,386,420	\$1,351,257	\$1,395,000	\$704,398	\$1,408,797	\$1,412,000	\$1,412,000
46453	Commercial Sales	\$126,557	\$120,926	\$125,000	\$64,906	\$111,267	\$128,000	\$128,000
46454	Industrial Sales	\$334,337	\$301,861	\$310,000	\$122,978	\$210,819	\$290,000	\$290,000
46458	Multi-Family Residential Sales	\$244,356	\$241,689	\$250,000	\$125,289	\$214,781	\$252,500	\$252,500
46459	Intergovernmental maint.agreement	\$0	\$0	\$0	\$12,350	\$24,701	\$30,000	\$30,000
	TOTAL CUSTOMER SALES	\$2,099,801	\$2,027,123	\$2,085,000	\$1,034,191	\$1,977,684	\$2,120,500	\$2,120,500
46455	Private Fire Protection	\$129,183	\$133,312	\$140,000	\$67,350	\$202,050	\$140,000	\$140,000
47491	Public Fire Protection	\$623,010	\$641,312	\$652,535	\$328,714	\$657,428	\$667,733	\$667,733
46450	Sales to Public Authority	\$44,514	\$62,188	\$55,000	\$31,633	\$63,266	\$62,000	\$62,000
	TOTAL SALES OF WATER	\$2,896,508	\$2,863,935	\$2,932,535	\$1,461,888	\$2,900,428	\$2,990,233	\$2,990,233
46456	Forfeited Discounts	\$7,315	\$7,756	\$6,500	\$3,894	\$6,500	\$7,000	\$7,000
46457	Other Operating Revenues	\$91,326	\$95,105	\$113,299	\$8,873	\$113,299	\$114,432	\$114,432
	TOTAL OPERATING REVENUES	\$2,995,149	\$2,966,796	\$3,052,334	\$1,474,655	\$3,020,227	\$3,111,665	\$3,111,665



WATER OPERATING EXPENDITURES

PUMPING EXPENSES

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

Budget Impact: This budget increases \$38,801 (10.4%). Labor costs increased \$27,324 and power for pumping was increased by \$10,000 as energy prices keep going up. Maintenance increased \$8,400.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
950	Operation Labor	\$141,052	\$145,167	\$138,891	\$58,557	\$148,070	\$166,215	\$166,215
952	Power Purchased - Pumping	\$203,670	\$220,441	\$200,000	\$124,718	\$224,850	\$210,000	\$210,000
953	Supplies & Expenses	\$4,062	\$10,034	\$4,450	\$5,624	\$10,235	\$5,500	\$5,500
955	Maintenance of Equipment	\$29,298	\$53,018	\$28,347	\$109,334	\$162,334	\$28,774	\$28,774
	TOTAL	\$378,082	\$428,660	\$371,688	\$298,233	\$545,488	\$410,489	\$410,489

TREATMENT EXPENSES

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

Budget Impact: This budget decreases \$384 (-0.26%). Increased chemical costs (\$5,000) are offset by reduced lab costs.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
630	Operation Labor	\$1,143	\$1,082	\$2,170	\$753	\$1,103	\$2,597	\$2,597
631	Chemicals	\$88,025	\$100,246	\$95,000	\$64,430	\$102,251	\$100,000	\$100,000
632	Supplies & Expenses	\$14,950	\$14,483	\$23,850	\$12,460	\$14,773	\$16,050	\$16,050
635	Maintenance of Equipment	\$21,805	\$16,696	\$25,391	\$15,833	\$17,030	\$27,380	\$27,380
	TOTAL	\$125,923	\$132,507	\$146,411	\$93,476	\$135,157	\$146,027	\$146,027



TRANSMISSION AND DISTRIBUTION EXPENSES

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

Budget Impact: This budget increases \$10,143 (4.20%). Labor and Maintenance costs are up and are being offset by less costs for laterals to reflect actuals.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
640	Operation Labor	\$33,657	\$32,615	\$32,553	\$22,401	\$33,267	\$38,957	\$38,957
641	Supplies and Expenses	\$3,857	\$4,425	\$6,000	\$4,509	\$4,514	\$6,000	\$6,000
650	Reservoirs & Standpipes	\$234,964	\$25,146	\$101,595	\$10,593	\$25,649	\$102,449	\$102,449
651	Maintenance of Mains	\$81,567	\$52,562	\$53,170	\$9,826	\$53,613	\$58,347	\$58,347
652	Maintenance of Laterals to the Curb	\$1,496	\$2,464	\$9,670	\$601	\$2,513	\$7,097	\$7,097
653	Maintenance of Meters	\$700	\$5,809	\$4,250	\$5,516	\$11,850	\$4,250	\$4,250
654	Maintenance of Hydrants	\$25,404	\$7,088	\$28,340	\$4,783	\$7,230	\$28,194	\$28,194
655	Maintenance of Other	\$4,247	\$2,256	\$5,670	\$2,055	\$2,301	\$6,097	\$6,097
	TOTAL	\$385,892	\$132,365	\$241,248	\$60,284	\$140,937	\$251,391	\$251,391

CUSTOMER ACCOUNT EXPENSES

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

Budget Impact: This budget decreases -\$407 (-0.42%). Wages are up, but meter reading expenses are down.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
901	Meter Reading Expenses	\$1,670	\$3,521	\$7,626	\$2,042	\$3,591	\$2,631	\$2,631
902	Accounting & Collecting	\$74,610	\$74,754	\$69,252	\$47,718	\$73,259	\$75,135	\$75,135
903	Accounting Supplies	\$17,422	\$17,491	\$18,625	\$5,890	\$12,093	\$17,630	\$17,630
904	Uncollectible Accounts	\$0	\$0	\$300	\$0	\$300	\$0	\$0
	TOTAL	\$93,702	\$95,766	\$95,803	\$55,651	\$89,243	\$95,396	\$95,396

ADMINISTRATIVE AND GENERAL EXPENSES

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

Budget Impact: The budget increases \$38,172 (7.91%). Wages and benefits are almost \$30,000 of the increase. The rest is related to IT costs and maintenance costs.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
920	Salaries	\$184,832	\$185,859	\$185,718	\$137,660	\$185,560	208,375	208,375
921	Office Supplies	\$16,043	\$18,863	\$18,256	\$10,886	\$19,373	\$18,256	\$18,256
923	Outside Services	\$38,043	\$58,259	\$65,000	\$46,456	\$70,242	\$68,790	\$68,790
924	Insurance (property, liability, work comp)	\$19,526	\$21,151	\$23,500	\$16,806	\$29,410	\$23,364	\$23,364
926	Pension & Benefits	\$44,633	\$51,121	\$141,523	\$52,318	\$63,543	\$148,704	\$148,704
928	Regulatory Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930	Misc. Gen'l Expense	\$21,357	\$23,044	\$27,996	\$17,182	\$25,875	\$29,703	\$29,703
933	Transportation	\$10,667	\$12,362	\$13,370	\$10,641	\$11,961	\$13,797	\$13,797
935	Garage & Plant Maint.	\$2,303	\$4,925	\$7,000	\$4,672	\$7,576	\$9,546	\$9,546
	TOTAL	\$337,404	\$375,585	\$482,363	\$296,621	\$413,541	\$520,535	\$520,535

OTHER OPERATING EXPENSES

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

Budget Impact: The budget increases \$21,791 (1.33%). Depreciation increases about \$10,000 as we continue to add subdivision assets put in by the developers. Taxes have increased as assets have increased.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
540	Depreciation	\$972,070	\$628,520	\$1,041,428	\$257,226	\$1,041,428	\$1,051,324	\$1,051,324
408	Taxes	\$534,442	\$549,402	\$599,594	\$351,111	\$599,594	\$611,489	\$611,489
	TOTAL	\$1,506,512	\$1,177,922	\$1,641,022	\$608,337	\$1,641,022	\$1,662,813	\$1,662,813

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
	TOTAL REVENUES	\$2,995,149	\$2,966,796	\$3,052,334	\$1,474,655	\$3,020,227	\$3,111,665	\$3,111,665
	TOTAL EXPENSES	\$2,827,515	\$2,342,804	\$2,978,535	\$1,412,602	\$2,965,388	\$3,086,651	\$3,086,651

