



# VILLAGE OF SUSSEX 2025 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 the 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

Every budget for Sussex starts with the staff working with their department leadership to bring forward budget plans that meet the goals of maintaining high quality service while balancing costs. It is that team approach that allows us to have success year after year. We couldn't put together the budget without the cooperation and effort of our employees from front line to the Management Team. This product is the end result of that effort.

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## Letter to the Village Board from Jeremy Smith, Village Administrator

August 31, 2024

RE: The 2025 Proposed Budget

It is my pleasure to present the proposed 2025 Budget of the Village of Sussex. Inflation is slowing, but a slowing curve is still on top of several years of relatively high inflation resulting in significant cost impacts for maintaining services. This is felt in the cost of health insurance, labor, and almost everything the Village buys or needs to maintain operations. The State's revenue help in 2023 is once again flat and no new aid of significance is available this year, causing a significant tightening between the cost of doing business and revenues, which will spell trouble over the next decade unless new revenues are identified.

New construction of \$71.4 million in 2023 (3rd highest rate in Waukesha County) and some manufacturing growth saw Sussex's equalized value climb \$123 million. Commercial property values fell 3% overall, along with the State eliminating personal property tax of \$25 million, netting to a Village tax base of over \$2.36 billion as of January 1, 2024, an amazing number for a community of our size.

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 average home in Sussex is now worth \$405,496 and a testament to the high value folks place on living here. 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 maintain competitive wages and benefits. The budget implements the Board's major capital project priorities, reflects the high demands and usage of special events and recreation programming, and continues to prepare the Village for retirement. The base budget does not address all the transformational items from its Long-Term Financial Strategy, but continues progress therein. The Village Board will be able to address some of those items, if it chooses, with some limited additional levy capacity for ongoing expenses and a separate capacity for capital expenses. 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 33% over the next decade.
- Know the goal, plan the route, and get there one step at a time.

The proposed budget would result in a flat tax bill for the average homeowner of a \$405,496 house. The budget lowers the tax rate by \$0.16 (-3.31%). The budget is driven by the impacts of inflation on operating costs, capital costs, public safety costs, and the continued success of Sussex parks and recreation.

Under levy limits, the Village is relying on its high growth status to offset the cost to continue. As growth slows near the end of this decade, and perhaps even sooner, alternative revenue sources will be necessary to maintain service levels. Completing capital projects for older assets and stepping towards full pay as you go will provide essential protection from drastic short-term impacts after growth stops. The Village has taken incremental and measured steps on major fiscal goals for the past several years and this budget continues that. The Village has reconstructed all its 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 community's 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 2025 Budget with you.

Jeremy Smith

## MEMORANDUM

To: Village Board  
From: Jeremy Smith, Village Administrator  
Re: The 2025 Final Proposed Budget  
Date: October 25, 2025

After holding several budget workshops, the Village Board made the following changes to the 2025 proposed budget:

- \$100,000 was for the tenth step of depreciation for the roads
- \$206,862 was added for the building of the Park Shop and Ridge at Village Park
- Fire inspection fees were increased for a total change of \$3,465 of increased revenue

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

- Shared revenue increased \$1,359 after receiving the estimate from the state.
- Transportation aids will decrease \$27,709 after receiving the estimate from the state.
- Increase in building permits of \$10,000 based on current year trends
- Increase in investments of \$5,000 based on interest rates
- Increase in ambulance fees of \$5,000 based on current year trends in ambulance calls.

These changes result in a levy increase of \$270,283 from the original proposed budget and the levy increase percentage changes from a 4.10% increase to an increase of 6.92%. Based on the **estimated** assessed value, this will result in a Village tax rate of \$4.7870. The Village taxes for a home valued at \$405,496 would be **estimated** at \$1,941.11 or an increase of \$53.70 (2.84%).



# 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 2024, 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 \$154 million (6.6% of tax base)

Commercial Development \$20 million (0.8% of tax base)

Manufacturing Development \$70 million (3.0% of tax base)

Multi-family Development \$55 million (2.3% of tax base)

## The Tax Rate

The \$392,360 (4.10%) levy increase lowers the tax rate from \$4.81 to \$4.66 (-3.31%) as a result of \$97.5 million in new tax base. This results in the average residential property taxpayer having a flat Village share of the property tax bill from 2023 to 2024. The 2025 proposed budget relied on the following:

- New growth, consistent development revenues, operational efficiencies, recreation revenue.
- The expense changes arise from the following major areas:
  - Wage & Benefits (\$217,816);
  - Debt costs (\$215,526);
  - Police Contract (\$109,997);
  - Fire Contract (\$81,489);
  - Capital Outlay (\$36,955).

## The Options

For 2025, the Village Board has the capability to address items not funded in the base budget. For each \$22,906 adjustment in the levy, the tax rate changes by \$0.01 (\$4.05 for the average resident). Staff recommends the Village Board strongly consider some items, so the Village does not fall behind on long-term goals. Board member, Committee, and Department requests not included in the base budget are described beginning on page xxiv.



## Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
<b>General Levy</b>	<b>392,360</b>	<b>4.10%</b>	<b>Road Program and Labor Costs</b>
<b>All Other Revenue</b>	<b>2,343,135</b>	<b>35.25%</b>	
Water/Other Taxes	9,231	1.59%	Impact from School Referendum passing
Intergovernmental	167,430	9.88%	Personal Property Tax Shift from State
Regulation/Compliance	25,010	4.10%	Building Permit Revenue
Charges for Service	218,050	12.84%	Parks and Recreation Program Success
Commercial Revenue	24,644	11.09%	Interest from Investments
Miscellaneous Revenue	160	0.19%	No changes
Fund Transfers	1,898,610	107.98%	Use of Depreciation Funds for Projects
<b>Total Revenue</b>	<b>2,735,495</b>	<b>16.86%</b>	<b>Use of Funds on Hand for Projects and Growth</b>
Expenditures			
Category	Change	Percent	Reason
<b>General Government</b>	<b>55,877</b>	<b>6.14%</b>	<b>IT and Finance Operational Needs</b>
Legislative	887	1.61%	Annual Wage Adjustment
Executive	(6,735)	-2.50%	Reduced Attorney costs
Administrative	(1,968)	-1.05%	Reduced Election costs
Information Technology	20,918	12.10%	Labor costs and software licensing
Finance	42,775	19.01%	Health Insurance cost and FT to PT w/retirement
<b>Transfer Budget</b>	<b>217,877</b>	<b>7.44%</b>	<b>2025 Road Program Cost</b>
Debt Payment	215,526	7.41%	2025 Road Program debt
Cemetery	2,351	23.51%	Inflation costs
Other	-	0.00%	
<b>Public Safety</b>	<b>229,555</b>	<b>5.23%</b>	<b>Cost of Contracts</b>
Police	119,543	5.30%	Cost of the Contract
Fire	91,468	5.09%	Cost of the Labor Contract
Planning and Development	18,294	5.45%	Cost of the Contract and Labor
Emergency Government	250	7.14%	Utility costs
<b>Health and Sanitation</b>	<b>67,072</b>	<b>9.91%</b>	<b>Growth drives increases plus contract costs</b>
Sanitation	35,293	8.45%	Garbage Contract and Growth
Recycling	32,349	12.78%	Recycling Contract and Growth
Animal & Pest Control	(570)	-9.34%	Actual costs
<b>Operations</b>	<b>79,054</b>	<b>5.67%</b>	<b>Labor and Inflation Impacts</b>
Streets	33,369	3.89%	Inflation impacts
Engineering	2,863	1.16%	Stable costs
Building Maintenance	42,822	14.76%	Labor Costs (Health Insurance)
<b>Culture and Recreation</b>	<b>204,673</b>	<b>8.56%</b>	<b>Growth in expenses adds Net Revenues</b>
Recreation Admin	11,986	7.56%	Labor Costs (Health Insurance)
Parks Operations	61,903	8.42%	Inflation and new staff member
Seniors	6,712	12.18%	Program expenses offset by Revenues
Special Events	26,054	12.10%	Program expenses offset by Revenues
Recreation Programs	86,439	20.45%	Program expenses offset by Revenues
Library	11,579	1.44%	Higher County Aid limits levy increase needed
<b>Cash Capital Outlay</b>	<b>1,881,387</b>	<b>53.32%</b>	<b>Using Depreciation funds on Projects</b>
<b>Total Expenditures</b>	<b>2,735,495</b>	<b>16.86%</b>	

## Budget in Brief: Utilities

Water Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	64,551	2.95%	Growth
Fire Protection	5,522	0.68%	Flat
Tower Rental/Other	33,433	29.22%	Another User on Tower
<b>Total Revenue</b>	<b>103,506</b>	<b>3.33%</b>	<b>Tower Rental plus Growth</b>
Water Utility Expenses			
Category	Change	Percent	Reason
Operations	92,768	14.48%	Foreman and Labor costs
Maintenance	7,540	2.87%	Inflation impacts
Administration	27,957	5.37%	Health Insurance costs
Depreciation/Taxes	(20,814)	-1.25%	Tax rate drops so payment drops
<b>Total Expenses</b>	<b>107,451</b>	<b>3.48%</b>	<b>Labor costs balanced with revenue</b>
2025 Capital expenditures: \$406,000 for Village Park projects, \$271,000 for 2025 Road Program, \$150,000 for meter replacement, \$135,000 for Well 5 Rehab, \$50,000 for equipment, and \$7,320 for IT.			
Net Operating Revenue will be 21,069 and Cash will decrease \$190,571.			
Sewer Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	160,750	7.70%	Rate Change plus Growth
Septic Haulers	89,900	16.70%	Hauling Revenue up
Other Governments	16,635	3.09%	Rate Change plus Growth
<b>Total Revenue</b>	<b>267,285</b>	<b>9.45%</b>	<b>General Usage up plus rate change</b>
Sewer Utility Expenses			
Category	Change	Percent	Reason
Operations	112,964	12.82%	Foreman and Labor costs
Maintenance	6,395	3.58%	Inflation impacts
Administration	22,769	3.15%	Inflation impacts
Depreciation/Taxes	61,324	5.94%	Assets needing depreciation
<b>Total Expenses</b>	<b>203,452</b>	<b>7.23%</b>	<b>Labor costs balanced with revenue</b>
2025 Capital Expenditures: \$1.9 million for Plant Rehab, \$283,000 for Village Park projects, \$100,000 for Lannon Interceptor, \$60,000 for 2025 Road Program, \$5,375 for equipment, and \$38,164 for IT.			
Net Operating Revenue will be 77,952 and Cash will decrease \$1.8 million.			
Stormwater Utility Revenues			
Category	Change	Percent	Reason
<b>Total Revenue</b>	<b>105,513</b>	<b>13.66%</b>	<b>Rate Increase and Growth</b>
Stormwater Utility Expenses			
Category	Change	Percent	Reason
Operations	51,135	30.34%	Labor and inflation
Administration	9,164	3.92%	Inflation impacts
Depreciation/Taxes	54,304	15.08%	Tax rate drops so payment drops
<b>Total Expenses</b>	<b>114,603</b>	<b>15.04%</b>	<b>Labor and inflation</b>
2025 Capital Expenditures: \$850,000 for 2025 Road Program, \$550,000 for Village Park and \$433 for IT.			
Net Operating Revenue will be \$920 and Cash will increase \$236,327 (Borrow \$1.4 million)			



VILLAGE OF SUSSEX 2025 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	9,969,515	1,876,003	3,125,876					
Other Taxes	590,675							
Intergovernmental Revenues	1,861,398	31,506						
Regulation & Compliance Revenue	635,035							
Public Charges for Service	1,916,245	40,691		3,100	3,215,171	3,095,345	877,732	
Commercial Revenues	246,780	7,700	5,000	600				4,000
Miscellaneous Revenues	82,375							
Fund Transfers	3,656,909	-	843,019	12,351	-	-	-	54,149
<b>Total</b>	<b>18,958,932</b>	<b>1,955,900</b>	<b>3,973,895</b>	<b>16,051</b>	<b>3,215,171</b>	<b>3,095,345</b>	<b>877,732</b>	<b>58,149</b>
Expenditures	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Stormwater Utility	CDA
General Government	966,384	300						
Protection of Persons & Property	4,620,754							
Health & Sanitation	743,929			17,051				
Operations (Streets & Engineering)	1,474,326							
Parks, Recreation & Cultural Services	2,595,189							
Development								35,000
Capital Improvements	5,410,123							
Debt Service		122,214	3,969,686					
Water Utility					3,194,102			
Sewer Utility						3,019,013		
Stormwater Utility							876,312	
Fund Transfers	3,148,227	843,019		-	-	-	-	-
<b>Total</b>	<b>18,958,932</b>	<b>965,533</b>	<b>3,969,686</b>	<b>17,051</b>	<b>3,194,102</b>	<b>3,019,013</b>	<b>876,312</b>	<b>35,000</b>

Budget Summary - All Funds				
Revenues	Actual 2022	Actual 2023	Budget 2024	Budget 2025
General Fund	14,578,261	14,489,891	16,223,437	18,958,932
TIF Capital Projects Fund	3,227,271	1,410,692	1,664,025	1,955,900
Debt Service Fund	4,482,576	3,983,711	4,078,694	3,973,895
Cemetery Fund	9,921	38,676	12,960	16,051
Water Utility	2,966,796	3,159,225	3,111,665	3,215,171
Sewer Utility	2,787,471	2,784,492	2,828,060	3,095,345
Stormwater Utility	737,710	802,901	772,219	877,732
CDA	65,567	61,471	55,817	58,149
<b>Total</b>	<b>28,855,573</b>	<b>26,731,059</b>	<b>28,746,877</b>	<b>32,151,175</b>
Expenditures	Actual 2022	Actual 2023	Budget 2024	Budget 2025
General Fund	12,344,578	13,452,213	16,223,437	18,958,932
TIF Capital Projects Fund	2,732,170	1,366,575	1,285,061	965,533
Debt Service Fund	4,775,104	3,970,388	4,077,494	3,969,686
Cemetery Fund	14,478	11,121	14,920	17,051
Water Utility	2,348,613	2,559,808	3,086,651	3,194,102
Sewer Utility	2,713,343	2,750,430	2,813,941	3,019,013
Stormwater Utility	652,787	711,393	767,710	876,812
CDA	-	10,724	50,000	35,000
<b>Total</b>	<b>25,581,073</b>	<b>24,832,652</b>	<b>28,319,214</b>	<b>31,036,129</b>
<b>Revenues-Expenditures</b>	<b>3,274,500</b>	<b>1,898,407</b>	<b>427,663</b>	<b>1,115,046</b>

## 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 \$305,977 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 increase \$2,131 (14.3%) as inflation impacts costs of maintenance. The fund will maintain around \$12,000.

### TIF Funds

TIF #6 will continue to owe other Village funds approximately \$1.1 million (down \$692,000 from 2024) advanced (at 1% interest) as part of the original TIF plan to get the projects off of the ground and will pay \$550,000 of TIF debt. TIF #6 grew almost \$7 million and there is a \$450,000 increase in revenue expected. TIF #7 will continue to owe (\$1.65 million) advanced by the Sewer Utility, and \$2.2 million in G.O. debt. A State Infrastructure Bank Loan (Owed by the Developer) of \$550,000 is on the TIF balance sheet. 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 saw over \$20 million in new growth and will generate about \$645,000 in revenue in 2025.

### 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.

### 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. 2025 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 Library costs is included in the General Fund Budget under Parks, Recreation and Cultural Service. The Library Board controls its budget and the 2025 funding request is \$11,579 (1.54%) more than 2024.



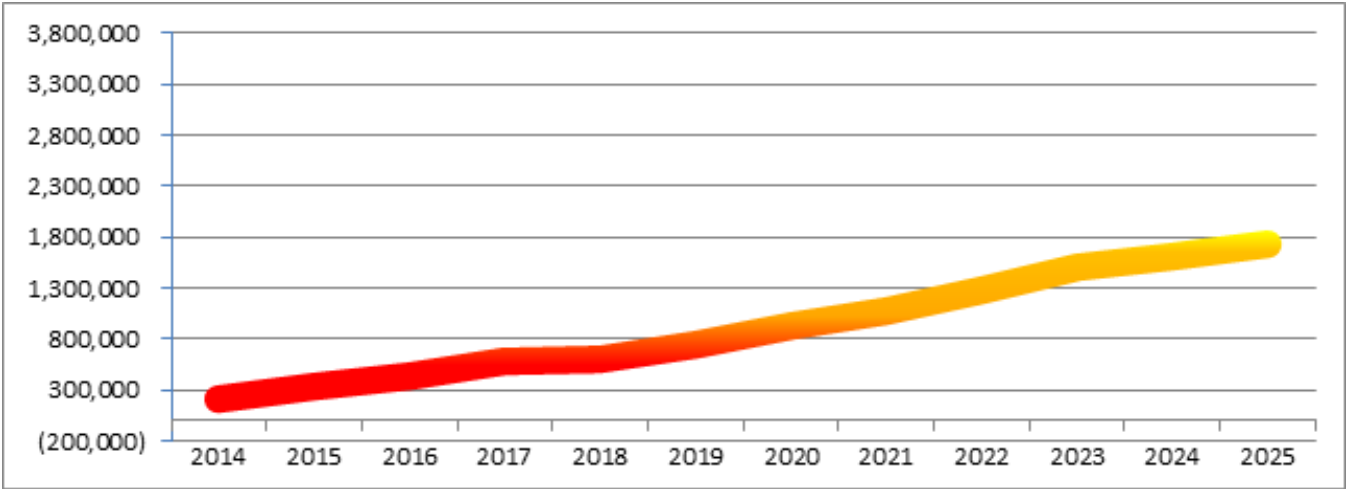


# Financial Stability Plan

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 17th 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. The Village has accomplished six of the 10 goals and can focus on the remaining four in the next decade. The following charts help illustrate the Village’s path to sustainability over time.

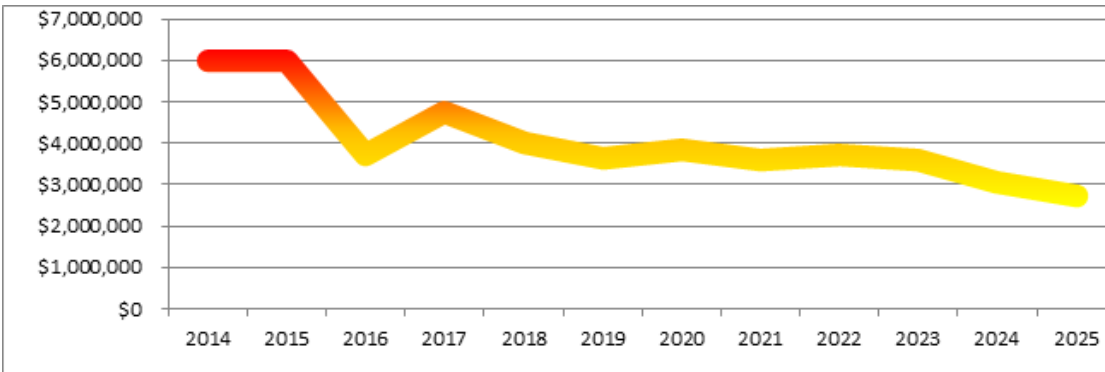
## Debt Free Annual Infrastructure Maintenance

The goal is to spend/save \$3.8 million (currently allocating \$1.74 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 of the non-roadway assets (\$750,000 currently). By taking \$100,000 annual increments for the next 11+ years the Village would be at \$2 million debt free (\$870,000 currently) for roadway capital and as existing debt interest 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.



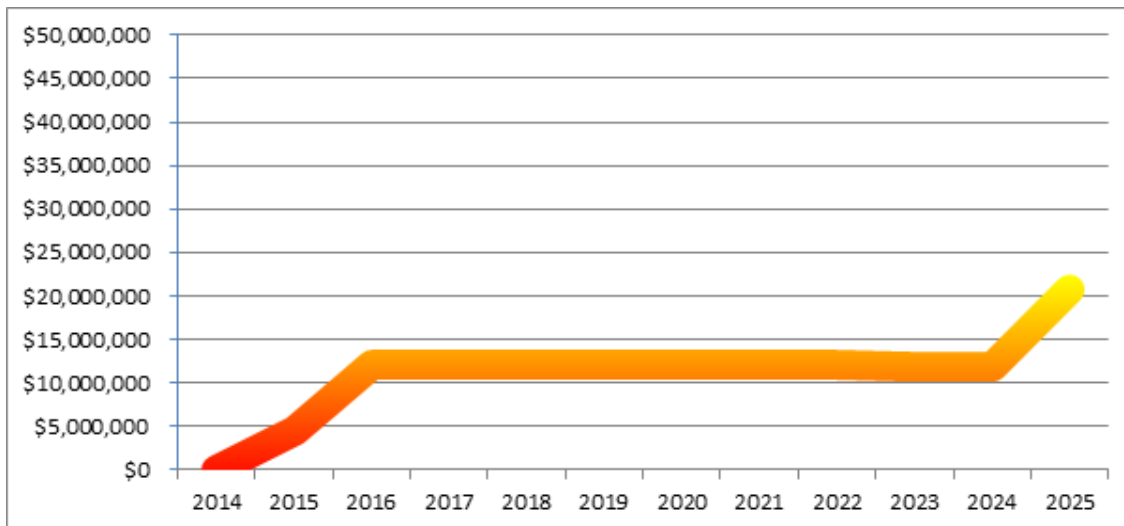
## Cash Capital Cycle Gap

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 with significant investment scheduled over the next 5 plus years. The chart shows the remaining gap (\$2.7 million) to be filled using future surplus. Realistically the buildings' cycle gaps will be closed by borrowing at replacement/renovations occur, but the goal is to get this cycle gap leveled off at about \$1.5 million with the use of annual surpluses over the next decade or so.



## Facility Expansion/Replacement

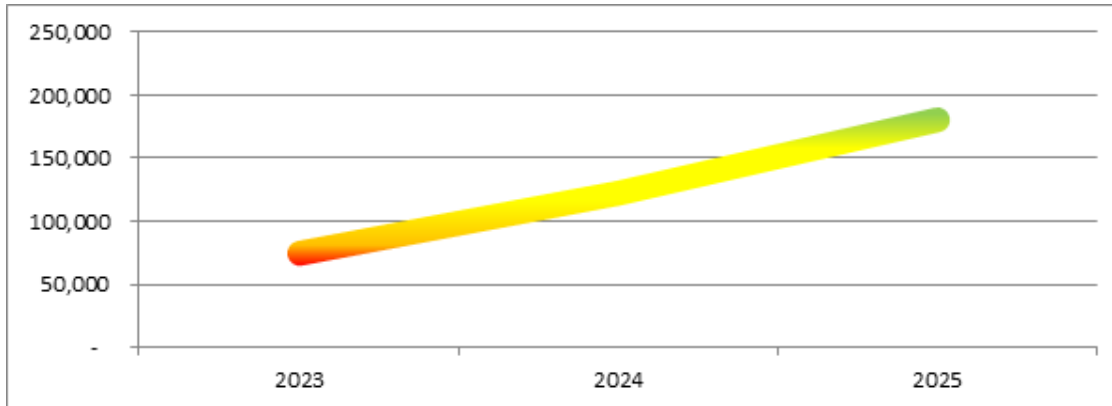
The goal is to provide funds for the future expansion of Village Facilities. To fully fund these facilities, there would be a need to accumulate approximately \$50 million. In 2015-2017 the Civic Campus completed \$12 million of project needs. Projects like the Village Park Master Plan including a Parks shop, and Library expansion are included in the 2021-2030 CIP. The 2025 budget is poised to undertake a portion of the Village Park Master Plan and this chart assumes that work proceeds.





## 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 50h percentile. There is only \$53,000 left to reach the goal as the Village has heavily invested in this over the past three years





# Accomplished Financial Policy Goals

The Village has systematically worked to address its long-term financial strategies. That hard work over 17 years has resulted in the Village addressing 6 of the 10 goals to a point they are sustainable paths. While these items need to be monitored annually the following 6 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 3 months of the general fund expenses (excluding debt) available in reserves with a goal of reaching 4 months. While the amount to be reserved increases as the annual budgets increase, the amount should be at 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

There are eight remaining employees hired prior to 2013 that meet the requirements for accumulated sick time payouts at resignation/retirement, with an amount budgeted annually to sustain those costs. 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 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 (15-year life cycles) as well. In 2022 the Village went back to neighborhood road programs and other smaller projects as listed in the Capital Improvement Program, but inflation has kept costs higher. 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 (\$698,000). 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 4th 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.

**Public Safety Wages:** The Fire union contract allows wages to catch up to market over the next four years, but has sizeable increases each year (\$82,000 in 2025). The Police contract also has a sizeable increase of \$110,000. Non-Public Safety labor is up \$217,816, which is impacted by large healthcare costs due to inflation and the strategic plan initiative to attract and retain quality employees. The Utilities also saw increases of labor that is reflected in those budgets

### Revenues

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

- Intergovernmental revenues increase \$167,000, but most of this is a State payment to offset Personal property exemptions that reduced the tax base by \$25 million. Transportation aids increase \$16,000 to reflect the Village's investment in roads.
- Regulation Revenues increase \$25,000 exclusively from building permit revenue, which is offset by additional inspection service costs. This is in keeping with the long-term financial goals of the Village.
- Charges for Services are up \$218,000 with half reflecting growth in Parks and Recreation program revenue, which does reduce the subsidy for these programs. Garbage fees and ambulance revenue reflect the remaining new revenue, but that is offset by expenses resulting in no levy reduction. Garbage fees will be up \$0.60 per month.

Fund Transfers are up \$1,899,000 as depreciation funds are used to complete building maintenance at the Public Safety Building and public works garage, replace generators at the Civic Center, Public Safety Building, and in Public Works, and complete improvements as part of the Village Park Master Plan which are all projects in the CIP. This has no effect on the property tax bill as these funds were being set aside to pay for these projects when the time came.

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 early 2025. The effect on an average homeowner in 2025 will be a monthly increase of about \$1.45.

### Utility Costs

The Village's General Fund utility costs increase \$36,955 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, 2025 will be \$5.5 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 which is anticipated to occur in 2025.

## **New Programs**

The Capital Improvement Program (CIP) was adopted by the Village Board for the years 2021 through 2030. For 2025, the CIP includes mill and overlay (for the north central section of the Village); building maintenance at the Public Safety Building (generator and parking lot); PW Garage (generator and parking lot); Armory Park soccer lot; Civic Center generator; and park system projects (Village Park Park Shop, the Ridge and playground, Village Park infrastructure, Corky Curtis Trail connection). The road program will have impacts on the utilities and the Wastewater Treatment Rehab project will be a major project in 2025.

## **Clerk Department**

The Badger Books have greatly improved the election experience and lowered operational costs.

## **Communications and IT**

The Citizen Portal will go live in late 2024 for use in 2025.

## **Finance Department**

With a likely retirement, the budget calls for taking the part-time position to full-time and with higher accounting skills to account for the workload challenges with the department. The team would then have three full-time employees.

## **Public Safety Budgets**

The Village will partner with neighboring communities to share third shift supervisor costs on the police side. The contract costs of police and fire continue to be some of the largest drivers of cost.

## **Public Works**

This department budget increases \$79,054, with a portion related to the second of three steps towards a new position, which the Village will fill mid year; an employee's health insurance status change; and the rest related to inflation impacts. Service delivery will be enhanced through faster work times with the new position.

## **Park and Recreation Department**

The 2025 budget increases with continued growth of Park and Recreation events, programs and usage, while Revenues associated with the program will reduce the General Fund subsidy for the Recreation portion of the Department and produced significant quality of life enhancements. Additional program staffing costs are covered by revenues produced. Special event program costs are up and are offset by revenue as well. Parks costs climb due to inflationary impacts.

## **Library**

The tax levy portion of this budget increases \$11,579 for 2025 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. A significant expansion of the library is scheduled for 2030.

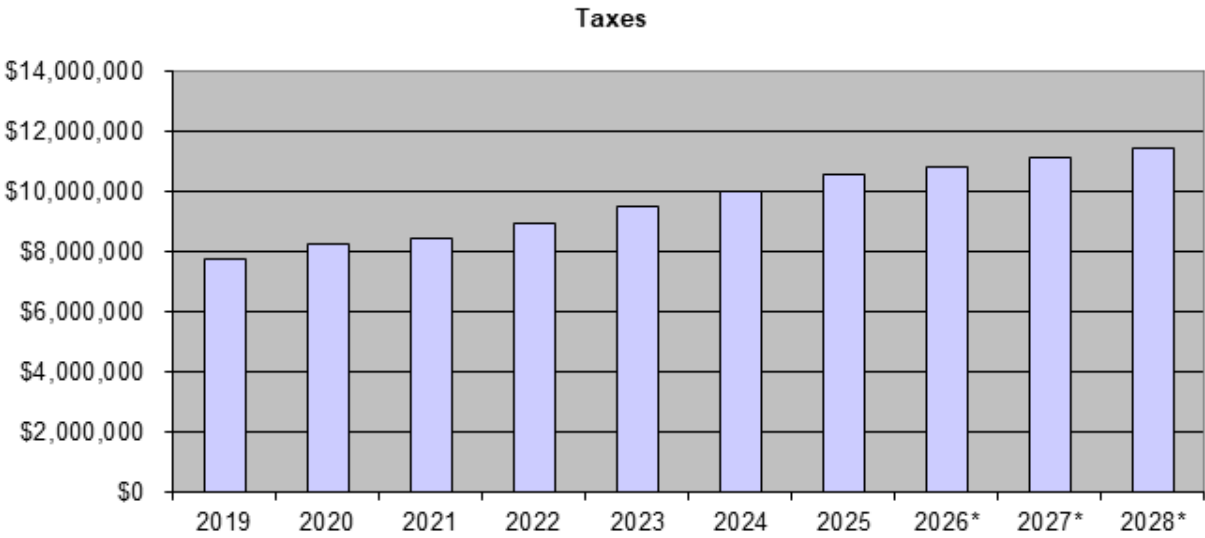


## Cash Capital

The 2025 Cash Capital Budget includes money for IT and software replacements; extrication equipment and replacement cardiac monitors for the Fire Department; a recoat of the gym floor at the Civic Center; sprinkler alarm system replacement at the Public Works Garage; a scissor lift is added to the Public Works fleet; a higher-grade welder; and the bucket truck is replaced. For parks, an 11' mower is replaced, along with a zero-turn; and the roof is replaced at The Depot. In addition, there are increases in the annual depreciation amounts for several items as inflation has hit equipment costs significantly.

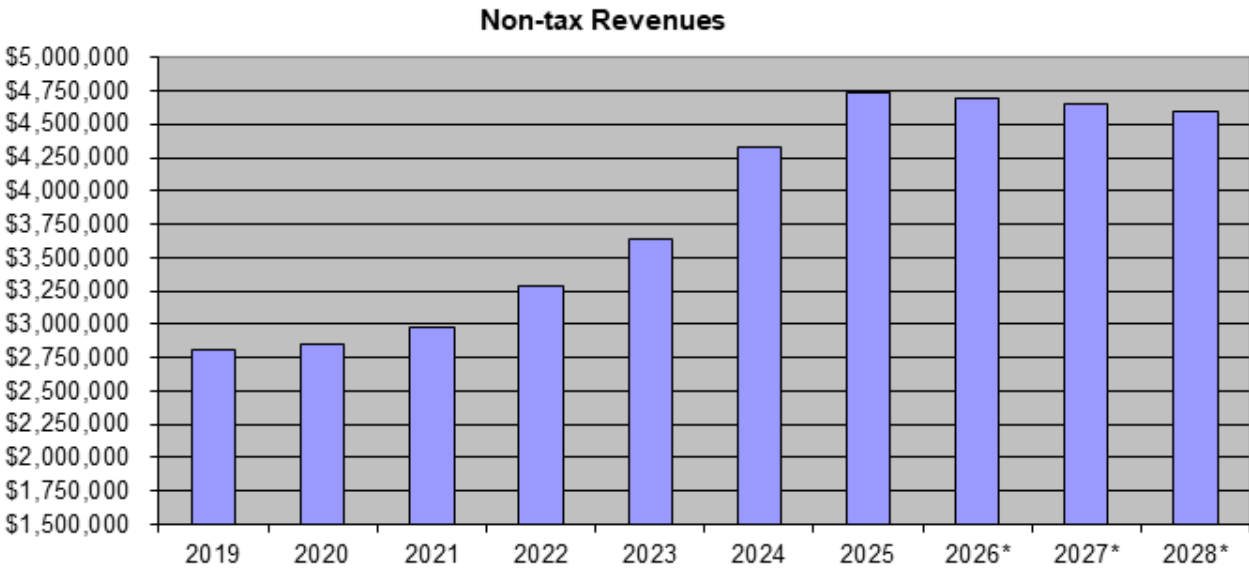






Tax revenues increase this year to cover the increase in debt service, labor costs, and inflation on capital and operating costs. Non-tax revenue has limited growth potential and the cost of doing business climbs, which will cause tax revenues to rise annually. 1990's growth is fully realized in the 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:** Levy limits level off property taxes but result in service reductions or new revenue will need to allowed by referendum, wheel tax, local share of County sales tax, or other options.



