



# VILLAGE OF SUSSEX 2023 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.

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## MEMORANDUM

**To:** Village Board  
**From:** Jeremy Smith, Village Administrator  
**Re:** The 2023 Final Proposed Budget  
**Date:** November 2, 2022

After holding several budget workshops, the Village Board made the following changes to the 2023 proposed budget:

\$144,422 was added to the budget for depreciation.

- \$100,000 was for the eighth step of depreciation for the roads;
- \$40,122 was to start depreciation of the Pauline Haass Public Library building;
- \$4,300 is for depreciation of shade structures being installed at the splashpad.

\$25,936 was added to the budget to begin transitioning the part-time park position to full time in the next few years.

\$6,900 was added to the budget to add a project tracking module to the ERP software. This will have no effect on the tax rate as surplus funds will be used.

\$5,000 was added for the annual maintenance fees for two Flock cameras to be positioned in the Village.

\$2,000 was added for an employee surveying tool.

\$266 was add for League of WI Municipalities dues after receiving the actual cost.

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

- Shared revenue increased \$5,575 after receiving the estimate from the state.

These changes result in a levy increase of \$172,038 from the original proposed budget and the levy increase percentage changes from a 4.94% increase to an increase of 6.99%. Based on the estimated assessed value, this will result in a Village tax rate of \$5.2573. The Village taxes for a home valued at \$353,189 would be estimated at \$1,856.83 or an increase of \$33.44 (1.83%).



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

September 2, 2022

Re: The 2023 Proposed Budget

It is my pleasure to present the proposed 2023 Budget of the Village of Sussex. 2022 has been a difficult year for people with the largest inflationary pressure in 50 years along with supply chain issues. 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 2021 saw Sussex's equalized value climb \$260 million to have a Village tax base over \$1.9 billion. Sussex continues to be a sought-after community with high demand for housing and one of the best values for quality of life and costs of services.

The proposed budget improves services, addresses essential public safety needs, has no property tax increase for the average household, implements the Board's major capital project priorities, and focuses on the future. The base budget does not address all of the transformational items the community needs for long term growth. The Village Board will be able to address some of those items if it chooses with additional levy capacity estimated at about \$258,000. 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 40% over the next decade;
- Know the goal, plan the route and get there one step at a time.

The proposed base budget would mean a small tax decrease of \$2.21 for the average homeowner of a \$353,189 house. The budget lowers the tax rate from 2021 by \$0.53 (-7.79%). 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 communities' wellbeing for generations. With the adoption of the Boundary Agreement with the Town of Lisbon, the ultimate boundaries and end of growth set a retirement date for the community of about 2032. The decisions the Board makes systematically between now and then are the essential steps to insuring a great community well into the future.

I look forward to finalizing the 2023 Budget with you.

Jeremy Smith

# Executive Budget Summary



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# The Economy, the Tax Rate, the Options

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## The Economy

The Village saw total property tax base rise as new growth and market demands drove values higher. It is expected that existing home values will rise in 2023 given the demand for housing in Sussex. The changed world post Covid-19 will likely limit the already constrained commercial marketplace. 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 \$297 million (15.5% of tax base)

Commercial Development \$20 million (1.0% of tax base)

Manufacturing Development \$70 million (3.6% of tax base)

Multi-family Development \$15 million (0.8% of tax base)

## The Tax Rate

The \$413,305 (4.94%) levy increase lowers the tax rate from \$5.59 to \$5.16 (-7.79%) as a result of \$207.3 million in new tax base. This results in the average residential property taxpayer having a small decrease in the Village share of the property tax bill in 2022 from 2021. The 2023 proposed budget relied on the following:

- New growth, consistent development revenues, operational efficiencies.
- The levy changes comes from the following major areas:
  - Wage & Benefits, excluding fire (\$123,010): annual increases and wage adjustments.
  - Capital Outlay (\$110,340): depreciation adjustments.
  - Fire Department (\$99,990): final step to phase in full-time staff.
  - Police Contract (\$79,114): contract inflation costs, incrementally adding staff.
  - IT Costs (\$39,532): annual maintenance for new ERP software; cyber security issues.

## The Options

The Village Board has levy capacity under levy limit rules due to fiscal management. For 2023, the Village Board has approximately \$258,000 in levy capacity to address items not funded in the base budget. For each \$17,042 adjustment in the levy the tax rate changes by \$0.01 (\$3.53 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 xxv.

## Budget in Brief: General Fund

Revenues			
Category	Change	Percent	Reason
<b>General Levy</b>	\$ 585,354	6.99%	CIP (debt) costs, staffing, library costs
<b>All Other Revenues</b>	\$ 366,586	7.70%	
Water/Other Taxes	\$ (9,582)	-1.67%	Lower rates for all taxing entities
Intergovernmental	\$ 98,487	7.57%	Trans aid & fire dues increase
Regulation/Compliance	\$ 13,150	2.35%	More police fines, lower cable franchise fees
Charges for Service	\$ 212,268	17.97%	Recreation growing, new garbage contract
Commercial Revenue	\$ 23,988	13.13%	Increased park rent and sponsorships
Miscellaneous Revenue	\$ 2,000	3.06%	Increased revenue from Pints in the Park
Fund Transfers	\$ 26,275	2.94%	Less use of Depr Fund, use of surplus & ARPA money, increased dividends
<b>Total Revenue</b>	\$ 951,940	7.25%	
Expenditures			
Category	Change	Percent	Reason
<b>General Government</b>	\$ (12,089)	-1.29%	
Legislative	\$ 1,048	2.02%	Annual village board increases, municipal dues
Executive	\$ (4,137)	-1.54%	Adjust insurance levels
Clerk-Treasurer	\$ (14,048)	-7.59%	Wages & benefits, elections
Information Technology	\$ 63,979	68.97%	Greater licensing & consultant fees, restructured staffing
Finance	\$ (58,931)	-17.36%	Overlap of position for Finance Director retirement
<b>Transfer Budget</b>	\$ 75,426	2.85%	
Debt payment	\$ 71,426	2.72%	Capital Improvement Program costs
Cemetery	\$ 4,000	44.44%	Less revenue to cover costs
<b>Public Safety</b>	\$ 249,726	6.38%	
Police	\$ 102,465	5.09%	Contract increase, new position & Flock cameras
Fire	\$ 137,690	9.06%	Final step of staffing
Planning & Development	\$ 8,771	2.93%	Wages and benefits with new Development Director
Emergency Government	\$ 800	26.67%	Increased maintenance costs
<b>Health &amp; Human Services</b>	\$ 55,310	9.72%	
Sanitation	\$ 58,692	18.03%	New contract, additional customers
Recycling	\$ (3,852)	-1.62%	New contract cost decreased, additional customers
Animal & Pest Control	\$ 470	8.35%	Include costs for other contractors
<b>Operations</b>	\$ 36,263	4.15%	
Streets	\$ 33,070	4.43%	Wage & benefits increases, increased salt & maintenance, decreased street lights
Engineering	\$ 3,193	2.52%	Wages & benefits, maintenance costs of copier
<b>Culture and Recreation</b>	\$ 221,931	9.98%	
Recreation Admin	\$ 3,847	2.20%	Increased wages & benefits, other costs stable
Park Operations	\$ 74,295	13.20%	Forestry efforts, contracted mowing, utilities, wages
Building Maintenance	\$ 30,299	11.49%	Wages & benefits, building maintenance
Seniors	\$ 5,823	14.42%	Increased hours for coordinator
Special Events	\$ 27,189	26.59%	Increase fireworks, special events, reallocate staff time
Rec. Programming	\$ 70,413	23.16%	Increased costs for successful programs
Library	\$ 10,065	1.30%	Increased wages, benefits & maintenance
<b>Cash Capital Outlay</b>	\$ 325,373	15.86%	Depreciation increase, park improvements
<b>Total Expenditures</b>	\$ 951,940	7.25%	

## Budget in Brief: Utilities

Water Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	\$ 18,000	0.85%	Customer growth
Fire Protection	\$ 39,535	5.25%	Customer growth
Tower Rental/Other	\$ 20,499	20.64%	Additional tower renter
<b>Total Revenue</b>	<b>\$ 78,034</b>	<b>7.97%</b>	Customer growth
Water Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 30,360	6.22%	Reallocation of staff time, power purch, repairs
Maintenance	\$ 2,734	1.15%	Reallocation of staff time, increase hydrant painting
Administration	\$ 531	9.00%	Small increases offset with outside services reduction
Depreciation/Taxes	\$ 4,713	0.29%	Lower taxes offset higher depreciation
<b>Total Expenses</b>	<b>\$ 38,338</b>	<b>1.30%</b>	Depreciation, taxes, water model
<b>2023 capital expenditures: \$752,000 for the road program, \$156,000 for Redford Hills oversizing, \$95,000 for meter replacements; \$42,625 for a utility truck, \$17,000 for a radar scale and \$50,977 for computers including the ERP software.</b>			
<b>Net operating revenue will be \$73,799 for 2023 (cash will decrease \$388,209)</b>			
Sewer Utility Revenues			
Category	Change	Percent	Reason
Customer Usage	\$ (10,738)	-0.52%	Decrease in industrial, rate increase
Septic Haulers/Other	\$ 55,500	55.50%	Increase in septage disposal
Other Governments	\$ -	0.00%	Increased flow, slight decrease in rates
<b>Total Revenue</b>	<b>\$ 44,762</b>	<b>1.72%</b>	Increased septage offsets decreases in customer usage
Sewer Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 92,852	13.61%	Increases to sludge hauling, wages & power
Maintenance	\$ (18,000)	-10.17%	Reduced televising for repairs
Administration	\$ 30,341	4.67%	Wages & benefits, increased IT costs for cyber & ERP
Depreciation/Taxes	\$ 43,889	4.47%	Additional assets increase depreciation
<b>Total Expenses</b>	<b>\$ 149,082</b>	<b>5.99%</b>	Increased maintenance, depreciation, sludge, IT
<b>2023 capital expenditures are \$441,000 for the road program; \$125,000 for a crane truck &amp; pickup truck; \$22,000 for office upgrades &amp; equipment; and \$50,977 for computers including the ERP software.</b>			
<b>Net operating income will be \$13,795 for the year (cash will increase \$47,317)</b>			
Stormwater Utility Revenues			
Category	Change	Percent	Reason
<b>Operating Revenue</b>	<b>\$ 45,596</b>	<b>6.40%</b>	Rate increase, growth
Stormwater Utility Expenses			
Category	Change	Percent	Reason
Operations	\$ 17,790	13.30%	Additional maintenance
Administration	\$ 14,467	6.97%	Increased wages/benefits and IT costs
Depreciation/Taxes	\$ 24,203	7.39%	Depreciation increases for added assets
<b>Total Expenses</b>	<b>\$ 56,460</b>	<b>12.65%</b>	Depreciation increases
<b>Capital items in 2023 will be \$655,000 for the road program.</b>			
<b>Net operating income will be \$32,861 for the year (cash will decrease \$448,740)</b>			

**VILLAGE OF SUSSEX 2023 BUDGET  
(BY CATEGORY)**

<b>All Funds</b>								
<b>Revenues</b>	<b>General Fund</b>	<b>TIF Capital Projects Fund</b>	<b>Debt Service Fund</b>	<b>Cemetery Fund</b>	<b>Water Utility</b>	<b>Sewer Utility</b>	<b>Stormwater Utility</b>	<b>CDA</b>
Property Taxes	6,265,109	1,315,443	2,694,624					
Other Taxes	565,207							
Intergovernmental Revenues	1,399,487	6,630						
Regulation & Compliance Revenue	572,125							
Public Charges for Service	1,393,498	40,691		4,700	3,052,334	2,653,822	758,118	
Commercial Revenues	206,623	1,250	1,500	50				500
Miscellaneous Revenues	67,375							
Fund Transfers	921,158	-	834,394	13,000	-	-	-	58,383
<b>Total</b>	<b>11,390,582</b>	<b>1,364,014</b>	<b>3,530,518</b>	<b>17,750</b>	<b>3,052,334</b>	<b>2,653,822</b>	<b>758,118</b>	<b>58,883</b>
<b>Expenditures</b>	<b>General Fund</b>	<b>TIF Capital Projects Fund</b>	<b>Debt Service Fund</b>	<b>Cemetery Fund</b>	<b>Water Utility</b>	<b>Sewer Utility</b>	<b>Stormwater Utility</b>	<b>CDA</b>
General Government	925,790	300						
Protection of Persons & Property	4,084,990							
Health & Sanitation	624,123			17,596				
Operations (Streets & Engineering)	909,189							
Parks, Recreation & Cultural Services	2,446,158							
Development								317,140
Capital Improvements	2,377,332	141,978						
Debt Service		128,265	3,529,268					
Water Utility					2,978,535			
Sewer Utility						2,640,027		
Stormwater Utility							725,257	
Fund Transfers	23,000	834,394	-	-	-	-	-	-
<b>Total</b>	<b>11,390,582</b>	<b>1,104,937</b>	<b>3,529,268</b>	<b>17,596</b>	<b>2,978,535</b>	<b>2,640,027</b>	<b>725,257</b>	<b>317,140</b>

<b>Budget Summary - All Funds</b>				
<b>Revenues</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
General Fund	12,722,988	13,133,266	14,323,186	14,085,206
TIF Capital Projects Fund	791,469	891,698	3,092,903	1,364,014
Debt Service Fund	3,145,020	3,381,629	4,481,929	3,530,518
Cemetery Fund	18,373	13,615	10,650	17,750
Water Utility	2,995,149	2,974,300	2,969,071	3,052,334
Sewer Utility	2,784,492	2,609,060	2,609,294	2,653,822
Stormwater Utility	694,558	712,522	731,403	758,118
CDA	46,400	48,112	55,261	58,883
<b>Total</b>	<b>23,198,449</b>	<b>23,764,202</b>	<b>28,273,697</b>	<b>25,520,645</b>
<b>Expenditures</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
General Fund	12,314,155	13,133,266	14,112,037	14,085,206
TIF Capital Projects Fund	1,285,329	3,282,565	2,462,061	1,104,936
Debt Service Fund	3,327,782	3,587,859	4,788,409	3,529,268
Cemetery Fund	14,433	17,182	15,105	17,596
Water Utility	2,827,515	2,940,197	2,814,148	2,978,535
Sewer Utility	2,298,623	2,490,945	2,426,426	2,640,027
Stormwater Utility	742,498	668,797	641,898	725,257
CDA	15,000	320,140	-	287,140
<b>Total</b>	<b>22,825,335</b>	<b>26,440,951</b>	<b>27,260,084</b>	<b>25,367,965</b>
<b>Revenues-Expenditures</b>	<b>373,114</b>	<b>(2,676,749)</b>	<b>1,013,613</b>	<b>152,680</b>

## Budget in Brief: Other Funds

### Community Development Authority (CDA)

The CDA shows revenues from the TIF #7 interest payment and a payment for development. This will leave cash of \$87,532 in the fund but this will be replenished with future interest payments from TIF #7.

### Cemetery Fund

The Cemetery expenditures increase \$414 (2.41%) for salary and wage increases.

### TIF Funds

TIF #6 will continue to owe other village funds approximately \$1.26 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 estimated to be \$1.7 million at the beginning of 2023. 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 2023 in the amount of \$141,978.

### 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 2023 debt service. The 2023 budget was prepared to show all debt payments to come from the tax levy as the funds previously transferred from the General Fund are now funding a portion of the needed depreciation for the Civic Center.

### Capital Projects Fund

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

### Pauline Haass Public Library

The Village's share of the Library costs is included in the General Fund Budget under Parks, Recreation and Cultural Service. The 2023 request is \$10,065 (1.30%) more than in 2022. The Library's budget is controlled by the Library Board.

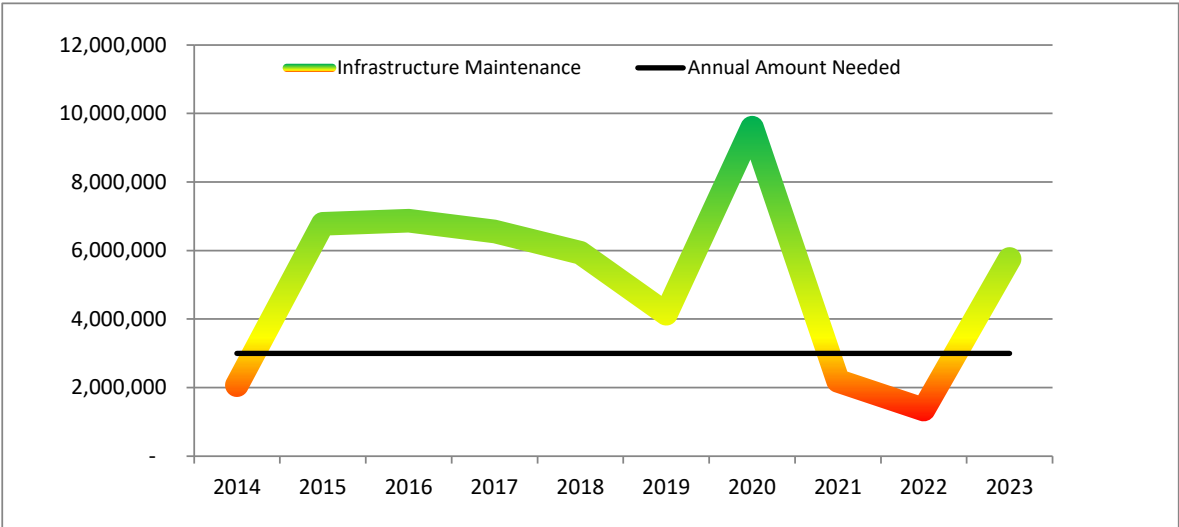


# Financial Stability Plan

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. This budget represents the 15th year these goals have been in place and the Village has made significant progress on many of them. The Community will be best suited if it continues on this plan 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.

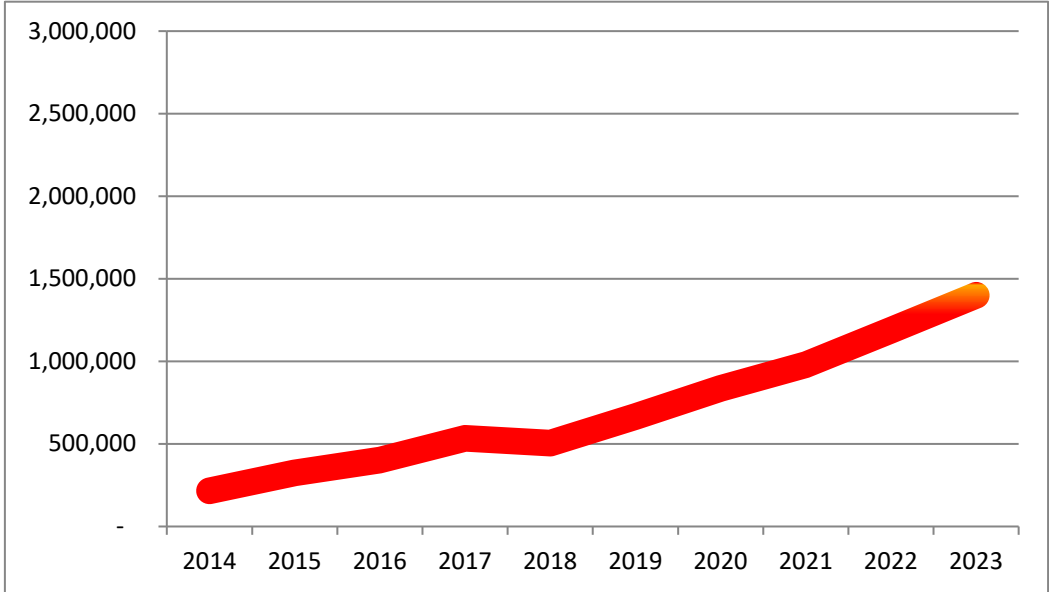
## Annual Infrastructure Maintenance

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 2022, we go back to neighborhood road programs and other smaller projects as listed in the Capital Improvement Program.



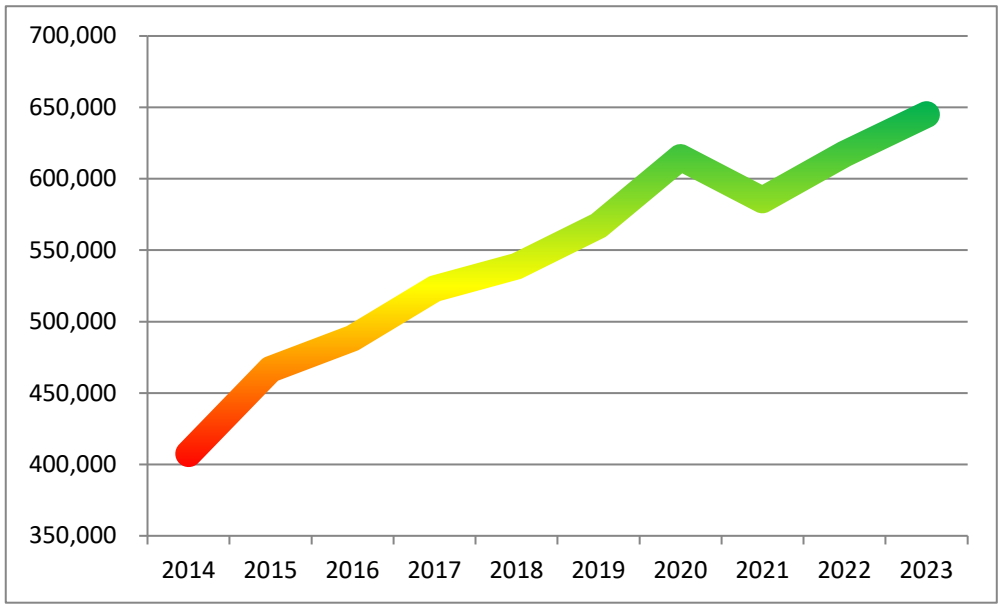
## Annual Infrastructure Maintenance (Debt Free)

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 13+ 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.



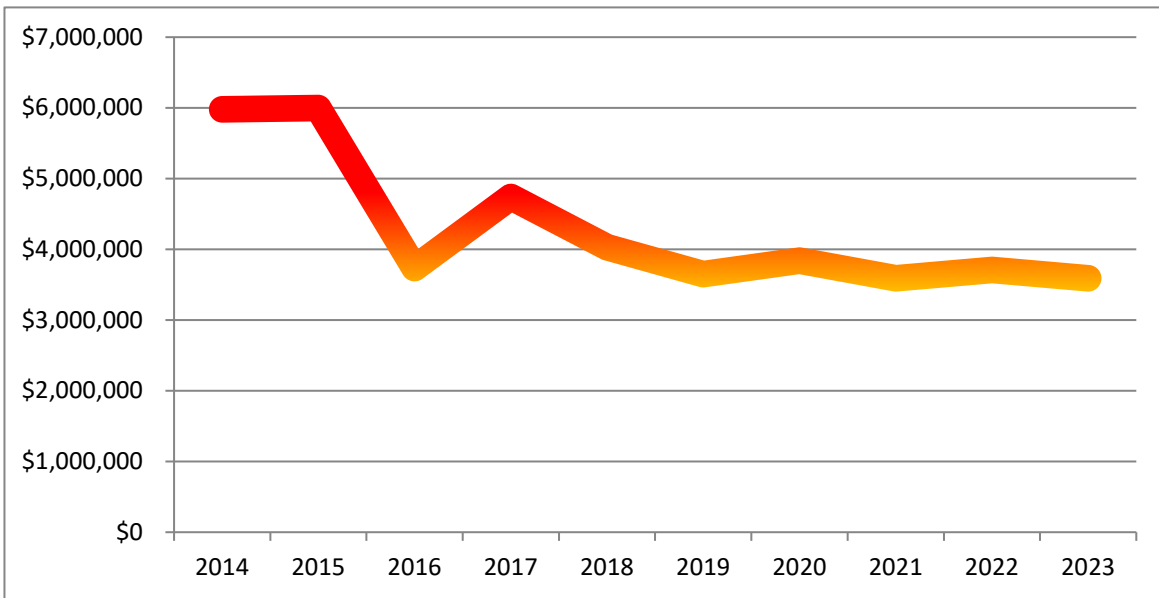
## Annual Cash Capital Depreciation: Equipment

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 \$644,945. 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 more equipment needs would cause this to climb, but costs would be balanced by new tax base and growth.



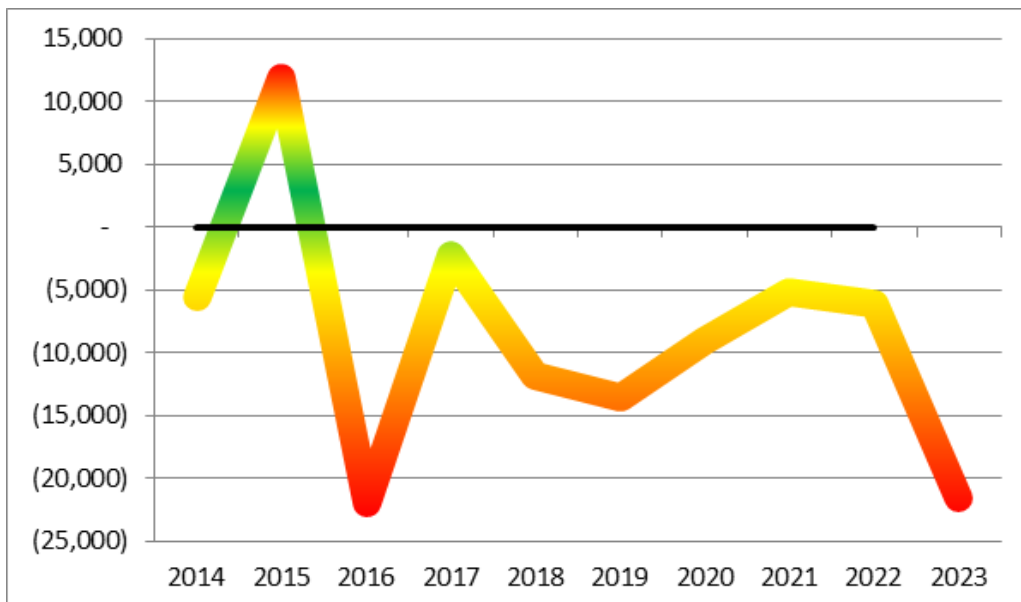
## Cash Capital Cycle Gap

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. Prior to the 2023 budget, the Village had not yet started depreciating the Civic Center and the Pauline Haass Public Library, which enlarges the cycle gap. The 2023 budget takes the step of depreciating a portion of the Civic Center value. 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.



## Development Revenue Stabilization

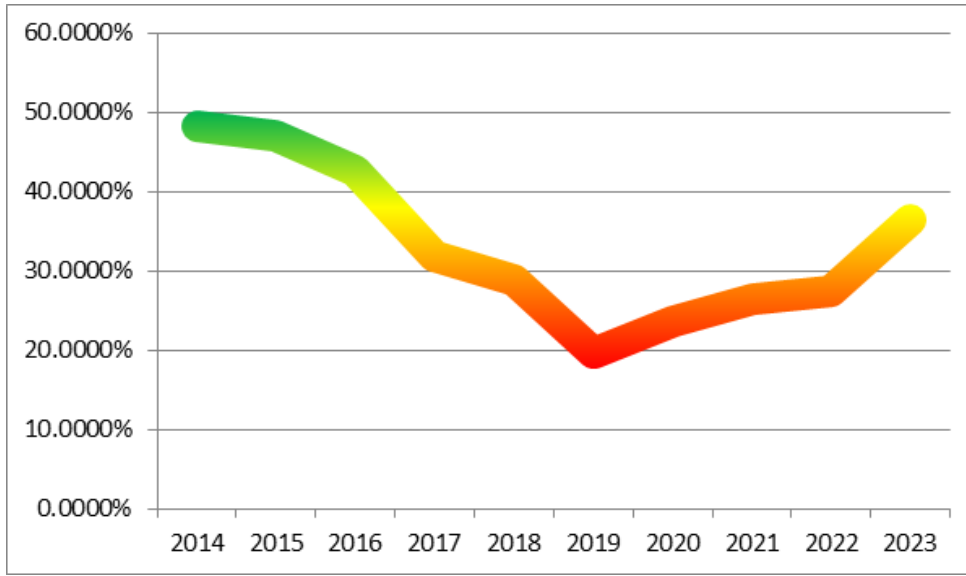
The goal is to reduce budgeted permit revenues to a sustainable level so the Village is not relying on excess permit revenues to cover other parts of the budget and the Village taxpayers are not subsidizing development. Over time this chart can reflect whether an adjustment in fees, or staffing are necessary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





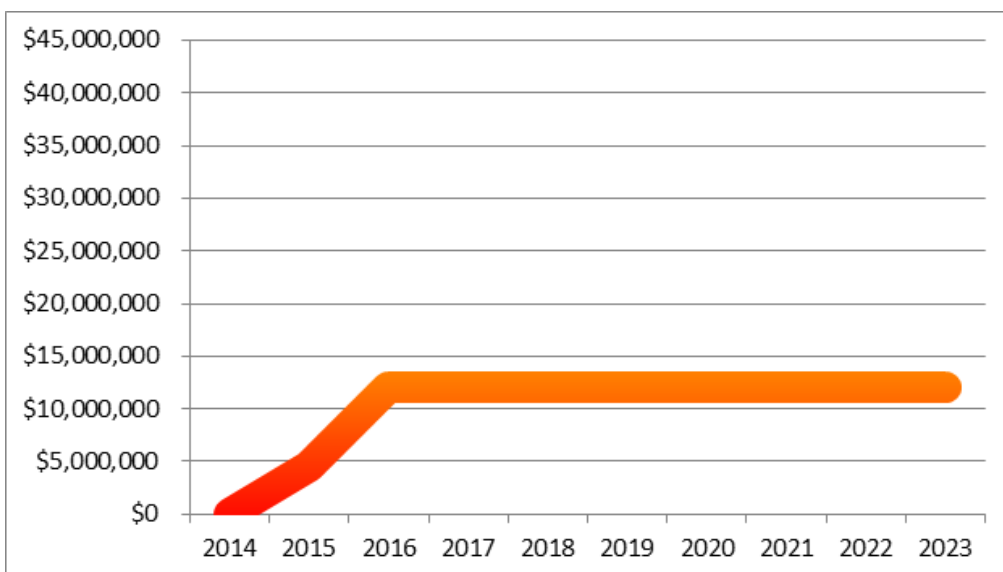
## Retirement Obligation Costs

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 2023 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.



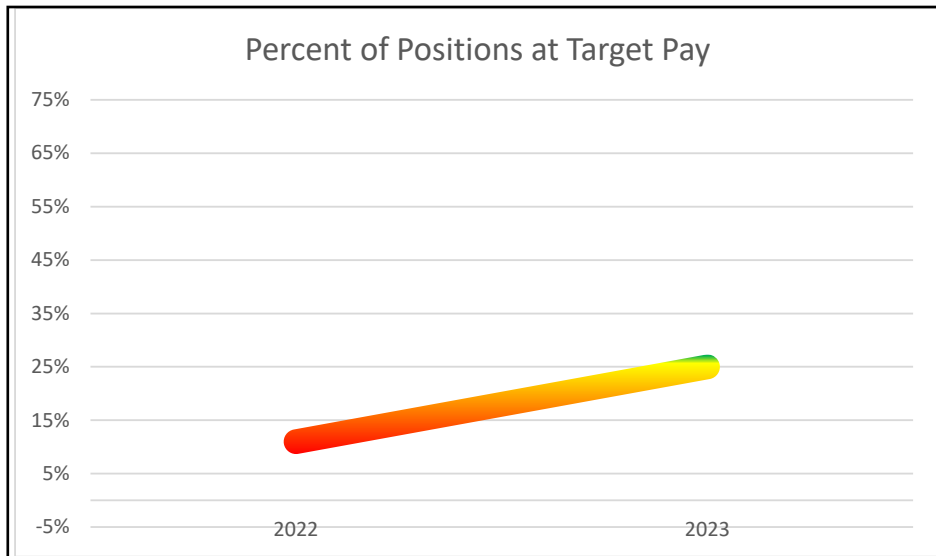
## Facility Expansion/Replacement

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 reached the second goal of the 50th percentile in 2018. The new goal, as adopted in the 2021-2025 Strategic Plan, is to reach the 75th percentile. This means that the Village of Sussex would like the midpoint of our pay range for each position to be higher than the actual pay for 75% of our peer communities. In 2022 a salary study was completed, which is being used to identify the target pay for each position. The Village is investing \$70,000 across all funds in the 2023 budget, which is above and beyond the traditional 3% budgeted for merit increases, in an attempt to meet the rapid changes in the labor market and to take steps towards reaching the new 75th percentile target. Even with this sizable investment we are only meeting the target for 25% of the positions. Employee pay will need to continue to be a priority in future budgets to keep pace with inflation and to meet the target as identified in the Strategic Plan (\$120,000 in 2022 dollars).