	BALANCE	\$167,634	\$623,992	\$73,799	\$62,053	\$54,839	\$25,014	\$25,014
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NON-OPERATING INCOME AND EXPENSES

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

Budget Impact: The projected net loss is \$274,798 which is comparable to the 2023 budget despite the increase in interest costs after permanently financing the debt for radium treatment system. This is not a true cash picture because some of the expense items are not actual cash payments. These will be itemized in the Cash Adjustment section of the budget.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
	INCOME							
48111-48116	Interest Income	\$2,677	\$33,555	\$20,000	\$12,877	\$30,906	\$25,000	\$25,000
42900	Bond Premium Amortization	\$28,638	\$41,392	\$23,735	\$23,735	\$23,735	\$12,729	\$12,729
	TOTAL	\$31,315	\$74,947	\$43,735	\$36,612	\$54,641	\$37,729	\$37,729

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$141,817	\$62,129	\$4,567	\$1,025	\$4,100	\$3,225	\$3,225
621	Interest Mortgage Rev Bonds	\$165,713	\$265,034	\$330,820	\$157,533	\$330,820	\$334,205	\$334,205
691	Bond Issuance Expenses	\$0	\$186,256	\$0	\$0	\$0	\$0	\$0
546	Amortization Debt Discount	\$878	\$1,121	\$376	\$376	\$376	\$111	\$111
	TOTAL	\$308,408	\$514,540	\$335,763	\$158,934	\$335,296	\$337,541	\$337,541

	BALANCE	(\$109,459)	\$184,399	(\$218,229)	(\$60,269)	(\$225,816)	(\$274,798)	(\$274,798)
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CASH ADJUSTMENTS

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

Budget Impact: The Water Utility will generate \$66,995 (2.07%) of its estimated cash balance of about \$3.2 million on hand in 2024. The capital purchases budgeted include \$135,000 for well rehab and valve replacement; \$173,000 for meter replacement; \$13,000 for 2025 roadway design; and \$19,000 for computer purchases.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
	ADJUSTMENTS:							
	RCA Assessments Received	\$296,028	\$362,648	\$315,962	\$223,297	\$315,962	\$200,000	\$200,000
	Special Assessments Received	\$0	\$0	\$0	\$6,601	\$49,323	\$54,094	\$54,094
	Depreciation	\$972,070	\$628,520	\$1,041,428	\$257,226	\$1,041,428	\$1,051,324	\$1,051,324
	Amortization	(\$27,760)	(\$40,271)	(\$23,359)	(\$23,359)	(\$23,359)	(\$12,618)	(\$12,618)
	Bond Proceeds	\$0	\$6,450,000	\$0	\$0	\$0	\$0	\$0
	Covid State/Local Fiscal Recovery Funds (ARPA)		\$647,227	\$60,000	\$0	\$0	\$0	\$0
	Change in Receivables & Payables	(\$63,253)	\$46,366	\$0	\$92,998	\$92,998	\$0	\$0
	Sale of Capital Assets	\$91,323	\$0	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$0	\$79,591	\$0	\$0	\$79,591	\$79,591
	Bond Principal Payments	(\$515,000)	(\$6,620,000)	(\$530,000)	\$0	(685,000)	(690,000)	(\$690,000)
								\$0
	CAPITAL OUTLAY	(\$469,932)	(\$1,115,253)		(\$254,641)	(\$471,823)		\$0
107	Construction in Progress			(\$752,000)			(\$12,750)	(\$12,750)
314	Wells and Springs			\$0			(\$100,000)	(\$100,000)
321	Pumping Plant Structures			\$0			\$0	\$0
325	Elec. Pumping Equipment			(\$17,000)			\$0	\$0
332	Water Treatment Eqpmt.			\$0			(\$25,000)	(\$25,000)
340	Land & Land Rights			\$0			\$0	\$0
342	Dist. Reservoirs & Pipes			\$0			\$0	\$0
343	Trans & Dist Mains			(\$156,000)			\$0	\$0
345	Services			\$0			\$0	\$0
346	Meters			(\$95,000)			(\$173,686)	(\$173,686)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			\$0			\$0	\$0
392	Transportation Equipment			(\$42,625)			\$0	\$0
394	Shop/Garage Safety Eq./Maint Eq			\$0			\$0	\$0
397	Communication Equipment/SCADA			\$0			\$0	\$0
398	Other General Equipment			\$0			(\$10,000)	(\$10,000)
391.1	Computers and accessories			(\$50,977)			(\$19,162)	(\$19,162)
	CHANGE IN CASH BALANCE	\$174,017	\$543,636	(\$388,209)	\$241,853	\$93,713	\$66,995	\$66,995

CASH BALANCE - BEGINNING OF YEAR	\$2,442,716	\$2,616,733	\$3,130,347	\$3,160,369	\$3,160,369	\$3,254,081	\$3,254,081
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CASH BALANCE - END OF YEAR	\$2,616,733	\$3,160,369	\$2,742,138	\$3,402,222	\$3,254,081	\$3,321,077	\$3,321,077
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End of Year Cash Balances							
Restricted:							
Bond Reserves & Debt Service Cash	\$1,242,803	\$1,484,621			\$1,499,467	\$1,514,462	\$1,514,462
Construction Cash (Borrowed Funds)	\$0	\$0			\$0	\$0	\$0
RCAs	\$808,015	\$842,680			\$1,088,642	\$1,218,642	\$1,218,642
Unrestricted:							
Operating	\$315,410	\$425,940			\$179,253	\$21,663	\$21,663
Water Tower Painting	\$250,505	\$407,128			\$486,719	\$566,310	\$566,310
	\$2,616,733	\$3,160,369			\$3,254,081	\$3,321,077	\$3,321,077

SEWER UTILITY

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

Budget Impact: As a result of the plant expansion in 2008, the Sewer Utility has been implementing small annual rate increases to keep up with the costs of running the plant. The most recent rate study will be completed late in 2023. The 2024 budget was prepared using with the previous rate study models. Fees to the other communities mainly remain stable, but may increase after the rate study.

UTILITY BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Utility Expenditures				
Personnel Services	\$532,002	\$ 615,296	\$ 675,284	\$ 782,507
Contractual Services	\$ 638,248	\$ 797,452	\$ 692,049	\$ 794,426
Expenses	\$782,236	\$888,360	\$782,856	\$ 835,191
Capital Outlay	\$185,579	\$602,119	\$648,777	\$166,347
Transfers	\$346,137	\$412,234	\$399,586	\$401,817
Total	\$ 2,484,202	\$ 3,315,462	\$ 3,198,552	\$ 2,980,288
Utility Resources				
General Fund	\$ -	\$ -	\$ -	\$ -
Sewer Utility Revenues	\$ 2,784,492	\$ 2,787,471	\$ 2,572,589	\$ 2,828,060
Sewer Utility Cash on Hand	\$ -	\$ 527,991	\$ 625,963	\$ 152,228
Total	\$ 2,784,492	\$ 3,315,462	\$ 3,198,552	\$ 2,980,288

UTILITY HIGHLIGHTS FOR 2023

Replaced valve acutators in the filtration tank.
Repaired Pipe Segments in the NE Interceptor to prevent water infiltration
Repaired Infrastructure in the Prides Subdivision

UTILITY GOALS

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

MAJOR OBJECTIVES FOR 2024

Televise Interceptor Pipe Segments to determine condition.
Prepare for 2025 Wastewater Plant Rehabilitation Project

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Sewage Treated per FTE (MG)	216.86	221.14	253.43	224.86	170.29	188.86	229.71
Cost per Sewage Treated (MG)	\$2,840	\$2,949	\$2,536	\$3,290	\$3,857	\$4,035	\$3,036
Total Sewage Treated (Millions of Gallons)	759	774	887	787	596	661	804