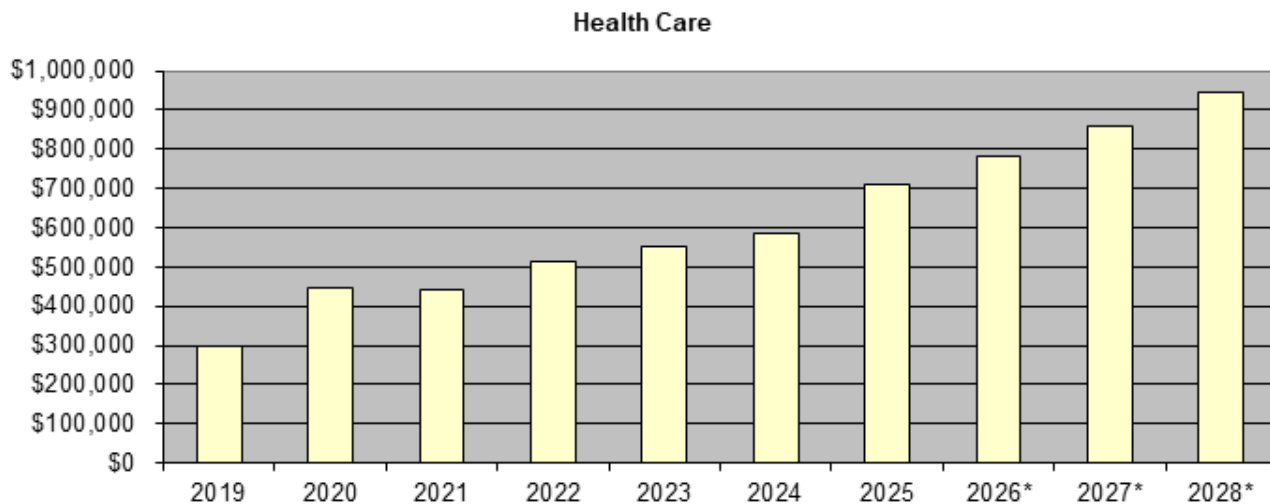
Only nominal increases can be expected as most fees are capped or are limited by market realities of demand for a community of Sussex's size. The new State sales tax revenue will have some growth potential.

**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.



Wages move up with jumps to correspond to planned staffing changes.

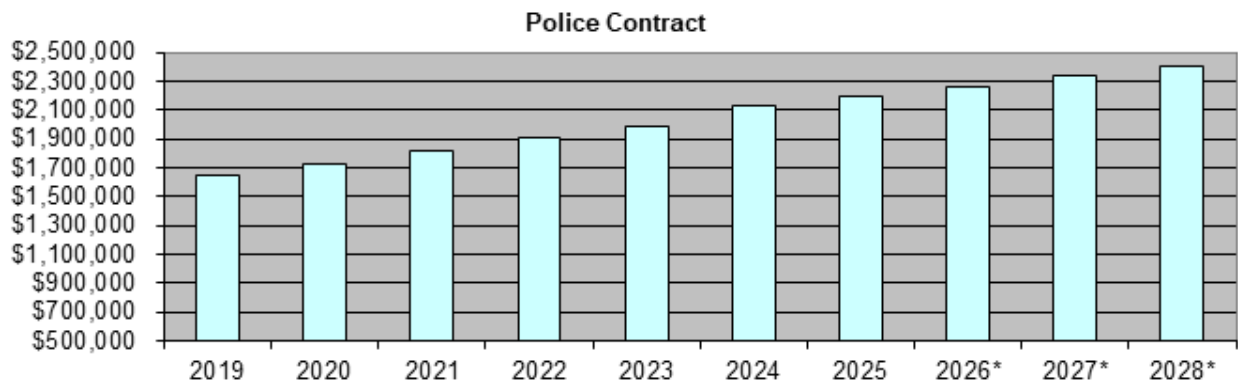
**The impact of this trend:** Wages increase to account for staffing adjustments and inflation impacts on labor costs. By 2027, the Village should largely be at the 50th percentile. Future growth will require additional staffing in several areas



The Village implemented Health Savings Accounts in 2006, deductible increases in 2010, and other premium changes in 2021 to slow annual rate increases. Inflation has created large unsustainable swings in the cost of health insurance.

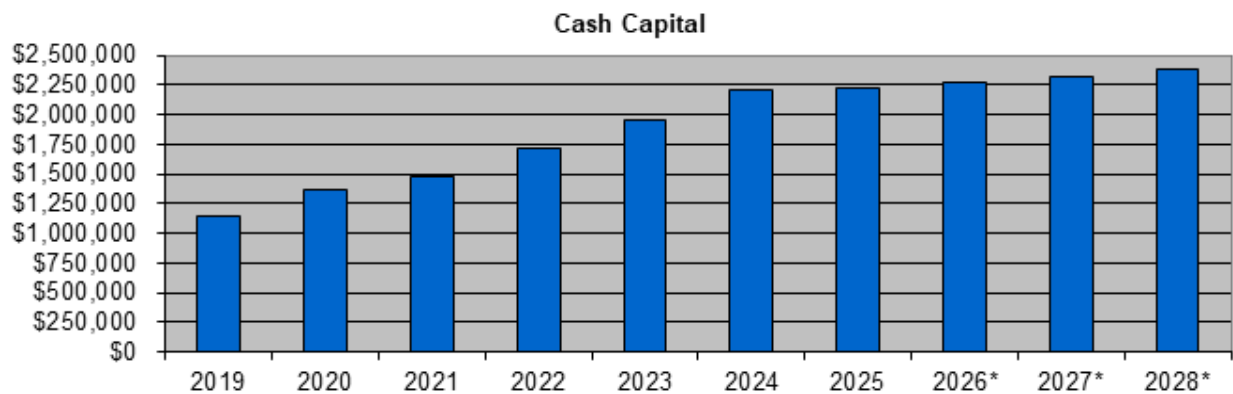
**The impact of this trend:** The Village recognizes the value of health insurance in attracting and retaining a quality workforce. The 2025 budget was prepared with an expected 16% increase in premiums reflecting inflation.





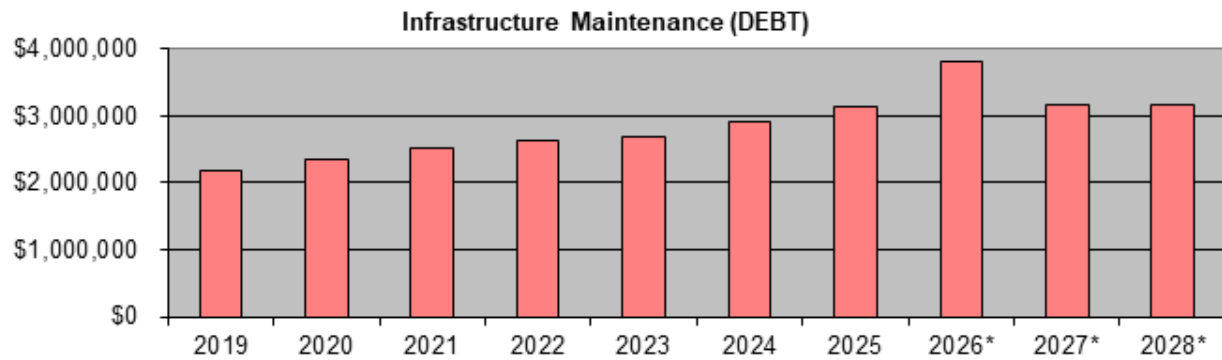
The police contract is the second largest cost factor behind debt. As a growing community, these costs will rise. The Village has lower police staffing than our peers, but inflation is impacting labor costs in all public safety sectors (police and fire).

The impact of this trend: In 2026, the Village should consider starting the process of a new officer



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 six years). There is 11+ steps to fully depreciate roadway maintenance.

**The impact of this trend:** This fund doubles as the Village's emergency fund, raised the Moody's rating (lowering 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 2025. 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 shows the requests not included in the base budget. Every \$22,096 equals \$0.01 on the tax rate or a \$4.05 tax increase for the average house.

## VILLAGE BOARD, STRATEGIC PLAN OR COMMITTEE REQUESTS

### Signs and Lights

Various requests have been made to the Public Works Committee for traffic/pedestrian safety. The requests range from:

- \$12,500 for a flashing sign on Waukesha Avenue near the Bugline crossing.
- \$75,000 for street lighting at the Metro Market entrance and along sections of Waukesha Avenue.
- \$7,000 for an additional pair of speed signs.

Depreciation of items	\$13,514.00
Effect on \$405,496 Home	\$ 2.39

### The Park Shop

The Parks Division does not have an adequate building to operate out of and is the last Village Department not to have its facility needs addressed. This was part of the CIP for 2025/2026 and it makes sense to complete this project in coordination with the Main Park Shelter for economies of scale with construction. The Village would invest its own funds (\$1.4 million) to complete the project and allow the taxpayers a return on their investment.

Effect on \$405,496 Home	\$ 12.18
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### The Ridge at Village Park

The main pavilion at Village Park needs to be replaced. A citizen committee spent 2024 examining the options and has recommended the project. The Park Board has also endorsed the project. The Village would invest its own funds (\$2.15 million) to complete the project and allow the taxpayers a return on their investment.

Effect on \$405,496 Home	\$ 24.44
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## DEPARTMENT REQUESTS

**Continue Infrastructure Depreciation:** Ten 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 11+ more years of steps. The Village 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 11 years (\$1.13 million total increase) reduces all future borrowings by \$23 million dollars in the next decade.

Depreciation of items	\$100,000.00
Effect on \$405,496 Home	\$ 17.70

## REVENUE OPTIONS

### Fire Inspection Fees

The Village has not raised Fire Inspection Fees since 2013 (charged on non-sprinklered buildings only). The labor cost to perform Fire Inspection has increased significantly. A 3% per year change would result in a 33% increase and \$3,465 in new revenue.

Effect on \$405,496 Home	-\$ 0.61
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### Wheel Tax:

The Village could impose a Wheel Tax. There are 16,369 licensed vehicles in the Village of Sussex according to WisDOT. Forty-one cities, towns and villages (none in Waukesha County) currently impose a wheel tax ranging from \$10–\$40. It is not recommended to implement at this time, but it could raise between \$160,000 and \$655,000.

Effect on \$405,496 Home	-\$ 28.32
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# 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.

## Financial Philosophies

Use financial resources to:

1. Turn Village plans into reality (real costs, exceed expectations, professional staff, and 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.

# 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

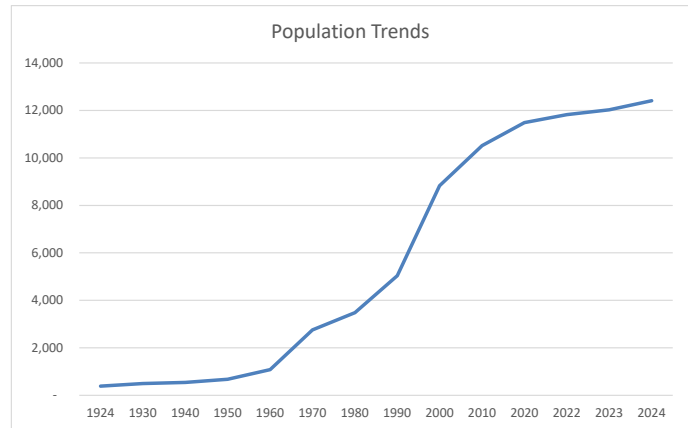
**Date of Incorporation:** September 12, 1924 (Sussex-Templeton joined together to become the Village of Sussex.)

**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

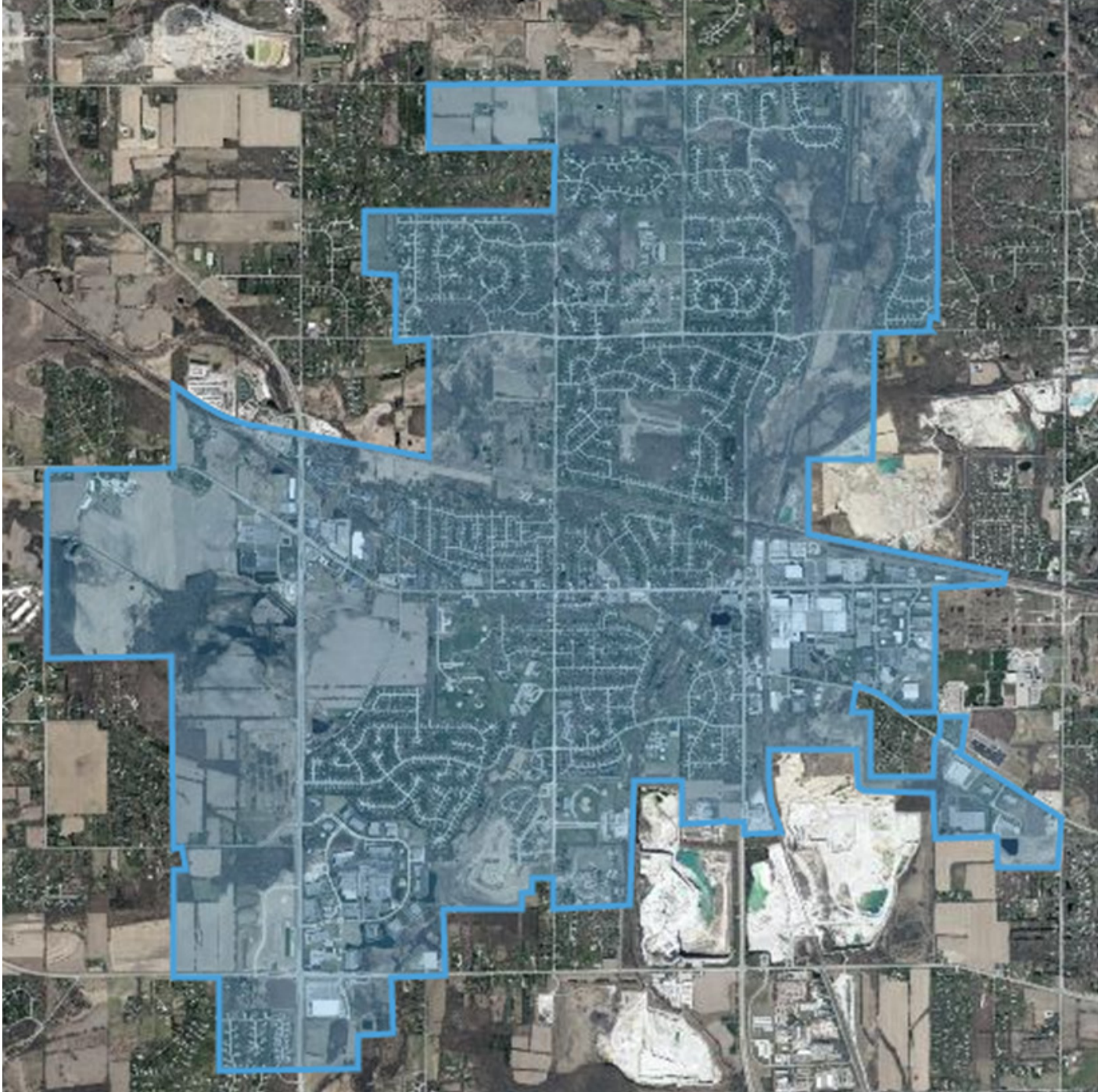
Population 25 years and over	7,571	
Less than 9th grade	62	0.8%
9th to 12th grade, no diploma	40	0.5%
High school graduate (includes equivalency)	1,547	20.4%
Some college, no degree	1,507	19.9%
Associate's degree	723	9.5%
Bachelor's degree	2,678	35.4%
Graduate or professional degree	1,014	13.4%
High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

### Industry

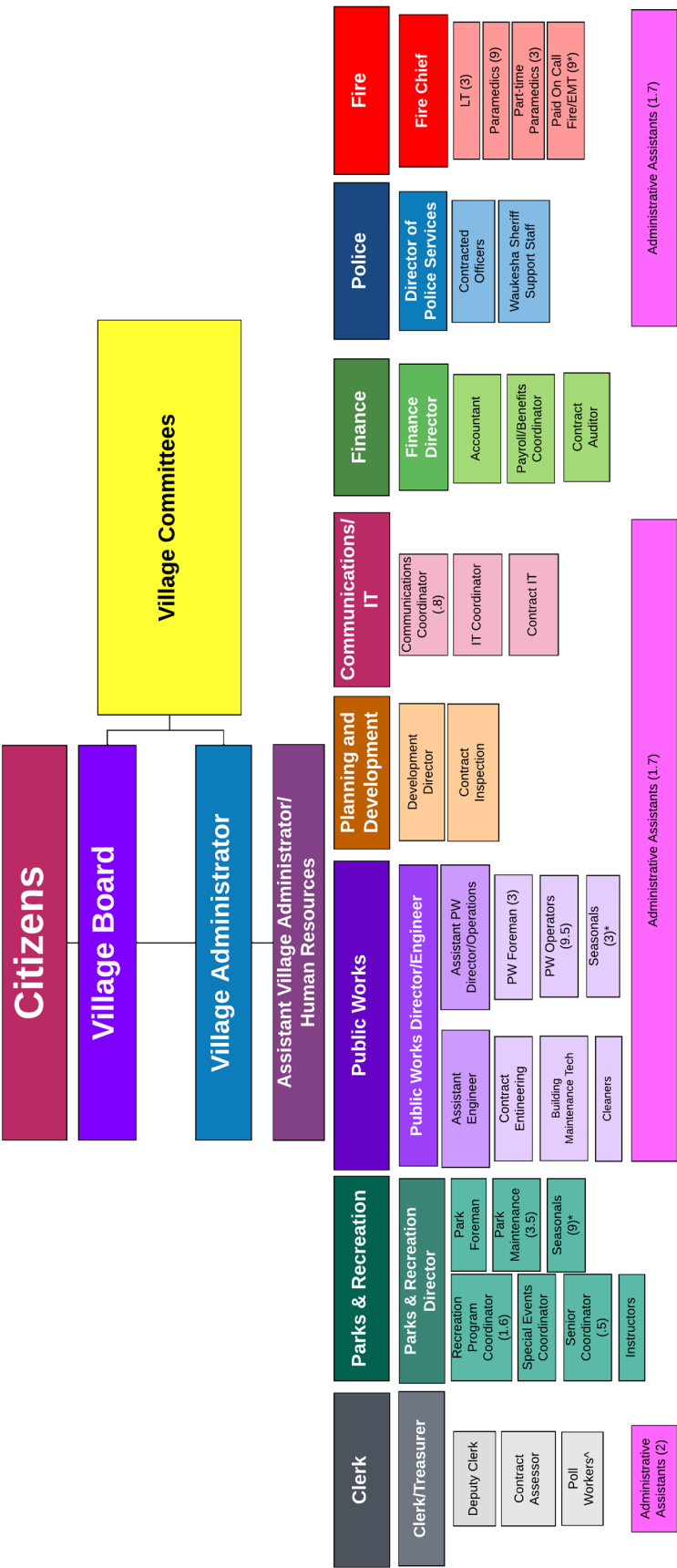
Civilian employed population 16 years and over	4,576	
Agriculture, forestry, fishing and hunting, and mining	21	0.5%
Construction	433	9.5%
Manufacturing	880	19.2%
Wholesale trade	194	4.2%
Retail trade	561	12.3%
Transportation and warehousing, and utilities	166	3.6%
Information	62	1.4%
Finance and insurance, 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





Organizational Chart



Village Personnel	
General Government (Executive, Administrative, Financial, IT)	11.3 FTE
Public Safety (Police, Fire, Planning and Development)	21.4 FTE
Public Works (Operations, Engineering, Water, Sewer, Storm, Building Maintenance)	18 FTE
Parks and Recreation (Parks, Recreation, Senior)	11.8 FTE
Library	15 FTE
Total FTE	78 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.	

# 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 \$405,496. 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 2025 budget is \$4.7430.

$$\text{\$405,496} \times \text{\$4.6550} / 1,000 = \text{\$1,887.58} (\text{\$157 per month})$$

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 .....\$121
- One month of basic cable service .....\$60
- One month of cell phone service .....\$135
- Dinner Out (2 adults, 2 children).....\$120
- Groceries.....\$500
- Insurance (car and home).....\$260

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.

2024 User Charges, Fees, and Taxes per \$405,496 Home in Sussex Peer Group							
COMMUNITY	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
Hartland	\$339.20	\$501.60		\$190.00	\$129.48	\$4,221.21	\$5,381.49
City of Pewaukee	\$405.00	\$564.00	120.00	\$320.00	\$77.60	\$4,213.10	\$5,699.71
Oconomowoc	\$360.00	\$498.00		\$205.00	\$100.80	\$4,967.33	\$6,131.13
Hartford	\$459.00	\$443.04		\$88.20	\$138.00	\$5,182.24	\$6,310.48
<b>Sussex</b>	<b>\$429.00</b>	<b>\$438.48</b>	<b>\$130.68</b>	<b>\$175.84</b>	<b>\$137.40</b>	<b>\$5,267.39</b>	<b>\$6,578.79</b>
Village of Pewaukee	\$359.80	\$519.00	\$92.00	\$204.00	\$584.20	\$4,837.57	\$6,596.57
Delafield	\$395.00	\$461.32	\$50.00	\$239.40	\$1,151.41	\$4,407.74	\$6,704.87
Grafton	\$244.24	\$742.20			\$40.40	\$5,835.09	\$6,861.93
Elm Grove	\$348.97	\$646.00	\$139.72	\$358.00	\$150.00	\$5,299.83	\$6,942.52
Germantown	\$326.40	\$574.82			\$25.56	\$6,058.11	\$6,984.89
<b>AVERAGE</b>	<b>\$366.66</b>	<b>\$538.85</b>	<b>\$106.48</b>	<b>\$222.56</b>	<b>\$253.49</b>	<b>\$5,028.96</b>	<b>\$6,419.24</b>

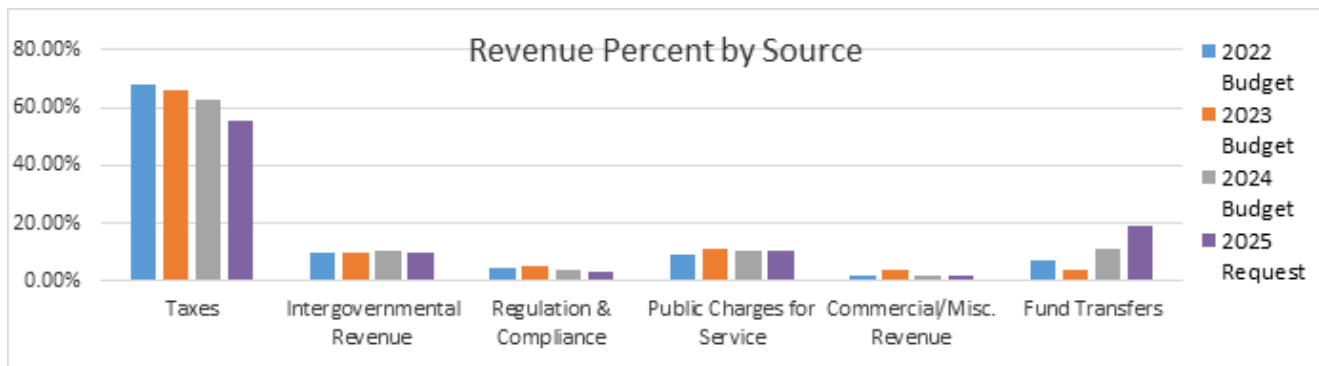
*\*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2023 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.*



# Budget Overview

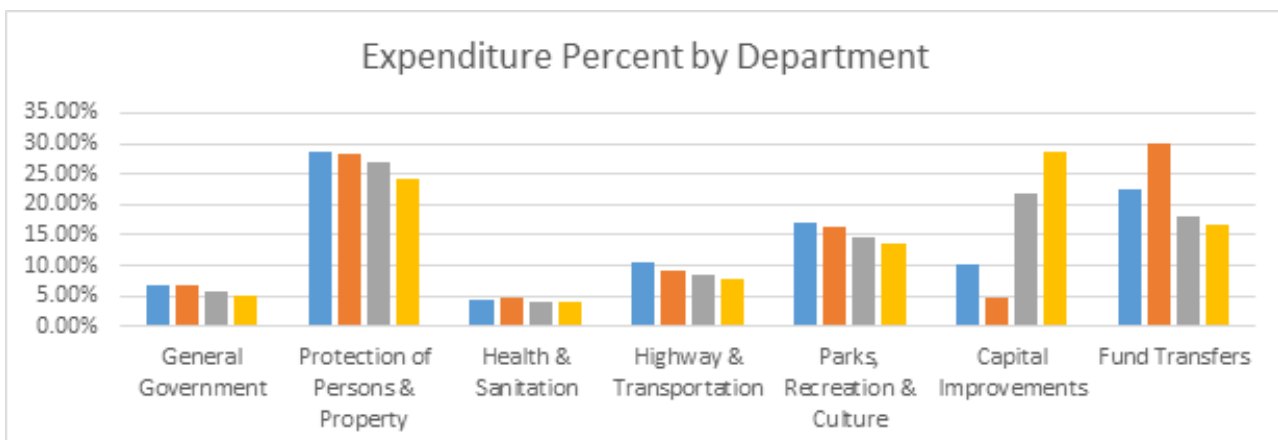
## General Fund Revenues by Source

Revenues	2022 Budget	2023 Budget	2024 Budget	2025 Request	% Change 2024 to 2025
<b>Taxes</b>	\$ 8,949,168	\$ 9,524,940	\$10,158,599	\$10,560,190	3.9532%
<b>Intergovernmental Revenue</b>	1,301,000	1,399,487	\$1,693,968	\$1,861,398	9.8839%
<b>Regulation &amp; Compliance</b>	558,975	572,125	\$610,025	\$635,035	4.0998%
<b>Public Charges for Service</b>	1,181,230	1,393,498	\$1,698,195	\$1,916,245	12.8401%
<b>Commercial Revenue</b>	182,635	206,623	\$222,136	\$246,780	11.0941%
<b>Miscellaneous Revenue</b>	65,375	67,375	\$82,215	\$82,375	0.1946%
<b>Fund Transfers</b>	894,883	921,158	\$1,758,299	\$3,656,909	107.9799%
<b>TOTAL</b>	<b>\$ 13,133,266</b>	<b>\$ 14,085,206</b>	<b>\$ 16,223,437</b>	<b>\$ 18,958,932</b>	<b>16.8614%</b>



## General Fund Expenditures

Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Request
<b>General Government</b>	\$ 817,265	\$921,683	\$ 910,507	\$ 966,384
<b>Protection of Persons &amp; Property</b>	3,553,379	\$3,814,226	4,391,199	4,620,754
<b>Health &amp; Sanitation</b>	552,285	\$634,588	676,857	743,929
<b>Highway &amp; Transportation</b>	1,278,939	\$1,214,565	1,395,272	1,474,326
<b>Parks, Recreation &amp; Culture</b>	2,091,072	\$2,212,092	2,390,516	2,595,189
<b>Capital Improvements</b>	1,263,518	\$633,657	3,528,736	5,410,123
<b>Fund Transfers</b>	2,788,129	\$4,021,402	2,930,350	3,148,227
<b>TOTAL</b>	<b>\$ 12,344,587</b>	<b>\$ 13,452,213</b>	<b>\$ 16,223,437</b>	<b>\$ 18,958,932</b>

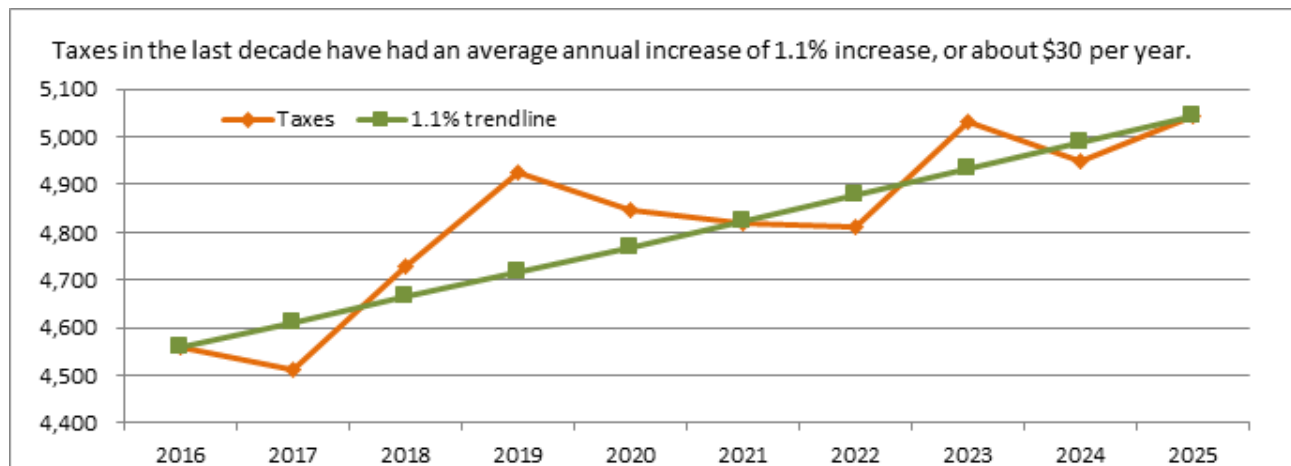


## Overall Tax Rate Information

	2024 Budget	2025 Request	Percent Change	Rate Change	Tax Impact
Hamilton School District	\$ 7.4819	7.4666	-0.20%	\$ (0.02)	\$ 94.50
Village of Sussex	4.8148	4.655	-3.32%	\$ (0.16)	\$ (0.01)
Waukesha County	1.4874	1.4172	-4.72%	\$ (0.07)	\$ (8.45)
WCTC	0.2684	0.2656	-1.04%	\$ (0.00)	\$ 2.48
<b>Sub-total</b>	<b>\$ 14.0525</b>	<b>\$ 13.8044</b>	<b>-1.77%</b>	<b>\$ (0.25)</b>	<b>\$ 88.52</b>
<b>Less: School Credit</b>	<b>-1.3648</b>	<b>-1.3648</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ (18.37)</b>
<b>Net Tax Rate per \$1,000</b>	<b>\$ 12.69</b>	<b>\$ 12.44</b>	<b>-1.96%</b>	<b>\$ (0.25)</b>	
<b>Taxes on \$405,496 Home (Previous \$392,039)</b>	<b>\$ 4,974.06</b>	<b>\$ 5,044.21</b>	<b>1.41%</b>		<b>\$ 70.15</b>

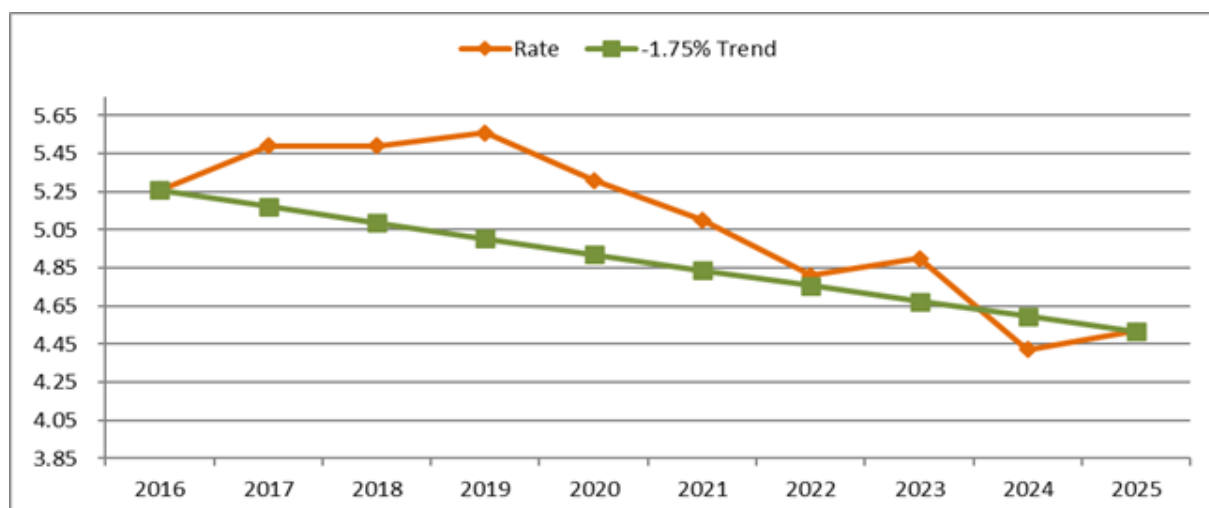
These numbers are estimates based upon estimated information as of 8/27/2024. This chart will be updated when the actual levies are received from the other taxing entities.

