



VILLAGE OF SUSSEX 2022 ADOPTED BUDGET



Acknowledgement

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

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

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

Jeremy Smith, Village Administrator

Kelsey McElroy-Anderson, Assistant Village Administrator

Nancy Whalen, Finance Director

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

Table of Contents

Final Memo to the Village Board from the Village Administrator	v
---	----------

Initial Letter to the Village Board from the Village Administrator	vi
---	-----------

I. Executive Budget Summary

This section provides a big-picture synopsis of the budget, trends affecting the budget and options to consider when deliberating the budget

The Economy, the Tax Rate, the Options.....	ix
The Budget in Brief (General Fund).....	x
The Budget in Brief (Utilities)	xi
Budget Summaries	xii
The Budget in Brief (Other Funds).....	xiii
The Village of Sussex Financial Stability Plan	xiv
Budget Assumptions.....	xix
Fiscal Trends.....	xxi
Budgetary Options.....	xxv

II. General Overview

This overview section provides a summary of the major elements in this document, including charts and graphs.

Village Overview

Mission, Vision, and Village Board Goals	xxx
Directory of Village Officials	xxxix
Village Profile	xxxix
Community Map.....	xxxix
Organization Chart	xxxix
Sussex Tax Value and Comparison to Other Communities	xxxv

Budget Overview

Financial Philosophies	xxxvi
Budget Revenues by Source.....	xxxvi
Budget Expenditures by Area	xxxvii
Estimated Tax Rate	xxxviii
Historical Tax Rate by Year	xxxviii
Historical Equalized Tax Rate Chart.....	xxxviii

III. General Fund Department Budgets

This section includes each General Fund Department's summary financial information, performance indicators, highlights, and detailed line-item budget.

Revenues

Taxes	2
Intergovernmental Revenues	3
Regulation and Compliance	4
Public Charges for Service.....	6
Other Miscellaneous Revenue	8

General Government

Legislative Services 10
Executive Services 12
Administrative Services 14
Communications & Information Technology Services 16
Financial Services 18
Transfers to Other Funds 20

Protection of Persons and Property

Police Services 20
Fire Services 22
Planning and Development Services 24
Emergency Government Services 26

Health and Human Services

Sanitation 27
Recycling 28
Animal/Pest Control 29

Operations Division

Streets Budget 31
Engineering Budget 33

Culture and Recreation Services

Park, Recreation, & Public Building Administration 36
Park Operations 37
Public Building Maintenance 39
Senior Activities 40
Special Events 40
Recreation Programs 41
Library 42

Capital Improvement 43

IV. Non-General Fund Budgets

This section includes each of the non-general fund’s budget and summary financial information, performance indicators, highlights, and detailed line-item budget.

Community Development Authority Fund 48
Cemetery Fund 50
Water Utility Division 51
Sewer Utility Division 59
Stormwater Utility Division 66
Tax Incremental Financing 71
Debt Service Funds 72
Capital Improvement Plan 73
Pauline Haass Public Library 74



MEMORANDUM

TO: Village Board
FROM: Jeremy Smith, Village Administrator
RE: The 2022 Final Proposed Budget
DATE: October 27, 2021

After holding several budget workshops, the Village Board made the following changes to the 2022 proposed budget:

- \$163,004 was added to the budget for depreciation. \$100,000 was for the seventh step of depreciation for the roads; \$60,000 was for the final step depreciation of Park Bridges, Courts, Fences, etc. with the intent to use this amount as part of the payment to the Town of Lisbon for Stone Family Park improvements; \$1,904 is for depreciation of security cameras at the Civic Center; and, \$1,100 is for depreciation of the roller being purchased in accordance with the CIP.
- \$14,000 was added to the budget for two sets of blinking pedestrian lights at Main Street and Silver Spring Drive where the Bugline Trail crosses the road.
- \$12,500 was added to the budget as the first step toward accumulating money to conduct a feasibility study for adding a swimming pool to the Village.

The additions were offset with various increases to revenue accounts resulting in a reduction in the levy as follows:

- Fees for preparation of baseball fields for rentals will be increased to \$20 per practice and \$40 per game. At this time, the Board approved the first two proposed increases to collect fees that will cover the cost to the Village for this work. The additional revenue expected in 2022 is \$4,210. The second increase will occur in the 2023 budget.
- The fees charged for a “Rush” special assessment letter are increasing to \$150. Additional revenue expected in 2022 is \$250.

These changes result in a levy increase of \$185,044 from the original proposed budget and the levy increase percentage changes from a 3.81% increase to an increase of 6.16%. Based on the estimated assessed value, this will result in a Village tax rate of \$5.4724. The Village taxes for a home valued at \$333,198 would be estimated at \$1,823.39 or an increase of \$40.29 (2.26%).



Letter to the Village Board from Jeremy Smith, Village Administrator

September 3, 2022

Re: The 2022 Proposed Budget

It is my pleasure to present the proposed 2022 Budget of the Village of Sussex. 2021 continued to be a difficult year for people and the economy, and this budget continues to increase only based upon the new tax base while still dealing with the pressures of growth and public safety. Continued growth in 2020 saw Sussex's equalized value climb \$128 million to have a Village tax base over \$1.6 billion. Sussex continues to be a sought-after community with high demand for housing and one of the best values for quality of life and cost of services.

The proposed budget improves services, addresses essential public safety needs, has no property tax increase for the average household, implements the Board's major capital project priorities, and focuses on the future. The base budget does not address all of the transformational items the community needs for long-term growth. The Village Board will be able to address some of those items, if it chooses, with additional levy capacity estimated at about \$203,000. This capacity is due to 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 and valleys (today's operational needs and economic conditions).
- Focus on pay as we go (tomorrow's needs of financial stability).
- Plan for a population increase of up to 50% over the next decade.
- Know the goal, plan the route, and get there one step at a time.

The proposed base budget would mean no tax increase for the average homeowner of a \$333,198 house. The budget lowers the tax rate from 2020 by \$0.24 (-4.31%). The budget is driven by capital costs, but also by previous Village Board policy decisions regarding staffing that was phased in over four or more years for fire and police services.

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

I look forward to finalizing the 2022 Budget with you.

Jeremy Smith

Executive Budget Summary



(Page intentionally left blank)

The Economy, the Tax Rate, the Options

The Economy

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

Development Planned or Under Construction in the Next 5 Years

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

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

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

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

The Tax Rate

The \$300,844 (3.81%) levy increase lowers the tax rate from \$5.59 to \$5.35 (-4.31%) as a result of \$119.7 million in new tax base. This results in the average residential property taxpayer having no increase in the Village share of the property tax bill in 2021 than 2020. The 2022 proposed budget relied on the following:

- New growth, consistent development revenues, and operational efficiencies;
- The levy changes comes from the following major areas:
 - Utility Dividend (-\$62,600): shift from utility rent to more equitable dividend method;
 - Intergovernmental Revenue (-\$129,678): additional transportation aids;
 - Debt Costs (\$111,147): increase in debt offset by Transportation Aids & use of fund balance;
 - Overall Wage & Benefits (\$289,517): fire staffing, increase in seasonal pay, annual increases;
 - Police Contract (\$83,392): contract inflation costs, incrementally adding staff;
 - Library Payment (\$35,848): pay and maintenance increases;
 - Capital Outlay (\$25,520): depreciation adjustments.

The Options

The Village Board has levy capacity under levy limit rules due to fiscal management. For 2022, the Village Board has approximately \$203,000 in levy capacity to address items not funded in the base budget. For each \$15,303 adjustment in the levy the tax rate changes by \$0.01 (\$3.33 for average resident). Staff recommends the Village Board strongly consider some items so we do not fall behind on our long-term goals

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

Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
General Levy	\$ 485,888	6.16%	CIP (debt) costs, staffing, library costs
All Other Revenues	\$ 246,377	5.46%	
Water/Other Taxes	\$ 3,689	0.65%	Lower rates for all taxing entities
Intergovernmental	\$ 129,678	11.07%	Trans aid & fire dues increase
Regulation/Compliance	\$ 46,075	8.98%	Contracted inspector for commercial, more residential
Charges for Service	\$ 63,391	5.67%	Recreation growing, garbage fees contract
Commercial Revenue	\$ 23,813	14.99%	Increased park rent and sponsorships
Miscellaneous Revenue	\$ (1,325)	-1.99%	Decreased revenue from Pints in the Park
Fund Transfers	\$ (18,944)	-2.07%	Less use of Depr Fund, use of surplus, increased dividends
Total Revenue	\$ 732,265	5.90%	
Expenditures			
Category	Change	Percent	Reason
General Government	\$ 147,933	18.60%	
Legislative	\$ 1,074	2.11%	Annual village board increases, municipal dues
Executive	\$ 7,125	2.72%	Adjust insurance levels
Administrative	\$ 11,128	6.40%	Wages & benefits, elections
Information Technology	\$ 5,698	6.54%	Greater licensing & consultant fees, restructured staffing
Finance	\$ 122,908	56.77%	Overlap of position for Finance Director retirement
Transfer Budget	\$ 108,147	4.27%	
Debt payment	\$ 111,147	7.16%	Capital Improvement Program costs
Cemetery	\$ (3,000)	9.09%	Increased revenue in prior year
Other transfers	\$ -	0.00%	Stable costs
Public Safety	\$ 283,398	7.98%	
Police	\$ 87,056	4.52%	Contract increase, set aside for future staffing
Fire	\$ 145,452	10.59%	Next step of staffing
Planning & Development	\$ 50,890	20.48%	Restructuring with retirements in line with goals
Emergency Government	\$ -	0.00%	Stable costs
Health & Human Services	\$ 32,638	6.09%	
Sanitation	\$ 16,695	5.41%	Contract costs plus users increased
Recycling	\$ 16,213	7.32%	Contract costs plus users increased
Animal & Pest Control	\$ (270)	-4.58%	Less dog licenses issued
Operations	\$ (8,488)	-0.96%	
Streets	\$ (398)	-0.05%	Less wages & benefits, increased salt & maintenance
Engineering	\$ (8,090)	-6.00%	Wages & benefits
Culture and Recreation	\$ 171,761	8.37%	
Recreation Admin	\$ 9,906	2.17%	Increased wages & benefits, other costs down
Park Operations	\$ 49,960	2.55%	Competitive wages & benefits
Building Maintenance	\$ 39,868	11.99%	Wages & benefits, building maintenance
Seniors	\$ 2,697	7.16%	Add employee for trips
Special Events	\$ 7,755	10.12%	Increase wages, benefits & special events expenses
Rec. Programming	\$ 25,727	9.88%	Increased costs for successful programs
Library	\$ 35,848	4.84%	Increased wages, benefits & maintenance
Cash Capital Outlay	\$ (3,124)	-0.15%	Fewer large purchases
Total Expenditures	\$ 732,265	5.90%	

Budget in Brief: Utilities

Water Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	\$ 181,000	9.33%	Customer growth
Fire Protection	\$ 19,500	2.66%	Customer growth
Tower Rental/Other	\$ 19,100	23.82%	Prior loss of renter did not happen
Total Revenue	\$ 219,600	7.97%	Customer growth

Water Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 51,710	11.86%	Reallocation of staff time, power purch, repairs
Maintenance	\$ (4,806)	-1.98%	Reallocation of staff time, inc annual painting amt
Administration	\$ 61,163	11.84%	Wages & benefits, upgrade water model
Depreciation/Taxes	\$ 89,394	5.78%	Higher taxes & depreciation with more assets
Total Expenses	\$ 197,461	7.20%	Depreciation, taxes, water model

2022 capital expenditures: \$345,000 for Cty VV and \$286,000 for Plainview watermain extensions; \$181,000 for critical valve replacements; \$85,000 for meter replacements; \$75,000 for roof repairs at Well 5; and \$10,000 for computers.

Net operating revenue will be \$34,103 for 2022 (cash will increase \$353,070)

Sewer Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	\$ 238,242	12.91%	Rate increase, growth
Septic Haulers/Other	\$ (2,000)	-1.96%	Reduced late fees
Other Governments	\$ (86,000)	-16.83%	Rate decrease, corrected flow meters
Total Revenue	\$ 150,242	6.11%	Reduced govt revenue offsets rate increase

Sewer Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 5,921	0.88%	Sludge hauling offset by less phosphorus removal costs
Maintenance	\$ 37,500	28.88%	Northeast Interceptor rehabilitation
Administration	\$ 41,350	6.80%	Wages & benefits, online pmt & shared meter cost increases
Depreciation/Taxes	\$ 46,363	4.95%	Additional assets increase depreciation
Total Expenses	\$ 131,134	5.56%	Increased maintenance, depreciation, sludge

2022 capital expenditures are \$205,000 for roof repairs; \$80,000 to replace raw sewage pump #3; \$70,000 for Silver Spring sewer repairs; \$15,000 for chemical feed pumps and \$10,000 for computers.

Net operating income will be \$118,115 for the year (cash will increase \$58,417)

Stormwater Utility Revenues			
Category	Change	Percent	Reason
Operating Revenue	\$ 47,156	7.09%	Rate increase, growth

Stormwater Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 5,184	4.03%	Additional maintenance
Administration	\$ 10,434	5.29%	Increased wages/benefits and IT costs
Depreciation/Taxes	\$ 59,477	22.19%	Depreciation increases for added assets
Total Expenses	\$ 75,095	12.65%	Depreciation increases

Capital items in 2022 will be \$130,000 to replace the flail mower

Net operating income will be \$43,725 for the year (cash will increase \$64,304)

**VILLAGE OF SUSSEX 2022 BUDGET
(BY CATEGORY)**

All Funds								
Revenues	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Stormwater Utility	CDA
Property Taxes	5,812,118	843,752	2,562,261					
Other Taxes	574,789							
Intergovernmental Revenues	1,301,000	6,630						
Regulation & Compliance Revenue	558,975							
Public Charges for Service	1,181,230	40,691		4,600	2,974,300	2,609,060	712,522	
Commercial Revenues	182,635	625	1,500	15				250
Miscellaneous Revenues	65,375							
Fund Transfers	894,883	-	817,868	9,000	-	-	-	47,862
Total	10,571,005	891,698	3,381,629	13,615	2,974,300	2,609,060	712,522	48,112
Expenditures	General Fund	TIF Capital Projects Fund	Debt Service Fund	Cemetery Fund	Water Utility	Sewer Utility	Stormwater Utility	CDA
General Government	937,879	202,150						
Protection of Persons & Property	3,835,264							
Health & Sanitation	568,813			17,182				
Operations (Streets & Engineering)	872,926							
Parks, Recreation & Cultural Services	2,224,227							
Development		500,000						320,140
Capital Improvements	2,051,959	1,700,000						
Debt Service		123,484	3,587,859					
Water Utility					2,940,197			
Sewer Utility						2,490,945		
Stormwater Utility							668,797	
Fund Transfers	79,937	756,931	-	-	-	-	-	-
Total	10,571,005	3,282,565	3,587,859	17,182	2,940,197	2,490,945	668,797	320,140

Budget Summary - All Funds				
Revenues	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
General Fund	12,099,497	12,401,001	12,603,318	13,133,266
TIF Capital Projects Fund	744,826	788,786	791,712	891,698
Debt Service Fund	3,012,613	3,148,032	3,145,532	3,381,629
Cemetery Fund	12,318	14,250	17,375	13,615
Water Utility	2,910,743	2,754,700	2,953,269	2,974,300
Sewer Utility	2,532,884	2,458,818	2,553,900	2,609,060
Stormwater Utility	640,361	665,366	685,027	712,522
CDA	54,716	46,301	46,182	48,112
Total	22,007,958	22,277,254	22,796,315	23,764,202

Expenditures	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
General Fund	11,555,674	12,401,001	12,382,844	13,133,266
TIF Capital Projects Fund	1,375,624	756,788	795,242	3,282,565
Debt Service Fund	2,917,402	3,328,032	3,327,782	3,587,859
Cemetery Fund	12,435	14,599	13,940	17,182
Water Utility	2,894,219	2,742,736	2,890,710	2,940,197
Sewer Utility	2,589,098	2,359,811	2,316,773	2,490,945
Stormwater Utility	604,834	593,702	615,053	668,797
CDA	10,500	290,640	-	320,140
Total	21,959,786	22,487,309	22,342,344	26,440,951
Revenues-Expenditures	48,172	(210,055)	453,971	(2,676,749)

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 \$33,282 in the fund but this will be replenished with future interest payments from TIF #7.

Cemetery Fund

The Cemetery expenditures increase \$2,583 (17.69%) for salary and wage increases as well as additional fees for grave opening. The increases are offset by an increased revenues for grave opening.

TIF Funds

TIF #6 will continue to owe other village funds approximately \$1.36 million advanced as part of the original TIF plan to get the projects off of the ground. These funds will earn 1% interest. TIF #7 completed construction in 2019 using funds advanced from other village funds. Remaining construction was finished in 2020 and was funded through a State Infrastructure Bank Loan which is being repaid by the developer. The total of funds advanced to TIF #7 are about \$1.53 at the beginning of 2022. These funds earn 4.5% interest for the Sewer Utility; however, per resolution, 3% of this is transferred to the CDA to fund development. During 2021, a project plan amendment was completed for TIF #7. Additional project costs are budgeted for 2022 in the amount of \$2.2 million.

Debt Service Fund

The Debt Service Budget covers general debt service as well as TIF #6 debt service. Funding comes mainly from taxes. The tax increment generated by TIF #6 is sufficient to cover the 2022 debt service. The 2022 budget was prepared to show a net decrease in the fund balance of \$206,230 as a way of limiting the increase in the tax levy for debt. \$45,000 of the decrease is a deliberate use of the fund balance. The remainder is using the bond premium received in 2020 to cover debt payments.

Capital Projects Fund

The Capital Projects Fund accounts for all non-utility projects that are funded by borrowing. As many projects span more than one year, there is not an annual budget established for the fund. Instead, a Capital Improvement Program (CIP) is approved and this serves as project budgets. 2022 will include water meter replacements. Also in the CIP is a roller which the board. This item is included for the board to make the decision to fund or not. Funds may only be spent on the type of projects they were borrowed for.

Pauline Haass Public Library

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

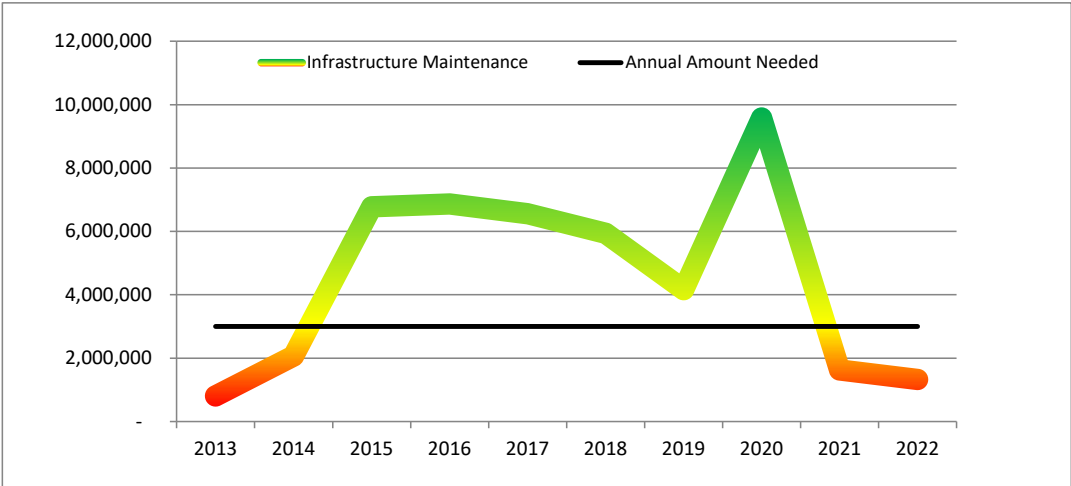


Financial Stability Plan

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

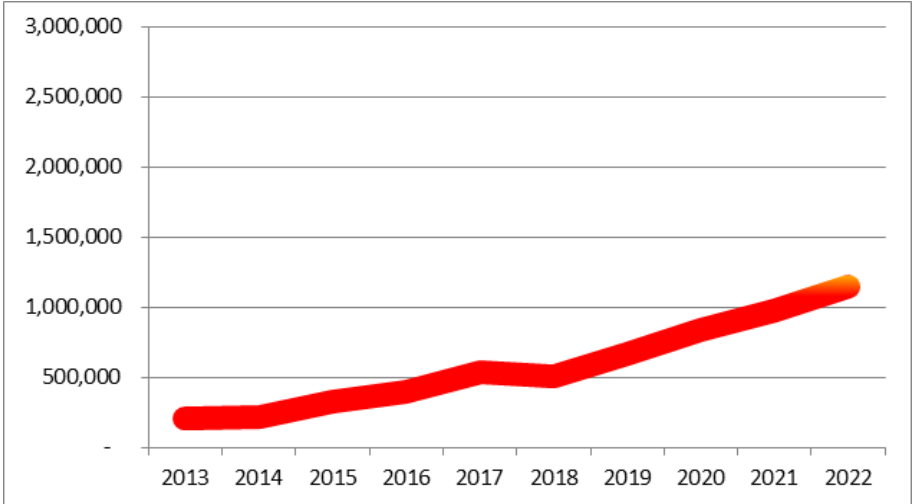
Annual Infrastructure Maintenance

The Village needs to invest \$3,000,000 annually in order to maintain the Village’s roads, sidewalks, parks and buildings. This is accomplished through borrowing as part of the Capital Improvement Plan and through the cash capital depreciation fund. The Village over the last decade is averaging 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. This cycle will repeat itself 50 years from now and the community would be wise to take incremental steps on (debt free annual infrastructure maintenance) below to be prepared for that. Beginning in 2021, we go back to neighborhood road programs and other smaller projects as listed in the Capital Improvement Program.



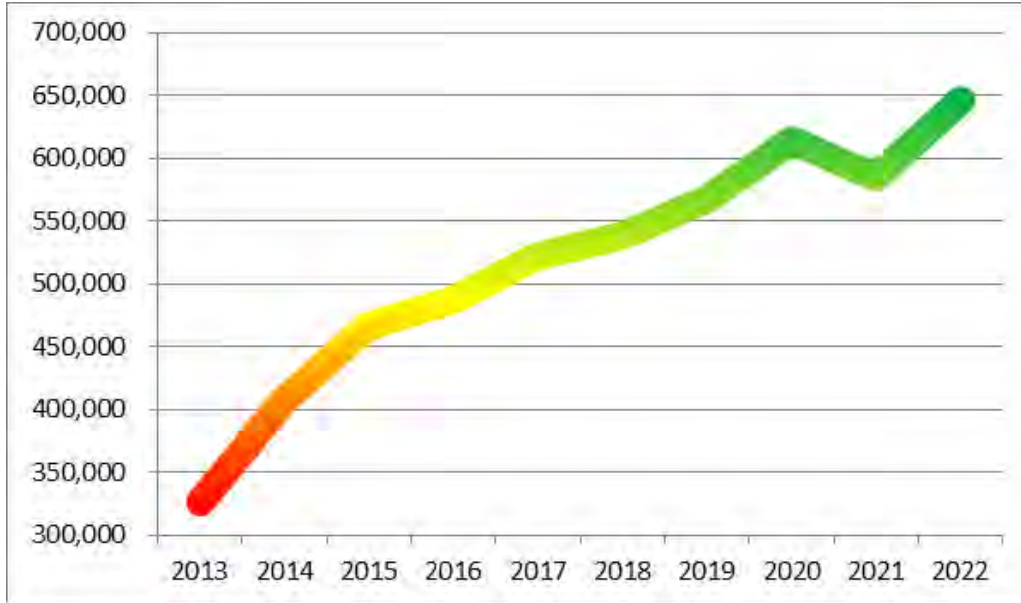
Annual Infrastructure Maintenance (Debt Free)

The goal is to spend \$3,000,000 annually to maintain the Village’s buildings, park amenities, roads and sidewalks as part of the annual budget rather than through borrowing. Currently we do set aside money for crack filling and depreciation of a portion of these assets. By taking \$100,000 annual increments for the next 14+ years the Village would be at \$2 million debt free for capital and as existing debt fell off, the Village could backfill the remaining \$1,000,000 to fully meet this goal. This would adjust upwards as new facilities/roads are built, but the costs would be offset by growth.



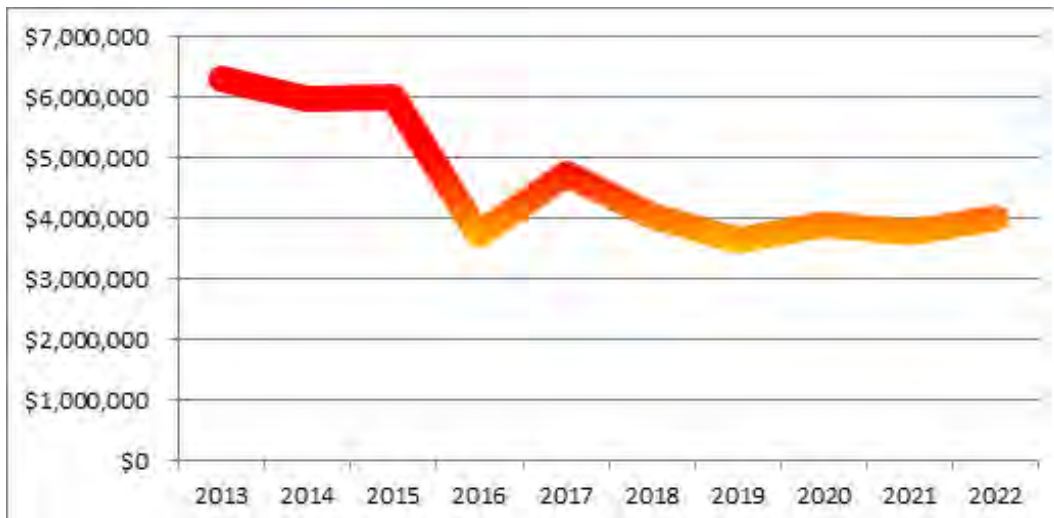
Annual Cash Capital Depreciation: Equipment

The goal is to include funding in the budget each year to cover the cost of depreciation for all non-utility equipment. Excluding roads and buildings, the amount needed each year is \$600,288. This eliminates the need for borrowing for these items long term once the cycle gap is closed. All items in this category are currently being depreciated. As the Village grows and more equipment building needs are present would cause this to climb, but costs would be balanced by new tax base and growth.



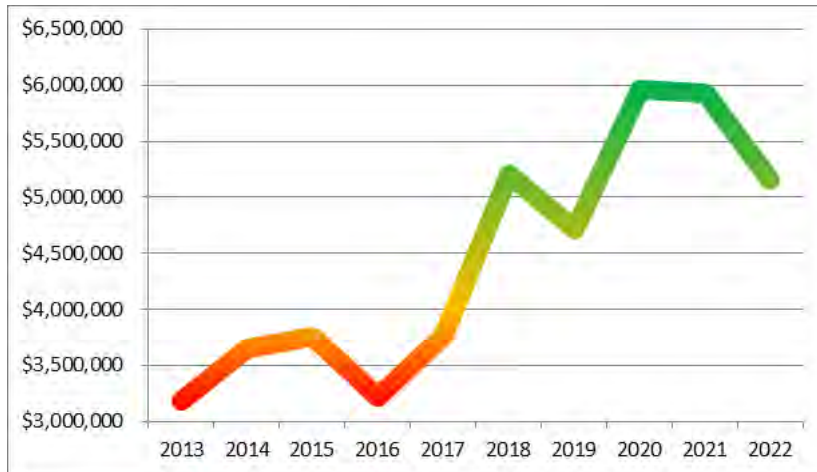
Cash Capital Cycle Gap

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



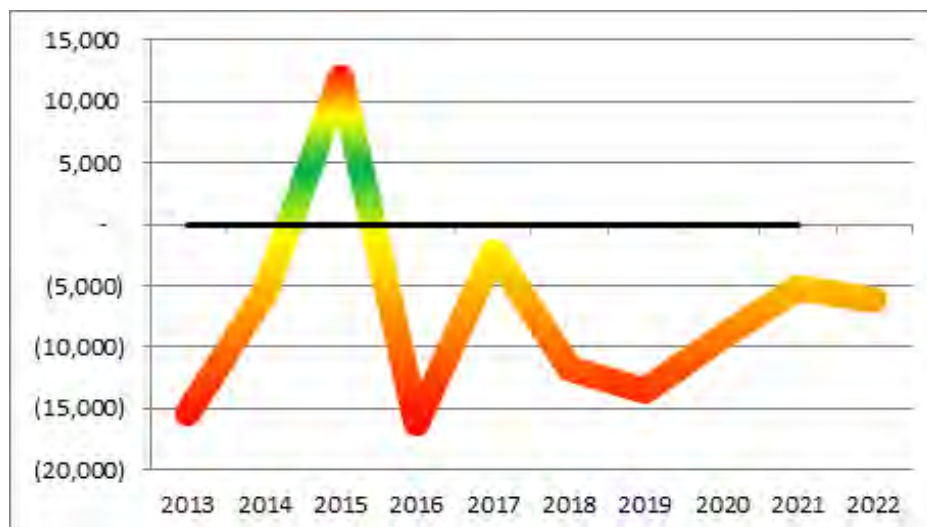
30% Reserve Fund

The Village’s Fund Balance Policy states that Sussex should have a reserve of 3 months of the general fund expenses (excluding debt) available in reserves with a goal of reaching 4 months. While the amount to be reserved increases as the annual budgets increase, the amount should be at least \$4.0 million. Assets above this point, largely from depreciating equipment, are available for economic development investment and reduce/eliminate future borrowing costs. These resources act as the Village’s emergency fund and allow for a great financial rating when borrowing for large capital projects. The decrease showing in 2022 is a result of the prepayment of callable debt using cash on hand.



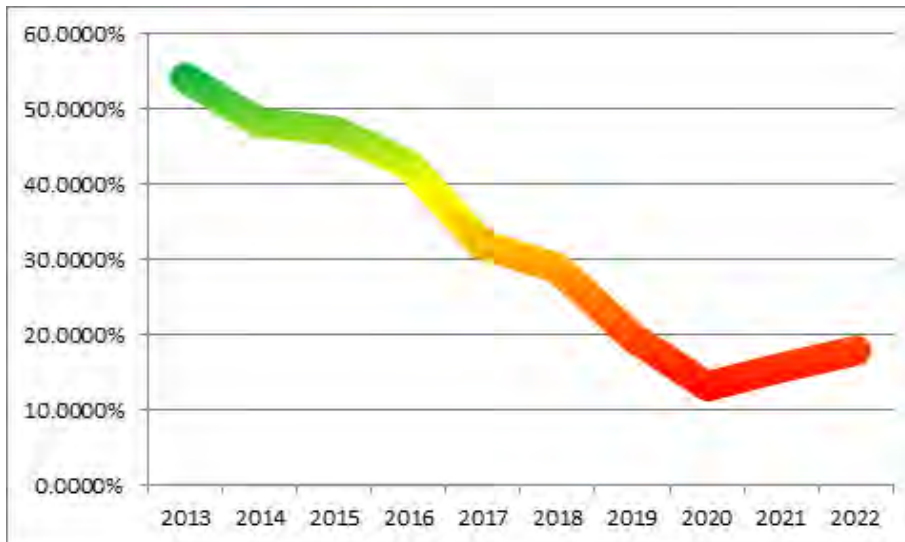
Development Revenue Stabilization

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



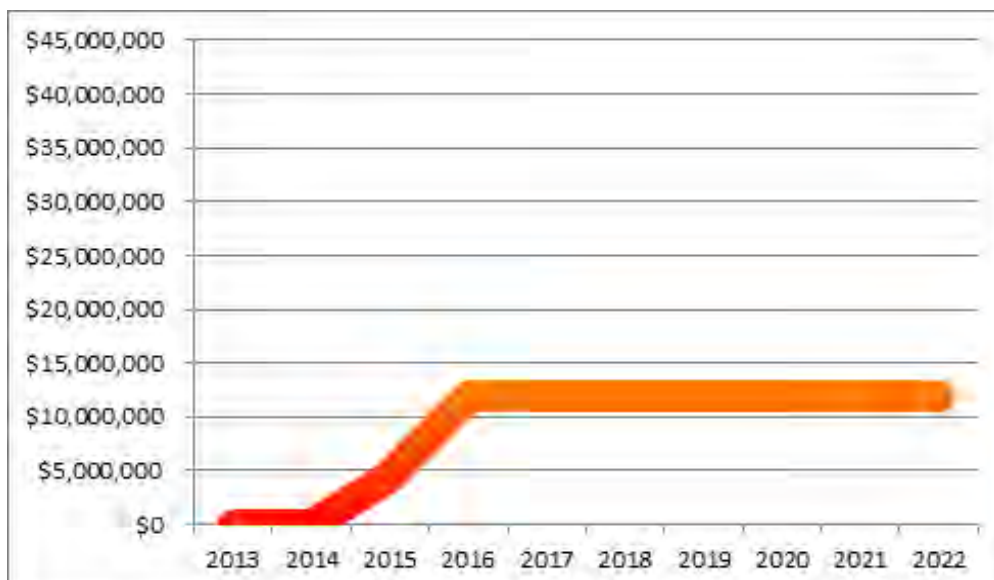
Retirement Obligation Costs

For full-time employees hired prior to 2013 that meet the requirements, the Village contributes the value of accumulated sick time to a Post-Employment Health Plan. There is an amount budgeted annually to increase the money that has been set aside for this purpose. There are only 9 employees left vested under this system as the program was changed to minimize future costs. The chart shows the estimated percentage of the obligation that is funded. Several recent retirees have brought down the funding level percentages and within a decade only a few employees will be left in this category. The 2022 budget includes \$10,000 to be set aside. That amount should be increased to approximately \$19,000 annually over the next decade to fund the obligation.



Facility Expansion/Replacement

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



Employee Wage Classification System

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

Investment Income Revenue Stabilization

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



Budget Assumptions

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

Projects and Services Consistent with the Village Board Goals

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

Compensation and Benefits

The Village switched to a pay-for-performance system for all employees (except paid-on-call fire employees) in 2013. The system allows for 0-5% wage increase based upon performance. The Village has few post-retirement costs left and will incrementally adjust to cover these.

Pay and benefits increase. The Fire Pay Step-in Program continues by adding three FT positions in 2022 (\$131,522 net increase). This amount also includes expected pay increases based on union negotiations taking place in 2021. Base wages are proposed at a 3.0% increase. Outside of the new fire positions wages and benefits are up \$157,995. In addition to budgeted increases, wages for the seasonal employees were increased to be more competitive with other employers and the vacant part-time Assistant Development Director position is being replaced with a full-time Economic Development Director in line with the Village Board goals. The police contract is up (\$83,392) as we continue to fund for an additional position in 2022.

Revenues

Non-tax (excluding transfers) revenues are up from last year. The step in of the Dividend program from the Sewer and Stormwater Utilities in order to be on the same basis as the Water Utility continues. Intergovernmental revenues increase with increased transportation aid (\$125,820) as a result of increased spending on roadway projects and increased fire dues (\$3,606); Garbage fee and ambulance revenue is offset by expenses. Revenue from cable franchise fees are budgeted to decrease based on current trends. Other fee changes included in this budget are as follows: Both Sewer and Stormwater Utility rates will again increase with the second phase of the planned rate increase with a phase in period over several years. The effect on an average homeowner in 2022 will be a monthly increase of about \$2.

Utility Costs

The Village's General Fund utility costs remain stable with an increase of \$135

Operating Contingency

The budget should include contingency funding to meet unexpected requirements. Rather than fund this directly, the Village has established through the production of annual surpluses and full asset depreciation, an alternative to a contingency fund that can be used in emergency situations. The amount of funds estimated to be available at December 31, 2022 is about \$5.32 million and represents 51.5% of the proposed 2022 General Fund budget. This fund also has enabled the Village to maintain its AA2 rating, its highest credit rating ever. That rating level is exceptional for a community of Sussex's size. This program also allows the Village to avoid borrowing for its equipment and many capital projects.

New Programs

The **Capital Improvement Program (CIP)** was adopted by the Village Board for the years 2021 through 2030. For 2022, the CIP includes design for the 2023 annual road program, new “E” series meters for the Water Utility and a roller. For 2023, the CIP includes the annual road program and a one-ton dump truck.

Fire Department: The Village is transitioning to paid on premise staffing with the ultimate goal of 5 person crews (4FT/1PT), 24-7/365 to meet public safety demands. In 2022 the Fire Department will be at 4FT/1PT. By adding approximately \$100,000 in 2022, and 2023 the Village will reach this threshold and will provide critical response time improvement, stability in staffing, better care/customer service and lower risks of liability to the Village. The changes have allowed the Village to shrink its capital footprint (elimination of engine, and heavy duty rescue truck), reducing costs in the capital budget. Existing funds were transferred into existing cycle gaps of fire equipment and these cycle gaps have been eliminated.

Public Works: Is stable. There is building pressure here to address several line items in the PW budget including maintenance and materials costs. The salt budget increased \$5,000, but needs to rise about \$64,000 more based upon actual prices. It is planned that once the major fire staffing adjustments are complete the 2024 budget will look to close this gap.

Park and Recreation Department: Heavy usage of parks and special events drives costs. The Grove’s heavy usage and seasonal labor costs drive expenses. Increased program instructor costs are offset by revenues from said programs. The Village continues to receive significant revenue from non-residents which helps lower tax subsidization. The net subsidy for Parks and Recreation is up about \$100,000, which is largely due to increased pay for seasonal staff and building costs of the Civic Center.

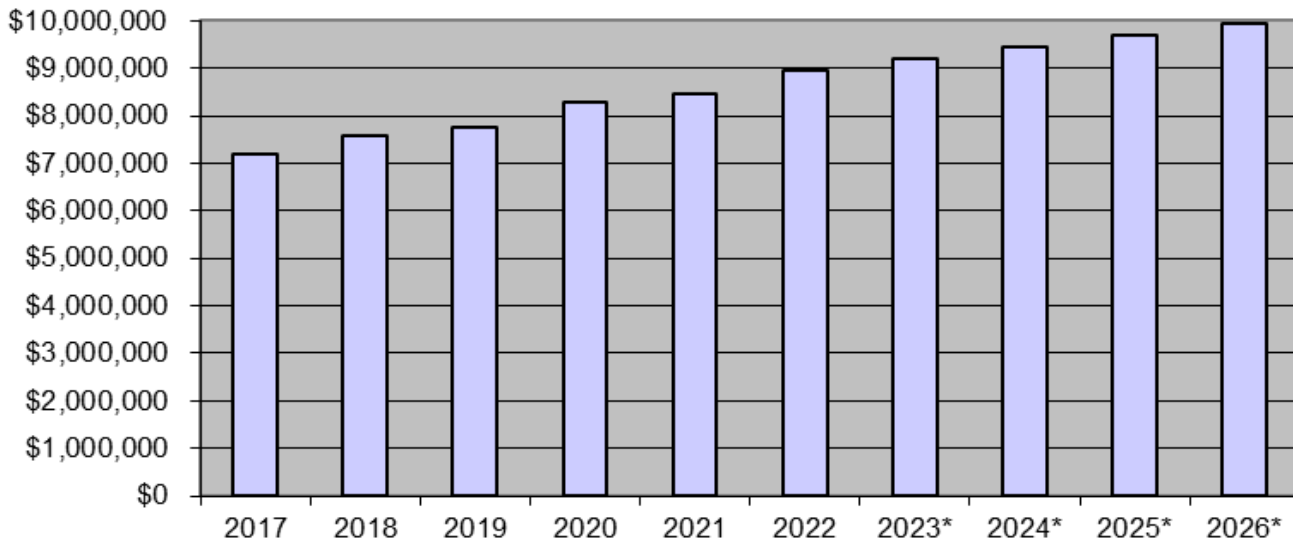
Library: The Library budget increases for 2022 after holding steady for 2020 and 2021. There are steady cost increases beyond wages and benefits and the library has very few revenue sources beyond the Village contribution to cover those increases.