OPERATING REVENUES

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

Budget Impact: The budget increases \$159,762 (5.97%) over 2023. This is prepared based on volume and rates as proposed in the 2020 rate study. The 2023 budget was prepared using the 3.6% increase to the volume charge and additional customers for residential while recognizing part of the large industrial decline. The Village provides service to Lannon Utilities which is also a large increase.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
620-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
101-46410	Residential Revenues	\$1,078,173	\$1,106,011	\$1,128,616	\$571,836	\$1,117,080	\$1,160,000	\$1,160,000
102-46410	Commercial Revenues	\$113,047	\$111,182	\$119,075	\$64,591	\$124,471	\$124,000	\$124,000
103-46410	Industrial Revenues	\$725,452	\$572,432	\$550,000	\$192,508	\$372,941	\$500,000	\$500,000
104-46410	Public Authority Revs	\$12,888	\$21,942	\$22,532	\$12,172	\$22,744	\$23,372	\$23,372
105-46410	Multi-Family Residential Revenues	\$247,120	\$252,936	\$254,799	\$136,812	\$328,349	\$275,000	\$275,000
110-46412	Other Govt. - User Charges	\$397,608	\$451,794	\$425,000	\$287,660	\$451,970	\$460,000	\$460,000
115-46412	Other Govt. - Collection Sys Maint.	\$17,390	\$21,571	\$15,000	\$12,563	\$18,100	\$21,000	\$21,000
120-46414	Holding Tank Haulers	\$186,481	\$234,599	\$150,000	\$122,857	\$131,126	\$200,000	\$200,000
000-46416	Hauling Permits	\$900	\$900	\$1,000	\$0	\$1,000	\$1,000	\$1,000
000-46415	Late Payment Penalties	\$4,460	\$4,983	\$4,500	\$2,840	\$4,500	\$4,500	\$4,500
000-46417	Other Operating Revenues	\$2,779	\$78	\$0	\$1,808	\$1,808	\$1,808	\$1,808
416-46410	Intergovernmental maint. agreements	\$0	\$11,400	\$0	\$31,854	\$95,561	\$58,880	\$58,880
	Revenues Before Credits	\$2,786,298	\$2,789,826	\$2,670,522	\$1,437,502	\$2,574,089	\$2,829,560	\$2,829,560
	LESS:							
125-46414	Sewerage Service Credits	\$1,806	\$2,355	\$1,700	\$1,158	\$1,500	\$1,500	\$1,500
	Revenues After Credits	\$2,784,492	\$2,787,471	\$2,668,822	\$1,436,344	\$2,572,589	\$2,828,060	\$2,828,060



OPERATING EXPENSES

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

Budget Impact: This budget increases \$106,222 (13.7%). Labor is up \$37,537, Utilities are up \$23,885, Chemicals are up \$26,500 and ludge hauling increased \$12,000 as costs continue to increase.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Operations Labor-ALL	\$148,144	\$179,986	\$210,715	\$134,767	\$212,036	\$248,252	\$248,252
224	Power & Fuel - Pumping	\$161,363	\$178,553	\$174,615	\$92,810	\$222,743	\$188,000	\$188,000
300-411	Phosphorus Removal	\$51,340	\$40,303	\$43,500	\$58,135	\$80,000	\$70,000	\$70,000
349	Other Oper. Exp.-ALL	\$19,210	\$19,562	\$18,700	\$12,622	\$13,000	\$20,500	\$20,500
	Heat	\$15,221	\$24,344	\$17,000	\$12,547	\$27,200	\$27,500	\$27,500
300-420	Laboratory Supplies	\$5,225	\$5,183	\$4,500	\$4,395	\$8,926	\$9,000	\$9,000
300-430	Sludge Hauling & Permit	\$284,771	\$312,200	\$300,000	\$85,923	\$206,215	\$312,000	\$312,000
330	Transport.-ALL	\$3,425	\$5,050	\$6,000	\$3,820	\$6,000	\$6,000	\$6,000
	TOTAL	\$688,699	\$765,180	\$775,030	\$405,018	\$776,120	\$881,252	\$881,252

MAINTENANCE EXPENSES

DEPARTMENT DESCRIPTION/POLICY STATEMENT

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

Budget Impact: This budget increases \$19,405 (12.2%) for 2024. Maintenance of the collection system accounts for the entire increase.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
200-241	Sewage Collect. System	\$56,139	\$127,554	\$76,500	\$708	\$76,500	\$95,000	\$95,000
200-243	Collection Pumping Equip.	\$814	\$24,769	\$4,000	\$3,556	\$6,000	\$11,350	\$11,350
300-245	Treatment & Distrib. Equip.	\$18,932	\$28,390	\$28,500	\$23,588	\$22,000	\$28,500	\$28,500
249	Gen. Plant & Equip.-Total	\$39,381	\$42,343	\$50,000	\$57,001	\$60,000	\$43,555	\$43,555
	TOTAL	\$115,266	\$223,056	\$159,000	\$84,853	\$164,500	\$178,405	\$178,405



ADMINISTRATIVE AND GENERAL EXPENSE

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

Budget Impact: The overall budget increases \$42,247 (6.21%). Wages and benefits increase \$25,473 for general inflationary increases as well as pay adjustments due to the salary study. Meter expenses also increase \$13,227, while outside service costs increase over \$6,500.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
215	Billing & Accounting - Total	\$80,845	\$83,459	\$82,454	\$47,556	\$87,448	\$105,727	\$105,727
200-535	Meter Expenses	\$36,050	\$52,721	\$40,000	\$0	\$52,721	\$53,227	\$53,227
110	Admin & General Salaries - Total	\$221,163	\$226,497	\$236,219	\$137,280	\$246,983	\$228,023	\$228,023
212	Outside Services Employed-Total	\$60,186	\$50,869	\$80,000	\$45,286	\$69,326	\$86,521	\$86,521
100-222	Utilities--Heat (office space)	\$921	\$650	\$1,000	\$832	\$1,100	\$1,000	\$1,000
100-224	Utilities--Electric (office space)	\$520	\$7,780	\$1,000	\$409	\$965	\$1,000	\$1,000
310	Office Expenses - Total	\$20,074	\$26,885	\$19,629	\$9,720	\$17,000	\$20,022	\$20,022
510	Insurance-Total	\$43,518	\$44,192	\$49,000	\$39,105	\$4,900	\$53,900	\$53,900
130	Pension 13.80%	(\$20,317)	\$15,089	\$35,998	\$20,717	\$23,076	\$40,158	\$40,158
135	Employee Insurance	\$69,137	\$74,731	\$118,836	\$37,013	\$70,627	\$116,421	\$116,421
345	Misc. General Exp. - Total	\$9,155	\$10,480	\$15,315	\$6,732	\$13,350	\$15,700	\$15,700
	TOTAL	\$521,252	\$593,353	\$679,451	\$344,650	\$587,495	\$721,698	\$721,698

OTHER OPERATING EXPENSES

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

Budget Impact: This budget increases \$6,040 (0.59%) in 2024 as several major assets are fully depreciated.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation-Total	\$940,376	\$1,096,220	\$986,545	\$236,364	\$986,545	\$988,660	\$988,660
150	Payroll Tax-Total	\$33,030	\$35,534	\$40,001	\$23,624	\$35,115	\$43,926	\$43,926
	Operating Revenues	\$2,784,492	\$2,784,492	\$2,668,822	\$1,436,344	\$2,572,589	\$2,828,060	\$2,828,060
	Operating Expenses	\$2,298,623	\$2,713,343	\$2,640,027	\$1,094,508	\$2,549,775	\$2,813,941	\$2,813,941
	BALANCE	\$485,869	\$71,149	\$28,795	\$341,836	\$22,814	\$14,119	\$14,119