### HISTORICAL TOTAL PROPERTY TAXES FOR AVERAGE HOUSE



The value of the average home fluctuates yearly and has risen to \$405,496 for 2025. The total tax bill has increased about \$30 per year over the past decade. The Village equalized tax rate has dropped \$0.73 or 1.75% 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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	% Change 24 / 25
General Fund Levy	5,812,118	\$6,265,109	6,512,440	6,843,639	5.09%
Debt Service Levy	2,562,261	\$2,694,624	2,910,350	3,125,876	7.41%
TIF #6 and #7 Levy	843,752	1,315,442	1,609,003	1,876,003	16.59%
<b>Total Village Levy</b>	<b>9,218,131</b>	<b>10,275,175</b>	<b>11,031,793</b>	<b>11,845,518</b>	<b>7.38%</b>
<b>Other Taxing Bodies</b>					
Hamilton School District	12,364,703	13,740,601	14,084,116	\$ 15,674,031	11.29%
Richmond School District	209,770	177,844	170,987	121,250	-29.09%
Arrowhead School District	107,528	89,315	91,944	\$ 67,547	-26.53%
Waukesha County	2,704,515	2,794,885	2,864,572	3,035,270	5.96%
Waukesha Cty Technical College	485,154	489,315	512,288	568,761	11.02%
<b>Total Tax Levy (Gross)</b>	<b>25,089,801</b>	<b>27,567,135</b>	<b>28,755,699</b>	<b>31,312,378</b>	<b>8.89%</b>
Less State School Credit	(2,241,883)	(2,223,563)	(2,391,701)	(2,906,861)	21.54%
<b>Total Tax Levy (Net)</b>	<b>22,847,918</b>	<b>25,343,572</b>	<b>26,363,998</b>	<b>28,405,517</b>	<b>7.74%</b>
<b>Equalized Valuation</b>	<b>1,605,450,200</b>	<b>1,921,321,200</b>	<b>2,259,570,900</b>	<b>2,357,042,500</b>	<b>4.31%</b>
Village Equalized Tax Rate	5.22	4.66	4.17	4.23	1.43%
Hamilton School District Eq Rate	7.93	7.70	6.80	6.91	1.65%
Richmond School District Eq Rate	4.57	3.61	2.98	3.66	22.89%
Arrowhead School District Eq Rate	2.34	2.08	1.38	1.81	31.48%
Waukesha County Eq Rate	1.68	1.53	1.39	1.29	-7.35%
Waukesha Cty Tech College Eq Rate	0.30	0.26	0.24	0.25	6.05%
Total Equalized Tax Rate - Hamilton	15.13	14.15	12.60	12.68	0.67%
Total Equalized Tax Rate - Rich/Arrowhead	14.11	12.14	10.16	11.24	10.70%
<b>Assessed Valuation</b>	<b>1,583,856,300</b>	<b>1,788,625,300</b>	<b>2,106,503,452</b>	<b>2,290,602,501</b>	<b>8.74%</b>
Assessment Ratio	95.32%	93.22%	93.23%	97.18%	4.2428%
<b>Tax Rates (Per \$1,000 Assessed Value)</b>					
Village of Sussex	5.4724	5.2648	4.8200	4.6550	-3.42%
Hamilton School District	8.3177	8.3005	7.4807	7.4666	-0.19%
Richmond School District	4.7958	3.9901	3.0946	2.8572	-7.67%
Arrowhead School District	2.4583	2.0034	1.5313	1.5917	3.95%
Waukesha County	1.7673	1.6422	1.4897	1.4172	-4.86%
Waukesha Cty Technical College	0.3170	0.2875	0.2684	0.2656	-1.05%
Total Tax Rate (Gross - Hamilton)	15.8744	15.4950	14.0588	13.8044	-1.81%
Total Tax Rate (Gross - Rich/Arrowhead)	14.8108	13.1880	11.2040	10.7867	-3.72%
Less State School Credit	(1.4154)	(1.2432)	(1.3648)	(1.2690)	-7.02%
<b>Total Tax Levy - Hamilton (Net)</b>	<b>14.4590</b>	<b>14.2518</b>	<b>12.6940</b>	<b>12.5354</b>	<b>-1.25%</b>
<b>Total Tax Levy - Rich/Arrowhead</b>	<b>13.3954</b>	<b>11.9448</b>	<b>9.8392</b>	<b>9.5177</b>	<b>-3.27%</b>



# 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.

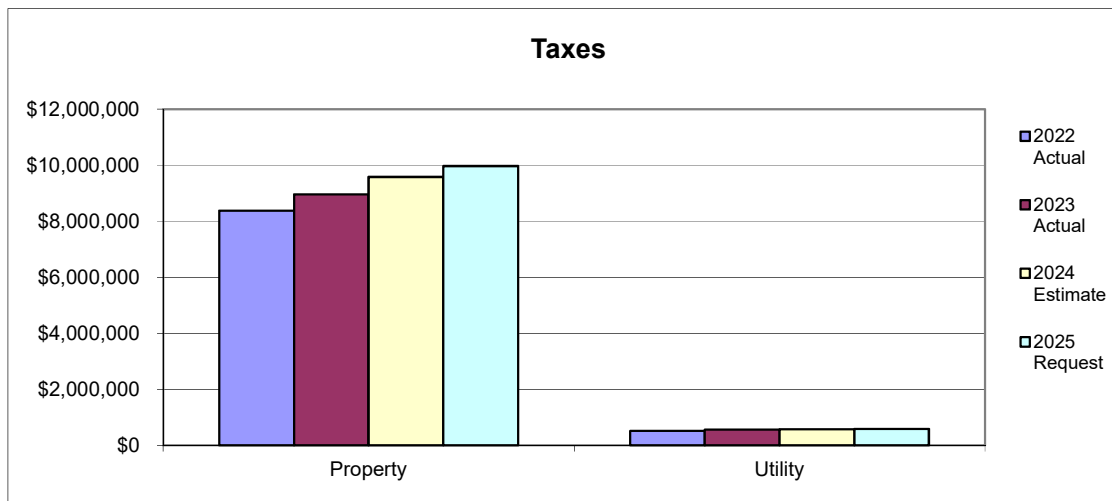
**Budget Impact:** Overall, revenues and expenditures each increase \$2,735,495 (16.86%). The majority of this increase (\$1,881,387) is allocated to Cash Capital Outlay for the 2025 Road Program (Coldwater Creek, Pine Ridge, and Weaver Drive), Village Park Projects, and additional depreciation being set aside to account for inflation. \$229,555 will go to Public Safety to fund costs associated with the labor contract for Fire and the service contract with Waukesha County for Police. The Transfer Budget is increasing by \$217,877 to reflect the 2025 debt payment schedule. Culture and Recreation is increasing by \$204,673 which is costs associated with the growth of programming and is primarily offset by increased revenues. The Operations budget is increasing \$79,054 which is primarily the result of stepping in the new Public Works position. The Health & Human Services budget is increasing by \$67,072 primarily due to the increased costs associated with the trash and recycling contract service and is offset by revenues collected for this service. The General Government budget is increasing by \$55,877 primarily due to inflationary costs and increased hours in the Finance Department. Overall increases have been covered by an increase of \$392,360 to the tax levy. Taxes continue to be the main source for revenues and account for 65% 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. 2023 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 \$401,591. The property tax levy increases 392,360. Amounts collected from the Water Utility in lieu of property taxes increased \$19,763. The budget is balanced while covering the Village Board priorities that carried forward from the 2024 budget including debt service, cash capital, public safety, and parks staffing.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
41110	Property	\$8,374,379	\$8,959,733	\$9,577,155	\$8,593,028	\$9,577,155	\$9,969,515	\$10,239,798
41310	Water	\$515,020	\$565,207	\$570,912	\$333,032	\$570,912	\$590,675	\$590,675
41111	Omitted Taxes	\$0	\$0	\$10,532	\$0	\$10,532	\$0	\$0
41900	Other Taxes	\$18,488	\$35,308	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$8,907,887	\$9,560,248	\$10,158,599	\$8,926,060	\$10,158,599	\$10,560,190	\$10,830,473



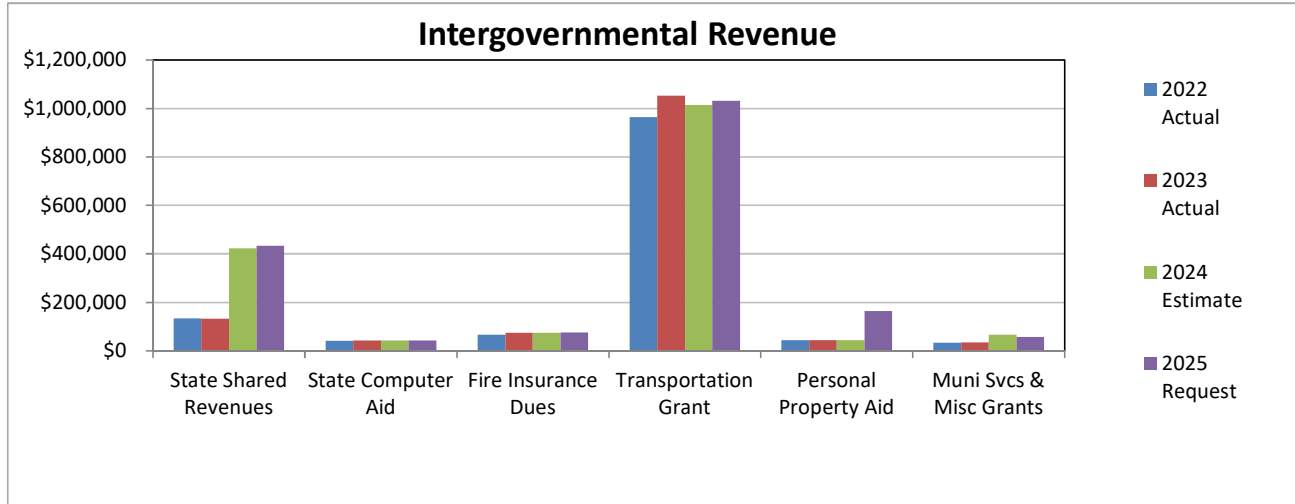


## INTERGOVERNMENTAL REVENUES

**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 \$167,460 (9.9%). The majority of the increase (\$120,246) was related to changes made to personal property aid as approved by the State in 2023. The State eliminated personal property tax and replaced the program with a state aid program designed to reimburse municipalities for a portion of the lost revenue. 2025 is the second and final step in implementing this new program. Transportation aids have increased \$45,471 due to increased spending on past construction projects. This helps offset debt costs incurred for the project. Other minor increases account for the remainder and are based on the 2024 estimate.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
43410	State Shared Revenues	\$133,738	\$132,590	\$422,796	\$54,695	\$422,796	\$431,252	\$432,611
43411	State Computer Aid	\$41,726	\$42,663	\$41,726	\$41,726	\$42,663	\$42,663	\$42,663
43413	Personal Property Aid	\$43,564	\$43,564	\$43,564	\$43,564	\$43,564	\$163,810	\$163,810
43414	Video Service Provider Aid	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198
43420	Fire Insurance Dues	\$67,507	\$73,631	\$73,631	\$90,732	\$73,631	\$75,840	\$75,840
43430	Misc. Grants	\$750	\$1,729	\$35,000	\$0	\$35,000	\$25,000	\$25,000
43431	Payment for Muni Services	\$5,174	\$5,174	\$5,174	\$8,968	\$5,174	\$5,174	\$5,174
43531	Transportation Grant	\$964,618	\$1,052,888	\$1,014,529	\$736,255	\$1,014,529	\$1,060,000	\$1,032,291
43545	Recycling Grant	\$30,350	\$30,358	\$30,350	\$30,461	\$30,461	\$30,461	\$30,461
	<b>TOTAL</b>	<b>\$1,314,625</b>	<b>\$1,409,795</b>	<b>\$1,693,968</b>	<b>\$1,033,599</b>	<b>\$1,695,016</b>	<b>\$1,861,398</b>	<b>\$1,835,048</b>





## 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 \$4,750 (-13%) which is primarily the result of State changes to the Operator licensing procedures which will eliminate the revenue at a local level. The remaining changes are based either on the 2024 estimates or the expectation of new businesses.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
44110	Liquor	\$21,590	\$10,086	\$11,590	(\$480)	\$11,590	\$11,590	\$11,590
44120	Operators	\$7,202	\$9,597	\$8,500	\$6,594	\$3,725	\$4,250	\$4,250
44121	Cigarettes	\$1,100	\$1,086	\$1,100	(\$7)	\$1,100	\$1,100	\$1,100
44122	Live Music	\$150	\$145	\$250	\$0	\$150	\$250	\$250
44123	Amusement	\$3,435	\$3,930	\$4,125	\$0	\$4,125	\$4,125	\$4,125
44124	Peddler's	\$957	\$3,420	\$3,500	\$8,150	\$4,000	\$3,500	\$3,500
44127	Weights & Measures	\$510	\$390	\$360	\$420	\$360	\$360	\$360
44128	Food Trucks	\$400	\$400	\$400	(\$14)	\$400	\$400	\$400
44210	Bicycle	\$10	\$20	\$0	\$0	\$10	\$0	\$0
44220	Dog	\$5,495	\$5,514	\$6,000	\$3,943	\$4,400	\$5,500	\$5,500
	<b>TOTAL</b>	<b>\$40,849</b>	<b>\$34,588</b>	<b>\$35,825</b>	<b>\$18,606</b>	<b>\$29,860</b>	<b>\$31,075</b>	<b>\$31,075</b>

### 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 2025 budget increases by \$35,760 (13%). The majority of this increase is to reflect actual building permit revenue increases. The remaining changes are based either on the 2023 estimates or 2024 projections.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
44310	Building	\$277,605	\$325,471	\$176,000	\$108,716	\$270,000	\$200,000	\$210,000
44312	Fire Inspector Fees	\$10,483	\$9,505	\$11,000	\$0	\$11,500	\$11,000	\$14,456
44315	Occupancy	\$8,705	\$9,675	\$8,000	\$3,750	\$8,000	\$9,000	\$9,000
44317	Outdoor Establishment	\$750	\$475	\$1,000	\$0	\$900	\$1,000	\$1,000
44320	Street Openings	\$9,075	\$11,525	\$9,500	\$3,525	\$9,000	\$9,500	\$9,500
44325	Electrical	\$57,429	\$65,550	\$30,000	\$28,489	\$58,000	\$35,000	\$35,000
44330	Plumbing	\$56,415	\$66,498	\$30,000	\$31,955	\$56,000	\$35,000	\$35,000
44915	Weights and Measures	\$2,801	\$3,750	\$3,750	\$3,333	\$2,800	\$3,750	\$3,750
44920	House Numbers	\$2,746	\$3,612	\$2,700	\$1,698	\$2,700	\$3,000	\$3,000
44940	Crushing Permit	\$750	\$105	\$750	\$600	\$550	\$550	\$550
44950	Reclamation Permits	\$2,250	\$1,140	\$500	\$4,703	\$1,160	\$1,160	\$1,160
	<b>TOTAL</b>	<b>\$429,009</b>	<b>\$497,306</b>	<b>\$273,200</b>	<b>\$186,769</b>	<b>\$420,610</b>	<b>\$308,960</b>	<b>\$322,416</b>

OTHER REGULATION AND COMPLIANCE REVENUE

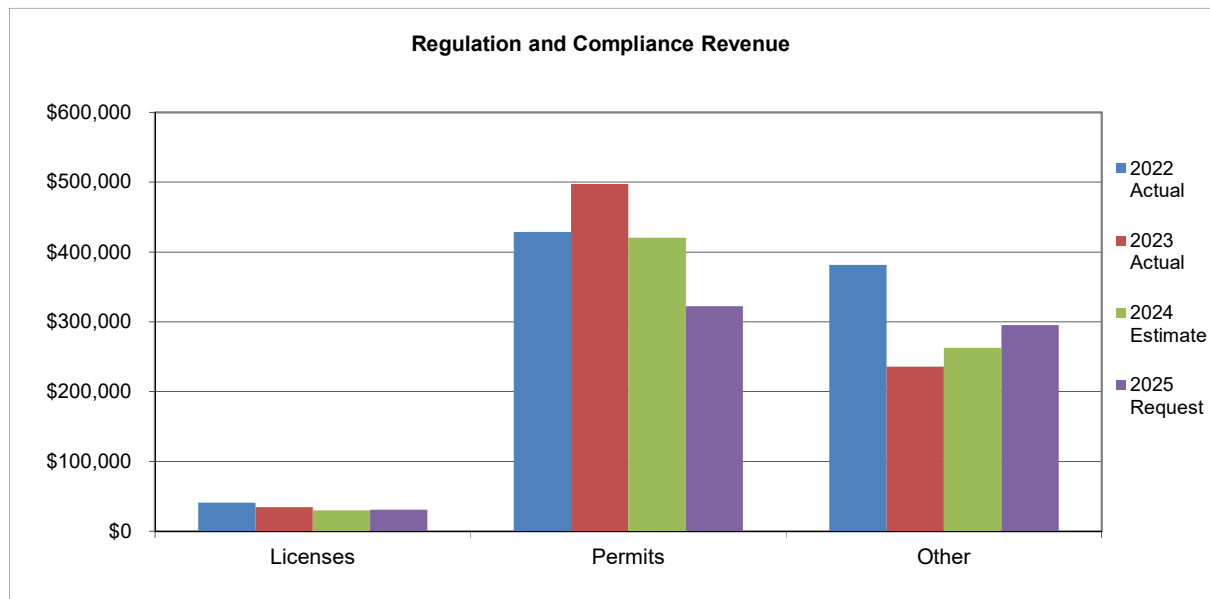
**Explanation of Account:** Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

**Budget Impact:** This budget decreases \$6,000 (-2%) for 2025. This change is the result of declining cable TV franchise revenue.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
45110	Fines & Penalties	\$276,354	\$160,833	\$200,000	\$88,865	\$162,000	\$200,000	\$200,000
45111	Alarm Fees	\$225	\$0	\$0	\$0	\$0	\$0	\$0
44125	Cable TV Franchise	\$104,877	\$74,969	\$101,000	\$26,632	\$101,000	\$95,000	\$95,000
	TOTAL	\$381,456	\$235,802	\$301,000	\$115,497	\$263,000	\$295,000	\$295,000

TOTAL REGULATION AND COMPLIANCE REVENUE

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
Licenses	\$40,849	\$34,588	\$35,825	\$18,606	\$29,860	\$31,075	\$31,075
Permits	\$429,009	\$497,306	\$273,200	\$186,769	\$420,610	\$308,960	\$322,416
Other	\$381,456	\$235,802	\$301,000	\$115,497	\$263,000	\$295,000	\$295,000
TOTAL	\$851,314	\$767,696	\$610,025	\$320,872	\$713,470	\$635,035	\$648,491



## 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 2025 budget increases \$121,265 (24%). Youth sports, summer day camp, and dance classes provide the most consistent revenues. Admission fees increase as both special events and Pickleball continue to grow.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
46710	Registration Fees:							
***-46710	Recreation Programs	\$413,278	\$435,501	\$457,413	\$383,954	\$450,000	\$553,436	\$553,436
260-46710	Senior Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
265-46710	Special Events	\$785	\$555	\$950	\$975	\$800	\$450	\$450
46711	Admission Fees	\$41,686	\$54,237	\$45,477	\$28,080	\$40,000	\$71,219	\$71,219
	TOTAL	\$455,749	\$490,293	\$503,840	\$413,009	\$490,800	\$625,105	\$625,105

### 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.

**Budget Impact:** This budget increases \$4,250 (2%) in 2025. The increase is based on 2023 actuals and 2024 estimates.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
44319	Plan of Operation	\$3,855	\$4,225	\$4,000	\$1,160	\$3,000	\$4,000	\$4,000
44410	Conditional Use	\$210	\$1,680	\$2,500	\$210	\$2,000	\$2,500	\$2,500
44430	Zoning & Petitions	\$1,000	\$2,500	\$1,000	\$1,000	\$2,100	\$1,000	\$1,000
46101	Platting Fees	\$2,190	\$2,130	\$750	\$380	\$2,000	\$2,000	\$2,000
46141	Developer Payments for Engineering	\$209,813	\$154,676	\$175,000	\$88,062	\$270,982	\$175,000	\$175,000
46310	Grading Plan Review	\$8,655	\$10,530	\$6,000	\$4,050	\$8,700	\$9,000	\$9,000
46850	Plan Review Fees	\$1,450	\$1,500	\$1,500	\$435	\$1,500	\$1,500	\$1,500
46851	Amendment to ordinance	\$0	\$1,000	\$0	\$0	\$500	\$0	\$0
46853	Zoning Letter	\$175	\$0	\$0	\$0	\$0	\$0	\$0
46854	Architectural Review Board Fees	\$375	\$375	\$500	\$0	\$250	\$500	\$500
	TOTAL	\$227,723	\$178,616	\$191,250	\$95,297	\$291,032	\$195,500	\$195,500





OTHER PUBLIC CHARGES FOR SERVICES

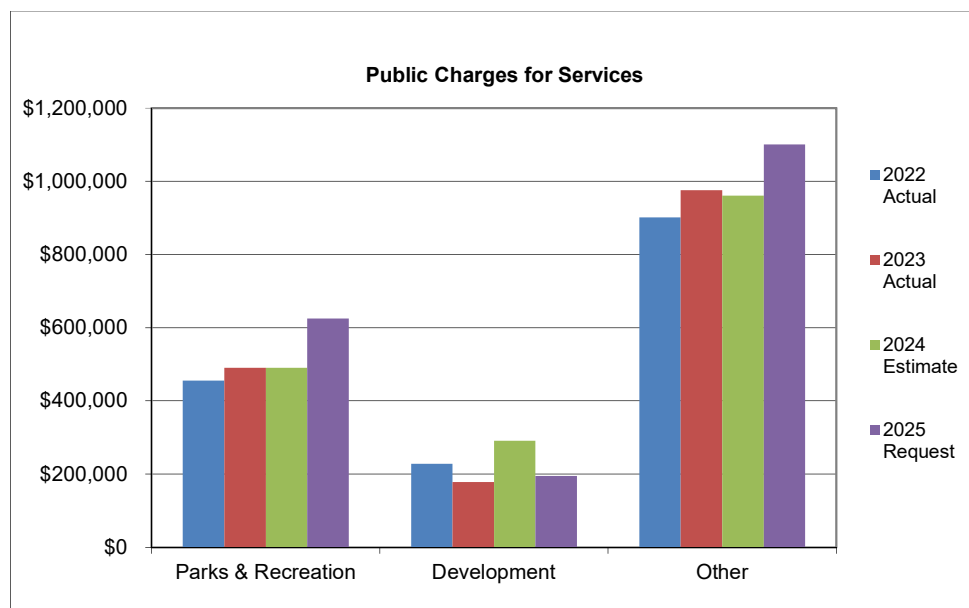
**Explanation of Account:** Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

**Budget Impact:** The total budget increases \$92,535 (9%). The major drivers were increased revenue from ambulance fees based on past trends. Another major driver was for garbage removal based on new home construction numbers. The remaining changes are based either on the 2023 estimates or 2024 projections.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
46110	Assessment Letters	\$18,824	\$19,575	\$18,800	\$13,560	\$20,000	\$20,000	\$20,000
46111	Records Maintenance Fees	\$1,915	\$2,220	\$2,000	\$750	\$2,040	\$2,000	\$2,000
46130	Sale of Materials	\$614	\$4,018	\$300	\$885	\$4,012	\$4,000	\$4,000
46131	Concessions	\$1,702	\$226	\$1,600	\$4,950	\$1,000	\$1,600	\$1,600
46220	Fire Charges for Service	\$1,340	\$0	\$0	\$0	\$0	\$0	\$0
46230	Ambulance Fees	\$372,165	\$360,194	\$340,000	\$214,033	\$329,170	\$365,000	\$370,000
46420	Garbage Removal	\$469,742	\$548,665	\$602,955	\$570,029	\$570,029	\$660,996	\$660,996
46435	Other Recycling Charges	\$210	\$0	\$0	\$0	\$0	\$0	\$0
46436	Yard Waste Disposal	\$33,165	\$35,535	\$32,000	\$35,445	\$32,750	\$35,000	\$35,000
46440	Weed Cutting	\$0	\$673	\$1,500	\$643	\$639	\$500	\$500
46610	Senior Party Tickets	\$2,398	\$4,523	\$3,950	\$2,748	\$2,000	\$6,544	\$6,544
	TOTAL	\$902,075	\$975,629	\$1,003,105	\$843,043	\$961,640	\$1,095,640	\$1,100,640

TOTAL PUBLIC CHARGES FOR SERVICES

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
Parks & Recreation	\$455,749	\$490,293	\$503,840	\$413,009	\$490,800	\$625,105	\$625,105
Development	\$227,723	\$178,616	\$191,250	\$95,297	\$291,032	\$195,500	\$195,500
Other	\$902,075	\$975,629	\$1,003,105	\$843,043	\$961,640	\$1,095,640	\$1,100,640
TOTAL	\$1,585,547	\$1,644,538	\$1,698,195	\$1,351,349	\$1,743,472	\$1,916,245	\$1,921,245



## 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 \$24,644 (11%). Of this amount, \$20,000 from interest on investments and \$11,187 from advertising and sponsorships based on actuals in 2023 and projections in 2024. The remaining changes are based either on the 2023 estimates or 2024 projections.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
48110	Interest on Investments	\$87,053	\$236,574	\$60,000	\$59,880	\$85,000	\$80,000	\$85,000
48210	Park Rent	\$66,018	\$79,177	\$73,375	\$27,232	\$72,000	\$78,000	\$78,000
48901 & 48215	Advertising/Sponsorships	\$58,147	\$66,370	\$50,413	\$39,735	\$0	\$61,600	\$61,600
48230	Other Rent	\$43,709	\$50,715	\$38,348	\$25,108	\$35,054	\$27,180	\$27,180
	TOTAL	\$254,927	\$432,836	\$222,136	\$151,955	\$192,054	\$246,780	\$251,780

## PUBLIC IMPROVEMENTS REVENUES

**Explanation of Account:** This account represents collections on special assessments from the Village's closed TIF Districts.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 REQUEST	2025 BUDGET
42300	Special Assessments	\$8,894	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$8,894	\$0	\$0	\$0	\$0	\$0	\$0

## MISCELLANEOUS REVENUES

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

**Budget Impact:** This budget increases \$160 (.2%) with little anticipated changes.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
46115	Administrative Services Sold	\$18,577	\$13,631	\$16,875	\$21,862	\$12,200	\$16,875	\$16,875
48300	Sale of Property	\$120,857	\$30,225	\$0	\$0	\$0	\$0	\$0
48520	Other Donations-Recreation Dept	\$8,720	\$21,550	\$5,000	\$2,936	\$1,500	\$5,000	\$5,000
48530	Park Donations	\$2,188	\$1,943	\$2,000	\$6,260	\$1,775	\$2,000	\$2,000
48540	Fire Donations	\$4,501	\$2,607	\$0	\$0	\$0	\$0	\$0
48900	Miscellaneous	\$36,189	\$19,535	\$58,340	\$363,059	\$37,800	\$58,500	\$58,500
	TOTAL	\$191,032	\$89,491	\$82,215	\$394,117	\$53,275	\$82,375	\$82,375

## FUND TRANSFERS

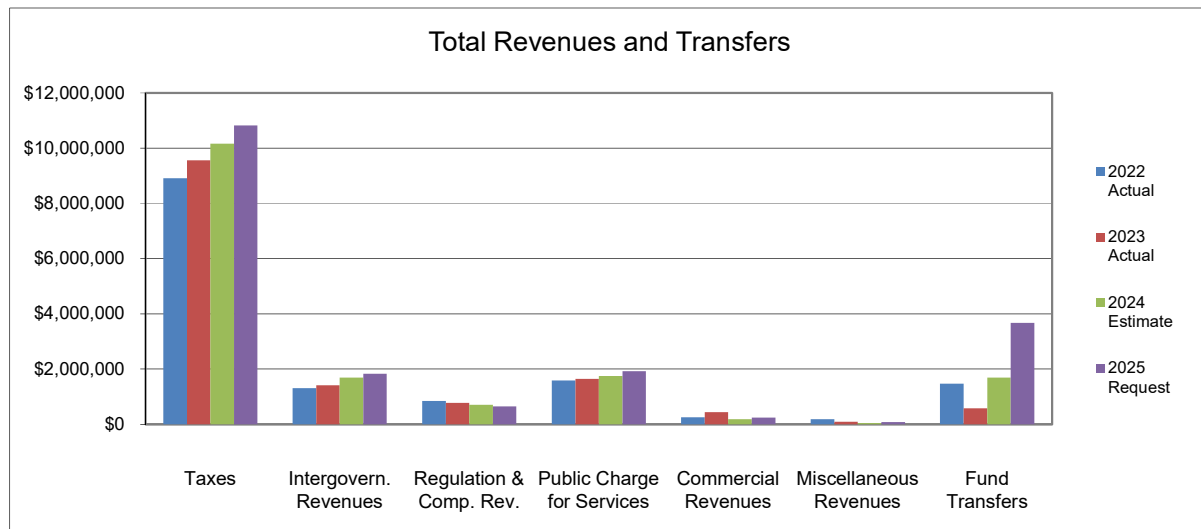
**Explanation of Fund Transfer:** Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

**Budget Impact:** Designated Funds will be used in 2025 for the 2025 Road Program and Village Park Project. Use of surplus is planned to smooth the increase in the police contract. The Transfer from the Stormwater and Sewer Utilities increased by \$10,000 each to reflect the dividend from the operations.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
49211	Use of Designated Funds	\$999,947	\$165,825	\$1,072,331	\$15,960	\$1,072,331	\$3,184,203	\$3,184,203
49220	Trans from Spec Rev	\$77,982	\$14,462	\$2,000	\$0	\$0	\$0	\$0
49262	Trans from Sewer Utility (Dividend)	\$350,000	\$355,000	\$350,000	\$0	\$350,000	\$360,000	\$360,000
49264	Trans from Stormwater Utility	\$45,000	\$50,000	\$55,000	\$0	\$55,000	\$65,000	\$65,000
250-49220	Transfer from Special Rev Fund	\$0	\$0	\$0	\$0	\$2,000	\$5,000	\$5,000
260-49220	Use of Senior Trust Fund	\$0	\$0	\$3,000	\$0	\$3,000	\$4,950	\$4,950
	Transfer from Special Rev Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Use of GF Surplus	\$0	\$0	\$275,968	\$0	\$217,037	\$37,756	\$61,756
	<b>TOTAL</b>	<b>\$1,472,929</b>	<b>\$585,287</b>	<b>\$1,758,299</b>	<b>\$15,960</b>	<b>\$1,699,368</b>	<b>\$3,656,909</b>	<b>\$3,680,909</b>

## TOTAL REVENUES AND TRANSFERS

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
Taxes	\$8,907,887	\$9,560,248	\$10,158,599	\$8,926,060	\$10,158,599	\$10,560,190	\$10,830,473
Intergovern. Revenues	\$1,314,625	\$1,409,795	\$1,693,968	\$1,033,599	\$1,695,016	\$1,861,398	\$1,835,048
Regulation & Comp. Rev.	\$851,314	\$767,696	\$610,025	\$320,872	\$713,470	\$635,035	\$648,491
Public Charge for Services	\$1,585,547	\$1,644,538	\$1,698,195	\$1,351,349	\$1,743,472	\$1,916,245	\$1,921,245
Commercial Revenues	\$254,927	\$432,836	\$222,136	\$151,955	\$192,054	\$246,780	\$251,780
Miscellaneous Revenues	\$191,032	\$89,491	\$82,215	\$394,117	\$53,275	\$82,375	\$82,375
Fund Transfers	\$1,472,929	\$585,287	\$1,758,299	\$15,960	\$1,699,368	\$3,656,909	\$3,680,909
<b>TOTAL</b>	<b>\$14,578,261</b>	<b>\$14,489,891</b>	<b>\$16,223,437</b>	<b>\$12,193,912</b>	<b>\$16,255,254</b>	<b>\$18,958,932</b>	<b>\$19,250,321</b>





## 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 \$887 for 2025 to cover municipal dues increases and miscellaneous expenses for the Board.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 45,271	\$ 47,162	\$ 46,397	\$ 46,629
Expenses	\$ 13,637	\$ 7,823	\$ 9,128	\$ 9,438
<b>Total</b>	<b>\$ 58,908</b>	<b>\$ 54,985</b>	<b>\$ 55,525</b>	<b>\$ 56,067</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 58,908	\$ 54,985	\$ 55,525	\$ 56,067
<b>Total</b>	<b>\$ 58,908</b>	<b>\$ 54,985</b>	<b>\$ 55,525</b>	<b>\$ 56,067</b>

VILLAGE OF SUSSEX  
2025 BUDGET

**DEPARTMENT HIGHLIGHTS FOR 2024**

- \* Stabilized debt levels with lowest ratio of debt to equalized value in decades
- \* Undergoing major project plans to rehab Village Park, while also adding a new neighborhood park and addressed oldest neighborhood parks
- \* Approved staff wage adjustments for market changes and adopted enhanced low cost employee benefits initiatives
- \* Continued to implement the CIP and Strategic Plan of the Village

**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 2025**

- \* Complete the Park Pavillion, Park Shop and Weaver Drive improvements at Village Park
- \* Continue the Village's Road Program
- \* Begin the drawdown of TIF #6 with a goal of closing early by 9 years
- \* Continue to plan for a sustainable path forward after growth ends

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Board Meetings	28	24	26	33	33	18	18
Committee Meetings	76	56	69	61	59	50	50
Ordinances Adopted	9	13	10	9	6	6	6
Resolutions Adopted	38	30	32	25	15	36	22

**Legislative Services Budget**

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
51100-000-								
110	Salaries	\$42,054	\$43,912	\$43,084	\$19,396	\$43,100	\$43,315	\$43,315
150	Payroll Taxes	\$3,217	\$3,250	\$3,296	\$1,539	\$3,297	\$3,314	\$3,314
320	Municipal Dues	\$5,265	\$5,666	\$6,628	\$6,628	\$6,628	\$7,293	\$7,293
390	Expenses:	\$8,372	\$2,157	\$2,172	\$807	\$2,500	\$2,145	\$2,145
	<b>TOTAL</b>	<b>\$58,908</b>	<b>\$54,985</b>	<b>\$55,180</b>	<b>\$28,370</b>	<b>\$55,525</b>	<b>\$56,067</b>	<b>\$56,067</b>



## 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 decreased by \$6,735 (-3%) which reflects efficient use of legal services.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 151,637	\$ 145,584	\$ 140,930	\$ 158,958
Contractual Services	\$ 84,720	\$ 86,134	\$ 71,279	\$ 93,179
Expenses	\$ 6,804	\$ 10,163	\$ 10,354	\$ 10,070
<b>Total</b>	<b>\$ 243,161</b>	<b>\$ 241,881</b>	<b>\$ 222,563</b>	<b>\$ 262,207</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 243,161	\$ 241,881	\$ 222,563	\$ 262,207
<b>Total</b>	<b>\$ 243,161</b>	<b>\$ 241,881</b>	<b>\$ 222,563</b>	<b>\$ 262,207</b>

### DEPARTMENT HIGHLIGHTS FOR 2024

- \* Developed Plan for Village Park Rehab Project
- \* Initiated Employee benefits plan adjustment
- \* Developed Plan for drawdown of TIF #6
- \* Several Trail projects connecting pedestrian routes underway
- \* Reached deals with Lannon for Joint Well

### 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 2025

- \* Continue Economic Development Including implementing the TIF #6 drawdown starting in 2025
- \* Implement WWTF and Well #9 projects with partner communities
- \* Realize the completion of Park Pavilion and Park Shop Projects
- \* Complete and manage the major 9 plus miles of roadway work on time and on budget

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Long-term fiscal scorecard	50%	50%	50%	60%	60%	60%	65%
Net new construction (in millions)	\$30.21	\$28.43	\$40.91	\$40.91	\$84.10	\$71.20	\$83.00
Percentage employee turnover	13%	8%	14%	20%	9%	6%	8%



VILLAGE OF SUSSEX  
2025 BUDGET

**Executive Services Budget**

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
51410-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$115,175	\$111,235	\$106,334	\$60,831	\$106,334	111,448	\$111,448
120	Wages - Administrative Assistants	\$9,187	\$9,829	\$9,888	\$5,450	\$9,888	\$4,739	\$4,739
130	Pension 13.90%	\$7,671	\$7,552	\$8,019	\$4,660	\$7,903	\$8,075	\$8,075
135	Employee Insurance	\$366	\$378	\$13,744	\$200	\$334	\$16,662	\$16,308
150	Payroll Taxes	\$9,516	\$8,925	\$8,891	\$5,448	\$8,891	\$8,888	\$8,888
220	Telephone	\$1,089	\$1,076	\$1,150	\$452	\$725	\$1,179	\$1,179
310	Office Supplies	\$492	\$551	\$600	\$310	\$684	\$710	\$710
390	Expenses	\$3,008	\$5,805	\$5,800	\$3,012	\$5,800	\$5,800	\$5,800
510	Insurance	\$3,304	\$3,807	\$3,870	\$2,785	\$3,870	\$3,560	\$3,560
	SUB-TOTAL	\$149,808	\$149,158	\$158,296	\$83,148	\$144,429	\$161,061	\$160,707
51410-000-180	Human Resources Exp.	\$9,722	\$7,665	\$9,500	\$6,783	\$7,580	\$9,500	\$9,500
	SUB-TOTAL	\$9,722	\$7,665	\$9,500	\$6,783	\$7,580	\$9,500	\$9,500
51300-000-210	Legal - Traffic	\$31,240	\$23,865	\$35,500	\$17,994	\$19,860	\$30,000	\$30,000
51300-000-211	Legal - Opinions	\$52,391	\$61,193	\$66,000	\$33,499	\$50,694	\$62,000	\$62,000
	SUB-TOTAL	\$83,631	\$85,058	\$101,500	\$51,493	\$70,554	\$92,000	\$92,000
	TOTAL	\$243,161	\$241,881	\$269,296	\$141,424	\$222,563	\$262,561	\$262,207



## 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 Prep/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 decreased by 1,968 (-1%). Fewer staff are needed to administer elections now that the Village is using Badger Books. This budget reduction reflects this change in the election salaries line.