Cash Capital: The 2022 Cash Capital budget includes money for fire for the annual trunked radio payment, office improvements and roof repairs to the building. The budget for the Street Department includes a pickup truck with plow attachment and a plow with wings for the loader. The budget for IT covers normal replacement needs. There are funds for the Park Department for replacement of the playground at Prides Park originally budgeted in 2021 that did not occur, purchase of a tractor, gator, 11-foot mower, zero-turn mower, pickup truck, right-of-way amenities and annual picnic table replacement.



Fiscal Trends

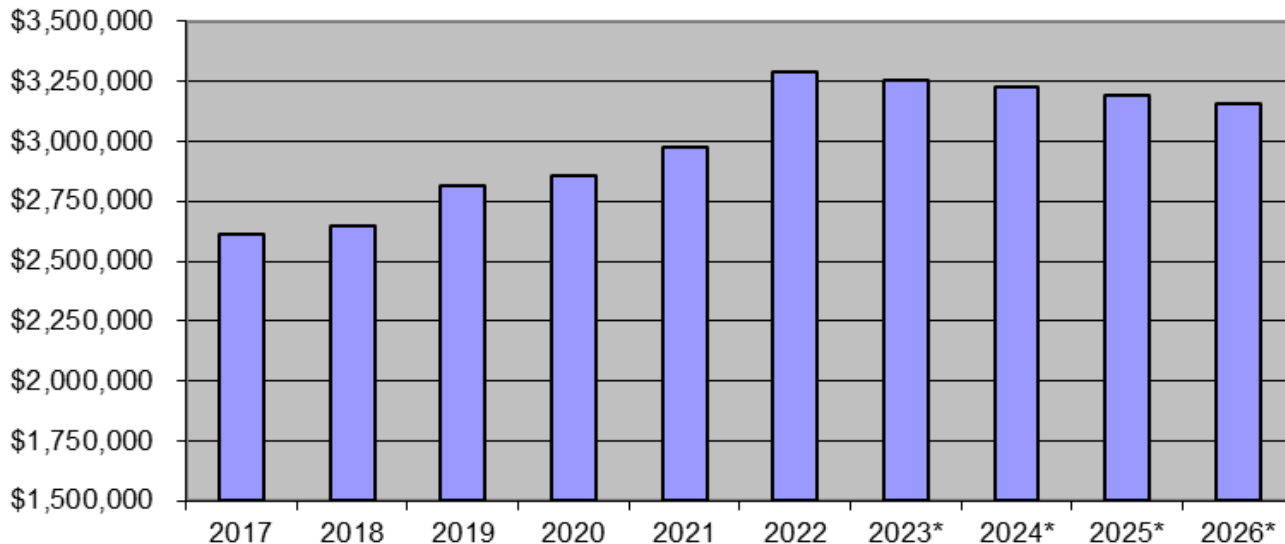
Taxes



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

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

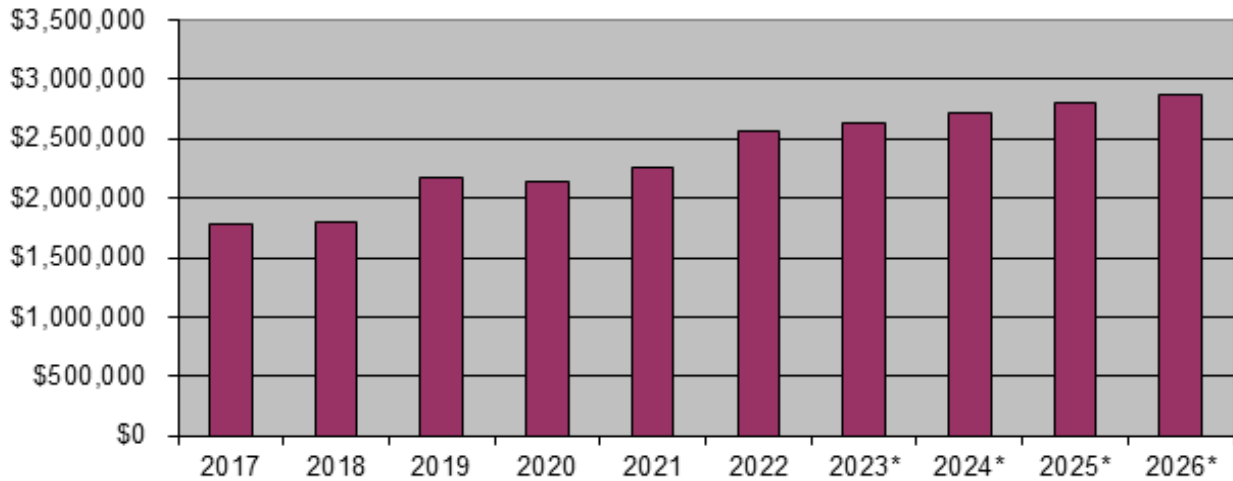
Non-tax Revenues



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

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

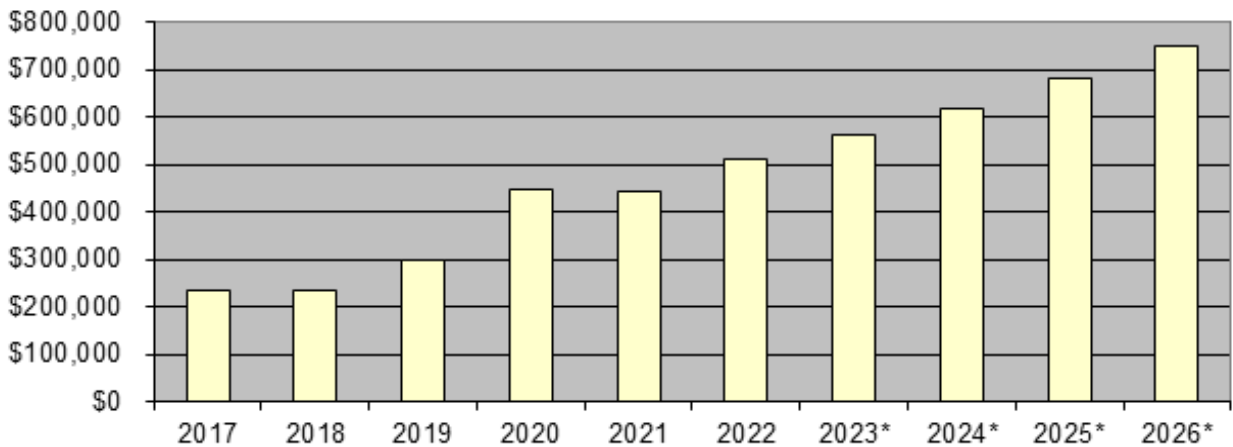
Wages



Wages move up with jumps to correspond to planned staffing changes. 2022 adds the penultimate step of fire staffing.

The impact of this trend: For 2022, wages increase in the General Fund to maintain the next step in Fire Department staffing. Future growth will require additional staffing in PW, Fire, Police, Parks and Recreation and Library. The 2022 budget includes pay increases for seasonal staff to keep up with market demands.

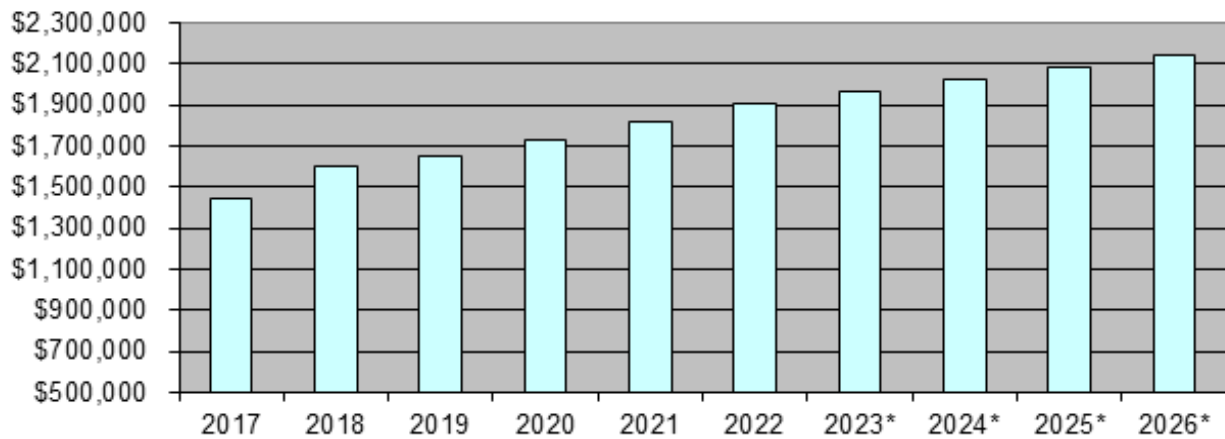
Health Care



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

The impact of this trend: The Village recognizes the value of health insurance in attracting and retaining a quality workforce as part of a strategic personnel plan. In the past, the Village has managed health care costs at small percentage increases per year, well below our peer communities since 2009. The 2022 budget was prepared with an expected 8% increase in premiums. It is not likely the Village will be able to maintain that low of a cost curve as we bump against competitive limits in the market place. For 2022 staff will continue to pay 11% of the health care premium.

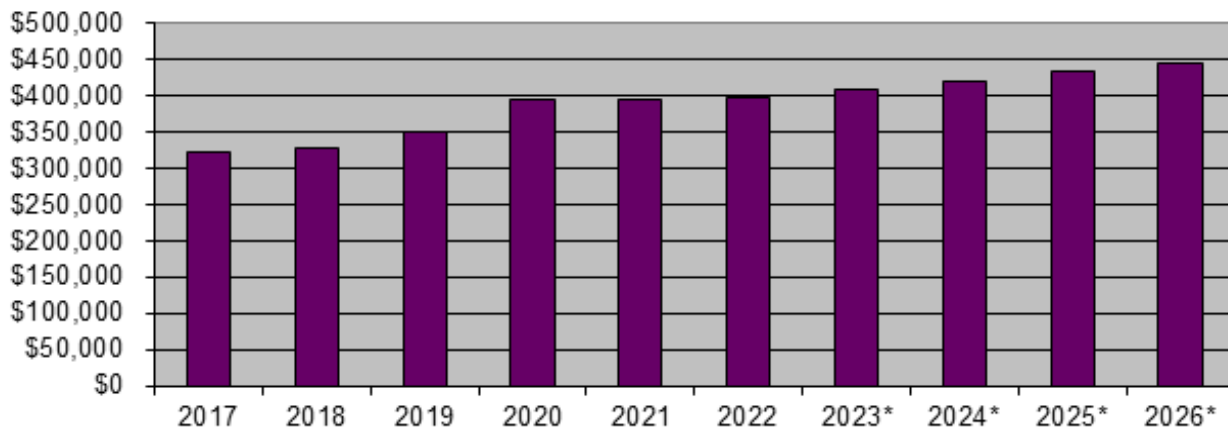
Police Contract



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

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

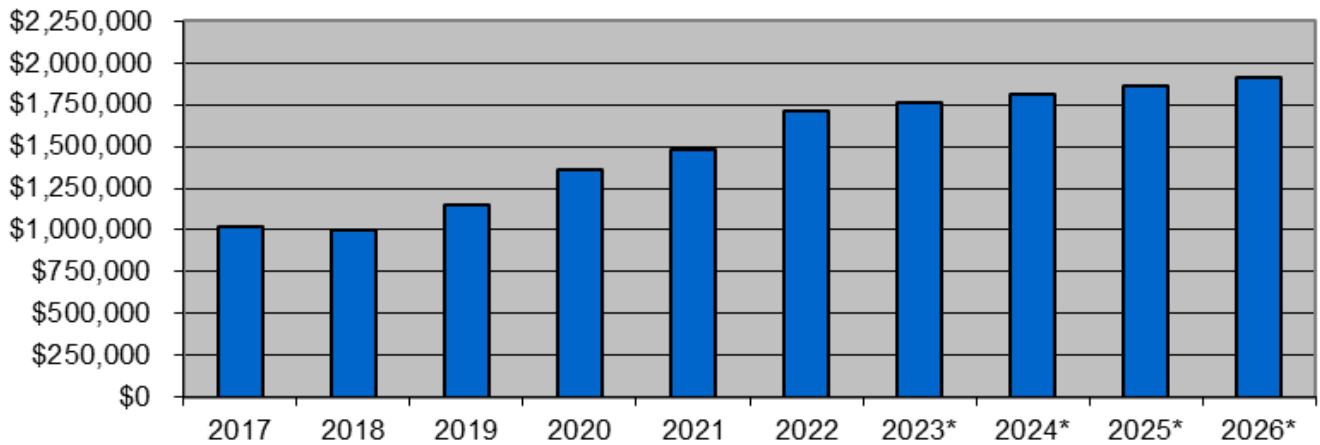
Utility Costs



The utility costs have been increasing most years prior to 2020. Since 2020, rates have leveled off. Projections show a 3% increase annually. Utility rate hikes offset energy efficiency initiatives.

The impact of this trend: Energy prices will continue to drive up costs. The 2022 budget shows a very small increase over 2021 as costs have leveled off.

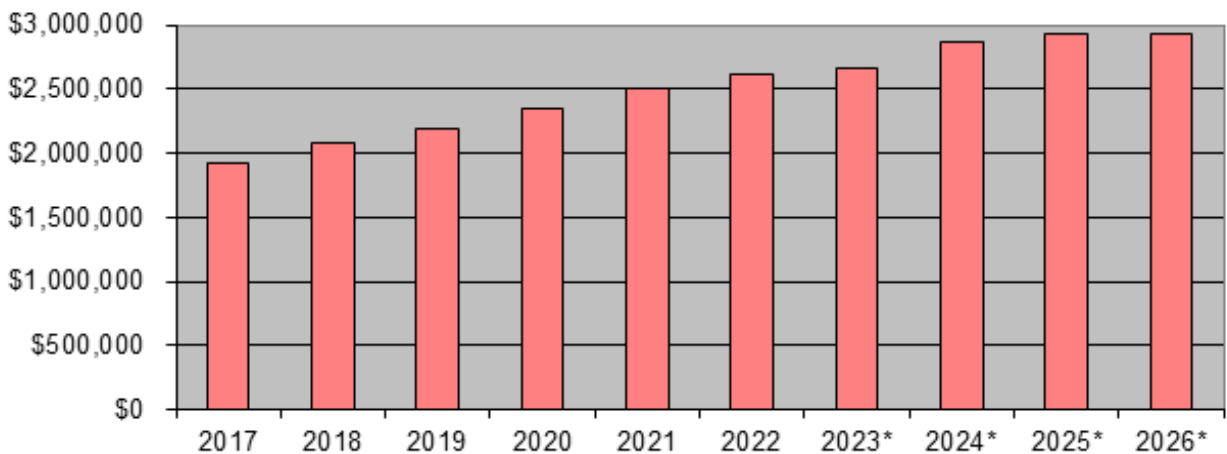
Cash Capital



The Cash Capital Fund began in 2009 with the closing of TIF #5. The Board started the fund to cover equipment and vehicle needs without borrowing. Surplus is being used to close the cycle gap (over the next six years) between existing depreciation funds and actual depreciation levels. There are five more steps to fully depreciate buildings, and 14+ steps to fully depreciate roadway maintenance. The Civic Campus debt costs are reduced by approximately \$60,000 annually thanks to the Cash Capital Fund.

The impact of this trend: This fund doubles as the Village’s emergency fund, has helped raise the Moody’s rating (lowering the borrowing costs) and allowed on time equipment replacement (reducing operating costs). The Village has been able to avoid borrowing \$1.1 million annually and could be debt free by 2035 if the program growth is maintained, which would eliminate \$27 million of debt over that time period.

Infrastructure Maintenance (DEBT)



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

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

Budgetary Options

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

VILLAGE BOARD, STRATEGIC PLAN OR COMMITTEE REQUESTS

Citizen Survey: During the Strategic Planning sessions, the Village Board mentioned conducting a citizen survey. For a statistically significant survey, we would need to contract the process out.

Citizen Survey	<u>\$ 15,000</u>
Effect on \$333,198 Home	<u>\$ 3.27</u>

Pickleball Solution: Staff have been directed to find a solution that will satisfy the majority of the Board with respect to pickleball. The solution or potential costs are not known at this time; however, Federal ARPA funds may be used for this project which would not affect the tax levy. The Park Board has ranked this first out of their six items on the options list.

Shade Structure and Additional Lounge Chairs at Splashpad: During the first full year of operation of the splashpad, there have been numerous requests for some type of shade structure as well as more chairs similar to the style that is already there. Park impact fees could be used for a portion of the cost. The Park Board has ranked this second out of their six items on the options list. *After the initial purchase, annual depreciation of \$3,954 would continue.*

Shade Structure & 5 Lounge Chairs	\$ 34,770
Use of impact fees	<u>\$ (13,908)</u>
Net amount to levy	<u>\$ 20,862</u>
Effect on \$333,198 Home	<u>\$ 4.54</u>

Bathroom at Sledding Hill: The donated sledding hill is going to be opened in 2022. Currently there is not a permanent bathroom in the plans. Rather than put in a permanent structure, a port-a-potty could be used at first until it is determined how much usage the sledding hill gets. The annual rental cost of an accessible and regular bathroom is \$2,100. The Park Board has ranked this third out of their six items on the options list. *If a permanent bathroom is installed, annual depreciation of \$5,200 would continue.*

Sledding Hill Bathroom	\$ 130,000
Use of impact fees	<u>(52,000)</u>
Net amount to levy	<u>\$ 78,000</u>
Effect on \$333,198 Home	<u>\$ 16.98</u>

Shelter at Prides Park: During 2022, the playground will be replaced at the park. There is a recommendation from the Park Board to add a pavilion. There is \$18,500 available from the funds that had been budgeted for the park. The amount listed is the balance needed for the shelter. If Cash Capital Funds were used, there would be no effect on the tax rate. The Park Board has ranked this fourth out of their six items on the options list. *After the initial construction, annual depreciation of \$1,400 will need to be levied starting in 2023.*

Pavilion	<u>\$ 16,500</u>
Effect on \$333,198 Home	<u>\$ 3.59</u>

Swimming Pool Feasibility Study: During the Strategic Planning sessions held during 2021, it was brought out that there is a large demand for a community swimming pool. A feasibility study would be the first step towards determining if, where and how a pool could be constructed.

Swimming Pool Study	<u>\$ 50,000</u>
Effect on \$333,198 Home	<u>\$ 10.89</u>

Vista Run Park Design Plan: Included in the plans for the Vista Run subdivision is a neighborhood park. To determine the best use of the space, a professional park plan should be developed. There are unallocated interest earnings in the Cash Capital Fund that could be used to cover the cost of the study. The Park Board has ranked this fifth out of their six items on the options list.

Vista Run Park Study	\$ 10,000
Use of Cash Capital Funds	<u>(10,000)</u>
Net amount to levy	<u>-</u>
Effect on \$333,198 Home	<u>\$ -</u>

One-time Contribution for Lisbon Stone Family Park Improvements: This park serves Village residents in the new Woodland Trails and Woodland Preserve subdivisions. Rather than build a new park, we would work with the Town of Lisbon to improve their existing park. If the Board adds to the park depreciation as requested in the Departmental Requests that follow, the first year amount could be applied to this item. Also, a portion of the park impact fees could be used since this park will serve a new subdivision. This partnership is about growing the working relationship between the two communities and addressing the park needs for our residents in the area.

Park Improvements Contribution	\$ 100,000
2022 additional depreciation applied	(60,000)
Use of park impact fees	<u>(40,000)</u>
Net amount to levy	<u>\$ -</u>
Effect on \$333,198 Home	<u>\$ -</u>

Additional Radar Speed Signs: The speed signs that are mounted on existing light poles are an effective method to slow down drivers. Additional signs are requested for one or more locations. The price listed is for one set of signs. *After the initial purchase, annual depreciation of \$1,000 will continue.*

Radar Speed Signs	<u>\$ 7,000</u>
Effect on \$333,198 Home	<u>\$ 2.00</u>

Street Light at the Pick 'n Save Entrance on Main Street: As a safety concern, a street light is being requested for the entrance to Pick 'n Save on Main Street.

Street Light - Pick 'n Save	<u>\$ 10,000</u>
Effect on \$333,198 Home	<u>\$ 2.18</u>

Street Light at Weaver Drive and Main Street: As a safety concern, a street light is being requested for the entrance to Village Park on Main Street and Weaver Drive.

Street Light - Weaver Drive	<u>\$ 7,500</u>
Effect on \$333,198 Home	<u>\$ 1.63</u>

Solar Programmable Blinking Pedestrian Lights: There are several locations where the Bugline Trail crosses streets in the Village which have raised potential conflicts. Blinking lights would alert drivers. The price listed is for one set of lights. *After the initial purchase, annual depreciation of \$1,000 will continue.*

Pedestrian Lights	<u>\$ 7,000</u>
Effect on \$333,198 Home	<u>\$ 1.52</u>



DEPARTMENT REQUESTS

Continue Infrastructure Depreciation: Seven years ago the Village Board began depreciating road maintenance costs to reduce/eliminate the need to borrow for roadway maintenance. This is the one of the major financial priorities that the Village has not made significant progress on. Ultimately this would take 14+ more years of steps for the need for almost no future borrowing in the community, allowing all of the outstanding interest costs of debt to be replaced with tax reduction or operating cost needs. You could use smaller increments like \$50,000. Any amount immediately reduces the amount of borrowing necessary for every future year. Adding \$100,000 each year for the next 14+ years reduces all future borrowings from \$27 million to just under \$4 million.

Infrastructure Depreciation	<u>\$ 100,000</u>
Effect on \$333,198 Home	<u>\$ 21.77</u>

Increase Depreciation of Park Playgrounds: With the increase in costs in playground replacement and value of park improvements, the amount currently being set aside for depreciation is not sufficient. To adequately fund our existing facilities, we need an additional \$60,000 annually. As with other items, this could be implemented in smaller increments. If implemented, the first year amount is recommended to be used for a portion of the Stone Family Park contribution so there would be no levy implications for that project.

Playground Depreciation	<u>\$ 60,000</u>
Effect on \$333,198 Home	<u>\$ 13.06</u>

Generator at Civic Center: The current emergency generator at the Civic Center is over 25 years old. During recent testing, it was shown that replacement is necessary soon. This project in the adopted CIP was slated for 2029 but will have to be moved up to 2022 to ensure emergency power at the Civic Center. The approximate cost of \$255,000 could be funded with ARPA money and would not increase the tax levy.

Generator	\$ 255,000
Use of ARPA money	<u>(255,000)</u>
Net amount to levy	<u>-</u>
Effect on \$333,198 Home	<u>\$ -</u>

Additional Money for Salt: The lane miles of roads in the Village continues to increase and the salt prices also increase. Based on the salt allotment requested from the county, the overall budget is short of what is needed. As with other items, this could be implemented in smaller increments.

Salt	<u>\$ 20,000</u>
Effect on \$333,198 Home	<u>\$ 4.35</u>

Roller: The adopted Capital Improvement Program (CIP) includes a roller for the Street Department. Currently, when a roller is needed, it is borrowed from the Town of Lisbon so is dependent on their needs and availability. In addition to street projects, there are park projects where a roller would be useful to have. The Cash Capital Fund has funds to be allocated to the initial purchase price leaving only the first year of depreciation to be added to the levy.

Roller	\$ 22,000
Apply depreciation funds to purchase	\$ <u>(20,900)</u>
Net increase to levy	\$ <u>1,100</u>
Effect on \$333,198 Home	\$ <u>0.24</u>

Security Cameras at the Civic Center: For security purposes, cameras at the Civic Center are requested for the west, south and southeast doors along with the plaza. The plaza camera will be used to observe the ice rink as well as snow conditions. *After the initial purchase, annual depreciation of \$1,904 will continue.*

Security Cameras	\$ <u>13,329</u>
Effect on \$333,198 Home	\$ <u>2.90</u>

REVENUE RECOMMENDATIONS

Increase Fees for Baseball Field Rentals: The current fees for field preparation of \$15 per practice and \$25 per game are not sufficient to cover the costs of labor, materials and equipment. Several options have been proposed by staff to the Park Board. Two options put in a one-time increase in the fees and still will not recover all expenses. The third option phases in an increase over the next three years which will allow the baseball clubs time to change their fee structures while increasing fees to a level that would cover expenses at the current rates. This is the option recommended by the Park Board. Based on a review of the rosters for the clubs, over 50% of the members are non-residents so are being subsidized by Village taxpayers under the current rate structure.

	Additional Revenue	Effect on \$333,198 Home
Practice Rate/Game Rate		
2022 - \$20/\$40 (year 1)	\$ <u>(4,210)</u>	\$ <u>(0.92)</u>
2023 - \$30/\$50 (year 2)	\$ <u>(6,330)</u>	Future period effect
2024 - \$40/\$60 (year 3)	\$ <u>(7,375)</u>	unknown

Increase Fees for Rush Special Assessment Letters: Current fees for assessment letters are \$100 for a regular letter (one week turnaround) and \$125 for a rush letter (24 hour turnaround). Staff is recommending an increase in the price of rush letters to \$150.

Increase in rush assessment letter fee	\$ <u>(250)</u>
Effect on \$333,198 Home	\$ <u>(0.05)</u>

Village Overview

Mission, Vision and Village Board Goals

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

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

Goal 1: Economic Growth

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

Goal 2: Infrastructure and Facilities

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

Goal 3: Quality of Life

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

Goal 4: Citizen Engagement

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

Goal 5: Financially Sound

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

DIRECTORY OF VILLAGE OFFICIALS

VILLAGE BOARD

Village President

Anthony LeDonne

Village Trustees

Scott Adkins

Benjamin Jarvis

Stacy Riedel

Lee Uecker

Ron Wells

Gregory Zoellick

MANAGEMENT TEAM

Village Administrator

Jeremy Smith

Assistant Administrator

Kelsey McElroy-Anderson

Village Attorney

John Macy

Administrative Services Director

Sam Liebert

Finance Director

Nancy Whalen

Director of Police Services

Lisa Panas

Library Director

Adele Loria

Fire Chief

Kristopher Grod

Village Engineer/Director of Public Works

Judy Neu

Director of Parks & Recreation

Halie Dobbeck

Village Profile

First Settled: June 1843

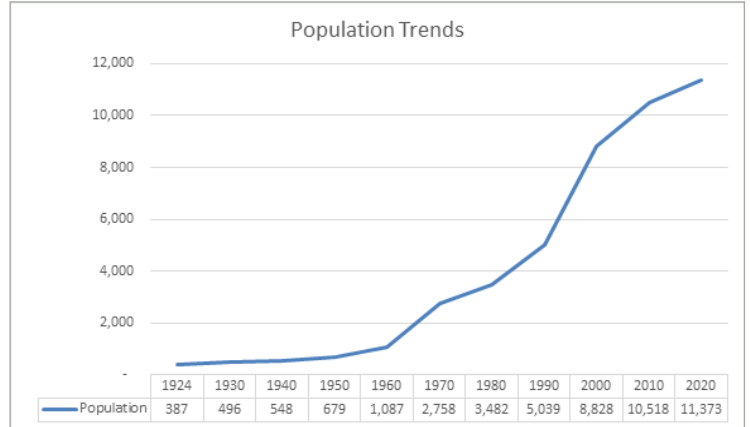
Date of Incorporation: September 12, 1924
(Sussex-Templeton joined together to become the Village of Sussex.)

Form of Government: Village President/
Board/Administrator

Size: 7.83 square miles

Elevation: 930 Feet

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



Population by Age*

Male	5,358
Female	5,475
Under 19	2,940
20 - 24	601
25 - 34	1,468
35 - 44	1,690
45 - 54	1,410
55 - 64	1,500
65 & Older	1,224

Population by Ethnicity*

Hispanic or Latino	172
Non Hispanic or Latino	10,681

Population by Race*

White	10,284
African American	75
Asian	556
American Indian and Alaska Native	20
Native Hawaiian and Pacific Islander	-
Other	28

Industry*

Civilian employed population 16 years and over	6,107
Agriculture, forestry, fishing and hunting, mining	38 0.6%
Construction	360 5.9%
Manufacturing	1,090 17.8%
Wholesale trade	360 5.9%
Retail trade	823 13.5%
Transportation and warehousing, utilities	150 2.5%
Information	61 1.0%
Finance and insurance, real estate and rental and leasing	602 9.9%
Professional, scientific, management, administrative, waste management services	544 8.9%
Educational services, health care and social assistance	1,410 23.1%
Arts, entertainment, recreation, accommodation and food services	478 7.8%
Other services, except public administration	153 2.5%
Public administration	38 0.6%

Household Income*

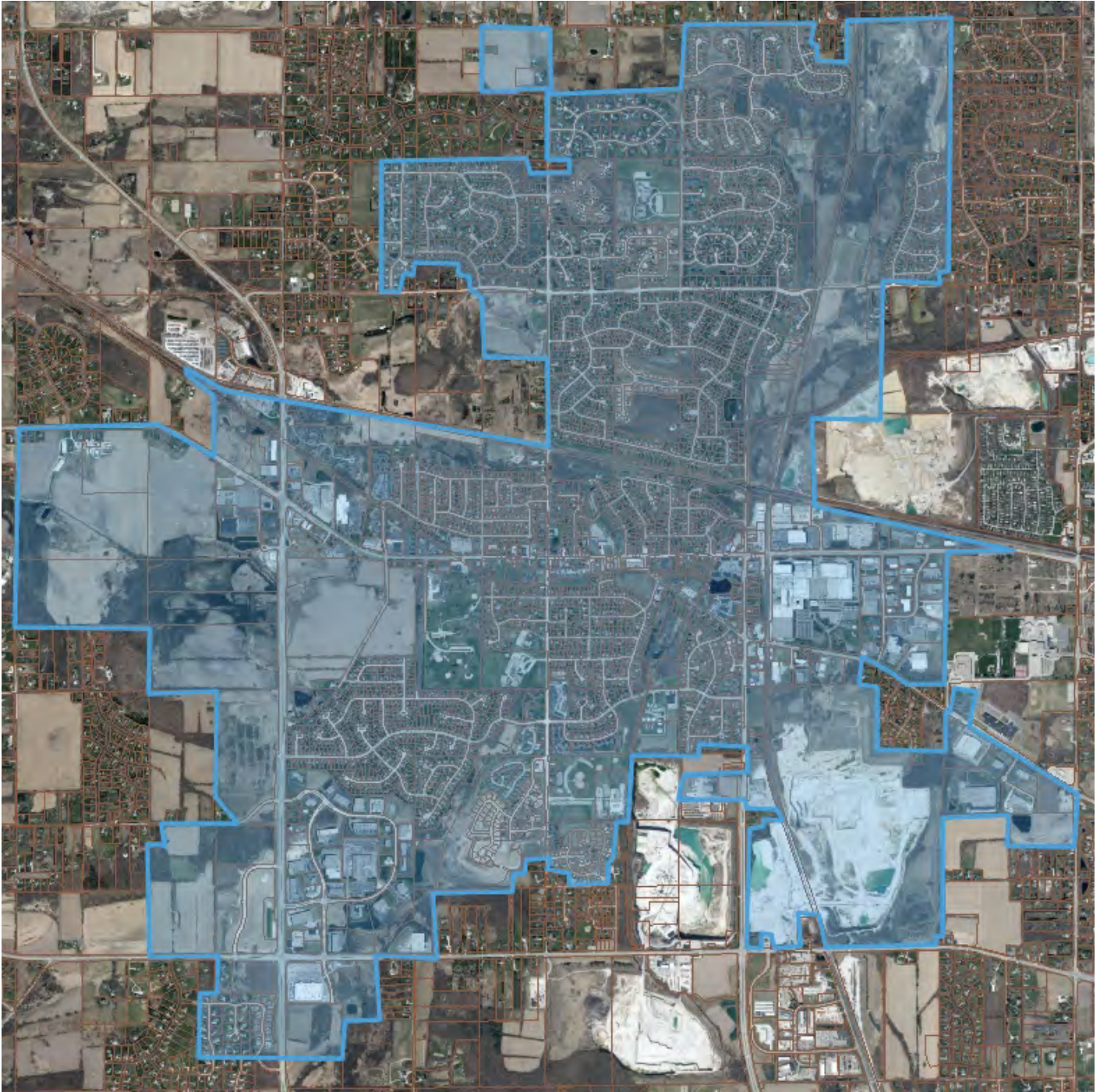
Total Households	4,191
Less than \$10,000	151 3.6%
\$10,000 - \$14,999	93 2.2%
\$15,000 - \$24,999	249 5.9%
\$25,000 - \$34,999	152 3.6%
\$35,000 - \$49,999	343 8.2%
\$50,000 - \$74,999	692 16.5%
\$75,000 - \$99,999	612 14.6%
\$100,000 - \$149,999	1,105 26.4%
\$150,000 - \$199,999	466 11.1%
\$200,000 or more	328 7.8%

Educational Attainment*

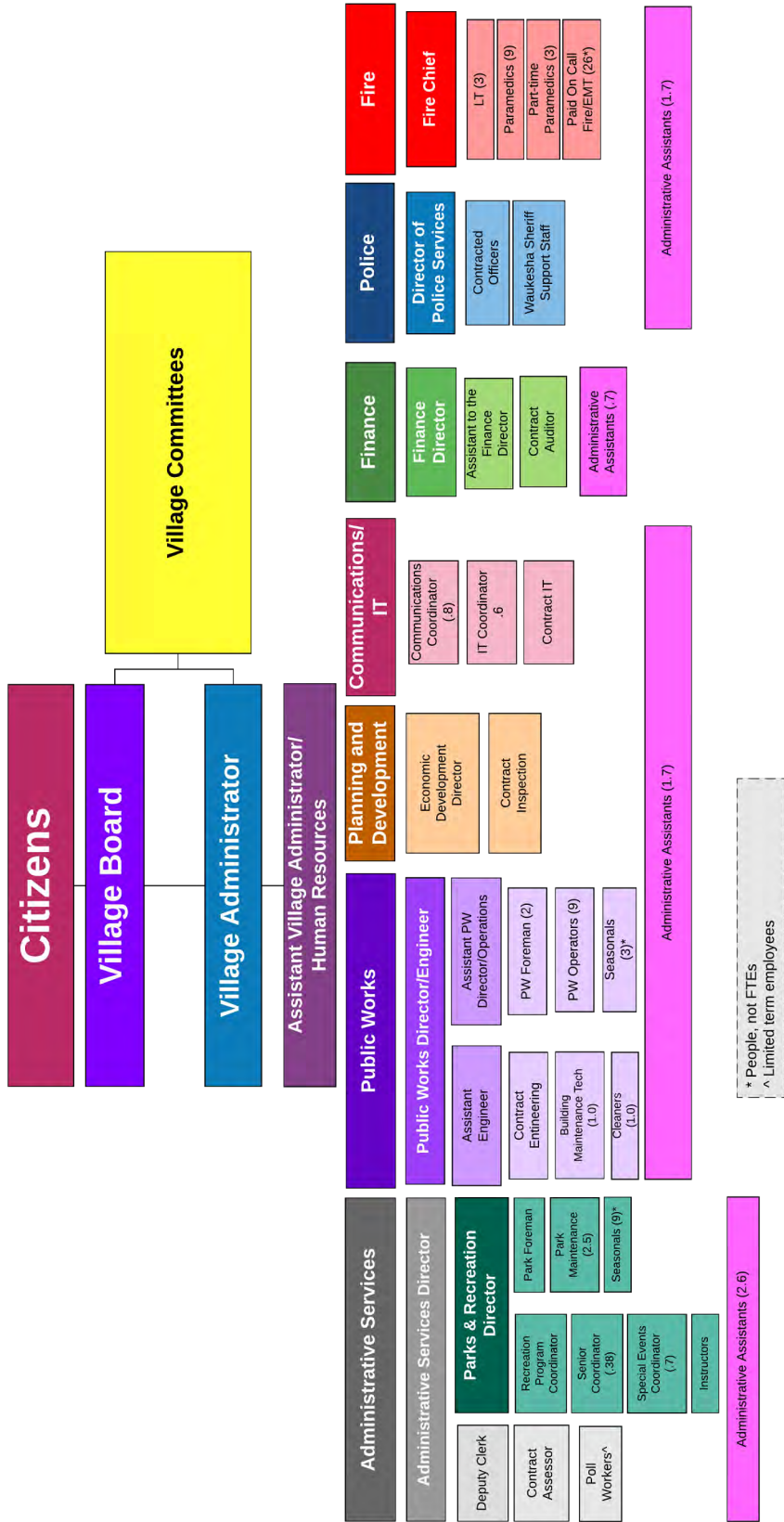
Population 25 years and over	7,292
Less than 9th grade	57 0.8%
9th to 12th grade, no diploma	80 1.1%
High school graduate (includes equivalency)	1,547 21.2%
Some college, no degree	1,368 18.8%
Associate's degree	846 11.6%
Bachelor's degree	2,566 35.2%
Graduate or professional degree	828 11.4%

*Source: U.S. Census Bureau 2015 - 2019 American Community Survey 5-Year Estimates

Community Map



Organizational Chart



* People, not FTEs
^ Limited term employees

Village Personnel

General Government (Executive, Administrative, Financial, IT)	10.5 FTE
Public Safety (Police, Fire, Planning and Development)	20.4 FTE
Public Works (Operations, Sanitation, Engineering, Water, Sewer, Storm)	17.6 FTE
Parks and Recreation (Parks, Recreation, Senior, Building Maintenance)	9.2 FTE
Library	14.8 FTE
Total FTE	72.5 FTE

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

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

Sussex Tax Value

The assessed value of a home is determined by the Village Assessor. This assessment is then used until a new assessment is done. For this example, we use a house with an assessed value of \$333,198. 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 2021 is \$5.4724.

$$\mathbf{\$333,198 \times \$5.4724 / 1,000 = \$1,823 (\$152 \text{ per month})}$$

The following represents a sampling of the Village services provided for the \$152/month in taxes.

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

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

- Four 12-gallon tanks of unleaded fuel at \$2.99 per gallon\$143.52
- One month of basic cable service \$65
- One month of cell phone service\$115
- Dinner Out (2 adults, 2 children)..... \$57
- Groceries.....\$500
- Insurance (car and home).....\$155

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

2021 User Charges, Fees, and Taxes per \$333,198 Home in Sussex Peer Group							
COMMUNITY	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
Hartland	\$304.80	\$632.96		\$150.00	\$119.88	\$4,078.34	\$5,285.98
City of Pewaukee	\$318.00	\$564.00	\$156.00	\$155.00	\$72.55	\$4,078.34	\$5,343.89
Village of Pewaukee	\$224.40	\$362.40	\$60.00	\$168.00	\$126.60	\$4,854.69	\$5,796.09
Oconomowoc	\$338.40	\$417.60		\$165.00	\$96.00	\$4,831.37	\$5,848.37
Sussex	\$429.00	\$383.76	\$110.64	\$144.69	\$137.40	\$4,798.05	\$6,003.54
Delafield	\$395.00	\$381.24	\$50.00		\$799.68	\$4,381.55	\$6,007.47
Hartford	\$459.00	\$443.04		\$88.20	\$138.00	\$5,114.59	\$6,242.83
Germantown	\$218.48	\$574.82			\$24.00	\$5,537.75	\$6,355.05
Grafton	\$244.24	\$742.20			\$40.40	\$5,474.44	\$6,501.28
Elm Grove	\$309.19	\$367.72	\$135.62	\$254.32	\$238.92	\$5,414.47	\$6,720.24
AVERAGE	\$326.19	\$470.75	\$102.45	\$162.54	\$185.95	\$4,942.81	\$6,090.97

*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2020 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.