NON-OPERATING INCOME AND EXPENSES

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

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

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
620	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
000-48118	Interest from Other Funds	\$80,205	\$104,352	\$98,574	\$0	\$74,379	\$77,726	\$77,726
000-48119	Interest - Other Govt.'s	\$41,147	\$35,243	\$29,189	\$15,220	\$36,528	\$24,406	\$24,406
000-42900	Premium Amortization	\$10,857	\$7,976	\$7,160	\$7,160	\$7,160	\$6,337	\$6,337
000-48111	Interest Earnings	\$4,304	\$39,585	\$10,000	\$11,561	\$27,746	\$8,000	\$8,000
	TOTAL	\$136,513	\$187,155	\$144,923	\$33,941	\$145,813	\$116,469	\$116,469
	EXPENSES:							
58200-620	Interest on Long Term Debt	\$38,313	\$29,763	\$0	\$20,158	\$0	\$0	\$0
58200-621	Interest Mortgage Rev Bonds	\$159,374	\$167,226	\$126,108	\$63,054	\$126,108	\$112,237	\$112,237
59210-995	Trans to General Fund (Dividend)	\$300,000	\$350,000	\$350,000	\$175,000	\$350,000	\$350,000	\$350,000
59263-999	Trans to CDA Fund	\$46,137	\$62,234	\$58,383	\$0	\$49,586	\$51,817	\$51,817
59910-546	Amortization Debt Discount	\$1,676	\$1,496	\$1,308	\$1,308	\$1,308	\$1,117	\$1,117
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
	TOTAL	\$565,155	\$630,374	\$555,454	\$279,175	\$546,657	\$534,826	\$534,826
	BALANCE	\$57,227	(\$372,069)	(\$381,736)	\$96,601	(\$378,030)	(\$404,238)	(\$404,238)

CASH ADJUSTMENTS

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

Budget Impact: The Utility's cash balance is projected to increase \$431,344 (14.04%). Growth is expected to continue in 2024 with residential development. Capital payments in 2024 will be \$85,000 for engineering services for plant maintenance rehab design, equipment replacement of \$25,000, \$38,250 for 2025 road design and the Sewer Utility share of computer replacements (\$18,000).

ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
ADJUSTMENTS:							
RCA's Applied	\$625,012	\$637,477	\$509,784	\$414,342	\$745,816	\$400,000	\$400,000
Special Assessments Collected	\$14,161	\$6,863	\$674	\$0	\$6,686	\$64,800	\$64,800
Non-Cash Depreciation	\$940,376	\$1,096,220	\$986,545	\$236,364	\$986,545	\$988,660	\$988,660
Amortization	\$10,474	\$13,175	\$13,803	\$13,803	\$13,803	\$14,434	\$14,434
Other Govt. Prin. on Debt	\$228,885	\$234,714	\$240,693	\$240,693	\$240,693	\$246,823	\$246,823
Change in Receivables & Payables	\$29,042	\$26,373	\$0	(\$64,806)	\$0	\$0	\$0
Sale of Capital Assets	\$0	\$0	\$42,625	\$0	\$0	\$0	\$0
Advance to Other Funds	(\$90,375)	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Other Funds	\$0	\$77,445	\$0	\$0	\$0	25,000	\$25,000
Transfers to Other Funds	\$0	(\$4,262)	\$0	\$0	\$0	\$0	\$0
Water Softener Program	\$0	\$0	\$0	\$0	\$0	(20,000)	(\$20,000)
Bond Principal Payments	(\$884,154)	(\$2,520,085)	(\$701,294)	(\$701,294)	(\$701,294)	(\$717,788)	(\$717,788)
Acquisition & Construction of Capital Assets:	(\$185,579)	(\$602,119)	(\$648,777)	(\$88,436)	(\$648,777)	(\$166,347)	(\$166,347)
Construction in Progress			(\$450,800)			(\$38,250)	(\$38,250)
Equipment			(\$22,000)			(25,000)	(\$25,000)
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			\$0			\$0	\$0
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			\$0			\$0	\$0
Professional Services			\$0			(85,000)	(\$85,000)
Transportation Equipment			(\$125,000)			\$0	\$0
Office Equipment/Computers			(\$50,977)			(\$18,097)	(\$18,097)
CHANGE IN CASH BALANCE	\$745,069	(\$1,406,268)	\$62,317	\$147,267	\$265,442	\$431,344	\$431,344
CASH BALANCE - BEGINNING OF YEAR	\$3,467,818	\$4,212,887	\$2,731,220	\$2,806,619	\$2,806,619	\$3,072,060	\$3,072,060
CASH BALANCE - END OF YEAR	\$4,212,887	\$2,806,619	\$2,793,537	\$2,953,885	\$3,072,060	\$3,503,405	\$3,503,405
End of Year Cash Balances							-
Restricted:							-
Debt Service Cash	809,452	490,435			495,339	500,293	\$500,293
Construction Cash	-	-					-
Depreciation & Replacement Funds	958,757	880,250			1,218,018	\$1,351,518	\$1,351,518
RCAs	989,768	241,541			707,357	827,357	\$827,357
Unrestricted:							
Operating	1,435,589	1,175,072			631,832	804,528	804,528
Sewer Back Up Reserve	19,321	19,321			19,514	19,709	\$19,709
	4,212,887	2,806,619			3,072,060	3,503,405	3,503,405

STORMWATER UTILITY

The Stormwater Utility was created in 2006. This utility addresses the requirements of the Village's NR 216 permit. It also helps fund and carry out the Village's Stormwater Management Plan. The Utility takes on capital costs for stormwater facilities and water quality. Projects included in the budget are:

- | | |
|--|---|
| <ul style="list-style-type: none"> * Street Sweeping * Erosion Control Efforts * Stormwater Quality Review * Infrastructure Improvements | <ul style="list-style-type: none"> * Catch Basin Cleaning * Riparian Forestry Project * Education of Water Quality Issues * Stream Monitoring |
|--|---|

The Stormwater Utility has a large asset base and is generally a large component of the road program. In 2021, the Utility issued debt for the first time in order to fund its share of the Maple Avenue project. A rate study was completed in 2020 to make sure the rates will cover future debt payments. Beginning in 2021, small annual increases will be phased in over five years.

STORMWATER UTILITY BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Division Expenditures				
Personnel Services	\$ 157,343	\$ 167,429	\$ 211,917	\$ 245,874
Contractual Services	\$ 243,053	\$ 131,290	\$ 102,257	\$ 130,709
Expenses	\$49,053	\$28,643	\$37,875	\$ 39,229
Depreciation	\$ 293,049	\$ 325,425	\$ 339,399	\$ 346,397
Total	\$ 742,498	\$ 652,788	\$ 691,448	\$ 762,210
Division Resources				
Stormwater Utility Operations	\$ 694,558	\$ 737,710	\$ 706,972	\$ 772,219
Stormwater Utility Use of Cash	\$ 47,940	\$ -	\$ -	\$ -
Total	\$ 742,498	\$ 737,710	\$ 706,972	\$ 772,219

DIVISION HIGHLIGHTS FOR 2023

2023 Road Program project replaced: 64 storm sewer catch basins, 6 storm sewer manholes, and 186 feet of storm sewer pipe.
Took over the long term maintenance responsibilities for Village Estates pond.
Gathered and organized Stormwater Agreements and pond as-builts for Village Owned Ponds.

DIVISION GOALS

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

MAJOR OBJECTIVES FOR 2024

Continue systematic review, repair and cleaning of catch basins, outfalls and stormwater facilities Village wide
Continue to improve maintenance of Village owned ponds throughout Village
Improve GIS data and mapping of the storm system in Cold Water/Pine Ridge neighborhood for the 2025 Road Program project.
Inspect all storm structures, pipes, and ponds in the 2025 Road Program project.

PERFORMANCE INDICATORS	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Tons of street sweeping materials	25	38	60	60	60	80	80
Percent of sediment removed from the system	27.60%	27.60%	28.30%	28.30%	28.30%	28.30%	28.40%
Number of participants at education activities	45	75	85	10	10	80	140

REVENUES

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

Budget Impact: The budget increases \$14,101(1.86%) for 2024. The increase reflects the 4th phase of the rate increase in accordance with the study completed in 2020.

ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
#640-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
44910	Erosion Control Permits	\$27,995	\$22,513	\$12,500	\$12,984	\$20,000	\$18,000	\$18,000
	Stormwater Fees - All Customers							
46321	Stormwater Fees - Residential	\$335,715	\$368,753	\$381,939	\$202,062	346,000	403,243	\$403,243
46322	Stormwater Fees - Commercial	\$96,603	\$101,066	\$103,358	\$54,280	\$97,939	\$103,000	\$103,000
46323	Stormwater Fees - Industrial	\$148,880	\$154,824	\$167,129	\$80,584	\$151,025	\$158,004	\$158,004
46324	Stormwater Fees - Public	\$33,912	\$35,060	\$36,112	\$18,124	\$34,295	\$35,324	\$35,324
46325	Stormwater Fees - Multi Family	\$49,497	\$53,476	\$55,080	\$27,632	\$50,823	\$52,348	\$52,348
46326	Late Payment Penalties	\$1,636	\$2,019	\$2,000	\$1,210	\$1,890	\$2,000	\$2,000
48900	Miscellaneous Income	\$320	\$0	\$0	\$5,000	\$5,000	\$300	\$300
	TOTAL	\$694,558	\$737,710	\$758,118	\$401,875	\$706,972	\$772,219	\$772,219

OPERATING EXPENDITURES

STORMWATER MANAGEMENT SERVICES

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

Budget Impact: This budget increases \$22,486 (14.83%). Wages are up \$9,736 along with smaller amounts for utility/maint. activities.

ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Wages	\$24,655	\$30,077	\$44,525	\$8,623	\$40,274	\$54,261	\$54,261
224	Utilities--Electricity (aerators)	\$10,476	\$10,492	\$10,500	\$14,614	\$18,500	\$15,000	\$15,000
234	Maint - Catch Basins	\$34,549	\$82,918	\$55,000	\$27,988	\$38,140	\$58,000	\$58,000
239	Maint - Gas & Diesel	\$2,868	\$4,890	\$3,500	\$1,884	\$1,379	\$4,000	\$4,000
242	Building & Facility Maintenance	\$158,856	\$4,875	\$5,500	\$4,103	\$10,608	\$5,500	\$5,500
244	Vehicle Maintenance	\$8,081	\$1,545	\$8,000	\$984	\$2,952	\$8,000	\$8,000
290	Contractual Fees	\$14,003	\$6,698	\$20,300	\$0	\$15,000	\$20,300	\$20,300
325	Education Program	\$2,931	\$2,931	\$3,000	\$0	\$0	\$3,000	\$3,000
380	Illicit Discharge Program	\$0	\$0	\$1,250	\$0	\$0	\$500	\$500
390	Expenses	\$0	\$0	\$0	\$46	\$50	\$0	\$0
	TOTAL	\$256,419	\$144,426	\$151,575	\$58,243	\$126,904	\$174,061	\$174,061

ADMINISTRATIVE AND GENERAL EXPENSES

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

Budget Impact: This budget increases \$11,572 (5.21%). Wages and benefits increase \$9,934 to reflect inflation impacts

ACCT	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Salaries & Wages	\$105,042	\$104,964	\$115,927	\$67,440	\$125,413	\$124,448	\$124,448
130	Pension 13.00%	(\$5,543)	(\$5,515)	\$10,911	\$4,975	\$8,674	\$11,616	\$11,616
135	Employee Insurance	\$23,575	\$27,839	\$41,170	\$13,320	\$25,756	\$41,878	\$41,878
215	Auditor	\$2,200	\$2,300	\$2,400	\$2,400	\$2,400	\$2,484	\$2,484
216	Contracted Engineering/GIS	\$6,671	\$6,597	\$10,000	\$6,404	\$7,500	\$10,000	\$10,000
220	Utilities--Telephone	\$584	\$622	\$700	\$380	\$635	\$700	\$700
222	Utilities--Heat	\$921	\$1,293	\$1,300	\$832	\$2,472	\$1,500	\$1,500
224	Utilities--Electric	\$520	\$5,659	\$1,100	\$1,114	\$2,000	\$1,100	\$1,100
226	Utilities--Water & Sewer	\$389	\$417	\$425	\$245	\$471	\$425	\$425
240	Equipment Maintenance	\$4	\$53	\$200	\$4	\$200	\$200	\$200
310	Office Supplies	\$6,932	\$6,792	\$10,650	\$3,537	\$8,200	\$9,000	\$9,000
324	Schooling & Dues	\$2,165	\$1,531	\$3,000	\$838	\$2,014	\$3,000	\$3,000
326	Printing & Publishing	\$631	\$693	\$1,000	\$638	\$944	\$1,000	\$1,000
340	Data Processing	\$11,550	\$13,353	\$15,725	\$6,031	\$11,500	\$17,945	\$17,945
390	Misc. Gen'l Expense	\$8	\$5	\$500	\$46	\$97	\$500	\$500
397	Licensing	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500	\$1,500
510	Insurance	\$4,770	\$4,770	\$5,500	\$3,196	\$6,072	\$6,284	\$6,284
	TOTAL	\$161,919	\$172,873	\$222,008	\$112,902	\$204,347	\$233,580	\$233,580

OTHER OPERATING EXPENSES

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

Budget Impact: This budget increases \$8,394 (2.387%) in 2024. Depreciation increases \$6,998 as asset values increase.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation	\$293,049	\$325,425	\$339,399	\$78,970	\$339,399	\$346,397	\$346,397
499	Loss on Disposal of Equipment	\$21,497	\$0	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$9,614	\$10,063	\$12,275	\$5,650	\$11,800	\$13,671	\$13,671
	TOTAL	\$324,160	\$335,488	\$351,674	\$84,620	\$351,199	\$360,068	\$360,068

OPERATING SUMMARY

	2021	2022	2023	ACTUAL	2023	2024	2024
	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Operating Revenues	\$694,558	\$737,710	\$758,118	\$401,875	\$706,972	\$772,219	\$772,219
Operating Expenses	\$742,498	\$652,788	\$725,257	\$255,765	\$682,449	\$767,710	\$767,710
BALANCE	(\$47,940)	\$84,922	\$32,861	\$146,111	\$24,523	\$4,509	\$4,509

NON-OPERATING INCOME AND EXPENSES

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

Budget Impact: The Stormwater Utility shows net operating revenue and until 2020, remained positive after considering the non-operating income and expense, but starting in 2021 with the issuance of debt is now negative cash flow when including interest payments on debt like all of the other Village utilities. This is not a true cash picture however as some of the expenses are not actual cash payments. These will be itemized in the Cash Adjustment section of the budget.

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
640	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
48110	Interest Income	\$763	\$7,812	\$3,400	\$2,722	\$3,400	\$2,000	\$2,000
48113	Interest Earned Debt Service	\$0	\$1,922	\$0	\$786	\$0	\$0	\$0
42900	Bond Premium Amortization	\$7,666	\$11,161	\$10,654	\$10,654	\$10,654	\$10,126	\$10,126
49211	Transfer from General Fund	\$37,163	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$45,592	\$20,895	\$14,054	\$14,163	\$14,054	\$12,126	\$12,126

ACCT #	ACCOUNT	2021	2022	2023	ACTUAL	2023	2024	2024
640	EXPENSES:	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
58200-621	Interest on Long Term Debt	\$43,038	\$42,200	\$39,400	\$14,467	\$39,800	\$37,325	\$37,325
58200-691	Bond Issuance Expenses	\$39,825	\$0	\$0	\$0	\$0	\$0	\$0
59210-995	Trans to General Fund (Dividend)	\$32,400	\$45,000	\$50,000	\$11,250	\$50,000	\$55,000	\$55,000
	TOTAL	\$115,263	\$87,200	\$89,400	\$25,717	\$89,800	\$92,325	\$92,325
	BALANCE	(\$117,611)	\$18,617	(\$42,485)	\$134,556	(\$51,223)	(\$75,689)	(\$75,689)

CASH ADJUSTMENTS

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

Budget Impact: Cash is expected to increase \$158,573 in 2024. The only capital cost anticipated in 2024 is \$13,000 for the 2025 roadway design. As the rate increase is phased in, the Utility should be able to begin accumulating cash for future small projects, but larger roadway type projects will require additional investments or revenues.