## 30% Reserve Fund

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

## Investment Income Revenue Stabilization

In the past when interest rates were declining, the Village worked to reduce the amount budgeted for interest income to keep it at a sustainable level year to year. The amount believed to be sustainable is \$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 refight 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

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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 xxvii. 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. Outside of the fire department, wages and benefits are up \$123,010. In addition to budgeted increases, wages for all employees were evaluated in comparison to our peer communities and \$43,735 is included in the wage and benefits amount to represent the General Fund's share of adjustments to move employees to the 75th percentile of our peers. The police contract is up (\$79,114) as we deal with inflationary increases and the new position started mid-way through 2022.

### Revenues

Non-tax (excluding transfers) revenues are up from last year. Intergovernmental revenues increase with increased transportation aid (\$88,500) as a result of increased spending on roadway projects and increased fire dues (\$5,000); Garbage Fee and ambulance revenue is offset by expenses. Revenue from cable franchise fees is 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 third phase of the planned rate increase with a phase in period over several years. The effect on an average homeowner in 2023 will be a monthly increase of about \$2.

### Utility Costs

The Village's General Fund utility costs decrease of \$4,455 as a result of partial conversion to LED streetlights

### 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, 2023, is about \$6.9 million. 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 while doubling as an emergency fund. It further allows the Village to strategically time purchasing and invest resources, providing significant savings to the taxpayers.

## New Programs

The **Capital Improvement Program (CIP)** was adopted by the Village Board for the years 2021 through 2030. For 2023, the CIP includes the 2023 annual road program. For 2024, the CIP includes a one-ton dump truck and Public Safety Building repairs.

**Fire Department:** The Department is almost done with its transition and is budgeted for staffing at four full-time/one part-time, 24/7, 365, with the final step of 6. Staffing challenges in the public safety world have delayed onboarding, but these labor challenges are transitory.

**Public Works:** This department budget increases as a good portion of the wage adjustments from the salary study affected this area. Also, maintenance budgets were increased due to inflationary pressures.

**Park and Recreation Department:** The explosive growth of Park and Recreation events, programs and usage has shrunk the General Fund subsidy by \$59,616 and produced significant quality of life opportunities at the same time. There are limits to how much this can grow in the future without staffing adjustments.

**Library:** The Library budget increases for 2023. 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 2023 cash capital budget includes money for break room furniture, two HVAC units, window replacements in the sleeping rooms, Blitzfire combo nozzle packages, hoses, fitness equipment, and boots and gloves for the Fire Department.

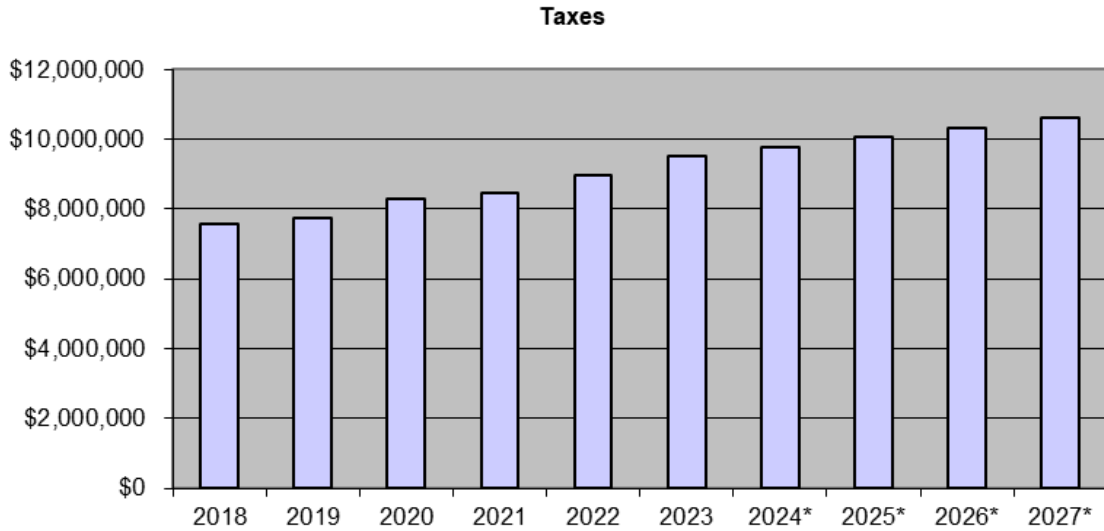
Technology purchases budgeted are server replacement at the Civic Center, wireless access points and switch replacement at the Public Safety Building, internal batteries for the UPS at the Civic Center, annual computer replacements, audio design improvements in the Community Room, and Enterprise Resource System software.

Park improvements include playground rehabilitation at Coldwater Creek Park, Melinda Weaver Park reconstruction (pickleball courts), forestry efforts, a new Park and Open Spaces Plan, and picnic tables.

In addition, there have been increases in the annual depreciation amounts for the Civic Center, technology and various equipment purchases.

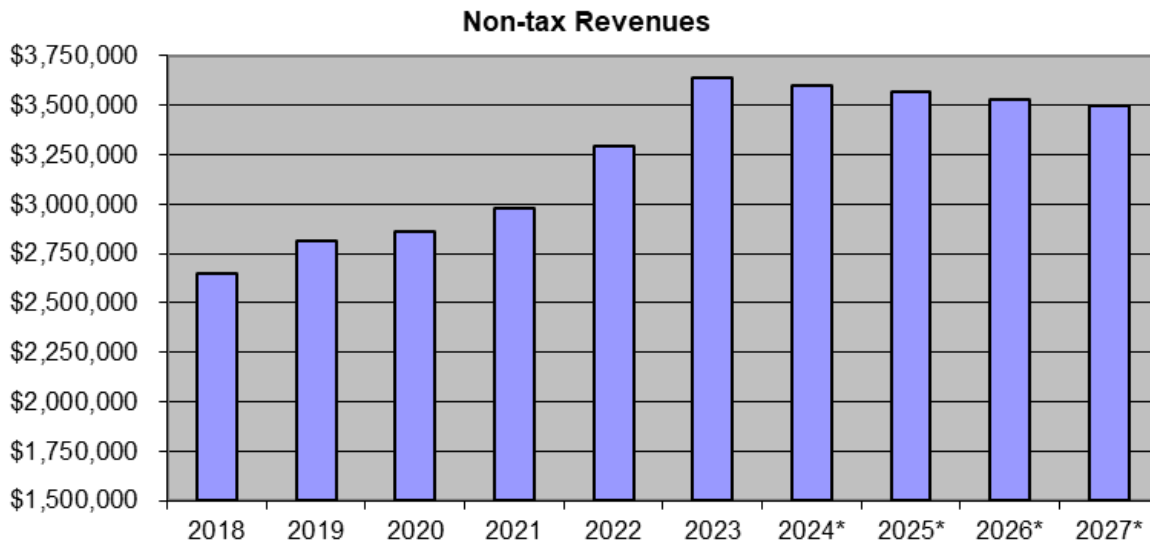


# Fiscal Trends



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

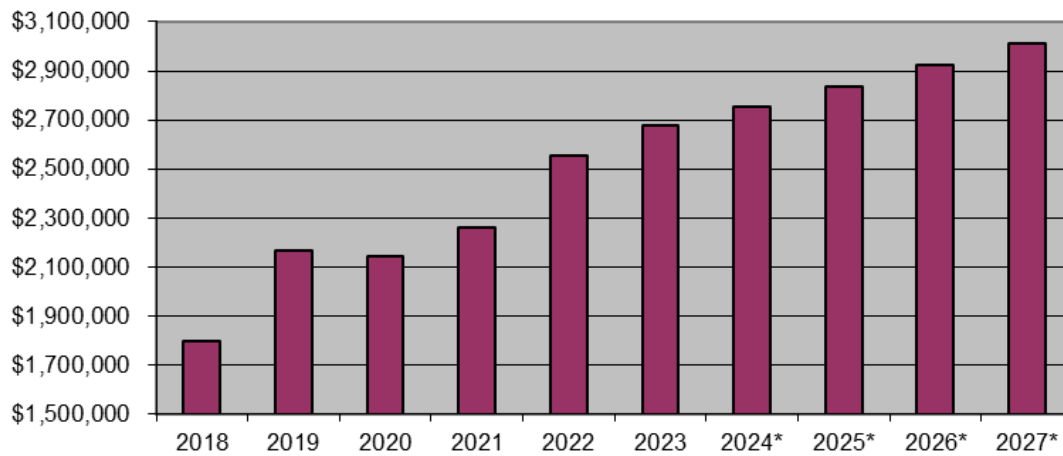
**The impact of this trend:** Steady increases in property taxes are likely without service reductions or a significant change in taxing policy in the State of Wisconsin. The impacts are offset by tax base growth.



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

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

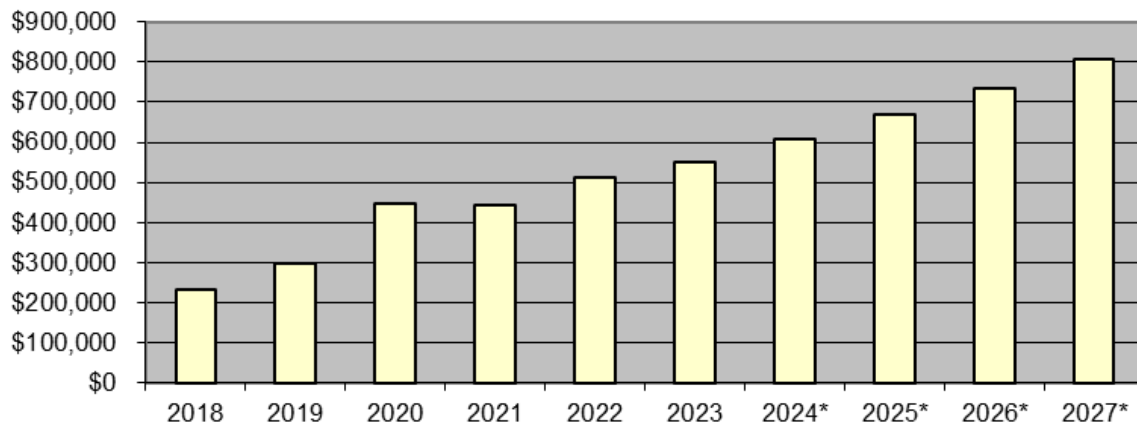
### Wages



Wages move up with jumps to correspond to planned staffing changes. 2023 adds the final step of fire staffing.

**The impact of this trend:** For 2023, 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 2023 budget includes pay increases for staff to align pay with our peer communities.

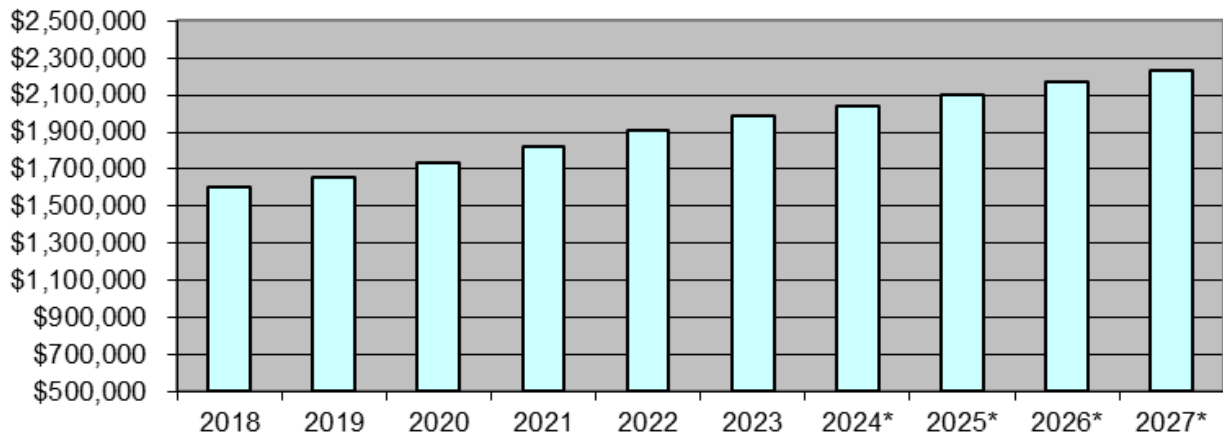
### Health Care



Healthcare costs saw dramatic increases in the early 2000's. The Village implemented Health Savings Accounts in 2006, deductible increases in 2010, and other premium changes to slow 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 2023 budget was prepared with an expected 2% increase in premiums after getting quotes to change providers after the loss of the current provider. 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 2023 staff will continue to pay 11% of the health care premium.

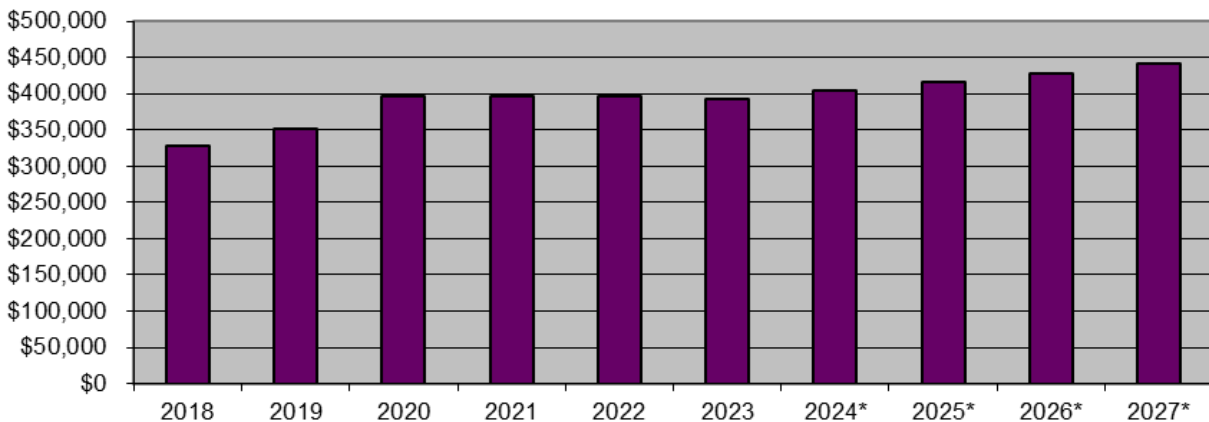
### Police Contract



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 the 2020 budget for a new position that started midway through 2022. The sheriff made a large salary adjustment for officers per a market study, so the new position is for one FTE instead of full coverage of 1.67 FTE to conserve the impacts on the contract.

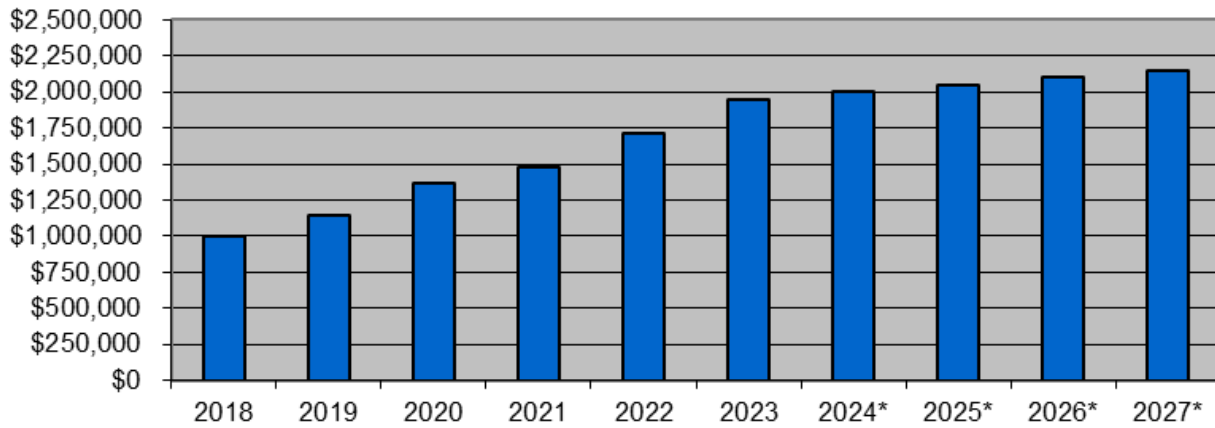
### Utility Costs



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 2023 budget shows a very small decrease over 2022 as we converted some streetlights to LED.

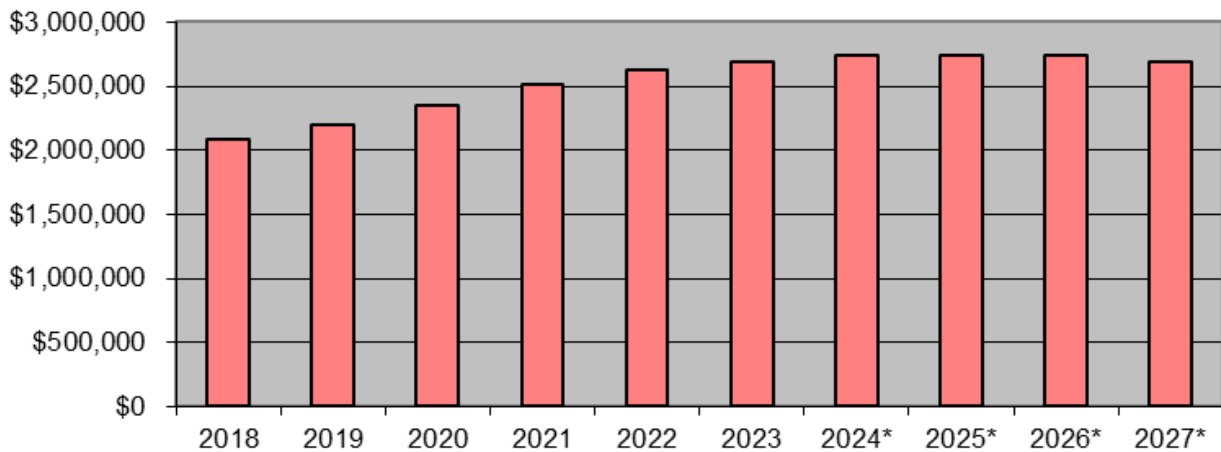
### Cash Capital



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 four more steps to fully depreciate buildings, and 13+ steps to fully depreciate roadway maintenance.

**The impact of this trend:** This fund doubles as the Village’s emergency fund, has helped raise the Moody’s rating (lowering the borrowing costs) and allowed on-time equipment replacement (reducing operating costs). The Village 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. Levy limits may make this extremely difficult as all other costs are increasing impacting the available levy capacity to be set aside. The Village may have to utilize strategic efforts to complete these steps in the future.

### Infrastructure Maintenance (DEBT)



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

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



## Budgetary Options

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

### VILLAGE BOARD, STRATEGIC PLAN OR COMMITTEE REQUESTS

**Employee Surveying Tool:** During the Strategic Planning sessions, the Village Board mentioned conducting employee surveys. This is the cost for a tool to aid in that process.

Surveying Tool	<u>\$ 2,000</u>
<b>Effect on \$353,189 Home</b>	<u>\$ 0.41</u>

### DEPARTMENT REQUESTS

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

Infrastructure Depreciation	<u>\$ 100,000</u>
<b>Effect on \$353,189 Home</b>	<u>\$ 20.72</u>

**Begin Library Depreciation:** In 2017, the Village took possession of the library building. There has not been any depreciation set aside for this building. With the upcoming library expansion included in the CIP, any funds set aside would reduce future borrowing for this project when the time comes and would also provide funding if there are any major repairs or renovations needed prior to that time.

Infrastructure Depreciation	<u>\$ 40,122</u>
<b>Effect on \$353,189 Home</b>	<u>\$ 8.31</u>

**Flock Cameras:** These are cameras that would be mounted at the main entrances to the Village and would be constantly recording license plate numbers of vehicles passing the camera locations. The presence of these cameras would aid in criminal investigations and would be an excellent tool to assist law enforcement in keeping the community safe. The ideal situation would be to have four cameras. Staff will approach the Town of Lisbon about partnering to share in the annual cost of two cameras. The amount shown is the annual cost for two cameras. The cameras are leased annually and all maintenance is performed by Flock,

Annual cost of two cameras	<u>\$ 5,000</u>
<b>Effect on \$353,189 Home</b>	<u>\$ 1.04</u>

**Park Staffing:** As demonstrated this past spring, it is getting harder to find part-time seasonal staff. This request is to start building up the budget to convert the one permanent part-time park employee to a full-time status. This will decrease the need for seasonal staff and prepare for the addition of the park in Vista Run and the Village Park Master Plan. The amount shown is one-half of the amount needed to increase the wages to full-time and to provide the benefits offered to full-time staff members.

Additional wages & benefits for full-time	<u>\$ 25,936</u>
<b>Effect on \$353,189 Home</b>	<u>\$ 5.38</u>

**Implement a Wheel Tax:** In the current levy limit environment and as growth starts to slow, there will be fewer dollars available to cover the basic increases needed in the budget to cover normal operations, let alone increasing the amounts set aside to the Cash Capital Fund. Implementing a wheel tax is an allowable option that needs to be considered in the future as a means to fund additional depreciation of the Village's roads. No action is being requested for the 2023 budget, but this is discussed as an option for future years.



# 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

### Clerk/Treasurer

Jennifer Moore

### 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

### Community Development Director

Gabe Gilbertson

# Village Profile

**First Settled:** June 1843

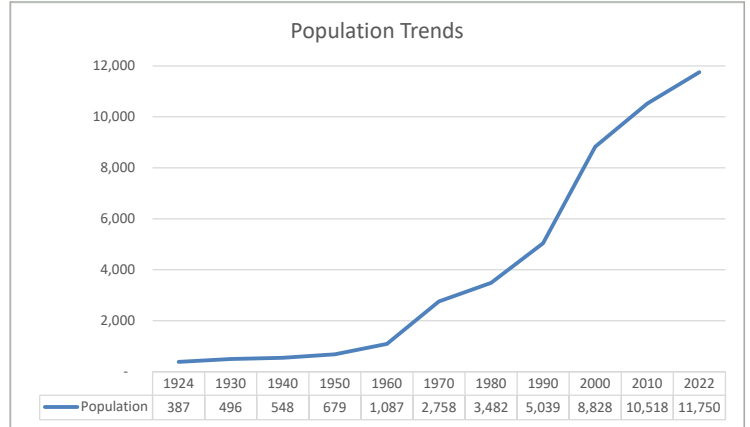
**Date of Incorporation:** September 12, 1924  
(Sussex-Templeton joined together to become the Village of Sussex.)

**Form of Government:** Village President/ Board/Administrator

**Size:** 7.83 square miles

**Elevation:** 930 Feet

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



## Demographics:

### Population by Age\*

Male	5,144
Female	5,740
Under 19	2,923
20 - 24	658
25 - 34	1,585
35 - 44	1,486
45 - 54	1,571
55 - 64	1,429
65 & Older	1,232

### Household Income\*

Total Households	4,086	
Less than \$10,000	143	3.5%
\$10,000 - \$14,999	77	1.9%
\$15,000 - \$24,999	270	6.6%
\$25,000 - \$34,999	214	5.2%
\$35,000 - \$49,999	285	7.0%
\$50,000 - \$74,999	612	15.0%
\$75,000 - \$99,999	656	16.1%
\$100,000 - \$149,999	982	24.0%
\$150,000 - \$199,999	435	10.6%
\$200,000 or more	412	10.1%

### Population by Ethnicity\*

Hispanic or Latino	106
Non Hispanic or Latino	10,778

### Educational Attainment\*

Population 25 years and over	7,303	
Less than 9th grade	65	0.9%
9th to 12th grade, no diploma	82	1.1%
High school graduate (includes equivalency)	1,763	24.1%
Some college, no degree	1,424	19.5%
Associate's degree	709	9.7%
Bachelor's degree	2,423	33.2%
Graduate or professional degree	837	11.5%

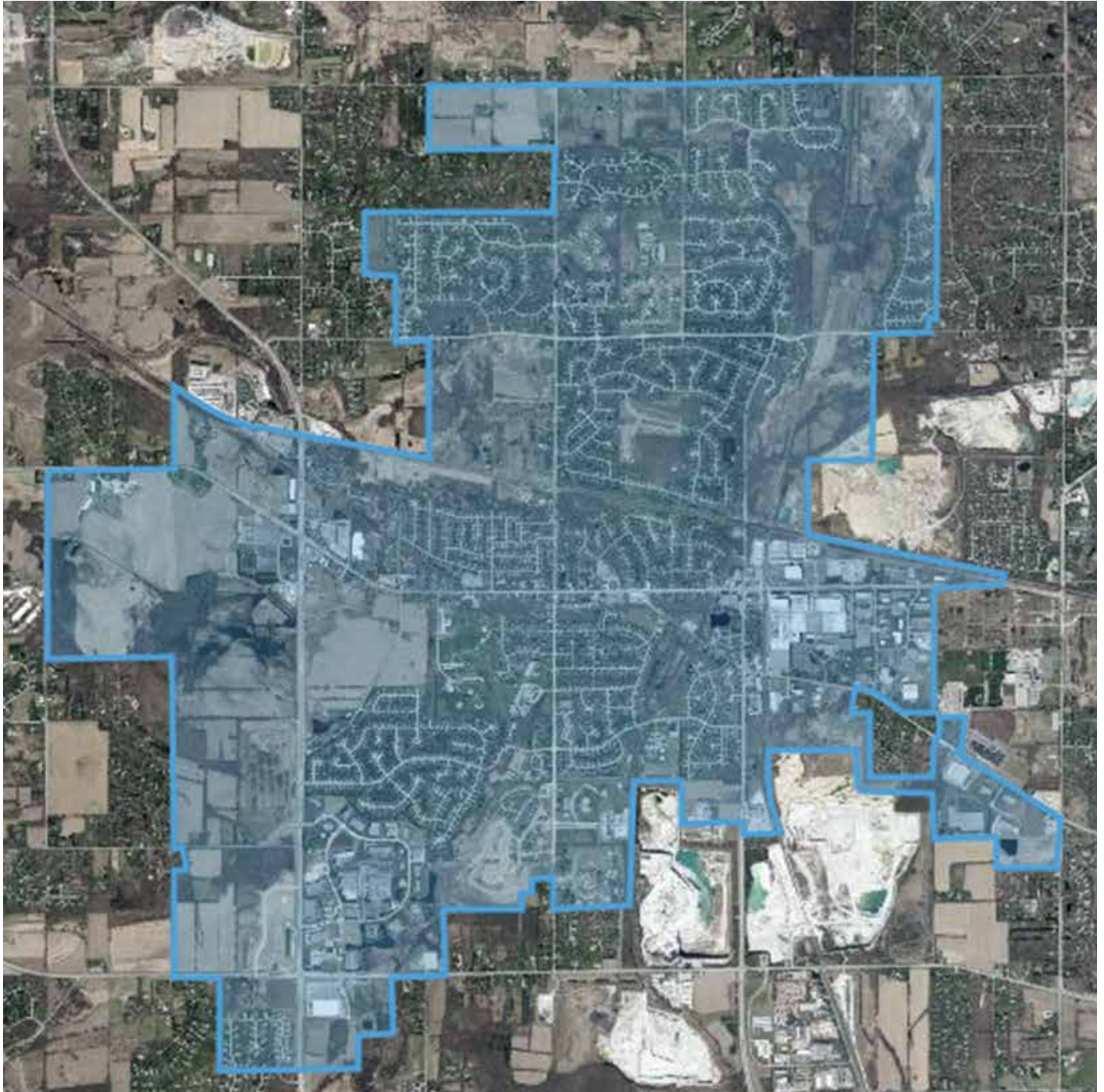
### Population by Race\*

White	9,788
African American	73
Asian	1,070
American Indian and Alaska Native	67
Native Hawaiian and Pacific Islander	-
Other	33

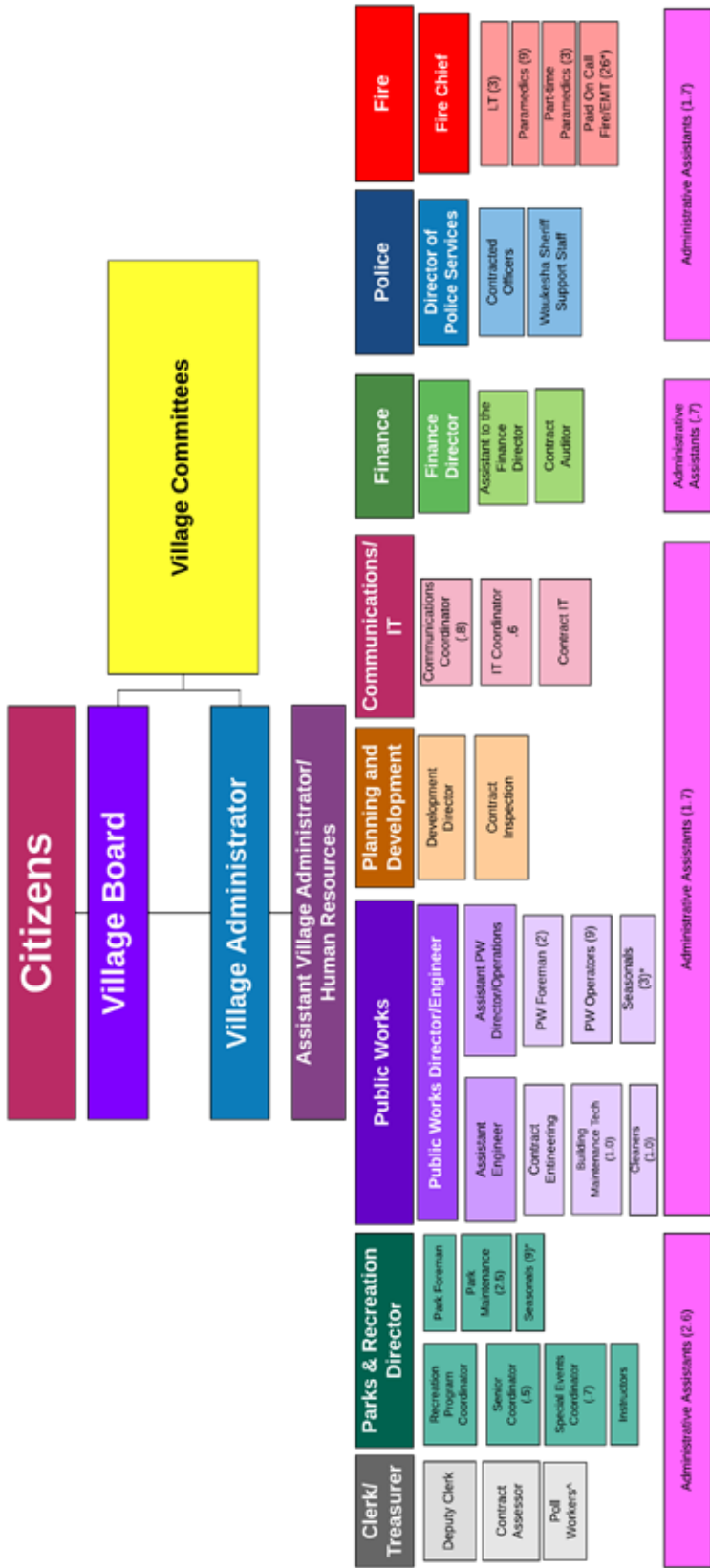
### Industry\*

Civilian employed population 16 years and over	6,189	
Agriculture, forestry, fishing and hunting, mining	24	0.4%
Construction	414	6.7%
Manufacturing	1,229	19.9%
Wholesale trade	213	3.4%
Retail trade	79	1.3%
Transportation and warehousing, utilities	207	3.3%
Information	66	1.1%
Finance and insurance, real estate and rental and leasing	614	9.9%
Professional, scientific, management, administrative, waste management services	717	11.6%
Educational services, health care and social assistance	1,373	22.2%
Arts, entertainment, recreation, accommodation and food services	389	6.3%
Other services, except public administration	174	2.8%
Public administration	50	0.8%

\*Source: U.S. Census Bureau 2016 - 2020 American Community Survey 5-Year Estimates



# Organizational Chart



<sup>\*</sup> People, not FTEs  
<sup>^</sup> Limited term employees

## Village Personnel

General Government (Executive, Administrative, Financial, IT)	10.5 FTE
Public Safety (Police, Fire, Planning and Development)	21.4 FTE
Public Works (Operations, Sanitation, Engineering, Water, Sewer, Storm)	15.0 FTE
Parks and Recreation (Parks, Recreation, Senior, Building Maintenance)	12.0 FTE
Library	14.8 FTE
<b>Total FTE</b>	<b>73.7 FTE</b>

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

The list also does not account for contracts including: Animal Control, Ambulance billing, Assessor, Attorney, Auditor, Building Inspector, Garbage and Recycling, IT services, 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 \$353,189. 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 2022 is \$5.2648.

$$\mathbf{\$353,189 \times \$5.2648 / 1,000 = \$1,859.47 (\$155 \text{ per month})}$$

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

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

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

- Four 12-gallon tanks of unleaded fuel at \$3.75 per gallon .....\$135
- One month of basic cable service ..... \$70
- One month of cell phone service .....\$115
- Dinner Out (2 adults, 2 children)..... \$75
- Groceries.....\$500
- Insurance (car and home).....\$175

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.