CLERK-TREASURER BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 122,733	\$ 122,746	\$ 144,571	\$ 148,107
Contractual Services	\$ 3,685	\$ 4,155	\$ 4,216	\$ 4,300
Expenses	\$ 31,944	\$ 34,650	\$ 35,544	\$ 33,348
<b>Total</b>	<b>\$ 158,362</b>	<b>\$ 161,551</b>	<b>\$ 184,331</b>	<b>\$ 185,755</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 95,449	\$125,633	\$ 132,221	\$ 132,330
General Fund - Other Sources	\$ 62,913	\$35,918	\$ 52,110	\$ 53,425
<b>Total</b>	<b>\$ 158,362</b>	<b>\$ 161,551</b>	<b>\$ 184,331</b>	<b>\$ 185,755</b>

### DEPARTMENT HIGHLIGHTS FOR 2024

- \* Completed the digital records retention project
- \* Implemented electronic poll books (Badger Books) for elections
- \* Successfully ran four elections without disruption to daily administrative activities

### 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 2025

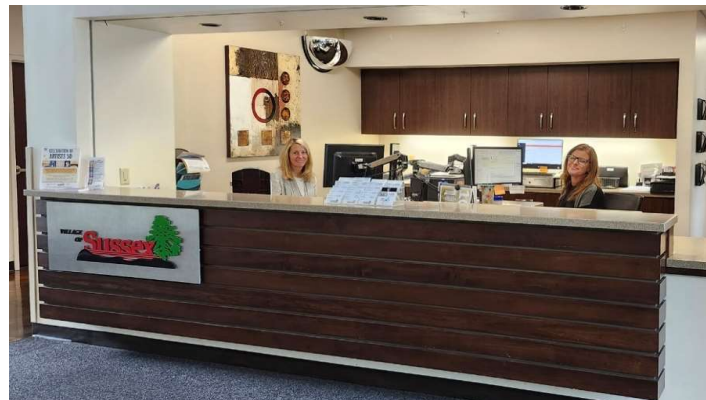
- \* Plan and oversee efficient and effective elections
- \* Continue to examine current operations and identify efficiencies in administering services
- \* Research and implement strategy for safer and accurate building access

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
# of election votes handled	12,930	2,750	14,370	2,289	11,644	6,724	12,000
# of yard waste site passes sold	811	944	1,100	1,068	1,195	1,130	1,200

VILLAGE OF SUSSEX  
2025 BUDGET

**Clerk-Treasurer Budget**

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
51420-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE	FINAL
110	Salaries	\$56,043	\$64,165	\$67,216	\$37,217	\$64,680	\$70,409	\$70,409
120	Wages - Administrative Assistants	\$24,290	\$22,818	\$21,056	\$10,443	\$23,000	\$22,707	\$22,707
130	Pension 13.90%	\$5,198	\$5,797	\$6,091	\$3,427	\$5,962	\$6,472	\$6,472
135	Employee Insurance	\$17,065	\$14,940	\$16,131	\$7,992	\$15,445	\$19,466	\$19,049
150	Payroll Taxes	\$5,980	\$6,325	\$6,753	\$3,688	\$6,708	\$7,123	\$7,123
155	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	Telephone	\$201	\$287	\$300	\$156	\$216	\$300	\$300
240	Equipment Maintenance	\$3,484	\$3,868	\$4,200	\$1,849	\$4,000	\$4,000	\$4,000
310	Office Supplies	\$2,624	\$933	\$3,250	(\$292)	\$2,850	\$3,000	\$3,000
390	Expenses	\$1,640	\$1,275	\$2,300	\$1,958	\$2,000	\$2,800	\$2,800
510	Insurance	\$2,498	\$2,886	\$2,924	\$2,238	\$2,924	\$2,889	\$2,889
	<b>SUB-TOTAL</b>	<b>\$119,023</b>	<b>\$123,294</b>	<b>\$130,221</b>	<b>\$68,676</b>	<b>\$127,785</b>	<b>\$139,166</b>	<b>\$138,749</b>
51440-000-110	Election Salaries	\$13,683	\$8,461	\$27,000	\$6,233	\$25,000	\$19,500	\$19,500
51440-000-130	Election Pension	\$218	\$113	\$1,863	\$103	\$1,863	\$1,355	\$1,355
51440-000-150	Election Payroll Taxes	\$256	\$127	\$2,066	\$114	\$1,913	\$1,492	\$1,492
51440-000-390	Election Expenses	\$11,412	\$6,399	\$13,700	\$7,113	\$13,700	\$10,000	\$10,000
	<b>SUB-TOTAL</b>	<b>\$25,569</b>	<b>\$15,100</b>	<b>\$44,629</b>	<b>\$13,563</b>	<b>\$42,476</b>	<b>\$32,347</b>	<b>\$32,347</b>
51490-000-326	Printing & Publishing	\$96	\$23	\$500	\$0	\$420	\$500	\$500
51490-000-327	Real Estate Expense	\$12,018	\$13,153	\$12,190	\$5,051	\$13,000	\$13,459	\$13,459
51490-000-390	Expenses	\$787	\$706	\$600	\$870	\$650	\$700	\$700
	<b>SUB-TOTAL</b>	<b>\$12,901</b>	<b>\$13,882</b>	<b>\$13,290</b>	<b>\$5,921</b>	<b>\$14,070</b>	<b>\$14,659</b>	<b>\$14,659</b>
51910-000-000	Uncollectible Taxes	\$869	\$9,275	\$0	\$0	\$0	\$0	\$0
	<b>SUB-TOTAL</b>	<b>\$869</b>	<b>\$9,275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL</b>	<b>\$158,362</b>	<b>\$161,551</b>	<b>\$188,140</b>	<b>\$88,160</b>	<b>\$184,331</b>	<b>\$186,172</b>	<b>\$185,755</b>





## 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 \$20,918 (12%). The major driver is increased licensing costs and stepping in the transition from a part-time IT Coordinator to full-time.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Personnel Services	\$ 34,701	\$ 55,264	\$ 55,980	\$ 80,891
Contractual Services	\$ 40,039	\$ 37,439	\$ 38,834	\$ 39,591
Expenses	\$ 33,797	\$ 51,849	\$ 63,829	\$ 73,271
Capital Outlay	\$ 57,519	\$ 128,825	\$ 115,000	\$ 6,592
<b>Total</b>	<b>\$ 166,056</b>	<b>\$ 273,377</b>	<b>\$ 273,643</b>	<b>\$ 200,345</b>

Department Resources				
General Fund - Taxes	\$ 166,056	\$ 273,377	\$ 273,643	\$ 200,345
General Fund - Use of Designated Funds	\$ -	\$ -	\$ 10,406	\$ -
<b>Total</b>	<b>\$ 166,056</b>	<b>\$ 273,377</b>	<b>\$ 284,049</b>	<b>\$ 200,345</b>

### DEPARTMENT HIGHLIGHTS FOR 2024

- \*Implemented end point detection
- \*Switched to a more secure .gov email addresses
- \*Deployed new switches, firewalls, and a new cloud backup solution.

### 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 2025

- \* Extend fiber to the new park pavilion and parks shop
- \* Complete the implementation of the citizen portal for online payments
- \* Increase the Village's video presence on social media

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Number of computers deployed	10	27	4	23	25	18	2
Number of new Facebook followers	590	1,345	774	789	852	860	1,425
Number of new NextDoor followers	N/A	451	252	292	680	312	250
Number of Instagram followers	N/A	N/A	N/A	N/A	774	933	1,150
Hours of outside consultant time	262	247	286	491	512	266	275



VILLAGE OF SUSSEX  
2025 BUDGET

**Communications and Information Technology Services Budget**

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
51430-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE	FINAL
110	Salaries	\$0	\$18,898	\$17,923	\$10,291	\$17,923	\$18,819	\$18,819
120	Wages	\$27,159	\$26,601	\$37,807	\$17,512	\$27,394	\$37,144	\$37,144
130	Pension 13.90%	\$843	\$2,261	\$3,845	\$2,048	\$3,082	\$3,889	\$3,889
135	Employee Insurance	\$4,858	\$4,367	\$7,148	\$2,522	\$4,114	\$16,758	\$16,395
150	Payroll Taxes	\$1,841	\$3,137	\$4,263	\$2,189	\$3,467	\$4,281	\$4,281
340	IT Services - Maintenance Contract	\$40,039	\$37,439	\$39,405	\$16,181	\$38,834	\$39,591	\$39,591
390	Expenses:	\$137	\$441	\$400	\$34	\$29	\$2,300	\$2,300
397	Licensing	\$27,576	\$44,799	\$56,294	\$43,961	\$57,000	\$67,649	\$67,649
510	Insurance	\$862	\$1,672	\$1,729	\$1,378	\$1,800	\$2,122	\$2,122
51490-000-347	Community Info/Cable	\$5,222	\$4,937	\$4,021	\$50	\$5,000	\$1,200	\$1,200
	<b>TOTAL</b>	<b>\$108,537</b>	<b>\$144,552</b>	<b>\$172,835</b>	<b>\$96,166</b>	<b>\$158,643</b>	<b>\$193,753</b>	<b>\$193,390</b>

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	\$1,050
Police Services - Citation Software Maintenance Agreement	\$1,882
Police Services - Department of Justice Monthly Access	\$600
Police Services - Other IT subscriptions	\$1,800
Fire Department - Trunked Radio Costs & Other IT Costs	\$25,000
GIS Management	29,430
Recreation Administration - Registration Software Transaction Fees	\$6,773
Costs for Processing Online Payments & Outsourcing Bill Printing	\$47,280
Water Utility - Share of General IT and Accounting Software Costs	\$29,406
Sewer Utility - Share of General IT and Accounting Software Costs	\$28,307
Stormwater Utility - Share of General IT and Accounting Software Costs	7,143
<b>Total IT Costs Included in Other Sections of the Budget</b>	<b>\$ 179,111</b>



## 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 increases by \$42,775 (19%) in 2025. This increase is the result of stepping up a part-time position to fulltime to continue the succession plan implementation for this department.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 128,581	\$ 197,817	\$ 101,086	\$ 140,328
Contractual Services	\$ 83,815	\$ 88,556	\$ 93,082	\$ 92,940
Expenses	\$ 35,901	\$ 32,341	\$ 35,604	\$ 34,239
<b>Total</b>	<b>\$ 248,297</b>	<b>\$ 318,714</b>	<b>\$ 229,772</b>	<b>\$ 267,507</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 248,297	\$ 318,714	\$ 229,772	\$267,831
<b>Total</b>	<b>\$ 248,297</b>	<b>\$ 318,714</b>	<b>\$ 229,772</b>	<b>\$ 267,831</b>

### DEPARTMENT HIGHLIGHTS FOR 2024

- \* Completed implementation for new ERP system
- \* Writed process narratives for new daily, weekly, and monthly routines under the new ERP system
- \* Developed effective employee backups through 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 2025

- \* Complete cross-training for new internal processes
- \* Implement new water rates, if approved by PSC

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Total checks written	4,110	4,110	4,057	3,573	3,636	2,871	2,996
Online payments received (UB monthly in 2019)	5,679	18,309	21,176	23,292	23,404	27,619	27,650
Number of utility customers (year end)	3,586	3,524	3,580	3,673	3,763	3,859	4,300



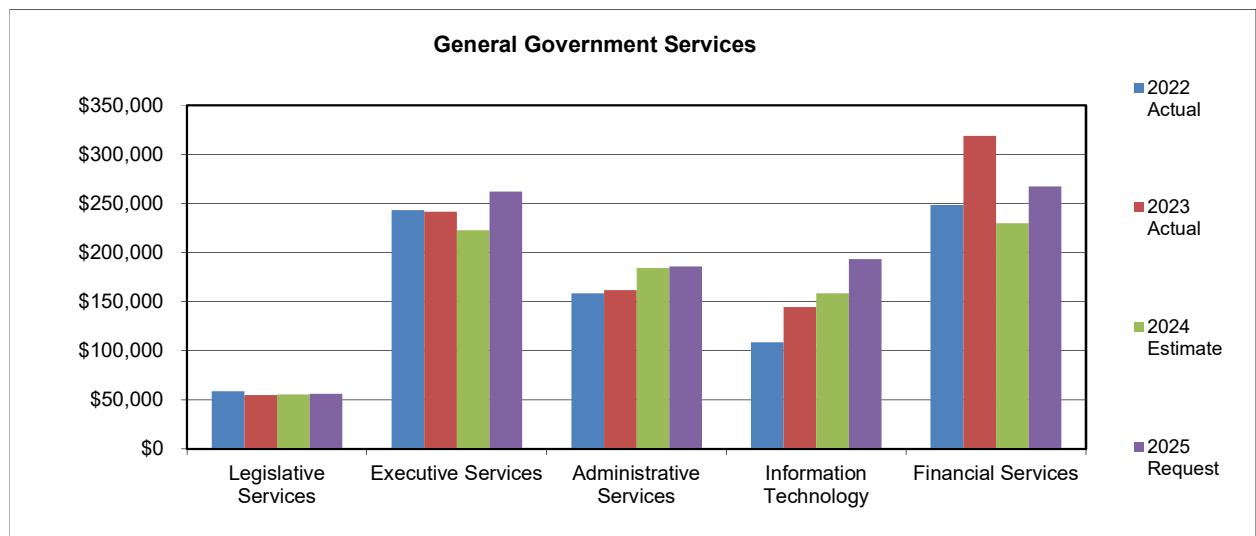
VILLAGE OF SUSSEX  
2025 BUDGET

**Financial Services Budget**

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
51510-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$58,968	\$118,588	\$41,921	\$22,530	\$38,623	\$44,352	\$44,352
120	Wages	\$37,686	\$42,031	\$43,244	\$22,783	\$38,976	\$65,176	\$65,176
130	Pension 13.90%	\$6,229	\$7,739	\$5,876	\$3,381	\$5,277	\$7,612	\$7,612
135	Employee Insurance	\$18,609	\$17,644	\$12,540	\$6,534	\$12,274	\$15,133	\$14,809
150	Payroll Taxes	\$7,089	\$11,815	\$6,515	\$3,640	\$5,936	\$8,379	\$8,379
215	Accountant/Auditor	\$13,128	\$13,630	\$13,700	\$10,856	\$18,000	\$16,440	\$16,440
290	Contractual Fees - Ambo Billing	\$19,543	\$23,566	\$20,000	\$8,784	\$21,082	\$22,500	\$22,500
310	Office Supplies	\$512	\$537	\$500	\$310	\$684	\$550	\$550
340	Data Processing	\$1,010	\$1,010	\$1,400	\$401	\$1,010	\$1,050	\$1,050
390	Expenses	\$5,973	\$731	\$3,550	\$0	\$3,100	\$3,538	\$3,538
510	Insurance	\$4,328	\$3,791	\$3,726	\$2,597	\$3,726	\$2,742	\$2,742
	<b>SUB-TOTAL</b>	<b>\$173,075</b>	<b>\$241,082</b>	<b>\$152,972</b>	<b>\$81,816</b>	<b>\$148,688</b>	<b>\$187,472</b>	<b>\$187,148</b>
51530-000-218	Assessment Contract Fees	\$51,144	\$51,360	\$45,000	\$36,092	\$54,000	\$54,000	\$54,000
51530-000-390	State Manufacturing Assessment Fee	\$9,259	\$9,248	\$9,500	\$0	\$9,500	\$10,000	\$10,000
	<b>SUB-TOTAL</b>	<b>\$60,403</b>	<b>\$60,608</b>	<b>\$54,500</b>	<b>\$36,092</b>	<b>\$63,500</b>	<b>\$64,000</b>	<b>\$64,000</b>
51938-000-510	Insurance	\$14,819	\$17,024	\$17,584	\$13,315	\$17,584	\$16,359	\$16,359
	<b>SUB-TOTAL</b>	<b>\$14,819</b>	<b>\$17,024</b>	<b>\$17,584</b>	<b>\$13,315</b>	<b>\$17,584</b>	<b>\$16,359</b>	<b>\$16,359</b>
	<b>TOTAL</b>	<b>\$248,297</b>	<b>\$318,714</b>	<b>\$225,056</b>	<b>\$131,223</b>	<b>\$229,772</b>	<b>\$267,831</b>	<b>\$267,507</b>

**TOTAL GENERAL GOVERNMENT SERVICES**

	2022	2023	2024	ACTUAL	2024	2025	2025
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BUDGET	BUDGET
Legislative Services	\$58,908	\$54,985	\$55,180	\$28,370	\$55,525	\$56,067	\$56,067
Executive Services	\$243,161	\$241,881	\$269,296	\$141,424	\$222,563	\$262,561	\$262,207
Administrative Services	\$158,362	\$161,551	\$188,140	\$88,160	\$184,331	\$186,172	\$185,755
Information Technology Services	\$108,537	\$144,552	\$172,835	\$96,166	\$158,643	\$193,753	\$193,390
Financial Services	\$248,297	\$318,714	\$225,056	\$131,223	\$229,772	\$267,831	\$267,507
<b>TOTAL</b>	<b>\$817,265</b>	<b>\$921,683</b>	<b>\$910,507</b>	<b>\$485,343</b>	<b>\$850,834</b>	<b>\$966,384</b>	<b>\$964,926</b>



## 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 rose to account for the 2025 Road Program. 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	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
59231	Debt Service - Tax Levy	\$1,160,937	\$2,694,624	\$2,910,350	\$2,042,624	\$2,910,350	\$3,125,876	\$3,125,876
	Debt Service - Use of General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59228	Cemetery Fund	\$9,000	\$13,000	\$10,000	\$0	\$16,000	\$12,351	\$12,351
59241	Capital Projects Fund	\$470,000	\$770,000	\$0	\$0	\$0	\$0	\$0
59263	Community Development Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59210	Reserve Funds	\$1,148,192	\$543,778	\$10,000	\$0	\$12,350	\$10,000	\$10,000
	<b>TOTAL</b>	<b>\$2,788,129</b>	<b>\$4,021,402</b>	<b>\$2,930,350</b>	<b>\$2,042,624</b>	<b>\$2,938,700</b>	<b>\$3,148,227</b>	<b>\$3,148,227</b>

## 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 \$119,543 (5%). The major driver was contractual fees, which increased by \$97,993 as a result of inflationary costs.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personnel Services	\$52,897	\$51,472	\$57,118	\$68,396
Contractual Services	\$1,865,404	\$2,036,178	\$2,170,269	\$2,285,140
Expenses	\$19,333	\$18,423	\$22,619	\$20,430
Capital Outlay	\$0	\$0	\$6,190	\$6,190
<b>Total</b>	<b>\$1,937,634</b>	<b>\$2,106,073</b>	<b>\$2,256,196</b>	<b>\$2,380,156</b>
<b>Department Resources</b>				
General Fund - Taxes	\$1,661,055	\$1,945,240	\$2,094,196	\$2,180,156
General Fund - Fines & Forfeitures	\$276,354	\$160,833	\$162,000	\$200,000
General Fund - Alarm Fees	\$225	\$0	\$0	\$0
<b>Total</b>	<b>\$1,937,634</b>	<b>\$2,106,073</b>	<b>\$2,256,196</b>	<b>\$2,380,156</b>

VILLAGE OF SUSSEX  
2025 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2024							
<ul style="list-style-type: none"> <li>* Continued and built new community partnerships</li> <li>* Participated in Full Scale County Wide Emergency Management Exercise</li> <li>* Maintained and reviewed response plans to schools and businesses</li> <li>* Collected data and outcomes from Flock cameras</li> <li>* Maintained transparency in performance of duties and service to the community</li> </ul>							
DEPARTMENT GOALS							
<p>* 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.</p>							
MAJOR OBJECTIVES FOR 2025							
<ul style="list-style-type: none"> <li>* Perform Staffing Study</li> <li>* Focus efforts on solutions to locations with repeat calls for service.</li> <li>* Continue Traffic Saturations in higher traffic problem areas.</li> <li>* Continue to monitor successes of Flock cameras</li> <li>* Continue Community partnerships and relationships</li> </ul>							
PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Traffic Enforcement Citations	2,195	2,189	1,372	2,118	1,899	1,575	1,600
Non Citation Contacts (citizen assist calls)	5,289	6,211	6,071	6,317	6,683	7,158	7,000
Parking Citations	831	356	255	327	356	484	500

**Police Services Budget**

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
52100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Administrative Assistants	\$39,582	\$41,702	\$42,249	\$23,895	\$42,000	\$44,337	\$44,337
125	Wages - Bldg Maintenance	\$7,217	\$3,486	\$6,680	\$1,385	\$7,793	\$7,004	\$7,004
130	Pension 13.90%	\$2,434	\$2,768	\$3,376	\$1,761	\$3,436	\$3,568	\$3,568
135	Employee Insurance	\$79	\$75	\$10,213	\$53	\$80	\$9,767	\$9,559
150	Payroll Taxes	\$3,585	\$3,441	\$3,743	\$2,161	\$3,809	\$3,928	\$3,928
220	Utilities -- telephone	\$2,052	\$2,151	\$2,300	\$1,352	\$2,490	\$2,600	\$2,600
222	Utilities -- heat	\$3,430	\$3,605	\$4,500	\$1,060	\$4,500	\$4,500	\$4,500
224	Utilities -- electric	\$10,548	\$11,018	\$11,000	\$6,755	\$11,360	\$11,500	\$11,500
226	Utilities -- water & sewer	\$8,177	\$8,529	\$9,000	\$1,533	\$9,376	\$9,500	\$9,500
240	Equipment Maintenance	\$0	\$11,400	\$5,000	\$0	\$5,000	\$10,000	\$10,000
242	Building Maintenance	\$19,691	\$20,017	\$19,295	\$17,320	\$20,500	\$20,000	\$20,000
290	Contractual Fees	\$1,821,506	\$1,979,458	\$2,117,043	\$1,242,062	\$2,117,043	\$2,227,040	\$2,227,040
340	Protective Services IT	\$0	\$900	\$0	\$750	\$1,800	\$1,800	\$1,800
390	Expenses	\$9,586	\$7,411	\$9,552	\$11,583	\$10,500	\$7,607	\$7,607
510	Insurance	\$9,747	\$10,112	\$10,680	\$8,521	\$10,319	11,023	\$11,023
	TOTAL	\$1,937,634	\$2,106,073	\$2,254,631	\$1,320,191	\$2,250,006	\$2,374,174	\$2,373,966



## 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 \$91,468 (5%). Wages and benefits including workers' comp insurance increased \$80,818 as a result of the union contract and increased health insurance costs.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personnel Services	\$1,118,346	\$1,164,376	\$1,121,253	\$1,640,602
Contractual Services	\$124,121	\$118,604	\$133,808	\$113,203
Expenses	\$120,829	\$133,571	\$124,899	\$128,967
Capital Outlay	\$353,725	\$57,314	\$256,710	\$396,257
<b>Total</b>	<b>\$1,717,021</b>	<b>\$1,473,865</b>	<b>\$1,636,670</b>	<b>\$2,279,029</b>
<b>Department Resources</b>				
General Fund - Taxes	\$1,013,651	\$954,478	\$1,160,369	\$1,661,689
General Fund - Intergovernmental Grant	\$2,500	\$12,195	\$0	\$0
General Fund - Ambulance Fees	\$372,165	\$360,194	\$329,170	\$365,000
General Fund - Fire Insurance Dues	\$67,507	\$73,631	\$73,631	\$75,840
General Fund - Fire Inspection Fees	\$10,483	\$9,505	\$11,500	\$11,000
General Fund - Fire Charges for Services	\$1,340	\$0	\$0	\$0
General Fund - Fire Donations	\$4,501	\$2,607	\$0	\$0
General Fund - Use of Designated Funds	\$244,874	\$61,255	\$62,000	\$165,500
<b>Total</b>	<b>\$1,717,021</b>	<b>\$1,473,865</b>	<b>\$1,636,670</b>	<b>\$2,279,029</b>

### DEPARTMENT HIGHLIGHTS FOR 2024

- \* Continue to develop the Fire Department's strategic plan
- \* Maintain full-time workforce to achieve the daily staff goal of 5 personnel
- \* Updated departmental Policy and Procedures and Standard Operating Guidelines
- \* Developed annual training plan.
- \* Revamped new employee onboarding process.

### 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 services.

### MAJOR OBJECTIVES FOR 2025

- \* Develop and implement community risk awareness initiatives/campaigns.
- \* Enhance personal growth and professional development to improve service delivery to the community
- \* Evaluate and improve the Department's business processes and practices to ensure efficient, effective, and professional operations
- \* Identify, encourage, and develop training partnerships with other emergency response and allied agencies.

PERFORMANCE INDICATORS (see note)	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Average response times							
Fire	8:32	7:32	4:37	5:05	5:15	5:29	5:32
EMS	5:14	5:32	5:16	4:47	4:45	4:47	4:48
# of buildings inspected annually	1,188	984	885	1,024	996	1,036	1,040
Average EMS calls per month	68	73	70	57	65	68	72



VILLAGE OF SUSSEX  
2025 BUDGET

**Fire Services Budget**

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
52200-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Wages							
110	Chief	\$95,366	\$102,739	\$105,312	\$56,492	\$105,312	\$111,901	\$111,901
120	Shift Coverage	\$606,703	\$620,241	\$923,120	\$357,905	\$600,000	\$955,544	\$955,544
121	Paid on Call	\$19,045	\$12,590	\$22,500	\$1,196	\$13,000	\$14,000	\$14,000
122	Training Wages	\$1,776	\$752	\$0	\$1,316	\$800	\$0	\$0
124	Vehicle Maint & Other PW Wages	\$825	\$1,098	\$1,056	\$0	\$1,100	\$1,093	\$1,093
125	Building Maintenance	\$2,131	\$2,284	\$5,625	\$1,998	\$4,654	\$5,911	\$5,911
128	Clerical Wages	\$39,619	\$42,381	\$42,249	\$23,236	\$39,194	\$44,337	\$44,337
129	Overtime	\$85,328	\$76,891	\$0	\$54,943	\$86,650	\$0	\$0
130	Pension 14.95%	\$92,908	\$104,897	\$138,624	\$73,445	\$100,625	\$149,573	\$149,573
135	Employee Insurance	\$110,009	\$136,647	\$242,547	\$82,719	\$107,635	\$277,644	\$271,585
150	Payroll Taxes	\$64,636	\$63,856	\$84,139	\$40,465	\$62,283	\$86,658	\$86,658
220	Utilities -- telephone	\$9,138	\$9,313	\$6,500	\$5,688	\$9,500	\$8,000	\$8,000
222	Utilities -- heat	\$3,430	\$3,605	\$3,500	\$1,060	\$3,500	\$3,695	\$3,695
224	Utilities -- electric	\$11,595	\$12,942	\$11,500	\$6,586	\$13,000	\$13,266	\$13,266
226	Utilities -- village	\$8,177	\$8,529	\$9,376	\$1,533	\$8,500	\$8,742	\$8,742
239	Gasoline - regular & diesel	\$12,485	\$12,231	\$10,500	\$5,966	\$10,500	\$11,000	\$11,000
240	Equipment Maintenance	\$11,604	\$13,271	\$12,500	\$8,617	\$14,000	\$13,000	\$13,000
242	Building Maintenance	\$20,843	\$17,052	\$16,397	\$13,099	\$22,219	\$18,000	\$18,000
244	Vehicle Maintenance	\$23,883	\$21,648	\$16,480	\$30,266	\$35,000	\$18,000	\$18,000
246	Radio Maintenance	\$5,474	\$2,479	\$4,000	\$2,435	\$4,000	\$4,200	\$4,200
250	Equip. Cert./Testing	\$7,340	\$8,383	\$4,500	\$4,130	\$8,350	\$5,000	\$5,000
260	Haz. Mat. Cont./Fees	\$4,296	\$4,296	\$4,300	\$0	\$0	\$4,300	\$4,300
294	Medical Exams	\$5,856	\$4,855	\$6,000	\$6,169	\$5,239	\$6,000	\$6,000
324	Schooling & Dues	\$6,896	\$4,255	\$7,000	\$2,044	\$5,000	\$7,000	\$7,000
340	Data Processing	\$25,004	\$25,983	\$25,000	\$16,361	\$25,000	\$25,000	\$25,000
342	Medical Supplies	\$21,993	\$20,389	\$20,000	\$14,098	\$22,000	\$21,000	\$21,000
344	Uniforms & Protective Clothing	\$8,233	\$12,865	\$9,000	\$8,207	\$7,138	\$9,500	\$9,500
345	Supplies	\$3,852	\$6,889	\$4,500	\$6,070	\$2,801	\$5,000	\$5,000
350	Good & Welfare	\$153	\$254	\$0	\$0	\$0	\$0	\$0
390	Expenses	\$7,319	\$10,778	\$8,000	\$6,339	\$9,156	\$9,000	\$9,000
392	Fire Prevention	\$2,526	\$2,215	\$2,500	\$1,319	\$3,166	\$2,500	\$2,500
510	Insurance	\$44,853	\$49,943	\$50,638	\$38,596	\$50,638	\$49,967	\$49,967
	<b>TOTAL</b>	<b>\$1,363,296</b>	<b>\$1,416,551</b>	<b>\$1,797,363</b>	<b>\$872,298</b>	<b>\$1,379,960</b>	<b>\$1,888,831</b>	<b>\$1,882,772</b>



**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				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 122,710	\$ 171,650	\$ 167,019	\$ 195,176
Contractual Services	\$ 102,419	\$ 97,290	\$ 137,590	\$ 141,029
Expenses	\$ 23,499	\$ 19,926	\$ 12,739	\$ 16,988
<b>Total</b>	<b>\$ 248,628</b>	<b>\$ 288,866</b>	<b>\$ 317,348</b>	<b>\$ 353,193</b>
<b>Department Resources</b>				
General Fund - Property Taxes	\$ -	\$ -	\$ -	\$ 37,693
General Fund - Permit Revenues	\$ 423,145	\$ 515,316	\$ 417,090	\$ 315,500
<b>Total</b>	<b>\$ 423,145</b>	<b>\$ 515,316</b>	<b>\$ 417,090</b>	<b>\$ 353,193</b>

**DEPARTMENT HIGHLIGHTS FOR 2024**

- \* Implemented the new Building Dept online portal for applying for and issuing building permits.
- \* Welcoming a new inspector and increasing the Department's days from 3 to 4 - allowing us to more effectively schedule inspections and complete plan
- \* Completion of a 150k sf building and permits issued for two other buildings in Highlands, construction on the conversion of ShopKo to a sports training
- \* Begin construction on the new Wildflower subdivision and Golden Fields of Sussex subdivision, continued expansion of the Vista Run subdivision.