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	\$293,049	\$325,425	\$339,399	\$78,970	\$339,399	\$346,397	\$346,397
	Amortization	(\$7,666)	(\$11,161)	(\$10,654)	(\$10,654)	(\$10,654)	(\$10,126)	(\$10,126)
	Net Pension Adjustment	\$0	(\$14,065)	\$0	\$0	\$0	\$0	\$0
	Loss on Disposal of Equipment	\$21,497	\$0	\$0	\$0	\$0	\$0	\$0
	Bond Proceeds	\$1,931,700	\$0	\$0	\$0	\$0	\$0	\$0
	Bond Principal Payments	\$0	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$85,000)	(\$85,000)
	Change in Receivables & Payables	(\$42,973)	(\$6,345)	\$0	\$42,998	\$0	\$0	\$0
	Advance from Other Funds	(\$1,961,926)	\$0	\$0	\$0	\$0	\$0	\$0
	CAPITAL OUTLAY							
	Road Program/Major Projects	(\$86,390)	\$0	(\$350,000)	\$0	(\$764,526)	(\$12,750)	(\$12,750)
	Technology	\$0	\$0	\$0	\$0	(4,258)	(4,258)	(\$4,258)
	Equipment	\$0	(\$111,613)	\$0	\$0	\$0	\$0	\$0
	CHANGE IN CASH BALANCE	\$29,680	\$120,859	(\$143,740)	\$165,870	(\$571,263)	\$158,573	\$158,573
CASH BALANCE - BEGINNING OF YEAR		\$689,602	\$719,282	\$815,248	\$840,141	\$840,141	\$268,878	\$268,878
CASH BALANCE - END OF YEAR		\$719,282	\$840,141	\$671,508	\$1,006,012	\$268,878	\$427,452	\$427,452
General Cash		\$167,559	\$344,845	\$216,229		(\$186,401)	(\$54,904)	(\$54,904)
Debt Service Cash (restricted)		\$186,367	\$185,967	\$190,923		\$190,923	\$190,499	\$190,499
Replacement Cash (restricted)		\$365,356	309,330	\$264,356		\$264,356	\$291,856	\$291,856
Total Cash		\$719,282	\$840,141	\$671,508		\$268,878	\$427,452	\$427,452



TAX INCREMENTAL FINANCING

The following accounts detail the Village's Tax Incremental Financing (TIF) Budget. TIF is used by municipalities to promote development or redevelopment of unimproved or blighted areas. After designating an area as a TIF District, the municipality installs any necessary infrastructure such as roads and public utilities which are needed to facilitate development. TIF Districts #1 through #5 dissolved prior to 2011. TIF District #6 was established in 2013 for a mixed use development and enlarged in 2015 to increase the size and number of projects. Construction has occurred except for one multi-family building per the plan. TIF #7 was established in 2018 to promote industrial and commercial development and was enlarged in 2021. Construction of improvements is complete, and development is occurring in both Highlands Business Park and Redford Hills Subdivision.

Budget Impact: The 2024 budget includes the tax increment payment as well as other small revenue items related to TIF #6 and #7. All TIF #6 costs were paid by the end of 2018 and the non-construction expenses in 2020 and beyond are all administrative costs of both districts. TIF #7 was created in 2018 and expanded in 2021 with construction activity wrapping up in 2023. The deficit balances are anticipated to be funded with future tax increments and repaid to the other funds with interest. TIF #6 is at a point where prepayment is possible and the Village intends to do so.

ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Balance Carried Forward	(\$2,792,424)	(\$3,286,284)	(\$2,655,401)	(\$2,791,183)	(\$2,791,183)	(\$3,354,348)	(\$3,354,348)
REVENUES							
Tax Levy	\$740,462	\$843,752	\$1,315,443	\$1,314,236	\$1,315,443	\$1,534,805	\$1,609,003
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shared Revenue-Computers	\$936	\$936	\$936	\$936	\$936	\$936	\$936
Personal Property Aid	\$8,998	\$5,694	\$5,694	\$5,694	\$5,694	\$5,694	\$5,694
Developer Payments	\$40,691	\$40,691	\$40,691	\$20,346	\$40,691	\$40,691	\$40,691
Interest Earnings	\$382	\$6,985	\$1,250	\$7,442	8,200.00	\$7,700	\$7,700
Miscellaneous Income	\$0	\$36,485	\$0	\$0	\$0	\$0	\$0
Proceeds of Debt	\$0	\$2,255,000	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$37,726	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$791,469	\$3,227,271	\$1,364,014	\$1,348,654	\$1,370,964	\$1,589,826	\$1,664,024
TOTAL AVAILABLE FUNDS	(\$2,000,955)	(\$59,013)	(\$1,291,387)	(\$1,442,529)	(\$1,420,219)	(\$1,764,522)	(\$1,690,324)
EXPENDITURES							
Audit & Acct Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Fees	\$2,046	\$300	\$300	\$300	\$300	\$300	\$300
Capital Outlay	\$528,378	\$1,757,357	\$141,978	\$78,739	\$642,642	\$0	\$0
Legal Fees	\$0	\$7,203	\$0	\$0	\$1,012	\$0	\$0
Debt issuance costs	\$0	\$63,725	\$0	\$0	\$0	\$0	\$0
Debt Service - Principal	\$25,272	\$25,782	\$26,300	\$6,526	\$26,698	\$26,831	\$26,831
Debt Service - Interest	\$97,652	\$120,872	\$101,964	\$3,647	\$99,083	\$91,586	\$91,586
TOTAL EXPENDITURES	\$653,348	\$1,975,239	\$270,542	\$89,212	\$769,735	\$118,717	\$118,717
TRANSFERS							
to TIF #6 Debt Service	\$631,981	\$756,931	\$745,731	\$745,731	\$749,831	\$751,781	\$751,781
to TIF #7 Debt Service	\$0	\$0	\$84,563	\$84,563	84,562.50	\$84,563	\$84,563
Debt Prepayment TIF #6 Debt Service	\$0	\$0	\$0	\$0	\$330,000	\$330,000	\$330,000
TOTAL TRANSFERS	\$631,981	\$756,931	\$830,294	\$830,294	\$1,164,394	1,166,343.76	\$1,166,344
BALANCE	(\$3,286,284)	(\$2,791,183)	(\$2,392,223)	(\$2,362,035)	(\$3,354,348)	(\$3,049,583)	(\$2,975,385)
TIF #6							
TIF #6	(\$1,227,231)	(\$1,236,732)	(\$892,314)	(\$901,198)	(\$1,233,761)	(\$1,236,857)	(\$1,205,102)
TIF #7	(\$2,059,053)	(\$1,554,451)	(\$1,504,009)	(\$1,461,849)	(\$2,120,587)	(\$1,812,726)	(\$1,738,611)
Total Balance	(\$3,286,284)	(\$2,791,184)	(\$2,396,323)	(\$2,363,047)	(\$3,354,348)	(\$3,049,583)	(\$2,943,713)

DEBT SERVICE

The Debt Service Fund reports the payments made by the Village to repay borrowed funds used by the Village to finance major public improvements, development projects, and capital purchases. The Debt Service Fund is funded through transfers from various contributing sources including the General Fund and outside sources. The 2024 expenditures for principal and interest payments are in accordance with the Village's planned and estimated debt schedule. Debt Service Fund expenses include fees paid for processing debt information. The revenue accounts includes a transfer to the Debt Service Fund from TIF District #6 and TIF District #7. Revenues also include interest earnings.

Debt service has increased as the community invested in infrastructure. The 2024 principal and interest payments reflect debt structuring that has occurred with previous issues to hit a peak debt payment over the next 5 years. Major projects including Good Hope Road, Maple Avenue and TIF District #6 and #7 are part of this debt service. One debt issue was called in 2022 to reduce overall outstanding debt. A possibility exists that additional debt from TIF #6 will be called in 2024.

ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Balance Carried Forward	\$512,016	\$329,254	\$22,774	\$36,726	\$36,726	\$91,957	\$91,957

REVENUES & TRANSFERS

General Fund - Taxes	\$2,451,114	\$2,562,261	\$2,694,624	\$2,692,153	\$2,694,624	\$2,910,350	\$2,910,350
General Fund	\$60,937	\$1,160,937	\$0	\$0	\$0	\$0	\$0
TIF Tax Levy Fund - Increment for Debt	\$631,981	\$756,931	\$834,394	\$745,731	\$834,394	\$836,344	\$836,344
Interest Earnings	\$988	\$2,447	\$1,500	\$2,480	\$2,500	\$2,000	\$2,000
Transfer from TIF for Prepayment of Debt	\$0	\$0	\$0	\$0	\$330,000	\$330,000	\$330,000
Proceeds of Debt	\$0	\$0	\$0	\$53,531	\$53,531	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	\$3,657,036	\$4,811,830	\$3,553,292	\$3,530,621	\$3,951,775	\$4,170,651	\$4,170,651

EXPENDITURES

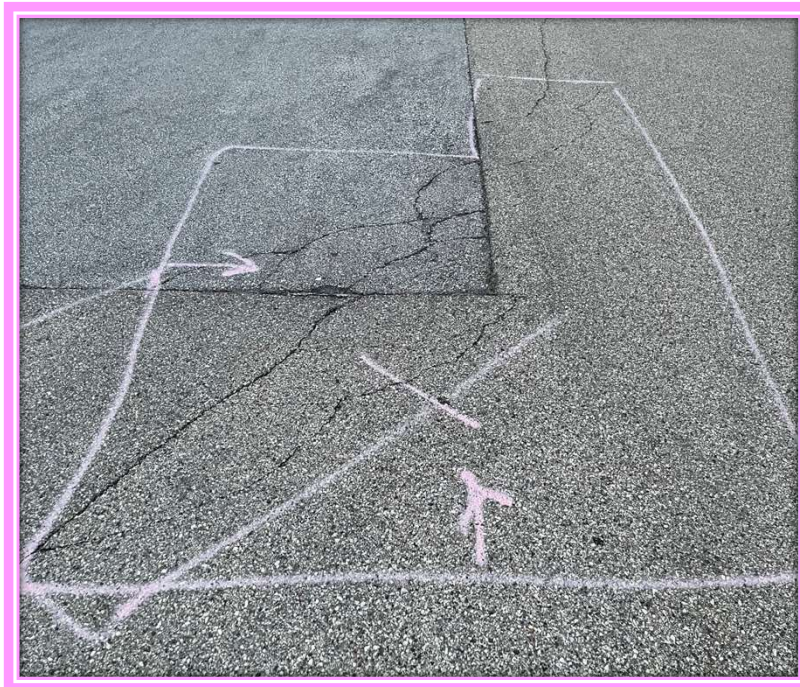
Principal Payments	\$2,095,000	\$3,640,000	\$2,385,000	\$1,715,000	\$2,385,000	\$2,525,000	\$2,525,000
Interest Payments	\$1,232,782	\$1,134,304	\$1,144,018	\$480,152	\$1,144,018	\$1,221,694	\$1,221,694
Prepaid Principal TIF	\$0	\$0	\$0	\$0	\$330,000	\$330,000	\$330,000
Expenses	\$0	\$800	\$250	\$0	\$800	\$800	\$800
Bond Issuance Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,327,782	\$4,775,104	\$3,529,268	\$2,195,152	\$3,859,818	\$4,077,494	\$4,077,494
BALANCE	\$329,254	\$36,726	\$24,024	\$1,335,469	\$91,957	\$93,157	\$93,157

CAPITAL IMPROVEMENT PLAN

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

The current CIP was adopted in 2018 and covers the years 2021 through 2030. The Village revisits the CIP every two years. We are currently in (23-24) period and will look to re-evaluate/adjust the projects again in 2024 for the 25/26 period to determine if they are still in line with the Village's priorities. Listed below are the projects for the next two years.

Project Name	Estimated Cost	Anticipated Borrowing	Capital Depreciation	Utility Contribution	Other Sources
Coldwater Creek/Pine Ridge - Design 2024	255,000	-	191,000	64,000	
Public Works Generator 2024	105,000	-	105,000	-	-
Civic Center Generator 2024	360,000	-	60,937		299,063
Corky Curtis Trail (Silver Spring to Clover) 2024	155,000	-			155,000
Vista Run Park 2024	450,000	-			450,000
Village Park Phase B Design (Shelters, Quintdt Plex, Parks Shop, Pond) 2024	273,000	-			273,000
Public Safety Building Repairs 2024 (hvac, roof generator, parking lot with 2025 road program)	618,320	-	618,320		
Coldwater Creek/Pine Ridge - mill and overlay Construction 2025	5,541,060	2,455,795	1,350,000	1,385,265	350,000
WWTF Repairs (Design 2024) Construction 2025	1,505,515	-		1,505,515	



Pauline Haass Public Library

The Pauline Haass Public Library provides library services for the residents of the Village of Sussex as well as to any resident of Wisconsin that it is required by law to serve. Since January 1, 2015, the Library has operated with direct financial support from only the Village of Sussex. In addition, the Library receives intergovernmental aid from Waukesha County and adjacent counties, to offset use by county residents who live in communities without libraries. The following budget as proposed by the Library Board represents the entire operation of the Library. Once the Village Board reviews the Library's request in conjunction with the overall Village budget, the Library Board will finalize the Library budget based on the amount of Village revenue approved by the Village Board.

PAULINE HAASS PUBLIC LIBRARY BUDGET SUMMARY				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Expenditures				
Personnel Services	\$ 889,293	\$900,189	\$ 918,331	\$ 1,037,806
Contractual Services	\$ 52,969	\$ 55,223	\$ 56,779	\$ 58,814
Expenses	\$ 122,052	\$ 134,361	\$ 130,107	\$ 159,559
Materials (books, AV, e-books)	\$119,105	\$119,389	\$119,042	\$ 135,748
Capital Outlay	\$ 16,579	\$ 16,948	\$ 16,132	\$ 16,700
Total	\$ 1,199,998	\$ 1,226,109	\$ 1,240,390	\$ 1,408,627
Resources				
Village of Sussex	\$ 690,547	\$ 726,395	\$ 747,460	\$ 753,399
All Other Sources	\$ 548,728	\$ 562,070	\$ 616,931	\$ 655,228
Use of Reserve Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,239,275	\$ 1,288,465	\$ 1,364,391	\$ 1,408,627

HIGHLIGHTS FOR 2023

- * Enhanced meeting room technology offerings for community groups
- * Introduced Explore Passes to local museums, zoos, and attractions as part of "Library of Things" collection
- * Redesigned Teen Area including new furniture and amenities
- * Doubled adult participation in Summer Reading Program, and increased participation for all ages by 32%

DIVISION GOALS

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

MAJOR OBJECTIVES FOR 2024

- * Reconvene library expansion workgroup to explore conceptual design and feasibility
- * Improve accessibility of meeting rooms and other public areas
- * Increase staffing levels, especially in youth services and circulation, to accommodate increased activity levels and expand outreach capacity
- * Meet increased demand for digital offerings by increasing funding for Hoopla, Libby, and wifi hotspots

	2017 Actual (out of bldg. in Dec.)	2018 Actual (out of bldg. in Jan.)	2019 Actual	2020 * Actual (Mar. through May closures - COVID)	2021 Actual	2022 Actual	2023 Estimate
PERFORMANCE INDICATORS							
Items checked out (books, AV, and more)	333,866	340,532	353,396	290,643	323,870	348,532	367,336
eBooks & digital audiobooks loaned (inc. above)	21,042	26,600	29,863	35,344	36,319	39,064	44,544
Program attendance (inc. self-led activities)	54,747	61,982	57,594	4,864	11,167	17,108	19,894

REVENUES

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

Budget Impact: The revenue budget increases \$43,185 (3.16%). This is primarily due to a large increase in the County library taxes of \$30,221, interest earned increase of \$7,700, and village payment increase of \$5,939 offset by a decrease in revenues from adjacent counties by \$4,758.