2022 User Charges, Fees, and Taxes per \$333,198 Home in Sussex Peer Group							
COMMUNITY	Water	Sewer	Storm	Garbage	Fire	Taxes	Total
City of Pewaukee	\$318.00	\$564.00	\$156.00	\$166.00	\$76.90	\$4,097.00	\$5,377.91
Hartland	\$313.88	\$697.36		\$160.00	\$119.88	\$4,121.73	\$5,412.85
Oconomowoc	\$360.00	\$440.63		\$170.00	\$100.80	\$4,884.62	\$5,956.05
Village of Pewaukee	\$319.80	\$422.40	\$72.00	\$168.00	\$127.60	\$4,923.47	\$6,033.27
<b>Sussex</b>	<b>\$429.00</b>	<b>\$402.36</b>	<b>\$116.76</b>	<b>\$147.58</b>	<b>\$137.40</b>	<b>\$4,856.36</b>	<b>\$6,089.46</b>
Delafield	\$395.00	\$401.12	\$50.00		\$875.91	\$4,390.15	\$6,112.18
Hartford	\$459.00	\$443.04		\$88.20	\$138.00	\$5,015.30	\$6,143.54
Germantown	\$326.40	\$574.82			\$25.56	\$5,372.02	\$6,298.80
Grafton	\$244.24	\$742.20			\$40.40	\$5,647.51	\$6,674.35
Elm Grove	\$309.19	\$558.50	\$136.98	\$316.70	\$238.92	\$5,386.15	\$6,946.43
<b>AVERAGE</b>	<b>\$347.45</b>	<b>\$524.64</b>	<b>\$106.35</b>	<b>\$173.78</b>	<b>\$188.14</b>	<b>\$4,869.43</b>	<b>\$6,104.48</b>

\*Tax Data from the Wisconsin Department of Revenue includes all taxing jurisdictions using equalized value. Tax Rates from December of 2021 tax bill. Water and Sewer assumes 60,000 gallons of annual volume use.



# Budget Overview

## Financial Philosophies

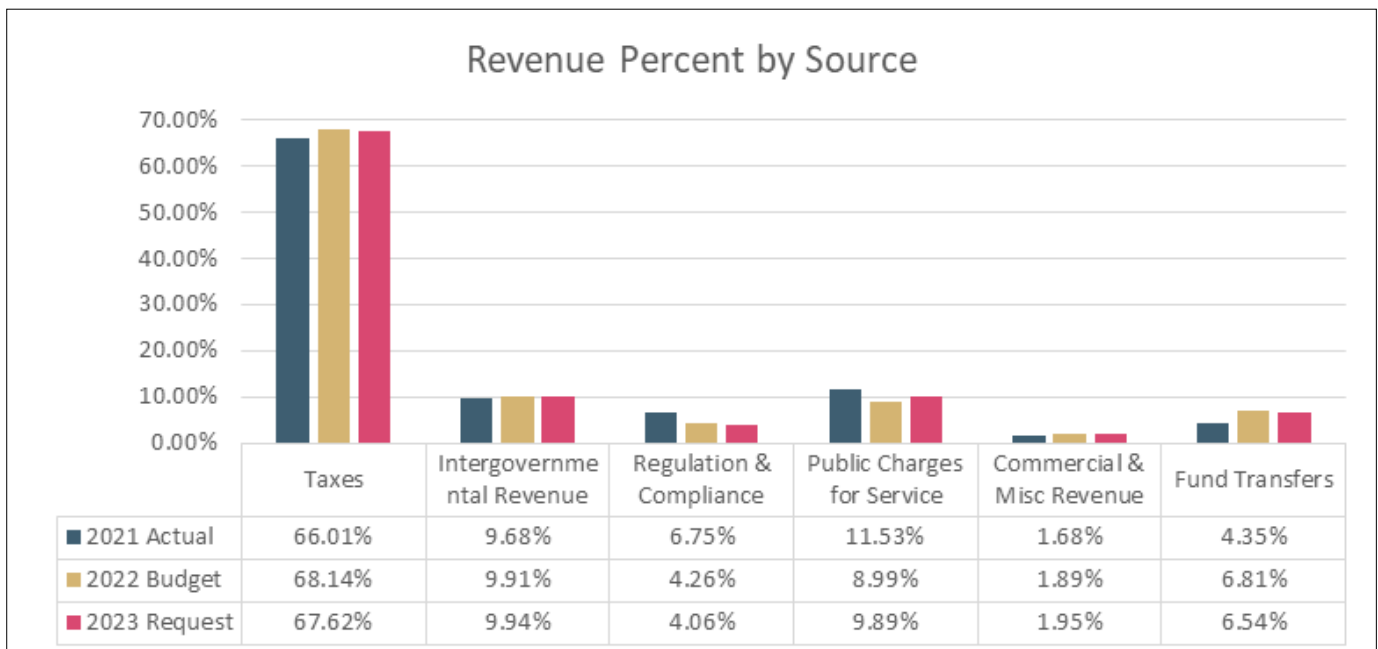
Use financial resources to:

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.

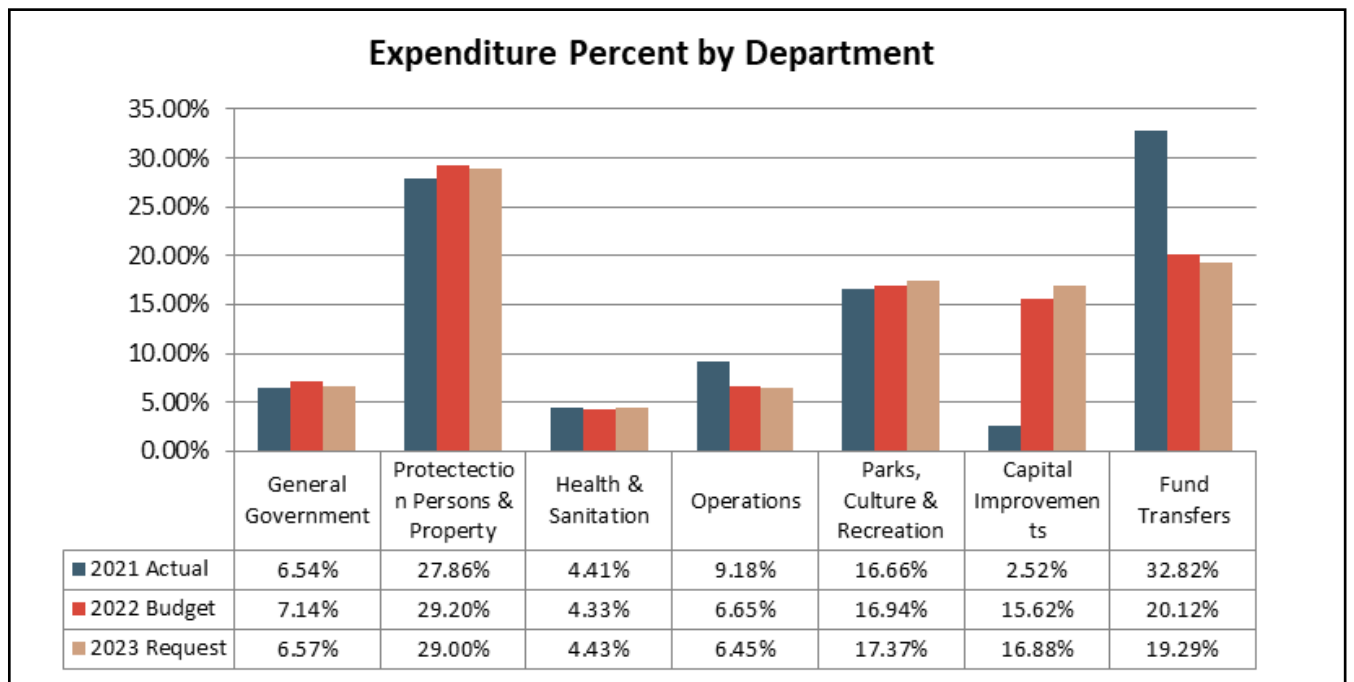
## General Fund Revenues by Source

Revenues	2021 Actual	2022 Budget	2023 Request	% Change 2022 to 2023
<b>Taxes</b>	\$ 8,398,303	\$ 8,949,168	\$ 9,524,940	6.4338%
<b>Intergovernmental Revenue</b>	1,231,489	1,301,000	1,399,487	7.5701%
<b>Regulation &amp; Compliance</b>	858,711	558,975	572,125	2.3525%
<b>Public Charges for Service</b>	1,466,397	1,181,230	1,393,498	17.9701%
<b>Commercial Revenue</b>	132,810	182,635	206,623	13.1344%
<b>Miscellaneous Revenue</b>	81,272	65,375	67,375	3.0593%
<b>Fund Transfers</b>	554,006	894,883	921,158	2.9361%
<b>TOTAL</b>	<b>\$ 12,722,988</b>	<b>\$ 13,133,266</b>	<b>\$ 14,085,206</b>	<b>7.2483%</b>

## Revenue Percent by Source



General Fund Expenditures				
Expenditures	2021 Actual	2022 Budget	2023 Request	% Change 2022 to 2023
General Government	\$ 805,395	\$ 937,879	\$ 925,790	-1.2890%
Protection of Persons & Property	3,430,719	3,835,264	4,084,990	6.5113%
Health & Sanitation	543,213	568,813	624,123	9.7238%
Highway & Transportation	1,129,972	872,926	909,189	4.1542%
Parks, Recreation & Culture	2,051,950	2,224,227	2,446,158	9.9779%
Capital Improvements	310,885	2,051,959	2,377,332	15.8567%
Fund Transfers	4,042,021	2,642,198	2,717,624	2.8547%
<b>TOTAL</b>	<b>\$ 12,314,155</b>	<b>\$ 13,133,266</b>	<b>\$ 14,085,206</b>	<b>7.2483%</b>



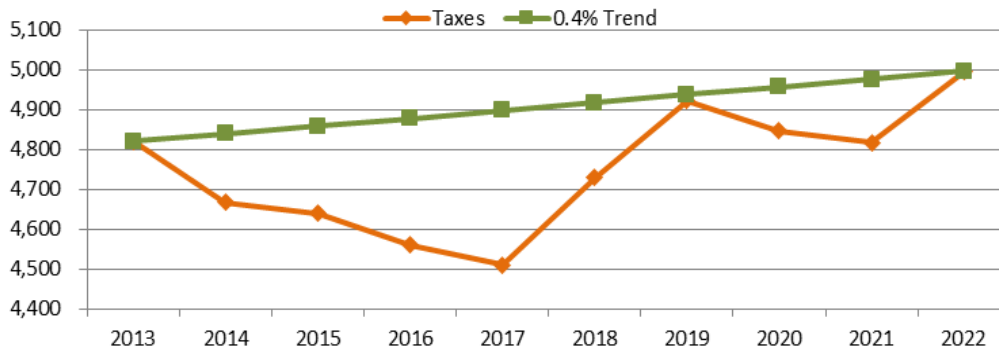
## Overall Tax Rate Information

Estimated Total Tax Rate Comparison 2022 to 2023				
	2022 Budget	2023 Request	Percent Change	Rate Change
Hamilton School District	\$ 8.3177	\$ 8.3005	-0.21%	\$ (0.0172)
Village of Sussex	5.4724	5.2648	-3.79%	(0.2076)
Waukesha County	1.7673	1.6422	-7.08%	(0.1251)
WCTC	0.3170	0.2875	-9.31%	(0.0295)
Sub-total	15.8744	15.4950	-2.39%	(0.3794)
Less: School Credit	(1.4154)	\$ (1.2432)	-12.17%	0.1722
<b>Net Tax Rate per \$1,000</b>	<b>\$ 14.4590</b>	<b>\$ 14.2518</b>	<b>-1.43%</b>	<b>\$ (0.2072)</b>
<b>Taxes on \$353,189 Home (Formerly \$333,198)</b>	<b><u>\$4,817.71</u></b>	<b><u>\$5,033.59</u></b>		<b>\$215.88</b>

These numbers are estimates based upon estimated information as of 11/2/2022. This chart will be updated when the actual levies are received from the other taxing entities.

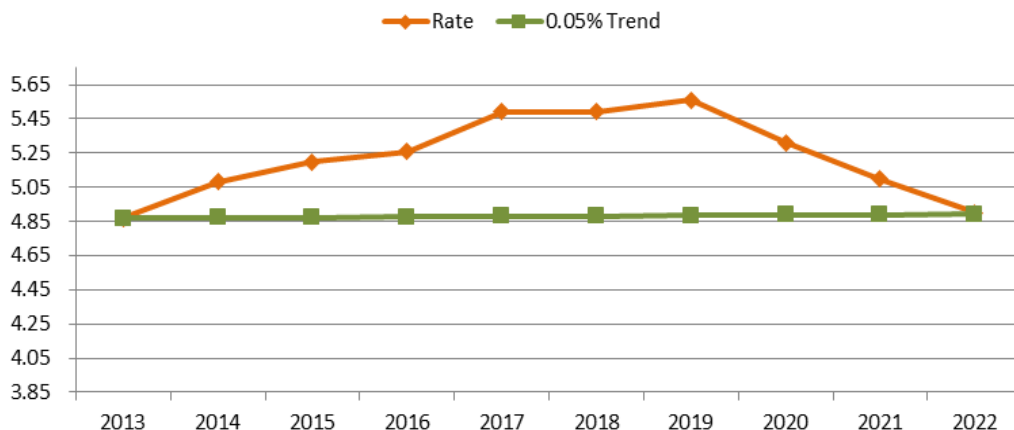
### HISTORICAL TOTAL PROPERTY TAXES FOR AVERAGE HOUSE

Despite variations from year to year, taxes have increased an average of 0.4% over the past 10 years.



Reassessments occur annually since 2008. The value of the average home fluctuates yearly going as low as \$279,041 in 2013 and rising to \$353,189 for 2023. The total tax bill has decreased on average 0.025% per year or about \$101 total over the past 10 years, while the Village equalized tax rate has decreased \$0.06 or -0.01% per year over the past decade.

### VILLAGE HISTORICAL EQUALIZED TAX RATE



## Village of Sussex

Village Tax Levies	2020 Actual	2021 Actual	2022 Actual	2023 Proposed	% Change 22 / 23
General Fund Levy	5,432,032	5,437,377	5,812,118	6,265,109	7.79%
Debt Service Levy	2,287,308	2,451,114	2,562,261	2,694,624	5.17%
TIF #6 Levy	684,035	740,462	843,752	1,315,443	55.90%
<b>Total Village Levy</b>	<b>8,403,375</b>	<b>8,628,953</b>	<b>9,218,131</b>	<b>10,275,176</b>	<b>11.47%</b>
<b>Other Taxing Bodies</b>					
Hamilton School District	12,311,717	12,200,836	12,364,703	13,740,601	11.13%
Richmond School District	246,651	209,799	209,770	177,884	-15.20%
Arrowhead School District	118,274	118,168	107,528	89,316	-16.94%
Waukesha County	2,528,411	2,622,258	2,704,515	2,794,705	3.33%
Waukesha Cty Technical College	500,414	522,429	485,154	489,315	0.86%
<b>Total Tax Levy (Gross)</b>	<b>24,108,842</b>	<b>24,302,443</b>	<b>25,089,801</b>	<b>27,566,997</b>	<b>9.87%</b>
Less State School Credit	(2,184,993)	(2,223,948)	(2,241,883)	(2,223,564)	-0.82%
<b>Total Tax Levy (Net)</b>	<b>21,923,849</b>	<b>22,078,495</b>	<b>22,847,918</b>	<b>25,343,433</b>	<b>10.92%</b>
<b>Equalized Valuation</b>					
	<b>1,389,435,700</b>	<b>1,486,970,000</b>	<b>1,605,450,200</b>	<b>1,828,088,600</b>	<b>13.87%</b>
Village Equalized Tax Rate	5.56	5.31	5.22	4.90	-6.04%
Hamilton School District Eq Rate	9.13	8.45	7.93	7.70	-2.90%
Richmond School District Eq Rate	6.00	4.84	4.57	4.13	-9.63%
Arrowhead School District Eq Rate	2.88	2.73	2.34	2.08	-11.11%
Waukesha County Eq Rate	1.82	1.76	1.68	1.53	-8.93%
Waukesha Cty Tech College Eq Rate	0.36	0.35	0.30	0.27	-10.00%
Total Equalized Tax Rate - Hamilton	16.87	15.87	15.13	14.40	-4.79%
Total Equalized Tax Rate - Rich/Arrowhead	16.62	14.99	14.11	12.91	-8.47%
<b>Assessed Valuation</b>					
	<b>1,380,378,800</b>	<b>1,454,938,300</b>	<b>1,583,856,300</b>	<b>1,788,625,300</b>	<b>12.93%</b>
Assessment Ratio	96.53%	94.86%	95.32%	93.22%	-0.02203105
<b>Tax Rates (Per \$1,000 Assessed Value)</b>					
Village of Sussex	5.7554	5.5923	5.4724	5.2648	-3.79%
Hamilton School District	9.4592	8.9089	8.3177	8.3005	-0.21%
Richmond School District	6.2176	5.1062	4.7958	3.9901	-16.80%
Arrowhead School District	2.9815	2.8760	2.4583	2.0034	-18.50%
Waukesha County	1.8851	1.8590	1.7673	1.6422	-7.08%
Waukesha Cty Technical College	0.3731	0.3703	0.3170	0.2875	-9.31%
Total Tax Rate (Gross - Hamilton)	17.4728	16.7305	15.8744	15.4950	-2.39%
Total Tax Rate (Gross - Rich/Arrowhead)	17.2127	15.8038	14.8108	13.1880	-10.96%
Less State School Credit	(1.5829)	(1.5289)	(1.4154)	(1.2432)	-12.17%
<b>Total Tax Levy - Hamilton (Net)</b>	<b>15.8899</b>	<b>15.2016</b>	<b>14.4590</b>	<b>14.2518</b>	<b>-1.43%</b>
<b>Total Tax Levy - Rich/Arrowhead</b>	<b>15.6298</b>	<b>14.2749</b>	<b>13.3954</b>	<b>11.9448</b>	<b>-10.83%</b>





# General Fund



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## 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.

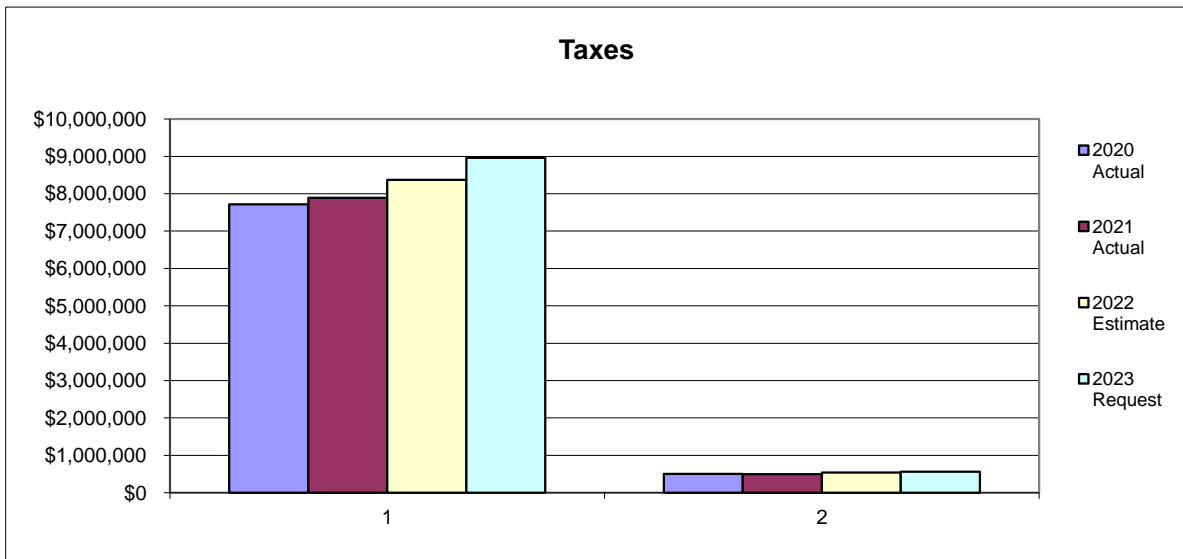
**Budget Impact:** Overall, revenues and expenditures each increase \$951,940 (7.25%). \$254,762 is for increases to capital outlay representing additional depreciation being set aside as new purchases are made, to begin setting funds aside for the Civic Center and Library buildings and to increase depreciation for roads. Increases to the Fire Department budget are \$99,990 as the final phase of the full-time staffing takes place. Wages and benefits increase \$105,211 for annual raises and changes in insurance brackets. The Police contract increases \$79,114 as the county implemented pay increases and other inflationary adjustments. Debt service increases \$71,426 but is offset by increases in transportation aid of \$88,500. The salary study resulted in General Fund increases to wages and benefits of \$43,735 as we work toward having Village staff at the 75th percentile of our peer communities. The budget includes increases for IT of \$39,532 related to the annual maintenance costs of the Enterprise Resource Planning software and cyber security changes. Other expenses show increases; however, several have offsetting revenues to cover the additional costs. Overall increases have been covered by an increase of \$585,354 to the tax levy. Taxes continue to be the main source for revenues and account for 72.36% 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 \$575,772. The property tax levy increases \$585,354. Amounts collected from the Water Utility in lieu of property taxes decrease \$9,582. The budget is balanced while covering the Village Board priorities that carried forward from the 2022 budget including debt service, fire, police, public works and park staffing and insurance costs.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
41110	Property	\$7,719,340	\$7,888,491	\$8,374,379	\$7,469,867	\$8,374,379	\$8,787,684	\$8,959,733
41310	Water	\$503,195	\$499,224	\$574,789	\$335,294	\$537,928	\$565,207	\$565,207
41900	Other Taxes	\$11,947	\$10,588	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$8,234,482</b>	<b>\$8,398,303</b>	<b>\$8,949,168</b>	<b>\$7,805,161</b>	<b>\$8,912,307</b>	<b>\$9,352,891</b>	<b>\$9,524,940</b>

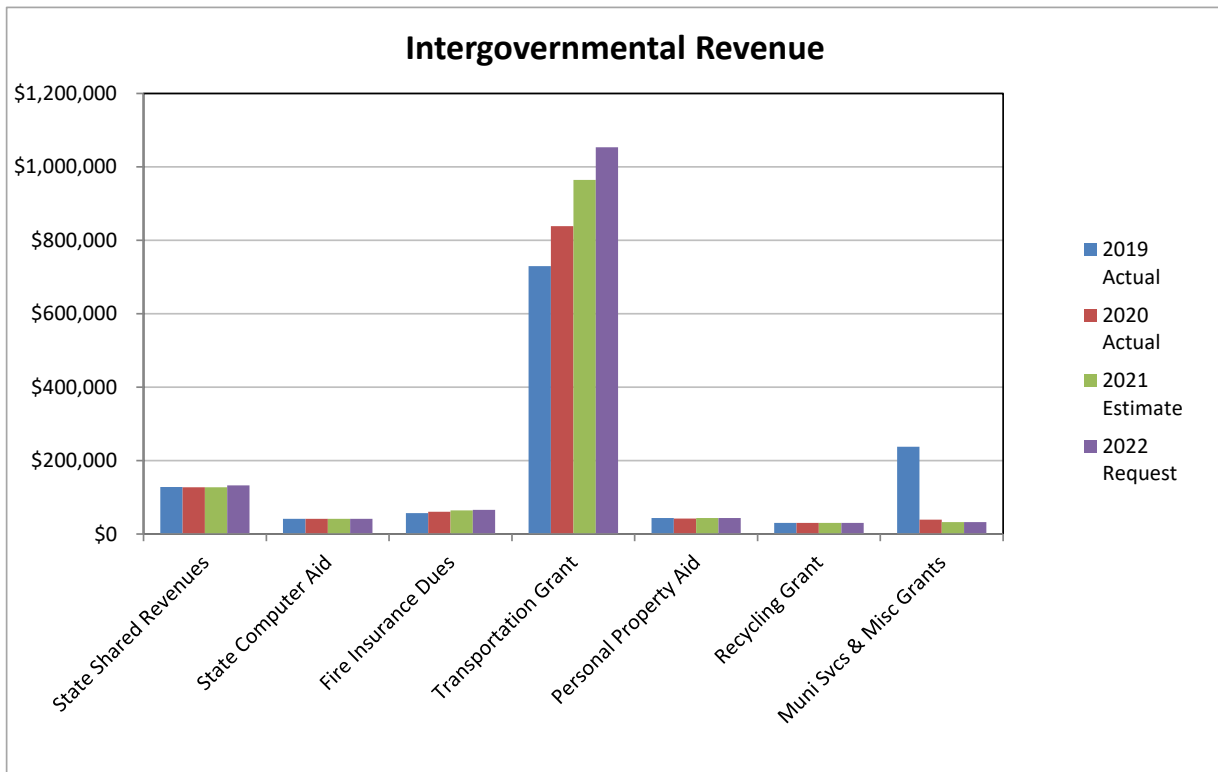


## INTERGOVERNMENTAL REVENUES

**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 \$98,487 (7.57%). Transportation aids have increased \$88,500 due to increased spending on past construction projects. This helps offset debt costs incurred for the project. Shared revenue and fire insurance dues increase about \$5,000 each. Other minor decreases account for the remainder and are based on the 2022 estimate.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
43410	State Shared Revenues	\$127,683	\$127,050	\$127,465	\$18,931	\$127,050	\$127,050	\$132,625
43411	State Computer Aid	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726	\$41,726
43412	Expenditure Restraint	\$0	\$50,886	\$0	\$0	\$0	\$0	\$0
43420	Fire Insurance Dues	\$57,156	\$60,906	\$60,906	\$64,168	\$64,168	\$65,906	\$65,906
43531	Transportation Grant	\$729,390	\$838,798	\$964,618	\$723,464	\$964,618	\$1,053,118	\$1,053,118
43413	Personal Property Aid	\$43,564	\$42,455	\$43,564	\$43,564	\$43,564	\$43,564	\$43,564
43414	Video Service Provider Aid	\$13,806	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198	\$27,198
43545	Recycling Grant	\$30,271	\$30,423	\$30,423	\$30,350	\$30,350	\$30,350	\$30,350
43430	Misc. Grants	\$217,832	\$7,111	\$0	\$375	\$375	\$0	\$0
43431	Payment for Muni Services	\$5,777	\$4,936	\$5,100	\$0	\$5,000	\$5,000	\$5,000
43432	Senior/Recreation Grants	\$200	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$1,267,405</b>	<b>\$1,231,489</b>	<b>\$1,301,000</b>	<b>\$949,776</b>	<b>\$1,304,049</b>	<b>\$1,393,912</b>	<b>\$1,399,487</b>





**REGULATION AND COMPLIANCE REVENUES**

**LICENSES**

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

**Budget Impact:** This budget increases \$1,100 (3.46%) based either on the 2022 estimates or the expectation of new businesses.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
44110	Liquor	\$9,102	\$9,795	\$10,300	\$21,178	\$21,178	\$11,000	\$11,000
44120	Operators	\$7,067	\$8,403	\$8,500	\$5,293	\$7,000	\$8,500	\$8,500
44121	Cigarettes	\$1,100	\$1,125	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
44122	Live Music	\$250	\$175	\$250	\$150	\$150	\$250	\$250
44123	Amusement	\$4,125	\$4,100	\$4,125	\$3,435	\$4,000	\$4,125	\$4,125
44124	Peddler's	\$1,936	\$1,280	\$1,000	\$794	\$1,000	\$1,000	\$1,000
44127	Weights & Measures	\$510	\$540	\$550	\$480	\$540	\$550	\$550
44128	Food Trucks	\$0	\$400	\$0	\$400	\$400	\$400	\$400
44210	Bicycle	\$70	\$70	\$0	\$10	\$10	\$0	\$0
44220	Dog	\$5,622	\$6,514	\$6,000	\$4,095	\$6,000	\$6,000	\$6,000
	<b>TOTAL</b>	<b>\$29,782</b>	<b>\$32,402</b>	<b>\$31,825</b>	<b>\$36,935</b>	<b>\$41,378</b>	<b>\$32,925</b>	<b>\$32,925</b>

**PERMITS**

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

**Budget Impact:** The 2023 budget decreases \$1,150 (-0.46%). \$1,500 of this decrease is from the loss of reclamation permit revenue after changes in the Village boundaries with the Town of Lisbon removed most of a local quarry from the Village. House numbers were increased as these fees were increased to match the cost.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
44310	Building	\$345,261	\$268,677	\$156,000	\$183,070	\$225,000	\$156,000	\$156,000
44312	Fire Inspector Fees	\$10,194	\$10,252	\$11,500	\$0	\$10,500	\$11,500	\$11,500
44315	Occupancy	\$9,729	\$9,025	\$7,000	\$5,175	\$8,000	\$7,000	\$7,000
44317	Outdoor Establishment	\$825	\$750	\$900	\$750	\$750	\$900	\$900
44320	Street Openings	\$6,675	\$9,000	\$5,500	\$4,500	\$6,500	\$5,500	\$5,500
44325	Electrical	\$58,285	\$53,544	\$30,000	\$30,431	\$40,000	\$30,000	\$30,000
44330	Plumbing	\$53,456	\$51,368	\$30,000	\$33,165	\$40,000	\$30,000	\$30,000
44915	Weights and Measures	\$2,800	\$2,800	\$2,800	\$2,741	\$2,800	\$2,800	\$2,800
44920	House Numbers	\$1,683	\$2,205	\$1,150	\$1,524	\$2,000	\$1,500	\$1,500
44940	Crushing Permit	\$900	\$1,075	\$500	\$650	\$650	\$500	\$500
44950	Reclamation Permits	\$2,250	\$2,250	\$2,000	\$2,250	\$2,250	\$500	\$500
	<b>TOTAL</b>	<b>\$492,058</b>	<b>\$410,946</b>	<b>\$247,350</b>	<b>\$264,256</b>	<b>\$338,450</b>	<b>\$246,200</b>	<b>\$246,200</b>

**OTHER REGULATION AND COMPLIANCE REVENUE**

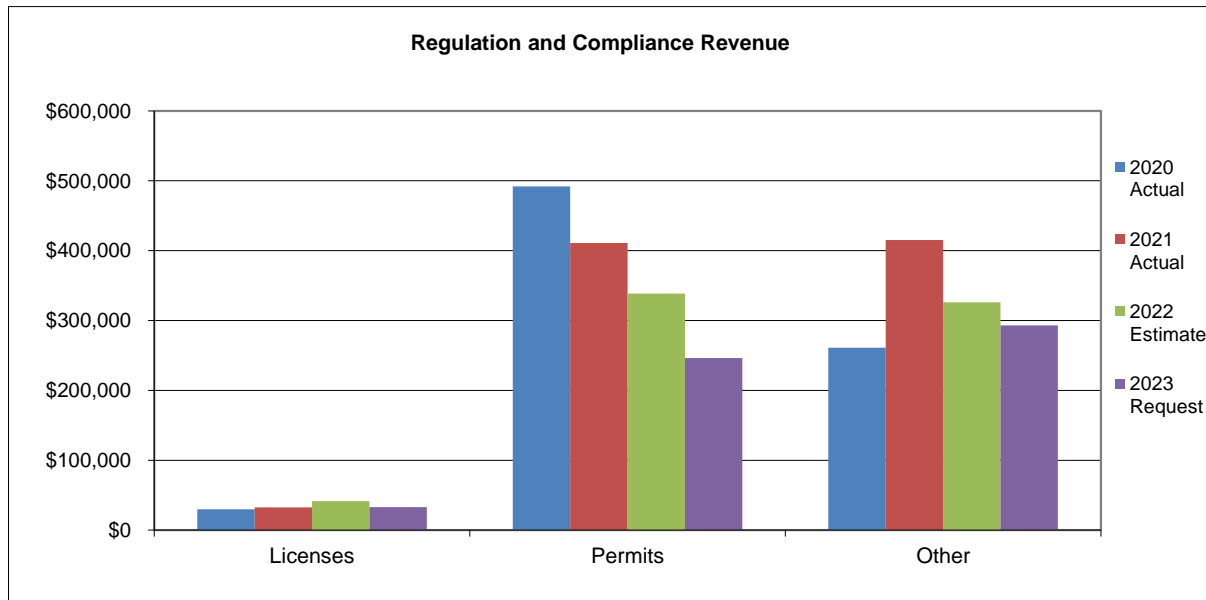
**Explanation of Account:** Includes revenues generated through fines and penalties assessed by the Village of Sussex, primarily through citations issued by the Waukesha County Sheriff's Department. This section also includes fees paid to the Village under the Cable Television Franchise Agreement.