**DEPARTMENT GOALS**

- \* Provide inspection services which review projects for conformity to all 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 2025**

- \* A continued focus on commercial development in the major commercial corridor.
- \* Manage and strive for efficiencies in the building and inspections department with a robust residential development market.
- \* Facilitate high quality residential developments to ensure they will be an asset to the Village for years to come.

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
# of permits handled per FTE	1,026	1,024	1,149	1,385	1,338	1,596	1,761
Average days wait for an inspection	0.50	0.50	0.50	1.00	1.00	1.00	1.00
Cost per permit issued	\$ 89.97	\$ 91.38	\$ 80.32	\$ 75.33	\$ 82.46	\$ 126.57	\$ 120.52

**BUILDING INSPECTION DIVISION**

**Budget Impact:** This budget increases \$8,165 (4%) for 2025 and reflected no major changes.

**Building Inspection Division Budget**

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
52400-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$5,748	\$9,130	\$9,288	\$5,170	\$8,986	\$9,834	\$9,834
120	Wages - Administrative Assistants	\$30,660	\$32,349	\$28,968	\$16,220	\$26,995	\$30,411	\$30,411
130	Pension 13.90%	\$1,772	\$2,137	\$2,640	\$1,466	\$2,447	\$2,797	\$2,797
135	Employee Insurance	\$1,722	\$2,600	\$6,600	\$1,616	\$2,686	\$7,980	\$7,806
150	Payroll Taxes	\$2,709	\$3,126	\$2,927	\$1,759	\$2,753	\$3,079	\$3,079
290	Contractual Fees	\$94,991	\$89,269	\$128,727	\$74,063	\$120,134	\$131,750	\$131,750
390 & 454	Expenses	\$18,857	\$12,697	\$8,700	\$7,584	\$8,700	\$10,000	\$10,000
510	Insurance	\$1,287	\$1,389	\$1,426	\$1,119	\$1,426	\$1,590	\$1,590
	<b>TOTAL</b>	<b>\$157,746</b>	<b>\$152,697</b>	<b>\$189,276</b>	<b>\$108,997</b>	<b>\$174,127</b>	<b>\$197,441</b>	<b>\$197,267</b>

**PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION**

**Budget Impact:** This budget increases \$10,129 (7%) for 2025 and reflected no major changes.

**Planning, Development and Zoning Enforcement Budget**

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
56700-000								
110	Salaries	\$58,120	\$87,580	\$89,862	\$50,426	\$87,667	\$94,162	\$94,162
120	Wages - Administrative Assistants	\$4,370	\$4,712	\$4,522	\$2,520	\$4,258	\$4,739	\$4,739
130	Pension 13.90%	\$4,010	\$6,074	\$6,512	\$3,729	\$6,251	\$6,874	\$6,874
135	Employee Insurance	\$8,841	\$17,175	\$23,651	\$10,676	\$17,750	\$28,540	\$27,908
150	Payroll Taxes	\$4,758	\$6,767	\$7,220	\$4,102	\$7,226	\$7,566	\$7,566
216	Engineering	\$224	\$517	\$0	\$83	\$166	\$0	\$0
290	Contractual Expenses	\$7,204	\$7,504	\$9,279	\$8,282	\$17,290	\$9,279	\$9,279
390	Expenses	\$1,074	\$2,997	\$2,500	\$3,190	\$1,183	\$2,500	\$2,500
510	Insurance	\$2,281	\$2,843	\$2,883	\$2,200	\$1,430	\$2,898	\$2,898
	<b>TOTAL</b>	<b>\$90,882</b>	<b>\$136,169</b>	<b>\$146,429</b>	<b>\$85,208</b>	<b>\$143,221</b>	<b>\$156,558</b>	<b>\$155,926</b>

**EMERGENCY GOVERNMENT SERVICES**

**Explanation of Account:** This account handles emergency government services.

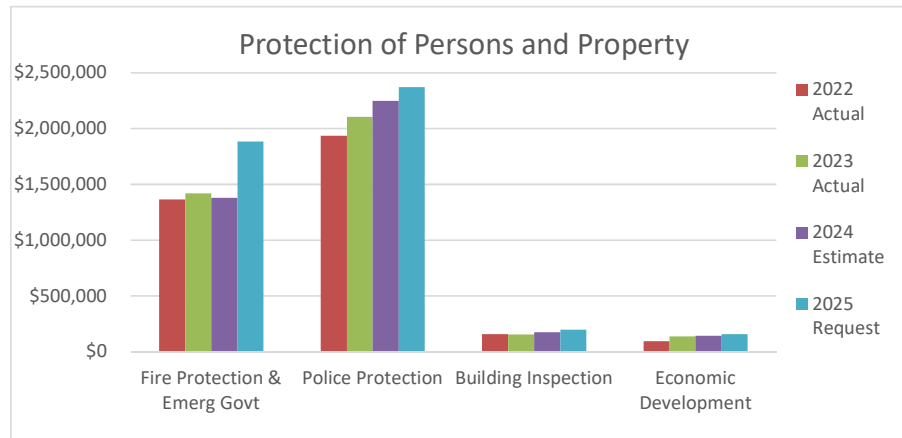
**Budget Impact:** The budget increases \$250 and reflects no major changes.

**Emergency Government Budget**

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
52900-000-								
001	Expenses	\$1,511	\$1,171	\$1,000	\$425	\$665	\$1,250	\$1,250
240	Equipment Maintenance	\$2,310	\$1,565	\$2,500	\$2,643	\$0	\$2,500	\$2,500
	<b>TOTAL</b>	<b>\$3,821</b>	<b>\$2,736</b>	<b>\$3,500</b>	<b>\$3,068</b>	<b>\$665</b>	<b>\$3,750</b>	<b>\$3,750</b>

**TOTAL PROTECTION OF PERSONS AND PROPERTY**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
Police Protection	\$1,937,634	\$2,106,073	\$2,254,631	\$1,320,191	\$2,250,006	\$2,374,174	\$2,373,966
Fire Protection	\$1,363,296	\$1,416,551	\$1,797,363	\$872,298	\$1,379,960	\$1,888,831	\$1,882,772
Building Inspection	\$157,746	\$152,697	\$189,276	\$108,997	\$174,127	\$197,441	\$197,267
Economic Development & Zoning	\$90,882	\$136,169	\$146,429	\$85,208	\$143,221	\$156,558	\$155,926
Emergency Government	\$3,821	\$2,736	\$3,500	\$3,068	\$665	\$3,750	\$3,750
<b>TOTAL</b>	<b>\$3,553,379</b>	<b>\$3,814,226</b>	<b>\$4,391,199</b>	<b>\$2,389,762</b>	<b>\$3,947,979</b>	<b>\$4,620,754</b>	<b>\$4,613,681</b>



## 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				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Service Expenditures</b>				
Personnel Services	\$47,424	\$53,987	\$41,704	\$76,424
Contractual Services	\$500,552	\$577,198	\$642,441	\$662,505
Expenses	\$4,309	\$3,403	\$3,600	\$5,000
<b>Total</b>	<b>\$552,285</b>	<b>\$634,588</b>	<b>\$687,745</b>	<b>\$743,929</b>

<b>Service Resources</b>				
General Fund - Taxes	\$18,818	\$20,030	\$54,505	\$17,144
General Fund - Grants	\$30,350	\$30,358	\$30,461	\$30,461
General Fund - Charges for Services	\$503,117	\$584,200	\$602,779	\$695,996
<b>Total</b>	<b>\$552,285</b>	<b>\$634,588</b>	<b>\$687,745</b>	<b>\$743,601</b>

### SERVICE HIGHLIGHTS FOR 2024

- \* Continued to grow Yard Waste Site use.
- \* Cleared tree line at Yard Waste Site for improved visibility at Railroad and site aesthetics.
- \* Hired additional Yard Waste Site Staff for added flexibility in scheduling staff.

### SERVICE GOALS

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

### MAJOR OBJECTIVES FOR 2025

- \* Continue to improve Yard Waste Site usage and aesthetics.
- \* Continue to improve recycling quantities.

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Recycling tonnage per population	0.1010	0.0910	0.0972	0.0790	0.0853	0.0913	0.0950
Garbage removal cost per resident	\$ 25.10	\$ 25.66	\$ 26.44	\$ 27.07	\$ 27.89	\$ 34.74	\$ 36.24

## 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 \$35,293 (8%) 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	2022	2023	2024	ACTUAL	2024	2025 BASE BUDGET	2025 FINAL BUDGET
53620-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE		
290	Contractual Fees	\$328,549	\$394,774	\$417,652	\$209,222	\$422,525	\$452,945	\$452,945
	TOTAL	\$328,549	\$394,774	\$417,652	\$209,222	\$422,525	\$452,945	\$452,945



## 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 \$32,349 (13%). The major driver was Contractual Fees, which included an additional \$14,793 for the recycling hauler contract and an extra \$2,500 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	2022	2023	2024	ACTUAL	2024	2025	2025
53635-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$14,414	\$15,160	\$15,429	\$8,713	\$15,427	\$15,730	\$15,730
120	Wages	\$18,593	\$26,750	\$28,775	\$7,977	\$10,675	\$36,004	\$36,004
128	Wages - Clerical	\$963	\$933	\$842	\$418	\$708	\$908	\$908
130	Pension 13.90%	\$1,398	\$1,894	\$3,108	\$883	\$1,594	\$4,752	\$4,752
135	Employee Insurance	\$9,500	\$6,087	\$10,118	\$3,490	\$10,000	\$15,003	\$14,675
150	Payroll Taxes	\$2,556	\$3,163	\$3,446	\$1,389	\$3,300	\$4,027	\$4,027
290	Contractual Fees	\$167,740	\$178,074	\$187,587	\$104,396	\$215,854	\$205,230	\$205,230
298	Contractual Fees - Sanitation	\$633	\$720	\$700	\$360	\$432	\$700	\$700
310	Office Supplies	\$140	\$167	\$300	\$0	\$200	\$300	\$300
326	Printing and Advertising	\$311	\$258	\$400	\$0	\$300	\$400	\$400
345	Operating Supplies	\$0	\$46	\$400	\$0	\$100	\$400	\$400
390	Expenses	\$1,969	\$1,064	\$2,000	\$589	\$1,100	\$2,000	\$2,000
	<b>TOTAL</b>	<b>\$218,217</b>	<b>\$234,316</b>	<b>\$253,105</b>	<b>\$128,215</b>	<b>\$259,690</b>	<b>\$285,454</b>	<b>\$285,126</b>

## 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.

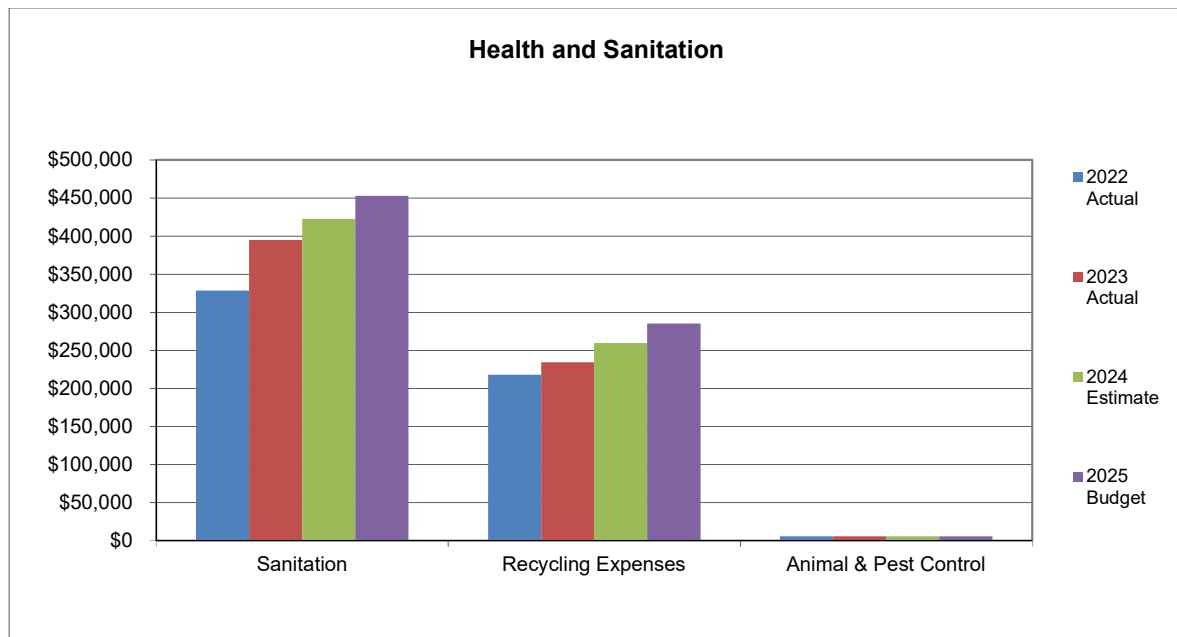
**Budget Impact:** There are no proposed changes to the 2025 budget for Animal and Pest Control.

### Animal and Pest Control Budget

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
54100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
290	Contractual Fees	\$3,630	\$3,630	\$4,000	\$3,630	\$3,630	\$3,630	\$3,630
397	Licensing Costs	\$1,889	\$1,868	\$2,100	\$0	\$1,900	\$1,900	\$1,900
	<b>TOTAL</b>	<b>\$5,519</b>	<b>\$5,498</b>	<b>\$6,100</b>	<b>\$3,630</b>	<b>\$5,530</b>	<b>\$5,530</b>	<b>\$5,530</b>

**TOTAL HEALTH AND SANITATION**

	2022	2023	2024	ACTUAL	2024	2025	2025
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Sanitation	\$328,549	\$394,774	\$417,652	\$195,706	\$422,525	\$452,945	\$452,945
Recycling Expenses	\$218,217	\$234,316	\$253,105	\$117,946	\$259,690	\$285,454	\$285,126
Animal & Pest Control	\$5,519	\$5,498	\$6,100	\$3,630	\$5,530	\$5,530	\$5,530
<b>TOTAL</b>	<b>\$552,285</b>	<b>\$634,588</b>	<b>\$676,857</b>	<b>\$317,282</b>	<b>\$687,745</b>	<b>\$743,929</b>	<b>\$743,601</b>



## 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				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Public Works Department</b>				
Operations (Streets)	\$ 794,980	\$ 723,848	\$ 741,168	\$ 889,249
Engineering	\$ 227,823	\$ 184,340	\$ 187,048	\$ 250,254
Water Utility	\$ 2,342,804	\$ 2,559,808	\$ 3,172,214	\$ 3,173,927
Sewer Utility	\$ 2,716,321	\$ 2,750,430	\$ 2,884,381	\$ 3,017,392
Stormwater Utility	\$ 652,787	\$ 711,393	\$ 788,496	\$ 876,812
Public Building Maintenance	\$ 256,136	\$ 306,377	\$ 290,109	\$ 332,931
Total Public Works	\$ 6,990,851	\$ 7,236,196	\$ 8,063,416	\$ 8,540,565

## 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 \$33,369 (4%). Increases in wages and benefits are \$10,981 and \$8,000 is for increased street lighting costs. The remaining increase reflects inflationary costs.

STREET BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personal Services	\$ 292,561	\$ 293,216	\$ 304,607	\$ 378,521
Contractual Services	\$ 328,658	\$ 318,824	\$ 303,305	\$ 337,750
Expenses	\$ 173,761	\$ 111,808	\$ 133,256	\$ 172,978
Capital Outlay	\$ 449,791	\$ 57,549	\$ 336,500	\$ 15,750
<b>Total</b>	<b>\$ 1,244,771</b>	<b>\$ 781,397</b>	<b>\$ 1,077,668</b>	<b>\$ 904,999</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 978,134	\$ 723,848	\$ 741,168	\$ 889,249
General Fund - Use of Designated Funds	\$ 266,637	\$ 57,549	\$ 336,500	\$ 15,750
<b>Total</b>	<b>\$ 1,244,771</b>	<b>\$ 781,397</b>	<b>\$ 1,077,668</b>	<b>\$ 904,999</b>

### SERVICE HIGHLIGHTS FOR 2024

- \* Construct a new path from the CC bridge to Orchard Dr.
- \* Park build Grogan
- \* Park build Vista Run
- \* Perform 2025 road program inspections

VILLAGE OF SUSSEX  
2025 BUDGET

**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 2025**

Continue to develop and improve leaf collection operations  
Construct path(s) in various locations  
Calibrate patrol trucks for more accurate salting applications

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Average grade of street (10=high, 1=low)	7.5	7.2	8.0	8.0	7.8	7.7	7.7
Average time for snow removal (hours)	7.0	7.0	7.0	7.0	7.0	6.5	7.0
Miles of sidewalk maintained	18.1	19.3	23.4	24.6	26.9	27.4	27.9

**Streets Budget**

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
53311-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$75,133	\$80,153	\$80,637	\$44,942	\$81,000	\$81,688	\$81,688
120	Wages	\$108,823	\$125,932	\$166,393	\$104,561	\$126,000	\$152,769	\$152,769
126	Seasonal Employees	\$8,578	\$4,800	\$2,375	\$3,117	\$7,481	\$2,493	\$2,493
128	Wages - Clerical	\$4,370	\$4,681	\$4,522	\$1,701	\$2,863	\$4,739	\$4,739
129	Wages - Overtime	\$24,380	\$13,074	\$21,847	\$0	\$23,000	\$23,177	\$23,177
130	Pension 13.90%	\$13,178	\$14,893	\$16,358	\$11,125	\$15,985	\$18,235	\$18,235
135	Employee Insurance	\$42,006	\$32,299	\$56,817	\$17,545	\$29,892	\$76,829	\$75,158
150	Payroll Taxes	\$16,093	\$17,384	\$18,317	\$12,586	\$18,386	\$20,262	\$20,262
220	Utilities -- telephone	\$3,257	\$2,975	\$3,300	\$1,617	\$2,638	\$3,300	\$3,300
222	Utilities -- heat	\$8,245	\$7,091	\$6,500	\$3,085	\$7,332	\$7,500	\$7,500
224	Utilities -- electric	\$6,297	\$7,986	\$6,500	\$3,935	\$7,358	\$7,000	\$7,000
226	Utilities -- village	\$2,660	\$2,617	\$2,750	\$3,514	\$5,710	\$2,750	\$2,750
230	Street Maint Materials	\$10,199	\$4,573	\$6,500	\$1,101	\$730	\$7,200	\$7,200
239	Gas - Regular & Diesel	\$26,823	\$25,248	\$24,000	\$16,833	\$32,674	\$26,000	\$26,000
240	Equipment Maint.	\$34,424	\$64,776	\$26,050	\$18,250	\$34,663	\$30,000	\$30,000
242	Building Maintenance	\$10,717	\$6,551	\$11,250	\$10,633	\$10,000	\$12,200	\$12,200
244	Vehicle Maintenance	\$37,790	\$29,532	\$41,000	\$19,082	\$39,000	\$43,000	\$43,000
290	Contractual Expenses (Crack filling)	\$24,533	\$0	\$32,300	\$0	\$0	\$32,300	\$32,300
345	Supplies	\$10,380	\$9,837	\$9,350	\$5,043	\$10,000	\$9,350	\$9,350
346	Equipment Rental	\$0	\$129	\$1,100	\$60	\$200	\$1,100	\$1,100
348	Tools	\$2,979	\$1,383	\$2,700	\$168	\$403	\$2,700	\$2,700
370	Street Signs	\$3,109	\$147	\$5,500	\$1,399	\$2,419	\$5,500	\$5,500
376	Salt	\$128,579	\$70,495	\$121,200	\$82,480	\$82,480	\$121,200	\$121,200
390	Expenses	\$6,756	\$5,248	\$6,500	\$5,642	\$12,754	\$6,500	\$6,500
510	Insurance	\$21,958	\$24,569	\$25,285	\$20,257	\$25,000	\$26,628	\$26,628
	Street Lighting	\$163,713	\$167,475	\$158,500	\$80,849	\$163,200	\$166,500	\$166,500
	TOTAL	\$794,980	\$723,848	\$857,551	\$469,525	\$741,168	\$890,920	\$889,249



### 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				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Service Expenditures</b>				
Personal Services	\$ 52,829	\$ 54,664	\$ 55,296	\$ 60,670
Contractual Services	\$169,882	\$ 123,225	\$125,200	\$ 181,700
Expenses	\$ 5,112	\$ 6,451	\$ 6,552	\$ 7,884
<b>Total</b>	<b>\$ 227,823</b>	<b>\$ 184,340</b>	<b>\$ 187,048</b>	<b>\$ 250,254</b>
<b>Service Resources</b>				
General Fund - Taxes	\$ 9,355	\$ 19,134	\$ -	\$ 66,254
General Fund - Developers, Grading Review	\$ 218,468	\$ 165,206	\$ 279,682	\$ 184,000
<b>Total</b>	<b>\$ 227,823</b>	<b>\$ 184,340</b>	<b>\$ 279,682</b>	<b>\$ 250,254</b>

#### SERVICE HIGHLIGHTS FOR 2024

- \* Completed the design of the 2025 Road Program (Coldwater Creek/Pine Ridge) and Parking Lots (PSB, WPCF, PW Garage, and Armory Park) projects.
- \* Completed the design of the 2025 WPCF Upgrades. Completed the design of the three new generators (PSB, Civic Center and PW Garage).
- \* Completed design of Village Park Road, Utilities and Pond and Corky Curtis Trail.
- \* Completed construction in Vista Run Phase 3, Redford Hills and Golden Fields Developments.
- \* Began work on design of new Well No. 9 at the Yard Waste Site in conjunction with the Lannon Interconnection to Sussex Water.

#### SERVICE GOALS

- \* Provide effective review of development plans

#### MAJOR OBJECTIVES FOR 2025

- \* Complete the construction of the 2025 Road Program (Coldwater Creek/Pine Ridge) and Parking Lots (PSB, WPCF, PW Garage, and Armory Park)
- \* Complete construction of the 2025 WPCF Upgrades.
- \* Construction of Phase 1 of the Wildflower Development
- \* Construction of Village Park Road, Utilities and Pond.
- \* Complete design of new Well No. 9 at the Yard Waste Site.

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Residents assisted	150	16	40	75	75	150	75
In house / Contract Costs	30.15%	22.62%	24.53%	47.18%	47.18%	41.36%	60.13%

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

**Budget Impact:** This budget increases \$2,863 (1%) and reflects no major changes.

VILLAGE OF SUSSEX  
2025 BUDGET

**Engineering Budget**

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
51491-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries-Engineer & Assistant	\$39,532	\$41,646	\$43,478	\$23,144	\$42,000	\$44,152	\$44,152
130	Pension 13.90%	\$2,570	\$2,778	\$3,000	\$1,652	\$2,919	\$3,069	\$3,069
135	Employee Insurance	\$7,765	\$7,177	\$8,528	\$4,311	\$7,164	\$10,292	\$10,071
150	Payroll Taxes	\$2,962	\$3,063	\$3,326	\$1,791	\$3,213	\$3,378	\$3,378
155	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	Contract Engineering	\$169,709	\$123,044	\$181,500	\$10,503	\$125,000	\$181,500	\$181,500
220	Telephone	\$173	\$181	\$200	\$93	\$200	\$200	\$200
310	Supplies	\$1,213	\$1,400	\$1,400	\$827	\$1,630	\$1,400	\$1,400
390	Expenses	\$2,661	\$3,527	\$4,620	\$1,634	\$4,000	\$4,620	\$4,620
510	Insurance	\$1,238	\$1,524	\$1,560	\$1,351	\$922	\$1,864	\$1,864
	<b>TOTAL</b>	<b>\$227,823</b>	<b>\$184,340</b>	<b>\$247,612</b>	<b>\$45,306</b>	<b>\$187,048</b>	<b>\$250,475</b>	<b>\$250,254</b>



**Public Building Maintenance**

The Building Maintenance budget includes the operating expenditures related to the cleaning of facilities, routine preventative maintenance of equipment and appurtenances, annual inspections of equipment and appurtenances, and other contract work related to the public buildings. The department is responsible for the routine preventative building maintenance at the Civic Center, Public Safety Building, and the Library. The department is responsible for the set up and tear down of tables and chairs and components for various recreational activities, library activities and meetings, and public meetings. Specific departmental responsibilities include:

- \* Management of annual contract work (HVAC Systems Maintenance & Inspections, HVAC Software Maintenance License, Fire Alarm Monitoring, Fire Alarm Protection Equipment Inspections, Fire Equipment Inspections, Fire Alarm Sprinkler Systems Inspections, Elevator Maintenance & Inspections, Emergency Sirens Inspections, Emergency Generators Maintenance, and Pest Control Maintenance)
- \* Management of other contract work (ADA-automatic doors, carpet cleaning, recoating of the gym floor, and windows)
- \* Contract administration for annual, new proposals, and reoccurring contract work
- \* Daily inspections of equipment, materials, and appurtenances
- \* Misc. tasks include: flags, painting, patching walls, replacement of batteries and lights for equipment and components, water softener maintenance, tile grout cleaning, boiler water testing, building shelves, and other building improvements"

PUBLIC BUILDING MAINTENANCE BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Service Expenditures</b>				
Personal Services	\$94,657	\$ 136,620	\$ 126,249	\$ 78,824
Contractual Services	\$148,949	\$ 154,295	\$ 148,638	\$ 76,893
Expenses	\$12,530	\$ 15,462	\$ 15,222	\$ 14,678
Capital Outlay	\$ 10,650	\$ 12,850	\$ 189,622	\$ 662,500
<b>Total</b>	<b>\$266,786</b>	<b>\$319,227</b>	<b>\$ 479,731</b>	<b>\$ 832,895</b>

<b>Service Resources</b>				
General Fund - Taxes	\$ 266,786	\$ 319,227	\$ 479,731	\$ 832,895
General Fund - Use of Designated Funds	\$ 10,650	\$ 12,850	\$ 189,622	\$ 662,500
<b>Total</b>	<b>\$266,786</b>	<b>\$319,227</b>	<b>\$479,731</b>	<b>\$832,895</b>

**SERVICE HIGHLIGHTS FOR 2024**

- \* A new washing machine and dryer and associated plumbing and electrical was installed in the basement of the Civic Center in 2024.
- \* A replacement roof system was installed on the Library under warranty in 2024.

**SERVICE GOALS**

- \* Provide effective routine preventative maintenance of the equipment and appurtenances for the public buildings

**MAJOR OBJECTIVES FOR 2025**

- \* Provide a high level of service for cleaning and routine preventative building maintenance of the public buildings.

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Building Maintenance Requests	n/a	n/a	n/a	n/a	54	94	100

VILLAGE OF SUSSEX  
2025 BUDGET

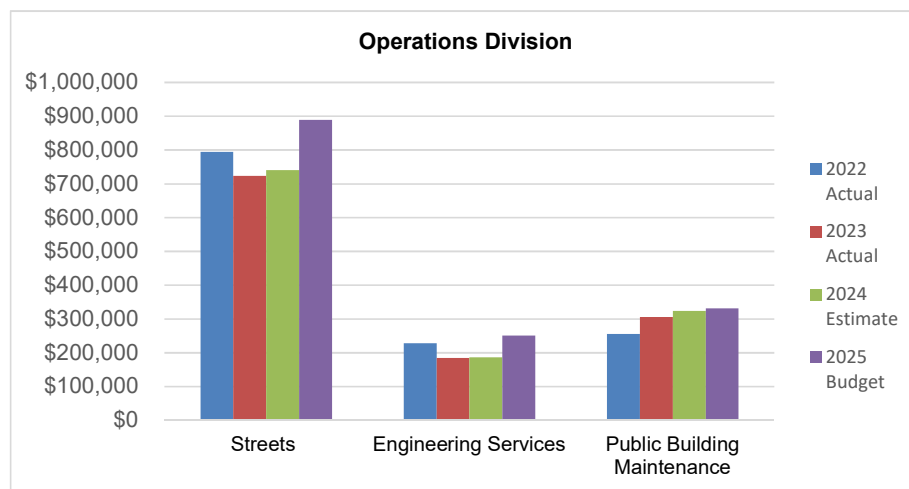
**Explanation of Account:** This department includes all costs associated with the operation and maintenance of the Civic Center. Costs of maintenance of other buildings are included with those specific departments.