Budget Overview

Financial Philosophies

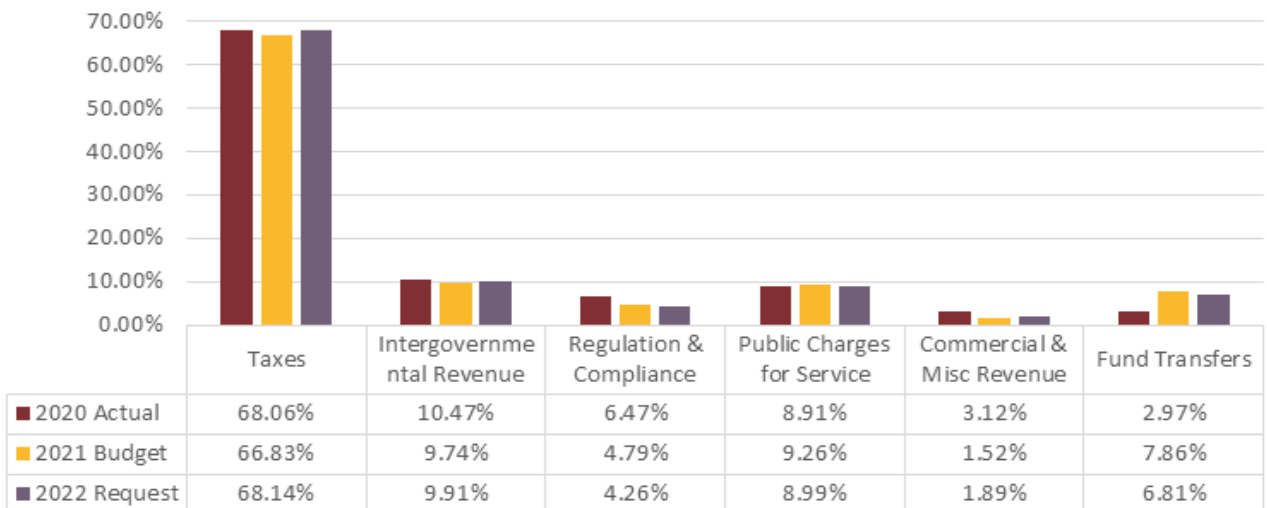
Use financial resources to:

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

General Fund Revenues by Source

Revenues	2020 Actual	2021 Budget	2022 Request	% Change 2021 to 2022
Taxes	\$ 8,234,482	\$ 8,459,591	\$ 8,949,168	5.7872%
Intergovernmental Revenue	1,267,405	1,171,322	1,301,000	11.0711%
Regulation & Compliance	782,781	512,900	558,975	8.9832%
Public Charges for Service	1,077,761	1,117,839	1,181,230	5.6709%
Commercial Revenue	124,162	158,822	182,635	14.9935%
Miscellaneous Revenue	253,420	66,700	65,375	-1.9865%
Fund Transfers	359,486	913,827	894,883	-2.0730%
TOTAL	\$ 12,099,497	\$ 12,401,001	\$ 13,133,266	5.9049%

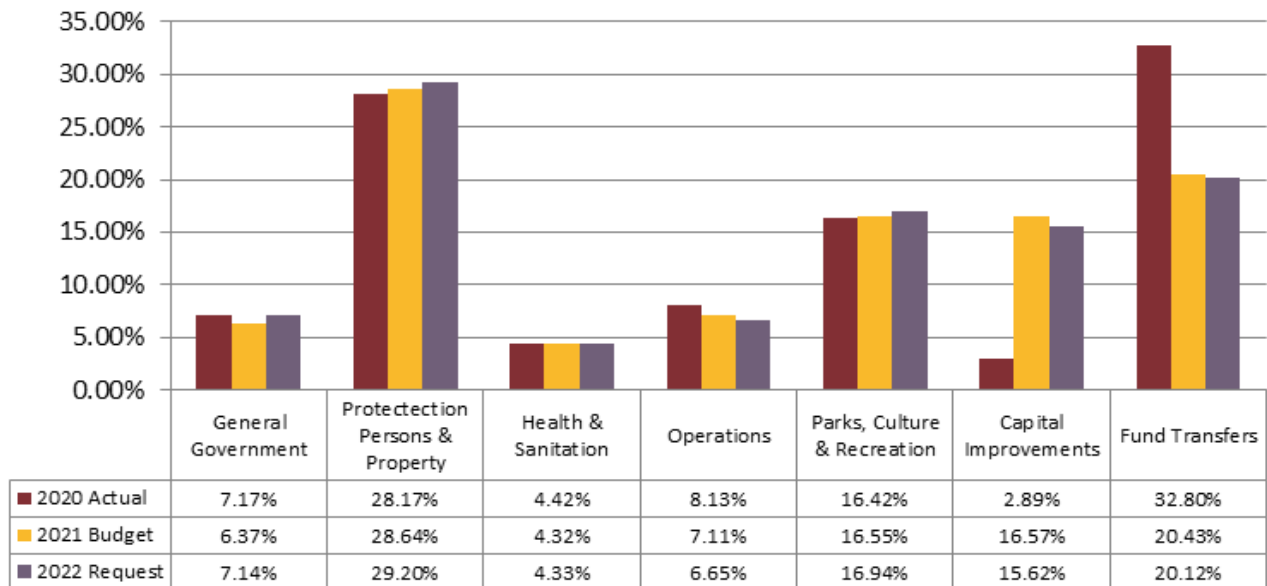
Revenue Percent by Source



General Fund Expenditures

Expenditures	2020 Actual	2021 Budget	2022 Request	% Change 2021 to 2022
General Government	\$ 828,598	\$ 789,946	\$ 937,879	18.7270%
Protection of Persons & Property	3,254,669	3,551,866	3,835,264	7.9788%
Health & Sanitation	510,980	536,175	568,813	6.0872%
Highway & Transportation	939,060	881,414	872,926	-0.9630%
Parks, Recreation & Culture	1,897,590	2,052,466	2,224,227	8.3685%
Capital Improvements	334,404	2,055,083	2,051,959	-0.1520%
Fund Transfers	3,790,373	2,534,051	2,642,198	4.2678%
TOTAL	\$ 11,555,674	\$ 12,401,001	\$ 13,133,266	5.9049%

Expenditure Percent by Department

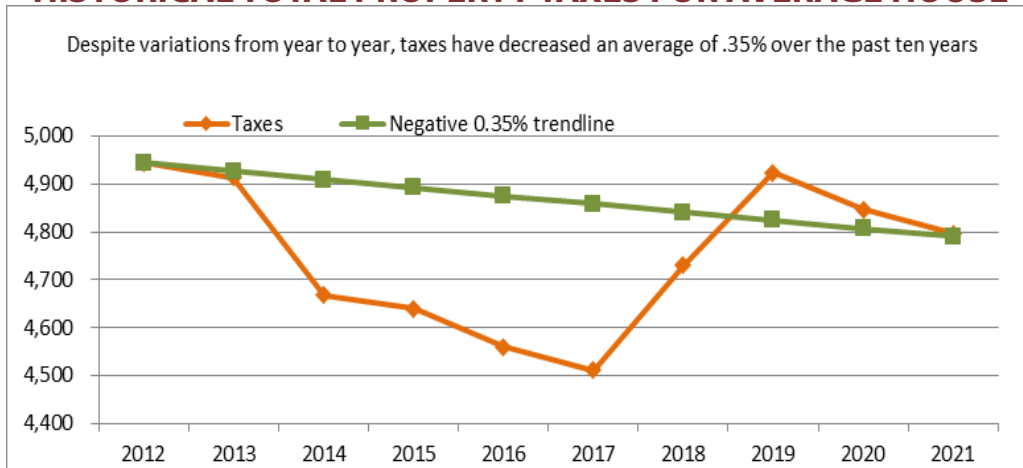


Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2021 to 2022				
	2021 Budget	2022 Request	Percent Change	Rate Change
Hamilton School District	\$ 8.9089	\$ 8.2773	-7.09%	\$ (0.6316)
Village of Sussex	5.5923	5.4724	-2.14%	(0.1199)
Waukesha County	1.8590	1.7673	-4.93%	(0.0917)
WCTC	0.3703	0.3170	-14.39%	(0.0533)
Sub-total	16.7305	15.8340	-5.36%	(0.8965)
Less: School Credit	(1.5286)	\$ (1.4396)	-5.82%	0.0890
Net Tax Rate per \$1,000	\$ 15.2019	\$ 14.3944	-5.31%	\$ (0.8075)
Taxes on \$333,198 Home (Formerly \$318,850)	\$4,847.13	\$4,796.19		(\$50.94)

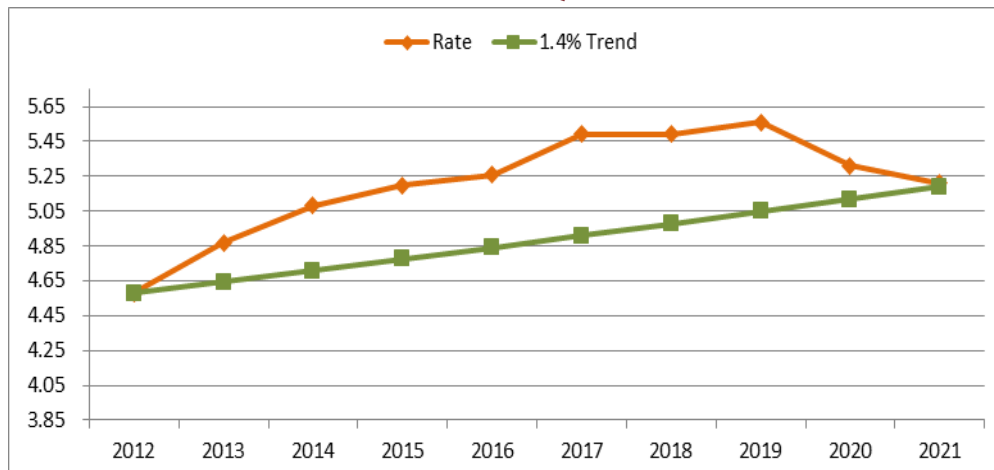
These numbers are **estimates** based upon estimated information as of 11/18/2021. This chart will be updated when the actual levies are received from the other taxing entities.

HISTORICAL TOTAL PROPERTY TAXES FOR AVERAGE HOUSE



Reassessments occur annually since 2008. The value of the average home fluctuates yearly going as low as \$299,041 in 2013 and rising to \$333,198 for 2022. The total tax bill has increased on average 0.17% per year or about \$77 total over the past 10 years, while the Village equalized tax rate has changed \$0.52 or 1.3% per year over the past decade.

VILLAGE HISTORICAL EQUALIZED TAX RATE



Village of Sussex

Village Tax Levies	2019 Actual	2020 Actual	2021 Actual	2022 Proposed	% Change 20 / 21
General Fund Levy	5,192,388	5,432,032	5,437,377	5,812,118	6.89%
Debt Service Levy	2,131,820	2,287,308	2,451,114	2,562,261	4.53%
TIF #6 Levy	566,329	684,035	740,462	843,752	13.95%
Total Village Levy	7,890,537	8,403,375	8,628,953	9,218,131	6.83%
Other Taxing Bodies					
Hamilton School District	11,623,606	12,311,717	12,200,836	12,364,703	1.34%
Richmond School District	266,463	246,651	209,799	209,770	-0.01%
Arrowhead School District	125,992	118,274	118,168	107,528	-9.00%
Waukesha County	2,541,166	2,528,411	2,622,258	2,704,515	3.14%
Waukesha Cty Technical College	486,761	500,414	522,429	485,154	-7.13%
Total Tax Levy (Gross)	22,934,525	24,108,842	24,302,443	25,089,801	3.24%
Less State School Credit	(2,184,184)	(2,184,993)	(2,223,948)	(2,280,184)	2.53%
Total Tax Levy (Net)	20,750,341	21,923,849	22,078,495	22,809,617	3.31%
Equalized Valuation	1,344,526,200	1,389,435,700	1,486,970,000	1,605,450,200	7.97%
Village Equalized Tax Rate	5.45	5.56	5.31	5.22	-1.67%
Hamilton School District Eq Rate	8.92	9.13	8.45	7.93	-6.15%
Richmond School District Eq Rate	6.49	6.00	4.84	4.57	-5.58%
Arrowhead School District Eq Rate	3.07	2.88	2.73	2.34	-14.29%
Waukesha County Eq Rate	1.89	1.82	1.76	1.68	-4.55%
Waukesha Cty Tech College Eq Rate	0.36	0.36	0.35	0.30	-14.29%
Total Equalized Tax Rate - Hamilton	16.62	16.87	15.87	15.13	-4.66%
Total Equalized Tax Rate - Rich/Arrowhead	17.26	16.62	14.99	14.11	-5.86%
Assessed Valuation	1,331,146	1,380,378,800	1,454,938,300	1,583,864,344	8.86%
Assessment Ratio	96.56%	96.53%	94.86%	95.32%	0.00484925
Tax Rates (Per \$1,000 Assessed Value)					
Village of Sussex	5.6417	5.7554	5.5923	5.4724	-2.14%
Hamilton School District	9.2352	9.4592	8.9089	8.2773	-7.09%
Richmond School District	6.7262	6.2176	5.1062	5.6430	10.51%
Arrowhead School District	3.1804	2.9815	2.8760	2.8926	0.58%
Waukesha County	1.9574	1.8851	1.8590	1.7673	-4.93%
Waukesha Cty Technical College	0.3749	0.3731	0.3703	0.3170	-14.39%
Total Tax Rate (Gross - Hamilton)	17.2092	17.4728	16.7305	15.8340	-5.36%
Total Tax Rate (Gross - Rich/Arrowhead)	17.8806	17.2127	15.8038	16.0923	1.83%
Less State School Credit	(1.6408)	(1.5829)	(1.5289)	(1.4396)	-5.84%
Total Tax Levy - Hamilton (Net)	15.5684	15.8899	15.2016	14.3944	-5.31%
Total Tax Levy - Rich/Arrowhead	16.2398	15.6298	14.2749	14.6527	2.65%



(Page intentionally left blank)

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.

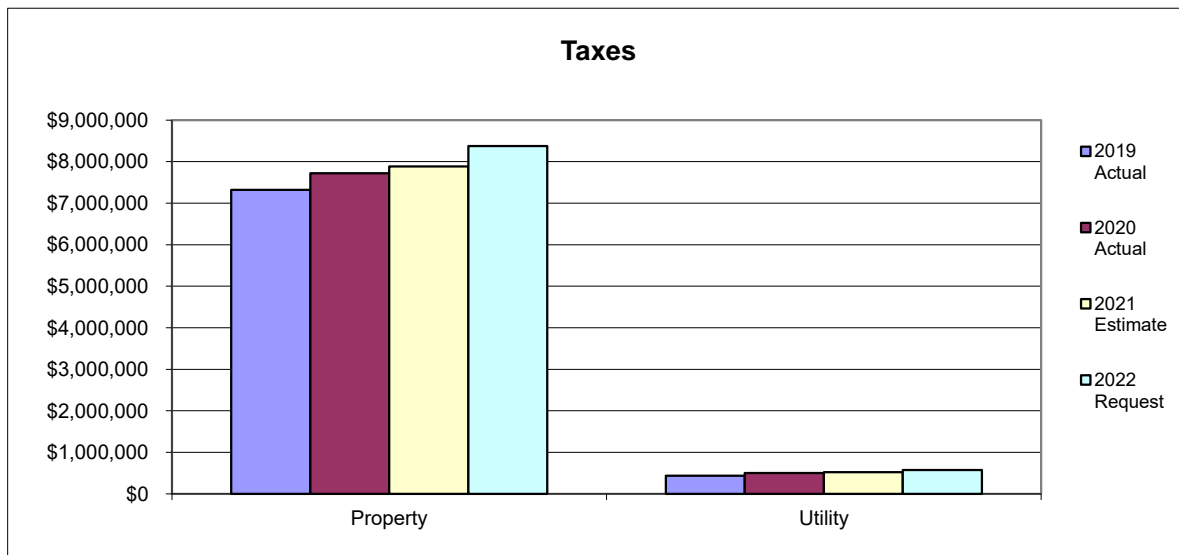
Budget Impact: Overall, revenues and expenditures each increase \$732,265 (5.90%). \$131,522 is for the next phase of fire staffing as well as expected increases due to union negotiations. \$116,604 (using one-time surplus rather than taxes) is to hire a replacement for the Finance Director in anticipation of her 2023 retirement allowing overlap for a transition period. In addition to budgeted annual raises, there are increases for seasonal staff to current market rates after difficulty in hiring for 2021. Debt service increases in the 2022 budget by \$111,147 and is offset by an increase of about \$125,000 in transportation aid; the police contract increases \$83,392; maintenance increases \$21,277; capital outlay/depreciation decreases \$3,124. Other expenses show increases; however, several have offsetting revenues to cover the additional costs. These increases have been offset by increases to the tax levy of \$485,888; an increase to the dividend from the Sewer and Stormwater Utilities of \$62,600; increases to intergovernmental revenues of \$129,678; increases in public charges for services of \$63,391; and a use of surplus of \$136,604. There is a decrease to the transfer from the Depreciation Fund of \$234,648. Taxes continue to be the main source for revenues and account for 73.12% of all non-transfer revenues.

TAXES

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

Budget Impact: Overall, this budget increases \$304,534. Of this amount, \$3,689 will be collected from the Water Utility in lieu of property taxes. The property tax levy increases \$300,845. The budget is balanced while covering the Village Board priorities that carried forward from the 2021 budget including debt service, fire, police, public works and park staffing and insurance costs.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
41110	Property	\$7,324,208	\$7,719,340	\$7,888,491	\$6,997,188	\$7,888,491	\$8,189,335	\$8,374,379
41310	Water	\$433,973	\$503,195	\$571,100	\$333,142	\$524,401	\$574,789	\$574,789
41111	Omitted Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41900	Other Taxes	\$2,660	\$11,947	\$0	\$10,588	\$10,588	\$0	\$0
	TOTAL	\$7,760,841	\$8,234,482	\$8,459,591	\$7,340,918	\$8,423,480	\$8,764,124	\$8,949,168

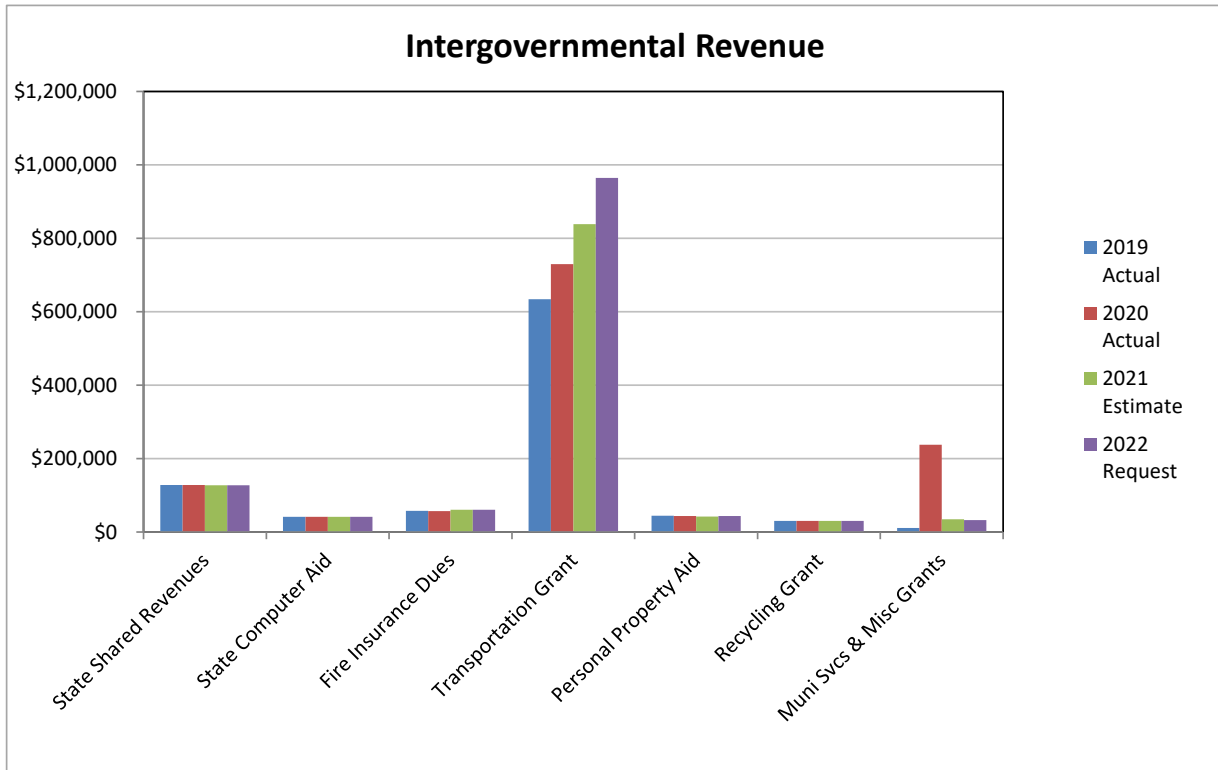


INTERGOVERNMENTAL REVENUES

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 \$129,677 (11.07%). Transportation aids have increased \$125,820 due to increased spending on past construction projects. This helps offset debt costs incurred for the project. Fire insurance dues increased \$3,605 based on the 2021 collection. Other minor increases account for the remainder and are based on the 2021 estimate.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
43410	State Shared Revenues	\$128,364	\$127,683	\$127,465	\$19,021	\$127,465	\$127,465	\$127,465
43411	State Computer Aid	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726
43412	Expenditure Restraint	\$42,427	\$0	\$0	\$50,886	\$50,886	\$0	\$0
43420	Fire Insurance Dues	\$57,351	\$57,156	\$57,300	\$60,906	\$60,906	\$60,906	\$60,906
43531	Transportation Grant	\$634,252	\$729,390	\$838,798	\$629,099	\$838,798	\$964,618	\$964,618
43413	Personal Property Aid	\$44,672	\$43,564	\$43,564	\$42,455	\$42,455	\$43,564	\$43,564
43414	Video Service Provider Aid	\$0	\$13,806	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198
43545	Recycling Grant	\$30,279	\$30,271	\$30,271	\$30,423	\$30,423	\$30,423	\$30,423
43430	Misc. Grants	\$5,531	\$217,832	\$0	\$2,500	\$2,500	\$0	\$0
43431	Payment for Muni Services	\$5,082	\$5,777	\$5,000	\$0	\$5,100	\$5,100	\$5,100
43432	Senior/Recreation Grants	\$600	\$200	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$990,284	\$1,267,405	\$1,171,322	\$904,214	\$1,227,457	\$1,301,000	\$1,301,000



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 increases \$1,475 (4.86%) based either on the 2021 estimates or the expectation of new businesses.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
44110	Liquor	\$8,847	\$9,102	\$9,600	\$7,900	\$8,500	\$10,300	\$10,300
44120	Operators	\$9,119	\$7,067	\$8,000	\$6,862	\$8,500	\$8,500	\$8,500
44121	Cigarettes	\$900	\$1,100	\$600	\$937	\$937	\$1,100	\$1,100
44122	Live Music	\$250	\$250	\$100	\$175	\$175	\$250	\$250
44123	Amusement	\$4,560	\$4,125	\$4,000	\$3,575	\$3,575	\$4,125	\$4,125
44124	Peddler's	\$1,177	\$1,936	\$500	\$1,130	\$1,130	\$1,000	\$1,000
44127	Weights & Measures	\$510	\$510	\$550	\$480	\$540	\$550	\$550
44128	Food Trucks	\$0	\$0	\$0	\$200	\$200	\$0	\$0
44210	Bicycle	\$20	\$70	\$0	\$60	\$60	\$0	\$0
44220	Dog	\$6,913	\$5,622	\$7,000	\$4,739	\$6,000	\$6,000	\$6,000
	TOTAL	\$32,296	\$29,782	\$30,350	\$26,058	\$29,617	\$31,825	\$31,825

PERMITS

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

Budget Impact: The 2022 budget increases \$46,400 (23.09%). The majority of this amount is for building permits with an increase of \$31,000. Of this amount, \$25,000 is expected revenues for commercial inspections to cover the cost of an outside inspector. If there are no revenues, there will be no expenses either. The remainder of the increases are to match past history in those accounts.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
44310	Building	\$147,000	\$345,261	\$125,000	\$166,624	\$205,000	\$156,000	\$156,000
44312	Fire Inspector Fees	\$10,540	\$10,194	\$11,500	\$0	\$10,500	\$11,500	\$11,500
44315	Occupancy	\$5,075	\$9,729	\$7,000	\$5,925	\$7,000	\$7,000	\$7,000
44317	Outdoor Establishment	\$950	\$825	\$900	\$750	\$900	\$900	\$900
44320	Street Openings	\$5,475	\$6,675	\$2,500	\$5,475	\$6,000	\$5,500	\$5,500
44325	Electrical	\$35,790	\$58,285	\$24,000	\$29,262	\$36,000	\$30,000	\$30,000
44330	Plumbing	\$32,731	\$53,456	\$24,000	\$29,441	\$34,000	\$30,000	\$30,000
44915	Weights and Measures	\$2,872	\$2,800	\$2,800	\$2,529	\$2,800	\$2,800	\$2,800
44920	House Numbers	\$1,179	\$1,683	\$750	\$1,300	\$1,500	\$1,150	\$1,150
44930	Well Test	\$275	\$0	\$0	\$0	\$0	\$0	\$0
44940	Crushing Permit	\$700	\$900	\$500	\$800	\$800	\$500	\$500
44950	Reclamation Permits	\$2,000	\$2,250	\$2,000	\$2,250	\$2,250	\$2,000	\$2,000
	TOTAL	\$244,587	\$492,058	\$200,950	\$244,356	\$306,750	\$247,350	\$247,350

OTHER REGULATION AND COMPLIANCE REVENUE

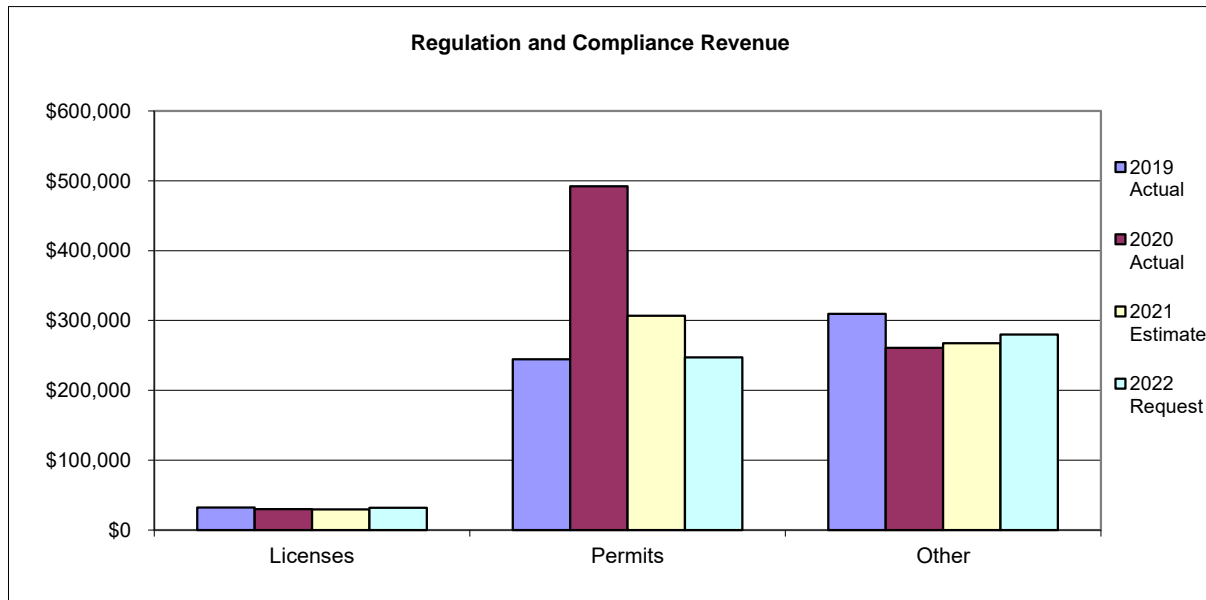
Explanation of Account: Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

Budget Impact: This budget decreases \$1,800 (-0.64%) for 2022. Cable franchise fees were reduced \$2,800 based on continued declines in the quarterly payments. Fines and penalties were increased based on the 2021 activity.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
45110	Fines & Penalties	\$173,011	\$138,591	\$172,500	\$140,555	\$173,500	\$173,500	\$173,500
45111	Alarm Fees	\$375	\$1,300	\$300	\$0	\$300	\$300	\$300
44125	Cable TV Franchise	\$135,991	\$121,050	\$108,800	\$28,334	\$93,580	\$106,000	\$106,000
	TOTAL	\$309,377	\$260,941	\$281,600	\$168,889	\$267,380	\$279,800	\$279,800

TOTAL REGULATION AND COMPLIANCE REVENUE

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Licenses	\$32,296	\$29,782	\$30,350	\$26,058	\$29,617	\$31,825	\$31,825
Permits	\$244,587	\$492,058	\$200,950	\$244,356	\$306,750	\$247,350	\$247,350
Other	\$309,377	\$260,941	\$281,600	\$168,889	\$267,380	\$279,800	\$279,800
TOTAL	\$586,260	\$782,781	\$512,900	\$439,303	\$603,747	\$558,975	\$558,975



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 2022 budget increases \$26,695 (8.89%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. Admission fees decrease as the Bunny Lunch has transitioned to the Egg Drop with no admission fee.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
46710	Registration Fees:							
***-46710	Recreation Programs	\$247,880	\$143,297	\$279,307	\$250,441	\$300,000	\$307,627	\$307,627
260-46710	Senior Programs	\$21,556	\$5,227	\$0	\$0	\$0	\$0	\$0
265-46710	Special Events	\$800	\$280	\$550	\$900	\$900	\$550	\$550
46711	Admission Fees	\$26,412	\$8,447	\$20,401	\$9,758	\$24,000	\$18,776	\$18,776
	TOTAL	\$296,648	\$157,251	\$300,258	\$261,099	\$324,900	\$326,953	\$326,953

DEVELOPMENT

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

Budget Impact: This budget increases \$2,000 in 2022. The increase is for grading plan reviews and is based on past history as well as the number of subdivisions currently under development.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
44319	Plan of Operation	\$5,350	\$5,950	\$4,500	\$1,500	\$2,500	\$4,500	\$4,500
44410	Conditional Use	\$1,470	\$1,890	\$2,000	\$385	\$500	\$2,000	\$2,000
44430	Zoning & Petitions	\$1,670	\$625	\$500	\$1,705	\$1,705	\$500	\$500
46101	Platting Fees	\$4,020	\$1,340	\$1,000	\$1,005	\$1,005	\$1,000	\$1,000
46141	Developer Payments for Engineering	\$173,248	\$210,299	\$68,000	\$38,915	\$95,000	\$68,000	\$68,000
46310	Grading Plan Review	\$4,680	\$6,120	\$4,000	\$5,490	\$6,500	\$6,000	\$6,000
46850	Plan Review Fees	\$1,625	\$2,370	\$2,000	\$500	\$1,000	\$2,000	\$2,000
46854	Architectural Review Board Fees	\$375	\$875	\$1,000	\$125	\$125	\$1,000	\$1,000
	Special assessment collected	\$180	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$192,618	\$229,469	\$83,000	\$49,625	\$108,335	\$85,000	\$85,000

OTHER PUBLIC CHARGES FOR SERVICES

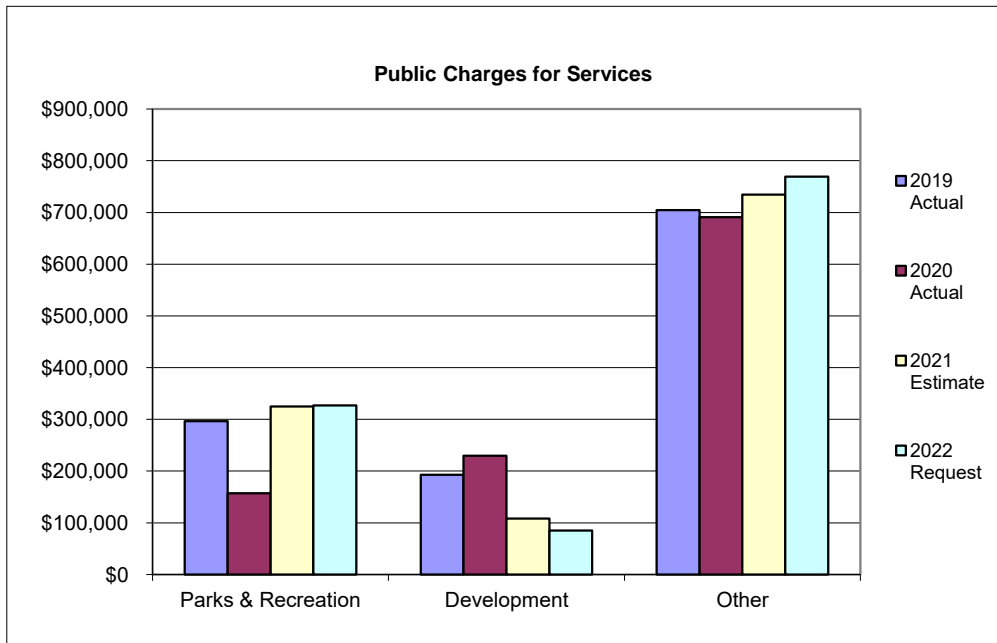
Explanation of Account: Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

Budget Impact: The total budget increases \$34,696 (4.72%). The charges for garbage increase \$24,296 to reflect contract increases as well as additional customers. Ambulance revenues increased \$8,000 based on the 2021 trends as well as the increase in residential housing. Assessment letters, records maintenance fees and concessions were increased based on past history as well as increasing the price for rush assessments. Other recycling revenues were decreased again as the market for recyclables dries up.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
46110	Assessment Letters	\$16,675	\$15,925	\$14,000	\$13,375	\$15,000	\$16,000	\$16,250
46111	Records Maintenance Fees	\$1,435	\$1,925	\$1,000	\$1,380	\$1,500	\$1,400	\$1,400
46130	Sale of Materials	\$187	\$51	\$300	\$202	\$300	\$300	\$300
46131	Concessions	\$2,317	\$0	\$1,600	\$1,255	\$1,600	\$2,100	\$2,100
46220	Fire Charges for Service	\$239	\$0	\$0	\$32	\$32	\$0	\$0
46230	Ambulance Fees	\$244,284	\$216,457	\$240,000	\$152,931	\$235,000	\$248,000	\$248,000
46420	Garbage Removal	\$409,408	\$425,993	\$440,581	\$445,833	\$446,750	\$464,877	\$464,877
46435	Other Recycling Charges	\$50	\$138	\$1,500	\$0	\$0	\$750	\$750
46436	Yard Waste Disposal	\$25,068	\$28,198	\$31,000	\$29,505	\$30,690	\$31,000	\$31,000
46440	Weed Cutting	\$2,531	\$1,332	\$2,500	\$300	\$1,500	\$2,500	\$2,500
46610	Senior Party Tickets	\$2,112	\$1,022	\$2,100	\$800	\$2,100	\$2,100	\$2,100
	TOTAL	\$704,306	\$691,041	\$734,581	\$645,613	\$734,472	\$769,027	\$769,277

TOTAL PUBLIC CHARGES FOR SERVICES

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Parks & Recreation	\$296,648	\$157,251	\$300,258	\$261,099	\$324,900	\$326,953	\$326,953
Development	\$192,618	\$229,469	\$83,000	\$49,625	\$108,335	\$85,000	\$85,000
Other	\$704,306	\$691,041	\$734,581	\$645,613	\$734,472	\$769,027	\$769,277
TOTAL	\$1,193,572	\$1,077,761	\$1,117,839	\$956,337	\$1,167,707	\$1,180,980	\$1,181,230



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 \$23,813 (14.99%). Of this amount, \$14,210 comes from park rent and \$9,400 from advertising and sponsorships. An increase to the fees for baseball practices and games has been included to get closer to covering the actual costs of field preparation. The plan is to phase in increases for the next three years.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
48110	Interest on Investments	\$138,429	\$55,852	\$60,000	\$13,742	\$25,000	\$60,000	\$60,000
48210	Park Rent	\$32,806	\$25,710	\$38,000	\$31,485	\$38,000	\$48,000	\$52,210
48901	Advertising/Sponsorships	\$27,764	\$15,305	\$23,700	\$35,678	\$35,678	\$33,100	\$33,100
48215	Baseball field advertising	\$2,398	\$2,600	\$2,400	\$2,100	\$2,100	\$2,400	\$2,400
48230	Other Rent	\$36,376	\$24,695	\$34,722	\$13,649	\$27,722	\$34,925	\$34,925
	Building Tenants - Civic Campus	\$5,502	\$7,883	\$6,754	\$2,671	\$6,754	\$6,957	\$6,957
	Village land rented as farmland	\$968	\$968	\$968	\$0	\$968	\$968	\$968
	Civic Center	\$29,906	\$15,844	\$27,000	\$10,978	\$20,000	\$27,000	\$27,000
48240	Civic Campus	\$94,500	\$0	\$0	\$0	\$0	\$0	\$0
	Water Utility	\$31,500	\$0	\$0	\$0	\$0	\$0	\$0
	Sewer Utility	\$31,500	\$0	\$0	\$0	\$0	\$0	\$0
	Stormwater Utility	\$31,500	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$332,273	\$124,162	\$158,822	\$96,654	\$128,500	\$178,425	\$182,635

MISCELLANEOUS REVENUES

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

Budget Impact: This budget decreases \$1,325 (-1.99%). Recreation donations were decreased by this amount from Pints in the Park as the actual received in 2021 has decreased from the initial popularity of the event.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
46115	Administrative Services Sold	\$20,675	\$13,192	\$18,375	\$7,134	\$18,000	\$18,375	\$18,375
48900	Miscellaneous	\$46,350	\$39,693	\$43,000	\$20,432	\$40,000	\$43,000	\$43,000
48300	Sale of Property	\$9,650	\$189,600	\$0	\$0	\$0	\$0	\$0
48520	Other Donations-Recreation Dept	\$8,751	\$7,245	\$5,325	\$1,422	\$3,500	\$4,000	\$4,000
48530	Park Donations	\$1,429	\$140	\$0	\$0	\$0	\$0	\$0
48540	Fire Donations	\$11,622	\$3,550	\$0	\$1,000	\$1,000	\$0	\$0
	TOTAL	\$98,477	\$253,420	\$66,700	\$29,988	\$62,500	\$65,375	\$65,375