**Budget Impact:** This budget increases \$13,150 (2.35%) for 2023. Cable franchise fees were reduced \$3,000 based on continued declines in the quarterly payments. Fines and penalties were increased based on the 2022 activity.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
45110	Fines & Penalties	\$138,591	\$315,504	\$173,500	\$173,571	\$225,000	\$190,000	\$190,000
45111	Alarm Fees	\$1,300	\$0	\$300	\$150	\$150	\$0	\$0
44125	Cable TV Franchise	\$121,050	\$99,859	\$106,000	\$29,589	\$101,000	\$103,000	\$103,000
	<b>TOTAL</b>	<b>\$260,941</b>	<b>\$415,363</b>	<b>\$279,800</b>	<b>\$203,310</b>	<b>\$326,150</b>	<b>\$293,000</b>	<b>\$293,000</b>

**TOTAL REGULATION AND COMPLIANCE REVENUE**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Licenses	\$29,782	\$32,402	\$31,825	\$36,935	\$41,378	\$32,925	\$32,925
Permits	\$492,058	\$410,946	\$247,350	\$264,256	\$338,450	\$246,200	\$246,200
Other	\$260,941	\$415,363	\$279,800	\$203,310	\$326,150	\$293,000	\$293,000
<b>TOTAL</b>	<b>\$782,781</b>	<b>\$858,711</b>	<b>\$558,975</b>	<b>\$504,501</b>	<b>\$705,978</b>	<b>\$572,125</b>	<b>\$572,125</b>



**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 2023 budget increases \$138,837 (42.46%). Youth sports, summer day camp, and adult fitness classes provide the most consistent revenues. Admission fees increase as both Spooky Sussex and Pickleball continue to grow.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
46710	Registration Fees:							
***-46710	Recreation Programs	\$143,297	\$320,999	\$307,627	\$313,557	\$370,000	\$424,638	\$424,638
260-46710	Senior Programs	\$5,227	\$0	\$0	\$0	\$0	\$0	\$0
265-46710	Special Events	\$280	\$970	\$550	\$685	\$685	\$950	\$950
46711	Admission Fees	\$8,447	\$27,647	\$18,776	\$18,241	\$30,000	\$40,202	\$40,202
	<b>TOTAL</b>	<b>\$157,251</b>	<b>\$349,616</b>	<b>\$326,953</b>	<b>\$332,483</b>	<b>\$400,685</b>	<b>\$465,790</b>	<b>\$465,790</b>

**DEVELOPMENT**

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

**Budget Impact:** This budget increases \$500 in 2023. The increase is for zoning and petitions and is based on past history as well as the number of subdivisions currently under development.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
44319	Plan of Operation	\$5,950	\$2,025	\$4,500	\$2,450	\$2,975	\$4,500	\$4,500
44410	Conditional Use	\$1,890	\$595	\$2,000	\$0	\$500	\$2,000	\$2,000
44430	Zoning & Petitions	\$625	\$1,755	\$500	\$1,025	\$1,025	\$1,000	\$1,000
46101	Platting Fees	\$1,340	\$1,645	\$1,000	\$1,110	\$1,110	\$1,000	\$1,000
46141	Developer Payments for Engineering	\$210,299	\$339,056	\$68,000	\$11,135	\$68,000	\$68,000	\$68,000
46310	Grading Plan Review	\$6,120	\$8,640	\$6,000	\$4,950	\$6,500	\$6,000	\$6,000
46850	Plan Review Fees	\$2,370	\$930	\$2,000	\$750	\$1,000	\$2,000	\$2,000
46854	Architectural Review Board Fees	\$875	\$500	\$1,000	\$375	\$500	\$1,000	\$1,000
	<b>TOTAL</b>	<b>\$229,469</b>	<b>\$355,146</b>	<b>\$85,000</b>	<b>\$21,795</b>	<b>\$81,610</b>	<b>\$85,500</b>	<b>\$85,500</b>

**OTHER PUBLIC CHARGES FOR SERVICES**

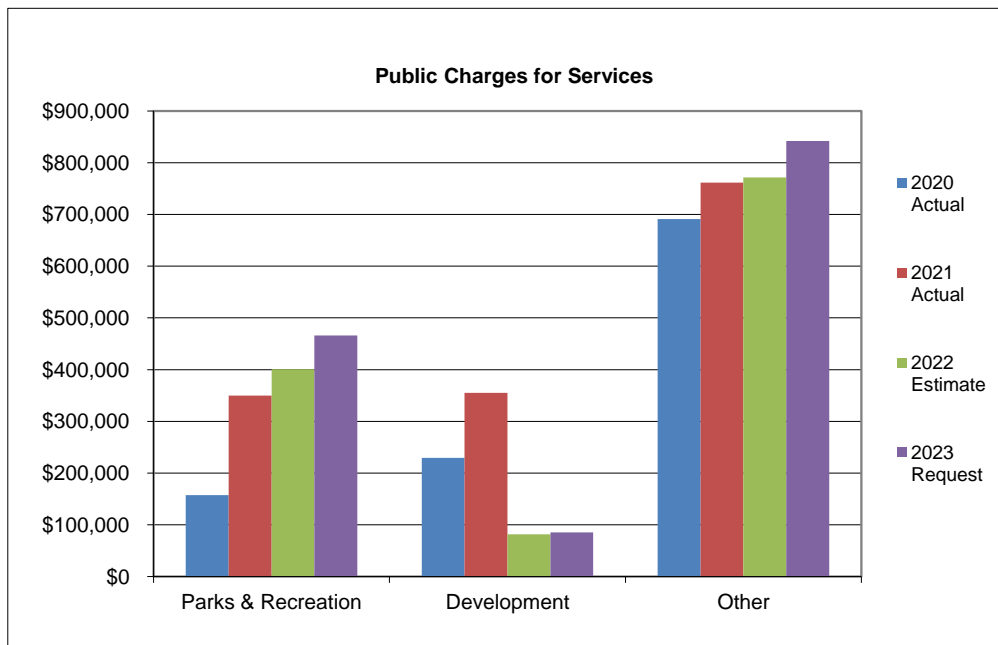
**Explanation of Account:** Includes revenues paid to the Village for other miscellaneous services including garbage and ambulance services as well as assessment letters. Some revenue will be generated through the sale of recyclables and yard waste disposal fees.

**Budget Impact:** The total budget increases \$72,931 (9.48%) with the majority of that being for garbage removal after entering into a new contract for collection. Ambulance revenues increase \$7,000 based on the past trends as well as the increase in residential housing. Records maintenance fees and yard waste charges were increased based on past history. Other recycling revenues were eliminated as the market for recyclables has dried up.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
46110	Assessment Letters	\$15,925	\$21,600	\$16,250	\$10,250	\$16,250	\$16,250	\$16,250
46111	Records Maintenance Fees	\$1,925	\$2,200	\$1,400	\$1,250	\$1,500	\$2,000	\$2,000
46130	Sale of Materials	\$51	\$327	\$300	\$590	\$590	\$300	\$300
46131	Concessions	\$0	\$1,255	\$2,100	\$1,630	\$1,630	\$1,000	\$1,000
46220	Fire Charges for Service	\$0	\$140	\$0	\$258	\$258	\$0	\$0
46230	Ambulance Fees	\$216,457	\$253,567	\$248,000	\$171,711	\$250,000	\$255,000	\$255,000
46420	Garbage Removal	\$425,993	\$447,605	\$464,877	\$466,242	\$467,000	\$532,058	\$532,058
46435	Other Recycling Charges	\$138	\$146	\$750	\$0	\$0	\$0	\$0
46436	Yard Waste Disposal	\$28,198	\$32,040	\$31,000	\$30,310	\$32,000	\$32,000	\$32,000
46440	Weed Cutting	\$1,332	\$738	\$2,500	\$0	\$0	\$1,500	\$1,500
46610	Senior Party Tickets	\$1,022	\$2,017	\$2,100	\$0	\$2,100	\$2,100	\$2,100
	<b>TOTAL</b>	<b>\$691,041</b>	<b>\$761,635</b>	<b>\$769,277</b>	<b>\$682,241</b>	<b>\$771,328</b>	<b>\$842,208</b>	<b>\$842,208</b>

**TOTAL PUBLIC CHARGES FOR SERVICES**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Parks & Recreation	\$157,251	\$349,616	\$326,953	\$332,483	\$400,685	\$465,790	\$465,790
Development	\$229,469	\$355,146	\$85,000	\$21,795	\$81,610	\$85,500	\$85,500
Other	\$691,041	\$761,635	\$769,277	\$682,241	\$771,328	\$842,208	\$842,208
<b>TOTAL</b>	<b>\$1,077,761</b>	<b>\$1,466,397</b>	<b>\$1,181,230</b>	<b>\$1,036,519</b>	<b>\$1,253,623</b>	<b>\$1,393,498</b>	<b>\$1,393,498</b>



**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 \$23,988 (13.13%). Of this amount, \$17,450 from advertising and sponsorships including \$10,000 from the Town of Lisbon for fireworks. The second step of the increase to the fees for baseball practices and games has been included and is an increase of \$6,330.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
48110	Interest on Investments	\$55,852	\$23,740	\$60,000	\$21,704	\$45,000	\$60,000	\$60,000
48210	Park Rent	\$25,710	\$46,170	\$52,210	\$43,822	\$52,210	\$58,540	\$58,540
48901	Advertising/Sponsorships	\$17,905	\$39,328	\$35,500	\$53,022	\$53,022	\$52,950	\$52,950
48230	Other Rent	\$24,695	\$23,572	\$34,925	\$26,765	\$34,925	\$35,133	\$35,133
	Building Tenants - Civic Campus	\$7,883	\$6,754	\$6,957	\$3,861	\$6,957	\$7,165	\$7,165
	Village land rented as farmland	\$968	\$968	\$968	\$0	\$968	\$968	\$968
	Civic Center	\$15,844	\$15,850	\$27,000	\$22,904	\$27,000	\$27,000	\$27,000
	<b>TOTAL</b>	<b>\$124,162</b>	<b>\$132,810</b>	<b>\$182,635</b>	<b>\$145,313</b>	<b>\$185,157</b>	<b>\$206,623</b>	<b>\$206,623</b>

**MISCELLANEOUS REVENUES**

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

**Budget Impact:** This budget increases \$2,000 (3.06%). Recreation donations were increased by this amount from Pints in the Park as the popularity of the event has increased.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
46115	Administrative Services Sold	\$13,192	\$14,338	\$18,375	\$9,791	\$16,500	\$18,375	\$18,375
48900	Miscellaneous	\$39,693	\$59,576	\$43,000	\$22,666	\$43,000	\$43,000	\$43,000
48300	Sale of Property	\$189,600	\$1,070	\$0	\$55,182	\$55,182	\$0	\$0
48520	Other Donations-Recreation Dept	\$7,245	\$5,288	\$4,000	\$3,499	\$5,500	\$6,000	\$6,000
48530	Park Donations	\$140	\$0	\$0	\$245	\$245	\$0	\$0
48540	Fire Donations	\$3,550	\$1,000	\$0	\$0	\$106	\$0	\$0
	<b>TOTAL</b>	<b>\$253,420</b>	<b>\$81,272</b>	<b>\$65,375</b>	<b>\$91,383</b>	<b>\$120,533</b>	<b>\$67,375</b>	<b>\$67,375</b>

## FUND TRANSFERS

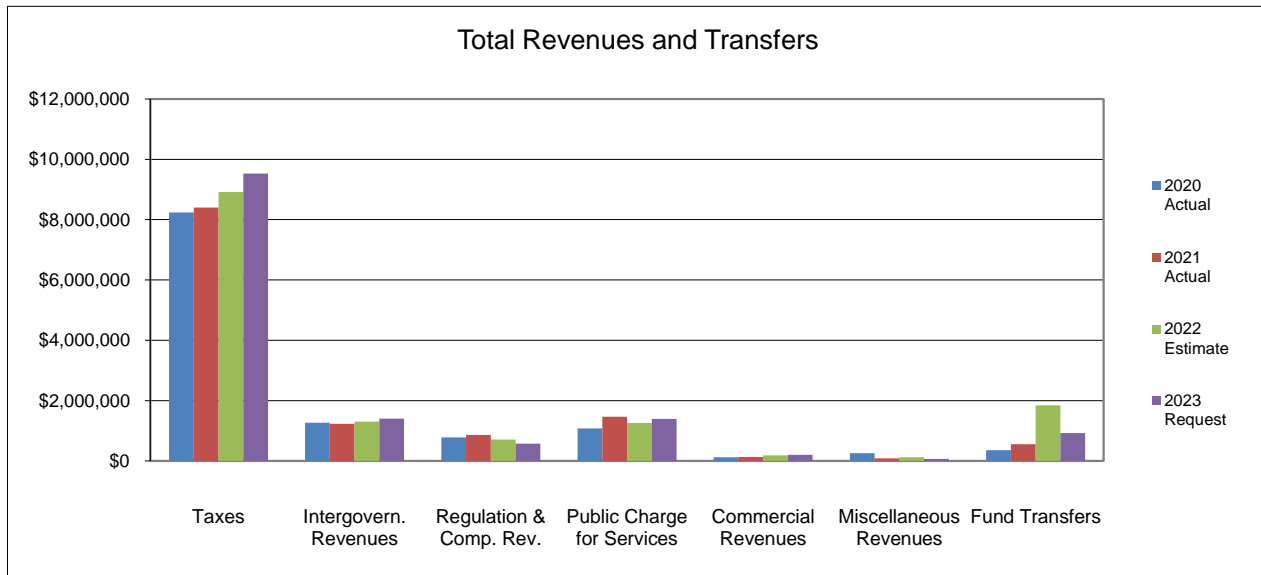
**Explanation of Fund Transfer:** Fund Transfers consists of monies that had been designated in a prior year that will be used in the current budget to make a purchase or funds transferred from another fund to be used by the General Fund.

**Budget Impact:** Designated Funds will be used in 2023 for fire department and IT purchases as well as for park upgrades at Melinda Weaver Park and forestry efforts. The Transfer from Special Revenue Funds represents recreation program registrations funded with scholarships as well as American Rescue Plan Act funds. The increase in the use of the Senior Trust Fund is for sponsorship of bingo. Use of surplus is planned to convert to an Enterprise Resource Planning software; cover the final overlap for the Finance Director in anticipation of retirement; phase in of the added police shift; and completion of the park plan.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
49211	Use of Designated Funds	\$176,986	\$220,368	\$341,479	\$545,539	\$545,539	\$147,621	\$147,621
49220	Trans from Spec Rev	\$0	\$1,238	\$20,000	\$346	\$1,000	\$153,500	\$153,500
	Trans from Sewer Utility (Dividend)	\$151,000	\$300,000	\$350,000	\$175,000	\$350,000	\$350,000	\$350,000
	Trans from Stormwater Utility	\$31,500	\$32,400	\$45,000	\$22,500	\$45,000	\$50,000	\$50,000
	Use of Senior Trust Fund	\$0	\$0	\$1,800	\$0	\$0	\$3,000	\$3,000
	Use of GF Surplus	\$0	\$0	\$136,604	\$0	\$900,000	\$210,137	\$217,037
	<b>TOTAL</b>	<b>\$359,486</b>	<b>\$554,006</b>	<b>\$894,883</b>	<b>\$743,385</b>	<b>\$1,841,539</b>	<b>\$914,258</b>	<b>\$921,158</b>

## TOTAL REVENUES AND TRANSFERS

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Taxes	\$8,234,482	\$8,398,303	\$8,949,168	\$7,805,161	\$8,912,307	\$9,352,891	\$9,524,940
Intergovern. Revenues	\$1,267,405	\$1,231,489	\$1,301,000	\$949,776	\$1,304,049	\$1,393,912	\$1,399,487
Regulation & Comp. Rev.	\$782,781	\$858,711	\$558,975	\$504,501	\$705,978	\$572,125	\$572,125
Public Charge for Services	\$1,077,761	\$1,466,397	\$1,181,230	\$1,036,519	\$1,253,623	\$1,393,498	\$1,393,498
Commercial Revenues	\$124,162	\$132,810	\$182,635	\$145,313	\$185,157	\$206,623	\$206,623
Miscellaneous Revenues	\$253,420	\$81,272	\$65,375	\$91,383	\$120,533	\$67,375	\$67,375
Fund Transfers	\$359,486	\$554,006	\$894,883	\$743,385	\$1,841,539	\$914,258	\$921,158
<b>TOTAL</b>	<b>\$12,099,497</b>	<b>\$12,722,988</b>	<b>\$13,133,266</b>	<b>\$11,276,038</b>	<b>\$14,323,186</b>	<b>\$13,900,682</b>	<b>\$14,085,206</b>



## EXPENDITURES

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

- |   |   |
|---|---|
| <p><b>General Government Services</b><br/> <b>Transfers to Other Funds (Debt, Capital Projects, etc.)</b><br/> <b>Protection of Persons and Property</b><br/> <b>Health and Sanitation Services</b></p> | <p><b>Public Works</b><br/> <b>Parks, Recreation and Cultural Services</b><br/> <b>Capital Improvements</b></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<br/>(Boards, Committees, Policy Making)</p>                | <p>* Executive Services<br/>(Administrator, Legal, Human Resources)</p> | <p>* Financial Services<br/>(Finance, Assessor, Audit, Accounting)</p> |
| <p>* Clerk-Treasurer Services<br/>(Clerk Treasurer, Elections, Customer Service)</p> | <p>* IT and Communication Services<br/>(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 \$1,048 for 2023 to cover municipal dues increases and miscellaneous expenses for the Board.

LEGISLATIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 44,223	\$ 44,516	\$ 45,523	\$ 45,888
Expenses	\$ 5,476	\$ 7,723	\$ 12,765	\$ 7,166
<b>Total</b>	<b>\$ 49,699</b>	<b>\$ 52,239</b>	<b>\$ 58,288</b>	<b>\$ 53,054</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 49,699	\$ 52,239	\$ 58,288	\$ 53,054
<b>Total</b>	<b>\$ 49,699</b>	<b>\$ 52,239</b>	<b>\$ 58,288</b>	<b>\$ 53,054</b>

VILLAGE OF SUSSEX  
2023 BUDGET

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \* Eased debt levels by paying off \$2.8 million in debt early
- \* Used ARPA funds to cover the cost to close water main looping
- \* Completed the boundary agreement with the Town of Lisbon (brought in 63 properties)
- \* Set up a deal with Lannon Stone Products to pay back special assessments
- \* Maintained cost of government below the average of our peers

**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 2023**

- \* Continue to lower debt levels
- \* Address some park challenges
- \* Manage inflationary pressures on staff and operations to maintain service levels
- \* Implement the CIP and Strategic Plan
- \* Balance growth

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Board Meetings	30	28	28	24	26	33	30
Committee Meetings	85	72	76	56	69	61	63
Ordinances Adopted	13	5	9	13	10	9	6
Resolutions Adopted	54	38	38	30	32	25	22

**Legislative Services Budget**

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
51100-000-110	Salaries	\$41,080	\$41,353	\$42,737	\$19,662	\$42,288	\$42,627	\$42,627
	Village President	\$6,644	\$6,710	\$6,867			\$6,845	\$6,845
	Trustees	\$26,459	\$26,842	\$27,470			\$27,382	\$27,382
	Committee Meetings	\$7,977	\$7,801	\$8,400			\$8,400	\$8,400
150	Payroll Taxes	\$3,143	\$3,163	\$3,269	\$1,504	\$3,235	\$3,261	\$3,261
320	Municipal Dues	\$4,500	\$4,710	\$5,000	\$5,265	\$5,265	\$5,400	\$5,666
390	Expenses:	\$976	\$3,013	\$1,000	\$7,197	\$7,500	\$1,500	\$1,500
	<b>TOTAL</b>	<b>\$49,699</b>	<b>\$52,239</b>	<b>\$52,006</b>	<b>\$33,628</b>	<b>\$58,288</b>	<b>\$52,788</b>	<b>\$53,054</b>

**Village Boards, Committees and Commissions**

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



**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 decreases by \$4,137 (-1.54%). Wages and benefits decreased \$9,737 for changes in salary allocations. These decreases were offset with increases to legal fees of \$3,000 and other small adjustments.

EXECUTIVE SERVICES DEPARTMENT BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 138,998	\$ 148,717	\$ 150,620	\$ 149,902
Contractual Services	\$ 135,718	\$ 143,322	\$ 112,103	\$ 104,200
Expenses	\$ 7,626	\$ 5,148	\$ 9,272	\$ 10,400
<b>Total</b>	<b>\$ 282,342</b>	<b>\$ 297,187</b>	<b>\$ 271,995</b>	<b>\$ 264,502</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 282,342	\$ 297,187	\$ 271,995	\$ 264,502
<b>Total</b>	<b>\$ 282,342</b>	<b>\$ 297,187</b>	<b>\$ 271,995</b>	<b>\$ 264,502</b>

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \* Completed the Fire Department transition to 4 full-time plus 1 part-time for 24-7-365 coverage
- \* Provided watermain looping to solve a decades long challenge
- \* Hit growth targets for TIF 6
- \* Updated staffing report and market salary study
- \* Addressed large forestry backlog
- \* Able to maintain parks operations despite severe labor challenges including increasing day camp to over 110 campers
- \* Reduced commercial vacancy to under 150,000 square feet

**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 2023**

- \* Address park system needs (new neighborhood parks, forestry needs, etc.)
- \* Implement the 2023 Road Program
- \* Pursue economic development initiatives
- \* Manage inflationary challenges and staffing

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Long-term fiscal scorecard	60%	50%	50%	50%	50%	60%	60%
Net new construction (in millions)	\$37.78	\$26.38	\$30.21	\$28.43	\$33.61	\$40.91	\$73.28
Percentage employee turnover	15%	10%	13%	8%	14%	20%	12%

VILLAGE OF SUSSEX  
2023 BUDGET

**Executive Services Budget**

ACCT	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
51410-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$107,008	\$112,655	\$110,145	\$66,487	\$115,394	\$102,008	\$102,008
120	Wages - Administrative Assistants	\$9,054	\$9,337	\$8,806	\$4,767	\$9,267	\$9,116	\$9,116
130	Pension 13.60%	\$7,475	\$7,846	\$7,732	\$4,425	\$8,103	\$7,556	\$7,556
135	Employee Insurance	\$368	\$349	\$14,356	\$211	\$319	\$13,221	\$13,221
150	Payroll Taxes	\$8,868	\$9,303	\$9,100	\$5,492	\$9,537	\$8,501	\$8,501
220	Telephone	\$839	\$1,151	\$1,200	\$669	\$1,146	\$1,200	\$1,200
310	Office Supplies	\$610	\$323	\$700	\$301	\$700	\$800	\$800
390	Expenses	\$3,438	\$1,361	\$5,100	\$2,469	\$5,100	\$5,800	\$5,800
510	Insurance	\$3,578	\$3,464	\$4,000	\$2,626	\$3,472	\$3,800	\$3,800
	<b>SUB-TOTAL</b>	<b>\$141,238</b>	<b>\$145,789</b>	<b>\$161,139</b>	<b>\$87,447</b>	<b>\$153,038</b>	<b>\$152,002</b>	<b>\$152,002</b>
51410-000-180	Human Resources Exp.	\$6,225	\$9,227	\$7,500	\$5,137	\$8,000	\$7,500	\$9,500
	<b>SUB-TOTAL</b>	<b>\$6,225</b>	<b>\$9,227</b>	<b>\$7,500</b>	<b>\$5,137</b>	<b>\$8,000</b>	<b>\$7,500</b>	<b>\$9,500</b>
51300-000-210	Legal - Traffic	\$24,544	\$35,359	\$36,000	\$14,745	\$35,388	\$37,000	\$37,000
51300-000-211	Legal - Opinions	\$110,335	\$106,812	\$64,000	\$36,696	\$75,569	\$66,000	\$66,000
	<b>SUB-TOTAL</b>	<b>\$134,879</b>	<b>\$142,171</b>	<b>\$100,000</b>	<b>\$51,441</b>	<b>\$110,957</b>	<b>\$103,000</b>	<b>\$103,000</b>
	<b>TOTAL</b>	<b>\$282,342</b>	<b>\$297,187</b>	<b>\$268,639</b>	<b>\$144,025</b>	<b>\$271,995</b>	<b>\$262,502</b>	<b>\$264,502</b>



**CLERK-TREASURER SERVICES**

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

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

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

**Budget Impact:** The budget for this department decreases \$14,048 (-7.59%). Wages and expenses decrease \$7,393 as the department shifted from an Administrative Services Director to the Clerk-Treasurer. Expenses were decreased \$1,300 based on the new staffing model. Election expenses decreased \$5,000 as 2023 has fewer elections.

CLERK-TREASURER BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 150,627	\$ 122,849	\$ 130,274	\$ 141,115
Contractual Services	\$ 5,355	\$ 3,793	\$ 4,350	\$ 4,300
Expenses	\$ 46,431	\$ 24,631	\$ 31,278	\$ 25,590
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 202,413</b>	<b>\$ 151,273</b>	<b>\$ 165,902</b>	<b>\$ 171,005</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 153,241	\$ 93,736	\$ 105,164	\$ 120,480
General Fund - Other Sources	\$ 49,172	\$ 57,537	\$ 60,738	\$ 50,525
<b>Total</b>	<b>\$ 202,413</b>	<b>\$ 151,273</b>	<b>\$ 165,902</b>	<b>\$ 171,005</b>

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \* Hired, trained and successfully brought on a new Deputy Clerk
- \* Planned and oversaw three efficient elections
- \* Expanded the use of Civic Rec software to accept credit cards for front desk services

**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 2023**

- \* Research software options to implement more efficient agendas and packets for Boards and Committees
- \* Plan and oversee efficient elections. Train an expanding group of election workers and chief inspectors
- \* Deliver consistent and excellent customer service to residents, non-residents and Village staff

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
# of election votes handled	12,631	1,752	12,930	2,750	14,370	2,289	13,000
# of yard waste site passes sold	434	751	811	944	1,100	1,068	1,040

VILLAGE OF SUSSEX  
2023 BUDGET

**Clerk-Treasurer Budget**

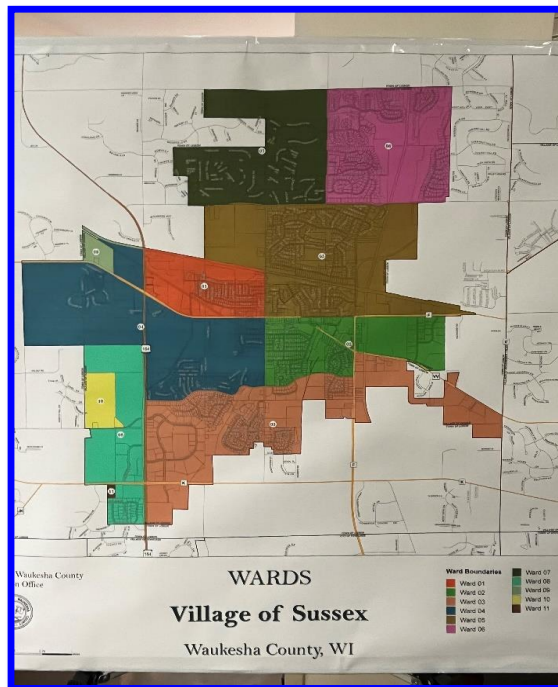
ACCT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
51420-000-110	Salaries	\$69,998	\$66,209	\$71,977	\$25,074	\$56,043	\$64,030	\$64,030
	Clerk-Treasurer			\$35,067			\$36,650	\$36,650
	Deputy Clerk			\$36,910			\$27,380	\$27,380
120	Wages - Administrative Assistants	\$21,956	\$23,066	\$24,058	\$12,551	\$24,426	\$25,824	\$25,824
130	Pension 13.60%	\$5,444	\$5,957	\$6,242	\$2,524	\$5,230	\$6,110	\$6,110
135	Employee Insurance	\$13,668	\$16,009	\$18,274	\$8,876	\$20,311	\$17,077	\$17,077
150	Payroll Taxes	\$6,874	\$6,611	\$7,347	\$2,901	\$6,156	\$6,874	\$6,874
155	Unemployment Compensation			\$0			\$0	\$0
220	Telephone	\$480	\$82	\$200	\$87	\$150	\$100	\$100
240	Equipment Maintenance	\$4,875	\$3,711	\$4,200	\$1,651	\$4,200	\$4,200	\$4,200
310	Office Supplies	\$3,563	\$1,669	\$3,500	\$502	\$3,500	\$3,500	\$3,500
390	Expenses	\$1,228	\$1,572	\$3,600	\$583	\$3,000	\$2,300	\$2,300
510	Insurance	\$2,383	\$2,523	\$2,950	\$1,978	\$2,622	\$2,950	\$2,950
	<b>SUB-TOTAL</b>	<b>\$130,469</b>	<b>\$127,409</b>	<b>\$142,348</b>	<b>\$56,727</b>	<b>\$125,638</b>	<b>\$132,965</b>	<b>\$132,965</b>

51440-000-110	Election Salaries	\$30,221	\$4,779	\$20,000	\$2,818	\$16,908	\$20,000	\$20,000
51440-000-130	Election Pension	\$1,144	\$100	\$600	\$34	\$600	\$600	\$600
51440-000-150	Election Payroll Taxes	\$1,322	\$118	\$600	\$41	\$600	\$600	\$600
51440-000-390	Election Expenses	\$21,305	\$5,697	\$10,000	\$4,790	\$10,000	\$5,000	\$5,000
	<b>SUB-TOTAL</b>	<b>\$53,992</b>	<b>\$10,694</b>	<b>\$31,200</b>	<b>\$7,683</b>	<b>\$28,108</b>	<b>\$26,200</b>	<b>\$26,200</b>

51490-000-326	Printing & Publishing	\$1,070	\$2,314	\$1,000	\$96	\$1,000	\$1,000	\$1,000
51490-000-327	Real Estate Expense	\$9,563	\$10,228	\$9,855	\$4,519	\$10,300	\$10,190	\$10,190
51490-000-390	Expenses	\$598	\$645	\$650	\$220	\$500	\$650	\$650
	<b>SUB-TOTAL</b>	<b>\$11,231</b>	<b>\$13,187</b>	<b>\$11,505</b>	<b>\$4,835</b>	<b>\$11,800</b>	<b>\$11,840</b>	<b>\$11,840</b>

51910-000-000	Uncollectible Taxes	\$6,721	(\$17)	\$0	\$356	\$356	\$0	\$0
	<b>SUB-TOTAL</b>	<b>\$6,721</b>	<b>(\$17)</b>	<b>\$0</b>	<b>\$356</b>	<b>\$356</b>	<b>\$0</b>	<b>\$0</b>

	<b>TOTAL</b>	<b>\$202,413</b>	<b>\$151,273</b>	<b>\$185,053</b>	<b>\$69,601</b>	<b>\$165,902</b>	<b>\$171,005</b>	<b>\$171,005</b>
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**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 \$63,979 (68.97%). Almost \$40,000 of this is for IT support and maintenance as we move to an Enterprise Resource Planning software as well as to cover the costs of the cyber security measures put into place and additional IT consultant time. Wages and benefits also increase as there was a reallocation of time for the Assistant Administrator who oversees this department.

INFORMATION TECHNOLOGY SERVICES DEPARTMENT BUDGET SUMMARY				
Department Expenditures	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
Personnel Services	\$ 35,422	\$ 40,812	\$ 36,748	\$ 59,498
Contractual Services	\$ 24,670	\$ 22,537	\$ 39,774	\$ 27,626
Expenses	\$ 25,135	\$ 30,773	\$ 38,812	\$ 69,620
Capital Outlay	\$ 60,584	\$ 20,925	\$ 59,813	\$ 175,884
<b>Total</b>	<b>\$ 145,811</b>	<b>\$ 115,047</b>	<b>\$ 175,147</b>	<b>\$ 332,628</b>

Department Resources	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
General Fund - Taxes	\$ 145,811	\$ 115,047	\$ 175,147	\$ 223,152
Other	\$ -	\$ -	\$ -	\$ 109,476
<b>Total</b>	<b>\$ 145,811</b>	<b>\$ 115,047</b>	<b>\$ 175,147</b>	<b>\$ 332,628</b>

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \* Implemented multi-factor authentication after transitioning to Microsoft 365
- \* Started using KnowBe4 to educate employees in the area of cyber security
- \* Continued to offer diverse communication platforms including the website, social media and print publications

**DEPARTMENT GOALS**

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

**MAJOR OBJECTIVES FOR 2023**

- \* Implement endpoint detection as part of the cyber security focus
- \* Replace existing Finance Department software after 25+ years with an Enterprise Resource Planning (ERP) software
- \* Streamline processes for residents and gain efficiencies for staff with new ERP software

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Number of computers deployed	12	15	10	27	4	23	31
Number of new Facebook followers	200	428	590	1,345	774	789	852
Number of new NextDoor followers	N/A	N/A	N/A	451	252	292	680
Number of Instagram followers	N/A	N/A	N/A	N/A	N/A	N/A	900
Hours of outside consultant time	238	252	262	247	286	491	328

**Communications and Information Technology Services Budget**

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
110	Salaries	\$0	\$0	\$0	\$0	\$0	\$17,028	\$17,028
120	Wages	\$23,777	\$29,317	\$27,115	\$14,118	\$27,868	\$28,328	\$28,328
130	Pension 13.60%	\$1,576	\$1,478	\$1,762	\$493	\$1,811	\$3,084	\$3,084
135	Employee Insurance	\$8,346	\$8,042	\$5,005	\$2,845	\$4,937	\$7,588	\$7,588
150	Payroll Taxes	\$1,723	\$1,975	\$2,074	\$1,067	\$2,132	\$3,470	\$3,470
340	IT Services - Maintenance Contract	\$24,670	\$22,537	\$21,700	\$20,501	\$39,774	\$27,626	\$27,626
390	Expenses:	\$216	\$450	\$375	\$0	\$0	\$375	\$375
397	Licensing	\$18,050	\$19,242	\$28,000	\$15,938	\$32,276	\$61,607	\$61,607
510	Insurance	\$791	\$846	\$1,000	\$685	\$902	\$1,050	\$1,050
51490-000-347	Community Info/Cable	\$6,078	\$10,235	\$5,734	\$2,400	\$5,634	\$6,588	\$6,588
	Courier	\$2,101	\$1,893	\$2,500			\$2,764	\$2,764
	Website Hosting & Maintenance	\$2,576	\$2,699	\$2,734			\$2,824	\$2,824
	Other Items	\$1,401	\$5,643	\$500			\$1,000	\$1,000
	<b>TOTAL</b>	<b>\$85,227</b>	<b>\$94,122</b>	<b>\$92,765</b>	<b>\$58,047</b>	<b>\$115,334</b>	<b>\$156,744</b>	<b>\$156,744</b>

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

Administration - Tax Collection Software Maintenance Agreement	\$ 440
Finance - Accounting Software Maintenance Agreements	1,400
Police Services - Citation Software Maintenance Agreement	1,774
Police Services - Department of Justice Monthly Access	600
Fire Department - Trunked Radio Costs & Other IT Costs	23,000
Development Services - Zoning and Land Use Maps	500
GIS Management	4,500
Recreation Administration - Registration Software Transaction Fees	6,244
Costs for Processing Online Payments & Outsourcing Bill Printing	45,675
Water Utility - Share of General IT and Accounting Software Costs	34,000
Sewer Utility - Share of General IT and Accounting Software Costs	34,000
Stormwater Utility - Share of General IT and Accounting Software Costs	16,100
<b>Total IT Costs Included in Other Sections of the Budget</b>	<b>\$ 168,233</b>

**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 decreases by \$58,931 (-17.36%) in 2023. Wages and benefits decrease \$ 65,281 because the 2022 budget included funding for 10 months of overlapping the Finance Director position in preparation for retirement. The 2023 budget includes 3 months of overlap. Increases of \$3,950 for insurance and \$2,000 for expenses related to bank fees offset the increase.