**Budget Impact:** This budget increases \$42,822 (15%). The majority of this increase (\$33,751) is tied to Wages and benefits to reflect current staffing.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
51600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$16,901	\$24,083	\$15,709	\$8,765	\$15,709	\$16,365	\$16,365
120	Wages	\$12,001	\$1,843	\$11,593	\$14,981	\$23,083	\$12,325	\$12,325
125	Wages - Maintenance/Janitorial	\$44,652	\$65,524	\$67,788	\$25,746	\$67,000	\$70,531	\$70,531
126	Seasonal Employees	\$6,488	\$9,463	\$6,730	\$4,579	\$5,942	\$7,802	\$7,802
130	Pension 13.90%	\$3,704	\$5,247	\$4,223	\$3,316	\$5,024	\$4,445	\$4,445
135	Employee Insurance	\$4,827	\$22,957	\$12,417	\$17,342	\$28,807	\$40,345	\$39,487
150	Payroll Taxes	\$6,084	\$7,499	\$7,789	\$4,095	\$8,000	\$8,187	\$8,187
155	Unemployment Compensation	\$0	\$4	\$0	\$0	\$0	\$0	\$0
220	Utilities -- telephone	\$17,729	\$15,903	\$18,000	\$8,717	\$16,000	\$17,000	\$17,000
222	Utilities -- heat	\$28,149	\$18,564	\$24,000	\$8,448	\$20,000	\$24,000	\$24,000
224	Utilities --electric	\$51,148	\$54,787	\$50,000	\$27,270	\$55,000	\$52,500	\$52,500
226	Utilities -- village	\$4,179	\$4,605	\$4,400	\$2,252	\$4,605	\$4,400	\$4,400
242	Building Maintenance	\$47,744	\$60,436	\$52,238	\$30,206	\$58,716	\$58,532	\$58,532
345	Supplies	\$327	\$0	\$0	\$0	\$0	\$0	\$0
390	Expenses	\$612	\$2,071	\$1,400	\$1,480	\$2,000	\$2,000	\$2,000
510	Insurance	\$11,591	\$13,391	\$13,822	\$13,198	\$13,822	\$14,499	\$14,499
Total Building Maintenance		\$256,136	\$306,377	\$290,109	\$170,395	\$323,708	\$332,931	\$332,073

**TOTAL OPERATIONS DIVISION (GENERAL FUND)**

DESCRIPTION	2022	2023	2024	ACTUAL	2024	2025	2025
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Streets	\$794,980	\$723,848	\$857,551	\$469,525	\$741,168	\$890,920	\$889,249
Engineering Services	\$227,823	\$184,340	\$247,612	\$45,306	\$187,048	\$250,475	\$250,254
Public Building Maintenance	\$256,136	\$306,377	\$290,109	\$170,395	\$323,708	\$332,931	\$332,073
TOTAL	\$1,278,939	\$1,214,565	\$1,395,272	\$685,226	\$1,251,924	\$1,474,326	\$1,471,576





## 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. 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				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 820,679	\$ 922,160	\$ 1,094,831	\$ 1,058,925
Contractual Services	\$ 180,103	\$ 175,002	\$ 166,009	\$ 177,850
Expenses	\$ 313,895	\$ 328,470	\$ 326,277	\$ 413,785
Capital Outlay	\$ 386,059	\$ 357,841	\$ 389,628	\$ 2,333,861
Transfers	\$ 776,395	\$ 786,460	\$ 803,399	\$ 814,978
Total	\$ 2,477,131	\$ 2,569,933	\$ 2,780,144	\$ 4,799,399

<b>Department Resources</b>				
Property Taxes	\$ 1,730,121	\$ 1,544,660	\$ 1,867,441	\$ 1,725,289
Intergovernmental Grants	\$ -	\$ -	\$ -	\$ 25,000
Registration and Admission Fees	\$ 455,749	\$ 490,293	\$ 490,800	\$ 625,105
Other Charges for Services		\$ 4,523	\$ 2,000	\$ 6,544
Rental Revenues	\$ 39,000	\$ 82,753	\$ 27,000	\$ 15,000
Advertising, Sponsorships and Donations	\$ 69,055	\$ 89,863	\$ 3,275	\$ 68,600
Use of Designated Funds	\$ 183,206	\$ 357,841	\$ 389,628	\$ 2,333,861
Total	\$ 2,477,131	\$ 2,569,933	\$ 2,780,144	\$ 4,799,399

### DEPARTMENT HIGHLIGHTS FOR 2024

- \*Implemented year-long programming and events for the celebration of the 100th year of the Village of Sussex.
- \*Completed the renovation of Coldwater Creek Park and renovated Grogan Park.
- \*Established a Task Force Committee to oversee the design of the Main Pavilion for Village Park

### 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 2025

- \*Begin construction on Phase 2 of the Village Park Master Plan featuring a new main pavilion and park shop.
- \*Analyze the Existing Trail System and build connections where applicable
- \*Establish a Task Force Committee to oversee the design of the QuintdPlex as a part of the Master Plan for Village Park

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Community Special Events	21	25	10	21	24	24	26
Acres of parks maintained per FTE	73	57	56	56	56	58	58
# of playgrounds per 1,000 residents	0.99	0.98	0.97	1.03	0.90	1.00	0.93
Participants in Recreation Programs	6,205	6,313	2,447	5,951	8,970	9,150	9,250

**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 increases 11,986 (8%) and reflects health care cost increases.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
55300-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$33,027	\$46,255	\$44,561	\$24,856	\$45,000	\$47,103	\$47,103
120	Wages - Support Staff	\$60,946	\$69,031	\$48,376	\$23,034	\$48,756	\$51,584	\$51,584
130	Pension 13.90%	\$6,075	\$7,030	\$6,413	\$3,575	\$6,375	\$6,859	\$6,859
135	Employee Insurance	\$16,206	\$16,983	\$17,394	\$8,857	\$17,000	\$20,933	\$20,470
150	Payroll Taxes	\$6,684	\$8,178	\$7,110	\$3,777	\$7,172	\$7,550	\$7,550
220	Utilities--Phone	\$1,169	\$1,244	\$1,200	\$807	\$1,039	\$1,200	\$1,200
310	Office Supplies	\$7,079	\$8,284	\$7,400	\$4,802	\$8,566	\$7,500	\$7,500
324	Schooling & Dues	\$5,609	\$2,976	\$6,000	\$559	\$3,000	\$5,500	\$5,500
340	Data Processing Expenses	\$5,851	\$6,143	\$6,452	\$6,450	\$7,000	\$6,773	\$6,773
390	Expenses	\$1,928	\$2,785	\$1,300	(\$1,468)	\$1,300	\$1,300	\$1,300
510	Insurance	\$8,588	\$12,144	\$12,409	\$10,045	\$12,781	\$14,299	\$14,299
Total Administrative		\$153,162	\$181,053	\$158,615	\$85,294	\$157,989	\$170,601	\$170,138



### 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 \$86,439 (20%). This increase supports additional day camp and dance expenses as well as additional instruction time in these areas. The expenses are offset by revenue from these programs.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
55350-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$46,847	\$51,181	\$52,526	\$28,112	\$52,526	\$55,740	\$55,740
120	Wages	\$0	\$392	\$31,628	\$16,109	\$31,600	\$33,356	\$33,356
126	Seasonal Program Employees	\$108,932	\$129,522	\$130,000	\$56,493	\$130,000	\$26,381	\$26,381
130	Pension 13.90%	\$3,030	\$3,329	\$5,807	\$3,208	\$5,847	\$6,192	\$6,192
135	Employee Insurance	\$24,754	\$22,826	\$27,325	\$14,247	\$24,000	\$32,935	\$32,198
000-140	Program Instructors	\$69,392	\$69,725	\$58,636	\$43,265	\$69,151	\$58,038	\$58,038
100-140	Day Camp Program Instructors	\$0	\$0	\$0	\$616	\$0	\$97,073	\$97,073
200-140	DANCE Program Instructors	\$0	\$0	\$0	\$1,769	\$1,349	\$28,714	\$28,714
150	Payroll Taxes	\$11,636	\$13,457	\$13,963	\$7,856	\$21,774	\$22,897	\$22,897
155	Unemployment	(\$205)	\$129	\$0	\$122	\$7	\$0	\$0
180	Human Resources	\$932	\$458	\$900	\$682	\$499	\$900	\$900
310	Postage (Office Supplies)	\$6,846	\$7,397	\$6,800	\$3,290	\$7,896	\$7,000	\$7,000
326	Printing & Publishing	\$13,545	\$11,609	\$15,000	\$9,566	\$11,210	\$11,000	\$11,000
000-390	Expenses	\$51,303	\$65,428	\$62,952	\$9,563	\$49,000	\$37,241	\$37,241
100-390	DAY CAMP Expenses	\$0	\$0	\$0	\$20,251	\$17,462	\$58,140	\$58,140
200-390	DANCE Expenses	\$0	\$0	\$0	\$7,581	\$3,022	\$26,839	\$26,839
404	Adult Trips	\$14,949	\$12,260	\$17,216	\$5,782	\$3,787	\$6,746	\$6,746
899	Sales Tax Remitted	\$282	\$632	\$0	\$531	\$1,224	\$0	\$0
Total Recreation Programs		\$352,243	\$388,345	\$422,753	\$229,043	\$430,354	\$509,192	\$508,455



**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 \$61,903 (8%). Wages and benefits increase \$37,585 as a result of re-allocation of time for existing staff between Public Works and Parks functions. The remaining adjustments result from inflationary costs.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$87,713	\$90,601	\$102,910	\$57,113	\$99,259	\$109,244	\$109,244
120	Wages	\$134,185	\$149,509	\$145,654	\$120,450	\$151,433	\$158,075	\$158,075
126	Seasonal Employees	\$55,026	\$59,446	\$87,522	\$487	\$60,500	\$89,075	\$89,075
130	Pension 13.90%	\$12,670	\$15,100	\$23,190	\$9,628	\$18,000	\$24,769	\$24,769
135	Employee Insurance	\$28,902	\$26,338	\$62,681	\$16,790	\$29,000	\$76,826	\$75,165
150	Payroll Taxes	\$20,694	\$22,185	\$25,711	\$14,201	\$23,806	\$27,264	\$27,264
155	Unemployment compensation	\$0	\$885	\$0	\$1,993	\$1,993	\$0	\$0
180	Human Resources	\$463	\$70	\$500	\$52	\$101	\$500	\$500
220	Utilities -- telephone	\$5,999	\$4,669	\$6,200	\$3,006	\$4,610	\$6,200	\$6,200
222	Utilities -- heat	\$20,278	\$17,580	\$18,000	\$9,284	\$18,000	\$18,500	\$18,500
224	Utilities -- electric	\$32,910	\$40,616	\$30,000	\$16,124	\$41,500	\$34,000	\$34,000
226	Utilities -- village	\$22,878	\$24,920	\$21,218	\$13,742	\$24,000	\$23,000	\$23,000
239	Gas - Regular & Diesel	\$17,210	\$13,749	\$12,000	\$7,880	\$14,000	\$14,000	\$14,000
240	Equipment Maintenance	\$18,517	\$12,984	\$12,300	\$5,541	\$13,000	\$12,600	\$12,600
242	Building Maintenance	\$10,595	\$15,756	\$13,941	\$6,443	\$14,000	\$15,000	\$15,000
244	Vehicle Maintenance	\$4,169	\$4,171	\$5,500	\$543	\$5,500	\$5,500	\$5,500
298	Supplies & Sanitation	\$19,835	\$18,115	\$19,000	\$10,056	\$19,000	\$21,200	\$21,200
310	Office Supplies	\$0	\$584	\$500	\$375	\$677	\$500	\$500
348	Tools	\$1,253	\$935	\$1,250	\$938	\$1,000	\$1,250	\$1,250
390	Expenses	\$6,501	\$4,087	\$6,550	\$2,937	\$5,000	\$7,200	\$7,200
391	Baseball Diamonds	\$25,922	\$26,177	\$19,750	\$12,840	\$25,930	\$22,450	\$22,450
394	Splashpad Operations	\$6,008	\$7,269	\$6,000	\$6,969	\$6,000	\$6,500	\$6,500
395	Weed Control	\$6,490	\$4,832	\$5,500	\$3,988	\$5,500	\$5,500	\$5,500
396	Playgrounds	\$3,590	\$1,734	\$7,250	\$3,360	\$5,460	\$8,250	\$8,250
399	Horticulture/Streetscaping	\$34,311	\$38,352	\$31,150	\$22,467	\$31,150	\$37,250	\$37,250
400	Forestry	\$50,902	\$31,494	\$47,500	\$45,915	\$40,000	\$47,500	\$47,500
401	Ice Rink	\$2,908	\$1,587	\$3,000	\$184	\$1,500	\$3,000	\$3,000
402	Soccer Fields-All	\$1,822	\$1,328	\$1,500	\$1,381	\$2,000	\$1,500	\$1,500
407	Disc Golf Course Maintenance	\$219	\$938	\$750	\$125	\$1,000	\$1,000	\$1,000
510	Insurance	\$14,730	\$17,781	\$18,248	\$15,931	\$7,178	\$19,525	\$19,525
Total Park Operations		\$646,700	\$653,792	\$735,275	\$410,743	\$670,097	\$797,178	\$795,517



### 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 \$6,712 (12%). The majority of this increase (\$6,472) is to support programming.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
54600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$10,411	\$12,212	\$13,898	\$7,503	\$11,167	\$14,650	\$14,650
120	Wages	\$14,543	\$19,885	\$20,966	\$10,634	\$19,122	\$22,247	\$22,247
126	Seasonal Program Employees	\$2,185	\$1,466	\$2,252	\$119	\$2,200	\$2,252	\$2,252
130	Pension 13.90%	\$689	\$797	\$2,561	\$555	\$800	\$1,000	\$1,000
135	Employee Insurance	\$4,144	\$4,461	\$6,083	\$2,737	\$4,550	\$6,195	\$6,059
140	Program Instructors	\$0	\$0	\$0	\$21	\$0	\$0	\$0
150	Payroll Taxes	\$1,965	\$2,446	\$2,839	\$1,483	\$2,485	\$2,995	\$2,995
345	Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Expenses	\$288	\$172	\$500	\$0	\$0	\$0	\$0
405	Program Expenses	\$6,555	\$12,273	\$6,000	\$3,919	\$7,000	\$12,472	\$12,472
899	Sales Tax Remitted	\$7	\$115	\$0	\$26	\$0	\$0	\$0
Total Senior Activities		\$40,787	\$53,827	\$55,099	\$26,997	\$47,324	\$61,811	\$61,675

### 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 \$26,054 (12%). The majority of the increase \$22,250 is to support special events and will be offset by sponsorships and user fees.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
55202-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$17,246	\$26,762	\$73,003	\$39,136	\$73,000	\$76,509	\$76,509
120	Wages	\$29,926	\$33,013	\$24,660	\$5,958	\$25,000	\$25,910	\$25,910
130	Pension 13.90%	\$3,047	\$3,809	\$6,739	\$3,229	\$6,664	\$7,118	\$7,118
135	Employee Insurance	\$5,109	\$10,405	\$41,552	\$15,046	\$15,000	\$39,857	\$38,990
150	Payroll Taxes	\$3,505	\$4,274	\$7,471	\$3,474	\$7,497	\$7,835	\$7,835
290	Contractual Fees - Marketing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Expenses	\$50	\$4,817	\$1,000	\$0	\$1,000	\$1,000	\$1,000
393	Fourth of July	\$26,543	\$21,198	\$26,650	\$21,538	\$25,200	\$26,650	\$26,650
403	Special Events	\$36,359	\$44,337	\$34,300	\$53,599	\$60,000	\$56,550	\$56,550
Total Special Events		\$121,785	\$148,615	\$215,375	\$141,980	\$213,361	\$241,429	\$240,562



### 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.

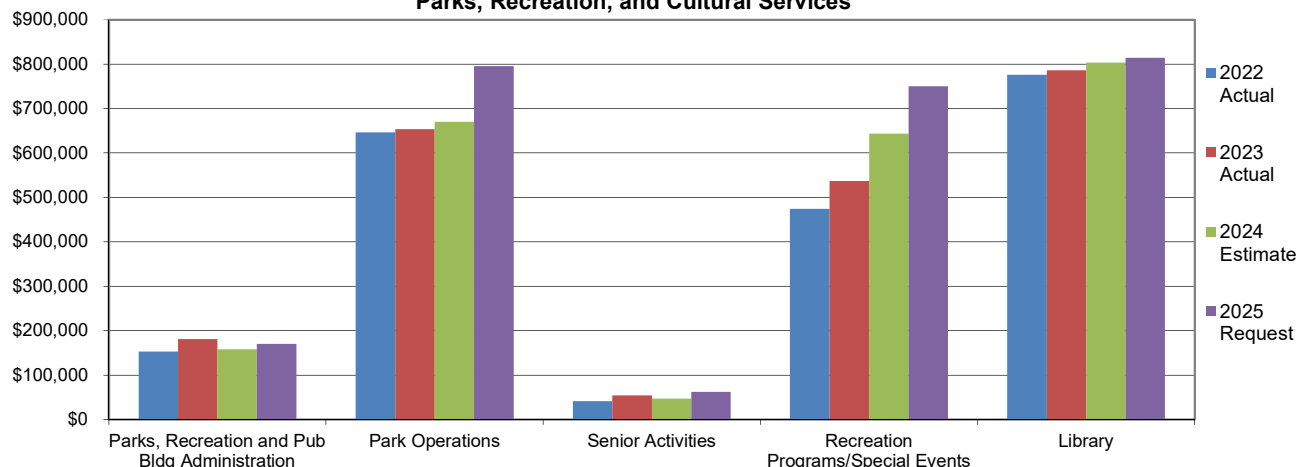
**Budget Impact:** This budget transfer increases \$11,579 (1%) for 2025. The subsidy is increased to cover wages and benefits as well as utilities, insurance and maintenance costs. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 REQUEST	2025 BUDGET
55110-000-795	Library Payment	\$726,395	\$736,460	\$753,399	\$560,815	\$753,399	\$764,978	\$764,978
57610-000-820	Village contribution to library capital pla	\$50,000	\$50,000	\$50,000	\$37,500	\$50,000	\$50,000	\$50,000
	<b>TOTAL</b>	<b>\$776,395</b>	<b>\$786,460</b>	<b>\$803,399</b>	<b>\$598,315</b>	<b>\$803,399</b>	<b>\$814,978</b>	<b>\$814,978</b>

### TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 REQUEST	2025 BUDGET
Parks, Recreation and Pub Bldg Administration	\$153,162	\$181,053	\$158,615	\$85,294	\$157,989	\$170,601	\$170,138
Park Operations	\$646,700	\$653,792	\$735,275	\$410,743	\$670,097	\$797,178	\$795,517
Senior Activities	\$40,787	\$53,827	\$55,099	\$26,997	\$47,324	\$61,811	\$61,675
Special Events	\$121,785	\$148,615	\$215,375	\$141,980	\$213,361	\$241,429	\$240,562
Recreation Programs	\$352,243	\$388,345	\$422,753	\$229,043	\$430,354	\$509,192	\$508,455
Library	\$776,395	\$786,460	\$803,399	\$598,315	\$803,399	\$814,978	\$814,978
<b>TOTAL</b>	<b>\$2,091,072</b>	<b>\$2,212,092</b>	<b>\$2,390,516</b>	<b>\$1,492,372</b>	<b>\$2,322,524</b>	<b>\$2,595,189</b>	<b>\$2,591,325</b>

Parks, Recreation, and Cultural Services



## 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 2025 budget increases \$1,881,387, but the tax impact is only \$16,115. The remaining increase is an increase to the use of previously set aside funds that will be used in 2025. A detailed list of items to be purchased is on the following page.

### Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
57140-000-810	Furniture & Fixtures	\$10,051	\$19,278	\$23,863	\$2,575	\$23,863	\$23,863	\$23,863
	Furniture & Fixtures			\$0				
	Replacement Funds			\$23,863			\$23,863	\$23,863
57140-000-820	Building Improve.	\$10,650	\$12,850	\$1,221,212	\$162,621	\$1,221,212	\$963,185	\$963,185
	Bldg & Grounds Improvements			\$1,088,160			\$662,500	\$662,500
	Replacement Funds			\$133,052			\$300,685	\$300,685
57190-000-810	Tech. Enhancement	\$57,519	\$128,825	\$120,275	\$63,812	\$115,000	\$101,040	\$101,040
	Computers & Accessories			\$79,853			\$6,592	\$6,592
	Office Equipment							
	Election Equipment			\$22,000				
	Replacement Funds			\$18,422			\$94,448	\$94,448
57210-000-810	Police Department Equipment	\$0	\$0	\$6,190	\$4,836	\$6,190	\$6,190	\$6,190
	Equipment			\$0				
	Replacement Funds			\$6,190			\$6,190	\$6,190
57220-000-810	Fire Department Equipment	\$292,451	\$29,114	\$243,678	\$47,112	\$236,710	\$376,257	\$376,257
	Trunked Radio Payment			\$0				
	Communications Equipment			\$20,000				
	Turnout Gear/Uniforms			\$0				
	Training Equipment			\$0				
	EMS Equipment			\$0			\$110,000	\$110,000
	Firefighting Equipment			\$13,500			\$55,500	\$55,500
	Firefighting Hoses			\$19,500				
	SCBA Equipment			\$0				
	Fitness Equipment			\$9,000				
	Fire Department Vehicles			\$0				
	Replacement Funds			\$181,678			\$210,757	\$210,757
57220-000-820	Fire Department Improvements	\$56,997	\$28,200	\$20,000	\$0	\$20,000	\$20,000	\$20,000
	Street Department	\$449,791	\$57,549	\$1,293,764	\$111,518	\$1,293,764	\$1,100,555	\$1,200,555
57324-000-810	Street Equipment	\$449,791	\$57,549	\$336,500	\$111,518		\$15,750	\$15,750
57324-000-820	Garage Improvements	\$0	\$0	\$0	\$0		\$0	\$0
	Replacement Funds			\$957,264			\$1,084,805	\$1,184,805

VILLAGE OF SUSSEX  
2025 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 BASE BUDGET
	Parks & Recreation Department	\$386,059	\$357,841	\$599,754	\$461,468	\$599,754	\$2,819,033	\$3,025,895
57620-000-810	Park Equipment/Other Items	\$80,471	\$143,142	\$86,875	\$84,831		\$114,861	\$114,861
57620-000-820	Park Improvements	\$305,588	\$214,699	\$266,103	\$376,637		\$1,419,000	\$1,625,862
57620-000-830	Land Acquisition						\$800,000	\$800,000
	Replacement Funds			\$246,776			\$485,172	\$485,172
	TOTAL	\$1,263,518	\$633,657	\$3,528,736	\$853,942	\$3,516,493	\$5,410,123	\$5,716,985

Outlay Summary

Total Budgeted Outlay	\$3,528,736	\$5,410,123	\$5,716,985
Previously Accumulated Funds to be Used	<u>(\$1,318,931)</u>	<u>(3,184,203)</u>	<u>(3,184,203)</u>
Base Budget	<u>\$2,209,805</u>	<u>\$2,225,920</u>	<u>\$2,532,782</u>

Details of 2025 Capital Purchase Requests

**Building Improvements**

Civic Center Emergency Generator Replacement	50,000
PSB Generator and Parking Lot	190,000
Public Works Generator and Parking Lot	405,000
Gym Floor Recoat	17,500
	<u>662,500</u>

**Technology Enhancement**

**Computers & Accessories:**

Large Meeting Room A/V Updates	2,440
UPS Units Replacement/ PSB/CC	4,152
	<u>6,592</u>

**Street Equipment**

Scissors Lift and Trailer	10,750
Welder	5,000
	<u>15,750</u>

**Fire Department Equipment**

**EMS Equipment**

EMS Equipment - Cardiac Monitors/Defibrillators	110,000
<b>Firefighting Equipment</b>	
Extrication Equipment - Jaws of Life	55,500
	<u>165,500</u>

**Park Equipment**

11" Mower	98,861
Zero Turn Mower	16,000
	<u>114,861</u>

**Park Improvements**

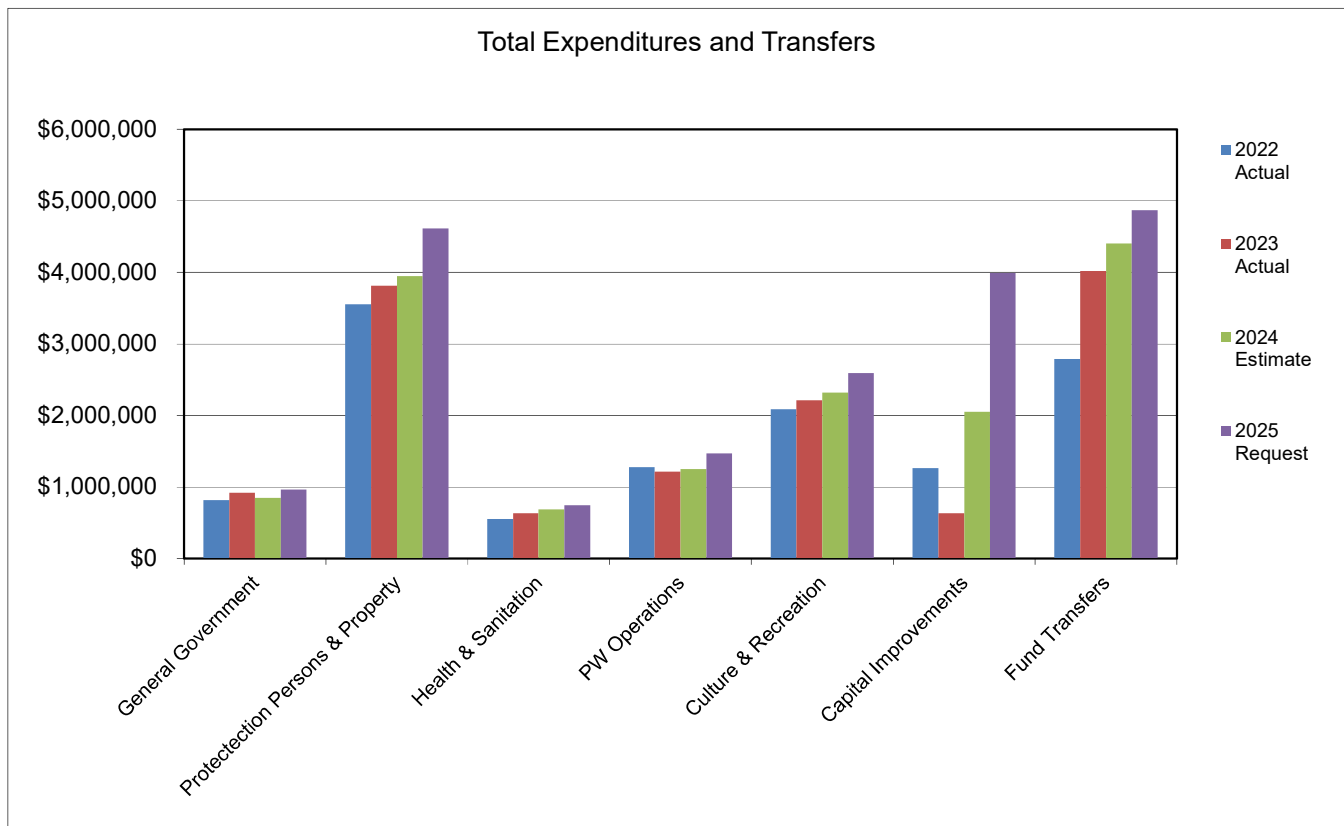
Madeline Depot Roof and Gutters	20,000
Village Park Playground	250,000
Village Park Projects	1,949,000
	<u>2,219,000</u>





## TOTAL EXPENDITURES AND TRANSFERS

	2022	2023	2024	ACTUAL	2024	2025	2025
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE	FINAL
						BUDGET	BUDGET
General Government	\$817,265	\$921,683	\$910,507	\$485,343	\$850,834	\$966,384	\$964,926
Protect. of Persons and Prop.	\$3,553,379	\$3,814,226	\$4,391,199	\$2,389,762	\$3,947,979	\$4,620,754	\$4,613,681
Health & Sanitation	\$552,285	\$634,588	\$676,857	\$317,282	\$687,745	\$743,929	\$743,601
Operations (Streets & Engineering)	\$1,278,939	\$1,214,565	\$1,395,272	\$685,226	\$1,251,924	\$1,474,326	\$1,471,576
Parks, Recreation and Cultural Services	\$2,091,072	\$2,212,092	\$2,390,516	\$1,492,372	\$2,322,524	\$2,595,189	\$2,591,325
Capital Improvements	\$1,263,518	\$633,657	\$3,528,736	\$853,942	\$3,516,493	\$5,410,123	\$5,716,985
Fund Transfers	\$2,788,129	\$4,021,402	\$2,930,350	\$2,042,624	\$2,938,700	\$3,148,227	\$3,148,227
<b>TOTAL</b>	<b>\$12,344,587</b>	<b>\$13,452,213</b>	<b>\$16,223,437</b>	<b>\$8,266,551</b>	<b>\$15,516,199</b>	<b>\$18,958,932</b>	<b>\$19,250,321</b>



## GENERAL FUND SUMMARY

### TOTAL REVENUES AND TRANSFERS

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 REQUEST	2025 BUDGET
Taxes	\$8,907,887	\$9,560,248	\$10,158,599	\$8,926,060	\$10,158,599	\$10,560,190	\$10,830,473
Intergovern. Revenues	\$1,314,625	\$1,409,795	\$1,693,968	\$1,033,599	\$1,695,016	\$1,861,398	\$1,835,048
Regulation & Comp. Rev.	\$851,314	\$767,696	\$610,025	\$320,872	\$713,470	\$635,035	\$648,491
Public Charge for Services	\$1,585,547	\$1,644,538	\$1,698,195	\$1,351,349	\$1,743,472	\$1,916,245	\$1,921,245
Commercial Revenues	\$254,927	\$432,836	\$222,136	\$151,955	\$192,054	\$246,780	\$251,780
Miscellaneous Revenues	\$191,032	\$89,491	\$82,215	\$394,117	\$53,275	\$82,375	\$82,375
Fund Transfers	\$1,472,929	\$585,287	\$1,758,299	\$15,960	\$1,699,368	\$3,656,909	\$3,680,909
<b>TOTAL</b>	<b>\$14,578,261</b>	<b>\$14,489,891</b>	<b>\$16,223,437</b>	<b>\$12,193,912</b>	<b>\$16,255,254</b>	<b>\$18,958,932</b>	<b>\$19,250,321</b>

### TOTAL EXPENDITURES

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 REQUEST	2025 BUDGET
General Government	\$817,265	\$921,683	\$910,507	\$485,343	\$850,834	\$966,384	\$964,926
Protect. of Persons and Prop.	\$3,553,379	\$3,814,226	\$4,391,199	\$2,389,762	\$3,947,979	\$4,620,754	\$4,613,681
Health & Sanitation	\$552,285	\$634,588	\$676,857	\$317,282	\$687,745	\$743,929	\$743,601
Operations (Streets & Engineering)	\$1,278,939	\$1,214,565	\$1,395,272	\$685,226	\$1,251,924	\$1,474,326	\$1,471,576
Parks, Recreation and Cultural Services	\$2,091,072	\$2,212,092	\$2,390,516	\$1,492,372	\$2,322,524	\$2,595,189	\$2,591,325
Capital Improvements	\$1,263,518	\$633,657	\$3,528,736	\$853,942	\$3,516,493	\$5,410,123	\$5,716,985
Fund Transfers	\$2,788,129	\$4,021,402	\$2,930,350	\$2,042,624	\$2,938,700	\$3,148,227	\$3,148,227
<b>TOTAL</b>	<b>\$12,344,587</b>	<b>\$13,452,213</b>	<b>\$16,223,437</b>	<b>\$8,266,551</b>	<b>\$15,516,199</b>	<b>\$18,958,932</b>	<b>\$19,250,321</b>

### BALANCE

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 REQUEST	2025 BUDGET
Total Revenues Less Expenditures	\$2,233,674	\$1,037,678	\$0	\$3,927,361	\$739,055	\$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
<b>Department Expenditures/Cash Uses</b>				
Expenses	\$ -	\$10,724	\$ 178,600	\$ 35,000
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$10,724</b>	<b>\$ 178,600</b>	<b>\$ 35,000</b>
<b>Department Resources</b>				
Revenues	\$ 65,567	\$ 61,471	\$ 54,586	\$ 58,149
Use of CDA Cash on Hand	\$ -	\$ -	\$ 124,014	\$ -
<b>Total</b>	<b>\$65,567</b>	<b>\$61,471</b>	<b>\$178,600</b>	<b>\$58,149</b>

### 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

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

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Inc in downtown prop value from CDA/TIF projects	\$ 6,473,500	\$ 4,747,800	\$ 4,388,200	\$ 24,948,800	\$ -	\$ -	\$ -
Number of people living downtown	612	612	612	702	712	712	712
Number of vacant commercial property in downtown	5	2	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	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
	<b>Revenues:</b>							
48110	Investment Interest	\$3,332	\$11,886	\$4,000	\$2,543	\$5,000	\$4,000	\$4,000
	<b>Other Sources of Cash:</b>							
	Transfer from Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transfer from Sewer Utility	\$62,234	\$49,586	\$51,817	\$0	\$49,586	\$54,149	\$54,149
	<b>TOTAL</b>	<b>\$65,567</b>	<b>\$61,471</b>	<b>\$55,817</b>	<b>\$2,543</b>	<b>\$54,586</b>	<b>\$58,149</b>	<b>\$58,149</b>



## EXPENDITURES AND CASH USES

### Development and Other Uses of Funds

**Budget Impact:** This budget decreases \$15,000 to reflect a reduction in development expenses. There is \$20,000 for loans and grants through the CDA.

ACCT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
	<b>Expenses:</b>							
56600-390	Development Expenses	\$0	\$10,724	\$30,000	\$0	\$0	\$15,000	\$15,000
56600-429	Loans & Grants	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$20,000
56605-390	Economic Development	\$0	\$0	\$0	\$0	\$178,600	\$0	\$0
	<b>TOTAL</b>	<b>\$0</b>	<b>\$10,724</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$178,600</b>	<b>\$35,000</b>	<b>\$35,000</b>

### Summary

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
Total Revenues and Other Sources	\$65,567	\$61,471	\$55,817	\$2,543	\$54,586	\$58,149	\$58,149
Total Expenses and Other Uses	\$0	\$10,724	\$50,000	\$0	\$178,600	\$35,000	\$35,000
Net change in cash position	\$65,567	\$50,747	\$5,817	\$2,543	(\$124,014)	\$23,149	\$23,149
Cash on hand, beginning of year	\$290,528	\$356,095	\$201,793	\$406,842	\$406,842	\$282,828	\$282,828
Cash on hand, end of year	\$356,095	\$406,842	\$207,610	\$409,385	\$282,828	\$305,977	\$305,977
End of Year Cash Balances							
Restricted:							
Due to other Funds	-	-	-	-	-	\$421,444	\$421,444
Unrestricted:							
Operating	\$356,095	\$406,842	\$207,610	\$409,385	\$282,828	(\$115,467)	(\$115,467)



## 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 increases to reflect personnel costs associated with managing the cemetery. The fund balance decreased by \$7,843 as a result of re-burials that were necessary in 2024.

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
280-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	FUND BALANCE, JANUARY 1	\$8,702	\$4,146	\$22,012	\$31,701	\$31,701	\$12,923	\$12,923
	REVENUES							
46540	Lot Sales	\$0	\$24,194	\$1,100	\$0	\$1,100	\$1,100	\$1,100
46541	Interment Fees	\$800	\$900	\$1,800	\$0	\$1,800	\$2,000	\$2,000
48110	Interest Earnings	\$121	\$582	\$60	\$0	\$600	\$600	\$600
	TOTAL REVENUES	\$921	\$25,676	\$2,960	\$0	\$3,500	\$3,700	\$3,700
280-54910	EXPENDITURES							
110	Salaries	\$8,343	\$6,542	\$6,602	\$3,549	\$6,084	\$6,921	\$6,921
120	Wages	\$91	\$127	\$0	\$73	\$0	\$0	\$0
130	Pension	\$547	\$435	\$911	\$264	\$827	\$955	\$955
135	Employee Insurance	\$0	\$0	\$0	\$813	\$1,351	\$1,975	\$1,902
150	Payroll Taxes	\$621	\$466	\$505	\$283	\$465	\$529	\$529
226	Utilities - Village Stormwater	\$96	\$102	\$102	\$54	\$100	\$120	\$120
242	Maintenance - Buildings & Grounds	\$0	\$49	\$0	\$0	\$50	\$50	\$50
290	Contractual Fees	\$4,780	\$3,400	\$6,800	\$8,900	\$23,400	\$6,500	\$6,500
	TOTAL EXPENDITURES	\$14,478	\$11,121	\$14,920	\$13,936	\$32,279	17,051	\$16,977
	OTHER SOURCES							
	Transfer from General Fund	\$9,000	\$13,000	\$10,000	\$0	\$10,000	\$12,351	\$12,277
	TOTAL OTHER SOURCES	\$9,000	\$13,000	\$10,000	\$0	\$10,000	\$12,351	\$12,277
	FUND BALANCE, PERIOD END	\$4,146	\$31,701	\$20,052	\$17,765	\$12,923	\$11,923	\$11,923



## 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 2025 proposed budget will result in an increase in operating revenues of \$103,506 (3%). This is a result of continued growth in the number of customers.