FUND TRANSFERS

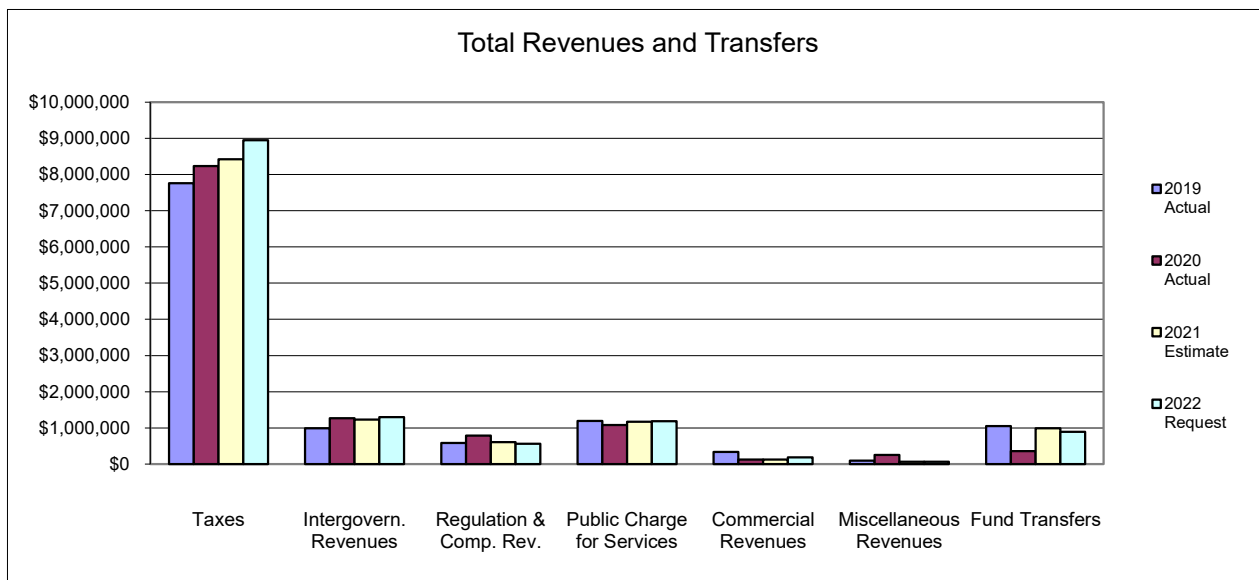
Explanation of Fund Transfer: Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

Budget Impact: Designated Funds will be used in 2022 for equipment purchases for the streets and park departments as well as for park upgrades at Prides Park. The upgrades at Prides Park were originally planned for 2021 but have been moved to the 2022 budget. The Transfer from Special Revenue Funds represents recreation program registrations funded with scholarships as well as using park impact fees. Transfers from the Sewer and Stormwater Utilities are dividends that replace rent that was previously charged. The use of the Senior Trust Fund is for sponsorship of senior parties and remains stable. Use of surplus is planned to phase in new positions and to cover a one year overlap for the Finance Director in anticipation of retirement.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
49211	Use of Designated Funds	\$1,048,654	\$176,986	\$576,127	\$400	\$656,527	\$297,250	\$341,479
49220	Trans from Spec Rev	\$1,769	\$0	\$3,500	\$766	\$2,000	\$3,500	\$20,000
	Trans from Sewer Utility (Dividend)	\$0	\$151,000	\$300,000	\$150,000	\$300,000	\$350,000	\$350,000
	Trans from Stormwater Utility	\$0	\$31,500	\$32,400	\$16,200	\$32,400	\$45,000	\$45,000
	Trans from Community Dev Auth	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
	Use of Senior Trust Fund	\$0	\$0	\$1,800	\$0	\$0	\$1,800	\$1,800
	Use of GF Surplus	\$0	\$0	\$0	\$0	\$0	\$136,604	\$136,604
	TOTAL	\$1,051,423	\$359,486	\$913,827	\$167,366	\$990,927	\$834,154	\$894,883

TOTAL REVENUES AND TRANSFERS

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Taxes	\$7,760,841	\$8,234,482	\$8,459,591	\$7,340,918	\$8,423,480	\$8,764,124	\$8,949,168
Intergovern. Revenues	\$990,284	\$1,267,405	\$1,171,322	\$904,214	\$1,227,457	\$1,301,000	\$1,301,000
Regulation & Comp. Rev.	\$586,260	\$782,781	\$512,900	\$439,303	\$603,747	\$558,975	\$558,975
Public Charge for Services	\$1,193,572	\$1,077,761	\$1,117,839	\$956,337	\$1,167,707	\$1,180,980	\$1,181,230
Commercial Revenues	\$332,273	\$124,162	\$158,822	\$96,654	\$128,500	\$178,425	\$182,635
Miscellaneous Revenues	\$98,477	\$253,420	\$66,700	\$29,988	\$62,500	\$65,375	\$65,375
Fund Transfers	\$1,051,423	\$359,486	\$913,827	\$167,366	\$990,927	\$834,154	\$894,883
TOTAL	\$12,013,130	\$12,099,497	\$12,401,001	\$9,934,780	\$12,604,318	\$12,883,033	\$13,133,266



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:

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

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:

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

LEGISLATIVE SERVICES

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

Budget Impact: This budget increases \$1,074 for 2022 to implement the next step of raises for the Village Board and committee members and to cover municipal dues increases.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personnel Services	\$ 42,217	\$ 44,223	\$ 44,972	\$ 46,006
Expenses	\$ 5,081	\$ 5,476	\$ 5,860	\$ 6,000
Total	\$ 47,298	\$ 49,699	\$ 50,832	\$ 52,006
Department Resources				
General Fund - Taxes	\$ 47,298	\$ 49,699	\$ 50,832	\$ 52,006
Total	\$ 47,298	\$ 49,699	\$ 50,832	\$ 52,006

VILLAGE OF SUSSEX
2022 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2021

- * Completion of the Highland Business Park development
- * Complete industrial park roadway repairs
- * Start to ease debt levels
- * Balance utility rates/tax impacts
- * Established a new Strategic Plan

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2022

- * Contract for a study of available commercial space in the Village (Economic Growth)
- * Contract for a feasibility study for a swimming pool in the Village (Quality of Life)
- * Maintain good roads in a fiscally responsible manner (Infrastructure and Facilities)
- * Conduct a citizen survey (Citizen Engagement)
- * Reduce debt levels and average cost burden for residents (Financially Sound)

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Board Meetings	29	30	28	28	24	26	26
Committee Meetings	88	85	72	76	56	69	65
Ordinances Adopted	25	13	5	9	13	10	10
Resolutions Adopted	113	54	38	38	30	32	20

Legislative Services Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
51100-000-110	Salaries	\$39,217	\$41,080	\$42,064	\$19,423	\$41,776	\$42,737	\$42,737
	Village President	\$6,600	\$6,644	\$6,733			\$6,867	\$6,867
	Trustees	\$25,667	\$26,459	\$26,931			\$27,470	\$27,470
	Committee Meetings	\$6,950	\$7,977	\$8,400			\$8,400	\$8,400
150	Payroll Taxes	\$3,000	\$3,143	\$3,218	\$1,486	\$3,196	\$3,269	\$3,269
320	Municipal Dues	\$4,159	\$4,500	\$4,500	\$4,710	\$4,710	\$5,000	\$5,000
390	Expenses:	\$922	\$976	\$1,150	\$849	\$1,150	\$1,000	\$1,000
	Conferences & mileage	\$0	\$226	\$250			\$100	\$100
	Gifts/Awards	\$220	\$237	\$300			\$300	\$300
	Misc/Meetings/Lunches	\$702	\$513	\$600			\$600	\$600
	TOTAL	\$47,298	\$49,699	\$50,932	\$26,468	\$50,832	\$52,006	\$52,006

Village Boards, Committees and Commissions

- | | |
|--|--|
| <ul style="list-style-type: none"> Architectural Review Board Board of Appeals Board of Fire Appeals Board of Fire Commissioners Board of Review Community Development Authority (see separate budget) Finance & Personnel Evaluation Committee | <ul style="list-style-type: none"> Park & Recreation Board Pauline Haass Public Library Board Plan Commission Public Safety & Welfare Committee Public Works Committee Senior Citizen Advisory Committee |
|--|--|

EXECUTIVE SERVICES

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

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

Budget Impact: This budget increases by \$7,125 (2.74%). Wages and benefits increased \$7,275 for changes in insurance status. Other line items were adjusted by minimal amounts.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personnel Services	\$ 132,327	\$ 138,998	\$ 147,823	\$ 157,639
Contractual Services	\$ 90,749	\$ 135,718	\$ 101,200	\$ 101,200
Expenses	\$ 9,646	\$ 7,626	\$ 9,418	\$ 9,800
Total	\$ 232,722	\$ 282,342	\$ 258,441	\$ 268,639
Department Resources				
General Fund - Taxes	\$ 232,722	\$ 282,342	\$ 258,441	\$ 268,639
Total	\$ 232,722	\$ 282,342	\$ 258,441	\$ 268,639

DEPARTMENT HIGHLIGHTS FOR 2021

- * Continue the Fire Department Transition (Step 3 of 4)
- * Manage developments
- * Implement the new Village-Town Boundary Agreement
- * Reduced debt load of the Village
- * Resume programs post Covid-19 for a return to normalcy
- * Facilitated a new Strategic Plan for the Village with the Village Board and Management Team
- * Addressed major labor/market changes' impacts on operations and staff

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2022

- * Begin work needed to make progress on the Strategic Plan adopted in 2021
- * Continue the Fire Department Transition (Step 4 of 4)
- * Focus on economic development
- * Continue quality of life initiatives

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Long-term fiscal scorecard	60%	60%	50%	50%	50%	50%	40%
Net new construction (in millions)	\$18.60	\$37.78	\$26.38	\$30.21	\$28.43	\$40.91	\$46.20
Percentage employee turnover	11%	15%	10%	13%	8%	14%	8%

VILLAGE OF SUSSEX
2022 BUDGET

Executive Services Budget								
ACCT	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
51410-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$102,987	\$107,008	\$106,370	\$64,988	\$112,596	\$110,145	\$110,145
	Administrator			\$47,762			\$49,075	\$49,075
	Asst Administrator			\$58,608			\$61,070	\$61,070
120	Wages - Administrative Assistants	\$9,042	\$9,054	\$10,769	\$5,015	\$9,710	\$8,806	\$8,806
130	Pension 13.00%	\$7,015	\$7,475	\$7,907	\$4,536	\$8,256	\$7,732	\$7,732
135	Employee Insurance	\$676	\$368	\$8,857	\$239	\$405	\$14,356	\$14,356
150	Payroll Taxes	\$8,584	\$8,868	\$8,961	\$5,394	\$9,356	\$9,100	\$9,100
220	Telephone	\$1,331	\$839	\$1,400	\$573	\$1,200	\$1,200	\$1,200
310	Office Supplies	\$648	\$610	\$500	\$106	\$500	\$700	\$700
	Postage	\$259	\$317	\$250			\$350	\$350
	General	\$389	\$293	\$250			\$350	\$350
390	Expenses	\$5,906	\$3,438	\$5,100	\$866	\$5,100	\$5,100	\$5,100
	Seminars and training	\$2,776	\$1,774	\$2,900			\$3,000	\$3,000
	Associations/Prof Org	\$2,557	\$1,491	\$1,550			\$1,500	\$1,500
	Mileage & miscellaneous	\$573	\$173	\$650			\$600	\$600
510	Insurance	\$3,092	\$3,578	\$4,150	\$2,882	\$3,818	\$4,000	\$4,000
	SUB-TOTAL	\$139,281	\$141,238	\$154,014	\$84,599	\$150,941	\$161,139	\$161,139
51410-000-180	Human Resources Exp.	\$4,023	\$6,225	\$7,500	\$3,081	\$7,500	\$7,500	\$7,500
	SUB-TOTAL	\$4,023	\$6,225	\$7,500	\$3,081	\$7,500	\$7,500	\$7,500
51300-000-210	Legal - Traffic	\$22,920	\$24,544	\$36,000	\$14,447	\$36,000	\$36,000	\$36,000
51300-000-211	Legal - Opinions	\$66,498	\$110,335	\$64,000	\$49,901	\$64,000	\$64,000	\$64,000
	SUB-TOTAL	\$89,418	\$134,879	\$100,000	\$64,348	\$100,000	\$100,000	\$100,000
	TOTAL	\$232,722	\$282,342	\$261,514	\$152,028	\$258,441	\$268,639	\$268,639



ADMINISTRATIVES SERVICES

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

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

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

Budget Impact: The budget for this department increases \$11,128 (6.40%). Election wages and expenses increase \$9,600 as 2022 is a larger election year and Covid changed how elections operate. Other wages and benefits increased \$1,948 to cover pay increases. Other changes were nominal.

ADMINISTRATIVES SERVICES DEPARTMENT BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personnel Services	\$ 107,160	\$ 150,627	\$ 128,094	\$ 149,098
Contractual Services	\$ 5,086	\$ 5,355	\$ 4,320	\$ 4,400
Expenses	\$ 26,828	\$ 46,431	\$ 33,194	\$ 31,555
Capital Outlay	\$ -	\$ 0	\$ -	\$ -
Total	\$ 139,074	\$ 202,413	\$ 165,608	\$ 185,053
Department Resources				
General Fund - Taxes	\$ 86,963	\$ 153,241	\$ 117,581	\$ 134,378
General Fund - Other Sources	\$ 52,111	\$ 49,172	\$ 48,027	\$ 50,675
Total	\$ 139,074	\$ 202,413	\$ 165,608	\$ 185,053

DEPARTMENT HIGHLIGHTS FOR 2021

- * Hired, trained and brought on the new Deputy Clerk successfully
- * Executed & administered two elections during the COVID pandemic with higher than expected spring turnout in a professional & safe manner
- * Successfully implemented paperless facility rentals using Civic Rec software
- * Began to accept credit card payments for yard waste passes at the Civic Center using the Civic Rec software

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 2022

- * Study, research and report back on the feasibility of using electronic poll books (Badger Books) for election efficiencies
- * Plan and oversee four efficient elections in what is expected to be a high turnout U.S. Senate and governor race
- * Expand the use of the Civic Rec software to accept credit cards for other services provided such as licenses and permits

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
# of election votes handled	2,717	12,631	1,752	12,930	2,750	14,370	2,291
# of yard waste site passes sold	509	434	751	811	944	1,068	1,046

VILLAGE OF SUSSEX
2022 BUDGET

Administrative Services Budget

ACCT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
51420-000-110	Salaries	\$59,285	\$69,998	\$64,920	\$39,815	\$69,025	\$71,977	\$71,977
	Administrative Services Director			\$30,094			\$35,067	\$35,067
	Deputy Clerk			\$34,826			\$36,910	\$36,910
120	Wages - Administrative Assistants	\$23,254	\$21,956	\$25,507	\$11,907	\$23,484	\$24,058	\$24,058
130	Pension 13.00%	\$5,135	\$5,444	\$6,104	\$3,526	\$6,244	\$6,242	\$6,242
135	Employee Insurance	\$10,047	\$13,668	\$22,501	\$9,837	\$17,014	\$18,274	\$18,274
150	Payroll Taxes	\$6,190	\$6,874	\$6,918	\$3,932	\$7,077	\$7,347	\$7,347
220	Telephone	\$768	\$480	\$825	\$42	\$120	\$200	\$200
240	Equipment Maintenance	\$4,318	\$4,875	\$4,000	\$2,005	\$4,200	\$4,200	\$4,200
310	Office Supplies	\$2,834	\$3,563	\$4,000	\$603	\$3,000	\$3,500	\$3,500
	Postage	\$490	\$1,668	\$1,500			\$1,500	\$1,500
	General	\$2,344	\$1,895	\$2,500			\$2,000	\$2,000
390	Expenses	\$3,084	\$1,228	\$3,950	\$801	\$3,950	\$3,600	\$3,600
	Seminars	\$2,126	\$699	\$3,500			\$3,000	\$3,000
	Associations/Prof Organizations	\$525	\$174	\$300			\$300	\$300
	Miscellaneous	\$433	\$355	\$150			\$300	\$300
510	Insurance	\$2,033	\$2,383	\$2,800	\$2,104	\$2,797	\$2,950	\$2,950
	SUB-TOTAL	\$116,948	\$130,469	\$141,525	\$74,572	\$136,911	\$142,348	\$142,348
51440-000-110	Election Salaries	\$3,130	\$30,221	\$15,000	\$4,726	\$5,000	\$20,000	\$20,000
	Elections			\$14,500			\$19,000	\$19,000
	Training			\$500			\$1,000	\$1,000
51440-000-130	Election Pension	\$55	\$1,144	\$300	\$99	\$125	\$600	\$600
51440-000-150	Election Payroll Taxes	\$64	\$1,322	\$300	\$118	\$125	\$600	\$600
51440-000-390	Election Expenses	\$4,382	\$21,305	\$6,000	\$2,954	\$3,000	\$10,000	\$10,000
	SUB-TOTAL	\$7,631	\$53,992	\$21,600	\$7,897	\$8,250	\$31,200	\$31,200
51490-000-326	Printing & Publishing	\$1,030	\$1,070	\$500	\$2,066	\$2,500	\$1,000	\$1,000
51490-000-327	Real Estate Expense	\$8,655	\$9,563	\$10,100	\$3,906	\$10,100	\$9,855	\$9,855
	Waukesha County Treasurer	\$6,491	\$6,743	\$6,500			\$6,900	\$6,900
	Printing & Postage	\$1,578	\$2,186	\$3,000			\$2,300	\$2,300
	Online processing fees	\$146	\$194	\$100			\$205	\$205
	BDS Software-Point of Sale/Taxes	\$440	\$440	\$500			\$450	\$450
51490-000-390	Expenses	\$650	\$598	\$200	\$58	\$200	\$650	\$650
	Sales Tax	\$590	\$598	\$0			\$600	\$600
	Miscellaneous	\$60		\$200			\$50	\$50
	SUB-TOTAL	\$10,335	\$11,231	\$10,800	\$6,030	\$12,800	\$11,505	\$11,505
51910-000-000	Uncollectible Taxes	\$4,160	\$6,721	\$0	\$2,778	\$7,647	\$0	\$0
	SUB-TOTAL	\$4,160	\$6,721	\$0	\$2,778	\$7,647	\$0	\$0
	TOTAL	\$139,074	\$202,413	\$173,925	\$91,277	\$165,608	\$185,053	\$185,053

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 \$5,698 (6.54%). Costs for the outside contractor and licensing increase \$7,694. This increase is offset with a decrease to wages and benefits of \$1,730 due to some staffing changes. Other decreases amount to \$266.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Personnel Services	\$ 35,324	\$ 35,422	\$ 42,033	\$ 35,956
Contractual Services	\$ 21,314	\$ 24,670	\$ 19,000	\$ 21,700
Expenses	\$ 25,834	\$ 25,135	\$ 35,277	\$ 35,109
Capital Outlay	\$ 58,898	\$ 60,584	\$ 16,963	\$ 25,748
Total	\$ 141,370	\$ 145,811	\$ 113,273	\$ 118,513

Department Resources	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
General Fund - Taxes	\$ 141,370	\$ 145,811	\$ 113,273	\$ 118,513
Total	\$ 141,370	\$ 145,811	\$ 113,273	\$ 118,513

DEPARTMENT HIGHLIGHTS FOR 2021

- * Deploy new computers and software as part of the Village's ongoing technology rotation schedule
- * Hired a dedicated IT Coordinator to support departments and work with the IT vendor to maintain the Village's IT infrastructure
- * Increased focus on cybersecurity
- * Began recording Village Board and Plan Commission meetings on the Village website
- * Continue to engage community members through social media.

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2021

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

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Number of computers deployed	10	12	15	10	27	4	17
Number of new Facebook followers		200	428	590	1,345	774	1,000
Number of new NextDoor followers					451	252	250
Hours of outside consultant time	231.5	238.25	252.25	262.25	247	286	300

VILLAGE OF SUSSEX
2022 BUDGET

Information Technology Services Budget								
ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
51430-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages	\$23,842	\$23,777	\$24,862	\$13,325	\$28,623	\$27,115	\$27,115
130	Pension 13.00%	\$1,538	\$1,576	\$1,678	\$922	\$1,932	\$1,762	\$1,762
135	Employee Insurance	\$8,209	\$8,346	\$9,244	\$5,161	\$9,288	\$5,005	\$5,005
150	Payroll Taxes	\$1,735	\$1,723	\$1,902	\$1,030	\$2,190	\$2,074	\$2,074
340	IT Services - Maintenance Contract	\$21,314	\$24,670	\$19,000	\$12,209	\$19,000	\$21,700	\$21,700
390	Expenses:	\$25	\$216	\$375	\$0	\$375	\$375	\$375
	Professional Development	\$0	\$0	\$100			\$100	\$100
	Miscellaneous	\$25	\$216	\$275			\$275	\$275
397	Licensing	\$20,326	\$18,050	\$23,006	\$12,894	\$23,006	\$28,000	\$28,000
510	Insurance	\$708	\$791	\$925	\$701	\$921	\$1,000	\$1,000
51490-000-347	Community Info/Cable	\$4,775	\$6,078	\$6,075	\$6,060	\$10,975	\$5,734	\$5,734
	Courier	\$2,925	\$2,101	\$3,000			\$2,500	\$2,500
	Website Hosting & Maintenance	\$1,300	\$2,576	\$2,575			\$2,734	\$2,734
	Other Items	\$550	\$1,401	\$500			\$500	\$500
	TOTAL	\$82,472	\$85,227	\$87,067	\$52,302	\$96,310	\$92,765	\$92,765

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	\$ 450
Finance - Accounting Software Maintenance Agreements	\$ 1,100
Police Services - Citation Software Maintenance Agreement	\$ 1,671
Police Services - Department of Justice Monthly Access	\$ 600
Fire Department - Trunked Radio Costs & Other IT Costs	\$ 16,000
Development Services - Zoning and Land Use Maps	\$ 500
GIS Management	\$ 28,000
Recreation Administration - Registration Software Transaction Fees	\$ 5,951
Costs for Processing Online Payments & Outsourcing Bill Printing	\$ 35,190
Water Utility - Share of General IT and Accounting Software Costs	\$ 14,000
Sewer Utility - Share of General IT and Accounting Software Costs	\$ 12,000
Stormwater Utility - Share of General IT and Accounting Software Costs	\$ 3,000
Total IT Costs Included in Other Sections of the Budget	\$ 118,462

FINANCIAL SERVICES

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 \$122,908 (56.77%) in 2022. The majority of this (\$120,108) is for wages and benefits with the bulk of this being to hire a replacement for the Finance Director who is anticipating a 2023 retirement date. The plan is to overlap for about 10 months in 2022 and the early part of 2023. Funding for this overlap is coming from reserves, not the tax levy. Other changes are to the assessor contract and minor decreases.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personnel Services	\$ 96,742	\$ 100,846	\$ 106,735	\$ 226,391
Contractual Services	\$79,657	\$80,899	\$82,347	\$ 84,650
Expenses	\$ 26,118	\$ 27,172	\$ 27,467	\$ 28,375
Total	\$ 202,517	\$ 208,917	\$ 216,549	\$ 339,416
Department Resources				
General Fund - Taxes	\$ 202,517	\$ 208,917	\$ 216,549	\$339,416
Total	\$ 202,517	\$ 208,917	\$ 216,549	\$ 339,416

DEPARTMENT HIGHLIGHTS FOR 2021

- * Completed cross training for payroll processing
- * Completed cross training for Utility Billing with the new meter reading software
- * Implemented the first step of rate increases for the Sewer and Stormwater Utilities approved in 2020
- * Navigated the various Covid related assistance programs

DEPARTMENT GOALS

- * Provide cost-effective and customer friendly service to maximize the efficiency of the Village's financial condition
- * Ensure that all financial requirements are met in a timely fashion
- * Prepare financial plans for the future of the Village
- * Ensure day-to-day prudent financial management

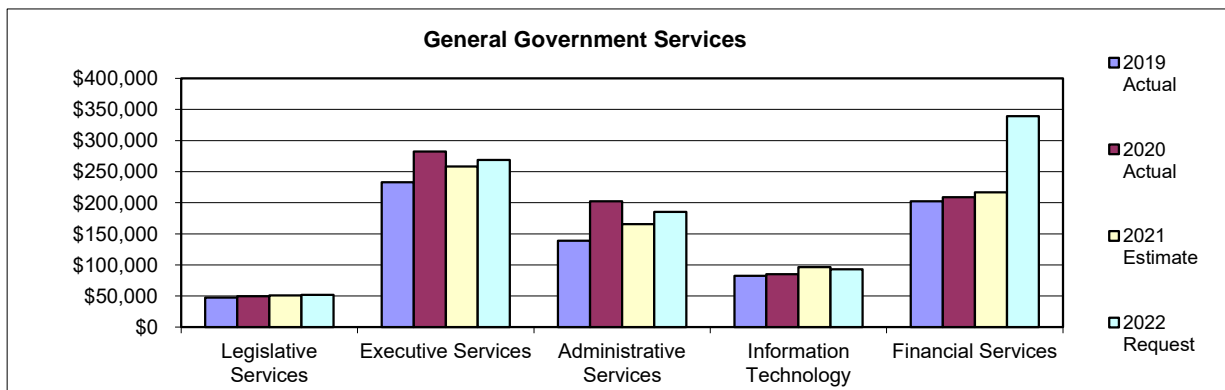
MAJOR OBJECTIVES FOR 2022

- * Prepare for the Finance Director's retirement by hiring and training a replacement
- * Explore other payment options for Utility customers to make payments

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Total checks written	3,696	3,964	4,080	4,110	4,110	4,057	3,900
Online payments received (UB monthly in 2019)	3,412	4,207	5,056	5,679	18,309	21,176	23,592
Number of utility customers (year end)	3,520	3,536	3,546	3,586	3,524	3,580	3,670

Financial Services Budget								
ACCT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
51510-000-								
110	Salaries	\$39,629	\$40,758	\$42,114	\$23,700	\$42,028	\$124,631	\$124,631
120	Wages	\$33,696	\$35,784	\$37,280	\$19,576	\$37,939	\$38,322	\$38,322
130	Pension 13.00%	\$4,739	\$4,994	\$5,359	\$3,026	\$5,398	\$10,592	\$10,592
135	Employee Insurance	\$13,171	\$13,717	\$15,456	\$8,735	\$15,253	\$40,380	\$40,380
150	Payroll Taxes	\$5,507	\$5,593	\$6,074	\$3,361	\$6,117	\$12,466	\$12,466
215	Accountant/Auditor	\$12,312	\$12,585	\$12,900	\$12,847	\$12,847	\$13,150	\$13,150
290	Contractual Fees - Ambo Billing	\$18,701	\$17,170	\$20,000	\$9,743	\$20,000	\$20,000	\$20,000
310	Office Supplies	\$648	\$609	\$800	\$134	\$800	\$725	\$725
	Postage	\$259	\$317	\$300			\$325	\$325
	General	\$389	\$292	\$500			\$400	\$400
340	Data Processing	\$1,376	\$980	\$1,100	\$451	\$1,100	\$1,100	\$1,100
390	Expenses	\$1,524	\$2,346	\$1,900	\$699	\$1,900	\$1,900	\$1,900
	Seminars	\$524	\$350	\$1,300			\$1,200	\$1,200
	Associations/Prof Organizations	\$656	\$397	\$400			\$400	\$400
	Miscellaneous	\$344	\$1,599	\$200			\$300	\$300
510	Insurance	\$1,795	\$2,178	\$2,525	\$1,901	\$2,522	\$2,650	\$2,650
	SUB-TOTAL	\$133,098	\$136,714	\$145,508	\$84,173	\$145,904	\$265,916	\$265,916
51530-000-218	Assessment Contract Fees	\$48,644	\$51,144	\$49,000	\$26,376	\$49,500	\$51,500	\$51,500
51530-000-390	Expenses	\$8,857	\$8,797	\$9,000	\$8,795	\$8,795	\$9,000	\$9,000
	SUB-TOTAL	\$57,501	\$59,941	\$58,000	\$35,171	\$58,295	\$60,500	\$60,500
51938-000-510	Insurance	\$11,918	\$12,262	\$13,000	\$9,271	\$12,350	\$13,000	\$13,000
	SUB-TOTAL	\$11,918	\$12,262	\$13,000	\$9,271	\$12,350	\$13,000	\$13,000
	TOTAL	\$202,517	\$208,917	\$216,508	\$128,615	\$216,549	\$339,416	\$339,416

TOTAL GENERAL GOVERNMENT SERVICES								
	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET	
Legislative Services	\$47,298	\$49,699	\$50,932	\$26,468	\$50,832	\$52,006	\$52,006	
Executive Services	\$232,722	\$282,342	\$261,514	\$152,028	\$258,441	\$268,639	\$268,639	
Administrative Services	\$139,074	\$202,413	\$173,925	\$91,277	\$165,608	\$185,053	\$185,053	
Information Technology Services	\$82,472	\$85,227	\$87,067	\$52,302	\$96,310	\$92,765	\$92,765	
Financial Services	\$202,517	\$208,917	\$216,508	\$128,615	\$216,549	\$339,416	\$339,416	
TOTAL	\$704,083	\$828,598	\$789,946	\$450,690	\$787,740	\$937,879	\$937,879	



TRANSFERS TO OTHER FUNDS

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

Budget Impact: Due to an emphasis on maintaining the community infrastructure, the debt service costs continue to be a large portion of the budget. The 2022 debt levy budget increases \$111,147 (4.54%). Actual debt payments increase more than that but the Village continues to utilize funds that had been going toward depreciation and is using a portion of the Debt Service Fund Balance in 2022 to limit the levy increase. The Village goal is to, as efficiently as possible, perform maintenance to prevent major repairs in the future and thus avoid passing undue costs to future residents. The transfer budget also includes \$9,000 to fund the costs of the local cemetery that the Village took over in 2015 and \$10,000 to set aside for payouts of sick pay upon retirement or resignations for the nine remaining employees that qualify for this program.

TRANSFER BUDGET

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	Debt Service - Tax Levy	\$2,131,820	\$2,287,308	\$2,451,114	\$2,174,168	\$2,451,114	\$2,562,261	\$2,562,261
	Debt Service - Replacement Funds	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937
	Cemetery Fund	\$9,500	\$11,000	\$12,000	\$6,000	\$12,000	\$9,000	\$9,000
	Capital Projects Fund	\$400,000	\$502,000	\$0	\$570,000	\$570,000	\$0	\$0
	Community Development Authority	\$0	\$9,817	\$0	\$0	\$0	\$0	\$0
	Reserve Funds	\$638,670	\$919,311	\$10,000	\$50,886	\$525,463	\$10,000	\$10,000
	TOTAL	\$3,240,927	\$3,790,373	\$2,534,051	\$2,861,991	\$3,619,514	\$2,642,198	\$2,642,198

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 \$87,056 (4.52%). Contractual fees increase \$83,392 to show an increase to the existing contract and continue phasing in a new deputy position for 2022. Payroll and benefits increase \$2,534 and insurance increases \$1,900 for rate increases.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personnel Services	\$45,601	\$50,673	\$53,301	\$58,302
Contractual Services	\$1,679,629	\$1,711,306	\$1,763,229	\$1,934,153
Expenses	\$17,602	\$19,213	\$20,214	\$20,896
Capital Outlay	\$13,926	\$0	\$0	\$0
Total	\$1,756,758	\$1,781,192	\$1,836,744	\$2,013,351
Department Resources				
General Fund - Taxes	\$1,583,372	\$1,641,301	\$1,662,944	\$1,839,551
General Fund - Fines & Forfeitures	\$173,011	\$138,591	\$173,500	\$173,500
General Fund - Alarm Fees	\$375	\$1,300	\$300	\$300
Total	\$1,756,758	\$1,781,192	\$1,836,744	\$2,013,351

VILLAGE OF SUSSEX
2022 BUDGET

DEPARTMENT HIGHLIGHTS FOR 2021

- * Re-initiated community programs and events prioritizing positive interactions and relationships
- * Focused on development and education of staff
- * Remained transparent and current with changes in policing strategies and policies
- * Continued to address nationwide opioid epidemic
- * Organized and presented Rescue Task Force Training to Sussex Fire Department members

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2022

- * Tabletop exercise in Emergency Operations Center simulating a major disaster
- * Add additional deputy position
- * Acclimate new lieutenant to The Village
- * Remain transparent and current with changes in policing strategies and policies
- * Continue to address nationwide opioid epidemic

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Traffic Enforcement Citations	2,024	2,179	2,325	2,195	2,189	1,372	2,200
Non Citation Contacts (citizen assist calls)	5,190	5,257	5,470	5,289	6,211	6,071	6,200
Parking Citations	1,084	845	784	831	356	255	400

Police Services Budget

ACCT	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
52100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Administrative Assistants	\$37,330	\$36,660	\$35,313	\$20,012	\$38,269	\$36,356	\$36,356
125	Wages - Bldg Maintenance	\$2,843	\$8,220	\$7,711	\$4,266	\$8,251	\$8,116	\$8,116
130	Pension 13.00%	\$2,262	\$2,328	\$2,438	\$1,404	\$3,140	\$2,891	\$2,891
135	Employee Insurance	\$88	\$92	\$7,015	\$49	\$82	\$7,537	\$7,537
150	Payroll Taxes	\$3,078	\$3,373	\$3,291	\$2,056	\$3,559	\$3,402	\$3,402
220	Utilities -- telephone	\$2,764	\$2,141	\$2,800	\$1,202	\$2,250	\$2,300	\$2,300
222	Utilities -- heat	\$2,789	\$2,311	\$4,000	\$1,609	\$3,000	\$3,500	\$3,500
224	Utilities -- electric	\$11,188	\$10,092	\$10,000	\$5,747	\$10,702	\$11,000	\$11,000
226	Utilities -- water & sewer	\$6,752	\$8,018	\$9,000	\$4,343	\$8,600	\$8,730	\$8,730
242	Building Maintenance	\$8,821	\$7,657	\$3,700	\$1,902	\$3,700	\$3,200	\$3,200
	Floor mat service	\$0	\$0	\$200			\$200	\$200
	Cleaning supplies	\$960	\$2,076	\$1,000			\$1,000	\$1,000
	HVAC maintenance	\$1,921	\$3,746	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$5,940	\$1,835	\$1,500			\$1,000	\$1,000
290	Contractual Fees	\$1,647,315	\$1,681,087	\$1,822,031	\$998,600	\$1,734,977	\$1,905,423	\$1,905,423
	Wauk Cty - Police contract	\$1,599,765	\$1,646,548	\$1,693,631			\$1,722,423	\$1,722,423
	Set aside to add staff in 2022	\$0	\$0	\$100,000			\$150,000	\$150,000
	Wauk Cty - Transcription	\$14,063	\$0	\$0			\$0	\$0
	Wauk Cty - Overtime	\$29,396	\$31,537	\$24,000			\$29,000	\$29,000
	Wauk Cty - Prisoner housing	\$4,091	\$3,002	\$4,400			\$4,000	\$4,000
390	Expenses	\$9,741	\$10,911	\$10,396	\$4,954	\$10,396	\$10,396	\$10,396
	Supplies & miscellaneous	\$6,386	\$8,339	\$3,000			\$3,000	\$3,000
	Conferences & mileage	\$87	\$0	\$125			\$125	\$125
	WI Dept of Justice - monthly access	\$600	\$600	\$600			\$600	\$600
	Citations/Court Software	\$1,623	\$1,972	\$1,671			\$1,671	\$1,671
	Community Policing Efforts	\$1,045	\$0	\$5,000			\$5,000	\$5,000
510	Insurance	\$7,861	\$8,302	\$8,600	\$8,121	\$9,818	\$10,500	\$10,500
	TOTAL	\$1,742,832	\$1,781,192	\$1,926,295	\$1,054,265	\$1,836,744	\$2,013,351	\$2,013,351

FIRE SERVICES

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

Budget Impact: This budget increases \$145,452 (10.59%). Wages and benefits including workers' comp insurance increased \$137,522. This covers the next phase of staffing. Gas and diesel increased \$4,000 to cover the DEF additive needed for the newer vehicles. All other items show a net increase of \$3,930.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personnel Services	\$811,187	\$979,973	\$1,230,041	\$1,303,449
Contractual Services	\$93,858	\$132,195	\$99,592	\$110,130
Expenses	\$84,359	\$130,879	\$103,203	\$106,000
Capital Outlay	\$1,110,273	\$260,495	\$430,000	\$29,615
Total	\$2,099,677	\$1,503,542	\$1,862,836	\$1,549,194

Department Resources				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
General Fund - Taxes	\$772,565	\$828,464	\$1,267,147	\$1,228,788
General Fund - Ambulance Fees	\$244,284	\$216,457	\$235,000	\$248,000
General Fund - Fire Insurance Dues	\$57,351	\$57,156	\$60,906	\$60,906
General Fund - Fire Inspection Fees	\$10,540	\$10,194	\$10,500	\$11,500
General Fund - Fire Charges for Services	\$239	\$0	\$32	\$0
General Fund - Fire Donations	\$11,622	\$3,550	\$1,000	\$0
General Fund - Use of Designated Funds	\$1,003,076	\$169,889	\$288,251	\$0
Total	\$2,099,677	\$1,503,542	\$1,862,836	\$1,549,194

DEPARTMENT HIGHLIGHTS FOR 2021

- * Continued discussions for shared services opportunities and station staffing
- * Added three additional full-time firefighter/paramedics to the staff
- * New Ford 550 Lifeline Ambulance ordered
- * Chief Grod completed first full year of employment
- * Promotion of a full-time Firefighter/Paramedic to Lieutenant
- * Upgraded fire department station alerting system
- * Completed the first Fire Department Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis.