FINANCIAL SERVICES DEPARTMENT BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 100,846	\$ 105,312	\$ 154,292	\$ 161,110
Contractual Services	\$ 80,899	\$ 77,479	\$ 84,628	\$ 83,900
Expenses	\$ 27,172	\$ 27,783	\$ 32,329	\$ 35,475
<b>Total</b>	<b>\$ 208,917</b>	<b>\$ 210,574</b>	<b>\$ 271,249</b>	<b>\$ 280,485</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 208,917	\$ 210,574	\$ 271,249	\$280,485
<b>Total</b>	<b>\$ 208,917</b>	<b>\$ 210,574</b>	<b>\$ 271,249</b>	<b>\$ 280,485</b>

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \* Added credit card capabilities for payments in person at the Civic Center
- \* Hired a replacement for the Finance Director and began cross training
- \* Began research into an Enterprise Resource Planning (ERP) system to upgrade from the current accounting software

**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 2023**

- \* Transition to a new Finance Director after retirement of the previous director
- \* Select and implement a new ERP system

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Total checks written	3,964	4,080	4,110	4,110	4,057	3,573	3,636
Online payments received (UB monthly in 2019)	4,207	5,056	5,679	18,309	21,176	23,292	24,900
Number of utility customers (year end)	3,536	3,546	3,586	3,524	3,580	3,673	3,763

**Financial Services Budget**

ACCT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
110	Salaries	\$40,758	\$42,063	\$124,631	\$24,459	\$75,729	\$73,019	\$73,019
120	Wages	\$35,784	\$36,966	\$38,322	\$19,702	\$37,952	\$40,714	\$40,714
130	Pension 13.60%	\$4,994	\$5,271	\$10,592	\$2,982	\$7,389	\$7,734	\$7,734
135	Employee Insurance	\$13,717	\$15,187	\$40,380	\$9,270	\$24,525	\$30,942	\$30,942
150	Payroll Taxes	\$5,593	\$5,825	\$12,466	\$3,377	\$8,697	\$8,701	\$8,701
215	Accountant/Auditor	\$12,585	\$12,847	\$13,150	\$13,128	\$13,128	\$13,400	\$13,400
290	Contractual Fees - Ambo Billing	\$17,170	\$17,988	\$20,000	\$11,807	\$20,000	\$19,000	\$19,000
310	Office Supplies	\$609	\$351	\$725	\$276	\$725	\$675	\$675
340	Data Processing	\$980	\$1,145	\$1,100	\$1,010	\$1,100	\$1,400	\$1,400
390	Expenses	\$2,346	\$3,033	\$1,900	\$501	\$1,900	\$4,300	\$4,300
510	Insurance	\$2,178	\$2,282	\$2,650	\$3,353	\$4,444	\$3,600	\$3,600
	<b>SUB-TOTAL</b>	<b>\$136,714</b>	<b>\$142,958</b>	<b>\$265,916</b>	<b>\$89,865</b>	<b>\$195,589</b>	<b>\$203,485</b>	<b>\$203,485</b>

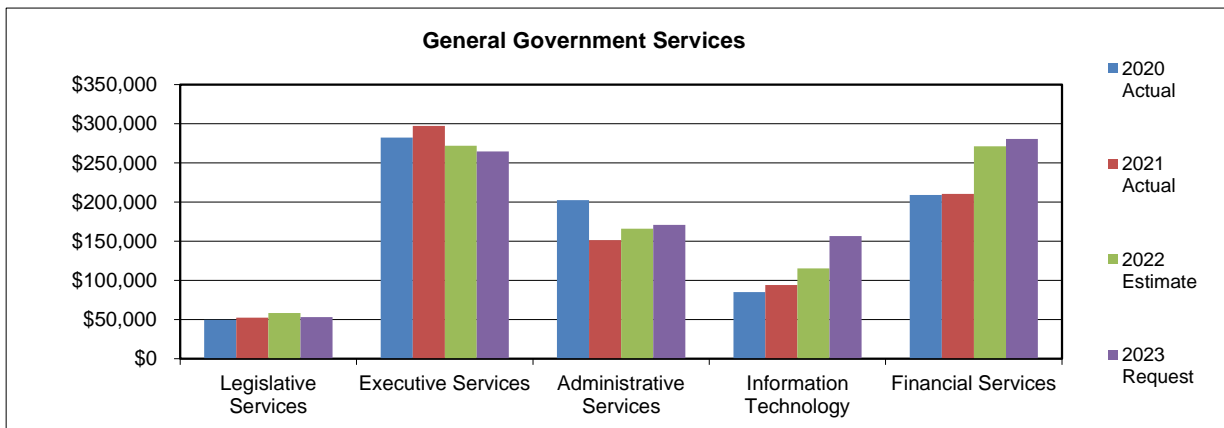
51530-000-218	Assessment Contract Fees	\$51,144	\$46,644	\$51,500	\$29,834	\$51,500	\$51,500	\$51,500
51530-000-390	Expenses	\$8,797	\$8,795	\$9,000	\$9,259	\$9,259	\$9,500	\$9,500
	<b>SUB-TOTAL</b>	<b>\$59,941</b>	<b>\$55,439</b>	<b>\$60,500</b>	<b>\$39,093</b>	<b>\$60,759</b>	<b>\$61,000</b>	<b>\$61,000</b>

51938-000-510	Insurance	\$12,262	\$12,177	\$13,000	\$10,969	\$14,901	\$16,000	\$16,000
	<b>SUB-TOTAL</b>	<b>\$12,262</b>	<b>\$12,177</b>	<b>\$13,000</b>	<b>\$10,969</b>	<b>\$14,901</b>	<b>\$16,000</b>	<b>\$16,000</b>

	<b>TOTAL</b>	<b>\$208,917</b>	<b>\$210,574</b>	<b>\$339,416</b>	<b>\$139,927</b>	<b>\$271,249</b>	<b>\$280,485</b>	<b>\$280,485</b>
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**TOTAL GENERAL GOVERNMENT SERVICES**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Legislative Services	\$49,699	\$52,239	\$52,006	\$33,628	\$58,288	\$52,788	\$53,054
Executive Services	\$282,342	\$297,187	\$268,639	\$144,025	\$271,995	\$262,502	\$264,502
Administrative Services	\$202,413	\$151,273	\$185,053	\$69,601	\$165,902	\$171,005	\$171,005
Information Technology Services	\$85,227	\$94,122	\$92,765	\$58,047	\$115,334	\$156,744	\$156,744
Financial Services	\$208,917	\$210,574	\$339,416	\$139,927	\$271,249	\$280,485	\$280,485
<b>TOTAL</b>	<b>\$828,598</b>	<b>\$805,395</b>	<b>\$937,879</b>	<b>\$445,228</b>	<b>\$882,768</b>	<b>\$923,524</b>	<b>\$925,790</b>





**TRANSFERS TO OTHER FUNDS**

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

**Budget Impact:** Due to an emphasis on maintaining the community infrastructure, the debt service costs continue to be a large portion of the budget. The 2023 debt levy budget increases \$132,363 (5.17%). 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. To help meet that goal, there will no longer be a debt payment from the General Fund. Instead, those funds will be set aside for future maintenance costs of the Civic Center. The transfer budget also includes \$13,000 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	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	Debt Service - Tax Levy	\$2,287,308	\$2,451,114	\$2,562,261	\$2,285,513	\$2,562,261	\$2,694,624	\$2,694,624
	Debt Service - Use of General Fund	\$60,937	\$60,937	\$60,937	\$1,160,937	\$1,160,937	\$0	\$0
	Cemetery Fund	\$11,000	\$12,000	\$9,000	\$4,500	\$9,000	\$13,000	\$13,000
	Capital Projects Fund	\$502,000	\$570,000	\$0	\$0	\$0	\$0	\$0
	Community Development Authority	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0
	Reserve Funds	\$919,311	\$947,970	\$10,000	\$55,182	\$65,182	\$10,000	\$10,000
	<b>TOTAL</b>	<b>\$3,790,373</b>	<b>\$4,042,021</b>	<b>\$2,642,198</b>	<b>\$3,506,132</b>	<b>\$3,797,380</b>	<b>\$2,717,624</b>	<b>\$2,717,624</b>

**PROTECTION OF PERSONS AND PROPERTY**

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

**POLICE SERVICES**

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

**Budget Impact:** This budget increases \$102,465 (5.09%). Contractual fees increase \$79,114 to show an increase to the existing contract which includes a new deputy position started in 2022. Equipment maintenance increased \$5,000 to cover annual costs of two Flock cameras. Payroll and benefits increase \$3,748 and insurance increases \$2,000 for rate increases.

POLICE SERVICES DEPARTMENT BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personnel Services	\$50,673	\$52,333	\$54,420	\$62,050
Contractual Services	\$1,711,306	\$1,753,685	\$1,872,794	\$2,026,767
Expenses	\$19,213	\$19,330	\$20,461	\$21,999
Capital Outlay	\$0	\$0	\$6,190	\$6,190
<b>Total</b>	<b>\$1,781,192</b>	<b>\$1,825,348</b>	<b>\$1,953,865</b>	<b>\$2,117,006</b>
<b>Department Resources</b>				
General Fund - Taxes	\$1,641,301	\$1,509,844	\$1,728,715	\$1,927,006
General Fund - Fines & Forfeitures	\$138,591	\$315,504	\$225,000	\$190,000
General Fund - Alarm Fees	\$1,300	\$0	\$150	\$0
<b>Total</b>	<b>\$1,781,192</b>	<b>\$1,825,348</b>	<b>\$1,953,865</b>	<b>\$2,117,006</b>

VILLAGE OF SUSSEX  
2023 BUDGET

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \* Alice and Active Shooter training presented to numerous entities
- \* Additional deputy position added
- \* Acclimated the new lieutenant to the Village
- \* Remained transparent and current with changes in policing strategies and policies
- \* Continued to address the nationwide opioid epidemic

**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 2023**

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

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Traffic Enforcement Citations	2,179	2,325	2,195	2,189	1,372	2,118	2,100
Non Citation Contacts (citizen assist calls)	5,257	5,470	5,289	6,211	6,071	6,317	6,100
Parking Citations	845	784	831	356	255	327	500

**Police Services Budget**

ACCT	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
52100-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
120	Wages - Administrative Assistants	\$36,660	\$38,288	\$36,356	\$20,718	\$40,093	\$38,928	\$38,928
125	Wages - Bldg Maintenance	\$8,220	\$8,013	\$8,116	\$4,386	\$7,510	\$7,175	\$7,175
130	Pension 13.60%	\$2,328	\$2,432	\$2,891	\$1,408	\$3,094	\$3,135	\$3,135
135	Employee Insurance	\$92	\$76	\$7,537	\$46	\$81	\$9,285	\$9,285
150	Payroll Taxes	\$3,373	\$3,524	\$3,402	\$2,137	\$3,642	\$3,527	\$3,527
220	Utilities -- telephone	\$2,141	\$2,121	\$2,300	\$1,130	\$2,071	\$2,300	\$2,300
222	Utilities -- heat	\$2,311	\$2,761	\$3,500	\$2,218	\$4,436	\$3,500	\$3,500
224	Utilities -- electric	\$10,092	\$10,581	\$11,000	\$6,212	\$12,424	\$11,000	\$11,000
226	Utilities -- water & sewer	\$8,018	\$8,120	\$8,730	\$4,136	\$8,272	\$8,730	\$8,730
240	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
242	Building Maintenance	\$7,657	\$6,201	\$3,200	\$9,970	\$17,629	\$16,700	\$16,700
	Floor mat service	\$0	\$0	\$200			\$0	\$0
	Cleaning contract	\$0	\$0	\$0			\$11,700	\$11,700
	Cleaning supplies	\$2,076	\$2,211	\$1,000			\$2,000	\$2,000
	HVAC maintenance	\$3,746	\$919	\$1,000			\$1,000	\$1,000
	Miscellaneous	\$1,835	\$3,071	\$1,000			\$2,000	\$2,000
290	Contractual Fees	\$1,681,087	\$1,723,901	\$1,905,423	\$1,180,821	\$1,827,962	\$1,984,537	\$1,984,537
	Wauk Cty - Police contract	\$1,646,548	\$1,693,631	\$1,722,423			\$1,952,537	\$1,952,537
	Set aside to add staff in 2022	\$0	\$0	\$150,000			\$0	\$0
	Wauk Cty - Overtime	\$31,537	\$28,751	\$29,000			\$30,000	\$30,000
	Wauk Cty - Prisoner housing	\$3,002	\$1,519	\$4,000			\$2,000	\$2,000
390	Expenses	\$10,911	\$9,642	\$10,396	\$4,569	\$10,396	\$9,499	\$9,499
510	Insurance	\$8,302	\$9,688	\$10,500	\$8,191	\$10,065	\$12,500	\$12,500
	<b>TOTAL</b>	<b>\$1,781,192</b>	<b>\$1,825,348</b>	<b>\$2,013,351</b>	<b>\$1,245,942</b>	<b>\$1,947,675</b>	<b>\$2,110,816</b>	<b>\$2,115,816</b>

**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 \$137,690 (9.06%). Wages and benefits including workers' comp insurance increased \$132,194. This covers the final phase of staffing and the first union contract. Data processing increased \$7,000 to cover the full cost of fire software as well as consultant costs. All other items show a net decrease of \$1,504.

FIRE SERVICES DEPARTMENT BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personnel Services	\$979,973	\$1,168,224	\$1,230,583	\$1,431,643
Contractual Services	\$132,195	\$93,303	\$111,475	\$101,126
Expenses	\$130,879	\$111,806	\$111,402	\$124,500
Capital Outlay	\$260,495	\$94,365	\$251,446	\$271,210
<b>Total</b>	<b>\$1,503,542</b>	<b>\$1,467,698</b>	<b>\$1,704,906</b>	<b>\$1,928,479</b>

Department Resources				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
General Fund - Taxes	\$1,036,296	\$1,116,814	\$1,379,874	\$1,588,859
General Fund - Intergovernmental Grant	\$10,000	\$2,500	\$0	\$0
General Fund - Ambulance Fees	\$216,457	\$253,567	\$250,000	\$255,000
General Fund - Fire Insurance Dues	\$57,156	\$60,906	\$64,168	\$65,906
General Fund - Fire Inspection Fees	\$10,194	\$10,252	\$10,500	\$11,500
General Fund - Fire Charges for Services	\$0	\$140	\$258	\$0
General Fund - Fire Donations	\$3,550	\$1,000	\$106	\$0
General Fund - Use of Designated Funds	\$169,889	\$22,519	\$0	\$7,214
<b>Total</b>	<b>\$1,503,542</b>	<b>\$1,467,698</b>	<b>\$1,704,906</b>	<b>\$1,928,479</b>

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \* New ambulance (#2957) was placed into service in April
- \* The department's first union contract was negotiated and signed
- \* A new station alerting system was installed
- \* Windows in the kitchen and fitness room were replaced
- \* Filled the last full-time lieutenant position
- \* Added additional full-time staff to maintain three full-time firefighter/paramedics per shift

**DEPARTMENT GOALS**

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

**MAJOR OBJECTIVES FOR 2023**

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

PERFORMANCE INDICATORS (see note)	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Average response times							
Fire	8:08	7:25	8:32	7:32	4:37	5:05	5:15
EMS	7:43	4:45	5:14	5:32	5:16	4:47	4:40
# of buildings inspected annually	1,038	1,214	1,188	984	885	1,024	1,030
Average EMS calls per month	66	51	68	73	70	57	56

**Fire Services Budget**

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	Wages							
110	Chief	\$47,296	\$92,588	\$95,966	\$55,019	\$95,366	\$98,827	\$98,827
120	Shift Coverage	\$666,890	\$751,793	\$749,307	\$367,876	\$755,329	\$806,033	\$806,033
	Lieutenant			\$215,612			\$210,268	\$210,268
	Full-Time Firefighter/Paramedic			\$383,695			\$440,765	\$440,765
	Part-Time Firefighter/Paramedic			\$150,000			\$155,000	\$155,000
121	Paid on Call	\$32,976	\$17,851	\$20,000	\$10,238	\$20,478	\$20,000	\$20,000
122	Training Wages	\$13,418	\$8,190	\$10,000	\$565	\$5,000	\$10,000	\$10,000
124	Vehicle Maint & Other PW Wages	\$937	\$1,088	\$5,022	\$292	\$917	\$5,563	\$5,563
125	Building Maintenance	\$2,430	\$5,493	\$1,689	\$1,055	\$2,305	\$7,175	\$7,175
128	Clerical Wages	\$36,660	\$38,288	\$36,356	\$20,718	\$40,093	\$38,928	\$38,928
130	Pension 20.29%	\$74,842	\$87,618	\$106,202	\$54,190	\$106,099	\$128,277	\$128,277
135	Employee Insurance	\$43,544	\$97,093	\$207,654	\$62,893	\$134,655	\$241,371	\$241,371
150	Payroll Taxes	\$59,882	\$68,222	\$70,253	\$38,681	\$70,341	\$75,469	\$75,469
155	Unemployment Comp	\$1,098	\$0	\$1,000	\$0	\$0	\$0	\$0
220	Utilities -- telephone	\$12,360	\$7,124	\$11,500	\$5,285	\$9,695	\$6,500	\$6,500
222	Utilities -- heat	\$2,311	\$2,761	\$3,100	\$2,218	\$4,436	\$3,100	\$3,100
224	Utilities -- electric	\$11,536	\$11,539	\$9,800	\$5,521	\$11,041	\$10,500	\$10,500
226	Utilities -- village	\$8,018	\$8,120	\$8,730	\$4,136	\$8,272	\$8,730	\$8,730
239	Gasoline - regular & diesel	\$6,953	\$9,723	\$10,000	\$6,254	\$10,721	\$10,000	\$10,000
240	Equipment Maintenance	\$14,360	\$9,200	\$12,000	\$4,172	\$9,000	\$12,500	\$12,500
242	Building Maintenance	\$22,772	\$12,042	\$17,500	\$13,878	\$20,014	\$15,500	\$15,500
244	Vehicle Maintenance	\$29,120	\$15,870	\$17,000	\$2,317	\$17,000	\$16,000	\$16,000
246	Radio Maintenance	\$5,109	\$1,459	\$5,000	\$5,474	\$6,000	\$4,000	\$4,000
250	Equip. Cert./Testing	\$3,982	\$3,899	\$5,000	\$1,025	\$5,000	\$4,000	\$4,000
260	Haz. Mat. Cont./Fees	\$4,296	\$4,296	\$4,500	\$4,296	\$4,296	\$4,296	\$4,296
294	Medical Exams	\$11,378	\$7,270	\$6,000	\$2,804	\$6,000	\$6,000	\$6,000
324	Schooling & Dues	\$6,498	\$5,520	\$7,500	\$3,390	\$7,500	\$7,500	\$7,500
340	Data Processing	\$17,534	\$20,047	\$16,000	\$19,878	\$20,000	\$23,000	\$23,000
342	Medical Supplies	\$24,368	\$20,743	\$16,000	\$13,947	\$17,500	\$17,500	\$17,500
344	Uniforms & Protective Clothing	\$13,768	\$8,872	\$8,000	\$3,025	\$8,000	\$9,000	\$9,000
345	Supplies	\$2,866	\$3,925	\$2,500	\$2,732	\$5,100	\$5,500	\$5,500
346	Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Expenses	\$29,485	\$6,360	\$6,500	\$3,402	\$6,500	\$8,500	\$8,500
392	Fire Prevention	\$0	\$1,043	\$2,500	\$1,275	\$2,500	\$2,500	\$2,500
510	Insurance	\$36,360	\$45,296	\$47,000	\$33,712	\$44,302	\$51,000	\$51,000
	<b>TOTAL</b>	<b>\$1,243,047</b>	<b>\$1,373,333</b>	<b>\$1,519,579</b>	<b>\$750,268</b>	<b>\$1,453,460</b>	<b>\$1,657,269</b>	<b>\$1,657,269</b>



**PLANNING AND DEVELOPMENT SERVICES DEPARTMENT**

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

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 122,774	\$ 114,279	\$ 127,683	\$ 168,136
Contractual Services	\$ 93,552	\$ 101,392	\$ 105,516	\$ 124,769
Expenses	\$ 11,009	\$ 12,235	\$ 10,878	\$ 15,200
<b>Total</b>	<b>\$ 227,335</b>	<b>\$ 227,906</b>	<b>\$ 244,077</b>	<b>\$ 308,105</b>

Department Resources				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
General Fund - Property Taxes	\$ -	\$ -	\$ -	\$ 63,105
General Fund - Permit Revenues	\$ 490,064	\$ 403,469	\$ 330,110	\$ 245,000
<b>Total</b>	<b>\$ 490,064</b>	<b>\$ 403,469</b>	<b>\$ 330,110</b>	<b>\$ 308,105</b>

**DEPARTMENT HIGHLIGHTS FOR 2022**

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

**DEPARTMENT GOALS**

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

**MAJOR OBJECTIVES FOR 2022**

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

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
# of permits handled per FTE	772	789	1,026	1,024	1,149	1,385	1,363
Average days wait for an inspection	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Cost per permit issued	\$ 110.26	\$ 101.27	\$ 89.97	\$ 91.38	\$ 80.32	\$ 75.33	\$ 86.01



**BUILDING INSPECTION DIVISION**

**Budget Impact:** This budget decreases \$1,257 (-0.74%). Wages and benefits decreased \$2,659 as a result of changing allocations of the Development Director. Expenses in creased \$1,750 to account for increased costs of address tiles and more state seals being purchased.

**Building Inspection Division Budget**

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
52400-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$13,007	\$9,544	\$12,467	\$139	\$5,750	\$8,755	\$8,755
120	Wages - Administrative Assistants	\$20,992	\$22,952	\$23,113	\$16,214	\$32,464	\$23,581	\$23,581
130	Pension 13.60%	\$2,071	\$1,937	\$2,313	\$836	\$2,484	\$2,199	\$2,199
135	Employee Insurance	(\$114)	\$39	\$4,634	\$30	\$1,605	\$5,581	\$5,581
150	Payroll Taxes	\$2,512	\$2,448	\$2,722	\$1,353	\$2,923	\$2,474	\$2,474
290	Contractual Fees	\$85,282	\$93,793	\$116,200	\$57,148	\$96,655	\$115,702	\$115,702
	Measures and Weights	\$2,800	\$2,800	\$2,800			\$2,800	\$2,800
	Contracted inspectors	\$82,482	\$90,993	\$113,400			\$112,902	\$112,902
390	Expenses	\$7,051	\$8,828	\$6,000	\$4,637	\$6,000	\$7,750	\$7,750
510	Insurance	\$1,170	\$1,260	\$1,450	\$1,027	\$1,349	\$1,600	\$1,600
	<b>TOTAL</b>	<b>\$131,971</b>	<b>\$140,801</b>	<b>\$168,899</b>	<b>\$81,384</b>	<b>\$149,230</b>	<b>\$167,642</b>	<b>\$167,642</b>

**PLANNING, DEVELOPMENT AND ZONING ENFORCEMENT DIVISION**

**Budget Impact:** This budget increases \$10,028 (7.69%) for 2023. Wages and benefits increased \$8,960 to reflect the hiring of a full-time Development Director. Expenses increased \$2,100 to provide funds for continuing education of the Development Director.

**Planning, Development and Zoning Enforcement Budget**

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
56700-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$68,714	\$62,032	\$86,287	\$23,095	\$60,660	\$85,507	\$85,507
	Village Administrator			\$27,700			\$20,775	\$20,775
	Development Director			\$47,350			\$53,130	\$53,130
	Village Engineer/PW Director			\$11,237			\$11,602	\$11,602
120	Wages - Administrative Assistants	\$3,905	\$4,200	\$4,026	\$2,271	\$4,458	\$4,309	\$4,309
130	Pension 13.60%	\$4,695	\$4,058	\$5,870	\$1,614	\$4,233	\$6,107	\$6,107
135	Employee Insurance	\$1,452	\$2,034	\$13,532	\$1,240	\$8,124	\$22,752	\$22,752
150	Payroll Taxes	\$5,540	\$5,035	\$6,909	\$1,950	\$4,982	\$6,871	\$6,871
216	Engineering	\$76	\$0	\$1,500	\$0	\$0	\$0	\$0
290	Contractual Expenses	\$8,194	\$7,599	\$8,861	\$7,204	\$8,861	\$9,067	\$9,067
	Weed Enforcement	\$1,333	\$738	\$1,500			\$1,500	\$1,500
	Economic Development Cooperative	\$6,861	\$6,861	\$6,861			\$7,067	\$7,067
	Zoning & Land Use Maps	\$0	\$0	\$500			\$500	\$500
390	Expenses:	\$925	\$201	\$1,150	\$123	\$1,150	\$3,250	\$3,250
510	Insurance	\$1,863	\$1,946	\$2,300	\$1,793	\$2,379	\$2,600	\$2,600
	<b>TOTAL</b>	<b>\$95,364</b>	<b>\$87,105</b>	<b>\$130,435</b>	<b>\$39,290</b>	<b>\$94,847</b>	<b>\$140,463</b>	<b>\$140,463</b>

**EMERGENCY GOVERNMENT SERVICES**

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

**Budget Impact:** The budget increases \$800 to account for more maintenance of the sirens.

**Emergency Government Budget**

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
52900-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
001	Expenses	\$990	\$947	\$1,300	\$845	\$1,300	\$1,300	\$1,300
240	Equipment Maintenance	\$2,105	\$3,185	\$1,700	\$2,310	\$2,500	\$2,500	\$2,500
	<b>TOTAL</b>	<b>\$3,095</b>	<b>\$4,132</b>	<b>\$3,000</b>	<b>\$3,155</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>\$3,800</b>

**TOTAL PROTECTION OF PERSONS AND PROPERTY**

	2020	2021	2022	ACTUAL	2022	2023	2023
	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Police Protection	\$1,781,192	\$1,825,348	\$2,013,351	\$1,245,942	\$1,947,675	\$2,110,816	\$2,115,816
Fire Protection	\$1,243,047	\$1,373,333	\$1,519,579	\$750,268	\$1,453,460	\$1,657,269	\$1,657,269
Building Inspection	\$131,971	\$140,801	\$168,899	\$81,384	\$149,230	\$167,642	\$167,642
Economic Development & Zoning	\$95,364	\$87,105	\$130,435	\$39,290	\$94,847	\$140,463	\$140,463
Emergency Government	\$3,095	\$4,132	\$3,000	\$3,155	\$3,800	\$3,800	\$3,800
<b>TOTAL</b>	<b>\$3,254,669</b>	<b>\$3,430,719</b>	<b>\$3,835,264</b>	<b>\$2,120,039</b>	<b>\$3,649,012</b>	<b>\$4,079,990</b>	<b>\$4,084,990</b>



**Health and Sanitation**

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

HEALTH AND HUMAN SERVICES SERVICE BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Service Expenditures</b>				
Personnel Services	\$44,068	\$55,004	\$62,560	\$59,973
Contractual Services	\$462,227	\$478,379	\$500,706	\$558,450
Expenses	\$4,685	\$9,830	\$5,100	\$5,700
<b>Total</b>	\$510,980	\$543,213	\$568,366	\$624,123

Service Resources				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
General Fund - Taxes	\$26,380	\$32,999	\$39,016	\$29,715
General Fund - Grants	\$30,271	\$30,423	\$30,350	\$30,350
General Fund - Charges for Services	\$454,329	\$479,791	\$499,000	\$564,058
<b>Total</b>	\$510,980	\$543,213	\$568,366	\$624,123

**SERVICE HIGHLIGHTS FOR 2022**

- \* Entered into new contract for garbage and recycling
- \* Continued to grow Yard Waste Site usage

**SERVICE GOALS**

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

**MAJOR OBJECTIVES FOR 2023**

- \* Continue to improve Yard Waste Site
- \* Improve recycling information communication to residents

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Recycling tonnage per population	0.0778	0.0877	0.1010	0.0910	0.0972	0.0790	0.0791
Garbage removal cost per resident	\$ 24.45	\$ 24.52	\$ 25.10	\$ 25.66	\$ 26.44	\$ 27.07	\$ 27.91

**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 \$58,692 (18.03%) is for the contracted increase in collection costs after soliciting bids for a new contract as well as additional residential units. All costs are passed through to the users.

**Sanitation Budget**

ACCT #	ACCOUNT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
53620-000-	DESCRIPTION							
290	Contractual Fees	\$300,647	\$313,656	\$325,458	\$190,496	\$327,996	\$384,150	\$384,150
	TOTAL	\$300,647	\$313,656	\$325,458	\$190,496	\$327,996	\$384,150	\$384,150



**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 decreases \$3,852 (-1.62%). Wages and benefits decrease \$4,146 as a result of changing wage allocations. Contractual fees increase \$5,226 for increased households and other contract costs. Expenses increase \$2,163 to cover various costs of running the yardwaste site based on past history.