Overall, the cash position for 2025 is projected to decrease by \$190,571 as a result of anticipated capital projects such as the 2025 road program and Village Park projects.

WATER UTILITY BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Utility Operating Expenditures</b>				
Personnel Services	\$ 574,444	\$ 712,226	\$ 658,085	\$ 762,903
Contractual Services	\$ 431,118	\$ 410,571	\$ 597,219	\$ 536,582
Expenses	\$ 838,018	\$ 899,083	\$ 1,305,421	\$ 1,292,605
Capital Outlay	\$1,115,253	\$1,107,830	\$ 471,823	\$ 1,019,320
Transfers	\$ 499,224	\$ 537,928	\$ 611,489	\$ 581,837
<b>Total</b>	<b>\$2,342,805</b>	<b>\$2,559,808</b>	<b>\$3,172,214</b>	<b>\$3,173,927</b>
<b>Utility Resources</b>				
Water Utility Revenues	\$2,966,796	\$3,159,225	\$3,268,410	\$3,215,171
Water Utility Cash on Hand Used	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,966,796</b>	<b>\$ 3,159,225</b>	<b>\$ 3,268,410</b>	<b>\$ 3,215,171</b>

### UTILITY HIGHLIGHTS FOR 2024

- \* Continue the 4 year (year 3) cycle of large meter replacements
- \* Performed leak detection semi-annually to reduce water loss
- \* Inspected all valves and hydrants for the 2025 Road Program
- \* Replaced the booster pumps at the Salem Drive pumpstation.

### 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 2025

- \* Planning for an new Well (Well 9) Collaborative with Lannon
- \* Infrastructure repairs identified in the 2025 Road Program
- \* Rehabilitate Well 5 noticing additional vibration and heat
- \* Complete the 4 year cycle of large meter replacements
- \* Replace SCADA computers/server due to aging
- \* Perform Leak Detection semi-annually to reduce water loss

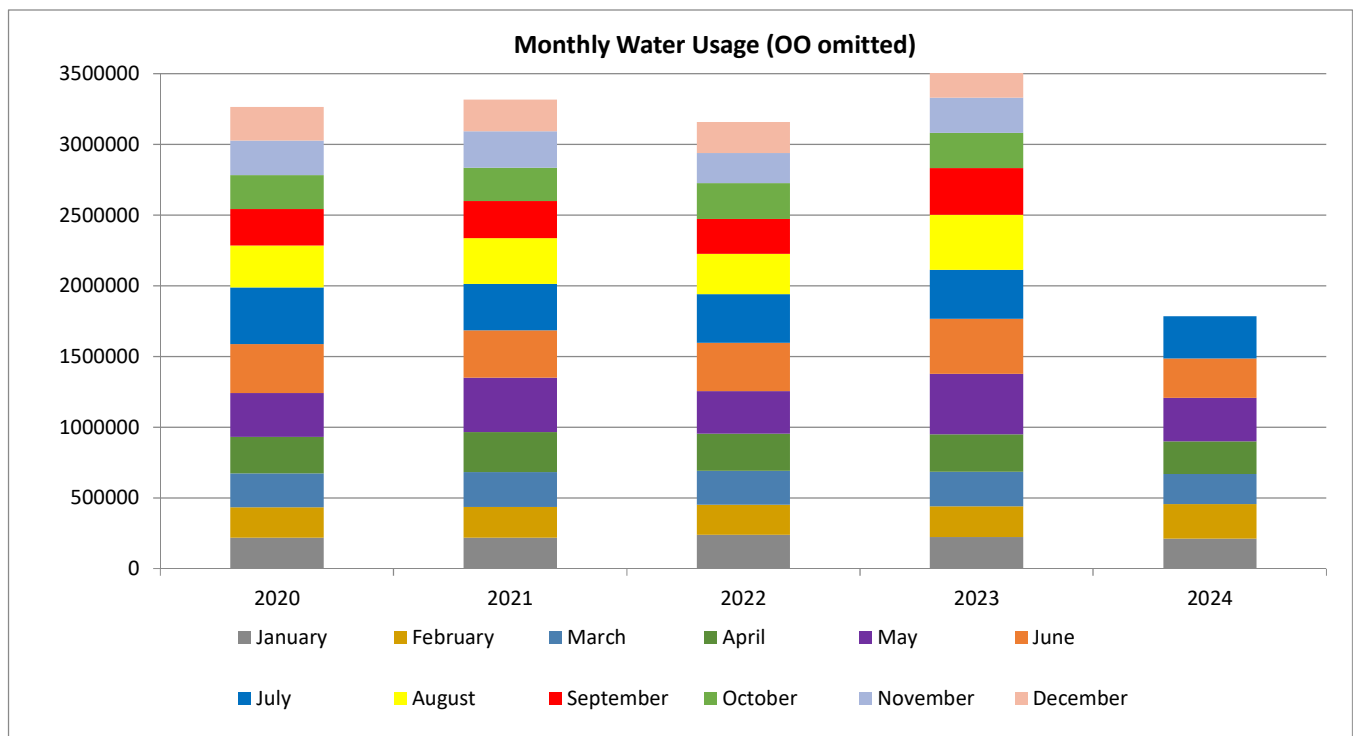
PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Cost per gallon of water pumped	\$6.00	\$6.80	\$7.40	\$7.00	\$10.09	\$7.97	\$8.10
Staff hours per meter reading	8	7	7	7	7	7	7
Percentage of water unaccounted for	15%	12%	13%	13%	13%	20%	13%

## 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 2025 budget was prepared based on the 2024 estimate plus anticipated new customers and increases \$103,506 (3%). There are no rate increases included in the budget.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
46451	Unmetered Water Sales	\$11,390	\$7,583	\$8,000	\$301	\$7,319	\$8,000	\$8,000
46452	Residential Sales	\$1,351,257	\$1,513,130	\$1,412,000	\$703,092	\$1,480,797	\$1,482,827	\$1,482,827
46453	Commercial Sales	\$120,926	\$127,751	\$128,000	\$59,869	\$128,000	\$129,920	\$129,920
46454	Industrial Sales	\$301,861	\$258,913	\$290,000	\$122,071	\$277,000	\$277,122	\$277,122
46458	Multi-Family Residential Sales	\$241,689	\$248,442	\$252,500	\$124,045	\$311,528	\$256,288	\$256,288
46459	Intergovernmental maint.agreement	\$0	\$21,086	\$30,000	\$9,173	\$27,518	\$28,894	\$28,894
	<b>TOTAL CUSTOMER SALES</b>	<b>\$2,027,123</b>	<b>\$2,176,906</b>	<b>\$2,120,500</b>	<b>\$1,018,551</b>	<b>\$2,232,162</b>	<b>\$2,183,051</b>	<b>\$2,183,051</b>
46455	Private Fire Protection	\$133,312	\$134,951	\$140,000	\$68,244	\$170,421	\$137,000	\$137,000
47491	Public Fire Protection	\$641,312	\$662,515	\$667,733	\$339,902	\$669,385	\$676,255	\$676,255
46450	Sales to Public Authority	\$62,188	\$66,329	\$62,000	\$28,545	\$63,266	\$64,000	\$64,000
	<b>TOTAL SALES OF WATER</b>	<b>\$2,863,935</b>	<b>\$3,040,700</b>	<b>\$2,990,233</b>	<b>\$1,455,242</b>	<b>\$3,135,234</b>	<b>\$3,060,306</b>	<b>\$3,060,306</b>
46456	Forfeited Discounts	\$7,756	\$12,357	\$7,000	\$4,392	\$8,176	\$7,000	\$7,000
46457	Other Operating Revenues	\$95,105	\$106,168	\$114,432	\$40,035	\$125,000	\$147,865	\$147,865
	<b>TOTAL OPERATING REVENUES</b>	<b>\$2,966,796</b>	<b>\$3,159,225</b>	<b>\$3,111,665</b>	<b>\$1,499,669</b>	<b>\$3,268,410</b>	<b>\$3,215,171</b>	<b>\$3,215,171</b>





## 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 \$2,535 (.6%). Labor costs decreased and power for pumping was increased by \$10,000 as energy prices keep going up.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
950	Operation Labor	\$145,167	\$100,604	\$166,215	\$49,213	\$103,622	\$156,474	\$156,474
951	Power Purchased - Generators	\$0	\$0	\$0	\$0	\$0	\$0	\$0
952	Power Purchased - Pumping	\$220,441	\$220,337	\$210,000	\$146,765	\$225,000	\$220,000	\$220,000
953	Supplies & Expenses	\$10,034	\$8,056	\$5,500	\$5,591	\$8,297	\$6,550	\$6,550
955	Maintenance of Equipment	\$53,018	\$25,219	\$28,774	\$19,187	\$29,500.00	\$30,000	\$30,000
	<b>TOTAL</b>	<b>\$428,660</b>	<b>\$354,216</b>	<b>\$410,489</b>	<b>\$220,756</b>	<b>\$366,419</b>	<b>\$413,024</b>	<b>\$413,024</b>

### 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 increases \$18,376 (13%). Increased chemical costs is the major driver of this change.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
630	Operation Labor	\$1,082	\$1,261	\$2,597	\$1,407	\$1,981	\$1,954	\$1,954
631	Chemicals	\$100,246	\$115,217	\$100,000	\$67,232	\$120,000	\$128,000	\$128,000
632	Supplies & Expenses	\$14,483	\$23,102	\$16,050	\$14,090	\$25,000	\$22,000	\$22,000
635	Maintenance of Equipment	\$16,696	\$17,277	\$27,380	\$25,027	\$27,000	\$12,450	\$12,450
	<b>TOTAL</b>	<b>\$132,507</b>	<b>\$156,857</b>	<b>\$146,027</b>	<b>\$107,757</b>	<b>\$173,981</b>	<b>\$164,403</b>	<b>\$164,403</b>



### 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 \$52,212 (21%). The major driver of this change is labor as we added a dedicated Foreman in the utility.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
640	Operation Labor	\$32,615	\$44,674	\$38,957	\$15,947	\$26,738	\$69,475	\$69,475
641	Supplies and Expenses	\$4,425	\$4,862	\$6,000	\$3,178	\$5,687	\$6,450	\$6,450
650	Reservoirs & Standpipes	\$25,146	\$20,102	\$102,449	\$284,261	\$210,000	\$95,061	\$95,061
651	Maintenance of Mains	\$52,562	\$47,949	\$58,347	\$27,641	\$58,000	\$71,502	\$71,502
652	Maintenance of Laterals to the Curb	\$2,464	\$1,936	\$7,097	\$591	\$2,000	\$10,460	\$10,460
653	Maintenance of Meters	\$5,809	\$8,149	\$4,250	\$3,765	\$8,500	\$8,838	\$8,838
654	Maintenance of Hydrants	\$7,088	\$19,620	\$28,194	\$17,806	\$20,000	\$33,344	\$33,344
655	Maintenance of Other	\$2,256	\$7,257	\$6,097	\$2,482	\$6,000	\$8,473	\$8,473
	TOTAL	\$132,365	\$154,549	\$251,391	\$355,670	\$336,925	\$303,603	\$303,603

### CUSTOMER ACCOUNT EXPENSES

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

**Budget Impact:** This budget increases \$27,185 (28%). Wages and software expenses are up as we increase hours in the Finance Department and transitioned to a new utility billing software system in 2024.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
901	Meter Reading Expenses	\$3,521	(\$62)	\$2,631	\$1,701	\$2,631	\$2,930	\$2,930
902	Accounting & Collecting	\$74,754	\$84,619	\$75,135	\$47,035	\$80,000	\$91,576	\$91,576
903	Accounting Supplies	\$17,491	\$17,724	\$17,630	\$6,158	\$17,800	\$28,075	\$28,075
904	Uncollectible Accounts	\$0	\$16,426	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$95,766	\$118,707	\$95,396	\$54,893	\$100,431	\$122,581	\$122,581

### 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 \$27,957 (5%). Benefits are the majority of the increase as we had staffing changes from a retirement in 2024.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
920	Salaries	\$185,859	\$252,910	\$208,375	\$169,580	\$240,000	\$206,674	\$206,674
921	Office Supplies	\$18,863	\$18,519	\$18,256	\$11,723	\$18,500	\$18,550	\$18,550
923	Outside Services	\$58,259	\$65,241	\$68,790	\$34,238	\$66,000	\$70,216	\$70,216
924	Insurance (property, liability, work comp)	\$21,151	\$22,862	\$23,364	\$20,361	\$23,000	\$23,267	\$23,267
926	Pension & Benefits	\$51,121	\$130,899	\$148,704	\$37,077	\$135,000	\$172,202	\$172,202
928	Regulatory Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930	Misc. Gen'l Expense	\$23,044	\$26,387	\$29,703	\$15,561	\$27,500	\$33,682	\$33,682
933	Transportation	\$12,362	\$19,044	\$13,797	\$7,748	\$14,000	\$16,400	\$16,400
935	Garage & Plant Maint.	\$4,925	\$3,772	\$9,546	\$3,845	\$7,645	\$7,500	\$7,500
	TOTAL	\$375,585	\$539,634	\$520,535	\$300,133	\$531,645	\$548,492	\$548,492

### 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 decreases \$20,814 (-1%). Taxes have decreased as a result of the declining tax rate.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
540	Depreciation	\$628,520	\$644,385	\$1,051,324	\$0	\$1,051,324	\$1,031,148	\$1,031,148
408	Taxes	\$549,402	\$591,461	\$611,489	\$333,032	\$611,489	\$590,675	\$590,675
	TOTAL	\$1,177,922	\$1,235,845	\$1,662,813	\$333,032	\$1,662,813	\$1,621,823	\$1,621,823

### OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
	TOTAL REVENUES	\$2,966,796	\$3,159,225	\$3,111,665	\$1,499,669	\$3,268,410	\$3,215,171	\$3,215,171
	TOTAL EXPENSES	\$2,342,805	\$2,559,808	\$3,086,651	\$1,372,241	\$3,172,214	\$3,173,927	\$3,173,927

	BALANCE	\$623,992	\$599,417	\$25,014	\$127,429	\$96,196	\$41,244	\$41,244
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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 \$220,052 which is comparable to the 2024 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	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
	INCOME							
48111-48116	Interest Income	\$33,555	\$116,855	\$25,000	\$37,500	\$90,000	\$50,000	\$50,000
42900	Bond Premium Amortization	\$41,392	\$13,876	\$12,729	\$12,729	\$12,729	\$12,114	\$12,114
	TOTAL	\$74,947	\$130,731	\$37,729	\$50,229	\$102,729	\$62,114	\$62,114

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$62,129	\$4,567	\$3,225	\$3,225	\$3,225	\$1,100	\$1,100
621	Interest Mortgage Rev Bonds	\$265,034	\$320,928	\$334,205	\$132,192	\$334,205	\$302,135	\$302,135
691	Bond Issuance Expenses	\$186,256	\$0	\$0	\$0	\$0	\$0	\$0
545	Misc. Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
546	Amortization Debt Discount	\$1,121	\$0	\$111	\$111	\$111	\$0	\$0
	TOTAL	\$514,540	\$325,494	\$337,541	\$135,528	\$337,541	\$303,235	\$303,235

	BALANCE	\$184,398	\$404,654	(\$274,798)	\$42,130	(\$138,616)	(\$199,877)	(\$199,877)
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VILLAGE OF SUSSEX  
2025 BUDGET

**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 reduce it's cash balance by \$190,571 (-6%) to have approximately \$3.05 million on hand at the end of 2025. The capital purchases budgeted include \$406,000 for Village Park projects; \$271,000 for 2025 Road Program; \$150,000 for new meters; \$135,000 for Well #5 rehab; \$50,000 for a vehicle replacement; and \$7,320 for miscellaneous equipment.

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
	ADJUSTMENTS:							
	RCA Assessments Received	\$362,648	\$472,987	\$200,000	\$162,154	\$375,000	\$450,000	\$450,000
	Special Assessments Received	\$0	\$0	\$54,094	\$0	\$0	\$0	\$0
	Depreciation	\$628,520	\$644,385	\$1,051,324	\$0	\$1,051,324	\$1,031,148	\$1,031,148
	Amortization	(\$40,271)	(\$13,876)	(\$12,618)	(\$12,618)	(\$12,618)	(\$12,114)	(\$12,114)
	Bond Proceeds	\$6,450,000	\$0	\$0	\$0	\$0	\$0	\$0
	Covid State/Local Fiscal Recovery Funds	\$647,227	\$0	\$0	\$0	\$0	\$0	\$0
	Change in Receivables & Payables	\$46,366	(\$144,932)	\$0	\$51,347	\$0	\$0	\$0
	Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$79,594	\$79,591	\$0	\$0	\$79,591	\$79,591
	Bond Principal Payments	(\$6,620,000)	(\$530,000)	(\$690,000)	(\$530,000)	(530,000)	(520,000)	(\$520,000)
	CAPITAL OUTLAY	(\$1,115,253)	(\$1,107,830)	(\$340,598)	(\$254,641)	(\$471,823)	(\$1,019,320)	(\$1,019,320)
107	Construction in Progress			(\$12,750)			(\$271,000)	(\$271,000)
314	Wells and Springs			(\$100,000)			(\$135,000)	(\$135,000)
321	Pumping Plant Structures			\$0			\$0	\$0
325	Elec. Pumping Equipment			\$0			\$0	\$0
332	Water Treatment Eqpmnt.			(\$25,000)			\$0	\$0
340	Land & Land Rights			\$0			\$0	\$0
342	Dist. Reservoirs & Pipes			\$0			\$0	\$0
343	Trans & Dist Mains			\$0			(\$406,000)	(\$406,000)
345	Services			\$0			\$0	\$0
346	Meters			(\$173,686)			(\$150,000)	(\$150,000)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			\$0			\$0	\$0
392	Transportation Equipment			\$0			(\$50,000)	(\$50,000)
394	Shop/Garage Safety Eq./Maint Eq			\$0			\$0	\$0
397	Communication Equipment/SCADA			\$0			\$0	\$0
398	Other General Equipment			(\$10,000)			(\$5,375)	(\$5,375)
391.1	Computers and accessories			(\$19,162)			(\$1,945)	(\$1,945)
	CHANGE IN CASH BALANCE	\$543,635	(\$195,019)	\$66,995	(\$541,628)	\$273,267	(\$190,571)	(\$190,571)

CASH BALANCE - BEGINNING OF YEAR	\$2,616,733	\$3,160,368	\$3,254,081	\$2,965,349	\$2,965,349	\$3,238,616	\$3,238,616
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CASH BALANCE - END OF YEAR	\$3,160,368	\$2,965,349	\$3,321,076	\$2,423,721	\$3,238,616	\$3,048,045	\$3,048,045
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End of Year Cash Balances							
Restricted:							
Bond Reserves & Debt Service Cash	\$1,484,621	\$1,497,404			\$1,499,467	\$1,514,462	\$1,514,462
Construction Cash (Borrowed Funds)	\$0	\$0			\$0	\$0	\$0
RCAs	\$842,680	\$559,239			\$864,239	\$794,239	\$794,239
Unrestricted:							
Operating	\$425,940	\$408,215			\$294,828	\$79,671	\$79,671
Water Tower Painting	\$407,128	\$500,491			\$580,082	\$659,673	\$659,673
	\$3,160,369	\$2,965,349			\$3,238,616	\$3,048,045	\$3,048,045



## 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. A rate study was completed in 2023, which impacted rates for Village customers as well as partnering communities. This budget reflects those rate changes, which were approved by the Village Board in 2024. The biggest change is the rehabilitation project in 2025.

UTILITY BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Utility Expenditures</b>				
Personnel Services	\$ 615,297	\$ 758,008	\$ 785,926	\$ 838,962
Contractual Services	\$ 803,060	\$ 733,851	\$ 805,598	\$ 819,567
Expenses	\$ 885,729	\$ 858,986	\$ 891,040	\$ 944,714
Capital Outlay	\$ 602,119	\$ 629,801	\$ 648,777	\$ 2,550,539
Transfers	\$ 412,234	\$ 399,586	\$ 401,817	\$ 414,149
<b>Total</b>	<b>\$ 3,318,440</b>	<b>\$ 3,380,231</b>	<b>\$ 3,533,158</b>	<b>\$ 5,567,931</b>
<b>Utility Resources</b>				
Sewer Utility Revenues	\$ 2,787,471	\$ 2,789,969	\$ 3,086,605	\$ 3,095,345
Sewer Utility Cash on Hand	\$ 530,970	\$ 590,262	\$ 446,552	\$ 2,472,587
<b>Total</b>	<b>\$ 3,318,440</b>	<b>\$ 3,380,231</b>	<b>\$ 3,533,158</b>	<b>\$ 5,567,931</b>

### UTILITY HIGHLIGHTS FOR 2024

- \* Inspected all pipes and manholes for the 2025 Road Program
- \* Resolved several significant infiltration leaks in the interceptor and with the findings from televising for the 2025 Road Program
- \* 2025 Wastewater Treatment Plant rehabilitation project designed and ready for bid
- \* Replaced valves for the Return Activated Sludge piping connected to the Clarifiers

### 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 2025

- \* Wastewater Treatment Plant rehabilitation project
- \* Rebuild Intermediate Lift Pump #1
- \* Repair infrastructure that was identified in the 2025 Road Program inspections

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Sewage Treated per FTE (MG)	221.14	253.43	224.86	170.29	188.86	205.43	225.00
Cost per Sewage Treated (MG)	\$2,949	\$2,536	\$3,290	\$3,857	\$4,035	\$3,825	\$3,353
Total Sewage Treated (Millions of Gallons)	774	887	787	596	661	719	900



## 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 \$267,285 (9%) over 2024. This is prepared based on volume and rates as proposed in the 2023 rate study. The 2025 budget was prepared using the 1.5% increase to the volume charge, an increased service charge, and additional customers for residential while recognizing part of the continued industrial decline. The Village also provides service to Lannon Utilities.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
620-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE	FINAL
101-46410	Residential Revenues	\$1,106,011	\$1,214,970	\$1,160,000	\$647,882	\$1,298,083	\$1,325,752	\$1,325,752
102-46410	Commercial Revenues	\$111,182	\$124,777	\$124,000	\$58,268	\$146,517	\$124,000	\$124,000
103-46410	Industrial Revenues	\$572,432	\$361,294	\$500,000	\$167,270	\$447,003	\$400,000	\$400,000
104-46410	Public Authority Revs	\$21,942	\$24,552	\$23,372	\$12,602	\$29,328	\$30,208	\$30,208
105-46410	Multi-Family Residential Revenues	\$252,936	\$270,924	\$275,000	\$140,102	\$352,107	\$362,670	\$362,670
110-46412	Other Govt. - User Charges	\$451,794	\$451,249	\$460,000	\$318,685	\$460,000	\$473,800	\$473,800
115-46412	Other Govt. - Collection Sys Maint.	\$21,571	\$21,998	\$21,000	\$5,267	\$24,112	\$24,835	\$24,835
120-46414	Holding Tank Haulers	\$234,599	\$263,299	\$200,000	\$93,673	\$281,019	\$290,000	\$290,000
000-46416	Hauling Permits	\$900	\$900	\$1,000	\$0	\$900	\$900	\$900
000-46415	Late Payment Penalties	\$4,983	\$8,721	\$4,500	\$2,938	\$6,759	\$5,000	\$5,000
000-46417	Other Operating Revenues	\$78	\$2,074	\$1,808	\$1,751	\$2,000	\$1,800	\$1,800
416-46410	Intergovernmental maint. agreements	\$11,400	\$47,791	\$58,880	\$13,759	\$41,278	\$58,880	\$58,880
	Revenues Before Credits	\$2,789,826	\$2,792,549	\$2,829,560	\$1,462,196	\$3,089,105	\$3,097,845	\$3,097,845
	LESS:							
125-46414	Sewerage Service Credits	\$2,355	\$2,580	\$1,500	\$1,069	\$2,500	\$2,500	\$2,500
	Revenues After Credits	\$2,787,471	\$2,789,969	\$2,828,060	\$1,461,128	\$3,086,605	\$3,095,345	\$3,095,345



## 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 \$112,964 (13%). The two major drivers are labor cost and Phosphorus removal.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Operations Labor-ALL	\$179,986	\$240,068	\$248,252	\$110,830	\$248,000	\$306,166	\$306,166
224	Power & Fuel - Pumping	\$177,867	\$185,654	\$188,000	\$106,188	\$190,653	\$188,000	\$188,000
300-411	Phosphorus Removal	\$40,303	\$120,134	\$70,000	\$93,284	\$125,000	\$125,000	\$125,000
349	Other Oper. Exp.-ALL	\$19,562	\$21,572	\$20,500	\$13,972	\$25,344	\$20,500	\$20,500
222	Heat	\$23,739	\$18,558	\$27,500	\$9,147	20,000	\$27,550	\$27,550
300-420	Laboratory Supplies	\$5,183	\$8,562	\$9,000	\$2,586	9,000	\$9,000	\$9,000
300-430	Sludge Hauling & Permit	\$312,200	\$213,239	\$312,000	\$147,988	328,491	\$312,000	\$312,000
330	Transport.-ALL	\$5,050	\$6,432	\$6,000	\$4,669	6,000	\$6,000	\$6,000
	TOTAL	\$763,889	\$814,219	\$881,252	\$488,663	\$952,489	\$994,216	\$994,216

## 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 \$6,395 (4%) for 2025. This increase is spread across a number of accounts and mostly just reflects inflationary costs.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
200-241	Sewage Collect. System	\$127,554	\$66,381	\$95,000	\$17,712	\$80,500	\$95,000	\$95,000
200-243	Collection Pumping Equip.	\$24,769	\$4,195	\$11,350	\$6,140	\$10,060	\$11,600	\$11,600
300-245	Treatment & Distrib. Equip.	\$28,390	\$41,478	\$28,500	\$9,530	\$35,000	\$31,200	\$31,200
249	Gen. Plant & Equip.-Total	\$42,343	\$113,010	\$43,555	\$52,091	\$50,000	\$47,000	\$47,000
	TOTAL	\$223,056	\$225,065	\$178,405	\$85,473	\$175,560	\$184,800	\$184,800





### 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 \$22,769 (3%). The two major drivers were meter expenses (\$10K) as a result of growth and outside testing services (\$15K) to comply with new PFAS requirements.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
215	Billing & Accounting - Total	\$83,459	\$86,600	\$105,727	\$46,920	\$105,000	\$125,383	\$125,383
200-535	Meter Expenses	\$52,721	\$51,508	\$53,227	\$0	\$53,000	\$63,838	\$63,838
110	Admin & General Salaries - Total	\$226,497	\$233,296	\$228,023	\$170,577	\$228,000	\$181,252	\$181,252
212	Outside Services Employed-Total	\$64,862	\$89,477	\$86,521	\$48,838	\$89,000	\$105,217	\$105,217
100-222	Utilities--Heat (office space)	\$650	\$1,112	\$1,000	\$484	\$1,124	\$1,000	\$1,000
100-224	Utilities--Electric (office space)	\$686	\$745	\$1,000	\$439	\$770	\$1,000	\$1,000
310	Office Expenses - Total	\$24,254	\$21,855	\$20,022	\$8,641	\$20,452	\$20,280	\$20,280
510	Insurance-Total	\$44,192	\$50,222	\$53,900	\$47,499	\$50,400	\$50,400	\$50,400
130	Pension 13.90%	\$15,089	\$75,670	\$40,158	\$21,894	\$45,000	\$42,590	\$42,590
135	Employee Insurance	\$74,731	\$81,140	\$116,421	\$36,900	\$116,000	\$137,306	\$137,306
345	Misc. General Exp. - Total	\$10,480	\$12,125	\$15,700	\$6,000	\$15,000	\$16,200	\$16,200
	TOTAL	\$597,623	\$703,751	\$721,698	\$388,191	\$723,746	\$744,467	\$744,467

### 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 \$61,324 (6%) in 2025 as new assets need to be depreciated.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation-Total	\$1,096,220	\$966,161	\$988,660	\$494,330	\$988,660	\$1,047,645	\$1,047,645
150	Payroll Tax-Total	\$35,534	\$41,234	\$43,926	\$24,862	\$43,926	\$46,265	\$46,265
	TOTAL	\$1,131,754	\$1,007,395	\$1,032,586	\$519,192	\$1,032,586	\$1,093,910	\$1,093,910

### OPERATING SUMMARY

	2022	2023	2024	ACTUAL	2024	2025	2025
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Operating Revenues	\$2,787,471	\$2,784,492	\$2,828,060	\$1,461,128	\$3,086,605	\$3,095,345	\$3,095,345
Operating Expenses	\$2,716,321	\$2,750,430	\$2,813,941	\$1,481,520	\$2,884,381	\$3,017,392	\$3,017,392
BALANCE	\$71,149	\$34,062	\$14,119	(\$20,392)	\$202,225	\$77,952	\$77,952





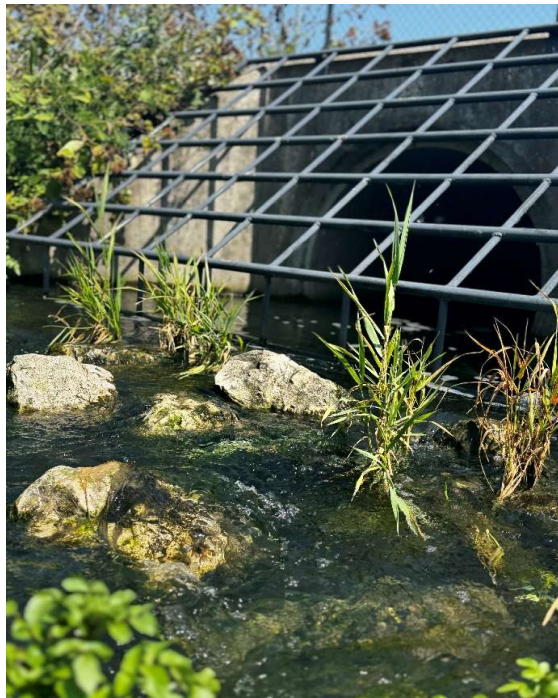
## NON-OPERATING INCOME AND EXPENSES

**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	2022	2023	2024	ACTUAL	2024	2025	2025
620	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
000-48118	Interest from Other Funds	\$104,352	\$74,379	\$77,726	\$38,863	\$77,726	\$81,223	\$81,223
000-48119	Interest - Other Govt.'s	\$35,243	\$29,792	\$24,406	\$11,490	\$22,980	\$16,614	\$16,614
000-42900	Premium Amortization	\$7,976	\$7,160	\$6,337	\$2,752	\$5,504	\$6,337	\$6,337
000-48111	Interest Earnings	\$39,586	\$113,289	\$8,000	\$18,560	\$90,000	\$8,000	\$8,000
	TOTAL	\$187,156	\$224,619	\$116,469	\$71,665	\$196,210	\$112,174	\$112,174

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
620	EXPENSES:	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
58200-620	Interest on Long Term Debt	\$29,763	\$34,652	\$0	\$0	\$0	\$0	\$0
58200-621	Interest Mortgage Rev Bonds	\$167,226	\$139,170	\$112,237	\$40,148	\$112,237	\$92,488	\$92,488
59210-995	Trans to General Fund (Dividend)	\$350,000	\$350,000	\$350,000	\$0	\$350,000	\$360,000	\$360,000
59263-999	Trans to CDA Fund	\$62,234	\$49,586	\$51,817	\$0	\$51,817	\$54,149	\$54,149
59910-546	Amortization Debt Discount	\$1,676	\$6,492	\$1,117	\$0	\$1,117	\$0	\$0
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$0	\$19,655	\$19,655	\$19,655
	TOTAL	\$630,554	\$599,554	\$534,826	\$40,148	\$534,826	\$526,292	\$526,292
	BALANCE	(\$372,249)	(\$340,873)	(\$404,238)	\$11,125	(\$136,391)	(\$336,165)	(\$336,165)



## CASH ADJUSTMENTS

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

**Budget Impact:** The Utility's cash balance is projected to decrease by \$1,812,208 (-53%) as a result of a planned plant upgrade in 2025. Growth is expected to continue in 2025 with residential development. Capital payments in 2025 will be \$1.9 million for the plant upgrade, \$60,000 for the 2025 road program, and \$283,000 for Village Park projects.