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2022

- * Develop a Fire Department Strategic Plan.
- * Continue workforce development objectives
- * Expand full-time workforce to achieve daily staff goal of 5 personnel by 2023
- * Establish fire department health and safety initiatives

PERFORMANCE INDICATORS (see note)	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Average response times							
Fire	7:11	8:08	7:25	8:32	7:32	4:37	4:26
EMS	6:29	7:43	4:45	5:14	5:32	5:16	4:46
# of buildings inspected annually	1,168	1,038	1,214	1,188	984	885	912
Average EMS calls per month	62	66	51	68	73	70	72

VILLAGE OF SUSSEX
2022 BUDGET

Fire Services Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	Wages							
110	Chief	\$99,210	\$47,296	\$105,978	\$53,416	\$92,588	\$95,966	\$95,966
120	Shift Coverage	\$436,802	\$666,890	\$662,424	\$401,963	\$766,530	\$749,307	\$749,307
	Lieutenant			\$208,814			\$215,612	\$215,612
	Full-Time Firefighter/Paramedic			\$303,610			\$383,695	\$383,695
	Part-Time Firefighter/Paramedic			\$150,000			\$150,000	\$150,000
121	Paid on Call	\$77,328	\$32,976	\$20,000	\$9,037	\$18,337	\$20,000	\$20,000
122	Training Wages	\$19,130	\$13,418	\$20,000	\$2,232	\$4,000	\$10,000	\$10,000
123	Inspector Wages	\$14,911	\$0	\$0	\$0	\$0	\$0	\$0
124	Vehicle Maint & Other PW Wages	\$2,677	\$937	\$5,045	\$624	\$1,288	\$5,022	\$5,022
125	Building Maintenance	\$766	\$2,430	\$1,455	\$3,329	\$5,629	\$1,689	\$1,689
128	Clerical Wages	\$33,358	\$36,660	\$35,313	\$20,011	\$38,269	\$36,356	\$36,356
130	Pension 18.59%	\$49,506	\$74,842	\$97,353	\$52,802	\$105,855	\$106,202	\$106,202
135	Employee Insurance	\$26,124	\$43,544	\$158,318	\$57,198	\$125,657	\$207,654	\$207,654
150	Payroll Taxes	\$51,375	\$59,882	\$65,041	\$40,672	\$70,888	\$70,253	\$70,253
155	Unemployment Comp	\$0	\$1,098	\$1,000	\$508	\$1,000	\$1,000	\$1,000
220	Utilities -- telephone	\$8,347	\$12,360	\$9,000	\$3,905	\$11,296	\$11,500	\$11,500
222	Utilities -- heat	\$2,788	\$2,311	\$4,000	\$1,608	\$3,000	\$3,100	\$3,100
224	Utilities -- electric	\$11,004	\$11,536	\$11,000	\$5,422	\$9,600	\$9,800	\$9,800
226	Utilities -- village	\$6,752	\$8,018	\$7,700	\$4,343	\$8,600	\$8,730	\$8,730
239	Gasoline - regular & diesel	\$8,108	\$6,953	\$6,000	\$7,294	\$11,000	\$10,000	\$10,000
240	Equipment Maintenance	\$11,702	\$14,360	\$12,000	\$2,508	\$9,000	\$12,000	\$12,000
242	Building Maintenance	\$18,877	\$22,772	\$17,500	\$5,078	\$15,000	\$17,500	\$17,500
	HVAC contractor	\$5,225	\$8,208	\$3,500			\$3,500	\$3,500
	Other supplies and maintenance	\$13,652	\$14,564	\$14,000			\$14,000	\$14,000
244	Vehicle Maintenance	\$10,354	\$29,120	\$17,000	\$4,850	\$12,000	\$17,000	\$17,000
246	Radio Maintenance	\$3,668	\$5,109	\$6,000	\$1,459	\$4,800	\$5,000	\$5,000
250	Equip. Cert./Testing	\$4,259	\$3,982	\$5,000	\$3,899	\$5,000	\$5,000	\$5,000
260	Haz. Mat. Cont./Fees	\$4,296	\$4,296	\$4,500	\$4,296	\$4,296	\$4,500	\$4,500
294	Medical Exams	\$3,703	\$11,378	\$4,000	\$2,890	\$6,000	\$6,000	\$6,000
324	Schooling & Dues	\$5,466	\$6,498	\$7,500	\$2,203	\$6,500	\$7,500	\$7,500
340	Data Processing	\$11,800	\$17,534	\$16,000	\$12,943	\$16,000	\$16,000	\$16,000
342	Medical Supplies	\$16,535	\$24,368	\$16,000	\$6,291	\$16,000	\$16,000	\$16,000
344	Uniforms & Protective Clothing	\$4,960	\$13,768	\$8,000	\$5,784	\$8,000	\$8,000	\$8,000
345	Supplies	\$1,623	\$2,172	\$2,000	\$1,794	\$4,000	\$2,000	\$2,000
346	Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	Good & Welfare	\$829	\$694	\$500	\$617	\$1,000	\$500	\$500
390	Expenses	\$6,255	\$29,485	\$5,000	\$4,746	\$6,000	\$6,500	\$6,500
	Dues/memberships	\$485	\$200	\$800			\$800	\$800
	Seminars and training	\$409	\$182	\$2,000			\$2,000	\$2,000
	Mileage	\$195	\$5	\$500			\$500	\$500
	Human Resources	\$4,388	\$2,250	\$500			\$2,000	\$2,000
	Shared Services Study	\$0	\$24,500	\$0			\$0	\$0
	Miscellaneous	\$778	\$2,348	\$1,200			\$1,200	\$1,200
392	Fire Prevention	\$2,642	\$0	\$2,500	\$1,043	\$2,500	\$2,500	\$2,500
510	Insurance	\$34,249	\$36,360	\$41,000	\$32,586	\$43,203	\$47,000	\$47,000
	TOTAL	\$989,404	\$1,243,047	\$1,374,127	\$757,351	\$1,432,836	\$1,519,579	\$1,519,579

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				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personnel Services	\$ 123,294	\$ 122,774	\$ 130,810	\$ 161,873
Contractual Services	\$ 98,408	\$ 93,552	\$ 100,061	\$ 126,561
Expenses	\$ 7,238	\$ 11,009	\$ 10,330	\$ 10,900
Total	\$ 228,940	\$ 227,335	\$ 241,201	\$ 299,334

Department Resources				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
General Fund - Property Taxes	\$ -	\$ -	\$ -	\$ 51,084
General Fund - Permit Revenues	\$ 247,197	\$ 493,689	\$ 301,535	\$ 248,250
Total	\$ 247,197	\$ 493,689	\$ 301,535	\$ 299,334

DEPARTMENT HIGHLIGHTS FOR 2021

- * Opening of The Courtyard Senior Living Center
- * Approximately 75 new home starts
- * Added additional building inspection services with the help of the building inspector from the Town of Lisbon.
- * Provided excellent customer service

DEPARTMENT GOALS

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

MAJOR OBJECTIVES FOR 2022

- * Monitor the construction of Vista Run
- * Provide needed services for new subdivisions, track street trees and road/sidewalk quality
- * Focus on retail and industrial economic development

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
# of permits handled per FTE	739	772	789	1,026	1,024	1,149	1,087
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cost per permit issued	\$ 118.60	\$ 110.26	\$ 101.27	\$ 89.97	\$ 91.38	\$ 80.32	\$ 90.12

BUILDING INSPECTION DIVISION

Budget Impact: This budget increases \$26,658 (18.74%). Contractual fees are increased \$25,000 for commercial inspections that will be outside of the contract with Richfield. This expense will be offset with permit revenue. Wages and benefits increased \$1,408 as a result of restructuring due to a retirement.

Building Inspection Division Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
52400-000-								
110	Salaries	\$9,546	\$13,007	\$12,511	\$7,778	\$13,553	\$12,467	\$12,467
120	Wages - Administrative Assistants	\$24,392	\$20,992	\$22,451	\$11,957	\$22,847	\$23,113	\$23,113
130	Pension 13.00%	\$2,099	\$2,071	\$2,360	\$1,320	\$2,457	\$2,313	\$2,313
135	Employee Insurance	\$1,340	(\$114)	\$3,844	\$25	\$41	\$4,634	\$4,634
150	Payroll Taxes	\$2,530	\$2,512	\$2,675	\$1,579	\$2,785	\$2,722	\$2,722
290	Contractual Fees	\$88,625	\$85,282	\$91,200	\$50,318	\$91,200	\$116,200	\$116,200
	Measures and Weights	\$2,800	\$2,800	\$2,800			\$2,800	\$2,800
	Contracted inspectors	\$85,825	\$82,482	\$88,400			\$113,400	\$113,400
390	Expenses	\$4,191	\$7,051	\$5,800	\$3,971	\$5,800	\$6,000	\$6,000
	State Permits	\$995	\$1,824	\$2,000			\$2,000	\$2,000
	Printing/Address Tiles	\$96	\$1,824	\$800			\$1,000	\$1,000
	Professional growth	\$25	\$0	\$200			\$200	\$200
	General supplies, postage & mileage	\$3,075	\$3,403	\$2,800			\$2,800	\$2,800
510	Insurance	\$1,064	\$1,170	\$1,400	\$1,041	\$1,365	\$1,450	\$1,450
	TOTAL	\$133,787	\$131,971	\$142,241	\$77,989	\$140,048	\$168,899	\$168,899

PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION

Budget Impact: This budget increases \$24,232 (22.82%) for 2022. All but \$100 is related to wages and benefits as more time will be devoted here with the restructuring of staff after a retirement.

Planning, Development and Zoning Enforcement Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
56700-000								
110	Salaries	\$62,182	\$68,714	\$68,506	\$41,332	\$71,936	\$86,287	\$86,287
	Village Administrator			\$26,950			\$27,700	\$27,700
	Development Director			\$30,625			\$47,350	\$47,350
	Village Engineer/PW Director			\$10,931			\$11,237	\$11,237
120	Wages - Administrative Assistants	\$6,390	\$3,905	\$3,902	\$2,191	\$4,170	\$4,026	\$4,026
130	Pension 13.00%	\$4,387	\$4,695	\$4,888	\$2,824	\$5,137	\$5,870	\$5,870
135	Employee Insurance	\$5,303	\$1,452	\$9,657	\$1,187	\$2,062	\$13,532	\$13,532
150	Payroll Taxes	\$5,125	\$5,540	\$5,539	\$3,338	\$5,822	\$6,909	\$6,909
216	Engineering	\$266	\$76	\$1,500	\$0	\$500	\$1,500	\$1,500
290	Contractual Expenses	\$9,517	\$8,194	\$8,861	\$7,599	\$8,361	\$8,861	\$8,861
	Weed Enforcement	\$2,656	\$1,333	\$1,500			\$1,500	\$1,500
	Economic Development Cooperative	\$6,861	\$6,861	\$6,861			\$6,861	\$6,861
	Zoning & Land Use Maps	\$0	\$0	\$500			\$500	\$500
390	Expenses:	\$387	\$925	\$1,150	\$74	\$1,000	\$1,150	\$1,150
	Training	\$0	\$0	\$500			\$500	\$500
	Miscellaneous/Mileage	\$387	\$925	\$450			\$450	\$450
	Memberships	\$0	\$0	\$200			\$200	\$200
510	Insurance	\$1,596	\$1,863	\$2,200	\$1,625	\$2,165	\$2,300	\$2,300
	TOTAL	\$95,153	\$95,364	\$106,203	\$60,170	\$101,153	\$130,435	\$130,435

EMERGENCY GOVERNMENT SERVICES

Explanation of Account: This account handles emergency government services.

Budget Impact: The budget remains the same for 2022.

Emergency Government Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
52900-000-001	Expenses	\$988	\$990	\$1,300	\$343	\$1,000	\$1,300	\$1,300
	Utilities--Electrical	\$988	\$990	\$1,000			\$1,000	\$1,000
	Conference registration & expenses	\$0	\$0	\$300			\$300	\$300
240	Equipment Maintenance	\$1,748	\$2,105	\$1,700	\$0	\$1,700	\$1,700	\$1,700
	TOTAL	\$2,736	\$3,095	\$3,000	\$343	\$2,700	\$3,000	\$3,000

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Police Protection	\$1,742,832	\$1,781,192	\$1,926,295	\$1,054,265	\$1,836,744	\$2,013,351	\$2,013,351
Fire Protection	\$989,404	\$1,243,047	\$1,374,127	\$757,351	\$1,432,836	\$1,519,579	\$1,519,579
Building Inspection	\$133,787	\$131,971	\$142,241	\$77,989	\$140,048	\$168,899	\$168,899
Economic Development & Zoning	\$95,153	\$95,364	\$106,203	\$60,170	\$101,153	\$130,435	\$130,435
Emergency Government	\$2,736	\$3,095	\$3,000	\$343	\$2,700	\$3,000	\$3,000
TOTAL	\$2,963,912	\$3,254,669	\$3,551,866	\$1,950,118	\$3,513,481	\$3,835,264	\$3,835,264

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				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Service Expenditures				
Personnel Services	\$37,334	\$44,068	\$63,193	\$71,214
Contractual Services	\$439,811	\$462,227	\$479,006	\$494,162
Expenses	\$4,888	\$4,685	\$10,150	\$3,437
Total	\$482,033	\$510,980	\$552,349	\$568,813

Service Resources				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
General Fund - Taxes	\$42,346	\$54,716	\$75,176	\$73,513
General Fund - Grants	\$30,279	\$30,271	\$30,423	\$30,423
General Fund - Charges for Services	\$409,408	\$425,993	\$446,750	\$464,877
Total	\$482,033	\$510,980	\$552,349	\$568,813

SERVICE HIGHLIGHTS FOR 2021

- * Continued to grow Yard Waste Site usage
- * Added ability for residents to dispose of soil/rocks
- * Added improved recycling information to website

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2022

- * Obtain a new 5 year contract for garbage and recycling (current contract ends December 31, 2022)
- * Continue to improve Yard Waste Site

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Recycling tonnage per population	0.0862	0.0778	0.0877	0.1010	0.0910	0.0972	0.1000
Garbage removal cost per resident	\$ 35.47	\$ 24.45	\$ 24.52	\$ 25.10	\$ 25.66	\$ 26.44	\$ 27.50

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 \$16,695 (5.41%) 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	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
53620-000-	DESCRIPTION							
290	Contractual Fees	\$289,299	\$300,647	\$308,763	\$181,861	\$313,466	\$325,458	\$325,458
	TOTAL	\$289,299	\$300,647	\$308,763	\$181,861	\$313,466	\$325,458	\$325,458

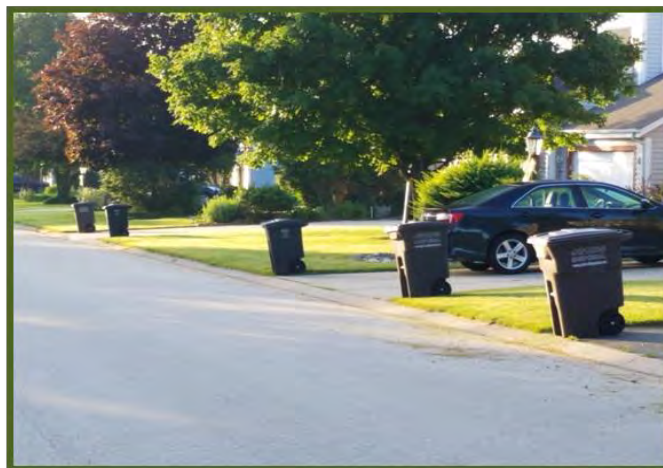
RECYCLING

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 \$16,213 (7.32%). Wages and benefits increase \$4,146 mainly for insurance. Contractual fees increase \$11,987 for annual increases and increased households.

Recycling Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
53635-000-110	Salaries	\$11,246	\$13,506	\$13,978	\$7,867	\$13,636	\$14,370	\$14,370
	Assistant Public Works Director			\$2,004			\$2,060	\$2,060
	Foremen			\$11,974			\$12,310	\$12,310
120	Wages	\$19,527	\$19,778	\$36,039	\$12,709	\$36,039	\$36,703	\$36,703
	Public Works Employees			\$25,792			\$26,197	\$26,197
	Part-time Yard Waste Site Employees			\$10,247			\$10,506	\$10,506
128	Wages - Clerical	\$0	\$0	\$972	\$488	\$871	\$962	\$962
130	Pension 13.00%	\$1,306	\$1,534	\$2,750	\$1,167	\$2,720	\$2,699	\$2,699
135	Employee Insurance	\$2,964	\$6,744	\$9,348	\$3,482	\$6,060	\$12,499	\$12,499
150	Payroll Taxes	\$2,291	\$2,506	\$3,901	\$1,620	\$3,867	\$3,981	\$3,981
290	Contractual Fees	\$146,021	\$156,136	\$152,337	\$96,398	\$161,210	\$164,324	\$164,324
	Contract recycling hauler	\$137,880	\$142,335	\$143,237			\$154,224	\$154,224
	Dumpster cost	\$816	\$298	\$1,000			\$1,000	\$1,000
	Other contractual costs	\$6,460	\$13,050	\$7,000			\$8,000	\$8,000
	Household hazardous waste	\$865	\$453	\$1,100			\$1,100	\$1,100
298	Contractual Fees - Sanitation	\$581	\$664	\$750	\$210	\$700	\$750	\$750
310	Office Supplies	\$298	\$233	\$300	\$65	\$150	\$300	\$300
326	Printing and Advertising	\$352	\$522	\$400	\$145	\$300	\$400	\$400
345	Operating Supplies	\$148	\$0	\$400	\$13	\$200	\$400	\$400
390	Expenses	\$2,318	\$2,013	\$337	\$6,930	\$7,500	\$337	\$337
	TOTAL	\$187,052	\$203,636	\$221,512	\$131,094	\$233,253	\$237,725	\$237,725



ANIMAL AND PEST CONTROL

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

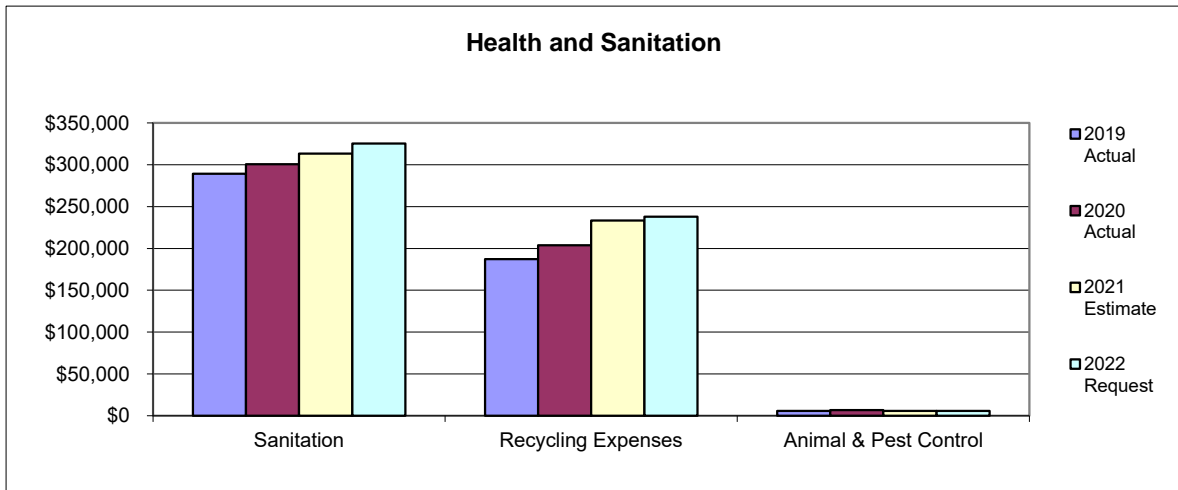
Budget Impact: The 2022 budget maintains the same level of service as 2021 for the HAWS contract and licensing.

Animal and Pest Control Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
290	Contractual Fees	\$3,910	\$4,780	\$3,900	\$3,630	\$3,630	\$3,630	\$3,630
397	Licensing Costs	\$1,772	\$1,917	\$2,000	\$0	\$2,000	\$2,000	\$2,000
	TOTAL	\$5,682	\$6,697	\$5,900	\$3,630	\$5,630	\$5,630	\$5,630

TOTAL HEALTH AND SANITATION

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Sanitation	\$289,299	\$300,647	\$308,763	\$181,861	\$313,466	\$325,458	\$325,458
Recycling Expenses	\$187,052	\$203,636	\$221,512	\$131,094	\$233,253	\$237,725	\$237,725
Animal & Pest Control	\$5,682	\$6,697	\$5,900	\$3,630	\$5,630	\$5,630	\$5,630
TOTAL	\$482,033	\$510,980	\$536,175	\$316,585	\$552,349	\$568,813	\$568,813



PUBLIC WORKS OPERATIONS DIVISION

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

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

Budget Impact: This budget decreases \$398 (-0.05%). Decreases in wages and benefits are \$9,774 after budgeting the seasonal snow removal where the expenses are recorded and insurance status changes. Other decreases were made to contractual fees of \$4,001. The decreases were offset with a \$8,577 increase to gasoline and maintenance items as well as a \$5,000 increase to the salt budget. The salt budget will need gradual increases each year as the price of salt and the miles of roads being plowed increases.

STREET BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personal Services	\$ 304,174	\$ 274,607	\$ 273,462	\$ 290,136
Contractual Services	\$ 303,918	\$ 264,818	\$ 315,075	\$ 295,059
Expenses	\$ 191,748	\$ 136,404	\$ 144,484	\$ 160,950
Capital Outlay	\$ 1,695	\$ -	\$ 364,465	\$ 103,750
Total	\$ 801,535	\$ 675,829	\$ 1,097,486	\$ 849,895
Department Resources				
General Fund - Taxes	\$ 801,535	\$ 675,829	\$ 839,650	\$ 785,430
General Fund - Use of Designated Funds		\$ -	\$ 257,836	\$ 64,465
Total	\$ 801,535	\$ 675,829	\$ 1,097,486	\$ 849,895

SERVICE HIGHLIGHTS FOR 2021

- * Improved vehicle maintenance schedule by organizing the parts room, adjusting annual maintenance to spring and improving record keeping
- * Constructed bins at the Yard Waste Site for rocks and soil
- * Added a loader route for snow removal to clean cul de sacs, experimented with snow storage in center of cul de sacs with removal within 2 weeks and cleared snow on Main Street for the first time since it was reconstructed. Processes improve efficiency and eliminated resident complaints
- * Streets staff improved efficiency by pre-loading trucks with salt ahead of the snow storm.
- * Used significantly less salt in 2020/2021 without compromising the level of service
- * Trained new staff in snow, street sweeping, equipment operation/maintenance, flail mowing, Yard Waste Site operations, brine making/application, concrete and asphalt construction and leaf/brush collection
- * Completed right of way tree trimming in about a third of the Village

SERVICE GOALS

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

MAJOR OBJECTIVES FOR 2021

- * Tackle maintenance of two public stormwater ponds
- * Strategic planning for annual street operations including snow operations
- * Continue to fine tune cul de sac snow removal operations
- * Explore options to convert WE Energies lighting to LED
- * Assist with park build

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Average grade of street (10=high, 1=low)	7.0	7.4	7.4	7.5	7.2	8.0	8.1
Average time for snow removal (hours)	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Miles of sidewalk maintained	10.0	11.8	13.5	18.1	19.3	23.4	24.2

VILLAGE OF SUSSEX
2022 BUDGET

Streets Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
110	Salaries	\$78,731	\$70,329	\$73,214	\$41,312	\$72,326	\$75,247	\$75,247
	Public Works Director			\$21,862			\$22,474	\$22,474
	Assistant Public Works Director			\$18,032			\$18,537	\$18,537
	Foremen			\$33,320			\$34,236	\$34,236
120	Wages	\$109,157	\$110,114	\$105,661	\$67,781	\$106,204	\$108,485	\$108,485
	Public Works Employees (WRS)			\$104,638			\$107,370	\$107,370
	Employees (no WRS)			\$1,023			\$1,115	\$1,115
126	Seasonal Employees	\$5,683	\$5,327	\$10,000	\$463	\$1,000	\$2,432	\$2,432
128	Wages - Clerical	\$5,072	\$3,905	\$3,902	\$2,191	\$4,170	\$4,026	\$4,026
129	Wages - Overtime	\$26,436	\$25,111	\$17,210	\$20,392	\$25,000	\$17,129	\$17,129
130	Pension 13.00%	\$13,699	\$13,353	\$13,430	\$9,541	\$14,020	\$13,245	\$13,245
135	Employee Insurance	\$48,748	\$30,572	\$60,429	\$19,912	\$34,776	\$53,712	\$53,712
150	Payroll Taxes	\$16,648	\$15,896	\$16,064	\$10,991	\$15,966	\$15,860	\$15,860
220	Utilities -- telephone	\$2,320	\$2,229	\$2,365	\$1,190	\$2,425	\$2,365	\$2,365
222	Utilities -- heat	\$4,850	\$4,197	\$6,200	\$3,544	\$6,030	\$5,500	\$5,500
224	Utilities -- electric	\$6,918	\$5,741	\$7,195	\$2,787	\$6,720	\$7,195	\$7,195
226	Utilities -- village	\$2,139	\$2,244	\$2,500	\$1,525	\$3,400	\$2,500	\$2,500
230	Street Maint Materials	\$4,300	\$7,513	\$6,500	\$2,037	\$6,500	\$6,500	\$6,500
	Asphalt/Slurry/Gravel/Stone	\$2,604	\$4,379	\$4,500			\$4,500	\$4,500
	Topsoil/Seed	\$117	\$1,893	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$1,579	\$1,241	\$1,000			\$1,000	\$1,000
239	Gas - Regular & Diesel	\$22,463	\$13,876	\$18,000	\$13,860	\$24,000	\$20,000	\$20,000
240	Equipment Maint.	\$29,503	\$37,009	\$16,923	\$12,535	\$24,000	\$19,000	\$19,000
	Plow Blades/Bolts/Misc Parts	\$7,644	\$11,641	\$7,500			\$7,500	\$7,500
	Outside Service	\$20,369	\$23,156	\$4,000			\$6,077	\$6,077
	Flail Mower Knives	\$0	\$0	\$250			\$250	\$250
	Allocation of general maintenance	\$192	\$555	\$650			\$650	\$650
	Radio Maintenance	\$246	\$0	\$500			\$500	\$500
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
	Miscellaneous	\$1,052	\$1,657	\$2,923			\$2,923	\$2,923
242	Building Maintenance	\$3,550	\$8,496	\$8,500	\$4,417	\$9,000	\$8,500	\$8,500
	Heating Contractor-Maint & Repairs	\$1,018	\$3,882	\$2,850			\$2,850	\$2,850
	Lumber/Hardware/Paint/Other	\$466	\$2,172	\$650			\$650	\$650
	Fire Suppression & Alarm Maint.	\$618	\$855	\$500			\$500	\$500
	Cleaning Supplies	\$1,448	\$306	\$0			\$0	\$0
	Other Repairs	\$0	\$1,281	\$4,500			\$4,500	\$4,500
244	Vehicle Maintenance	\$43,178	\$26,475	\$30,500	\$39,455	\$40,000	\$35,000	\$35,000
	Truck Tires	\$394	\$1,466	\$2,000			\$2,000	\$2,000
	Oil/Grease/Miscellaneous Parts	\$5,240	\$5,069	\$8,000			\$8,000	\$8,000
	Outside Services	\$37,544	\$19,940	\$20,500			\$25,000	\$25,000
290	Contractual Expenses	\$28,839	\$560	\$29,500	\$0	\$29,500	\$25,499	\$25,499
345	Supplies	\$11,340	\$9,491	\$7,500	\$4,643	\$7,500	\$7,500	\$7,500
	Bolts/Hardware/Lumber/Parts	\$4,604	\$4,159	\$3,000			\$3,000	\$3,000
	Uniforms	\$6,102	\$4,726	\$3,250			\$3,250	\$3,250
	Office Supplies & Postage	\$634	\$606	\$1,250			\$1,250	\$1,250
346	Equipment Rental	\$1,067	\$551	\$1,000	\$125	\$500	\$1,000	\$1,000
	Welding Tanks	\$1,067	\$16	\$100			\$100	\$100
	Other Rentals	\$0	\$535	\$900			\$900	\$900
348	Tools	\$2,457	\$2,126	\$1,500	\$1,137	\$1,500	\$1,500	\$1,500
370	Street Signs	\$15,960	\$1,851	\$5,500	\$1,701	\$5,500	\$5,500	\$5,500
376	Salt & Sand	\$135,467	\$99,229	\$110,000	\$77,691	\$100,000	\$115,000	\$115,000

VILLAGE OF SUSSEX
2022 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2019	2020	2021	ACTUAL	2021	2022	2022
		ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
390	Expenses	\$5,281	\$1,848	\$6,950	\$1,823	\$6,950	\$6,450	\$6,450
	Mileage	\$20	\$12	\$1,000			\$1,000	\$1,000
	CDL Drug Test & Hearing Test	\$596	\$708	\$500			\$500	\$500
	Association Dues/Publications	\$57	\$75	\$400			\$400	\$400
	Miscellaneous Expenses	\$61	\$204	\$400			\$400	\$400
	Permits	\$0	\$0	\$150			\$150	\$150
	Training/Seminars/Travel/HR	\$4,500	\$487	\$3,500			\$3,500	\$3,500
	Safety Supplies	\$47	\$362	\$1,000			\$500	\$500
510	Insurance	\$20,176	\$21,308	\$23,000	\$17,998	\$22,534	\$24,000	\$24,000
	Street Lighting	\$155,858	\$156,478	\$163,000	\$75,030	\$163,500	\$163,000	\$163,000
53420-000-224	General street lights	\$154,489	\$156,104	\$160,000	\$75,030	\$162,000	\$160,000	\$160,000
53420-000-240	Street Lighting - Maint of Equipment	\$1,369	\$374	\$3,000	\$0	\$1,500	\$3,000	\$3,000
	TOTAL	\$799,840	\$675,829	\$746,543	\$434,081	\$733,021	\$746,145	\$746,145

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				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Service Expenditures				
Personal Services	\$ 61,997	\$ 58,250	\$51,451	\$ 54,311
Contractual Services	\$158,749	\$198,986	\$100,180	\$ 65,825
Expenses	\$ 5,779	\$ 5,995	\$ 7,925	\$ 6,645
Total	\$ 226,525	\$ 263,231	\$ 159,556	\$ 126,781
Service Resources				
General Fund - Taxes	\$ 48,597	\$ 46,812	\$ 58,056	\$ 52,781
General Fund - Developers, Grading Reviews, &	\$ 177,928	\$ 216,419	\$ 101,500	\$ 74,000
Total	\$ 226,525	\$ 263,231	\$ 159,556	\$ 126,781

SERVICE HIGHLIGHTS FOR 2021

- * Completed construction of the 2021 road program, including in-house construction inspection and design of the CTH VV watermain project
- * Constructed phase 1 of Vista Run, phase 3 of Sussex Preserve and phase 2 of Woodland Trails, began phase 2 of Highland Business Park

SERVICE GOALS

- * Provide effective review of development plans

MAJOR OBJECTIVES FOR 2022

- * Construct the CTH VV and Plainview Road watermain extensions
- * Construct phase 2 of Vista Run, phase 1 of Wildflower and finish phase 2 of Highland Business Park
- * Complete the design for the 2023 road program (Prides subdivision)

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Eng. cost as a percentage of major projects	20.60%	6.41%	17.90%	6.14%	7.71%	5.25%	4.05%
Residents assisted	115	120	120	150	16	40	75
In house / Contract Costs	12.60%	20.90%	30.38%	30.15%	22.62%	24.53%	95.60%

VILLAGE OF SUSSEX
2022 BUDGET

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

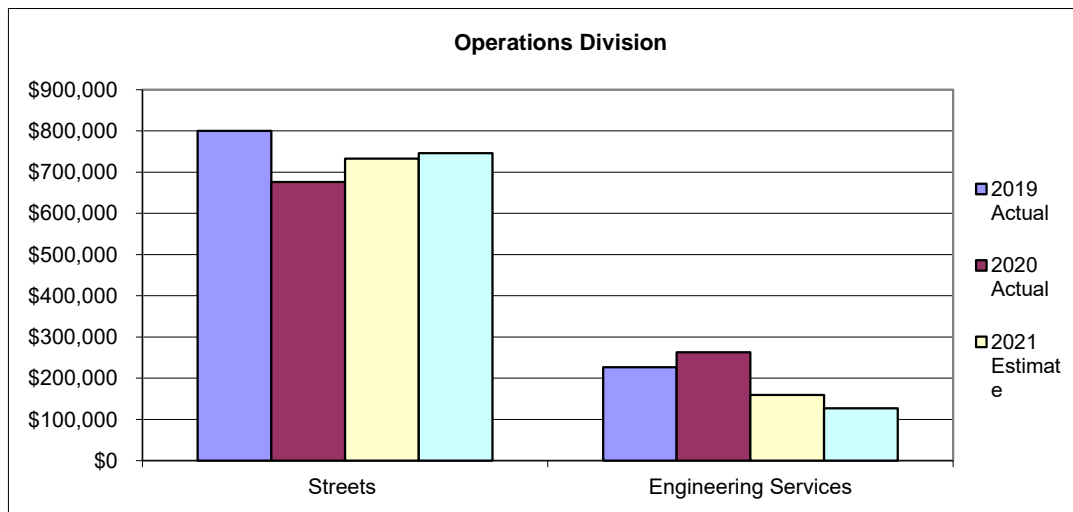
Budget Impact: This budget decreases \$8,090 (-6.0%). All but \$100 is in wages and benefits as the Assistant Engineer is now overseeing building maintenance and a portion of her wages and benefits were moved to that department.

Engineering Budget

ACCT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
110	Salaries-Engineer & Assistant	\$46,682	\$43,794	\$46,527	\$22,066	\$38,248	\$40,595	\$40,595
130	Pension 13.00%	\$3,058	\$2,956	\$3,141	\$1,490	\$2,582	\$2,639	\$2,639
135	Employee Insurance	\$8,768	\$8,232	\$9,274	\$4,287	\$7,695	\$7,971	\$7,971
150	Payroll Taxes	\$3,489	\$3,268	\$3,559	\$1,653	\$2,926	\$3,106	\$3,106
216	Contract Engineering	\$158,496	\$198,829	\$65,500	\$43,240	\$100,000	\$65,500	\$65,500
	Developer Projects	\$155,597	\$192,474	\$60,000			\$60,000	\$60,000
	Village Projects/Consulting/GIS	\$2,899	\$5,370	\$4,500			\$4,500	\$4,500
	Bridge Inspection	\$0	\$985	\$1,000			\$1,000	\$1,000
220	Telephone	\$253	\$157	\$325	\$88	\$180	\$325	\$325
310	Supplies	\$1,702	\$1,569	\$1,800	\$328	\$1,800	\$1,800	\$1,800
	Supplies	\$944	\$665	\$1,250			\$1,250	\$1,250
	Miscellaneous	\$196	\$224	\$50			\$50	\$50
	Postage	\$562	\$680	\$500			\$500	\$500
390	Expenses	\$2,755	\$2,948	\$3,120	\$3,170	\$4,500	\$3,120	\$3,120
	Professional Associations	\$65	\$67	\$750			\$750	\$750
	Travel/Conferences	\$200	\$210	\$1,470			\$1,470	\$1,470
	General Maintenance	\$1,861	\$2,541	\$0			\$0	\$0
	Mileage/Other	\$629	\$130	\$900			\$900	\$900
510	Insurance	\$1,322	\$1,478	\$1,625	\$1,232	\$1,625	\$1,725	\$1,725
	TOTAL	\$226,525	\$263,231	\$134,871	\$77,554	\$159,556	\$126,781	\$126,781

TOTAL OPERATIONS DIVISION (GENERAL FUND)

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Streets	\$799,840	\$675,829	\$746,543	\$434,081	\$733,021	\$746,145	\$746,145
Engineering Services	\$226,525	\$263,231	\$134,871	\$77,554	\$159,556	\$126,781	\$126,781
TOTAL	\$1,026,365	\$939,060	\$881,414	\$511,635	\$892,577	\$872,926	\$872,926



PARKS, RECREATION AND CULTURAL SERVICES

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

PARKS, RECREATION AND CULTURAL SERVICES BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures				
Personnel Services	\$ 707,178	\$ 751,664	\$ 803,441	\$ 961,563
Contractual Services	\$ 258,004	\$ 250,951	\$ 257,764	\$ 266,257
Expenses	\$ 188,632	\$ 154,428	\$ 193,925	\$ 220,012
Capital Outlay	\$ 24,929	\$ 13,325	\$ 210,078	\$ 413,654
Transfers	\$ 717,010	\$ 740,547	\$ 740,547	\$ 776,395
Total	\$ 1,895,753	\$ 1,910,915	\$ 2,205,755	\$ 2,637,881

Department Resources				
Property Taxes	\$ 1,479,257	\$ 1,685,598	\$ 1,764,599	\$ 1,959,443
Intergovernmental Grants	\$ 600	\$ 200	\$ -	\$ -
Registration and Admission Fees	\$ 296,648	\$ 157,251	\$ 324,900	\$ 326,953
Other Charges for Services	\$ 4,429	\$ 1,022	\$ 3,700	\$ 4,200
Rental Revenues	\$ 62,712	\$ 41,554	\$ 58,000	\$ 75,000
Advertising, Sponsorships and Donations	\$ 40,342	\$ 25,290	\$ 41,278	\$ 39,500
Use of Designated Funds	\$ 11,765	\$ -	\$ 13,278	\$ 232,785
Total	\$ 1,895,753	\$ 1,910,915	\$ 2,205,755	\$ 2,637,881

DEPARTMENT HIGHLIGHTS FOR 2021

- * Completed the first full season of operation at The Grove at Village Park
- * Conducted a successful "Egg Drop & Story Hop" special event in partnership with the library and fire department

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 2022

- * Begin construction of next phase of the Village Park Master Plan
- * Implement renovations at Prides Park

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Community Special Events	21	21	21	21	25	10	25
Acres of parks maintained per FTE	58	115	73	73	57	56	56
# of playgrounds per 1,000 residents	1.02	1.02	0.99	0.99	0.98	0.97	0.96
Participants in Recreation Programs	4,380	5,877	5,359	6,205	6,313	2,447	6,000

Park, Recreation and Public Building Administration

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

Budget Impact: This budget increases \$9,906 (6.01%). Increases to wages and benefits are \$10,927 due to some allocation changes. Insurance also increases \$400. Reductions were made to the data processing fees and sales tax after changing recreation software in 2021 and a year of history.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
55300-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$38,079	\$38,745	\$40,391	\$24,147	\$42,247	\$43,805	\$43,805
	Director			\$29,857			\$30,880	\$30,880
	Administrative Services Director			\$10,534			\$12,925	\$12,925
120	Wages - Support Staff	\$55,917	\$53,516	\$59,716	\$28,875	\$56,933	\$63,750	\$63,750
	IT and Communications			\$9,903			\$13,235	\$13,235
	Administrative Assistants			\$49,813			\$50,515	\$50,515
130	Pension 13.00%	\$5,946	\$6,185	\$6,757	\$3,694	\$6,695	\$6,991	\$6,991
135	Employee Insurance	\$5,194	\$16,557	\$17,662	\$10,527	\$18,349	\$20,337	\$20,337
150	Payroll Taxes	\$7,125	\$6,875	\$7,658	\$4,090	\$7,587	\$8,228	\$8,228
220	Utilities--Phone	\$1,690	\$1,335	\$2,100	\$503	\$1,020	\$1,100	\$1,100
310	Office Supplies	\$9,313	\$8,679	\$7,375	\$2,957	\$7,375	\$8,375	\$8,375
	Postage	\$2,533	\$2,519	\$1,500			\$2,500	\$2,500
	General Supplies	\$2,574	\$2,106	\$2,000			\$2,000	\$2,000
	Copier Lease/Maintenance	\$4,206	\$4,054	\$3,875			\$3,875	\$3,875
324	Schooling & Dues	\$291	\$810	\$4,500	\$365	\$4,500	\$4,500	\$4,500
340	Data Processing Expenses	\$4,567	\$827	\$5,572	\$5,572	\$5,572	\$5,851	\$5,851
390	Expenses	\$7,389	\$5,660	\$4,000	\$536	\$3,000	\$2,300	\$2,300
	Mileage	\$40	\$0	\$2,000			\$1,500	\$1,500
	Human Relations/Miscellaneous	\$644	\$668	\$500			\$700	\$700
	Credit Card Fees	\$5,782	\$4,756	\$1,500			\$100	\$100
	Sales Tax on Facility Rental	\$923	\$236	\$0			\$0	\$0
510	Insurance	\$6,054	\$7,670	\$9,000	\$6,715	\$8,906	\$9,400	\$9,400
Total Administrative		\$141,565	\$146,859	\$164,731	\$87,981	\$162,184	\$174,637	\$174,637