**Recycling Budget**

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
53635-000-110	Salaries	\$13,506	\$13,951	\$14,370	\$8,128	\$14,088	\$14,846	\$14,846
	Assistant Public Works Director			\$2,060			\$2,130	\$2,130
	Foremen			\$12,310			\$12,716	\$12,716
120	Wages	\$19,778	\$28,181	\$36,703	\$7,043	\$31,493	\$28,006	\$28,006
	Public Works Employees			\$26,197			\$17,191	\$17,191
	Part-time Yard Waste Site Employees			\$10,506			\$10,815	\$10,815
128	Wages - Clerical	\$0	\$916	\$962	\$521	\$1,021	\$1,033	\$1,033
130	Pension 13.60%	\$1,534	\$2,104	\$2,699	\$726	\$3,029	\$2,249	\$2,249
135	Employee Insurance	\$6,744	\$6,625	\$12,499	\$5,450	\$9,364	\$10,482	\$10,482
150	Payroll Taxes	\$2,506	\$3,227	\$3,981	\$1,223	\$3,565	\$3,357	\$3,357
290	Contractual Fees	\$156,136	\$159,833	\$164,324	\$101,230	\$168,330	\$169,550	\$169,550
	Contract recycling hauler	\$142,335	\$148,476	\$154,224			\$157,950	\$157,950
	Dumpster cost	\$298	\$312	\$1,000			\$500	\$500
	Other contractual costs	\$13,050	\$10,310	\$8,000			\$10,000	\$10,000
	Household hazardous waste	\$453	\$735	\$1,100			\$1,100	\$1,100
298	Contractual Fees - Sanitation	\$664	\$560	\$750	\$210	\$750	\$750	\$750
310	Office Supplies	\$233	\$129	\$300	\$151	\$300	\$300	\$300
326	Printing and Advertising	\$522	\$292	\$400	\$311	\$400	\$400	\$400
345	Operating Supplies	\$0	\$13	\$400	\$0	\$400	\$400	\$400
390	Expenses	\$2,013	\$7,380	\$337	\$1,604	\$2,000	\$2,500	\$2,500
	<b>TOTAL</b>	<b>\$203,636</b>	<b>\$223,211</b>	<b>\$237,725</b>	<b>\$126,597</b>	<b>\$234,740</b>	<b>\$233,873</b>	<b>\$233,873</b>



**ANIMAL AND PEST CONTROL**

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

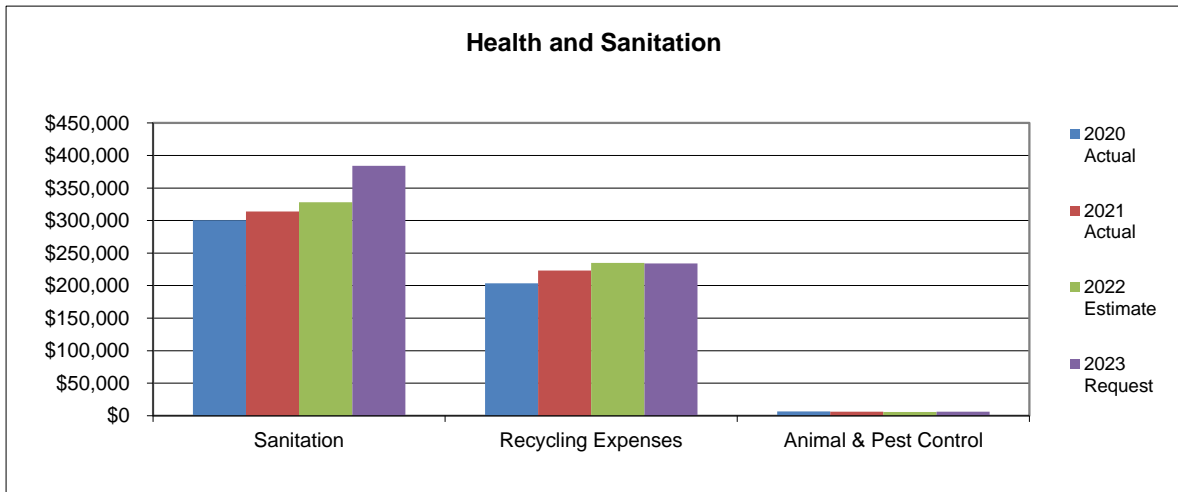
**Budget Impact:** The 2023 budget increases \$470 (8.35%) to allow for other contracted fees in addition to the HAWS contract and licensing costs.

**Animal and Pest Control Budget**

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
290	Contractual Fees	\$4,780	\$4,330	\$3,630	\$3,630	\$3,630	\$4,000	\$4,000
397	Licensing Costs	\$1,917	\$2,016	\$2,000	\$0	\$2,000	\$2,100	\$2,100
	<b>TOTAL</b>	<b>\$6,697</b>	<b>\$6,346</b>	<b>\$5,630</b>	<b>\$3,630</b>	<b>\$5,630</b>	<b>\$6,100</b>	<b>\$6,100</b>

**TOTAL HEALTH AND SANITATION**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Sanitation	\$300,647	\$313,656	\$325,458	\$190,496	\$327,996	\$384,150	\$384,150
Recycling Expenses	\$203,636	\$223,211	\$237,725	\$126,597	\$234,740	\$233,873	\$233,873
Animal & Pest Control	\$6,697	\$6,346	\$5,630	\$3,630	\$5,630	\$6,100	\$6,100
<b>TOTAL</b>	<b>\$510,980</b>	<b>\$543,213</b>	<b>\$568,813</b>	<b>\$320,723</b>	<b>\$568,366</b>	<b>\$624,123</b>	<b>\$624,123</b>



**PUBLIC WORKS SERVICES**

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

- Water Utility**                                See the Water Utility Budget
  
- Sewer Utility**                                See the Sewer Utility Budget
  
- Stormwater Utility**                        See the Stormwater Utility Budget

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

<b>PUBLIC WORKS SERVICES OPERATING BUDGET SUMMARY</b>				
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
<b>Public Works Department</b>				
Operations (Streets)	\$ 675,829	\$ 735,085	\$ 744,267	\$ 779,215
Engineering	\$ 263,231	\$ 394,887	\$ 124,883	\$ 129,974
Water Utility	\$ 2,894,219	\$ 2,827,515	\$ 2,814,148	\$ 2,978,535
Sewer Utility	\$ 2,589,098	\$ 2,298,623	\$ 2,426,426	\$ 2,640,027
Stormwater Utility	\$ 604,834	\$ 742,498	\$ 641,898	\$ 725,257
<b>Total Public Works</b>	<b>\$ 7,027,211</b>	<b>\$ 6,998,608</b>	<b>\$ 6,751,622</b>	<b>\$ 7,253,008</b>



**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 increases \$33,070 (4.43%). Increases in wages and benefits are \$23,715 due to some reallocation as well as market adjustments to the pay scale. The various maintenance accounts were increased \$11,050 to be more in line with actual costs. There was also a \$1,200 increase to the salt budget. Street lighting was decreased \$4,500 to reflect the conversion of some of the system to LED lights. All other increases and decreases were a net of \$1,605.

STREET BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personal Services	\$ 274,607	\$ 290,998	\$ 293,031	\$ 313,851
Contractual Services	\$ 264,818	\$ 311,043	\$ 307,671	\$ 301,414
Expenses	\$ 136,404	\$ 133,044	\$ 143,565	\$ 163,950
Capital Outlay	\$ -	\$ 126,097	\$ 293,268	\$ -
<b>Total</b>	<b>\$ 675,829</b>	<b>\$ 861,182</b>	<b>\$ 1,037,535</b>	<b>\$ 779,215</b>
<b>Department Resources</b>				
General Fund - Taxes	\$ 675,829	\$ 745,316	\$ 770,898	\$ 779,215
General Fund - Use of Designated Funds		\$ 115,866	\$266,637	\$ -
<b>Total</b>	<b>\$ 675,829</b>	<b>\$ 861,182</b>	<b>\$ 1,037,535</b>	<b>\$ 779,215</b>

**SERVICE HIGHLIGHTS FOR 2022**

- \* Completed the Prides Park rebuild ahead of schedule
- \* Used less salt than the 2020 - 2021 winter season
- \* Installed rapid flashing crosswalk systems at two major crosswalks in the Village
- \* Improved the mowing of stormwater ponds
- \* Completed inspections of stormwater structures for the 2023 road program

**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 2023**

- \* Improve snow operations with the new plow for the cul de sac loader route
- \* Improve and streamline right of way trimming along roads and trails with the new multi-use Mecalac machine
- \* Pave a portion of the Yard Waste Site road

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Average grade of street (10=high, 1=low)	7.4	7.4	7.5	7.2	8.0	8.0	8.0
Average time for snow removal (hours)	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Miles of sidewalk maintained	11.8	13.5	18.1	19.3	23.4	24.6	24.6

VILLAGE OF SUSSEX  
2023 BUDGET

**Streets Budget**

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
53311-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$70,329	\$72,732	\$75,247	\$42,675	\$73,970	\$77,722	\$77,722
	Public Works Director			\$22,474			\$23,205	\$23,205
	Assistant Public Works Director			\$18,537			\$19,168	\$19,168
	Foremen			\$34,236			\$35,349	\$35,349
120	Wages	\$110,114	\$116,501	\$108,485	\$64,353	\$114,353	\$118,578	\$118,578
	Public Works and Parks (WRS)			\$107,370			\$117,326	\$117,326
	Others (no WRS)			\$1,115			\$1,252	\$1,252
126	Seasonal Employees	\$5,327	\$1,681	\$2,432	\$3,505	\$7,755	\$2,305	\$2,305
128	Wages - Clerical	\$3,905	\$4,200	\$4,026	\$2,271	\$4,458	\$4,309	\$4,309
129	Wages - Overtime	\$25,111	\$28,429	\$17,129	\$9,808	\$20,433	\$20,594	\$20,594
130	Pension 13.60%	\$13,353	\$14,609	\$13,245	\$8,347	\$13,859	\$14,957	\$14,957
135	Employee Insurance	\$30,572	\$35,973	\$53,712	\$24,054	\$41,299	\$58,288	\$58,288
150	Payroll Taxes	\$15,896	\$16,873	\$15,860	\$10,047	\$16,904	\$17,098	\$17,098
220	Utilities -- telephone	\$2,229	\$2,542	\$2,365	\$1,587	\$2,864	\$2,365	\$2,365
222	Utilities -- heat	\$4,197	\$5,872	\$5,500	\$5,206	\$7,706	\$6,000	\$6,000
224	Utilities -- electric	\$5,741	\$5,225	\$7,195	\$3,881	\$7,011	\$6,000	\$6,000
226	Utilities -- village	\$2,244	\$2,480	\$2,500	\$1,543	\$3,087	\$3,000	\$3,000
230	Street Maint Materials	\$7,513	\$3,313	\$6,500	\$3,383	\$4,200	\$6,500	\$6,500
239	Gas - Regular & Diesel	\$13,876	\$22,718	\$20,000	\$12,369	\$21,203	\$22,000	\$22,000
240	Equipment Maint.	\$37,009	\$22,994	\$19,000	\$20,477	\$38,000	\$23,050	\$23,050
	Plow Blades/Bolts/Misc Parts	\$11,641	\$10,006	\$7,500			\$8,550	\$8,550
	Outside Service	\$23,156	\$10,602	\$6,077			\$12,000	\$12,000
	Flail Mower Knives	\$0	\$0	\$250			\$250	\$250
	Allocation of general maintenance	\$555	\$397	\$650			\$650	\$650
	Radio Maintenance	\$0	\$28	\$500			\$500	\$500
	Skid Loader Servicing	\$0	\$0	\$1,100			\$0	\$0
	Miscellaneous	\$1,657	\$1,961	\$2,923			\$1,100	\$1,100
242	Building Maintenance	\$8,496	\$9,320	\$8,500	\$5,662	\$8,500	\$10,500	\$10,500
	Heating Contractor-Maint & Repairs	\$3,882	\$758	\$2,850			\$4,000	\$4,000
	Lumber/Hardware/Paint/Other	\$2,172	\$2,688	\$650			\$2,000	\$2,000
	Fire Suppression & Alarm Maint.	\$855	\$725	\$500			\$1,000	\$1,000
	Cleaning Supplies	\$306	\$0	\$0			\$300	\$300
	Other Repairs	\$1,281	\$5,149	\$4,500			\$3,200	\$3,200
244	Vehicle Maintenance	\$26,475	\$54,316	\$35,000	\$10,428	\$25,000	\$38,000	\$38,000
	Truck Tires	\$1,466	\$3,488	\$2,000			\$2,500	\$2,500
	Oil/Grease/Miscellaneous Parts	\$5,069	\$4,514	\$8,000			\$5,500	\$5,500
	Outside Services	\$19,940	\$46,314	\$25,000			\$30,000	\$30,000
290	Contractual Expenses (Creackfilling)	\$560	\$18,641	\$25,499	\$0	\$25,499	\$25,499	\$25,499
345	Supplies	\$9,491	\$8,201	\$7,500	\$5,991	\$12,000	\$8,750	\$8,750
346	Equipment Rental	\$551	\$125	\$1,000	\$0	\$500	\$1,000	\$1,000
348	Tools	\$2,126	\$1,635	\$1,500	\$1,631	\$2,500	\$2,500	\$2,500
370	Street Signs	\$1,851	\$1,671	\$5,500	\$2,299	\$5,500	\$5,500	\$5,500
376	Salt & Sand	\$99,229	\$95,768	\$115,000	\$82,906	\$95,000	\$116,200	\$116,200
390	Expenses	\$1,848	\$3,899	\$6,450	\$4,768	\$6,450	\$6,000	\$6,000
510	Insurance	\$21,308	\$21,745	\$24,000	\$17,818	\$21,615	\$24,000	\$24,000
	Street Lighting	\$156,478	\$163,622	\$163,000	\$95,853	\$164,601	\$158,500	\$158,500
53420-000-224	General street lights	\$156,104	\$160,380	\$160,000	\$95,351	\$161,601	\$155,000	\$155,000
53420-000-240	Street Lighting - Maint of Equipment	\$374	\$3,242	\$3,000	\$502	\$3,000	\$3,500	\$3,500
	<b>TOTAL</b>	<b>\$675,829</b>	<b>\$735,085</b>	<b>\$746,145</b>	<b>\$440,862</b>	<b>\$744,267</b>	<b>\$779,215</b>	<b>\$779,215</b>

**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				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Service Expenditures</b>				
Personal Services	\$ 58,250	\$ 51,145	\$ 52,985	\$ 55,729
Contractual Services	\$ 198,986	\$ 336,026	\$ 65,670	\$ 65,825
Expenses	\$ 5,995	\$ 7,716	\$ 6,228	\$ 8,420
<b>Total</b>	<b>\$ 263,231</b>	<b>\$ 394,887</b>	<b>\$ 124,883</b>	<b>\$ 129,974</b>

<b>Service Resources</b>				
General Fund - Taxes	\$ 46,812	\$ 47,191	\$ 50,383	\$ 55,974
General Fund - Developers, Grading Reviews, & C	\$ 216,419	\$ 347,696	\$ 74,500	\$ 74,000
<b>Total</b>	<b>\$ 263,231</b>	<b>\$ 394,887</b>	<b>\$ 124,883</b>	<b>\$ 129,974</b>

**SERVICE HIGHLIGHTS FOR 2022**

- \* Completed the County Highway VV and Plainview Road watermain projects
- \* Construction of Vista Run - Phase 2, Redford Hills, Woodland Trails - Phase 2 and Highlands Court
- \* Completed the design of a new sports court at Melinda Weaver Park
- \* Completed the design of the 2023 Road Program project (Prides and Sussex Heights Subdivisions)

**SERVICE GOALS**

- \* Provide effective review of development plans

**MAJOR OBJECTIVES FOR 2023**

- \* Complete the construction of the 2023 Road Program project (Prides and Sussex Heights Subdivisions)
- \* Construct Phase 3 of Vista Run and Phase 1 of Wildflower
- \* Complete construction of new sports court at Melinda Weaver Park

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Eng. cost as a percentage of major projects	6.41%	17.90%	6.14%	7.71%	5.25%	4.86%	10.00%
Residents assisted	120	120	150	16	40	75	80
In house / Contract Costs	20.90%	30.38%	30.15%	20.95%	22.85%	47.18%	61.07%

VILLAGE OF SUSSEX  
2023 BUDGET

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

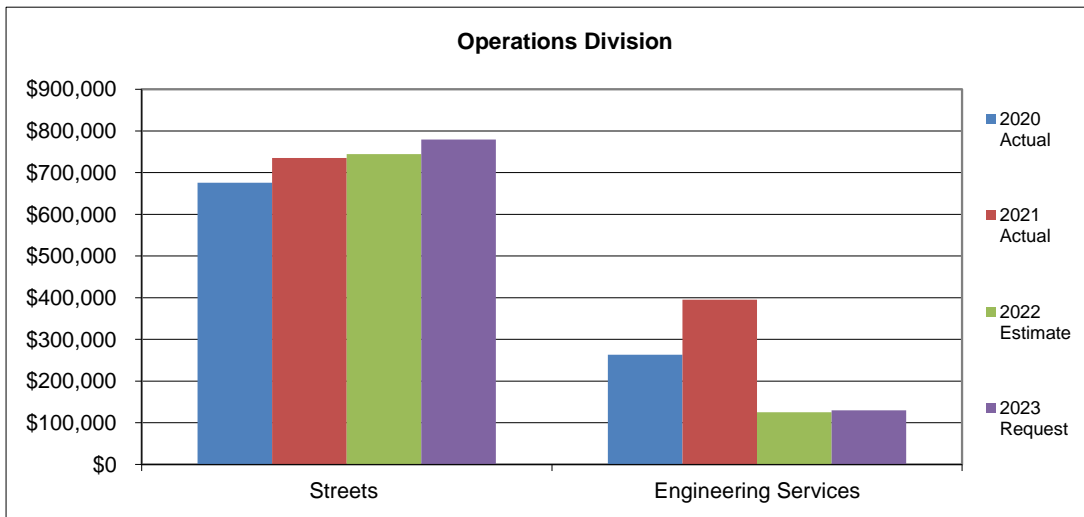
**Budget Impact:** This budget increases \$3,193 (2.52%). \$1,418 is in wages and benefits for the normal wage increases. Expenses were increased \$2,000 to be in line with past history to account for the department's share of the copier.

**Engineering Budget**

ACCT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
51491-000-								
110	Salaries-Engineer & Assistant	\$43,794	\$38,248	\$40,595	\$22,807	\$39,532	\$41,918	\$41,918
130	Pension 13.60%	\$2,956	\$2,582	\$2,639	\$1,483	\$2,570	\$2,850	\$2,850
135	Employee Insurance	\$8,232	\$7,450	\$7,971	\$4,548	\$7,859	\$7,754	\$7,754
150	Payroll Taxes	\$3,268	\$2,865	\$3,106	\$1,708	\$3,024	\$3,207	\$3,207
216	Contract Engineering	\$198,829	\$335,850	\$65,500	\$8,528	\$65,500	\$65,500	\$65,500
	Developer Projects	\$192,474	\$330,460	\$60,000			\$60,000	\$60,000
	Village Projects/Consulting/GIS	\$5,370	\$4,940	\$4,500			\$4,500	\$4,500
	Bridge Inspection	\$985	\$450	\$1,000			\$1,000	\$1,000
220	Telephone	\$157	\$176	\$325	\$99	\$170	\$325	\$325
310	Supplies	\$1,569	\$1,014	\$1,800	\$693	\$1,800	\$1,800	\$1,800
390	Expenses	\$2,948	\$5,217	\$3,120	\$1,639	\$3,120	\$5,120	\$5,120
510	Insurance	\$1,478	\$1,485	\$1,725	\$992	\$1,308	\$1,500	\$1,500
	<b>TOTAL</b>	<b>\$263,231</b>	<b>\$394,887</b>	<b>\$126,781</b>	<b>\$42,497</b>	<b>\$124,883</b>	<b>\$129,974</b>	<b>\$129,974</b>

**TOTAL OPERATIONS DIVISION (GENERAL FUND)**

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Streets	\$675,829	\$735,085	\$746,145	\$440,862	\$744,267	\$779,215	\$779,215
Engineering Services	\$263,231	\$394,887	\$126,781	\$42,497	\$124,883	\$129,974	\$129,974
<b>TOTAL</b>	<b>\$939,060</b>	<b>\$1,129,972</b>	<b>\$872,926</b>	<b>\$483,359</b>	<b>\$869,150</b>	<b>\$909,189</b>	<b>\$909,189</b>



**PARKS, RECREATION AND CULTURAL SERVICES**

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

PARKS, RECREATION AND CULTURAL SERVICES BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures</b>				
Personnel Services	\$ 751,664	\$ 822,322	\$ 922,820	\$ 1,072,196
Contractual Services	\$ 250,274	\$ 284,899	\$ 305,995	\$ 293,228
Expenses	\$ 155,105	\$ 204,182	\$ 288,192	\$ 294,274
Capital Outlay	\$ 13,325	\$ 60,958	\$ 332,875	\$ 417,000
Transfers	\$ 740,547	\$ 740,547	\$ 776,395	\$ 786,460
Total	\$ 1,910,915	\$ 2,112,908	\$ 2,626,277	\$ 2,863,158

<b>Department Resources</b>				
Property Taxes	\$ 1,685,598	\$ 1,653,384	\$ 1,875,100	\$ 1,944,778
Intergovernmental Grants	\$ 200	\$ -	\$ -	\$ -
Registration and Admission Fees	\$ 157,251	\$ 349,616	\$ 400,685	\$ 465,790
Other Charges for Services	\$ 1,022	\$ 3,272	\$ 3,730	\$ 3,100
Rental Revenues	\$ 41,554	\$ 62,020	\$ 79,210	\$ 85,540
Advertising, Sponsorships and Donations	\$ 25,290	\$ 44,616	\$ 58,767	\$ 58,950
Use of Designated Funds		\$ -	\$ 208,785	\$ 305,000
Total	\$ 1,910,915	\$ 2,112,908	\$ 2,626,277	\$ 2,863,158

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \*Completed Prides Park reconstruction and began the construction of a 1 mile trail loop
- \* Served over 100 children each week of summer day camp
- \* Changed to a resident priority registration system starting in summer, 2022
- \* Partnered with the Town of Lisbon to reconstruct Stone Family Park which ensures Sussex residents in the area have an excellent park

**DEPARTMENT GOALS**

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

**MAJOR OBJECTIVES FOR 2023**

- \* Melinda Weaver Park reconstruction
- \* Development and adoption of a new Comprehensive Outdoor Recreation Plan
- \* Design and development progress on the Village Park Master Plan

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Community Special Events	21	21	21	25	10	21	23
Acres of parks maintained per FTE	115	73	73	57	56	56	56
# of playgrounds per 1,000 residents	1.02	0.99	0.99	0.98	0.97	1.03	1.03
Participants in Recreation Programs	5,877	5,359	6,205	6,313	2,447	5,951	6,500



**Park, Recreation and Public Building Administration**

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

**Budget Impact:** This budget increases \$3,847 (2.20%). Increases to wages and benefits are \$3,854 due to some allocation changes. All other expenses show a net decrease of \$7.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
55300-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$38,745	\$42,021	\$43,805	\$19,996	\$33,027	\$46,316	\$46,316
	Director			\$30,880			\$33,750	\$33,750
	Village Clerk/Deputy Clerk			\$12,925			\$12,566	\$12,566
120	Wages - Support Staff	\$53,516	\$55,080	\$63,750	\$31,743	\$61,743	\$64,780	\$64,780
	IT and Communications			\$13,235			\$10,732	\$10,732
	Administrative Assistants			\$50,515			\$54,048	\$54,048
130	Pension 13.60%	\$6,185	\$6,437	\$6,991	\$3,564	\$6,160	\$7,555	\$7,555
135	Employee Insurance	\$16,557	\$18,105	\$20,337	\$9,544	\$16,248	\$19,815	\$19,815
150	Payroll Taxes	\$6,875	\$6,989	\$8,228	\$3,923	\$7,250	\$8,499	\$8,499
220	Utilities--Phone	\$1,335	\$1,108	\$1,100	\$710	\$1,217	\$1,100	\$1,100
310	Office Supplies	\$8,679	\$6,033	\$8,375	\$4,016	\$9,050	\$8,375	\$8,375
324	Schooling & Dues	\$810	\$6,374	\$4,500	\$3,997	\$4,500	\$5,000	\$5,000
340	Data Processing Expenses	\$827	\$5,572	\$5,851	\$5,851	\$5,851	\$6,144	\$6,144
390	Expenses	\$5,660	\$995	\$2,300	(\$781)	\$1,000	\$1,300	\$1,300
510	Insurance	\$7,670	\$8,065	\$9,400	\$6,783	\$8,981	\$9,600	\$9,600
Total Administrative		\$146,859	\$156,779	\$174,637	\$89,346	\$155,027	\$178,484	\$178,484



**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 \$74,295 (13.20%). Wages and benefits increase \$30,249 mainly to begin funding to shift the part-time employee to full-time. There is an increase of \$18,875 to increase forestry efforts, mainly grinding stumps. Horticulture increases \$12,650 for contracted mowing of the Hwy 164 medians. Utilities increase \$4,540 based on past history. Increases to parks and public works wages are offset by removing the Administrative Services Director from salaries. All other items show a net increase of \$7,981.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$92,302	\$96,707	\$100,131	\$51,546	\$87,713	\$90,076	\$90,076
	Foreman			\$56,926			\$56,926	\$56,926
	Administrative Services Director			\$12,925			\$0	\$0
	Director of Parks/Rec			\$30,280			\$33,150	\$33,150
120	Wages	\$86,067	\$105,625	\$106,624	\$69,299	\$138,598	\$120,337	\$129,535
	Parks/Public Works (WRS)			\$86,391			\$97,323	\$97,323
	Part-time Employees			\$20,233			\$23,014	\$23,014
	Phase in to make P-T emp F-T			\$0			\$0	\$9,198
126	Seasonal Employees	\$38,743	\$34,432	\$78,016	\$25,711	\$51,423	\$84,575	\$84,575
130	Pension 13.60%	\$10,637	\$11,952	\$12,124	\$7,255	\$14,710	\$12,743	\$14,127
135	Employee Insurance	\$48,130	\$38,034	\$51,339	\$17,026	\$29,145	\$44,034	\$58,684
150	Payroll Taxes	\$16,004	\$17,497	\$21,785	\$11,418	\$21,247	\$22,567	\$23,271
155	Unemployment compensation	\$0	\$0	\$500	\$0	\$0	\$500	\$500
180	Human Resources	\$332	\$639	\$500	\$463	\$500	\$500	\$500
220	Utilities -- telephone	\$3,830	\$5,479	\$5,618	\$3,870	\$6,997	\$7,058	\$7,058
222	Utilities -- heat	\$9,653	\$17,324	\$14,500	\$9,404	\$16,354	\$15,100	\$15,100
224	Utilities -- electric	\$25,458	\$30,071	\$25,000	\$15,934	\$32,054	\$27,500	\$27,500
226	Utilities -- village	\$32,755	\$8,469	\$20,600	\$10,289	\$20,578	\$20,600	\$20,600
239	Gas - Regular & Diesel	\$7,239	\$10,254	\$11,000	\$10,944	\$18,300	\$12,000	\$12,000
240	Equipment Maintenance	\$7,577	\$7,994	\$11,400	\$8,707	\$12,824	\$10,900	\$10,900
	Lawn Mowers - Parts/Repairs	\$1,651	\$5,237	\$5,000			\$5,000	\$5,000
	Tires	\$1,921	\$833	\$800			\$300	\$300
	Outside Service	\$1,602	\$0	\$1,500			\$1,500	\$1,500
	Miscellaneous	\$2,399	\$1,920	\$2,700			\$2,700	\$2,700
	Allocated share of general maint	\$4	\$4	\$300			\$1,400	\$1,400
	Skid Loader Servicing	\$0	\$0	\$1,100			\$0	\$0
242	Building Maintenance	\$8,059	\$10,138	\$11,700	\$5,605	\$9,000	\$11,700	\$11,700
	Repairs & Maintenance	\$1,414	\$1,651	\$2,200			\$2,200	\$2,200
	Contract Repairs	\$954	\$5,620	\$2,500			\$2,500	\$2,500
	Supplies - Lumber/Paint/Misc	\$0	\$812	\$2,500			\$2,500	\$2,500
	Building Updates	\$509	\$809	\$1,000			\$1,000	\$1,000
	HVAC Maint Contract & Repairs	\$5,182	\$1,246	\$3,500			\$3,500	\$3,500
244	Vehicle Maintenance	\$1,433	\$1,493	\$4,000	\$2,509	\$4,000	\$4,500	\$4,500
298	Supplies & Sanitation	\$15,579	\$22,400	\$11,419	\$12,734	\$20,000	\$14,000	\$14,000
	Work Uniforms	\$2,233	\$1,929	\$1,500			\$2,000	\$2,000
	Soil/Seed	\$19	\$139	\$800			\$750	\$750
	Lumber/Hardware	\$12,886	\$11,142	\$1,500			\$1,250	\$1,250
	Cleaning supplies	\$0	\$5,277	\$0			\$5,500	\$5,500
	Port-A-Potties	\$0	\$3,120	\$5,419			\$3,000	\$3,000
	Signs & Post	\$441	\$793	\$2,200			\$1,500	\$1,500

VILLAGE OF SUSSEX  
2023 BUDGET

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
55200-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
310	Office Supplies (new for 2023)	\$0	\$0	\$0	\$0	\$0	\$750	\$750
348	Tools	\$1,015	\$463	\$1,000	\$180	\$1,000	\$1,000	\$1,000
390	Expenses	\$2,873	\$6,539	\$5,300	\$4,555	\$6,000	\$5,650	\$5,650
391	Baseball Diamonds	\$17,306	\$16,207	\$14,000	\$13,239	\$15,782	\$15,000	\$15,000
	Equipment Rental	\$0	\$400	\$500			\$500	\$500
	Weed Control/Fertilizer	\$6,590	\$6,590	\$5,500			\$6,000	\$6,000
	Bases/Homeplate/Signs	\$929	\$503	\$500			\$500	\$500
	Diamond Conditioner	\$6,770	\$6,897	\$5,500			\$7,000	\$7,000
	Renovations	\$0	\$0	\$500			\$0	\$0
	Infield Soil Mix	\$0	\$174	\$500			\$250	\$250
	Miscellaneous	\$3,017	\$1,643	\$1,000			\$750	\$750
394	Splashpad Operations	\$3,618	\$4,766	\$5,500	\$4,634	\$6,000	\$5,500	\$5,500
395	Weed Control	\$5,427	\$5,066	\$5,500	\$4,986	\$6,465	\$5,500	\$5,500
396	Playgrounds	\$677	\$2,816	\$5,400	\$3,207	\$5,400	\$6,200	\$6,200
	Nets Replacement	\$0	\$0	\$500			\$500	\$500
	Toy Maintenance	\$677	\$156	\$1,400			\$2,400	\$2,400
	Chip Replacement/Addition	\$0	\$2,640	\$2,500			\$2,300	\$2,300
	Path Maintenance	\$0	\$20	\$1,000			\$1,000	\$1,000
399	Horticulture/Streetscaping	\$9,214	\$21,116	\$13,800	\$15,302	\$25,000	\$26,450	\$26,450
	Trees/Signs (includes memorials)	\$284	\$3,567	\$1,000			\$1,000	\$1,000
	Flowers & other plantings	\$2,543	\$5,343	\$5,000			\$5,500	\$5,500
	Mulch	\$88	\$1,499	\$4,000			\$3,000	\$3,000
	Landscape maintenance	\$6,078	\$862	\$3,750			\$3,750	\$3,750
	Contracted mowing	\$0	\$9,845	\$0			\$13,200	\$13,200
	Other	\$221	\$0	\$50			\$0	\$0
400	Forestry	\$8,637	\$951	\$5,125	\$41,277	\$43,000	\$24,000	\$24,000
401	Ice Rink	\$1,439	\$2,397	\$3,000	\$2,609	\$3,000	\$3,000	\$3,000
402	Soccer Fields-All	\$1,470	\$1,250	\$1,500	\$1,166	\$1,900	\$1,500	\$1,500
407	Disc Golf Course Maintenance	\$513	\$0	\$900	\$219	\$900	\$900	\$900
510	Insurance	\$13,923	\$14,201	\$15,500	\$12,722	\$15,541	\$17,000	\$17,000
Total Park Operations		\$469,910	\$494,280	\$562,781	\$366,810	\$613,431	\$611,140	\$637,076



**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 \$30,299 (11.49%). Wages and benefits increase \$13,549 based on current staffing levels, pay increases and wage adjustments. Building maintenance increases \$13,500 with \$9,000 of that to phase in a contract cleaner for if we continue to have trouble hiring cleaning staff. Insurance increases \$1,300 and expenses increase \$1,100 to provide funds for training for the maintenance tech.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
51600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$16,286	\$16,546	\$17,054	\$9,751	\$16,901	\$23,780	\$23,780
120	Wages	\$7,205	\$10,407	\$5,580	\$10,924	\$29,736	\$6,137	\$6,137
125	Wages - Bldg Maintenance/Janitorial	\$36,157	\$28,339	\$57,748	\$15,270	\$29,644	\$64,924	\$64,924
126	Seasonal Employees	\$14,990	\$8,498	\$15,584	\$2,726	\$6,476	\$17,761	\$17,761
130	Pension 13.60%	\$2,597	\$2,739	\$3,348	\$1,976	\$3,995	\$4,242	\$4,242
135	Employee Insurance	\$5,665	\$4,593	\$18,298	\$3,067	\$4,935	\$13,044	\$13,044
150	Payroll Taxes	\$5,578	\$4,806	\$7,341	\$3,239	\$6,331	\$8,614	\$8,614
220	Utilities -- telephone	\$17,209	\$18,797	\$19,000	\$8,989	\$17,637	\$19,600	\$19,600
222	Utilities -- heat	\$15,189	\$22,444	\$18,000	\$17,788	\$31,488	\$18,000	\$18,000
224	Utilities --electric	\$45,566	\$49,369	\$50,000	\$26,108	\$49,808	\$50,000	\$50,000
226	Utilities -- village	\$3,766	\$3,938	\$4,400	\$1,969	\$4,238	\$4,400	\$4,400
242	Building Maintenance	\$55,438	\$58,836	\$35,120	\$23,046	\$37,000	\$49,120	\$49,120
	HVAC Maint Contract & Repairs	\$18,387	\$27,483	\$8,820			\$10,000	\$10,000
	Elevator Maintenance	\$3,515	\$9,349	\$5,000			\$5,000	\$5,000
	Flags	\$523	\$0	\$300			\$300	\$300
	Supplies, Repairs, Other Maint	\$8,495	\$3,259	\$5,500			\$6,000	\$6,000
	Fire alarm monitoring/inspections	\$0	\$1,485	\$0			\$1,500	\$1,500
	Contract Work	\$8,555	\$10,267	\$7,000			\$9,320	\$9,320
	Weed Control & Landscaping	\$3,225	\$1,099	\$1,500			\$1,500	\$1,500
	Cleaning Contractor	\$0	\$0	\$0			\$9,000	\$9,000
	Cleaning Supplies	\$12,738	\$5,894	\$7,000			\$6,500	\$6,500
345	Supplies	\$0	\$0	\$250	\$327	\$327	\$0	\$0
390	Expenses	\$327	\$453	\$300	\$191	\$300	\$1,400	\$1,400
510	Insurance	\$10,702	\$10,939	\$11,700	\$10,996	\$11,716	\$13,000	\$13,000
<b>Total Building Maintenance</b>		<b>\$236,675</b>	<b>\$240,704</b>	<b>\$263,723</b>	<b>\$136,367</b>	<b>\$250,532</b>	<b>\$294,022</b>	<b>\$294,022</b>