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL To 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
ADJUSTMENTS:							
RCA's Applied	\$637,477	\$797,220	\$400,000	\$277,147	\$498,865	\$500,000	\$500,000
Special Assessments Collected	\$6,863	\$6,686	\$64,800	\$0	\$64,800	\$0	\$0
Non-Cash Depreciation	\$1,096,220	\$966,161	\$988,660	\$494,330	\$988,660	\$1,047,645	\$1,047,645
Amortization	\$13,355	\$18,987	\$14,434	(\$2,752)	\$15,268	\$13,318	\$13,318
Other Govt. Prin. on Debt	\$234,714	\$240,693	\$246,823	\$246,823	\$246,823	\$253,110	\$253,110
Change in Receivables & Payables	\$26,373	\$14,392	\$0	(\$16,568)	\$0	\$0	\$0
Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advance to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Other Funds	\$77,445	\$2,500	\$25,000	\$0	\$0	\$0	\$0
Transfers to Other Funds	(\$4,262)	(\$4,790)	\$0	\$0	\$0	\$0	\$0
Water Softener Program	\$0	\$0	(\$20,000)	\$0	\$0	\$0	\$0
Bond Principal Payments	(\$2,520,085)	(\$701,294)	(\$717,788)	(\$717,788)	(\$717,788)	(\$739,576)	(\$739,576)
Acquisition & Construction of Capital Assets:	(\$602,119)	(\$629,801)	(\$166,347)	\$0	(\$648,777)	(\$2,550,539)	(\$2,550,539)
Construction in Progress			(\$38,250)			(\$30,000)	(\$30,000)
Equipment			(\$25,000)			(\$5,375)	(\$5,375)
Interceptor Mains			\$0			(\$100,000)	(\$100,000)
Sewer Mains & Laterals			\$0			(\$283,000)	(\$283,000)
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			\$0			(\$2,094,000)	(\$2,094,000)
Professional Services			(\$85,000)			\$0	\$0
Transportation Equipment			\$0			\$0	\$0
Office Equipment/Computers			(\$18,097)			(\$38,164)	(\$38,164)
CHANGE IN CASH BALANCE	(\$1,406,268)	\$369,880	\$431,344	\$292,317	\$311,459	(\$1,812,208)	(\$1,812,208)
CASH BALANCE - BEGINNING OF YEAR	\$4,212,887	\$2,806,619	\$2,731,220	\$3,176,499	\$3,176,499	\$3,487,959	\$3,487,959
CASH BALANCE - END OF YEAR	\$2,806,619	\$3,176,499	\$3,162,564	\$3,468,816	\$3,487,959	\$1,675,751	\$1,675,751
End of Year Cash Balances							
Restricted:							
Debt Service Cash	\$490,435	\$413,680			\$417,817	\$421,995	\$421,995
Construction Cash	\$0	\$0			\$0	\$0	\$0
Depreciation & Replacement Funds	\$880,250	\$1,480,251			\$1,820,134	\$1,953,634	\$1,953,634
RCAs	\$241,541	\$619,030			\$837,895	\$1,057,895	\$1,057,895
Unrestricted:							
Operating	\$1,175,072	\$644,217			\$392,599	(\$1,777,482)	(\$1,777,482)
Sewer Back Up Reserve	\$19,321	\$19,321			\$19,514	\$19,709	\$19,709
Total Restricted and Unrestricted Cash	\$2,806,619	\$3,176,499			3,487,959	\$1,675,751	\$1,675,751

## 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:

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

The Stormwater Utility 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. Additional debt will be needed for the utility share of the 2025 Road Program.

STORMWATER UTILITY BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Division Expenditures</b>				
Personnel Services	\$ 167,429	\$ 208,018	\$ 234,596	\$ 293,147
Contractual Services	\$ 131,291	\$ 86,847	\$ 126,920	\$ 143,185
Expenses	\$28,643	\$33,391	\$39,229	\$ 39,240
Depreciation	\$ 325,425	\$ 383,137	\$ 390,799	\$ 398,615
<b>Total</b>	<b>\$ 652,789</b>	<b>\$ 711,393</b>	<b>\$ 791,545</b>	<b>\$ 874,188</b>

<b>Division Resources</b>				
Stormwater Utility Operations	\$ 737,710	\$ 802,901	\$ 953,787	\$ 877,732
Stormwater Utility Use of Cash	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 737,710</b>	<b>\$ 802,901</b>	<b>\$ 953,787</b>	<b>\$ 877,732</b>

### DIVISION HIGHLIGHTS FOR 2024

- \* Inspected 8 miles of storm pipe and associated CB's & MH's in preparation for the 2025 Road Program.
- \* Continued to gather and organize stormwater agreements and pond as-builts for Village owned ponds.
- \* Updated GIS data and mapping of storm system for 2025 Road Program area.
- \* Worked with DNR on Upper Fox Group MS-4 permit update for next 5 year cycle.

### 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 2025

- \* 2025 Road Program - repair storm system and 5 storm ponds
- \* Continue to improve maintenance of Village owned ponds
- \* Begin preparing new written programs as required by updated MS-4 Permit.

PERFORMANCE INDICATORS	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Actual	2024 Estimate
Tons of street sweeping materials	38	60	60	60	80	92	100
Percent of sediment removed from the system	27.60%	28.30%	28.30%	28.30%	28.30%	28.30%	28.30%
Number of participants at education activities	75	85	10	10	80	150	150

## 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 \$105,513 (14%) for 2025. The increase reflects the 4th phase of the rate increase in accordance with the study completed in 2020 and residential growth.

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
#640-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
44910	Erosion Control Permits	\$22,513	\$25,676	\$18,000	\$8,310	\$18,000	\$18,000	\$18,000
	<b>Stormwater Fees - All Customers</b>							
46321	Stormwater Fees - Residential	\$368,753	\$407,957	\$403,243	\$223,568	\$558,130	\$460,232	\$460,232
46322	Stormwater Fees - Commercial	\$101,066	\$108,715	\$103,000	\$56,335	\$112,362	\$116,741	\$116,741
46323	Stormwater Fees - Industrial	\$154,824	\$160,553	\$158,004	\$84,069	\$168,137	\$183,261	\$183,261
46324	Stormwater Fees - Public	\$35,060	\$36,248	\$35,324	\$18,753	\$37,506	\$38,631	\$38,631
46325	Stormwater Fees - Multi Family	\$53,476	\$55,263	\$52,348	\$28,576	\$57,152	\$58,866	\$58,866
46326	Late Payment Penalties	\$2,019	\$3,488	\$2,000	\$1,371	\$2,500	\$2,000	\$2,000
48900	Miscellaneous Income	\$0	\$5,000	\$300	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$737,710</b>	<b>\$802,901</b>	<b>\$772,219</b>	<b>\$420,981</b>	<b>\$953,787</b>	<b>\$877,732</b>	<b>\$877,732</b>

## 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 \$51,135 (30%). Wages are up \$38K to reflect the time spent by existing staff on this utility work.

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Operational Labor	\$30,077	\$31,182	\$54,261	\$12,417	\$76,302	\$91,896	\$91,896
224	Utilities--Electricity (aerators)	\$10,492	\$16,884	\$15,000	\$3,780	\$15,000	\$15,000	\$15,000
234	Maint - Catch Basins	\$82,918	\$41,060	\$58,000	\$6,746	\$57,649	\$70,000	\$70,000
239	Maint - Gas & Diesel	\$4,890	\$2,805	\$4,000	\$1,928	\$3,600	\$4,500	\$4,500
242	Building & Facility Maintenance	\$4,875	\$7,425	\$5,500	\$5,157	\$6,000	\$5,500	\$5,500
244	Vehicle Maintenance	\$1,545	\$4,175	\$8,000	\$680	\$6,000	\$8,000	\$8,000
290	Contractual Fees	\$6,698	\$0	\$20,300	\$0	\$20,000	\$20,300	\$20,300
325	Education Program	\$2,931	\$2,931	\$3,000	\$2,931	\$2,931	\$3,000	\$3,000
380	Illicit Discharge Program	\$0	\$0	\$500	\$0	\$0	\$500	\$500
390	Expenses	\$0	\$71	\$0	\$786	\$746	\$1,000	\$1,000
	<b>TOTAL</b>	<b>\$144,426</b>	<b>\$106,534</b>	<b>\$168,561</b>	<b>\$34,424</b>	<b>\$188,228</b>	<b>\$219,696</b>	<b>\$219,696</b>



### 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 \$9,164 (4%). The major driver is health insurance costs.

ACCT	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Salaries & Wages	\$104,964	\$119,518	\$124,448	\$71,379	\$102,407	\$114,070	\$114,070
130	Pension 13.80%	(\$5,515)	\$22,366	\$11,616	\$5,753	\$13,000	\$14,212	\$14,212
135	Employee Insurance	\$27,839	\$23,893	\$41,878	\$14,874	\$31,087	\$57,212	\$57,212
215	Auditor	\$2,300	\$2,400	\$2,484	\$1,814	\$2,500	\$3,000	\$3,000
216	Contracted Engineering/GIS	\$6,597	\$6,404	\$10,000	\$6,989	\$10,000	\$9,810	\$9,810
220	Utilities--Telephone	\$622	\$639	\$700	\$258	\$700	\$700	\$700
222	Utilities--Heat	\$1,293	\$1,112	\$1,500	\$484	\$1,405	\$1,500	\$1,500
224	Utilities--Electric	\$5,659	\$587	\$1,100	\$129	\$510	\$750	\$750
226	Utilities--Water & Sewer	\$417	\$410	\$425	\$551	\$425	\$425	\$425
240	Equipment Maintenance	\$53	\$14	\$200	\$0	\$200	\$200	\$200
310	Office Supplies	\$6,792	\$8,378	\$9,000	\$4,425	\$8,850	\$9,000	\$9,000
324	Schooling & Dues	\$1,531	\$1,091	\$3,000	\$829	\$1,600	\$3,000	\$3,000
326	Printing & Publishing	\$693	\$638	\$1,000	\$0	\$700	\$1,000	\$1,000
340	Data Processing	\$13,353	\$15,494	\$17,945	\$5,880	\$16,000	\$16,223	\$16,223
390	Misc. Gen'l Expense	\$5	\$71	\$500	\$786	\$500	\$500	\$500
397	Licensing	\$1,500	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500
510	Insurance	\$4,770	\$6,148	\$6,284	\$5,053	\$6,284	\$7,017	\$7,017
	TOTAL	\$172,873	\$210,663	\$233,580	\$119,205	\$197,669	\$240,120	\$240,120

### 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 \$54,304 (15%) in 2025. Depreciation increases \$52K as asset values increase.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation	\$325,425	\$383,137	\$346,397	\$162,833	\$390,799	\$398,615	\$398,615
150	Payroll Taxes	\$10,063	\$11,060	\$13,671	\$6,441	\$11,800	\$15,756	\$15,756
	TOTAL	\$335,488	\$394,196	\$360,068	\$169,274	\$402,599	\$414,372	\$414,372

### OPERATING SUMMARY

	2022	2023	2024	ACTUAL	2024	2025	2025
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Operating Revenues	\$737,710	\$802,901	\$772,219	\$420,981	\$953,787	\$877,732	\$877,732
Operating Expenses	\$652,787	\$711,393	\$762,209	\$322,903	\$788,496	\$874,188	\$874,188
BALANCE	\$84,923	\$91,507	\$10,010	\$98,078	\$165,291	\$3,544	\$3,544

## 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	2022	2023	2024	ACTUAL	2024	2025	2025
640	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
48110	Interest Income	\$7,812	\$26,814	\$2,000	\$2,235	\$16,000	\$5,000	\$5,000
48113	Interest Earned Debt Service	\$1,922	\$7,845	\$0	\$1,615	\$8,075	\$0	\$0
42900	Bond Premium Amortization	\$11,161	\$10,654	\$10,126	\$0	\$10,126	\$9,588	\$9,588
	TOTAL	\$20,895	\$45,313	\$12,126	\$3,850	\$34,201	\$14,588	\$14,588

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
640	EXPENSES:	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
58200-621	Interest on Long Term Debt	\$42,200	\$39,400	\$37,325	\$19,300	\$37,325	\$34,775	\$34,775
59210-995	Trans to General Fund (Dividend)	\$45,000	\$55,000	\$55,000	\$0	\$55,000	\$65,000	\$65,000
	TOTAL	\$87,200	\$94,400	\$92,325	\$19,300	\$92,325	\$99,775	\$99,775
	BALANCE	\$18,618	\$42,421	(\$70,189)	\$82,627	\$107,167	(\$81,644)	(\$81,644)

## 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 \$236,327 in 2025. The 2025 budget includes a borrowing of \$1.4M to fund the 2025 Road Program.

ACCT #	ACCOUNT	2022	2023	2024	ACTUAL	2024	2025	2025
	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	\$325,425	\$383,137	\$346,397	\$162,833	\$390,799	\$398,615	\$398,615
	Amortization	(\$11,161)	(\$10,654)	(\$10,126)	\$0	(\$10,126)	(\$9,588)	(\$9,588)
	Net Pension Adjustment	(\$14,065)	(\$51,710)	\$0	\$0	\$0	\$0	\$0
	Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$1,400,000	\$1,400,000
	Bond Principal Payments	(\$80,000)	(\$80,000)	(\$85,000)	(\$85,000)	(\$85,000)	(\$85,000)	(\$85,000)
	Change in Receivables & Payables	(\$6,345)	(\$5,809)	\$0	\$14,318	\$0	\$0	\$0
	CAPITAL OUTLAY							
	Road Program/Major Projects	\$0	(\$765,000)	(\$12,750)	\$0	\$0	(\$1,383,000)	(\$1,383,000)
	Technology	\$0	\$0	(\$4,258)	\$0	\$0	(\$433)	(\$433)
	Equipment	(\$111,613)		\$0	\$0	\$0	\$0	\$0
	CHANGE IN CASH BALANCE	\$120,860	(\$487,616)	\$164,074	\$174,778	\$402,840	\$238,951	\$238,951
CASH BALANCE - BEGINNING OF YEAR		\$719,282	\$840,142	\$268,878	\$352,526	\$352,526	\$755,366	\$755,366
CASH BALANCE - END OF YEAR		\$840,142	\$352,526	\$432,952	\$527,304	\$755,366	\$994,317	\$994,317
General Cash		\$344,845	(\$16,042)	(\$49,904)		\$300,087	\$511,962	\$511,962
Debt Service Cash (restricted)		\$185,967	\$59,238	\$190,923		\$190,923	\$190,499	\$190,499
Replacement Cash (restricted)		\$309,330	309,330	\$291,856		\$264,356	\$291,856	\$291,856
Total Cash		\$840,142	\$352,526	\$432,875		\$755,366	\$994,317	\$994,317

## 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 TIF districts are collecting sufficient revenue to pay off outstanding debt on the payment schedule. 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. A portion of the debt in TIF #6 was pre-paid in 2024.

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL TO 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
Balance Carried Forward	(\$3,286,284)	(\$2,297,324)	(\$3,354,348)	(\$2,430,918)	(\$2,430,918)	(\$2,695,742)	(\$2,695,742)
<b>REVENUES</b>							
Tax Levy	843,752	1,315,442	\$1,609,003	\$1,167,831	\$1,609,003	\$1,876,003	\$1,901,906
Other Taxes	-	\$0	\$0	\$0	\$0	\$0	\$0
Shared Revenue-Computers	936	\$937	\$937	\$0	\$937	\$937	\$937
Personal Property Aid	5,694	\$5,694	\$5,694	5,694.00	\$5,694	\$30,569	\$30,569
Developer Payments	40,691	\$40,691	\$40,691	\$10,173	\$40,691	\$40,691	\$40,691
Interest Earnings	6,985	47,928.00	\$7,700	\$37,358	\$45,000	\$7,700	\$7,700
Miscellaneous Income	36,485	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds of Debt	2,255,000	\$0	\$0	\$0	\$0	\$0	\$0
Bond Premium	37,726	\$0	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL</b>	<b>\$3,227,271</b>	<b>\$1,410,692</b>	<b>\$1,664,025</b>	<b>\$1,221,056</b>	<b>\$1,701,325</b>	<b>\$1,955,900</b>	<b>\$1,981,803</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>(\$59,013)</b>	<b>(\$886,632)</b>	<b>(\$1,690,323)</b>	<b>(\$1,209,862)</b>	<b>(\$729,593)</b>	<b>(\$739,842)</b>	<b>(\$713,939)</b>
<b>EXPENDITURES</b>							
Audit & Acct Fees	-	-	\$0	\$0	\$0	\$0	\$0
Administrative Fees	300	\$300	\$300	\$300	\$300	\$300	\$300
Capital Outlay	-	\$93,149	\$0	\$2,246	\$2,246	\$0	\$0
Legal Fees	7,203	\$1,012	\$0	\$0	\$0	\$0	\$0
Debt issuance costs	63,725	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - Principal	25,782	\$13,117	\$26,831	\$6,657	\$698,753	\$26,831	\$26,831
Debt Service - Interest	120,872	\$81,606	\$91,586	\$3,515	\$98,506	\$95,083	\$95,083
<b>TOTAL EXPENDITURES</b>	<b>\$1,975,239</b>	<b>\$189,184</b>	<b>\$118,717</b>	<b>\$12,718</b>	<b>\$799,805</b>	<b>\$122,214</b>	<b>\$122,214</b>
<b>TRANSFERS</b>							
to TIF #6 Debt Service	756,931	\$1,270,540	\$751,781	\$261,978	\$751,781	\$758,456	\$758,456
to TIF #7 Debt Service	-	\$84,562	\$42,281	42,281.00	84,562.50	\$84,563	\$84,563
Debt Prepayment TIF #6 Debt Service	-	\$0	\$330,000	\$0	\$330,000	\$0	\$0
<b>TOTAL TRANSFERS</b>	<b>\$756,931</b>	<b>\$1,355,102</b>	<b>\$1,124,062</b>	<b>\$304,259</b>	<b>\$1,166,344</b>	<b>\$843,019</b>	<b>\$843,019</b>
<b>BALANCE</b>	<b>(\$2,791,184)</b>	<b>(\$2,430,918)</b>	<b>(\$2,933,102)</b>	<b>(\$1,526,839)</b>	<b>(\$2,695,742)</b>	<b>(\$1,705,075)</b>	<b>(\$1,679,172)</b>
<b>TIF #6</b>	<b>(\$1,236,732)</b>	<b>(\$1,495,548)</b>	<b>(\$1,215,866)</b>	<b>(\$947,005)</b>	<b>(\$2,163,169)</b>	<b>(\$1,662,006)</b>	<b>(\$1,677,983)</b>
<b>TIF #7</b>	<b>(\$1,554,451)</b>	<b>(\$935,370)</b>	<b>(\$1,759,518)</b>	<b>(\$579,834)</b>	<b>(\$532,573)</b>	<b>(\$43,069)</b>	<b>(\$1,189)</b>
<b>Total Balance</b>	<b>(\$2,791,183)</b>	<b>(\$2,430,918)</b>	<b>(\$2,975,384)</b>	<b>(\$1,526,839)</b>	<b>(\$2,695,742)</b>	<b>(\$1,705,075)</b>	<b>(\$1,679,172)</b>

## 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 2025 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.

Budget Impact: Debt service has increased as the community invested in infrastructure. The 2025 principal and interest payments reflect debt structuring that has occurred with previous issues to hit a peak debt payment over the next 4 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 and in 2024 (TIF #6) to reduce overall outstanding debt.

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL TO 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
Balance Carried Forward	\$329,254	\$36,727	\$22,774	\$50,050	\$50,050	\$104,115	\$104,115

### REVENUES & TRANSFERS

General Fund - Taxes	\$2,562,261	\$2,694,624	\$2,694,624	\$2,112,363	\$2,694,624	\$3,125,876	\$3,125,876
General Fund	\$1,160,937	\$0	\$0	\$0	\$0	\$0	\$0
TIF Tax Levy Fund - Increment for Debt	\$756,931	\$834,394.00	\$834,394	\$261,978	\$836,344	\$843,019	\$843,019
Interest Earnings	\$2,447	\$2,447.00	\$1,500	\$47,915	\$52,915	\$5,000	\$5,000
Transfer from TIF	\$0	\$441,371	\$0	\$0	\$0	\$0	\$0
Proceeds of Debt	\$0	\$10,875	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$4,811,830</b>	<b>\$4,020,438</b>	<b>\$3,553,292</b>	<b>\$2,472,306</b>	<b>\$3,633,933</b>	<b>\$4,078,010</b>	<b>\$4,078,010</b>

### EXPENDITURES

Principal Payments	\$3,640,000	\$2,915,000	\$2,385,000	\$1,775,000	\$2,385,000	\$2,705,000	\$2,705,000
Interest Payments	\$1,134,304	\$1,055,388	\$1,144,018	\$602,352	\$1,144,018	\$1,263,886	\$1,263,886
Prepaid Principal TIF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenses	\$800	\$0	\$250	\$0	\$800	\$800	\$800
Bond Issuance Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$4,775,104</b>	<b>\$3,970,388</b>	<b>\$3,529,268</b>	<b>\$2,377,352</b>	<b>\$3,529,818</b>	<b>\$3,969,686</b>	<b>\$3,969,686</b>
<b>BALANCE</b>	<b>\$36,727</b>	<b>\$50,050</b>	<b>\$24,024</b>	<b>\$94,954</b>	<b>\$104,115</b>	<b>\$108,325</b>	<b>\$108,325</b>



## 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 (24-25) period and will look to re-evaluate/adjust the projects again in 2026 for the 26/27 period to determine if they are still in line with the Village's priorities. Listed below are the projects for 2025.

Project Name	Estimated Cost	Anticipated Borrowing	Village Investment	Capital Depreciation	Utility Contribution	Other Sources
<b>2025 Projects Included in Base Budget</b>						
Coldwater, Pine Ridge, Weaver Drive	8,748,000	3,400,000		2,405,500	1,631,000	1,311,500
Village Park Pond/Stormwater	2,026,000				583,000	1,443,000
Village Park Land	800,000					800,000
Armory Park (Soccer Lot)	172,000			172,000		
<b>2025 Projects Included in Options</b>						
Park Shop	3,000,000		\$1,400,000	628,000	60,000	912,000
The Ridge at Village Park	5,900,000		\$2,150,000	2,500,000	100,000	1,150,000
<b>2024 Approved Projects wrapping up in 2025</b>						
Public Safety Building (Generator/Lot)	614,000			614,000		
Public Works Building (Generator/Lot)	534,000			534,000		
Civic Center Generator	404,000			104,000		300,000
Corky Curtis Trail	202,000			51,000		151,000
WWTF Rehab (Village Share)	1,900,000				1,900,000	



## Pauline Haass Public Library

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

PAULINE HAASS PUBLIC LIBRARY BUDGET SUMMARY				
	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
<b>Expenditures</b>				
Personnel Services	\$ 900,994	\$ 949,819	\$ 1,031,543	\$ 1,077,213
Contractual Services	\$ 55,223	\$ 56,502	\$ 60,047	\$ 67,220
Expenses	\$ 130,953	\$ 153,060	\$ 159,064	\$ 177,420
Materials (books, AV, e-books)	\$ 121,992	\$ 130,425	\$ 130,324	\$ 135,676
Capital Outlay	\$ 16,948	\$ 17,609	\$ 8,920	\$ 11,048
<b>Total</b>	<b>\$ 1,226,109</b>	<b>\$ 1,307,415</b>	<b>\$ 1,389,898</b>	<b>\$ 1,468,577</b>
<b>Resources</b>				
Village of Sussex	\$ 726,395	\$ 736,460	\$ 753,399	\$ 764,978
All Other Sources	\$ 562,070	\$ 625,342	\$ 656,674	\$ 703,599
<b>Total</b>	<b>\$ 1,288,465</b>	<b>\$ 1,361,802</b>	<b>\$ 1,410,073</b>	<b>\$ 1,468,577</b>

### HIGHLIGHTS FOR 2024

- \* Completed a total roof replacement under warranty in April & May.
- \* Expanded Library of Things in response to public demand, adding Tonies and additional Explore Passes.
- \* Collaborated with the Village to commemorate Sussex's 100th with a Scavenger Hunt, "Village Voices" recordings, trivia, and more.
- \* Registered over 2,200 readers across all ages in the Summer Reading Program, a 25% increase from 2023 and a 67% increase from 2022.

### DIVISION GOALS

- \* To connect people to information, ideas, and one another.
- \* To be a cornerstone of an engaged and informed community 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 2025

- \* Create 2026-2028 Strategic Plan
- \* Increase staffing levels in targeted areas to accommodate increased circulation, foot traffic, and programming attendance
- \* Plan a website redesign with the goals of increased accessibility, streamlined user experience, and seamless connection to digital resources
- \* Develop conceptual design for 2030 renovation and expansion

PERFORMANCE INDICATORS	2018 Actual	2019 Actual	2020 * Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Items checked out (books, AV, and more)	340,532	353,396	290,643	323,870	348,532	376,587	400,505
eBooks & digital audiobooks loaned (inc. above)	26,600	29,863	35,344	36,319	39,064	44,131	48,102
Program attendance (inc. self-led activities)	61,982	57,594	4,864	11,167	17,108	21,945	24,587

\*bldg closed  
3/17-5/1

## 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 \$59,950 (4%). This is primarily due to a large increase in the County library taxes of \$49,419 and village payment increase of \$11,579.

ACCT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL TO 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
50100	Village of Sussex	\$726,395	\$736,460	\$753,399	\$368,230	\$753,399	\$764,978	\$764,978
50350	Adjacent Counties	\$27,403	\$31,699	\$26,946	\$31,699	\$26,946	\$25,726	\$25,726
50400	Fines	\$13,522	\$14,087	\$13,800	\$8,096	\$14,298	\$14,695	\$14,695
50500	Copier Sales	\$588	\$664	\$783	\$423	\$624	\$820	\$820
50700	Grants	\$5,050	\$8,309	\$12,567	\$8,309	\$14,297	\$13,067	\$13,067
50750	Office Supplies Sold/Public Printing	\$2,615	\$3,238	\$3,100	\$1,892	\$3,173	\$3,380	\$3,380
50900	Material Replacement	\$3,232	\$2,905	\$3,400	\$1,805	\$2,189	\$3,260	\$3,260
55000	Interest Earned	\$5,030	\$10,840	\$8,900	\$6,581	\$10,865	\$9,120	\$9,120
57500	Miscellaneous Income	\$5,554	\$5,803	\$6,600	\$1,082	\$4,187	\$6,100	\$6,100
59500	Waukesha County Library Taxes	\$499,075	\$547,797	\$578,012	\$273,898	\$580,095	\$627,431	\$627,431
	TOTAL	\$1,288,465	\$1,361,802	\$1,407,507	\$702,015	\$1,410,073	\$1,468,577	\$1,468,577

## 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 \$61,070 (4.3%). Wages and benefits increase \$45K, cleaning services increase by \$5K, and materials (books, e-materials, shared databases, audio/visual items, periodicals, hotspots, and the Library of Things) increase by \$6K.

ACCT 000	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL TO 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
60100	Wages & Salaries	\$692,687	\$756,809	\$775,282	\$420,402	\$775,282	\$817,465	\$817,465
60105	Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60200	Janitor's Wages	\$12,636	\$16,252	\$15,548	\$7,826	\$15,548	\$16,381	\$16,381
60210	Cleaning Service	\$21,900	\$22,994	\$23,827	\$11,595	\$23,827	\$28,813	\$28,813
60400	Board Expenses	\$14	\$57	\$0	\$15	\$0	\$0	\$0
60500	Employee Pension	\$39,489	\$42,338	\$49,195	\$24,438	\$49,195	\$50,575	\$50,575
60600	Payroll Taxes	\$53,374	\$57,818	\$60,389	\$33,303	\$60,389	\$63,656	\$63,656
60700	Employee Insurance	\$102,002	\$75,768	\$131,129	\$39,254	\$131,129	\$129,136	\$129,136
60800	Expenses	\$1,384	\$977	\$1,380	\$473	\$1,380	\$1,240	\$1,240
60900	Life Insurance	\$805	\$835	\$900	\$507	\$900	\$900	\$900
61000	Workers' Compensation	\$1,233	\$1,352	\$2,000	\$662	\$2,000	\$3,574	\$3,574
61100	Insurance	\$7,871	\$8,764	\$10,540	\$7,809	\$10,540	\$9,733	\$9,733
61200	Telephone	\$2,454	\$1,869	\$1,920	\$973	\$1,920	\$1,920	\$1,920
61300	Heat	\$11,758	\$10,261	\$12,992	\$6,946	\$12,992	\$11,682	\$11,682
61400	Electric	\$27,500	\$28,430	\$29,588	\$15,643	\$29,588	\$30,134	\$30,134
61500	Sewer & Water	\$4,715	\$3,330	\$3,918	\$1,677	\$3,918	\$3,780	\$3,780

VILLAGE OF SUSSEX  
2025 BUDGET

ACCT 000	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL TO 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
61700	Building Maintenance	\$8,821	\$11,516	\$10,400	\$6,690	\$10,400	\$10,800	\$10,800
61710	Grounds Maintenance	\$60	\$45	\$340	\$31	\$340	\$530	\$530
61800	Processing Supplies	\$7,785	\$9,088	\$9,253	\$4,049	\$9,253	\$9,947	\$9,947
61900	Office Supplies	\$3,340	\$3,505	\$3,200	\$1,454	\$3,200	\$3,400	\$3,400
62100	Equipment Maintenance	\$4,518	\$4,868	\$6,124	\$1,490	\$6,124	\$5,350	\$5,350
62150	Building Systems Maintenance	\$16,444	\$12,003	\$16,708	\$7,996	\$16,708	\$16,769	\$16,769
62300	Maintenance & Repair of Materials	\$331	\$342	\$400	\$133	\$400	\$360	\$360
62810	Mileage	\$314	\$651	\$510	\$167	\$510	\$600	\$600
62820	Continuing Education	\$3,039	\$2,586	\$3,600	\$868	\$3,600	\$4,960	\$4,960
62830	Membership	\$696	\$929	\$1,600	\$463	\$1,600	\$1,280	\$1,280
62900	Public Relations	\$3,879	\$5,261	\$5,488	\$2,778	\$5,488	\$6,050	\$6,050
63000	Legal Fees	\$600	\$0	\$1,400	\$0	\$1,400	\$1,500	\$1,500
63100	Annual Audit	\$4,825	\$4,400	\$4,600	\$4,400	\$4,600	\$5,200	\$5,200
63200	Accounting	\$1,521	\$2,880	\$4,097	\$1,986	\$4,097	\$5,783	\$5,783
63300	Postage	\$202	\$314	\$550	\$65	\$550	\$550	\$550
63400	Programs	\$8,504	\$9,677	\$11,495	\$7,130	\$11,495	\$12,015	\$12,015
63500	Misc. Furniture & Equipment	\$1,659	\$15,338	\$2,950	\$1,581	\$2,950	\$2,677	\$2,677
70100	Books	\$75,236	\$83,873	\$84,679	\$44,700	\$84,679	\$87,206	\$87,206
70140	Books - Reference	\$695	\$0	\$0	\$0	\$0	\$0	\$0
70150	Books - Replacement	\$5,423	\$8,276	\$8,700	\$2,461	\$8,700	\$8,961	\$8,961
70200	Periodicals	\$6,888	\$5,045	\$5,312	\$4,558	\$5,312	\$5,393	\$5,393
70300	Library of Things	\$1,908	\$2,829	\$2,664	\$2,678	\$2,664	\$3,464	\$3,464
70400	Audio-Visual	\$13,814	\$9,618	\$10,445	\$4,692	\$10,445	\$11,167	\$11,167
70445	AV-Replacement	\$98	\$248	\$300	\$125	\$300	\$600	\$600
70450	Shared Databases	\$4,192	\$4,739	\$1,295	\$4,739	\$1,295	\$1,418	\$1,418
70550	e-materials	\$13,737	\$15,798	\$19,593	\$11,297	\$19,593	\$20,931	\$20,931
70600	Data Plans for Hotspots	\$2,280	\$2,280	\$2,760	\$360	\$2,760	\$2,760	\$2,760
80400	Software Support	\$10,042	\$15,664	\$30,224	\$5,095	\$12,757	\$25,865	\$25,865
80410	Automation Supplies	\$428	\$624	\$692	\$532	\$550	\$811	\$811
80420	Public Computer/Internet	\$160	\$450	\$380	\$252	\$380	\$486	\$486
80430	Automation Maintenance	\$27,898	\$29,108	\$30,220	\$29,108	\$30,220	\$31,707	\$31,707
80600	Computer Lease Payments	\$15,795	\$15,795	\$7,500	\$9,720	\$7,500	\$9,314	\$9,314
80610	Equipment Replacement	\$1,153	\$1,814	\$1,420	\$380	\$1,420	\$1,734	\$1,734
	TOTAL	\$1,226,109	\$1,307,415	\$1,407,507	\$733,501	\$1,389,898	\$1,468,577	\$1,468,577

**BALANCE**

ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	ACTUAL TO 7/31	2024 ESTIMATE	2025 BASE BUDGET	2025 FINAL BUDGET
Total Revenues	\$1,288,465	\$1,361,802	\$1,407,507	\$702,015	\$1,410,073	\$1,468,577	\$1,468,577
Total Expenses	\$1,226,109	\$1,307,415	\$1,407,507	\$733,501	\$1,389,898	\$1,468,577	\$1,468,577
BALANCE	\$62,356	\$54,387	\$0	(\$31,487)	\$20,175	\$0	\$0