Park Operations

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

Budget Impact: This budget increases \$49,960 (12.06%). Wages and benefits increase \$47,960. Much of this is driven by the increases to seasonal pay rates that are needed in order to attract staff. There is also a new splashpad attendant position that is included in the 2022 budget due to the popularity of the splashpad. Increases are partially offset by facility rentals at The Grove. All other changes are minor and total \$2,000.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$110,245	\$92,302	\$95,610	\$55,697	\$96,933	\$100,131	\$100,131
	Foreman			\$55,819			\$56,926	\$56,926
	Administrative Services Director			\$10,534			\$12,925	\$12,925
	Director of Parks/Rec			\$29,257			\$30,280	\$30,280
120	Wages	\$88,263	\$86,067	\$91,004	\$54,650	\$88,712	\$106,624	\$106,624
	Park Employees (WRS)			\$72,407			\$86,391	\$86,391
	Part-time Employees			\$18,597			\$20,233	\$20,233
126	Seasonal Employees	\$34,313	\$38,743	\$36,973	\$17,252	\$39,600	\$78,016	\$78,016
130	Pension 13.00%	\$11,455	\$10,637	\$11,341	\$6,668	\$11,430	\$12,124	\$12,124
135	Employee Insurance	\$36,765	\$48,130	\$70,027	\$24,935	\$37,797	\$51,339	\$51,339
150	Payroll Taxes	\$17,580	\$16,004	\$17,104	\$9,856	\$17,231	\$21,785	\$21,785
155	Unemployment compensation	\$0	\$0	\$500	\$0	\$0	\$500	\$500
180	Human Resources	\$972	\$332	\$500	\$169	\$500	\$500	\$500
220	Utilities -- telephone	\$3,099	\$3,830	\$5,618	\$2,749	\$5,520	\$5,618	\$5,618
222	Utilities -- heat	\$14,060	\$9,653	\$13,000	\$7,763	\$13,275	\$14,500	\$14,500
224	Utilities -- electric	\$21,679	\$25,458	\$25,000	\$13,518	\$26,640	\$25,000	\$25,000
226	Utilities -- village	\$15,213	\$32,755	\$20,600	\$11,147	\$21,600	\$20,600	\$20,600
239	Gas - Regular & Diesel	\$8,977	\$7,239	\$11,000	\$4,046	\$10,000	\$11,000	\$11,000
240	Equipment Maintenance	\$8,577	\$7,577	\$11,900	\$5,573	\$12,000	\$11,400	\$11,400
	Lawn Mowers - Parts/Repairs	\$3,597	\$1,651	\$5,500			\$5,000	\$5,000
	Tires	\$1,078	\$1,921	\$800			\$800	\$800
	Outside Service	\$933	\$1,602	\$1,500			\$1,500	\$1,500
	Miscellaneous	\$2,965	\$2,399	\$2,700			\$2,700	\$2,700
	Allocated share of general maint	\$4	\$4	\$300			\$300	\$300
	Skid Loader Servicing	\$0	\$0	\$1,100			\$1,100	\$1,100
242	Building Maintenance	\$6,020	\$8,059	\$12,200	\$3,822	\$7,500	\$11,700	\$11,700
	Repairs & Maintenance	\$1,926	\$1,414	\$2,200			\$2,200	\$2,200
	Contract Repairs	\$796	\$954	\$2,500			\$2,500	\$2,500
	Supplies - Lumber/Paint/Misc	\$0	\$0	\$2,500			\$2,500	\$2,500
	Building Updates	\$822	\$509	\$1,500			\$1,000	\$1,000
	HVAC Maint Contract & Repairs	\$2,476	\$5,182	\$3,500			\$3,500	\$3,500
244	Vehicle Maintenance	\$1,169	\$1,433	\$4,000	\$36	\$4,000	\$4,000	\$4,000
	Outside Service	\$194	\$885	\$2,500			\$2,500	\$2,500
	Repairs/Parts	\$975	\$548	\$1,500			\$1,500	\$1,500

VILLAGE OF SUSSEX
2022 BUDGET

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
298	Supplies & Sanitation	\$20,121	\$16,256	\$16,819	\$12,651	\$16,819	\$16,819	\$16,819
	Nets Replacement	\$68	\$0	\$500			\$500	\$500
	Work Uniforms	\$2,181	\$2,233	\$1,000			\$1,500	\$1,500
	Soil/Seed	\$902	\$19	\$800			\$800	\$800
	Path Maintenance	\$0	\$0	\$1,000			\$1,000	\$1,000
	Lumber/Hardware/Miscellaneous	\$7,359	\$12,886	\$1,500			\$1,500	\$1,500
	Port-A-Potties	\$5,897	\$0	\$5,419			\$5,419	\$5,419
	Signs & Post	\$970	\$441	\$2,200			\$2,200	\$2,200
	Toy Maintenance	\$104	\$677	\$1,400			\$1,400	\$1,400
	Chip Replacement/Addition	\$2,640	\$0	\$3,000			\$2,500	\$2,500
348	Tools	\$993	\$1,015	\$1,000	\$432	\$1,000	\$1,000	\$1,000
390	Expenses	\$5,916	\$2,873	\$5,300	\$418	\$5,300	\$5,300	\$5,300
	Information Technology	\$0	\$0	\$0			\$0	\$0
	Miscellaneous	\$1,283	\$910	\$250			\$250	\$250
	Seminars/Prof. Development	\$4,525	\$1,515	\$4,500			\$4,500	\$4,500
	CDL Drug & Hearing Tests	\$108	\$172	\$300			\$300	\$300
	Mileage	\$0	\$276	\$250			\$250	\$250
391	Baseball Diamonds	\$11,154	\$17,306	\$13,500	\$11,505	\$13,500	\$14,000	\$14,000
	Equipment Rental	\$109	\$0	\$500			\$500	\$500
	Weed Control/Fertilizer	\$6,250	\$6,590	\$5,500			\$5,500	\$5,500
	Bases/Homeplate/Signs	\$920	\$929	\$500			\$500	\$500
	Diamond Conditioner	\$3,631	\$6,770	\$5,000			\$5,500	\$5,500
	Renovations	\$0	\$0	\$500			\$500	\$500
	Infield Soil Mix	\$0	\$0	\$500			\$500	\$500
	Miscellaneous	\$244	\$3,017	\$1,000			\$1,000	\$1,000
394	Splashpad Operations	\$0	\$3,618	\$5,000	\$3,694	\$5,000	\$5,500	\$5,500
395	Weed Control	\$4,942	\$5,427	\$5,500	\$1,776	\$5,500	\$5,500	\$5,500
399	Horticulture/Streetscaping	\$12,258	\$9,214	\$13,800	\$6,794	\$13,800	\$13,800	\$13,800
	Trees/Signs (includes memorials)	\$2,329	\$284	\$1,000			\$1,000	\$1,000
	Flowers & Other Plantings	\$4,196	\$2,543	\$5,000			\$5,000	\$5,000
	Mulch	\$1,339	\$88	\$4,000			\$4,000	\$4,000
	Landscape maintenance	\$3,613	\$6,078	\$3,750			\$3,750	\$3,750
	Other	\$781	\$221	\$50			\$50	\$50
400	Forestry	\$2,710	\$8,637	\$5,125	\$821	\$5,125	\$5,125	\$5,125
401	Ice Rink	\$3,945	\$1,439	\$2,500	\$15	\$2,500	\$3,000	\$3,000
402	Soccer Fields-All	\$1,191	\$1,470	\$1,500	\$625	\$1,500	\$1,500	\$1,500
407	Disc Golf Course Maintenance	\$791	\$513	\$900	\$0	\$900	\$900	\$900
510	Insurance	\$10,383	\$13,923	\$15,500	\$12,547	\$14,877	\$15,500	\$15,500
Total Park Operations		\$452,791	\$469,910	\$512,821	\$269,159	\$478,559	\$562,781	\$562,781



Public Building Maintenance

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

Budget Impact: This budget increases \$39,868 (17.81%). Wages and benefits increase \$28,068 after moving the seasonal snow removal to the proper department and increasing seasonal pay, building maintenance increases \$11,000 and insurance increases \$500. All increases reflect the actual costs of operating this building including costs related to the rental of it.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
51600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$7,151	\$16,286	\$16,830	\$9,541	\$16,558	\$17,054	\$17,054
120	Wages	\$1,635	\$7,205	\$4,695	\$4,154	\$7,327	\$5,580	\$5,580
125	Wages - Bldg Maintenance	\$32,665	\$36,157	\$49,704	\$14,425	\$26,922	\$57,748	\$57,748
126	Seasonal Employees	\$13,146	\$14,990	\$9,522	\$6,488	\$11,963	\$15,584	\$15,584
130	Pension 13.00%	\$1,685	\$2,597	\$3,130	\$1,526	\$3,429	\$3,348	\$3,348
135	Employee Insurance	\$1,562	\$5,665	\$6,827	\$2,459	\$3,601	\$18,298	\$18,298
150	Payroll Taxes	\$4,036	\$5,578	\$6,177	\$2,909	\$4,802	\$7,341	\$7,341
220	Utilities -- telephone	\$18,493	\$17,209	\$19,000	\$10,224	\$17,720	\$19,000	\$19,000
222	Utilities -- heat	\$18,269	\$15,189	\$18,000	\$12,474	\$20,100	\$18,000	\$18,000
224	Utilities --electric	\$52,060	\$45,566	\$50,000	\$22,011	\$44,520	\$50,000	\$50,000
226	Utilities -- village	\$4,092	\$3,766	\$4,400	\$1,861	\$4,050	\$4,400	\$4,400
242	Building Maintenance	\$46,701	\$55,438	\$24,120	\$16,300	\$35,000	\$35,120	\$35,120
	HVAC Maint Contract & Repairs	\$13,809	\$18,387	\$6,000			\$8,820	\$8,820
	Elevator Maintenance	\$6,102	\$3,515	\$5,000			\$5,000	\$5,000
	Flags	\$268	\$523	\$300			\$300	\$300
	Supplies, Repairs, Other Maint	\$7,023	\$8,495	\$4,000			\$5,500	\$5,500
	Floor Mat Service	\$120	\$0	\$0			\$0	\$0
	Contract Work	\$10,571	\$8,555	\$1,320			\$7,000	\$7,000
	Weed Control & Landscaping	\$966	\$3,225	\$1,500			\$1,500	\$1,500
	Cleaning Supplies	\$7,842	\$12,738	\$6,000			\$7,000	\$7,000
345	Supplies	\$216	\$0	\$250	\$0	\$250	\$250	\$250
	Uniforms	\$156	\$0	\$150			\$150	\$150
	Miscellaneous	\$60	\$0	\$100			\$100	\$100
390	Expenses	\$889	\$327	\$0	\$225	\$500	\$300	\$300
510	Insurance	\$8,514	\$10,702	\$11,200	\$10,508	\$11,183	\$11,700	\$11,700
Total Building Maintenance		\$211,114	\$236,675	\$223,855	\$115,105	\$207,925	\$263,723	\$263,723



Senior Activities

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

Budget Impact: The Senior budget increases \$2,697 (7.16%). Wages and benefits increase \$3,299 to add a position for someone to accompany the seniors on trips as the Senior Coordinator hours do not allow for her to go on the trips. Other reductions of \$602 were made based on past history.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
54600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$7,415	\$9,648	\$9,986	\$5,731	\$10,034	\$10,335	\$10,335
120	Wages - Senior Coordinator	\$15,138	\$9,223	\$14,564	\$7,397	\$14,201	\$14,959	\$14,959
126	Seasonal Program Employees	\$1,660	\$0	\$0	\$0	\$0	\$2,048	\$2,048
130	Pension 13.00%	\$457	\$651	\$674	\$387	\$677	\$672	\$672
135	Employee Insurance	\$53	\$3,962	\$3,972	\$2,298	\$3,988	\$4,267	\$4,267
140	Program Instructors	\$7,685	\$1,500	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$1,848	\$1,433	\$1,878	\$1,008	\$1,854	\$2,092	\$2,092
345	Supplies	\$0	\$0	\$500	\$0	\$0	\$0	\$0
390	Expenses	\$77	\$25	\$0	\$0	\$0	\$0	\$0
405	Program Expenses	\$8,105	\$2,740	\$6,000	\$2,528	\$6,000	\$6,000	\$6,000
899	Sales Tax Remitted	\$128	\$8	\$102	\$29	\$102	\$0	\$0
Total Senior Activities		\$42,566	\$29,190	\$37,676	\$19,378	\$36,856	\$40,373	\$40,373



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 \$7,755 (8.21%). \$4,705 is for wages and benefits as the Special Events Coordinator hours have been increased due to the emphasis on special events. Special events expenses increase \$3,050 to be in line with the actual expenses in 2019 when all events were held.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
55202-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$7,415	\$16,343	\$16,888	\$9,675	\$16,870	\$17,376	\$17,376
120	Wages - Special Events Coordinator	\$18,844	\$21,859	\$26,553	\$13,853	\$26,403	\$29,905	\$29,905
130	Pension 13.00%	\$1,475	\$2,524	\$2,932	\$1,664	\$2,921	\$3,073	\$3,073
135	Employee Insurance	\$196	\$5,669	\$5,864	\$3,153	\$4,780	\$6,294	\$6,294
150	Payroll Taxes	\$2,003	\$2,834	\$3,323	\$1,844	\$3,310	\$3,617	\$3,617
290	Contractual Fees - Marketing	\$1,200	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
390	Expenses	\$25	\$25	\$0	\$0	\$0	\$0	\$0
393	Fourth of July	\$16,584	\$188	\$17,000	\$16,400	\$17,000	\$17,000	\$17,000
403	Special Events	\$24,015	\$18,889	\$20,950	\$4,007	\$20,950	\$24,000	\$24,000
Total Special Events		\$71,757	\$68,331	\$94,510	\$50,596	\$93,234	\$102,265	\$102,265

Recreation Programs

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

Budget Impact: This budget increases \$25,727 (9.24%). \$14,075 of the increase is for employee wages and benefits with much of this being for program seasonal employees. This is offset by increased program revenue. Expenses increase \$16,709 mainly for day camp due to increased enrollment. The budget for sales tax was reduced \$5,057 as camp was designated as non-taxable.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
55350-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$32,137	\$43,203	\$45,315	\$25,921	\$44,930	\$46,878	\$46,878
126	Seasonal Program Employees	\$61,321	\$59,989	\$64,751	\$36,063	\$70,200	\$90,694	\$90,694
130	Pension 13.00%	\$2,105	\$2,916	\$3,059	\$1,750	\$3,033	\$3,047	\$3,047
135	Employee Insurance	\$4,581	\$24,574	\$23,678	\$13,708	\$23,773	\$25,459	\$25,459
140	Program Instructors	\$59,280	\$34,013	\$67,244	\$24,419	\$67,244	\$49,940	\$49,940
150	Payroll Taxes	\$7,079	\$7,686	\$8,420	\$4,665	\$8,807	\$10,524	\$10,524
155	Unemployment	\$0	\$689	\$0	\$204	\$500	\$0	\$0
180	Human Resources	\$2,752	\$377	\$1,300	\$1,008	\$1,300	\$1,300	\$1,300
310	Postage (Office Supplies)	\$7,102	\$6,928	\$6,800	\$1,931	\$6,000	\$6,800	\$6,800
326	Printing & Publishing	\$11,149	\$13,707	\$11,000	\$4,347	\$12,900	\$11,000	\$11,000
390	Expenses	\$24,648	\$7,306	\$28,685	\$10,893	\$26,685	\$45,394	\$45,394
404	Adult Trips	\$17,556	\$928	\$12,896	\$0	\$10,000	\$12,896	\$12,896
899	Sales Tax Remitted	\$4,311	\$3,762	\$5,178	\$256	\$1,000	\$121	\$121
Total Recreation Programs		\$234,021	\$206,078	\$278,326	\$125,165	\$276,372	\$304,053	\$304,053



LIBRARY SERVICES

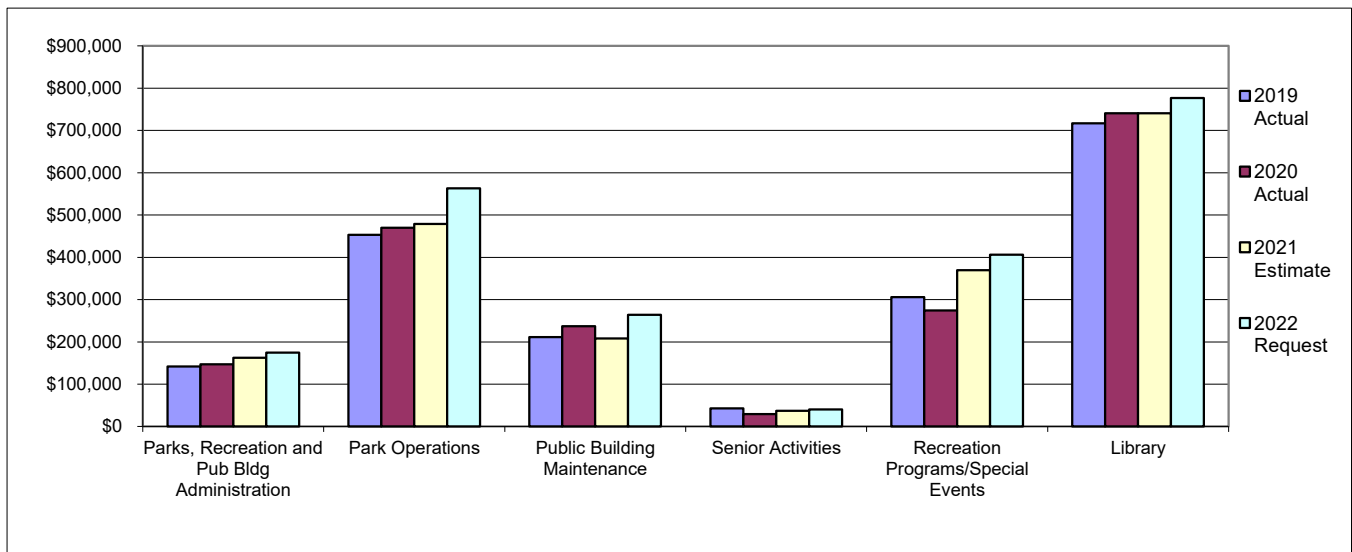
Explanation of Account: The library accounts represent the Village's annual payment to the Pauline Haass Public Library operating and capital budgets. The Village is the only municipality contributing to the operating costs. The details of the Pauline Haass Public Library operating budget are located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

Budget Impact: This budget increases \$35,848 (4.84%) for 2022. After a year without an increase in 2021, the subsidy was increased to cover wages and benefits as well as utilities, insurance and maintenance costs that are set by the vendors. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 REQUEST	2022 BUDGET
55110-000-795	Library Payment	\$667,010	\$690,547	\$690,547	\$345,274	\$690,547	\$726,395	\$726,395
57610-000-820	Village contrib to library capital plan	\$50,000	\$50,000	\$50,000	\$25,000	\$50,000	\$50,000	\$50,000
	TOTAL	\$717,010	\$740,547	\$740,547	\$370,274	\$740,547	\$776,395	\$776,395

TOTAL PARKS, RECREATION AND CULTURAL SERVICES

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 REQUEST	2022 BUDGET
Parks, Recreation and Pub Bldg Administration	\$141,565	\$146,859	\$164,731	\$87,981	\$162,184	\$174,637	\$174,637
Park Operations	\$452,791	\$469,910	\$512,821	\$269,159	\$478,559	\$562,781	\$562,781
Public Building Maintenance	\$211,114	\$236,675	\$223,855	\$115,105	\$207,925	\$263,723	\$263,723
Senior Activities	\$42,566	\$29,190	\$37,676	\$19,378	\$36,856	\$40,373	\$40,373
Special Events	\$71,757	\$68,331	\$94,510	\$50,596	\$93,234	\$102,265	\$102,265
Recreation Programs	\$234,021	\$206,078	\$278,326	\$125,165	\$276,372	\$304,053	\$304,053
Library	\$717,010	\$740,547	\$740,547	\$370,274	\$740,547	\$776,395	\$776,395
TOTAL	\$1,870,824	\$1,897,590	\$2,052,466	\$1,037,658	\$1,995,677	\$2,224,227	\$2,224,227



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 2022 budget decreases \$3,124; \$234,648 of the decrease was a change in the amount of previously set aside funds that will be used in 2022 that were offset with a matching revenue. Actual increases are \$231,524. 2022 purchases that will use previously set aside funds are purchases for the Street Department of a pickup truck with a plow, a roller and a plow for the loader. The Park Department will use previously set aside funds for new playground equipment (moved from the 2021 budget to 2022), a tractor, a gator, an 11 foot mower, a zero turn mower, a pickup truck and a park study for the Vista Run subdivision. All values were reviewed to make sure annual depreciation amounts are correct. This resulted in the increase of \$231,524. The 2019 and 2020 actual transfers for replacement funds are included with transfers on page 20. Until the actual amounts spent are determined, the entire budget is included with outlay. A detailed list of items to be purchased is on the following page.

Capital Outlay Budget

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
57140-000-810	Furniture & Fixtures	\$15,841	\$2,777	\$23,753	\$4,277	\$5,000	\$23,753	\$23,753
	Furniture & Fixtures			\$4,000			\$5,000	\$5,000
	Replacement Funds			\$19,753			\$18,753	\$18,753
57140-000-820	Building Improve.	\$0	\$3,994	\$90,659	\$0	\$0	\$95,659	\$110,892
	Bldg & Grounds Improvements			\$0			\$0	\$13,329
	Replacement Funds			\$90,659			\$95,659	\$97,563
57190-000-810	Tech. Enhancement	\$58,898	\$60,584	\$58,763	\$1,829	\$16,963	\$59,813	\$59,813
	Computers & Accessories			\$16,963			\$25,748	\$25,748
	Election Equipment			\$0			\$0	\$0
	Replacement Funds			\$41,800			\$34,065	\$34,065
57210-000-810	Police Department Equipment	\$11,398	\$0	\$6,190	\$0	\$0	\$6,190	\$6,190
	Equipment			\$0			\$0	\$0
	Replacement Funds			\$6,190			\$6,190	\$6,190
57220-000-810	Fire Department Equipment	\$1,106,610	\$253,724	\$453,697	\$38,120	\$400,000	\$226,446	\$226,446
	Trunked Radio Payment			\$4,615			\$4,615	\$4,615
	Communications Equipment			\$50,000			\$0	\$0
	Turnout Gear/Uniforms			\$33,000			\$0	\$0
	Training Equipment			\$0			\$0	\$0
	EMS Equipment			\$0			\$0	\$0
	Firefighting Equipment			\$0			\$0	\$0
	Firefighting Hoses			\$0			\$0	\$0
	SCBA Equipment			\$0			\$0	\$0
	Fitness Equipment			\$0			\$0	\$0
	Fire Department Vehicles			\$222,516			\$0	\$0
	Replacement Funds			\$143,566			\$221,831	\$221,831
57220-000-820	Fire Department Improvements	\$3,663	\$0	\$25,000	\$0	\$25,000	\$20,000	\$20,000
	Street Department	\$1,695	\$0	\$988,547	\$173,529	\$364,465	\$798,239	\$920,239
57324-000-810	Street Equipment	\$1,695	\$0	\$364,465			\$81,750	\$103,750
57324-000-820	Garage Improvements	\$0	\$0	\$0			\$0	\$0
	Replacement Funds			\$624,082			\$716,489	\$816,489

VILLAGE OF SUSSEX
2022 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	Parks & Recreation Department	\$24,929	\$13,325	\$408,474	\$28,604	\$210,078	\$571,626	\$684,626
57620-000-810	Park Equipment/Other Items	\$15,075	\$8,000	\$28,278			\$198,654	\$198,654
57620-000-820	Park Improvements	\$9,854	\$5,325	\$181,800			\$162,000	\$215,000
57620-000-820	Replacement Funds			\$198,396			\$210,972	\$270,972
	TOTAL	\$1,223,034	\$334,404	\$2,055,083	\$246,359	\$1,021,506	\$1,801,726	\$2,051,959

Outlay Summary

Total Budgeted Outlay	\$2,055,083	\$1,801,726	\$2,051,959
Previously Accumulated Funds to be Used	<u>(\$576,127)</u>	<u>(297,250)</u>	<u>(341,479)</u>
Base Budget	<u>\$1,478,956</u>	<u>\$1,504,476</u>	<u>\$1,710,480</u>

Details of 2022 Capital Purchase Requests

Furniture & Equipment

Office remodel at Firehouse 5,000

Building Improvements

Security cameras at Civic Center 13,329

Technology Enhancement

Computers & Accessories:

Annual computer replacements 12,547
 Reprogram audio & remote server 9,000
 Wireless access point replacement 4,201
25,748

Park Improvements

Right of Way amenities - snowflakes 4,000
 Picnic tables 8,000
 Right of Way amenities - pedestrian lights 14,000
 Vista Run park study 10,000
 Swimming pool feasibility study 12,500
 Pride's Park playground replacement 166,500
215,000

Fire Department Equipment

Trunked radio payment 4,615

Fire Department Improvements

Roof repairs 20,000

Street Equipment

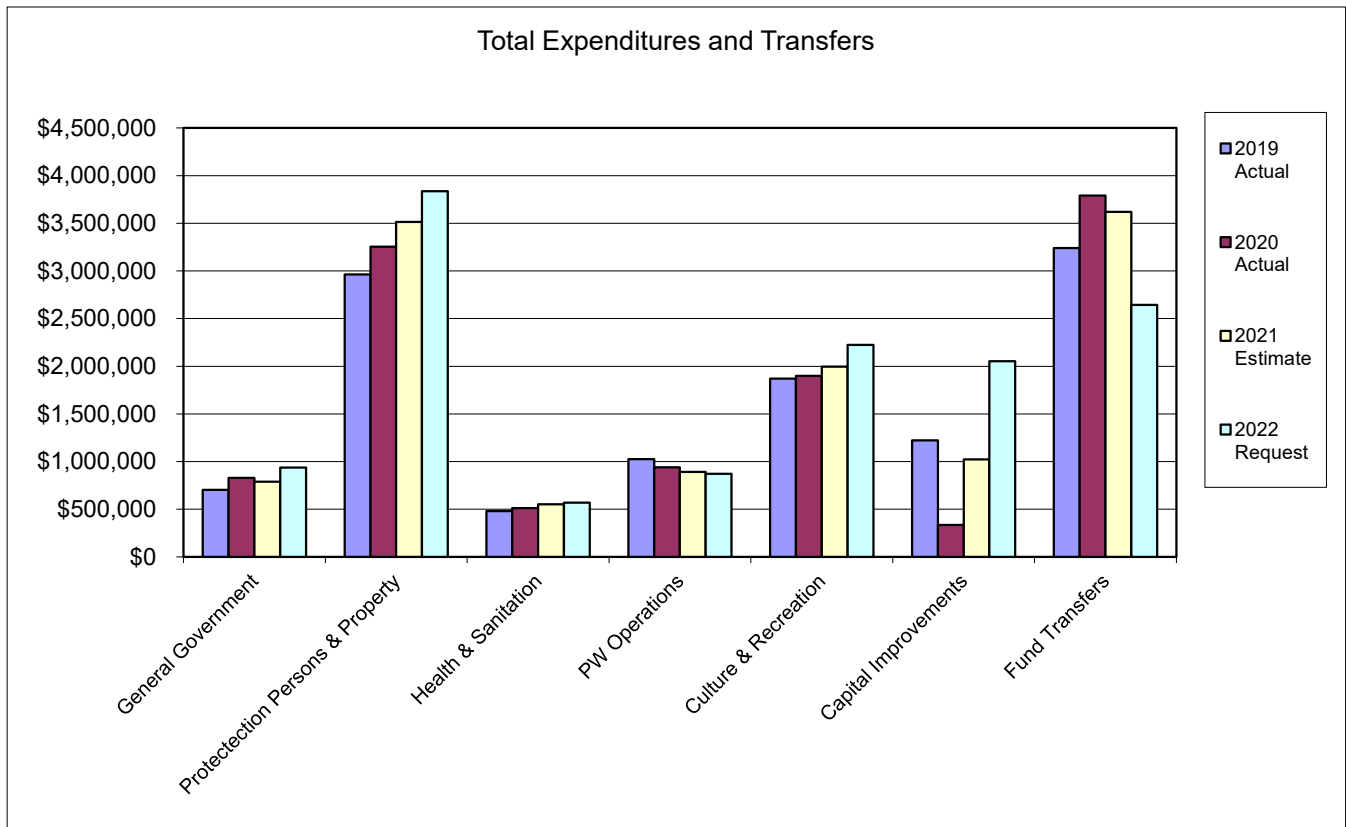
12 ft plow with 4 ft wings for loader 41,250
 F250 pickup with plow attachment 40,500
 Roller 22,000
103,750

Park Equipment/Other

Case 100H tractor 68,000
 John Deere gator 10,485
 11 ft mower 73,139
 Zero turn mower 12,030
 F250 pickup truck 35,000
198,654

TOTAL EXPENDITURES AND TRANSFERS

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
General Government	\$704,083	\$828,598	\$789,946	\$450,690	\$787,740	\$937,879	\$937,879
Protect. of Persons and Prop.	\$2,963,912	\$3,254,669	\$3,551,866	\$1,950,118	\$3,513,481	\$3,835,264	\$3,835,264
Health & Sanitation	\$482,033	\$510,980	\$536,175	\$316,585	\$552,349	\$568,813	\$568,813
Operations (Streets & Engineering)	\$1,026,365	\$939,060	\$881,414	\$511,635	\$892,577	\$872,926	\$872,926
Parks, Recreation and Cultural Services	\$1,870,824	\$1,897,590	\$2,052,466	\$1,037,658	\$1,995,677	\$2,224,227	\$2,224,227
Capital Improvements	\$1,223,034	\$334,404	\$2,055,083	\$246,359	\$1,021,506	\$1,801,726	\$2,051,959
Fund Transfers	\$3,240,927	\$3,790,373	\$2,534,051	\$2,861,991	\$3,619,514	\$2,642,198	\$2,642,198
TOTAL	\$11,511,178	\$11,555,674	\$12,401,001	\$7,375,036	\$12,382,844	\$12,883,033	\$13,133,266



GENERAL FUND SUMMARY

TOTAL REVENUES AND TRANSFERS

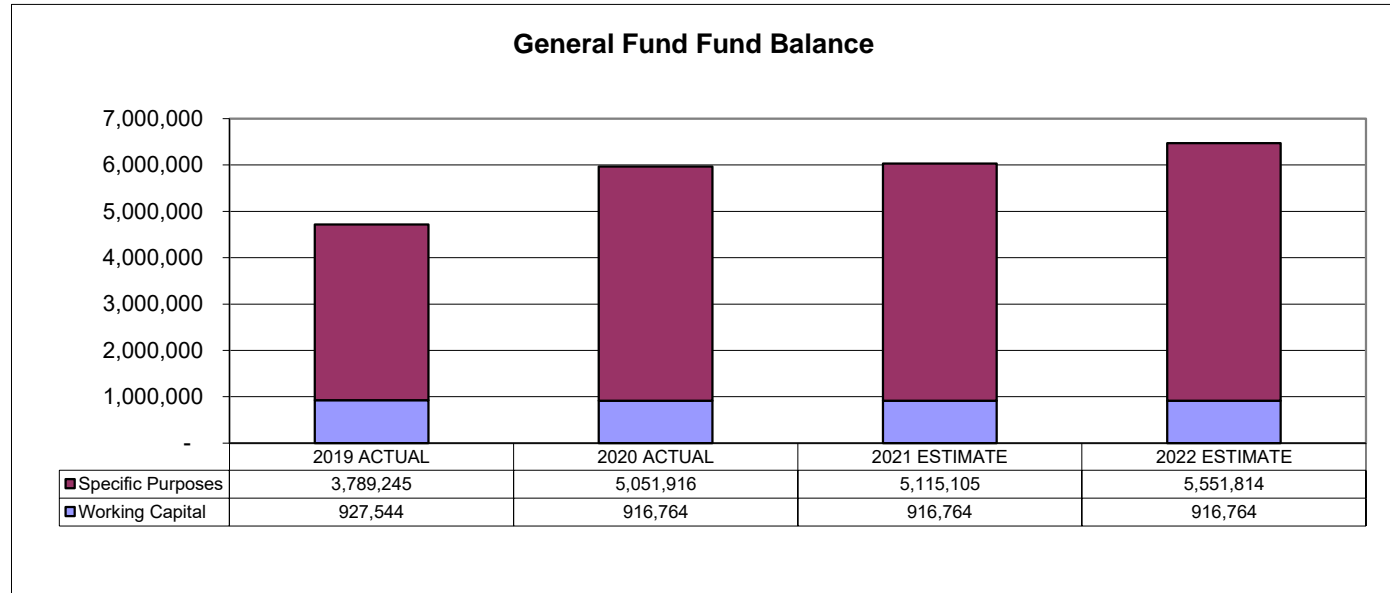
	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 REQUEST	2022 BUDGET
Taxes	\$7,760,841	\$8,234,482	\$8,459,591	\$7,340,918	\$8,423,480	\$8,764,124	\$8,949,168
Intergovern. Revenues	\$990,284	\$1,267,405	\$1,171,322	\$904,214	\$1,227,457	\$1,301,000	\$1,301,000
Regulation & Comp. Rev.	\$586,260	\$782,781	\$512,900	\$439,303	\$603,747	\$558,975	\$558,975
Public Charge for Services	\$1,193,572	\$1,077,761	\$1,117,839	\$956,337	\$1,167,707	\$1,180,980	\$1,181,230
Commercial Revenues	\$332,273	\$124,162	\$158,822	\$96,654	\$128,500	\$178,425	\$182,635
Miscellaneous Revenues	\$98,477	\$253,420	\$66,700	\$29,988	\$62,500	\$65,375	\$65,375
Fund Transfers	\$1,051,423	\$359,486	\$913,827	\$167,366	\$990,927	\$834,154	\$894,883
TOTAL	\$12,013,130	\$12,099,497	\$12,401,001	\$9,934,780	\$12,604,318	\$12,883,033	\$13,133,266

TOTAL EXPENDITURES

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 REQUEST	2022 BUDGET
General Government	\$704,083	\$828,598	\$789,946	\$450,690	\$787,740	\$937,879	\$937,879
Protect. of Persons and Prop.	\$2,963,912	\$3,254,669	\$3,551,866	\$1,950,118	\$3,513,481	\$3,835,264	\$3,835,264
Health & Sanitation	\$482,033	\$510,980	\$536,175	\$316,585	\$552,349	\$568,813	\$568,813
Operations (Streets & Engineering)	\$1,026,365	\$939,060	\$881,414	\$511,635	\$892,577	\$872,926	\$872,926
Parks, Recreation and Cultural Services	\$1,870,824	\$1,897,590	\$2,052,466	\$1,037,658	\$1,995,677	\$2,224,227	\$2,224,227
Capital Improvements	\$1,223,034	\$334,404	\$2,055,083	\$246,359	\$1,021,506	\$1,801,726	\$2,051,959
Fund Transfers	\$3,240,927	\$3,790,373	\$2,534,051	\$2,861,991	\$3,619,514	\$2,642,198	\$2,642,198
TOTAL	\$11,511,178	\$11,555,674	\$12,401,001	\$7,375,036	\$12,382,844	\$12,883,033	\$13,133,266

BALANCE

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL To 7/31	2021 ESTIMATE	2022 REQUEST	2022 BUDGET
Total Revenues Less Expenditures	\$501,952	\$543,823	\$0	\$2,559,744	\$221,474	\$0	\$0



Other Funds



Community Development Authority

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

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

DEPARTMENT BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Department Expenditures/Cash Uses				
Expenses	\$ 169	\$ 10,500	\$ -	\$ 320,140
Transfers	\$ 1,000	\$ -	\$ -	\$ -
Total	\$ 1,169	\$ 10,500	\$ -	\$ 320,140
Department Resources				
Revenues	\$17,177	\$54,716	\$46,182	\$48,112
Use of CDA Cash on Hand	\$0	\$0	\$0	\$272,028
Total	\$17,177	\$54,716	\$46,182	\$320,140

DEPARTMENT HIGHLIGHTS FOR 2021

- * Mammoth Lofts and restaurants open
- * Senior Housing Complex in downtown opening
- * TIF 6 at over \$70 million in value
- * TIF 7 amended to add additional industrial park space

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 2022

- * Retail focus in downtown
- * Sale of remaining Village owned properties
- * Downtown activities/events

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Inc in downtown prop value from CDA/TIF projects	\$ 9,723,700	\$ 4,359,700	\$ 10,705,700	\$ 6,473,500	\$ 4,747,800	\$ 4,388,200	\$ 16,000,000
Number of people living downtown				612	612	612	692
Number of vacant commercial property in downtown				5	2	2	4

Community Development Authority Budget

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

REVENUES AND CASH SOURCES

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Revenues:								
48110	Investment Interest	\$3,875	\$1,071	\$500	\$174	\$381	\$ 250	\$250
Other Sources of Cash:								
	Transfer from General Fund	\$0	\$9,817	\$0	\$0	\$0	\$0	\$0
	Transfer from Sewer Utility	\$13,302	\$43,828	\$45,801	\$0	\$45,801	\$47,862	\$47,862
	TOTAL	\$17,177	\$54,716	\$46,301	\$174	\$46,182	\$48,112	\$48,112

EXPENDITURES AND CASH USES

Development and Other Uses of Funds

Budget Impact: This budget increases \$29,500. The economic development payment that was budgeted for 2021 was not made so it continues to be in the 2022 budget. The 2022 budget also includes \$30,000 to hire a consultant to complete a study of available commercial properties that are available.

ACCT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	Expenses:							
56600-390	Development Expenses	\$150	\$0	\$500	\$0	\$0	\$ 30,000	\$30,000
56600-429	Loans & Grants	\$0	\$10,500	\$3,000	\$0	\$0	\$ 3,000	\$3,000
56605-390	Economic Development	\$19	\$0	\$287,140	\$0	\$0	\$ 287,140	\$287,140
	Other Uses of Funds:							
	Transfer to General Fund	\$1,000	\$0	\$0	\$0			
	TOTAL	\$1,169	\$10,500	\$290,640	\$0	\$0	\$320,140	\$320,140

Summary

ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Total Revenues and Other Sources	\$17,177	\$54,716	\$46,301	\$174	\$46,182	\$48,112	\$48,112
Total Expenses and Other Uses	\$1,169	\$10,500	\$290,640	\$0	\$0	\$320,140	\$320,140
Net change in cash position	\$16,008	\$44,216	(\$244,339)	\$174	\$46,182	(\$272,028)	(\$272,028)
Cash on hand, beginning of year	\$198,904	\$214,912	\$249,241	\$259,128	\$259,128	\$305,310	\$305,310
Cash on hand, end of year	\$214,912	\$259,128	\$4,902	\$259,302	\$305,310	\$33,282	\$33,282



CEMETERY FUND

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

Budget Impact: Staff time related to the cemetery is mainly administrative work when there is a burial or if maintenance is required that is able to be performed by Village staff. The budget was increased \$2,583. The majority is for the cost of grave opening to match the revenue for interment.

ACCT	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
280-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	FUND BALANCE, JANUARY 1	\$9,785	\$8,819	\$10,371	\$8,702	\$8,702	\$12,137	\$12,137
	REVENUES							
46540	Lot Sales	\$0	\$0	\$550	\$3,025	\$3,025	\$1,000	\$1,000
46541	Interment Fees	\$4,438	\$1,275	\$1,600	\$2,338	\$2,338	\$3,600	\$3,600
48110	Interest Earnings	\$194	\$43	\$100	\$6	\$12	\$15	\$15
	TOTAL REVENUES	\$4,632	\$1,318	\$2,250	\$5,369	\$5,375	\$4,615	\$4,615
280-54910	EXPENDITURES							
110	Salaries	\$5,591	\$6,836	\$5,704	\$3,389	\$5,875	\$6,052	\$6,052
120	Wages	\$842	\$80	\$939	\$72	\$200	\$1,116	\$1,116
126	Wages - seasonal	\$47	\$20	\$0	\$0	\$0	\$0	\$0
130	Pension	\$392	\$345	\$448	\$231	\$410	\$466	\$466
150	Payroll Taxes	\$481	\$519	\$508	\$261	\$465	\$548	\$548
226	Utilities - Village Stormwater	\$85	\$85	\$100	\$45	\$90	\$100	\$100
242	Maintenance - Buildings & Grounds	\$22	\$0	\$500	\$0	\$500	\$500	\$500
290	Contractual Fees	\$7,625	\$4,550	\$6,400	\$4,595	\$6,400	\$8,400	\$8,400
	Lawn Mowing	\$3,625	\$3,750	\$4,800			\$4,800	\$4,800
	Grave Opening	\$4,000	\$800	\$1,600			\$3,600	\$3,600
390	Expenses	\$13	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$15,098	\$12,435	\$14,599	\$8,593	\$13,940	\$17,182	\$17,182
	OTHER SOURCES AND (USES)							
	Transfer from General Fund	\$9,500	\$11,000	\$12,000	\$6,000	\$12,000	\$9,000	\$9,000
	TOTAL OTHER SOURCES AND (USES)	\$9,500	\$11,000	\$12,000	\$6,000	\$12,000	\$9,000	\$9,000
	FUND BALANCE, PERIOD END	\$8,819	\$8,702	\$10,022	\$11,478	\$12,137	\$8,570	\$8,570



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 2022 proposed budget will result in operating revenue of \$34,103. This is a result of being fully operational with the new wells and continued growth in the number of customers.