**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 \$5,823 (14.42%). The entire amount is for wages and benefits.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
54600-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$9,648	\$9,977	\$10,335	\$6,006	\$10,411	\$11,167	\$11,167
120	Wages - Senior Coordinator	\$9,223	\$14,831	\$14,959	\$4,859	\$14,234	\$19,122	\$19,122
126	Seasonal Program Employees	\$0	\$0	\$2,048	\$863	\$1,726	\$2,241	\$2,241
130	Pension 13.60%	\$651	\$673	\$672	\$390	\$677	\$759	\$759
135	Employee Insurance	\$3,962	\$3,974	\$4,267	\$2,439	\$4,197	\$4,418	\$4,418
140	Program Instructors	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$1,433	\$1,799	\$2,092	\$917	\$2,017	\$2,489	\$2,489
390	Expenses	\$25	\$325	\$0	\$162	\$162	\$0	\$0
405	Program Expenses	\$2,740	\$6,021	\$6,000	\$1,631	\$6,000	\$6,000	\$6,000
899	Sales Tax Remitted	\$8	\$29	\$0	\$0	\$0	\$0	\$0
<b>Total Senior Activities</b>		<b>\$29,190</b>	<b>\$37,629</b>	<b>\$40,373</b>	<b>\$17,267</b>	<b>\$39,424</b>	<b>\$46,196</b>	<b>\$46,196</b>



**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 \$27,189 (26.59%). \$7,239 is for wages and benefits. In addition to the regular increase, there was a reallocation of other department staff as all assist with special events. Special events expenses increase \$10,300 as we continue to receive more sponsorships. Fourth of July showed a net increase of \$9,650 to reflect the additional costs due to receiving a donation from the Town of Lisbon for additional fireworks.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
55202-000	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	To 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
110	Salaries	\$16,343	\$16,812	\$17,376	\$9,950	\$17,246	\$18,208	\$18,208
120	Wages	\$21,859	\$27,224	\$29,905	\$14,673	\$28,423	\$36,097	\$36,097
130	Pension 13.60%	\$2,524	\$2,951	\$3,073	\$1,693	\$2,968	\$3,693	\$3,693
135	Employee Insurance	\$5,669	\$5,222	\$6,294	\$3,005	\$5,173	\$5,352	\$5,352
150	Payroll Taxes	\$2,834	\$3,262	\$3,617	\$1,945	\$3,494	\$4,154	\$4,154
290	Contractual Fees - Marketing	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000
390	Expenses	\$25	\$25	\$0	\$0	\$25	\$0	\$0
393	Fourth of July	\$188	\$16,785	\$17,000	\$24,000	\$24,500	\$26,650	\$26,650
403	Special Events	\$18,889	\$29,274	\$24,000	\$8,836	\$24,000	\$34,300	\$34,300
<b>Total Special Events</b>		<b>\$68,331</b>	<b>\$101,555</b>	<b>\$102,265</b>	<b>\$64,102</b>	<b>\$105,829</b>	<b>\$129,454</b>	<b>\$129,454</b>

**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 \$70,413 (23.16%). \$39,870 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. All other expenses increase \$30,543 as programs continue to grow and day camp increased its capacity to 100 campers.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
110	Salaries	\$43,203	\$44,948	\$46,878	\$27,027	\$46,847	\$48,614	\$48,614
120	Wages	\$0	\$1,280	\$0	\$0	\$0	\$0	\$0
126	Seasonal Program Employees	\$59,989	\$79,872	\$90,694	\$51,037	\$113,536	\$124,912	\$124,912
130	Pension 13.60%	\$2,916	\$3,119	\$3,047	\$1,748	\$3,045	\$3,306	\$3,306
135	Employee Insurance	\$24,574	\$23,702	\$25,459	\$14,585	\$25,068	\$26,365	\$26,365
140	Program Instructors	\$34,013	\$62,391	\$49,940	\$26,677	\$64,649	\$59,989	\$59,989
150	Payroll Taxes	\$7,686	\$9,785	\$10,524	\$5,920	\$12,269	\$13,275	\$13,275
155	Unemployment	\$689	(\$391)	\$0	(\$242)	(\$242)	\$0	\$0
180	Human Resources	\$377	\$1,445	\$1,300	\$660	\$1,300	\$1,300	\$1,300
310	Postage (Office Supplies)	\$6,928	\$6,604	\$6,800	\$4,293	\$6,800	\$6,800	\$6,800
326	Printing & Publishing	\$13,707	\$14,159	\$11,000	\$8,721	\$13,721	\$15,000	\$15,000
390	Expenses	\$7,306	\$25,577	\$45,394	\$16,725	\$52,575	\$57,689	\$57,689
404	Adult Trips	\$928	\$7,627	\$12,896	\$5,590	\$12,896	\$17,216	\$17,216
899	Sales Tax Remitted	\$3,762	\$338	\$121	\$87	\$300	\$0	\$0
<b>Total Recreation Programs</b>		<b>\$206,078</b>	<b>\$280,456</b>	<b>\$304,053</b>	<b>\$162,828</b>	<b>\$352,764</b>	<b>\$374,466</b>	<b>\$374,466</b>

**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.

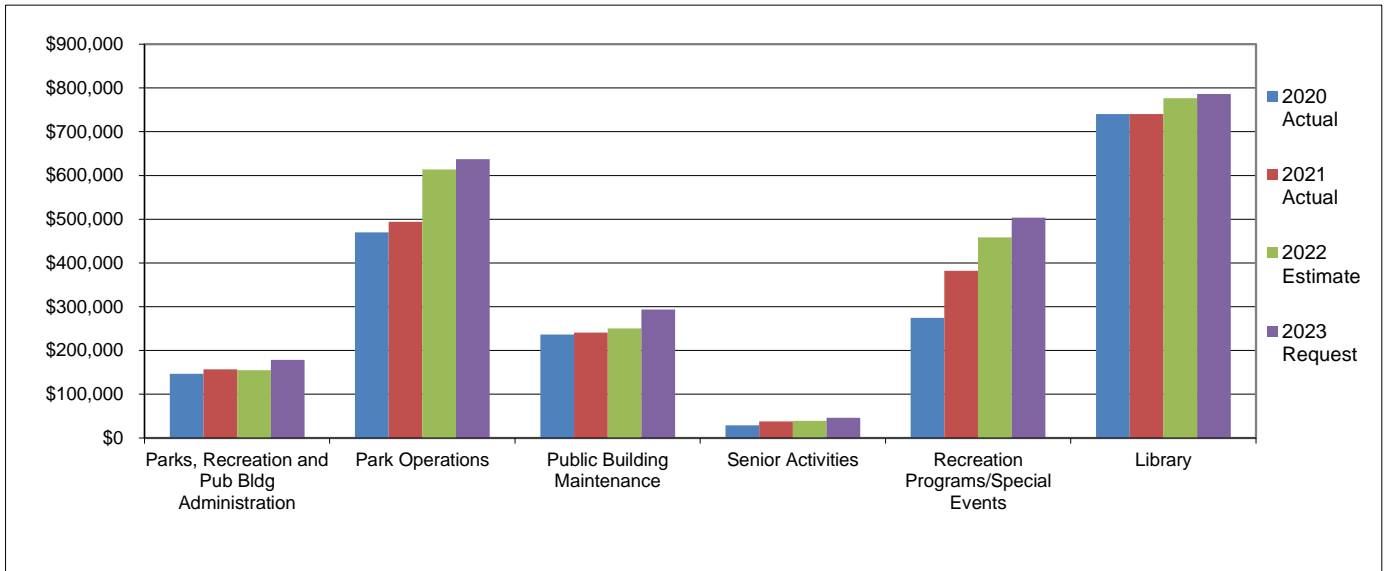
**Budget Impact:** This budget increases \$10,065 (1.30%) for 2023. The subsidy is increased to cover wages and benefits as well as utilities, insurance and maintenance costs that are set by the vendors. The Village continues to set aside \$50,000 per year for capital needs.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 REQUEST	2023 BUDGET
55110-000-795	Library Payment	\$690,547	\$690,547	\$726,395	\$363,198	\$726,395	\$736,460	\$736,460
57610-000-820	Village contrib to library capital plan	\$50,000	\$50,000	\$50,000	\$25,000	\$50,000	\$50,000	\$50,000
	<b>TOTAL</b>	<b>\$740,547</b>	<b>\$740,547</b>	<b>\$776,395</b>	<b>\$388,198</b>	<b>\$776,395</b>	<b>\$786,460</b>	<b>\$786,460</b>



**TOTAL PARKS, RECREATION AND CULTURAL SERVICES**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 REQUEST	2023 BUDGET
Parks, Recreation and Pub Bldg Administration	\$146,859	\$156,779	\$174,637	\$89,346	\$155,027	\$178,484	\$178,484
Park Operations	\$469,910	\$494,280	\$562,781	\$366,810	\$613,431	\$611,140	\$637,076
Public Building Maintenance	\$236,675	\$240,704	\$263,723	\$136,367	\$250,532	\$294,022	\$294,022
Senior Activities	\$29,190	\$37,629	\$40,373	\$17,267	\$39,424	\$46,196	\$46,196
Special Events	\$68,331	\$101,555	\$102,265	\$64,102	\$105,829	\$129,454	\$129,454
Recreation Programs	\$206,078	\$280,456	\$304,053	\$162,828	\$352,764	\$374,466	\$374,466
Library	\$740,547	\$740,547	\$776,395	\$388,198	\$776,395	\$786,460	\$786,460
<b>TOTAL</b>	<b>\$1,897,590</b>	<b>\$2,051,950</b>	<b>\$2,224,227</b>	<b>\$1,224,918</b>	<b>\$2,293,402</b>	<b>\$2,420,222</b>	<b>\$2,446,158</b>



**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 2023 budget increases \$325,373. \$254,762 is an actual increase to the amounts being set aside for future purchases. The remaining increase of \$70,611 is an increase to the use of previously set aside funds that will be used in 2023. The previously set aside funds include use of American Rescue Plan Act funds, use of 2022 surplus and use of depreciation funds. Purchases scheduled to use previously set aside funds are computers and accessories including the purchase of Enterprise Resource Planning software; firefighting and fitness equipment for the Fire Department; park projects at Coldwater Creek Park and Melinda Weaver Park; forestry efforts; and updating the Park and Open Spaces Plan. The 2020 and 2021 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	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
57140-000-810	Furniture & Fixtures	\$2,777	\$12,817	\$23,753	\$6,054	\$23,753	\$23,863	\$23,863
	Furniture & Fixtures			\$5,000			\$5,500	\$5,500
	Replacement Funds			\$18,753			\$18,363	\$18,363
57140-000-820	Building Improve.	\$3,994	\$0	\$110,892	\$10,650	\$110,892	\$149,500	\$189,622
	Bldg & Grounds Improvements			\$13,329			\$0	\$0
	Replacement Funds			\$97,563			\$149,500	\$189,622
57190-000-810	Tech. Enhancement	\$60,584	\$20,925	\$59,813	\$10,178	\$59,813	\$184,289	\$191,189
	Computers & Accessories			\$25,748			\$175,884	\$182,784
	Election Equipment			\$0			\$0	\$0
	Replacement Funds			\$34,065			\$8,405	\$8,405
57210-000-810	Police Department Equipment	\$0	\$0	\$6,190	\$0	\$6,190	\$6,190	\$6,190
	Equipment			\$0			\$0	\$0
	Replacement Funds			\$6,190			\$6,190	\$6,190
57220-000-810	Fire Department Equipment	\$253,724	\$65,253	\$226,446	\$288,056	\$226,446	\$236,710	\$236,710
	Trunked Radio Payment			\$4,615			\$0	\$0
	Communications Equipment			\$0			\$0	\$0
	Turnout Gear/Uniforms			\$0			\$5,500	\$5,500
	Training Equipment			\$0			\$0	\$0
	EMS Equipment			\$0			\$0	\$0
	Firefighting Equipment			\$0			\$8,000	\$8,000
	Firefighting Hoses			\$0			\$2,500	\$2,500
	SCBA Equipment			\$0			\$0	\$0
	Fitness Equipment			\$0			\$6,000	\$6,000
	Fire Department Vehicles			\$0			\$0	\$0
	Replacement Funds			\$221,831			\$214,710	\$214,710
57220-000-820	Fire Department Improvements	\$0	\$24,835	\$20,000	\$0	\$20,000	\$29,000	\$29,000
	Street Department	\$0	\$126,097	\$920,239	\$274,147	\$920,239	\$844,367	\$944,367
57324-000-810	Street Equipment	\$0	\$126,097	\$103,750	\$274,147		\$0	\$0
57324-000-820	Garage Improvements			\$0	\$0		\$0	\$0
	Replacement Funds			\$816,489			\$844,367	\$944,367



VILLAGE OF SUSSEX  
2023 BUDGET

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	Parks & Recreation Department	\$13,325	\$60,958	\$684,626	\$233,706	\$684,626	\$752,091	\$756,391
57620-000-810	Park Equipment/Other Items	\$8,000	\$28,603	\$198,654	\$72,446		\$0	\$0
57620-000-820	Park Improvements	\$5,325	\$32,355	\$215,000	\$161,260		\$417,000	\$417,000
57620-000-820	Replacement Funds			\$270,972			\$335,091	\$339,391
	<b>TOTAL</b>	<b>\$334,404</b>	<b>\$310,885</b>	<b>\$2,051,959</b>	<b>\$822,791</b>	<b>\$2,051,959</b>	<b>\$2,226,010</b>	<b>\$2,377,332</b>

Outlay Summary			
Total Budgeted Outlay		\$2,051,959	\$2,226,010 \$2,377,332
Previously Accumulated Funds to be Used		<u>(\$357,979)</u>	<u>(421,690) (428,590)</u>
Base Budget		<u>\$1,693,980</u>	<u>\$1,804,320 \$1,948,742</u>

**Details of 2023 Capital Purchase Requests**

**Furniture & Equipment**

Furniture for Fire Dept breakroom 5,500

**Technology Enhancement**

**Computers & Accessories:**

Civic Center server replacement 16,288  
 Wireless internet access points 2,636  
 Switch replacement at Public Safety Bldg 806  
 Internal batteries for UPS at Civic Center 639  
 Annual computer replacements 33,494  
 Audio design improvements in Com Room 22,952  
 Enterprise Resource System software 105,969  
182,784

**Fire Department Equipment**

**Firefighting Equipment**

Task Force Tips Blitzfire combo nozzle pkgs 8,000  
 Hoses 2,500  
**Turnout Gear**  
 Boots and gloves 5,500  
**Fitness Equipment** 6,000  
 22,000

**Fire Department Improvements**

Two rooftop HVAC units 21,000  
 Replacement windows in sleeping rooms 8,000  
29,000

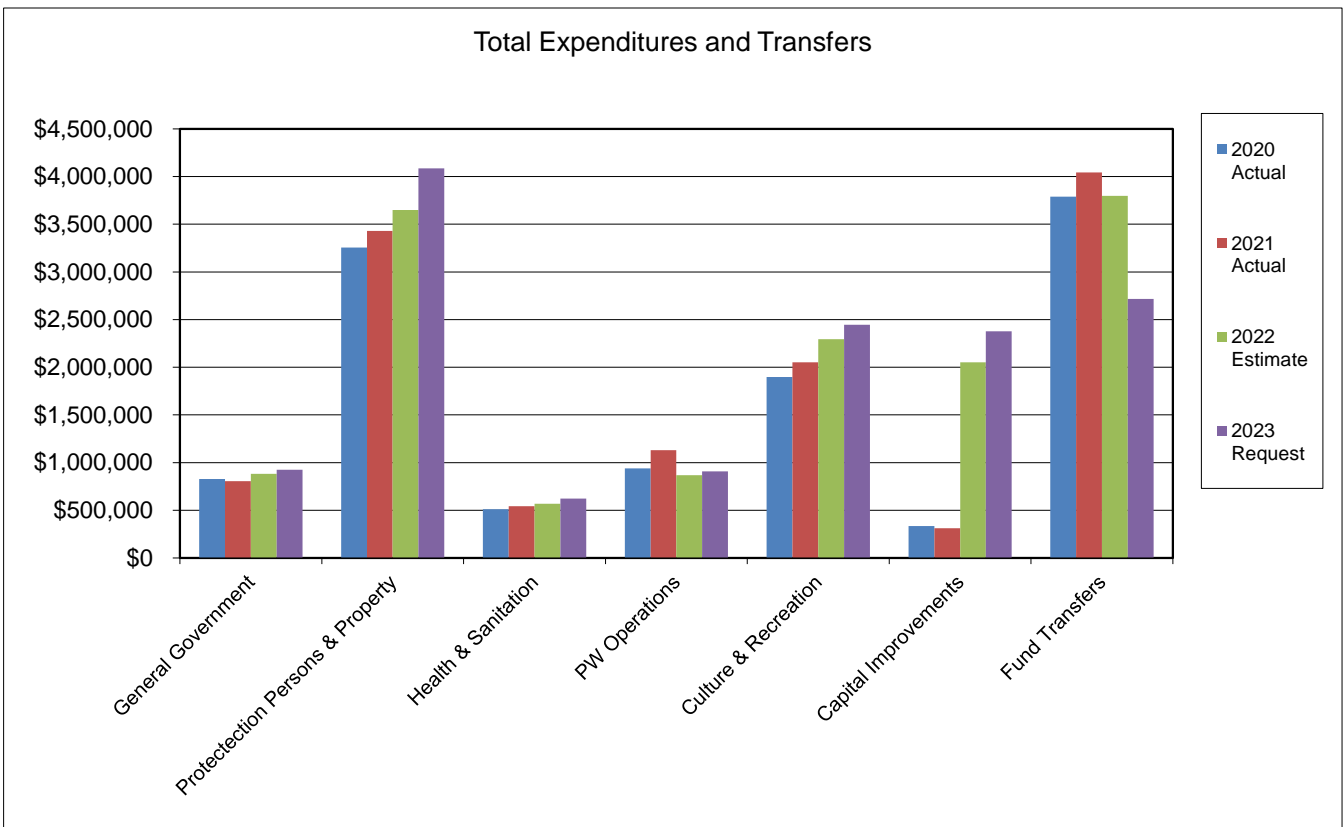
**Park Improvements**

Coldwater Creek playground rehabilitation 100,000  
 Forestry efforts 40,000  
 Picnic tables 12,000  
 Melinda Weaver Park reconstruction 240,000  
 Park and Open Spaces Plan 25,000  
417,000



**TOTAL EXPENDITURES AND TRANSFERS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
General Government	\$828,598	\$805,395	\$937,879	\$445,228	\$882,768	\$923,524	\$925,790
Protect. of Persons and Prop.	\$3,254,669	\$3,430,719	\$3,835,264	\$2,120,039	\$3,649,012	\$4,079,990	\$4,084,990
Health & Sanitation	\$510,980	\$543,213	\$568,813	\$320,723	\$568,366	\$624,123	\$624,123
Operations (Streets & Engineering)	\$939,060	\$1,129,972	\$872,926	\$483,359	\$869,150	\$909,189	\$909,189
Parks, Recreation and Cultural Services	\$1,897,590	\$2,051,950	\$2,224,227	\$1,224,918	\$2,293,402	\$2,420,222	\$2,446,158
Capital Improvements	\$334,404	\$310,885	\$2,051,959	\$822,791	\$2,051,959	\$2,226,010	\$2,377,332
Fund Transfers	\$3,790,373	\$4,042,021	\$2,642,198	\$3,506,132	\$3,797,380	\$2,717,624	\$2,717,624
<b>TOTAL</b>	<b>\$11,555,674</b>	<b>\$12,314,155</b>	<b>\$13,133,266</b>	<b>\$8,923,190</b>	<b>\$14,112,037</b>	<b>\$13,900,682</b>	<b>\$14,085,206</b>



**GENERAL FUND SUMMARY**

**TOTAL REVENUES AND TRANSFERS**

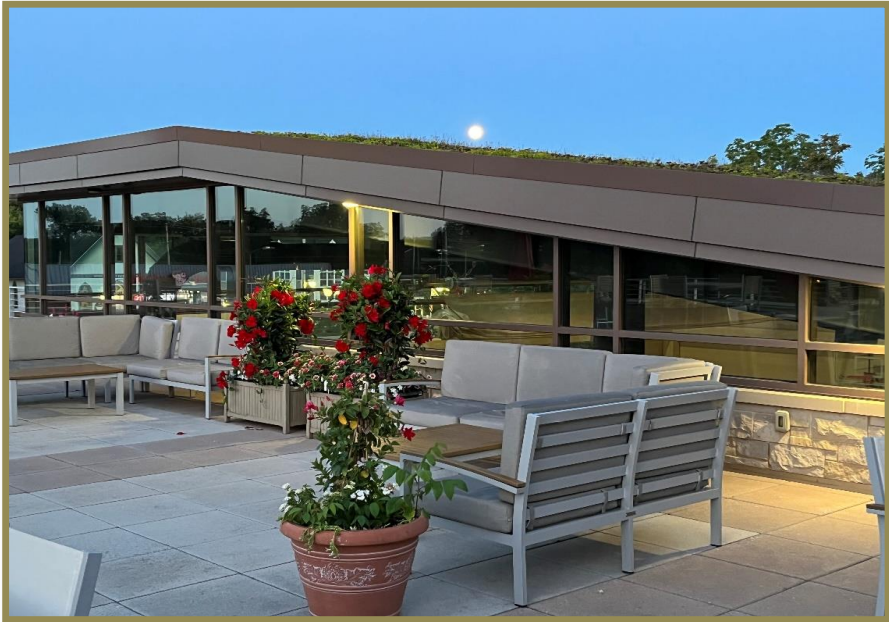
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 REQUEST	2023 BUDGET
Taxes	\$8,234,482	\$8,398,303	\$8,949,168	\$7,805,161	\$8,912,307	\$9,352,891	\$9,524,940
Intergovern. Revenues	\$1,267,405	\$1,231,489	\$1,301,000	\$949,776	\$1,304,049	\$1,393,912	\$1,399,487
Regulation & Comp. Rev.	\$782,781	\$858,711	\$558,975	\$504,501	\$705,978	\$572,125	\$572,125
Public Charge for Services	\$1,077,761	\$1,466,397	\$1,181,230	\$1,036,519	\$1,253,623	\$1,393,498	\$1,393,498
Commercial Revenues	\$124,162	\$132,810	\$182,635	\$145,313	\$185,157	\$206,623	\$206,623
Miscellaneous Revenues	\$253,420	\$81,272	\$65,375	\$91,383	\$120,533	\$67,375	\$67,375
Fund Transfers	\$359,486	\$554,006	\$894,883	\$743,385	\$1,841,539	\$914,258	\$921,158
<b>TOTAL</b>	<b>\$12,099,497</b>	<b>\$12,722,988</b>	<b>\$13,133,266</b>	<b>\$11,276,038</b>	<b>\$14,323,186</b>	<b>\$13,900,682</b>	<b>\$14,085,206</b>

**TOTAL EXPENDITURES**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 REQUEST	2023 BUDGET
General Government	\$828,598	\$805,395	\$937,879	\$445,228	\$882,768	\$923,524	\$925,790
Protect. of Persons and Prop.	\$3,254,669	\$3,430,719	\$3,835,264	\$2,120,039	\$3,649,012	\$4,079,990	\$4,084,990
Health & Sanitation	\$510,980	\$543,213	\$568,813	\$320,723	\$568,366	\$624,123	\$624,123
Operations (Streets & Engineering)	\$939,060	\$1,129,972	\$872,926	\$483,359	\$869,150	\$909,189	\$909,189
Parks, Recreation and Cultural Services	\$1,897,590	\$2,051,950	\$2,224,227	\$1,224,918	\$2,293,402	\$2,420,222	\$2,446,158
Capital Improvements	\$334,404	\$310,885	\$2,051,959	\$822,791	\$2,051,959	\$2,226,010	\$2,377,332
Fund Transfers	\$3,790,373	\$4,042,021	\$2,642,198	\$3,506,132	\$3,797,380	\$2,717,624	\$2,717,624
<b>TOTAL</b>	<b>\$11,555,674</b>	<b>\$12,314,155</b>	<b>\$13,133,266</b>	<b>\$8,923,190</b>	<b>\$14,112,037</b>	<b>\$13,900,682</b>	<b>\$14,085,206</b>

**BALANCE**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL To 7/31	2022 ESTIMATE	2023 REQUEST	2023 BUDGET
Total Revenues Less Expenditures	\$543,823	\$408,833	\$0	\$2,352,848	\$211,149	\$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 when the final development fees are paid out but will be paid back for its investment over time from the Sewer Fund.

DEPARTMENT BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Department Expenditures/Cash Uses</b>				
Expenses	\$ -	\$ 15,000	\$ -	\$ 317,140
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 317,140</b>
<b>Department Resources</b>				
Revenues	\$54,716	\$46,400	\$55,261	\$58,883
Use of CDA Cash on Hand	\$0	\$0	\$0	\$258,257
<b>Total</b>	<b>\$54,716</b>	<b>\$46,400</b>	<b>\$55,261</b>	<b>\$317,140</b>

**DEPARTMENT HIGHLIGHTS FOR 2022**

- \* The Courtyard at Sussex opened adding 113 senior living units and over \$15 million in tax base
- \* Several restaurants opened in the downtown area
- \* Reduced open commercial vacancies to below 150,000 square feet

**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 2023**

- \* Attract retail to downtown
- \* Reduce commercial vacancy to 10%
- \* Fill up TIF #7 with high end manufacturing

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Inc in downtown prop value from CDA/TIF projects	\$ 4,359,700	\$ 10,705,700	\$ 6,473,500	\$ 4,747,800	\$ 4,388,200	\$ 24,948,800	\$ -
Number of people living downtown	N/A	N/A	612	612	612	702	702
Number of vacant commercial property in downtown	N/A	N/A	5	2	2	2	3

**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	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
<b>Revenues:</b>								
48110	Investment Interest	\$1,071	\$263	\$250	\$341	\$1,000	\$500	\$500
<b>Other Sources of Cash:</b>								
	Transfer from General Fund	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0
	Transfer from Sewer Utility	\$43,828	\$46,137	\$47,862	\$0	\$54,261	\$58,383	\$58,383
	<b>TOTAL</b>	<b>\$54,716</b>	<b>\$46,400</b>	<b>\$48,112</b>	<b>\$341</b>	<b>\$55,261</b>	<b>\$58,883</b>	<b>\$58,883</b>

**EXPENDITURES AND CASH USES**

**Development and Other Uses of Funds**

**Budget Impact:** This budget decreases \$3,000. The economic development payment that was budgeted for 2022 was not made so it continues to be in the 2023 budget. The 2023 budget carries over \$30,000 budgeted to hire a consultant to complete a study of available commercial properties that are available.

ACCT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	<b>Expenses:</b>							
56600-390	Development Expenses	\$0	\$15,000	\$30,000	\$0	\$0	\$30,000	\$30,000
56600-429	Loans & Grants	\$10,500	\$0	\$3,000	\$0	\$0	\$0	\$0
56605-390	Economic Development	\$0	\$0	\$287,140	\$0	\$0	\$287,140	\$287,140
	<b>TOTAL</b>	<b>\$10,500</b>	<b>\$15,000</b>	<b>\$320,140</b>	<b>\$0</b>	<b>\$0</b>	<b>\$317,140</b>	<b>\$317,140</b>

**Summary**

ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Total Revenues and Other Sources	\$54,716	\$46,400	\$48,112	\$341	\$55,261	\$58,883	\$58,883
Total Expenses and Other Uses	\$10,500	\$15,000	\$320,140	\$0	\$0	\$317,140	\$317,140
Net change in cash position	\$44,216	\$31,400	(\$272,028)	\$341	\$55,261	(\$258,257)	(\$258,257)
Cash on hand, beginning of year	\$214,912	\$259,128	\$305,310	\$290,528	\$290,528	\$345,789	\$345,789
Cash on hand, end of year	\$259,128	\$290,528	\$33,282	\$290,869	\$345,789	\$87,532	\$87,532



## 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 \$414. This is all related to wages and benefits.

ACCT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
280-000-	FUND BALANCE, JANUARY 1	\$8,819	\$8,702	\$12,137	\$12,642	\$12,642	\$8,187	\$8,187
	<b>REVENUES</b>							
46540	Lot Sales	\$0	\$3,025	\$1,000	\$0	\$0	\$1,100	\$1,100
46541	Interment Fees	\$1,275	\$3,337	\$3,600	\$800	\$1,600	\$3,600	\$3,600
48110	Interest Earnings	\$43	\$11	\$15	\$16	\$50	\$50	\$50
	<b>TOTAL REVENUES</b>	<b>\$1,318</b>	<b>\$6,373</b>	<b>\$4,615</b>	<b>\$816</b>	<b>\$1,650</b>	<b>\$4,750</b>	<b>\$4,750</b>
280-54910	<b>EXPENDITURES</b>							
110	Salaries	\$6,836	\$5,407	\$6,052	\$3,181	\$7,043	\$6,283	\$6,283
120	Wages	\$80	\$123	\$1,116	\$33	\$500	\$1,227	\$1,227
126	Wages - seasonal	\$20	\$0	\$0	\$0	\$0	\$0	\$0
130	Pension	\$345	\$368	\$466	\$210	\$490	\$511	\$511
150	Payroll Taxes	\$519	\$415	\$548	\$237	\$577	\$576	\$576
226	Utilities - Village Stormwater	\$85	\$90	\$100	\$48	\$95	\$100	\$100
242	Maintenance - Buildings & Grounds	\$0	\$0	\$500	\$0	\$0	\$500	\$500
290	Contractual Fees	\$4,550	\$8,030	\$8,400	\$2,140	\$6,400	\$8,400	\$8,400
	Lawn Mowing	\$3,750	\$4,030	\$4,800			\$4,800	\$4,800
	Grave Opening	\$800	\$4,000	\$3,600			\$3,600	\$3,600
390	Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$12,435</b>	<b>\$14,433</b>	<b>\$17,182</b>	<b>\$5,849</b>	<b>\$15,105</b>	<b>\$17,596</b>	<b>\$17,596</b>
	<b>OTHER SOURCES AND (USES)</b>							
	Transfer from General Fund	\$11,000	\$12,000	\$9,000	\$4,500	\$9,000	\$13,000	\$13,000
	<b>TOTAL OTHER SOURCES AND (USES)</b>	<b>\$11,000</b>	<b>\$12,000</b>	<b>\$9,000</b>	<b>\$4,500</b>	<b>\$9,000</b>	<b>\$13,000</b>	<b>\$13,000</b>
	<b>FUND BALANCE, PERIOD END</b>	<b>\$8,702</b>	<b>\$12,642</b>	<b>\$8,570</b>	<b>\$12,109</b>	<b>\$8,187</b>	<b>\$8,341</b>	<b>\$8,341</b>



**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 2023 proposed budget will result in net operating revenue of \$73,799. 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 2023 is projected to decrease \$388,209 as a result of paying costs for the 2023 road program without borrowing to make those payments.