ACCT	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
50100	Village of Sussex	\$690,547	\$726,395	\$747,460	\$368,230	\$747,460	\$753,399	\$753,399
50300	Federated Library System	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50350	Adjacent Counties	\$28,132	\$27,403	\$31,704	\$31,699	\$31,704	\$26,946	\$26,946
50400	Fines	\$13,574	\$13,522	\$13,600	\$8,096	\$13,600	\$13,800	\$13,800
50500	Copier Sales	\$598	\$588	\$688	\$423	\$688	\$783	\$783
50700	Grants	\$5,240	\$5,050	\$6,709	\$8,309	\$8,309	\$12,079	\$12,079
50750	Office Supplies Sold/Public Printing	\$2,249	\$2,615	\$2,890	\$1,892	\$2,890	\$2,870	\$2,870
50900	Material Replacement	\$3,084	\$3,232	\$3,400	\$1,805	\$3,093	\$3,400	\$3,400
55000	Interest Earned	\$657	\$5,030	\$3,000	\$6,581	\$7,000	\$10,738	\$10,738
57500	Miscellaneous Income	\$8,018	\$5,554	\$8,200	\$1,082	\$1,856	\$6,600	\$6,600
59500	Waukesha County Library Taxes	\$487,176	\$499,075	\$547,791	\$273,898	\$547,791	\$578,012	\$578,012
	TOTAL	\$1,239,275	\$1,288,465	\$1,365,442	\$702,015	\$1,364,391	\$1,408,627	\$1,408,627

OPERATING EXPENDITURES

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

Budget Impact: The overall budget increases \$43,185 (3.16%). Wages and benefits increase \$38,277 and software support increased by \$8,189. These increases were offset by significant decreases in estimated employee insurance of \$19,200 as a result of family status changes. All other accounts were increased or decreased by minimal amounts for a total of under \$16,000.

ACCT 000	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
60100	Wages & Salaries	\$696,846	\$692,687	\$738,638	\$420,402	\$738,638	\$776,915	\$776,915
60105	Unemployment	(\$82)	\$0	\$750	\$0	\$0	\$0	\$0
60200	Janitor's Wages	\$6,299	\$12,636	\$15,750	\$7,826	\$13,416	\$16,381	\$16,381
60210	Cleaning Service	\$21,009	\$21,900	\$22,752	\$13,423	\$22,752	\$22,594	\$22,594
60400	Board Expenses	\$31	\$14	\$60	\$15	\$26	\$0	\$0
60500	Employee Pension	\$39,793	\$39,489	\$45,327	\$24,438	\$41,893	\$48,168	\$48,168
60600	Payroll Taxes	\$53,312	\$53,374	\$57,623	\$33,303	\$57,091	\$60,603	\$60,603
60700	Employee Insurance	\$93,125	\$102,002	\$154,939	\$39,254	\$67,293	\$135,739	\$135,739
60800	Expenses	\$1,047	\$1,384	\$1,435	\$473	\$811	\$1,380	\$1,380
60900	Life Insurance	\$896	\$805	\$900	\$507	\$869	\$900	\$900
61000	Workers' Compensation	\$1,239	\$1,233	\$1,400	\$662	\$1,134	\$2,000	\$2,000
61100	Insurance	\$7,602	\$7,871	\$8,300	\$7,809	\$8,300	\$10,540	\$10,540
61200	Telephone	\$1,890	\$2,454	\$2,076	\$973	\$1,668	\$1,920	\$1,920
61300	Heat	\$8,742	\$11,758	\$8,445	\$6,946	\$8,445	\$12,992	\$12,992
61400	Electric	\$26,322	\$27,500	\$27,638	\$15,643	\$26,817	\$29,588	\$29,588
61500	Sewer & Water	\$3,247	\$4,715	\$3,409	\$1,677	\$2,875	\$3,918	\$3,918

VILLAGE OF SUSSEX
2024 BUDGET

ACCT 000	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
61700	Building Maintenance	\$10,725	\$8,821	\$10,400	\$6,742	\$10,400	\$10,400	\$10,400
61710	Grounds Maintenance	\$302	\$60	\$500	\$31	\$53	\$340	\$340
61800	Processing Supplies	\$10,529	\$7,785	\$10,297	\$4,049	\$6,941	\$9,253	\$9,253
61900	Office Supplies	\$2,816	\$3,340	\$3,500	\$1,514	\$2,595	\$3,200	\$3,200
62100	Equipment Maintenance	\$3,099	\$4,518	\$4,885	\$1,490	\$2,554	\$5,533	\$5,533
62150	Building Systems Maintenance	\$12,516	\$16,444	\$14,469	\$7,996	\$13,708	\$16,708	\$16,708
62300	Maintenance & Repair of Materials	\$302	\$331	\$480	\$153	\$262	\$400	\$400
62810	Mileage	\$555	\$314	\$990	\$353	\$605	\$510	\$510
62820	Continuing Education	\$3,566	\$3,039	\$3,600	\$884	\$1,515	\$3,600	\$3,600
62830	Membership	\$1,070	\$696	\$1,100	\$679	\$1,100	\$1,600	\$1,600
62900	Public Relations	\$3,263	\$3,879	\$4,586	\$2,778	\$4,586	\$4,679	\$4,679
63000	Legal Fees	\$712	\$600	\$1,800	\$0	\$0	\$1,400	\$1,400
63100	Annual Audit	\$4,673	\$4,825	\$4,900	\$4,400	\$4,900	\$4,600	\$4,600
63200	Accounting	\$969	\$1,521	\$3,000	\$1,986	\$3,000	\$4,097	\$4,097
63300	Postage	\$453	\$202	\$450	\$65	\$112	\$550	\$550
63400	Programs	\$8,335	\$8,504	\$9,395	\$7,142	\$9,395	\$10,605	\$10,605
63500	Misc. Furniture & Equipment	\$1,483	\$1,659	\$2,100	\$1,581	\$2,100	\$2,950	\$2,950
70100	Books	\$80,254	\$75,236	\$139,344	\$44,700	\$76,629	\$135,748	\$135,748
70140	Books - Reference	\$0	\$695		\$0	\$0		
70150	Books - Replacement	\$1,772	\$5,423		\$2,461	\$4,218		
70200	Periodicals	\$7,249	\$6,888		\$4,558	\$7,813		
70300	Library of Things	\$0	\$1,908		\$2,678	\$4,500		
70400	Audio-Visual	\$16,128	\$13,814		\$4,692	\$8,043		
70445	AV-Replacement	\$855	\$98		\$125	\$214		
70450	Shared Databases	\$4,121	\$4,192		\$4,739	\$8,124		
70550	e-materials	\$8,726	\$13,737		\$11,981	\$14,000		
70600	Data Plans for Hotspots	\$2,298	\$2,280		\$360	\$2,000		
80400	Software Support	\$7,854	\$10,042	\$12,757	\$6,775	\$12,757	\$20,946	\$20,946
80410	Automation Supplies	\$477	\$428	\$510	\$532	\$550	\$570	\$570
80420	Public Computer/Internet	\$424	\$160	\$430	\$252	\$430	\$380	\$380
80430	Automation Maintenance	\$26,575	\$27,898	\$29,127	\$29,108	\$29,127	\$30,220	\$30,220
80600	Computer Lease Payments	\$14,863	\$15,795	\$15,480	\$10,935	\$15,480	\$15,280	\$15,280
80610	Equipment Replacement	\$1,716	\$1,153	\$1,900	\$380	\$652	\$1,420	\$1,420
	TOTAL	\$1,199,998	\$1,226,109	\$1,365,442	\$739,469	\$1,240,390	\$1,408,627	\$1,408,627

BALANCE

ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL TO 7/31	2023 ESTIMATE	2024 BASE BUDGET	2024 FINAL BUDGET
Total Revenues	\$1,239,275	\$1,288,465	\$1,365,442	\$702,015	\$1,364,391	\$1,408,627	\$1,408,627
Total Expenses	\$1,199,998	\$1,226,109	\$1,365,442	\$739,469	\$1,240,390	\$1,408,627	\$1,408,627
BALANCE	\$39,277	\$62,356	\$0	(\$37,455)	\$124,000	\$0	\$0