Overall, the cash position for 2022 is projected to increase \$353,070 mainly as a result of development bringing in RCA fees. Capital costs increase with several watermain projects and valve replacements as well as large meter replacements and roof repairs at well #5.

WATER UTILITY BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Utility Operating Expenditures				
Personnel Services	\$ 561,532	\$ 582,248	\$ 563,377	\$ 635,975
Contractual Services	\$ 359,345	\$ 691,239	\$593,711	\$489,953
Expenses	\$ 1,020,605	\$ 1,117,538	\$ 1,209,221	\$ 1,239,480
Transfers	\$ 433,973	\$ 503,195	\$ 524,401	\$ 574,789
Total	\$2,375,454	\$2,894,219	\$2,890,710	\$2,940,197
Utility Resources				
Water Utility Revenues	\$2,399,222	\$2,910,743	\$2,953,269	\$2,974,300
Water Utility Cash on Hand Used	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,399,222	\$ 2,910,743	\$ 2,953,269	\$ 2,974,300

UTILITY HIGHLIGHTS FOR 2021

- * Purchased equipment to perform our own leak detection surveys
- * Completed water main relay around the Highway 164/County VV intersection
- * Completed infrastructure upgrades on Silver Spring Drive and the industrial park

UTILITY GOALS

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

MAJOR OBJECTIVES FOR 2021

- * Start the 4 year cycle of large meter replacements
- * Identify projects that should be coordinated with the Village's roadway maintenance program

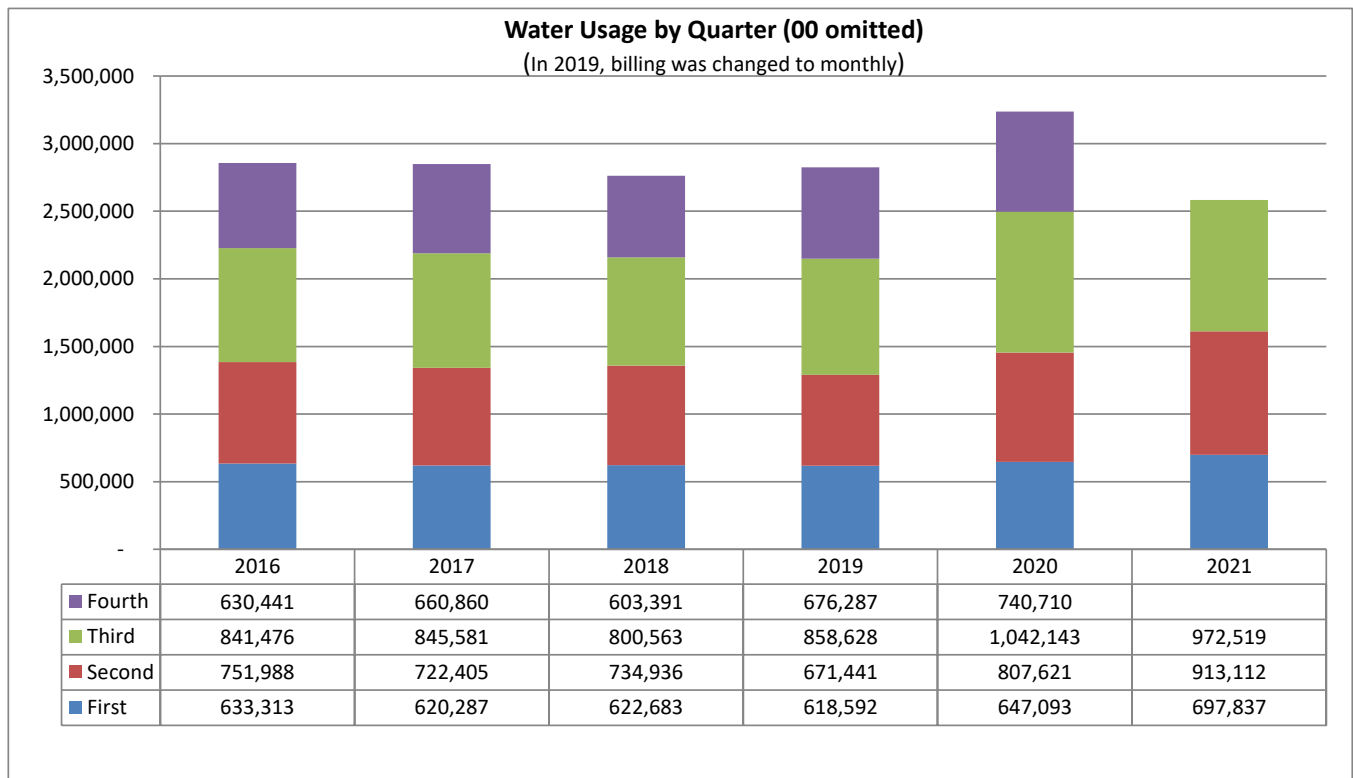
PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Cost per gallon of water pumped	0.0050	0.0052	0.0060	0.0060	0.0068	0.0074	0.0067
Staff hours per meter reading	9	8	8	8	7	7	7
Percentage of water unaccounted for	16%	13%	16%	15%	12%	13%	13%

OPERATING REVENUES

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

Budget Impact: The 2022 budget was prepared based on the 2021 estimate plus anticipated new customers and increases \$219,600 (7.97%). There are no rate increases included in the budget. Other operating income increases as the cell tower lease that was going to be cancelled in 2021 was reinstated.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
46451	Unmetered Water Sales	\$4,270	\$10,057	\$5,000	\$3,854	\$5,226	\$5,000	\$5,000
46452	Residential Sales	\$1,089,230	\$1,372,343	\$1,289,000	\$670,122	\$1,375,000	\$1,385,000	\$1,385,000
46453	Commercial Sales	\$89,030	\$107,456	\$96,000	\$62,530	\$122,000	\$122,000	\$122,000
46454	Industrial Sales	\$215,510	\$297,711	\$255,000	\$158,006	\$300,000	\$305,000	\$305,000
46458	Multi-Family Residential Sales	\$194,867	\$252,558	\$255,000	\$122,249	\$250,000	\$255,000	\$255,000
	TOTAL CUSTOMER SALES	\$1,592,907	\$2,040,125	\$1,900,000	\$1,016,761	\$2,052,226	\$2,072,000	\$2,072,000
46455	Private Fire Protection	\$118,325	\$122,635	\$122,500	\$63,741	\$128,220	\$130,000	\$130,000
47491	Public Fire Protection	\$556,823	\$610,494	\$611,000	\$309,419	\$620,575	\$623,000	\$623,000
46450	Sales to Public Authority	\$32,018	\$45,437	\$41,000	\$18,613	\$55,007	\$50,000	\$50,000
	TOTAL SALES OF WATER	\$2,300,073	\$2,818,691	\$2,674,500	\$1,408,534	\$2,856,028	\$2,875,000	\$2,875,000
46456	Forfeited Discounts	\$9,098	\$3,155	\$7,500	\$3,534	\$6,000	\$5,500	\$5,500
46457	Other Operating Revenues	\$90,051	\$88,897	\$72,700	\$83,408	\$91,241	\$93,800	\$93,800
	TOTAL OPERATING REVENUES	\$2,399,222	\$2,910,743	\$2,754,700	\$1,495,476	\$2,953,269	\$2,974,300	\$2,974,300



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 \$13,025 (4.09%). Labor costs were decreased \$3,937 as more time was moved to treatment expenses for flushing the filters. Power for pumping was increased by \$15,000 based on the 2021 estimates. Contracted maintenance increased \$1,962.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
950	Operation Labor	\$113,380	\$132,864	\$116,545	\$60,693	\$129,724	\$112,406	\$112,406
952	Power Purchased - Pumping	\$174,942	\$191,257	\$175,000	\$86,000	\$187,637	\$190,000	\$190,000
953	Supplies & Expenses	\$4,459	\$6,193	\$4,000	\$1,867	\$3,605	\$4,000	\$4,000
	Miscellaneous	\$125	\$125	\$500			\$150	\$150
	General Pump House Supplies	\$857	\$448	\$600			\$600	\$600
	Gas for generators	\$0	\$2,448	\$0			\$350	\$350
	Pumping Plant Utilities (gas)	\$2,114	\$2,163	\$1,400			\$1,400	\$1,400
	Phones	\$1,363	\$1,009	\$1,500			\$1,500	\$1,500
955	Maintenance of Equipment	\$24,148	\$38,809	\$22,900	\$28,465	\$38,779	\$25,064	\$25,064
	Labor	\$1,899	\$4,269	\$3,885			\$4,087	\$4,087
	Pumping Plant Outside Services	\$17,412	\$23,659	\$13,215			\$15,177	\$15,177
	Parts & Equipment	\$1,599	\$8,015	\$3,000			\$3,000	\$3,000
	Security System	\$3,238	\$2,866	\$2,800			\$2,800	\$2,800
	TOTAL	\$316,929	\$369,123	\$318,445	\$177,025	\$359,745	\$331,470	\$331,470

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 \$38,685 (32.90%). \$22,583 of this amount is for labor related to flushing the backwash tank filters. In addition, \$8,000 was added for purchase of the pyro lucite filtering material.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
630	Operation Labor	\$468	\$560	\$1,942	\$317	\$1,134	\$2,044	\$2,044
631	Chemicals	\$83,109	\$91,623	\$92,000	\$48,866	\$117,278	\$100,000	\$100,000
632	Supplies & Expenses	\$19,200	\$21,353	\$19,500	\$7,810	\$17,806	\$19,500	\$19,500
	Lab Supplies and Miscellaneous	\$4,787	\$6,363	\$3,500			\$3,650	\$3,650
	Postage for Lab Samples	\$17	\$0	\$200			\$50	\$50
	Lab Samples	\$14,396	\$14,990	\$15,800			\$15,800	\$15,800
635	Maintenance of Equipment	\$3,404	\$8,561	\$4,142	\$17,611	\$31,985	\$34,725	\$34,725
	Labor	\$2,114	\$4,972	\$1,942			\$24,525	\$24,525
	Repairs/Parts	\$1,271	\$3,092	\$2,000			\$10,000	\$10,000
	Miscellaneous	\$19	\$497	\$200			\$200	\$200
	TOTAL	\$106,181	\$122,097	\$117,584	\$74,604	\$168,203	\$156,269	\$156,269

TRANSMISSION AND DISTRIBUTION EXPENSES

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

Budget Impact: This budget decreases \$4,806 (-1.98%). All labor accounts have been reallocated to percentages in line with past history resulting in a decrease of \$5,082. The annual amount set aside for water tower painting was increased \$1,378.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
640	Operation Labor	\$41,406	\$42,441	\$40,791	\$11,371	\$22,045	\$34,744	\$34,744
641	Supplies and Expenses	\$7,853	\$4,552	\$7,500	\$3,227	\$8,607	\$7,500	\$7,500
	Diggers Hotline	\$1,694	\$2,074	\$1,550			\$1,550	\$1,550
	Electricity for Distribution Plant	\$5,140	\$2,406	\$5,800			\$5,800	\$5,800
	Miscellaneous	\$1,019	\$72	\$150			\$150	\$150
650	Reservoirs & Standpipes	\$28,163	\$36,840	\$97,019	\$118,026	\$237,227	\$100,542	\$100,542
	Labor	\$853	\$3,733	\$1,942			\$4,087	\$4,087
	Miscellaneous (phone, other)	\$11,742	\$17,330	\$1,000			\$1,000	\$1,000
	Tank Cleaning & Inspection	\$14,629	\$14,629	\$15,164			\$15,164	\$15,164
	Painting	\$0	\$0	\$78,213			\$79,591	\$79,591
	Security System	\$939	\$1,148	\$700			\$700	\$700
651	Maintenance of Mains	\$66,318	\$354,984	\$49,327	\$13,714	\$34,937	\$49,631	\$49,631
	Labor	\$7,044	\$6,343	\$5,827			\$6,131	\$6,131
	Street Repair Materials	\$1,623	\$0	\$1,000			\$1,000	\$1,000
	Contracted Repairs	\$54,562	\$323,094	\$35,000			\$37,500	\$37,500
	Contracted Services - Leak Survey	\$613	\$500	\$3,000			\$500	\$500
	Main Parts	\$2,476	\$23,903	\$4,000			\$4,000	\$4,000
	Miscellaneous	\$0	\$1,144	\$500			\$500	\$500
652	Maintenance of Laterals to the Curb	\$5,490	\$23,196	\$9,442	\$853	\$6,790	\$9,544	\$9,544
	Labor	\$705	\$1,761	\$1,942			\$2,044	\$2,044
	Contracted Repairs	\$4,073	\$21,212	\$7,000			\$7,000	\$7,000
	Pipe Fittings & Covers	\$264	\$0	\$500			\$500	\$500
	Materials and Supplies	\$448	\$223	\$0			\$0	\$0
653	Maintenance of Meters	\$585	\$3,135	\$7,121	\$94	\$3,000	\$6,172	\$6,172
	Labor	\$563	\$1,369	\$1,942			\$2,044	\$2,044
	Contracted Repairs & Testing	\$114	\$3,976	\$6,500			\$6,500	\$6,500
	Meter Supplies/Chemicals	\$101	\$403	\$1,800			\$1,800	\$1,800
	Parts for Meter Repairs	\$392	\$523	\$4,000			\$2,000	\$2,000
	Allocated 1/2 of Exp to Sewer	(\$585)	(\$3,136)	(\$7,121)			(\$6,172)	(\$6,172)
654	Maintenance of Hydrants	\$9,329	\$11,886	\$26,678	\$10,978	\$29,427	\$24,837	\$24,837
	Labor	\$4,188	\$2,945	\$3,885			\$2,044	\$2,044
	Contracted Repairs	\$2,933	\$0	\$8,000			\$8,000	\$8,000
	Sand Blast Hydrants	\$0	\$7,880	\$10,793			\$10,793	\$10,793
	Parts/Miscellaneous	\$2,208	\$1,061	\$4,000			\$4,000	\$4,000
655	Maintenance of Other	\$1,007	\$5,598	\$5,442	\$2,685	\$7,160	\$5,544	\$5,544
	Labor	\$860	\$2,151	\$1,942			\$2,044	\$2,044
	Parts/Contracted Services	\$0	\$2,929	\$2,000			\$2,000	\$2,000
	Maintenance of Buildings	\$0	\$0	\$1,000			\$1,000	\$1,000
	Parts/Materials	\$147	\$518	\$500			\$500	\$500
	TOTAL	\$160,151	\$482,632	\$243,320	\$160,948	\$349,193	\$238,514	\$238,514

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 \$4,754 (5.28%). \$2,705 was added for the costs of outsourcing the utility bills and the lockbox processing of the bills after a year of history and known price increases. Wages increase \$2,049 for annual increases.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
901	Meter Reading Expenses	\$2,100	\$1,246	\$7,053	\$1,982	\$6,860	\$7,390	\$7,390
902	Accounting & Collecting	\$54,204	\$71,012	\$67,945	\$41,430	\$73,622	\$69,657	\$69,657
	Finance Director			\$27,312			\$28,063	\$28,063
	Finance Department Staff			\$21,346			\$21,956	\$21,956
	Administrative Assistants			\$19,287			\$19,638	\$19,638
903	Accounting Supplies	\$14,435	\$16,464	\$14,800	\$5,500	\$16,910	\$17,505	\$17,505
	Postage	\$548	\$66	\$50			\$75	\$75
	Supplies & Forms	\$0	\$0	\$50			\$0	\$0
	Software Management	\$1,706	\$1,310	\$1,500			\$1,500	\$1,500
	Outsourcing of Printing/Postage	\$12,181	\$15,088	\$13,200			\$15,930	\$15,930
904	Uncollectible Accounts	\$449	\$0	\$300	\$0	\$0	\$300	\$300
	TOTAL	\$71,188	\$88,722	\$90,098	\$48,912	\$97,392	\$94,852	\$94,852



ADMINISTRATIVE AND GENERAL EXPENSES

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

Budget Impact: This section of the budget increases \$56,409 (13.23%). Outside services increased \$34,900 with \$30,000 for a contracted water study and the balance for computer maintenance. Wages and benefits increased \$20,009 and general insurance increased \$1,500.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
920	Salaries	\$171,916	\$177,142	\$167,871	\$123,866	\$168,646	\$181,052	\$181,052
921	Office Supplies	\$13,592	\$17,376	\$18,256	\$8,033	\$16,388	\$18,256	\$18,256
	General	\$2,878	\$3,933	\$2,900			\$2,900	\$2,900
	Postage	\$1,140	\$1,292	\$1,150			\$1,150	\$1,150
	Telephone & Internet Access	\$1,251	\$1,327	\$1,906			\$1,906	\$1,906
	Water, Sewer & Stormwater Charges	\$4,237	\$7,437	\$8,000			\$8,000	\$8,000
	Printing & Postage (Courier)	\$975	\$779	\$1,300			\$1,300	\$1,300
	Share of garage gas & electric	\$1,433	\$1,256	\$1,000			\$1,000	\$1,000
	Gas - Heating	\$1,678	\$1,352	\$2,000			\$2,000	\$2,000
923	Outside Services	\$52,268	\$37,810	\$38,900	\$26,451	\$36,516	\$73,800	\$73,800
	Engineering	\$25,825	\$11,215	\$11,000			\$43,000	\$43,000
	Other	\$726	\$700	\$0			\$0	\$0
	Computer/Website Maintenance	\$10,892	\$11,617	\$11,100			\$14,000	\$14,000
	GIS maintenance	\$7,721	\$6,967	\$9,000			\$9,000	\$9,000
	Auditor	\$7,104	\$7,311	\$7,800			\$7,800	\$7,800
924	Insurance (property, liability, work comp)	\$16,999	\$18,286	\$21,000	\$18,420	\$21,033	\$22,500	\$22,500
926	Pension & Benefits	\$122,415	\$90,816	\$130,578	\$54,715	\$95,189	\$140,885	\$140,885
	Pension 13.00%			\$29,505			\$30,061	\$30,061
	Employee Insurance			\$101,073			\$110,824	\$110,824
928	Regulatory Commission	\$223	\$0	\$0	\$0	\$0	\$0	\$0
930	Misc. Gen'l Expense	\$24,045	\$13,886	\$25,085	\$11,261	\$24,911	\$21,402	\$21,402
	Labor	\$8,463	\$4,752	\$7,770			\$4,087	\$4,087
	Uniforms	\$3,155	\$3,115	\$2,000			\$2,000	\$2,000
	Seminars/Training	\$7,493	\$3,321	\$11,315			\$11,315	\$11,315
	Memberships & Subscriptions	\$2,741	\$1,037	\$1,000			\$1,000	\$1,000
	Safety Equipment	\$370	\$530	\$1,000			\$1,000	\$1,000
	Employee Testing/Physicals	\$355	\$465	\$500			\$500	\$500
	Miscellaneous Supplies	\$1,468	\$666	\$1,500			\$1,500	\$1,500
931	Office Rent	\$31,500	\$0	\$0	\$0	\$0	\$0	\$0
933	Transportation	\$10,755	\$8,133	\$13,142	\$5,249	\$10,383	\$13,244	\$13,244
	Labor	\$390	\$951	\$1,942			\$2,044	\$2,044
	Gas	\$5,247	\$4,421	\$7,000			\$7,000	\$7,000
	Parts/Oil/Grease	\$676	\$499	\$1,000			\$1,000	\$1,000
	Tires	\$2,190	\$0	\$1,200			\$1,200	\$1,200
	Contracted Maintenance	\$2,252	\$2,262	\$2,000			\$2,000	\$2,000
935	Garage & Plant Maint.	\$4,056	\$1,879	\$11,542	\$6,601	\$5,735	\$11,644	\$11,644
	Labor	\$274	\$410	\$1,942			\$2,044	\$2,044
	Equipment Maintenance	\$1,517	\$621	\$7,600			\$7,600	\$7,600
	Supplies/Cleaning/Lights	\$2,265	\$848	\$500			\$500	\$500
	Contracted Maintenance	\$0	\$0	\$1,500			\$1,500	\$1,500
	TOTAL	\$447,769	\$365,328	\$426,374	\$254,596	\$378,801	\$482,783	\$482,783

OTHER OPERATING EXPENSES

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

Budget Impact: The budget increases \$89,394 (5.78%). Depreciation increases about \$82,600 as we continue to add subdivision assets put in by the developers. These asset additions cause the majority of the \$6,787 increase in taxes.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
540	Depreciation	\$810,973	\$930,611	\$946,297	\$473,148	\$980,907	\$1,028,904	\$1,028,904
408	Taxes	\$462,263	\$535,706	\$600,618	\$354,380	\$556,469	\$607,405	\$607,405
	TOTAL	\$1,273,236	\$1,466,317	\$1,546,915	\$827,528	\$1,537,376	\$1,636,309	\$1,636,309

OPERATING SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	TOTAL REVENUES	\$2,399,222	\$2,910,743	\$2,754,700	\$1,495,476	\$2,953,269	\$2,974,300	\$2,974,300
	TOTAL EXPENSES	\$2,375,454	\$2,894,219	\$2,742,736	\$1,543,613	\$2,890,710	\$2,940,197	\$2,940,197
	BALANCE	\$23,768	\$16,524	\$11,964	(\$48,137)	\$62,559	\$34,103	\$34,103

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 \$215,766 which is lower than the 2021 budget as interest costs have continued to decrease and the full effect of the two-step rate increase is realized. 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	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	INCOME							
48111-48116	Interest Income	\$64,035	\$15,313	\$25,000	\$1,836	\$4,000	\$20,000	\$20,000
42900	Bond Premium Amortization	\$32,287	\$28,695	\$28,638	\$28,638	\$28,638	\$28,293	\$28,293
	TOTAL	\$96,322	\$44,008	\$53,638	\$30,474	\$32,638	\$48,293	\$48,293

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	EXPENSE							
620	Interest Long Term Debt	\$130,942	\$143,391	\$141,817	\$1,583	\$141,817	\$140,092	\$140,092
621	Interest Mortgage Rev Bonds	\$180,040	\$173,654	\$165,713	\$126,694	\$165,713	\$157,436	\$157,436
691	Bond Issuance Expenses	\$43,665	\$0	\$0	\$0	\$0	\$0	\$0
546	Amortization Debt Discount	\$1,328	\$1,109	\$878	\$878	\$878	\$634	\$634
	TOTAL	\$355,975	\$318,154	\$308,408	\$129,155	\$308,408	\$298,162	\$298,162

	BALANCE	(\$235,885)	(\$257,622)	(\$242,806)	(\$146,818)	(\$213,211)	(\$215,766)	(\$215,766)
--	----------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

CASH ADJUSTMENTS

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

Budget Impact: The Water Utility will generate \$353,070 (12.7%) of its estimated cash balance of about \$3.1 million on hand in 2022. The capital purchases budgeted include \$812,000 for three separate projects for new watermains and valve replacement; \$85,000 for meter replacement; \$75,000 for roof repairs at well #5; and \$10,000 for computer purchases. It is anticipated that the funds for the main and valve projects will be borrowed.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	ADJUSTMENTS:							
	Special/RCA Assessments Received	\$374,514	\$227,483	\$149,132	\$183,629	\$200,910	\$200,000	\$200,000
	Depreciation	\$810,973	\$930,611	\$946,297	\$473,148	\$980,907	\$1,028,904	\$1,028,904
	Amortization	(\$30,959)	(\$27,586)	(\$27,760)	(\$27,760)	(\$27,760)	(\$27,659)	(\$27,659)
	Bond Proceeds	\$1,306,877	\$0	\$0	\$0	\$0	\$0	\$0
	Covid State/Local Fiscal Recovery Funds (ARPA)		\$0	\$0	\$0	\$0	\$800,000	\$800,000
	Change in Receivables & Payables	\$259,442	(\$19,734)	\$0	\$0	\$0	\$0	\$0
	Sale of Capital Assets	\$0	\$0	\$0	\$91,323	\$91,323	\$0	\$0
	Future tower painting	\$0	\$0	(\$139,581)	\$0	\$0	\$79,591	\$79,591
	Bond Principal Payments	(\$400,000)	(\$515,000)	(\$515,000)	(\$515,000)	(\$515,000)	(\$530,000)	(\$530,000)
	CAPITAL OUTLAY	(\$3,686,291)	(\$1,190,620)		(\$36,035)	(\$179,679)		
107	Construction in Progress			(\$97,000)			\$0	\$0
314	Wells and Springs			\$0			\$0	\$0
321	Pumping Plant Structures			\$0			(\$75,000)	(\$75,000)
325	Elec. Pumping Equipment			(\$50,000)			\$0	\$0
332	Water Treatment Eqpmt.			\$0			\$0	\$0
340	Land & Land Rights			\$0			\$0	\$0
342	Dist. Reservoirs & Pipes			\$0			\$0	\$0
343	Trans & Dist Mains			\$0			(\$812,000)	(\$812,000)
345	Services			\$0			\$0	\$0
346	Meters			\$0			(\$85,000)	(\$85,000)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			\$0			\$0	\$0
392	Transportation Equipment			\$0			\$0	\$0
394	Shop/Garage Safety Eq./Maint Eq			\$0			\$0	\$0
397	Communication Equipment/SCADA			\$0			\$0	\$0
398	Other General Equipment			\$0			\$0	\$0
391.1	Computers and accessories			(\$10,000)			(\$10,000)	(\$10,000)
	CHANGE IN CASH BALANCE	(\$1,601,329)	(\$852,468)	\$13,282	\$22,487	\$337,490	\$353,070	\$353,070

CASH BALANCE - BEGINNING OF YEAR	\$4,896,513	\$3,295,184	\$2,693,966	\$2,442,716	\$2,442,716	\$2,780,206	\$2,780,206
----------------------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

CASH BALANCE - END OF YEAR	\$3,295,184	\$2,442,716	\$2,707,248	\$2,465,203	\$2,780,206	\$3,133,276	\$3,133,276
----------------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

End of Year Cash Balances							
Restricted:							
Bond Reserves & Debt Service Cash	\$1,235,372	\$1,234,725			\$1,242,803	\$1,242,100	\$1,242,100
Construction Cash (Borrowed Funds)	\$744,535	\$0			\$0	\$0	\$0
RCA's	\$468,597	\$511,361			\$641,361	\$771,361	\$771,361
Unrestricted:							
Operating	\$452,920	\$226,754			\$565,747	\$709,929	\$709,929
Water Tower Painting	\$393,760	\$469,876			\$330,295	\$409,886	\$409,886
	\$3,295,184	\$2,442,716			\$2,780,206	\$3,133,276	\$3,133,276

SEWER UTILITY

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

Budget Impact: As a result of the plant expansion in 2008, the Sewer Utility has been implementing small annual rate increases to keep up with the costs of running the plant. The most recent rate study was completed in 2020 and calls for small annual rate increases for Village customers for the next four years. The 2022 budget was prepared using the rate study projections. Fees to the other communities mainly decrease or remain stable after the rate study. Revenue from haulers remains stable.

UTILITY BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Utility Expenditures				
Personnel Services	\$ 588,424	\$ 568,552	\$ 581,374	\$ 674,546
Contractual Services	\$ 587,936	\$ 842,332	\$ 637,797	\$ 678,500
Expenses	\$ 1,073,123	\$ 1,178,214	\$ 1,097,602	\$ 1,137,899
Total	\$ 2,249,483	\$ 2,589,098	\$ 2,316,773	\$ 2,490,945
Utility Resources				
Sewer Utility Revenues	\$ 2,673,679	\$ 2,532,884	\$ 2,553,900	\$ 2,609,060
Sewer Utility Cash on Hand	\$ -	\$ 56,214	\$ -	\$ -
Total	\$ 2,673,679	\$ 2,589,098	\$ 2,553,900	\$ 2,609,060

UTILITY HIGHLIGHTS FOR 2021

- * Completed infrastructure upgrades on Silver Spring Drive and the industrial park
- * Inspected the Northeast Interceptor to find leaks and determine pipe condition
- * Completed the upgrade of the effluent filter control panel

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 2022

- * Complete repairs to the Northeast Interceptor
- * Replace two roofs at the Wastewater Treatment Plant

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Sewage Treated per FTE (MG)	174.00	214.00	216.86	221.14	253.43	224.86	217.43
Cost per Sewage Treated (MG)	\$3,253	\$2,800	\$2,840	\$2,949	\$2,536	\$3,290	\$3,044
Total Sewage Treated (Millions of Gallons)	609	748	759	774	887	787	761

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 \$150,242 (6.11%) over 2021. This is prepared based on volume and rates as proposed in the 2020 rate study. Prior to 2020, service to the schools outside the Village was included with Public Authority revenues. This revenue has shifted to the Other Government revenue as payment has been taken over by the Lisbon Sanitary District #1. In 2021, there was a large adjustment to Public Authority Revenue for an incorrect meter setup which is reflected in the 2021 estimate.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
620-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
101-46410	Residential Revenues	\$1,013,829	\$1,025,900	\$980,984	\$515,254	\$1,030,000	\$1,061,000	\$1,061,000
102-46410	Commercial Revenues	\$93,531	\$90,890	\$85,000	\$56,030	\$105,000	\$107,000	\$107,000
103-46410	Industrial Revenues	\$539,220	\$598,660	\$519,000	\$346,401	\$625,000	\$640,000	\$640,000
104-46410	Public Authority Revs	\$37,215	\$23,444	\$19,581	\$3,204	\$14,000	\$22,660	\$22,660
105-46410	Multi-Family Residential Revenues	\$230,178	\$246,964	\$242,853	\$123,738	\$248,000	\$255,000	\$255,000
110-46412	Other Govt. - User Charges	\$635,839	\$440,489	\$496,000	\$182,463	\$420,000	\$410,000	\$410,000
115-46412	Other Govt. - Collection Sys Maint.	\$17,992	\$16,823	\$15,000	\$6,884	\$14,500	\$15,000	\$15,000
120-46414	Holding Tank Haulers	\$95,467	\$85,871	\$95,000	\$52,921	\$94,000	\$95,000	\$95,000
000-46416	Hauling Permits	\$900	\$1,000	\$1,000	\$900	\$900	\$1,000	\$1,000
000-46415	Late Payment Penalties	\$7,114	\$1,678	\$6,000	\$2,486	\$4,100	\$4,000	\$4,000
000-46417	Other Operating Revenues	\$3,785	\$2,568	\$0	\$0	\$0	\$0	\$0
	Revenues Before Credits	\$2,675,070	\$2,534,287	\$2,460,418	\$1,290,281	\$2,555,500	\$2,610,660	\$2,610,660
	LESS:							
125-46414	Sewerage Service Credits	\$1,391	\$1,403	\$1,600	\$798	\$1,600	\$1,600	\$1,600
	Revenues After Credits	\$2,673,679	\$2,532,884	\$2,458,818	\$1,289,483	\$2,553,900	\$2,609,060	\$2,609,060



OPERATING EXPENSES

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

Budget Impact: This budget increases \$5,921 (.88%). Sludge hauling increased \$10,000 as costs continue to increase. The increase was offset with other decreases. Phosphorus removal was decreased \$4,000 based on past history. Operation labor decreases \$79 as staff turnover resulted in lower pay.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
120	Operations Labor-Total	\$139,743	\$149,736	\$182,757	\$76,301	\$152,118	\$182,678	\$182,678
224	Power & Fuel - Pumping	\$169,378	\$165,812	\$166,300	\$78,785	\$164,029	\$166,300	\$166,300
200-224	Collection	\$6,296	\$6,678	\$7,800	\$4,511	\$9,022	\$7,800	\$7,800
300-224	Treatment	\$163,082	\$159,134	\$158,500	\$74,274	\$155,007	\$158,500	\$158,500
300-411	Phosphorus Removal	\$17,885	\$15,476	\$40,000	\$24,981	\$40,000	\$36,000	\$36,000
349	Other Oper. Exp.-ALL	\$17,540	\$18,141	\$17,700	\$12,521	\$17,700	\$18,700	\$18,700
	Environmental Fee	\$5,874	\$5,729	\$6,000			\$6,000	\$6,000
	Miscellaneous	\$83	\$0	\$500			\$500	\$500
	Uniforms	\$3,807	\$3,917	\$3,000			\$4,000	\$4,000
	Inventory Fee/Emer.Response Brd.	\$205	\$205	\$200			\$200	\$200
	Water & Sewer	\$7,571	\$8,290	\$8,000			\$8,000	\$8,000
	Heat	\$15,653	\$12,990	\$19,000	\$9,086	\$23,261	\$18,000	\$18,000
200-222	Collection	\$168	\$183	\$500	\$91	\$176	\$500	\$500
300-222	Treatment	\$15,485	\$12,807	\$18,500	\$8,995	\$23,085	\$17,500	\$17,500
300-420	Laboratory Supplies	\$4,113	\$3,731	\$4,500	\$4,046	\$4,500	\$4,500	\$4,500
300-430	Sludge Hauling & Permit	\$237,367	\$263,239	\$240,000	\$82,019	\$240,000	\$250,000	\$250,000
	Contract Hauling	\$237,367	\$263,239	\$240,000			\$250,000	\$250,000
330	Transport.-ALL	\$3,346	\$7,425	\$6,000	\$2,071	\$6,000	\$6,000	\$6,000
	Gasoline/Diesel	\$2,700	\$1,737	\$5,000			\$5,000	\$5,000
	Other Vehicle Maintenance	\$646	\$5,688	\$1,000			\$1,000	\$1,000
	TOTAL	\$605,025	\$636,550	\$676,257	\$289,810	\$647,608	\$682,178	\$682,178



MAINTENANCE EXPENSES

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

Budget Impact: This budget increases \$37,500 (26.88%) for 2022. Maintenance of the collection system accounts for the entire increase with \$35,000 of the amount for repairs to the Northeast Interceptor and the balance for general maintenance of the collection system based on past history.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
200-241	Sewage Collect. System	\$46,409	\$222,838	\$57,000	\$10,114	\$57,000	\$94,500	\$94,500
	Sewer Cleaning	\$17,115	\$20,157	\$19,000			\$19,000	\$19,000
	Televising & Repairs	\$2,546	\$2,000	\$18,000			\$53,000	\$53,000
	Lannon Interceptor O & M	\$21,767	\$22,120	\$17,500			\$17,500	\$17,500
	Equipment & Maintenance	\$4,981	\$11,157	\$2,500			\$5,000	\$5,000
	Share of Road Program (Repairs)	\$0	\$167,404	\$0			\$0	\$0
200-243	Collection Pumping Equip.	\$4,088	\$12,389	\$4,000	\$1,317	\$4,000	\$4,000	\$4,000
	SCADA - Phone	\$496	\$522	\$750			\$750	\$750
	Parts & Supplies	\$52	\$862	\$750			\$750	\$750
	Building Repairs & Maintenance	\$3,540	\$11,005	\$2,500			\$2,500	\$2,500
300-245	Treatment & Distrib. Equip.	\$24,858	\$27,055	\$28,500	\$18,120	\$36,000	\$28,500	\$28,500
	Oil & Grease	\$2,569	\$0	\$2,200			\$2,200	\$2,200
	Misc. Supplies & Parts	\$1,358	\$12,010	\$9,000			\$9,000	\$9,000
	Outside Services	\$20,931	\$15,045	\$17,300			\$17,300	\$17,300
249	Gen. Plant & Equip.-Total	\$21,004	\$60,113	\$50,000	\$24,130	\$50,000	\$50,000	\$50,000
	HVAC Maintenance & Repairs	\$2,820	\$11,291	\$10,500			\$10,500	\$10,500
	Supplies, Parts, & Materials	\$11,528	\$13,096	\$17,000			\$17,000	\$17,000
	Building Repairs & Maintenance	\$3,288	\$28,823	\$18,600			\$18,600	\$18,600
	Cleaning Supplies - In House	\$947	\$3,660	\$1,000			\$1,000	\$1,000
	Diesel for Generator	\$768	\$1,558	\$1,000			\$1,000	\$1,000
	Fire Inspection/Alarm Monitoring	\$1,653	\$1,685	\$1,900			\$1,900	\$1,900
	TOTAL	\$96,359	\$322,395	\$139,500	\$53,681	\$147,000	\$177,000	\$177,000



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 \$41,350 (6.80%). Wages and benefits increase \$20,703 for general inflationary increases. Office expenses increase \$6,930 to correctly account for online payment fees; meter expenses increase \$6,259 to cover costs paid to the Water Utility for meter reading and billing; Outside services increase \$5,208 for IT and testing; and, general insurance increases \$5,000 to correctly reflect property insurance premiums.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
620-53610-	Billing & Accounting - Total	\$73,397	\$77,711	\$79,786	\$43,271	\$79,846	\$81,607	\$81,607
	Finance Director			\$27,312			\$28,063	\$28,063
	Finance Dept Staff			\$21,346			\$21,956	\$21,956
	Administrative Staff			\$24,628			\$25,088	\$25,088
	Postage for Utility Bills			\$6,500			\$6,500	\$6,500
200-535	Meter Expenses	\$42,999	\$39,376	\$39,112	\$0	\$43,831	\$45,371	\$45,371
110	Admin & General Salaries - Total	\$205,178	\$212,768	\$213,749	\$125,039	\$217,255	\$228,530	\$228,530
212	Outside Services Employed-Total	\$67,645	\$76,641	\$61,742	\$33,876	\$61,742	\$65,200	\$65,200
	Engineering	\$11,615	\$10,600	\$15,000			\$14,000	\$14,000
	GIS Maintenance	\$8,363	\$7,647	\$10,000			\$9,000	\$9,000
	Audit	\$7,104	\$7,312	\$7,550			\$7,800	\$7,800
	Testing	\$21,812	\$28,296	\$17,400			\$20,400	\$20,400
	Computer Consultant / IT	\$16,725	\$10,957	\$9,792			\$12,000	\$12,000
	Miscellaneous	\$332	\$9,755	\$0			\$0	\$0
	Diggers Hotline	\$1,694	\$2,074	\$2,000			\$2,000	\$2,000
222	Utilities--Heat (office space)	\$761	\$658	\$1,000	\$556	\$1,207	\$1,000	\$1,000
224	Utilities--Electric (office space)	\$773	\$597	\$1,000	\$293	\$558	\$1,000	\$1,000
310	Office Expenses - Total	\$16,706	\$21,417	\$12,629	\$7,302	\$14,400	\$19,559	\$19,559
	Telephone & Internet	\$3,603	\$3,868	\$3,629			\$3,629	\$3,629
	Supplies & Expenses	\$3,086	\$5,040	\$3,000			\$3,000	\$3,000
	Newsletters	\$975	\$779	\$1,000			\$1,000	\$1,000
	Software Support	\$1,406	\$1,310	\$1,000			\$1,000	\$1,000
	Online Payment Fees	\$6,676	\$9,242	\$3,000			\$9,930	\$9,930
	Postage	\$960	\$1,178	\$1,000			\$1,000	\$1,000
510	Insurance-Total	\$36,546	\$39,285	\$42,000	\$40,290	\$44,939	\$47,000	\$47,000
130	Pension 13.00%	\$66,494	\$29,878	\$31,711	\$16,337	\$29,884	\$31,610	\$31,610
135	Employee Insurance	\$73,012	\$66,331	\$108,716	\$39,195	\$68,403	\$112,918	\$112,918
345	Misc. General Exp. - Total	\$8,579	\$5,581	\$16,315	\$3,489	\$16,315	\$15,315	\$15,315
	Schools, Conferences, & Mileage	\$5,089	\$1,983	\$9,315			\$8,315	\$8,315
	Memberships & Subscriptions	\$1,675	\$1,065	\$1,500			\$1,500	\$1,500
	Accts Rec Collection Expenses	\$166	\$0	\$1,500			\$1,500	\$1,500
	Misc. & Safety Equipment	\$1,649	\$2,533	\$4,000			\$4,000	\$4,000
200-530	Office Rent - Collection	\$15,750	\$0	\$0	\$0	\$0	\$0	\$0
300-530	Office Rent - Treatment	\$15,750	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$623,590	\$570,243	\$607,760	\$309,648	\$578,380	\$649,110	\$649,110

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 \$46,363 (4.95%) in 2022 with all but \$1,264 being for depreciation to account for additional assets.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
620-53610-								
540	Depreciation-Total	\$893,909	\$1,027,782	\$900,355	\$450,178	\$909,917	\$945,454	\$945,454
200-540	Collection	\$496,830	\$517,972	\$535,418	\$267,709	\$547,426	\$595,249	\$595,249
300-540	Treatment	\$397,079	\$509,810	\$333,763	\$166,882	\$333,934	\$333,934	\$333,934
100-540	To Be Allocated	\$0	\$0	\$31,174	\$15,587	\$28,557	\$16,271	\$16,271
150	Payroll Tax-Total	\$30,600	\$32,128	\$35,939	\$19,039	\$33,868	\$37,203	\$37,203
	TOTAL	\$924,509	\$1,059,910	\$936,294	\$469,217	\$943,785	\$982,657	\$982,657

OPERATING SUMMARY

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Operating Revenues	\$2,673,679	\$2,532,884	\$2,458,818	\$1,289,483	\$2,553,900	\$2,609,060	\$2,609,060
Operating Expenses	\$2,249,483	\$2,589,098	\$2,359,811	\$1,122,356	\$2,316,773	\$2,490,945	\$2,490,945
BALANCE	\$424,196	(\$56,214)	\$99,007	\$167,127	\$237,127	\$118,115	\$118,115

NON-OPERATING INCOME AND EXPENSES

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

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

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
620								
	INCOME:							
000-48118	Interest from Other Funds	\$50,960	\$76,743	\$68,701	\$0	\$79,701	\$82,793	\$82,793
000-48119	Interest - Other Govt.'s	\$52,519	\$46,904	\$41,147	\$22,031	\$41,147	\$35,243	\$35,243
000-42900	Premium Amortization	\$4,476	\$5,237	\$10,857	\$10,857	\$10,857	\$7,975	\$7,975
	Interest Earnings	\$87,953	\$18,598	\$15,000	\$2,849	\$6,000	\$7,500	\$7,500
	TOTAL	\$195,908	\$147,482	\$135,705	\$35,737	\$137,705	\$133,511	\$133,511

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
620								
	EXPENSES:							
58200-620	Interest on Long Term Debt	\$42,765	\$40,758	\$38,313	\$12,944	\$38,313	\$35,171	\$35,171
58200-621	Interest Mortgage Rev Bonds	\$172,151	\$166,478	\$159,374	\$56,709	\$159,374	\$142,958	\$142,958
58200-691	Bond Issuance Expenses	\$0	\$64,291	\$0	\$0	\$0	\$0	\$0
59210-995	Trans to General Fund (Dividend)	\$0	\$151,000	\$300,000	\$150,000	\$300,000	\$350,000	\$350,000
59263-999	Trans to CDA Fund	\$13,301	\$43,829	\$45,801	\$0	\$45,801	\$47,862	\$47,862
59910-546	Amortization Debt Discount	\$2,023	\$1,852	\$1,677	\$1,677	\$1,677	\$1,496	\$1,496
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
	TOTAL	\$249,895	\$487,863	\$564,820	\$240,985	\$564,820	\$597,142	\$597,142
	BALANCE	\$370,209	(\$396,595)	(\$330,108)	(\$38,121)	(\$189,988)	(\$345,516)	(\$345,516)

CASH ADJUSTMENTS

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

Budget Impact: The Utility's cash balance is projected to increase \$58,417 (1.54%). Growth is expected to continue in 2022 with residential and commercial development. Capital payments in 2022 will be roof repairs of \$205,000, lateral repairs of \$70,000, a raw sewage pump and chemical feed pump for \$95,000 and the Sewer Utility share of computer replacements (\$10,000).

ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
ADJUSTMENTS:							
RCA's Applied	\$548,814	\$931,845	\$400,000	\$379,141	\$425,000	\$500,000	\$500,000
Special Assessments Collected	\$1,972	\$2,024	\$674	\$674	\$674	\$674	\$674
Non-Cash Depreciation	\$893,909	\$1,027,782	\$900,355	\$450,178	\$909,917	\$945,454	\$945,454
Amortization	\$17,202	\$16,270	\$10,475	\$10,475	\$10,475	\$13,176	\$13,176
Bond Proceeds	\$0	\$1,044,438	\$0	\$0	\$0	\$0	\$0
Other Govt. Prin. on Debt	\$217,656	\$223,200	\$228,885	\$228,885	\$228,885	\$234,714	\$234,714
Change in Receivables & Payables	\$289,784	(\$64,421)	\$0	\$0	\$0	\$0	\$0
Prior Period Adjustment of Revenue	\$0	(\$290,289)	\$0	\$0	\$0	\$0	\$0
Advance to Other Funds	(\$1,887,607)	(\$224,776)	\$0	\$224,776	\$224,776	\$0	\$0
Bond Principal Payments	(\$718,101)	(\$763,495)	(\$884,154)	(\$689,154)	(\$884,154)	(\$910,085)	(\$910,085)
Acquisition & Construction of Capital Assets:	(\$753,618)	(\$1,044,023)		(\$15,425)	(\$370,000)		
Construction in Progress			(\$325,000)			(\$205,000)	(\$205,000)
Equipment			\$0			\$0	\$0
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			\$0			(\$70,000)	(\$70,000)
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			(\$35,000)			(\$95,000)	(\$95,000)
Professional Services			\$0			\$0	\$0
Transportation Equipment			\$0			\$0	\$0
Office Equipment/Computers			(\$10,000)			(\$10,000)	(\$10,000)
CHANGE IN CASH BALANCE	(\$1,019,780)	\$461,960	(\$43,873)	\$551,429	\$355,585	\$58,417	\$58,417
CASH BALANCE - BEGINNING OF YEAR	\$4,025,638	\$3,005,858	\$3,145,842	\$3,467,818	\$3,467,818	\$3,823,403	\$3,823,403
CASH BALANCE - END OF YEAR	\$3,005,858	\$3,467,818	\$3,101,969	\$4,019,247	\$3,823,403	\$3,881,820	\$3,881,820
End of Year Cash Balances							
Restricted:							
Debt Service Cash	622,999	801,520			809,452	817,498	817,498
Construction Cash	126,502	-			-	-	-
Depreciation & Replacement Funds	801,141	850,325			961,403	993,584	993,584
RCAs	545,709	960,932			898,932	911,932	911,932
Unrestricted:							
Operating	890,301	835,739			1,134,239	1,139,354	1,139,354
Sewer Back Up Reserve	19,206	19,302			19,377	19,452	19,452
	3,005,858	3,467,818			3,823,403	3,881,820	3,881,820

STORMWATER UTILITY

The Stormwater Utility was created in 2006. This utility addresses the requirements of the Village's NR 216 permit. It also helps fund and carry out the Village's Stormwater Management Plan. A heavy emphasis of the utility will be on addressing water quality issues. Projects included in the budget are:

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

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

STORMWATER UTILITY BUDGET SUMMARY				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Division Expenditures				
Personnel Services	\$ 177,439	\$ 166,974	\$ 189,361	\$ 209,413
Contractual Services	\$ 54,568	\$ 138,771	\$ 104,957	\$ 107,725
Expenses	\$ 71,469	\$ 53,651	\$ 33,251	\$ 35,780
Depreciation	\$ 211,231	\$ 245,438	\$ 287,484	\$ 315,879
Total	\$ 514,707	\$ 604,834	\$ 615,053	\$ 668,797

Division Resources				
Stormwater Utility Operations	\$ 636,037	\$ 640,361	\$ 685,027	\$ 712,522
Stormwater Utility Use of Cash	\$ -	\$ -	\$ -	\$ -
Total	\$ 636,037	\$ 640,361	\$ 685,027	\$ 712,522

DIVISION HIGHLIGHTS FOR 2021

- * Completed water quality enhancements to Nature's Path/Power Test pond in industrial park
- * Improved GIS data for catch basins, repaired 6 catch basins, cleaned one-third of catch basins, inspected and repaired outfalls
- * Swept all streets four times
- * Improved leaf collection with continued communication improvements and collection through the entire Village every two weeks

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 2022

- * Continue systematic review, repair and cleaning of catch basins, outfalls and stormwater facilities Village wide
- * Design rehab of stormwater facilities (ponds, catch basins, storm pipe) in Prindes neighborhood as part of the 2023 road program
- * Prepare a long-term plan to improve Village owned and subdivision owned storm ponds throughout the Village

PERFORMANCE INDICATORS	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Tons of street sweeping materials	89.6	42	25	38	60	60	65
Percent of sediment removed from the system	27.00%	27.00%	27.60%	27.60%	28.30%	28.30%	28.50%
Number of participants at education activities	30	40	45	75	85	10	90

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 \$47,156 (7.09%) for 2022. The increase reflects the second phase of the rate increase in accordance with the study completed in 2020.

ACCT	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
#640-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
44910	Erosion Control Permits	\$19,300	\$17,134	\$12,500	\$18,555	\$22,000	\$12,500	\$12,500
	Stormwater Fees - All Customers							
46321	Stormwater Fees - Residential	\$305,560	\$311,790	\$325,367	\$166,768	\$332,850	\$352,402	\$352,402
46322	Stormwater Fees - Commercial	\$89,158	\$89,730	\$93,558	\$48,255	\$96,615	\$101,430	\$101,430
46323	Stormwater Fees - Industrial	\$141,250	\$141,106	\$148,872	\$74,384	\$148,677	\$156,831	\$156,831
46324	Stormwater Fees - Public	\$31,641	\$32,254	\$33,223	\$16,967	\$33,927	\$35,694	\$35,694
46325	Stormwater Fees - Multi Family	\$46,587	\$47,473	\$49,846	\$24,526	\$49,053	\$51,665	\$51,665
46326	Late Payment Penalties	\$2,296	\$594	\$2,000	\$924	\$1,905	\$2,000	\$2,000
48900	Miscellaneous Income	\$245	\$280	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$636,037	\$640,361	\$665,366	\$350,379	\$685,027	\$712,522	\$712,522

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 \$5,184 (4.03%). \$5,328 was added for maintenance of catch basins and vehicles. Wages were increased \$1,356 to account for pay increases and contractual fees were decreased \$2,000.

ACCT	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Wages	\$27,302	\$24,409	\$38,429	\$9,557	\$42,064	\$39,785	\$39,785
113	Street Sweeping	\$6,039	\$6,272	\$8,500	\$6,917	\$12,130	\$10,223	\$10,223
114	Street Sweeper Maintenance	\$0	\$474	\$0	\$143	\$500	\$773	\$773
115	Leaf Pickup	\$17,543	\$10,784	\$24,693	\$0	\$24,693	\$17,577	\$17,577
116	Leaf Vac Maintenance	\$0	\$49	\$0	\$0	\$200	\$80	\$80
117	Stormwater Maintenance	\$3,671	\$6,784	\$5,167	\$2,474	\$4,041	\$11,057	\$11,057
118	Stormwater Mowing	\$49	\$46	\$69	\$23	\$500	\$75	\$75
224	Utilities--Electricity (aerators)	\$7,706	\$11,231	\$9,000	\$4,838	\$9,525	\$9,500	\$9,500
234	Maint - Catch Basins	\$15,473	\$54,437	\$40,000	\$6	\$40,000	\$45,000	\$45,000
239	Maint - Gas & Diesel	\$1,992	\$2,416	\$3,000	\$1,761	\$3,000	\$3,000	\$3,000
242	Building & Facility Maintenance	\$6,637	\$13,829	\$6,250	\$3,034	\$6,250	\$6,250	\$6,250
	Rain Garden Maintenance	\$0	\$0	\$500			\$500	\$500
	Butler Wetland Maintenance	\$0	\$0	\$500			\$500	\$500
	Green Roof	\$0	\$0	\$1,000			\$1,000	\$1,000
	Corp Center Pond Maint	\$6,637	\$8,079	\$4,250			\$4,250	\$4,250
	Other	\$0	\$5,750	\$0			\$0	\$0
244	Vehicle Maintenance	\$3,671	\$17,751	\$6,172	\$6,766	\$7,500	\$6,500	\$6,500
	Street Sweeper	\$0	\$12,688	\$2,000			\$2,000	\$2,000
	Mower	\$35	\$549	\$2,000			\$2,000	\$2,000
	Leaf Pickup Equipment	\$1,242	\$2,726	\$2,172			\$2,500	\$2,500
	Miscellaneous	\$2,394	\$1,788	\$0			\$0	\$0

VILLAGE OF SUSSEX
2022 BUDGET

ACCT	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
290	Contractual Fees	\$4,839	\$13,186	\$19,200	\$5,196	\$19,200	\$17,200	\$17,200
	Street Sweeping - Dumpsters	\$2,839	\$5,196	\$4,200			\$5,200	\$5,200
	Stormwater Maintenance	\$0	\$5,990	\$10,000			\$10,000	\$10,000
	Leaf Pick Up	\$2,000	\$2,000	\$5,000			\$2,000	\$2,000
325	Education Program	\$2,861	\$2,931	\$3,000	\$0	\$3,000	\$3,000	\$3,000
380	Illicit Discharge Program	\$0	\$329	\$1,250	\$0	\$1,250	\$1,250	\$1,250
390	Expenses	\$725	\$0	\$2,300	\$0	\$2,300	\$2,300	\$2,300
	Street Sweeping/Mowing	\$0	\$0	\$300			\$300	\$300
	Leaf Pick Up	\$725	\$0	\$2,000			\$2,000	\$2,000
	TOTAL	\$71,206	\$140,519	\$128,601	\$31,158	\$134,089	\$133,785	\$133,785

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 \$10,434 (5.29%). Wages and benefits increase \$9,839 after some increases to employee hours. \$1,195 was added to data processing expenses for cost increases and additional emphasis on cyber security. Other minor increases of \$400 were made as well.

ACCT	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Salaries & Wages	\$102,593	\$102,868	\$104,047	\$59,289	\$103,268	\$111,742	\$111,742
110	Administrative Staff	\$45,668	\$53,776	\$55,344	\$31,166	\$54,069	\$58,990	\$58,990
111	Engineering Staff	\$17,736	\$12,838	\$13,287	\$7,906	\$13,669	\$14,079	\$14,079
112	Finance Staff	\$17,551	\$18,204	\$18,593	\$10,296	\$18,199	\$19,112	\$19,112
128	Clerical Staff	\$21,638	\$18,050	\$16,823	\$9,921	\$17,331	\$19,561	\$19,561
130	Pension 13.00%	\$17,135	\$9,289	\$9,617	\$4,640	\$9,810	\$9,849	\$9,849
135	Employee Insurance	\$20,769	\$20,827	\$34,533	\$13,254	\$23,101	\$36,445	\$36,445
180	Human Resources Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
211	Attorney	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
215	Auditor	\$2,000	\$2,100	\$2,200	\$2,200	\$2,200	\$2,300	\$2,300
216	Contracted Engineering/GIS	\$6,923	\$18,425	\$10,000	\$6,368	\$10,000	\$10,000	\$10,000
220	Utilities--Telephone	\$551	\$524	\$700	\$291	\$550	\$700	\$700
222	Utilities--Heat	\$761	\$659	\$1,300	\$556	\$1,200	\$1,300	\$1,300
224	Utilities--Electric	\$729	\$597	\$1,100	\$293	\$581	\$1,100	\$1,100
226	Utilities--Water & Sewer	\$336	\$352	\$425	\$239	\$501	\$425	\$425
240	Equipment Maintenance	\$89	\$4	\$200	\$863	\$200	\$200	\$200
310	Office Supplies	\$6,973	\$6,997	\$10,650	\$3,302	\$8,000	\$10,650	\$10,650
324	Schooling & Dues	\$2,089	\$786	\$3,000	\$859	\$3,000	\$3,000	\$3,000
326	Printing & Publishing	\$975	\$779	\$1,000	\$314	\$750	\$1,000	\$1,000
340	Data Processing	\$9,586	\$11,290	\$10,135	\$3,827	\$12,000	\$11,330	\$11,330
	Internal support	\$2,524	\$2,970	\$2,635			\$3,000	\$3,000
	Financial Software Mgmt	\$7,062	\$8,320	\$7,500			\$8,330	\$8,330
390	Misc. Gen'l Expense	\$743	\$54	\$500	\$31	\$500	\$500	\$500
397	Licensing	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
510	Insurance	\$3,988	\$4,524	\$5,200	\$4,050	\$5,201	\$5,500	\$5,500
530	Office Rent	\$31,500	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$209,240	\$181,575	\$197,107	\$101,876	\$182,362	\$207,541	\$207,541

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 \$59,477 (22.19%) in 2022. Depreciation increases \$58,784 as asset values increase and payroll taxes increase \$693 with increased wages.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation	\$211,231	\$245,438	\$257,095	\$128,548	\$287,484	\$315,879	\$315,879
499	Loss on Disposal of Equipment	\$13,390	\$27,721	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$9,640	\$9,581	\$10,899	\$5,317	\$11,118	\$11,592	\$11,592
	TOTAL	\$234,261	\$282,740	\$267,994	\$133,865	\$298,602	\$327,471	\$327,471

OPERATING SUMMARY

	2019	2020	2021	ACTUAL	2021	2022	2022
	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Operating Revenues	\$636,037	\$640,361	\$665,366	\$350,379	\$685,027	\$712,522	\$712,522
Operating Expenses	\$514,707	\$604,834	\$593,702	\$266,899	\$615,053	\$668,797	\$668,797
BALANCE	\$121,330	\$35,527	\$71,664	\$83,480	\$69,974	\$43,725	\$43,725

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 expenses. However, after interest payments began in 2021 on the borrowing, the Utility shows a non-operating loss. This is not a true cash picture however as some of the expenses are not actual cash payments. These will be itemized in the Cash Adjustment section of the budget.

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
640	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
48110	Interest Income	\$10,319	\$2,528	\$4,000	\$462	\$1,200	\$1,500	\$1,500
42900	Bond Premium Amortization	\$0	\$0	\$0	\$0	\$7,666	\$11,161	\$11,161
49211	Transfer from General Fund	\$0	\$0	\$0	\$37,163	\$37,163	\$0	\$0
	TOTAL	\$10,319	\$2,528	\$4,000	\$37,625	\$46,029	\$12,661	\$12,661

ACCT #	ACCOUNT	2019	2020	2021	ACTUAL	2021	2022	2022
640	EXPENSES:	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
58200-620	Interest on Long Term Debt	\$20,008	\$0	\$116,431	\$14,105	\$43,038	\$41,800	\$41,800
58200-691	Bond Issuance Expenses	\$0	\$38,500	\$0	\$39,825	\$39,825	\$0	\$0
59210-995	Trans to General Fund (Dividend)	\$0	\$31,500	\$32,400	\$16,200	\$32,400	\$45,000	\$45,000
	TOTAL	\$20,008	\$70,000	\$148,831	\$70,130	\$115,263	\$86,800	\$86,800
	BALANCE	\$111,641	(\$31,945)	(\$73,167)	\$50,975	\$740	(\$30,414)	(\$30,414)

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 \$64,304 in 2022. The only capital cost anticipated in 2022 is \$130,000 to replace the flail mower using previously accumulated cash. As the rate increase is phased in, the Utility should be able to begin accumulating cash for future small projects.

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	\$211,231	\$245,438	\$257,095	\$128,548	\$287,484	\$315,879	\$315,879
	Amortization	\$0	\$0	\$0	\$0	(\$7,666)	(\$11,161)	(\$11,161)
	Loss on Disposal of Equipment	\$13,390	\$27,721	\$0	\$0	\$0	\$0	\$0
	Bond Proceeds	\$0	\$0	\$0	\$1,931,700	\$1,931,700	\$0	\$0
	Bond Principal Payments	\$0	\$0	\$0	\$0	\$0	(\$80,000)	(\$80,000)
	Change in Receivables & Payables	\$116,979	\$20,697	\$0	\$0	\$0	\$0	\$0
	Advance from Other Funds	\$446,607	\$79,585	\$0	\$0	\$0	\$0	\$0
	CAPITAL OUTLAY							
	Road Program/Major Projects	(\$831,685)	(\$74,080)	(\$58,000)	(\$1,961,926)	(\$1,961,926)	\$0	\$0
	Equipment	\$0	\$0	\$0	\$0	\$0	(\$130,000)	(\$130,000)
	CHANGE IN CASH BALANCE	\$68,163	\$267,416	\$125,928	\$149,297	\$250,332	\$64,304	\$64,304

CASH BALANCE - BEGINNING OF YEAR	\$354,023	\$422,186	\$997,606	\$689,602	\$689,602	\$939,934	\$939,934
----------------------------------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

CASH BALANCE - END OF YEAR	\$422,186	\$689,602	\$1,123,534	\$838,899	\$939,934	\$1,004,238	\$1,004,238
----------------------------	-----------	-----------	-------------	-----------	-----------	-------------	-------------

General Cash	\$150,704	\$389,236	\$594,852		\$388,538	\$555,742	\$555,742
Debt Service Cash (restricted)	\$0	\$0	\$195,500		\$186,367	\$185,967	\$185,967
Replacement Cash (restricted)	\$271,482	\$300,366	\$333,182		\$365,029	\$262,529	\$262,529
Total Cash	\$422,186	\$689,602	\$1,123,534		\$939,934	\$1,004,238	\$1,004,238



TAX INCREMENTAL FINANCING

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

Budget Impact: The 2022 budget includes the tax increment payment as well as other small revenue items related to TIF #6 and #7. All TIF #6 developer incentives and construction costs were paid by the end of 2018 and the non-construction expenses in 2019 and beyond are all administrative costs of both districts. TIF #7 was created in 2018 and began construction in 2019. The original construction was completed in 2020; however, a TIF amendment was completed in 2021 to expand TIF #7. The 2022 budget includes expenditures related to the amendment. The deficit balances are anticipated to be funded with future tax increments and repaid to the other funds with interest.

ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Balance Carried Forward	(\$1,560,001)	(\$2,161,626)	(\$2,844,196)	(\$2,792,424)	(\$2,792,424)	(\$2,795,954)	(\$2,795,954)
REVENUES							
Tax Levy	\$566,329	\$684,035	\$740,462	\$656,799	\$740,462	\$823,342	\$843,752
Other Taxes	\$0	\$10,928	\$0	\$0	\$0	\$0	\$0
Shared Revenue-Computers	\$936	\$936	\$936	\$936	\$936	\$936	\$936
Personal Property Aid	\$2,391	\$5,694	\$5,694	\$8,998	\$8,998	\$5,694	\$5,694
Developer Payments	\$70	\$38,508	\$40,694	\$20,346	\$40,691	\$40,691	\$40,691
Interest Earnings	\$5,975	\$4,725	\$1,000	\$302	\$625	\$625	\$625
Proceeds of Debt	\$799,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	(\$185,300)	(\$1,416,800)	(\$2,055,410)	(\$2,105,043)	(\$2,000,712)	(\$1,924,666)	(\$1,904,256)
EXPENDITURES							
Audit & Acct Fees	\$750	\$800	\$0	\$0	\$0	\$0	\$0
Administrative Fees	\$150	\$300	\$300	\$1,046	\$2,000	\$202,150	\$202,150
Capital Outlay	\$1,441,579	\$758,131	\$0	\$40,869	\$40,869	\$2,200,000	\$2,200,000
Engineering/Other	\$12,145	\$0	\$0	\$0	\$0	\$0	\$0
Construction (all TIF #7)	\$1,013,173	\$799,000	\$0	\$0	\$0	\$1,700,000	\$1,700,000
Other Expenses	\$416,261	(\$40,869)	\$0	\$40,869	\$40,869	\$500,000	\$500,000
Debt Service - Principal	\$0	\$18,626	\$25,273	\$6,271	\$25,272	\$25,782	\$25,782
Debt Service - Interest	\$35,438	\$100,486	\$99,234	\$3,902	\$95,120	\$97,702	\$97,702
TOTAL EXPENDITURES	\$1,477,917	\$878,343	\$124,807	\$52,088	\$163,261	\$2,525,634	\$2,525,634
TRANSFERS							
to TIF #6 Debt Service	\$498,409	\$497,281	\$631,981	\$153,566	\$631,981	\$756,931	\$756,931
TOTAL TRANSFERS	\$498,409	\$497,281	\$631,981	\$153,566	\$631,981	\$756,931	\$756,931
BALANCE	(\$2,161,626)	(\$2,792,424)	(\$2,812,198)	(\$2,310,697)	(\$2,795,954)	(\$5,207,231)	(\$5,186,821)
TIF #6	(\$1,502,151)	(\$1,311,376)	(\$1,243,121)	(\$865,503)	(\$1,224,954)	(\$1,264,933)	(\$1,233,909)
Tif #7	(\$659,475)	(\$1,481,048)	(\$1,569,077)	(\$1,504,920)	(\$1,571,000)	(\$3,942,298)	(\$3,952,912)
Total Balance	(\$2,161,626)	(\$2,792,424)	(\$2,812,198)	(\$2,370,423)	(\$2,795,954)	(\$5,207,231)	(\$5,186,821)

DEBT SERVICE

The Debt Service Fund reports the payments made by the Village to repay borrowed funds used by the Village to finance major public improvements, development projects, and capital purchases. The Debt Service Fund is funded through transfers from various contributing sources including the General Fund and outside sources. The 2021 expenditures for principal and interest payments are in accordance with the Village's planned and estimated debt schedule. Debt Service Fund expenses include fees paid for processing debt information. The revenue accounts include transfers to the Debt Service Fund from the General Fund and TIF District #6. Revenues also include interest earnings.

Debt service has increased as the community invested in infrastructure. Traditionally, excess surplus has not been utilized to reduce the amount required from taxes; however, to reduce the impact on the tax levy for the 2022 budget, surplus will be used. The 2022 principal and interest payments reflect debt restructuring that has occurred in the past several years to take advantage of favorable interest rates as well as additional borrowing for several major projects including Good Hope Road, Maple Avenue and TIF District #6. There are several debt issues that are callable in 2022 that will be reviewed for future savings. A possibility exists that additional debt will be needed for TIF #7 construction costs.

ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Balance Carried Forward	\$324,013	\$416,805	\$415,674	\$512,016	\$512,016	\$329,766	\$329,766

REVENUES & TRANSFERS

General Fund - Taxes	\$2,131,820	\$2,287,308	\$2,451,114	\$2,174,168	\$2,451,114	\$2,562,261	\$2,562,261
General Fund - Cash Capital Funds	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937	\$60,937
TIF Tax Levy Fund - Increment for Debt	\$498,408	\$497,281	\$631,981	\$153,566	\$631,981	\$756,931	\$756,931
Interest Earnings	\$15,743	\$4,608	\$4,000	\$798	\$1,500	\$1,500	\$1,500
IRS Rebate - Build America Bonds	\$78,472	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds of Debt	\$4,185,000	\$162,479	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$969,042	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE FUNDS	\$8,263,435	\$3,429,418	\$3,563,706	\$2,901,485	\$3,657,548	\$3,711,395	\$3,711,395

EXPENDITURES

Principal Payments	\$6,675,000	\$1,810,000	\$2,095,000	\$1,450,000	\$2,095,000	\$2,440,000	\$2,440,000
Interest Payments	\$1,093,801	\$1,107,402	\$1,232,782	\$648,482	\$1,232,782	\$1,147,609	\$1,147,609
Expenses	\$35	\$0	\$250	\$0	\$0	\$250	\$250
Bond Issuance Expenses	\$77,794	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$7,846,630	\$2,917,402	\$3,328,032	\$2,098,482	\$3,327,782	\$3,587,859	\$3,587,859
BALANCE	\$416,805	\$512,016	\$235,674	\$803,003	\$329,766	\$123,536	\$123,536

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. It is the plan to revisit the CIP every two years to re-evaluate the proposed projects to determine if they are still in line with the Village's priorities. Listed below are the projects for the next three years in the plan.

Project Name	Total Cost	Anticipated Borrowing	Funds on Hand	Utility Contribution	Other Sources
New Roller 2022	22,000	-	22,000	-	-
New "E" Series Water Meters 2022	259,852	-	-	259,852	-
Sussex Heights/Prides - mill and overlay (6.5 miles) Construction 2023/2024	5,315,165	2,329,099	-	2,126,066	860,000
One Ton Dump Truck 2023	92,351	-	92,351	-	-
Coldwater Creek/Pine Ridge - mill and overlay Construction 2024/2025	5,541,060	3,585,795	-	1,385,265	570,000
Public Safety Building Repairs 2024	602,102				602,102
Mini Excavator 2024	77,020			77,020	



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				
	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Expenditures				
Personnel Services	\$ 800,212	\$833,182	\$ 908,925	\$ 969,986
Contractual Services	\$ 46,921	\$ 51,076	\$ 50,917	\$ 54,318
Expenses	\$ 120,767	\$ 108,148	\$ 125,456	\$ 129,057
Materials (books, AV, e-books)	\$124,034	\$120,758	\$122,778	\$ 128,159
Capital Outlay	\$ 1,673	\$ 16,444	\$ 17,045	\$ 16,680
Total	\$ 1,093,607	\$ 1,129,608	\$ 1,225,121	\$ 1,298,200
Resources				
Village of Sussex	\$ 667,010	\$ 690,547	\$ 690,547	\$ 726,395
All Other Sources	\$ 544,018	\$ 525,042	\$ 545,542	\$ 571,805
Use of Reserve Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,211,028	\$ 1,215,589	\$ 1,236,089	\$ 1,298,200

HIGHLIGHTS FOR 2021

- * Launched Home Delivery service to bring library materials directly to people physically unable to visit the library
- * Introduced CAFÉ library mobile app
- * Began RFID conversion of library collection for increased accuracy, security, efficiency and ease of use

DIVISION GOALS

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

MAJOR OBJECTIVES FOR 2022

- * In collaboration with FEH Design, complete a space needs study, facility analysis and community driven conversation about future library needs
- * Create the 2023-2025 strategic plan
- * Refresh the Parent/Child Center with interactive wall panels and updated furniture
- * Launch "Library of Things" collection with non-traditional items for loan

	2015	2016	2017	2018	2019	2020	2021
PERFORMANCE INDICATORS	Actual	Actual	Actual (out of bldg in Dec.)	Actual (out of bldg in Jan.)	Actual	Actual	Estimate
All items loaned	329,051	335,737	333,866	340,532	353,396	290,643	328,973
Downloadable items loaned (included above)	17,297	19,553	21,042	26,600	29,863	35,344	36,997
Program attendance (includes passive progs)	41,742	43,773	54,747	61,982	57,594	4,864	12,569
Ranking in county, of total physical circ/capita	4/16	3/16	3/16	3/16	3/16	2/16	3/16

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

REVENUES

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

Budget Impact: The revenue budget increases \$50,077 (4.01%). The largest increase is the village payment which increases by \$35,848 after remaining stable in the prior budget; revenue from County library taxes increases by \$11,763; and revenue from adjacent counties increases \$4,601. All other income shows a net decrease of \$2,135.

ACCT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
50100	Village of Sussex	\$667,010	\$690,547	\$690,547	\$345,274	\$690,547	\$726,395	\$726,395
50300	Federated Library System	\$64	\$0	\$0	\$0	\$0	\$188	\$188
50350	Adjacent Counties	\$35,251	\$27,218	\$28,132	\$28,132	\$28,132	\$27,403	\$27,403
50400	Fines	\$21,885	\$11,242	\$18,100	\$8,122	\$13,900	\$17,500	\$17,500
50500	Copier Sales	\$921	\$535	\$894	\$372	\$640	\$750	\$750
50700	Grants	\$6,326	\$4,537	\$5,050	\$5,240	\$5,240	\$5,050	\$5,050
50750	Office Supplies Sold/Public Printing	\$3,156	\$2,031	\$3,000	\$1,340	\$2,297	\$3,000	\$3,000
50900	Material Replacement	\$3,929	\$2,316	\$3,500	\$1,234	\$2,115	\$3,300	\$3,300
55000	Interest Earned	\$10,091	\$2,762	\$6,750	\$388	\$776	\$6,100	\$6,100
57500	Miscellaneous Income	\$4,945	\$11,313	\$5,000	\$3,072	\$5,266	\$9,601	\$9,601
59500	Waukesha County Library Taxes	\$457,450	\$463,088	\$487,150	\$243,588	\$487,176	\$498,913	\$498,913
	TOTAL	\$1,211,028	\$1,215,589	\$1,248,123	\$636,762	\$1,236,089	\$1,298,200	\$1,298,200

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 \$50,177 (4.01%). Wages and benefits increase \$43,331 with over half of that in employee insurance as a result of family status changes. Contracted cleaning decreased by \$2,616 . All other accounts were increased or decreased by minimal amounts for a total of under \$10,000.

ACCT	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
000								
60100	Wages & Salaries	\$648,535	\$672,240	\$692,242	\$388,533	\$696,680	\$708,929	\$708,929
60105	Unemployment	\$0	\$179	\$750	\$1,097	\$0	\$750	\$750
60200	Janitor's Wages	\$11,780	\$2,120	\$15,028	\$2,131	\$4,261	\$15,480	\$15,480
60210	Cleaning Service	\$16,712	\$21,057	\$23,736	\$12,120	\$19,670	\$21,120	\$21,120
60400	Board Expenses	\$56	\$0	\$100	\$31	\$100	\$100	\$100
60500	Employee Pension	\$36,578	\$38,260	\$43,541	\$22,754	\$39,440	\$42,923	\$42,923
60600	Payroll Taxes	\$50,610	\$51,654	\$54,002	\$30,986	\$53,709	\$55,314	\$55,314
60700	Employee Insurance	\$52,709	\$68,908	\$121,092	\$50,232	\$114,835	\$146,590	\$146,590
60800	Expenses	\$1,285	\$650	\$1,135	\$805	\$1,381	\$1,230	\$1,230
60900	Life Insurance	\$943	\$970	\$1,010	\$576	\$1,153	\$1,010	\$1,010
61000	Workers' Compensation	\$1,157	\$1,156	\$1,300	\$923	\$1,234	\$1,300	\$1,300
61100	Insurance	\$6,608	\$7,444	\$7,600	\$7,224	\$7,602	\$8,000	\$8,000
61200	Telephone	\$2,451	\$1,636	\$1,920	\$1,595	\$1,792	\$1,920	\$1,920
61300	Heat	\$7,272	\$6,487	\$6,928	\$4,730	\$7,500	\$7,344	\$7,344
61400	Electric	\$28,181	\$25,574	\$29,026	\$14,198	\$26,263	\$29,376	\$29,376
61500	Sewer & Water	\$3,476	\$3,080	\$3,685	\$1,612	\$3,224	\$3,488	\$3,488

VILLAGE OF SUSSEX
2022 BUDGET

ACCT 000	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
61700	Building Maintenance	\$9,054	\$5,980	\$10,000	\$9,781	\$11,959	\$10,400	\$10,400
61710	Grounds Maintenance	\$366	\$827	\$750	\$163	\$750	\$750	\$750
61800	Processing Supplies	\$9,088	\$8,923	\$9,090	\$2,101	\$9,090	\$9,148	\$9,148
61900	Office Supplies	\$4,088	\$3,358	\$3,420	\$865	\$3,420	\$3,300	\$3,300
62100	Equipment Maintenance	\$1,735	\$1,381	\$2,314	\$1,109	\$2,219	\$3,632	\$3,632
62150	Building Systems Maintenance	\$15,838	\$13,460	\$13,287	\$5,670	\$13,287	\$13,435	\$13,435
62300	Maintenance & Repair of Materials	\$540	\$314	\$500	\$125	\$500	\$500	\$500
62810	Mileage	\$796	\$137	\$500	\$369	\$737	\$500	\$500
62820	Continuing Education	\$4,221	\$2,301	\$3,800	\$517	\$3,800	\$3,800	\$3,800
62830	Membership	\$731	\$1,221	\$1,200	\$120	\$1,200	\$1,200	\$1,200
62900	Public Relations	\$3,789	\$3,343	\$4,411	\$1,216	\$4,411	\$4,959	\$4,959
63000	Legal Fees	\$531	\$679	\$1,200	\$0	\$0	\$1,000	\$1,000
63100	Annual Audit	\$4,400	\$4,518	\$4,500	\$4,672	\$4,672	\$4,300	\$4,300
63200	Accounting	\$4,662	\$1,066	\$1,233	\$769	\$994	\$1,233	\$1,233
63300	Postage	\$503	\$458	\$550	\$103	\$550	\$500	\$500
63400	Programs	\$7,349	\$7,639	\$8,590	\$5,184	\$8,590	\$8,695	\$8,695
63500	Misc. Furniture & Equipment	\$1,664	\$2,937	\$2,000	\$462	\$2,000	\$2,400	\$2,400
70100	Books	\$84,047	\$83,166	\$80,404	\$36,777	\$80,404	\$128,159	\$128,159
70150	Books - Replacement	\$2,556	\$1,356	\$2,100	\$414	\$2,100		
70200	Periodicals	\$5,898	\$6,935	\$6,922	\$6,781	\$6,922		
70400	Audio-Visual	\$19,731	\$18,407	\$18,900	\$11,564	\$18,900		
70445	AV-Replacement	\$227	\$34	\$1,000	\$0	\$1,000		
70450	Shared Databases	\$5,349	\$3,512	\$5,478	\$3,684	\$5,478		
70550	e-books	\$6,226	\$7,348	\$7,974	\$7,974	\$7,974		
70600	Data plans for circulation hotspots	\$2,120	\$2,241	\$2,400	\$360	\$2,400		
80400	Software Support	\$1,703	\$4,638	\$8,140	\$4,067	\$8,140	\$9,877	\$9,877
80410	Automation Supplies	\$489	\$476	\$560	\$477	\$560	\$560	\$560
80420	Public Computer/Internet	\$602	\$272	\$600	\$145	\$600	\$400	\$400
80430	Automation Maintenance	\$25,278	\$24,822	\$26,575	\$26,575	\$26,575	\$27,898	\$27,898
80600	Computer Lease Payments	\$697	\$14,918	\$15,380	\$9,720	\$15,795	\$14,780	\$14,780
80610	Equipment Replacement	\$976	\$1,526	\$1,250	\$728	\$1,250	\$1,900	\$1,900
	TOTAL	\$1,093,607	\$1,129,608	\$1,248,123	\$682,039	\$1,225,121	\$1,298,200	\$1,298,200

BALANCE

ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL TO 7/31	2021 ESTIMATE	2022 BASE BUDGET	2022 FINAL BUDGET
Total Revenues	\$1,211,028	\$1,215,589	\$1,248,123	\$636,762	\$1,236,089	\$1,298,200	\$1,298,200
Total Expenses	\$1,093,607	\$1,129,608	\$1,248,123	\$682,039	\$1,225,121	\$1,298,200	\$1,298,200
BALANCE	\$117,421	\$85,981	\$0	(\$45,277)	\$10,968	\$0	\$0