WATER UTILITY BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Utility Operating Expenditures</b>				
Personnel Services	\$ 582,248	\$ 560,021	\$ 616,778	\$ 655,522
Contractual Services	\$ 691,239	\$ 614,554	\$443,240	\$501,882
Expenses	\$ 1,117,538	\$ 1,153,717	\$ 1,216,202	\$ 1,255,924
Transfers	\$ 503,195	\$ 499,224	\$ 537,928	\$ 565,207
<b>Total</b>	<b>\$2,894,219</b>	<b>\$2,827,515</b>	<b>\$2,814,148</b>	<b>\$2,978,535</b>
<b>Utility Resources</b>				
Water Utility Revenues	\$2,910,743	\$2,995,149	\$2,969,071	\$3,052,334
Water Utility Cash on Hand Used	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,910,743</b>	<b>\$ 2,995,149</b>	<b>\$ 2,969,071</b>	<b>\$ 3,052,334</b>

**UTILITY HIGHLIGHTS FOR 2022**

- \* Completed 3 water main installation projects to create loops within the system.
- \* Completed 2 wellhouse chemical feed pumps/computer monitoring upgrades
- \* Repaired the booster pumps at Well #5

**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 2023**

- \* Complete infrastructure repairs in the Prides Subdivision during the 2023 Road Program
- \* Continue the 4 year cycle of large meter replacements
- \* Perform leak detection semi-annually to reduce water loss

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
<b>PERFORMANCE INDICATORS</b>							
Cost per 1,000 gallons of water pumped	\$5.20	\$6.00	\$6.00	\$6.80	\$7.40	\$7.00	\$7.47
Staff hours per meter reading	8	8	8	7	7	7	7
Percentage of water unaccounted for	13%	16%	15%	12%	13%	13%	13%



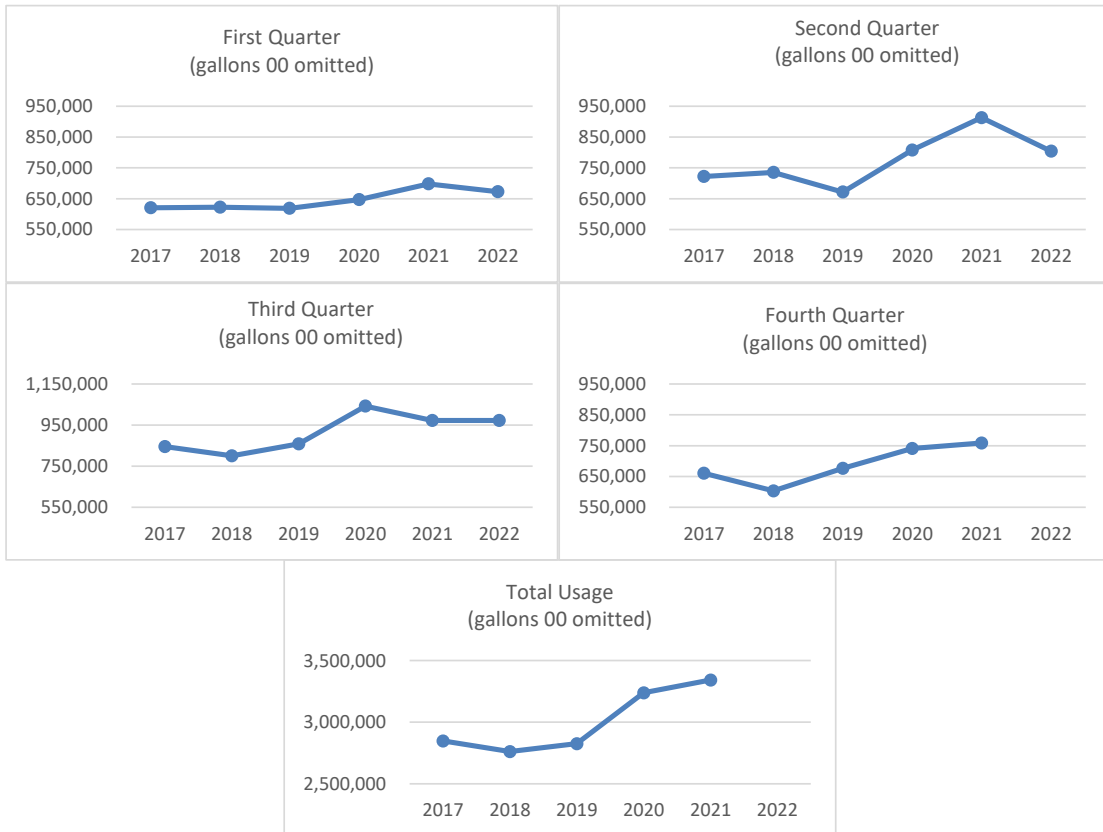
## OPERATING REVENUES

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

**Budget Impact:** The 2023 budget was prepared based on the 2022 estimate plus anticipated new customers and increases \$78,034 (2.62%). There are no rate increases included in the budget. Other operating income increases as there is a new cell tower rental expected to begin in 2023.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
46451	Unmetered Water Sales	\$10,057	\$8,131	\$5,000	\$4,183	\$6,441	\$5,000	\$5,000
46452	Residential Sales	\$1,372,343	\$1,386,420	\$1,385,000	\$636,786	\$1,370,269	\$1,395,000	\$1,395,000
46453	Commercial Sales	\$107,456	\$126,557	\$122,000	\$57,848	\$120,389	\$125,000	\$125,000
46454	Industrial Sales	\$297,711	\$334,337	\$305,000	\$152,376	\$307,919	\$310,000	\$310,000
46458	Multi-Family Residential Sales	\$252,558	\$244,356	\$255,000	\$117,256	\$237,361	\$250,000	\$250,000
	<b>TOTAL CUSTOMER SALES</b>	<b>\$2,040,125</b>	<b>\$2,099,801</b>	<b>\$2,072,000</b>	<b>\$968,449</b>	<b>\$2,042,379</b>	<b>\$2,085,000</b>	<b>\$2,085,000</b>
46455	Private Fire Protection	\$122,635	\$129,183	\$130,000	\$66,322	\$133,144	\$140,000	\$140,000
47491	Public Fire Protection	\$610,494	\$623,010	\$623,000	\$317,100	\$639,485	\$652,535	\$652,535
46450	Sales to Public Authority	\$45,437	\$44,514	\$50,000	\$28,072	\$52,391	\$55,000	\$55,000
	<b>TOTAL SALES OF WATER</b>	<b>\$2,818,691</b>	<b>\$2,896,508</b>	<b>\$2,875,000</b>	<b>\$1,379,943</b>	<b>\$2,867,399</b>	<b>\$2,932,535</b>	<b>\$2,932,535</b>
46456	Forfeited Discounts	\$3,155	\$7,315	\$5,500	\$4,009	\$6,500	\$6,500	\$6,500
46457	Other Operating Revenues	\$88,897	\$91,326	\$93,800	\$85,943	\$95,172	\$113,299	\$113,299
	<b>TOTAL OPERATING REVENUES</b>	<b>\$2,910,743</b>	<b>\$2,995,149</b>	<b>\$2,974,300</b>	<b>\$1,469,895</b>	<b>\$2,969,071</b>	<b>\$3,052,334</b>	<b>\$3,052,334</b>

**Water Usage by Quarter (00 omitted)**  
(In 2019, billing was changed to monthly)



**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 \$40,218 (12.13%). Labor costs were increased \$24,568 based on the actual wage allocations from 2021. Power for pumping was increased by \$10,000 based on the 2021 results. Maintenance increased \$5,200.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
950	Operation Labor	\$132,864	\$141,052	\$112,406	\$46,993	\$148,094	\$138,891	\$138,891
952	Power Purchased - Pumping	\$191,257	\$203,670	\$190,000	\$82,233	\$224,407	\$200,000	\$200,000
953	Supplies & Expenses	\$6,193	\$4,062	\$4,000	\$4,292	\$8,702	\$4,450	\$4,450
	Miscellaneous	\$125	\$125	\$150			\$150	\$150
	General Pump House Supplies	\$448	\$40	\$600			\$600	\$600
	Gas/diesel for generators	\$2,448	\$552	\$350			\$700	\$700
	Pumping Plant Utilities (gas)	\$2,163	\$2,878	\$1,400			\$2,000	\$2,000
	Phones	\$1,009	\$467	\$1,500			\$1,000	\$1,000
955	Maintenance of Equipment	\$38,809	\$29,298	\$25,064	\$37,828	\$53,971	\$28,347	\$28,347
	Labor	\$4,269	\$2,788	\$4,087			\$2,170	\$2,170
	Pumping Plant Outside Services	\$23,659	\$15,038	\$15,177			\$15,177	\$15,177
	Parts & Equipment	\$8,015	\$8,027	\$3,000			\$8,000	\$8,000
	Security System	\$2,866	\$3,445	\$2,800			\$3,000	\$3,000
	<b>TOTAL</b>	<b>\$369,123</b>	<b>\$378,082</b>	<b>\$331,470</b>	<b>\$171,346</b>	<b>\$435,174</b>	<b>\$371,688</b>	<b>\$371,688</b>

**TREATMENT EXPENSES**

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

**Budget Impact:** This budget decreases \$9,858 (-6.31%). \$9,208 of this amount is for labor and is based on the 2021 actual allocations. Chemicals decrease \$5,000 and supplies and expenses increase \$4,350 for the remainder of the change.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
630	Operation Labor	\$560	\$1,143	\$2,044	\$164	\$1,227	\$2,170	\$2,170
631	Chemicals	\$91,623	\$88,025	\$100,000	\$29,537	\$87,782	\$95,000	\$95,000
632	Supplies & Expenses	\$21,353	\$14,950	\$19,500	\$3,383	\$12,750	\$23,850	\$23,850
	Lab Supplies and Miscellaneous	\$6,363	\$8,421	\$3,700			\$8,050	\$8,050
	Lab Samples	\$14,990	\$6,529	\$15,800			\$15,800	\$15,800
635	Maintenance of Equipment	\$8,561	\$21,805	\$34,725	\$11,969	\$22,538	\$25,391	\$25,391
	Labor	\$4,972	\$15,990	\$24,525			\$15,191	\$15,191
	Repairs/Parts	\$3,092	\$5,694	\$10,000			\$10,000	\$10,000
	Miscellaneous	\$497	\$121	\$200			\$200	\$200
	<b>TOTAL</b>	<b>\$122,097</b>	<b>\$125,923</b>	<b>\$156,269</b>	<b>\$45,053</b>	<b>\$124,297</b>	<b>\$146,411</b>	<b>\$146,411</b>

**TRANSMISSION AND DISTRIBUTION EXPENSES**

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

**Budget Impact:** This budget increases \$2,734 (1.15%). All labor accounts have been reallocated to percentages in line with past history resulting in a decrease of \$4,373. Contracted repairs for main maintenance have increased \$7,500 based on the previous years. All other changes are minor and result in a net decrease of \$393.

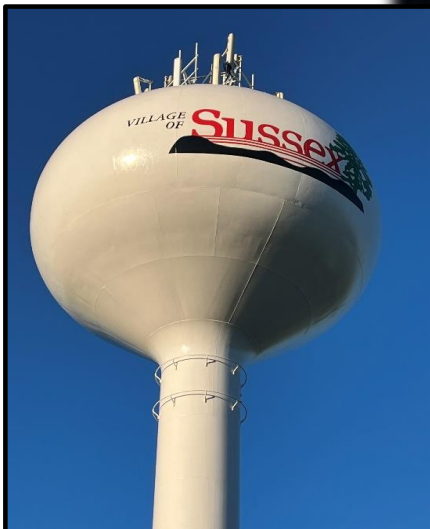
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
640	Operation Labor	\$42,441	\$33,657	\$34,744	\$9,757	\$32,730	\$32,553	\$32,553
641	Supplies and Expenses	\$4,552	\$3,857	\$7,500	\$2,010	\$7,264	\$6,000	\$6,000
	Diggers Hotline	\$2,074	\$2,127	\$1,550			\$2,550	\$2,550
	Electricity for Distribution Plant	\$2,406	\$1,656	\$5,800			\$3,300	\$3,300
	Miscellaneous	\$72	\$74	\$150			\$150	\$150
650	Reservoirs & Standpipes	\$36,840	\$234,964	\$100,542	\$8,178	\$22,205	\$101,595	\$101,595
	Labor	\$3,733	\$3,438	\$4,087			\$4,340	\$4,340
	Miscellaneous (phone, other)	\$17,330	\$907	\$1,000			\$1,000	\$1,000
	Tank Cleaning & Inspection	\$14,629	\$11,292	\$15,164			\$15,164	\$15,164
	Painting	\$0	\$217,794	\$79,591			\$79,591	\$79,591
	Security System	\$1,148	\$1,533	\$700			\$1,500	\$1,500
651	Maintenance of Mains	\$354,984	\$81,567	\$49,631	\$900	\$27,150	\$53,170	\$53,170
	Labor	\$6,343	\$2,724	\$6,131			\$2,170	\$2,170
	Street Repair Materials	\$0	\$10,556	\$1,000			\$1,000	\$1,000
	Contracted Repairs	\$323,094	\$63,652	\$37,500			\$45,000	\$45,000
	Contracted Services - Leak Survey	\$500	\$0	\$500			\$500	\$500
	Main Parts	\$23,903	\$3,070	\$4,000			\$4,000	\$4,000
	Miscellaneous	\$1,144	\$1,565	\$500			\$500	\$500
652	Maintenance of Laterals to the Curb	\$23,196	\$1,496	\$9,544	\$508	\$9,544	\$9,670	\$9,670
	Labor	\$1,761	\$1,222	\$2,044			\$2,170	\$2,170
	Contracted Repairs	\$21,212	\$0	\$7,000			\$7,000	\$7,000
	Pipe Fittings & Covers	\$0	\$0	\$500			\$500	\$500
	Materials and Supplies	\$223	\$274	\$0			\$0	\$0
653	Maintenance of Meters	\$3,135	\$700	\$6,172	\$10,266	\$14,141	\$4,250	\$4,250
	Labor	\$1,369	\$427	\$2,044			\$0	\$0
	Contracted Repairs & Testing	\$3,976	\$0	\$6,500			\$6,500	\$6,500
	Meter Supplies/Chemicals	\$403	\$958	\$1,800			\$1,000	\$1,000
	Parts for Meter Repairs	\$523	\$16	\$2,000			\$1,000	\$1,000
	Allocated 1/2 of Exp to Sewer	(\$3,136)	(\$701)	(\$6,172)			(\$4,250)	(\$4,250)
654	Maintenance of Hydrants	\$11,886	\$25,404	\$24,837	\$1,742	\$24,837	\$28,340	\$28,340
	Labor	\$2,945	\$4,903	\$2,044			\$4,340	\$4,340
	Contracted Repairs	\$0	\$0	\$8,000			\$8,000	\$8,000
	Sand Blast & Paint Hydrants	\$7,880	\$10,680	\$10,793			\$12,000	\$12,000
	Parts/Miscellaneous	\$1,061	\$9,821	\$4,000			\$4,000	\$4,000
655	Maintenance of Other	\$5,598	\$4,247	\$5,544	\$162	\$5,544	\$5,670	\$5,670
	Labor	\$2,151	\$1,096	\$2,044			\$2,170	\$2,170
	Parts/Contracted Services	\$2,929	\$1,730	\$2,000			\$2,000	\$2,000
	Maintenance of Buildings	\$0	\$0	\$1,000			\$1,000	\$1,000
	Parts/Materials	\$518	\$1,421	\$500			\$500	\$500
	<b>TOTAL</b>	<b>\$482,632</b>	<b>\$385,892</b>	<b>\$238,514</b>	<b>\$33,523</b>	<b>\$143,415</b>	<b>\$241,248</b>	<b>\$241,248</b>

**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 \$951 (1.00%). Accounting supplies increased \$1,120 to cover the costs of the bank lockbox as well as the cost of outsourcing the printing and mailing of the utility bills. Overall wages showed a net decrease of \$169.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
901	Meter Reading Expenses	\$1,246	\$1,670	\$7,390	\$1,234	\$3,813	\$7,626	\$7,626
902	Accounting & Collecting	\$71,012	\$74,610	\$69,657	\$28,752	\$70,316	\$69,252	\$69,252
903	Accounting Supplies	\$16,464	\$17,422	\$17,505	\$4,113	\$18,760	\$18,625	\$18,625
	Postage	\$66	\$70	\$75			\$75	\$75
	Software Management	\$1,310	\$1,475	\$1,500			\$1,550	\$1,550
	Outsourcing of Printing/Postage	\$15,088	\$15,877	\$15,930			\$17,000	\$17,000
904	Uncollectible Accounts	\$0	\$0	\$300	\$0	\$0	\$300	\$300
	<b>TOTAL</b>	<b>\$88,722</b>	<b>\$93,702</b>	<b>\$94,852</b>	<b>\$34,099</b>	<b>\$92,889</b>	<b>\$95,803</b>	<b>\$95,803</b>



**ADMINISTRATIVE AND GENERAL EXPENSES**

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

**Budget Impact:** This section of the budget decreases \$420 (-0.09%). Various changes were made including an increase of IT expenses by \$11,000 to cover maintenance costs for the new Enterprise Resource Planning software and cyber security items. Labor allocations were changed based on the 2021 actual wages and increase \$7,342. Outside services for engineering were decreased by \$20,000.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
920	Salaries	\$177,142	\$184,832	\$181,052	\$90,149	\$170,401	\$185,718	\$185,718
921	Office Supplies	\$17,376	\$16,043	\$18,256	\$7,828	\$22,732	\$18,256	\$18,256
	General	\$3,933	\$3,390	\$2,900			\$2,900	\$2,900
	Postage	\$1,292	\$215	\$1,150			\$1,150	\$1,150
	Telephone & Internet Access	\$1,327	\$1,428	\$1,906			\$1,906	\$1,906
	Water, Sewer & Stormwater Charges	\$7,437	\$7,394	\$8,000			\$8,000	\$8,000
	Printing & Postage (Courier)	\$779	\$631	\$1,300			\$1,300	\$1,300
	Share of garage gas & electric	\$1,256	\$1,441	\$1,000			\$1,000	\$1,000
	Gas - Heating	\$1,352	\$1,544	\$2,000			\$2,000	\$2,000
923	Outside Services	\$37,810	\$38,043	\$73,800	\$22,616	\$68,402	\$65,000	\$65,000
	Engineering	\$11,215	\$11,680	\$43,000			\$23,000	\$23,000
	Other	\$700	\$287	\$0			\$0	\$0
	Computer/Website Maintenance	\$11,617	\$12,033	\$14,000			\$25,000	\$25,000
	GIS maintenance	\$6,967	\$6,527	\$9,000			\$9,000	\$9,000
	Auditor	\$7,311	\$7,516	\$7,800			\$8,000	\$8,000
924	Insurance (property, liability, work comp)	\$18,286	\$19,526	\$22,500	\$15,724	\$21,311	\$23,500	\$23,500
926	Pension & Benefits	\$90,816	\$44,633	\$140,885	\$36,803	\$99,817	\$141,523	\$141,523
	Pension 13.60%			\$30,061			\$32,614	\$32,614
	Employee Insurance			\$110,824			\$108,909	\$108,909
930	Misc. Gen'l Expense	\$13,886	\$21,357	\$21,402	\$10,437	\$28,295	\$27,996	\$27,996
	Labor	\$4,752	\$8,755	\$4,087			\$8,681	\$8,681
	Uniforms	\$3,115	\$4,373	\$2,000			\$4,000	\$4,000
	Seminars/Training	\$3,321	\$4,460	\$11,315			\$10,315	\$10,315
	Memberships & Subscriptions	\$1,037	\$2,534	\$1,000			\$2,000	\$2,000
	Safety Equipment	\$530	\$109	\$1,000			\$1,000	\$1,000
	Employee Testing/Physicals	\$465	\$401	\$500			\$500	\$500
	Miscellaneous Supplies	\$666	\$725	\$1,500			\$1,500	\$1,500
933	Transportation	\$8,133	\$10,667	\$13,244	\$4,047	\$13,284	\$13,370	\$13,370
	Labor	\$951	\$1,437	\$2,044			\$2,170	\$2,170
	Gas	\$4,421	\$6,791	\$7,000			\$7,000	\$7,000
	Parts/Oil/Grease	\$499	\$2,302	\$1,000			\$1,000	\$1,000
	Tires	\$0	\$0	\$1,200			\$1,200	\$1,200
	Contracted Maintenance	\$2,262	\$137	\$2,000			\$2,000	\$2,000
935	Garage & Plant Maint.	\$1,879	\$2,303	\$11,644	\$4,700	\$12,287	\$7,000	\$7,000
	Labor	\$410	\$426	\$2,044			\$0	\$0
	Equipment Maintenance	\$621	\$1,703	\$7,600			\$5,000	\$5,000
	Supplies/Cleaning/Lights	\$848	\$174	\$500			\$500	\$500
	Contracted Maintenance	\$0	\$0	\$1,500			\$1,500	\$1,500
	<b>TOTAL</b>	<b>\$365,328</b>	<b>\$337,404</b>	<b>\$482,783</b>	<b>\$192,304</b>	<b>\$436,529</b>	<b>\$482,363</b>	<b>\$482,363</b>

**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 \$4,713 (0.29%). Depreciation increases about \$12,500 as we continue to add subdivision assets put in by the developers. Taxes have decreased as tax rates of the other taxing entities have decreased due to increased state aid.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
540	Depreciation	\$930,611	\$972,070	\$1,028,904	\$257,226	\$1,008,717	\$1,041,428	\$1,041,428
408	Taxes	\$535,706	\$534,442	\$607,405	\$254,204	\$573,127	\$599,594	\$599,594
	<b>TOTAL</b>	<b>\$1,466,317</b>	<b>\$1,506,512</b>	<b>\$1,636,309</b>	<b>\$511,430</b>	<b>\$1,581,844</b>	<b>\$1,641,022</b>	<b>\$1,641,022</b>

**OPERATING SUMMARY**

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	TOTAL REVENUES	\$2,910,743	\$2,995,149	\$2,974,300	\$1,469,895	\$2,969,071	\$3,052,334	\$3,052,334
	TOTAL EXPENSES	\$2,894,219	\$2,827,515	\$2,940,197	\$987,755	\$2,814,148	\$2,978,535	\$2,978,535
	<b>BALANCE</b>	<b>\$16,524</b>	<b>\$167,634</b>	<b>\$34,103</b>	<b>\$482,140</b>	<b>\$154,923</b>	<b>\$73,799</b>	<b>\$73,799</b>

**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 \$218,229 which is comparable to the 2022 budget despite the increase in interest costs after refunding three debt issues in 2022. 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	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	<b>INCOME</b>							
48111-48116	Interest Income	\$15,313	\$2,677	\$20,000	\$3,142	\$11,500	\$20,000	\$20,000
42900	Bond Premium Amortization	\$28,695	\$28,638	\$28,293	\$28,293	\$29,480	\$23,735	\$23,735
	<b>TOTAL</b>	<b>\$44,008</b>	<b>\$31,315</b>	<b>\$48,293</b>	<b>\$31,435</b>	<b>\$40,980</b>	<b>\$43,735</b>	<b>\$43,735</b>

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	<b>EXPENSE</b>							
620	Interest Long Term Debt	\$143,391	\$141,817	\$140,092	\$57,004	\$62,129	\$4,567	\$4,567
621	Interest Mortgage Rev Bonds	\$173,654	\$165,713	\$157,436	\$67,648	\$263,534	\$330,820	\$330,820
691	Bond Issuance Expenses	\$0	\$0	\$0	\$119,316	\$119,316	\$0	\$0
546	Amortization Debt Discount	\$1,109	\$878	\$634	\$634	\$634	\$376	\$376
	<b>TOTAL</b>	<b>\$318,154</b>	<b>\$308,408</b>	<b>\$298,162</b>	<b>\$244,602</b>	<b>\$445,613</b>	<b>\$335,763</b>	<b>\$335,763</b>

	<b>BALANCE</b>	<b>(\$257,622)</b>	<b>(\$109,459)</b>	<b>(\$215,766)</b>	<b>\$268,973</b>	<b>(\$249,710)</b>	<b>(\$218,229)</b>	<b>(\$218,229)</b>
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**CASH ADJUSTMENTS**

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

**Budget Impact:** The Water Utility will use \$388,209 (12.4%) of its estimated cash balance of about \$3.1 million on hand in 2022. The capital purchases budget includes \$752,000 for the utility's share of the 2023 road program; \$156,000 for oversizing of main in a new subdivision; \$95,000 for meter replacement; \$42,625 to purchase a used truck from the Sewer Utility; \$17,000 for radar scales; and \$50,977 for computer purchases.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	<b>ADJUSTMENTS:</b>							
	Special/RCA Assessments Received	\$227,483	\$296,028	\$200,000	\$207,925	\$260,483	\$315,962	\$315,962
	Depreciation	\$930,611	\$972,070	\$1,028,904	\$257,226	\$1,008,717	\$1,041,428	\$1,041,428
	Amortization	(\$27,586)	(\$27,760)	(\$27,659)	(\$27,659)	(\$28,846)	(\$23,359)	(\$23,359)
	Bond Proceeds	\$0	\$0	\$0	\$6,450,000	\$6,450,000	\$0	\$0
	Covid State/Local Fiscal Recovery Funds (ARPA)		\$0	\$800,000	\$647,227	\$740,000	\$60,000	\$60,000
	Change in Receivables & Payables	(\$19,734)	(\$63,253)	\$0	\$0	\$0	\$0	\$0
	Sale of Capital Assets	\$0	\$91,323	\$0	\$0	\$0	\$0	\$0
	Future tower painting	\$0	\$0	\$79,591	\$0	\$0	\$79,591	\$79,591
	Bond Principal Payments	(\$515,000)	(\$515,000)	(\$530,000)	(\$6,620,000)	(\$6,620,000)	(\$530,000)	(\$530,000)
	<b>CAPITAL OUTLAY</b>	<b>(\$1,190,620)</b>	<b>(\$469,932)</b>		<b>(\$581,823)</b>	<b>(\$1,047,030)</b>		
107	Construction in Progress			\$0			(\$752,000)	(\$752,000)
314	Wells and Springs			\$0			\$0	\$0
321	Pumping Plant Structures			(\$75,000)			\$0	\$0
325	Elec. Pumping Equipment			\$0			(\$17,000)	(\$17,000)
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			(\$812,000)			(\$156,000)	(\$156,000)
345	Services			\$0			\$0	\$0
346	Meters			(\$85,000)			(\$95,000)	(\$95,000)
348	Hydrants			\$0			\$0	\$0
391	Office Furn. Equip.			\$0			\$0	\$0
392	Transportation Equipment			\$0			(\$42,625)	(\$42,625)
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)			(\$50,977)	(\$50,977)
	<b>CHANGE IN CASH BALANCE</b>	<b>(\$852,468)</b>	<b>\$174,017</b>	<b>\$353,070</b>	<b>\$601,869</b>	<b>\$513,614</b>	<b>(\$388,209)</b>	<b>(\$388,209)</b>

CASH BALANCE - BEGINNING OF YEAR	\$3,295,184	\$2,442,716	\$2,780,206	\$2,616,733	\$2,616,733	\$3,130,347	\$3,130,347
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CASH BALANCE - END OF YEAR	\$2,442,716	\$2,616,733	\$3,133,276	\$3,218,602	\$3,130,347	\$2,742,138	\$2,742,138
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End of Year Cash Balances							
Restricted:							
Bond Reserves & Debt Service Cash	\$1,234,725	\$1,242,803			\$1,484,622	\$1,483,889	\$1,483,889
RCAs	\$511,361	\$808,015			\$687,397	\$235,397	\$235,397
Unrestricted:							
Operating	\$226,754	\$315,410			\$628,232	\$613,165	\$613,165
Water Tower Painting	\$469,876	\$250,505			\$330,096	\$409,687	\$409,687
	\$2,442,716	\$2,616,733			\$3,130,347	\$2,742,138	\$2,742,138

## 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 2023 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 has been increasing with an increase in septage.

UTILITY BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Utility Expenditures</b>				
Personnel Services	\$ 568,552	\$ 532,002	\$ 628,443	\$ 724,223
Contractual Services	\$ 842,332	\$ 638,248	\$ 687,065	\$ 732,615
Expenses	\$ 1,178,214	\$ 1,128,373	\$ 1,110,918	\$ 1,183,189
<b>Total</b>	<b>\$ 2,589,098</b>	<b>\$ 2,298,623</b>	<b>\$ 2,426,426</b>	<b>\$ 2,640,027</b>
<b>Utility Resources</b>				
Sewer Utility Revenues	\$ 2,532,884	\$ 2,784,492	\$ 2,609,294	\$ 2,668,822
Sewer Utility Cash on Hand	\$ 56,214	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,589,098</b>	<b>\$ 2,784,492</b>	<b>\$ 2,609,294</b>	<b>\$ 2,668,822</b>

**UTILITY HIGHLIGHTS FOR 2022**

- \* Replaced two roofs at the Wastewater Treatment Plant
- \* Repaired manholes and pipe segment in the NE Interceptor to prevent water infiltration
- \* Rebuild Raw Sewage Pump #3
- \* Inspected all pipes and manholes in the Prides Subdivision in preparation of the 2023 Road Program

**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 2023**

- \* Complete repairs in the NE Interceptor
- \* Complete infrastructure repairs in the Prides Subdivision during the 2023 Road Program
- \* Inspection of Wastewater Treatment Plant facilities in preparation of 2025 rehabilitation project

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Sewage Treated per FTE (MG)	214.00	216.86	221.14	253.43	224.86	170.29	180.34
Cost per Sewage Treated (MG)	\$2,800	\$2,840	\$2,949	\$2,536	\$3,290	\$3,857	\$3,946
Total Sewage Treated (Millions of Gallons)	748	759	774	887	787	596	631



## 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 \$59,762 (2.29%) over 2022. This is prepared based on volume and rates as proposed in the 2020 rate study. In 2021, there was a large adjustment to Public Authority Revenue for an incorrect meter setup which is reflected in the 2021 actual. The 2023 budget was prepared using the 3.6% increase to the volume charge and additional customers for residential and industrial.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
620-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
101-46410	Residential Revenues	\$1,025,900	\$1,078,173	\$1,061,000	\$533,160	\$1,073,230	\$1,128,616	\$1,128,616
102-46410	Commercial Revenues	\$90,890	\$113,047	\$107,000	\$53,447	\$114,937	\$119,075	\$119,075
103-46410	Industrial Revenues	\$598,660	\$725,452	\$640,000	\$251,847	\$524,901	\$550,000	\$550,000
104-46410	Public Authority Revs	\$23,444	\$12,888	\$22,660	\$10,741	\$21,749	\$22,532	\$22,532
105-46410	Multi-Family Residential Revenues	\$246,964	\$247,120	\$255,000	\$122,090	\$245,945	\$254,799	\$254,799
110-46412	Other Govt. - User Charges	\$440,489	\$397,608	\$410,000	\$212,947	\$425,000	\$425,000	\$425,000
115-46412	Other Govt. - Collection Sys Maint.	\$16,823	\$17,390	\$15,000	\$9,313	\$20,320	\$15,000	\$15,000
120-46414	Holding Tank Haulers	\$85,871	\$186,481	\$95,000	\$74,972	\$179,932	\$150,000	\$150,000
000-46416	Hauling Permits	\$1,000	\$900	\$1,000	\$900	\$900	\$1,000	\$1,000
000-46415	Late Payment Penalties	\$1,678	\$4,460	\$4,000	\$2,919	\$4,500	\$4,500	\$4,500
000-46417	Other Operating Revenues	\$2,568	\$2,779	\$0	\$0	\$0	\$0	\$0
	Revenues Before Credits	\$2,534,287	\$2,786,298	\$2,610,660	\$1,272,336	\$2,611,414	\$2,670,522	\$2,670,522
	LESS:							
125-46414	Sewerage Service Credits	\$1,403	\$1,806	\$1,600	\$416	\$2,120	\$1,700	\$1,700
	Revenues After Credits	\$2,532,884	\$2,784,492	\$2,609,060	\$1,271,920	\$2,609,294	\$2,668,822	\$2,668,822



**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 \$92,852 (13.61%). Sludge hauling increased \$50,000 as costs continue to increase. Phosphorus removal was increased \$7,500 based on past history. Operation labor increases \$28,037 as a result of increases to make staff pay comparable to our peers.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
120	Operations Labor-Total	\$149,736	\$148,144	\$182,678	\$86,745	\$167,065	\$210,715	\$210,715
224	Power & Fuel - Pumping	\$165,812	\$161,363	\$166,300	\$89,918	\$177,000	\$174,615	\$174,615
200-224	Collection	\$6,678	\$8,008	\$7,800	\$4,685	\$9,000	\$8,190	\$8,190
300-224	Treatment	\$159,134	\$153,355	\$158,500	\$85,233	\$168,000	\$166,425	\$166,425
300-411	Phosphorus Removal	\$15,476	\$51,340	\$36,000	\$19,228	\$38,455	\$43,500	\$43,500
349	Other Oper. Exp.-ALL	\$18,141	\$19,210	\$18,700	\$12,325	\$13,023	\$18,700	\$18,700
	Environmental Fee	\$5,729	\$5,829	\$6,000			\$6,000	\$6,000
	Miscellaneous	\$0	\$0	\$500			\$500	\$500
	Uniforms	\$3,917	\$3,964	\$4,000			\$4,000	\$4,000
	Inventory Fee/Emer.Response Brd.	\$205	\$205	\$200			\$200	\$200
	Water & Sewer	\$8,290	\$9,212	\$8,000			\$8,000	\$8,000
	Heat	\$12,990	\$15,221	\$18,000	\$12,177	\$17,702	\$17,000	\$17,000
200-222	Collection	\$183	\$205	\$500	\$101	\$202	\$500	\$500
300-222	Treatment	\$12,807	\$15,016	\$17,500	\$12,076	\$17,500	\$16,500	\$16,500
300-420	Laboratory Supplies	\$3,731	\$5,225	\$4,500	\$1,207	\$4,500	\$4,500	\$4,500
300-430	Sludge Hauling & Permit	\$263,239	\$284,771	\$250,000	\$57,295	\$250,000	\$300,000	\$300,000
	Contract Hauling	\$263,239	\$284,771	\$250,000			\$300,000	\$300,000
330	Transport.-ALL	\$7,425	\$3,425	\$6,000	\$2,377	\$4,760	\$6,000	\$6,000
	Gasoline/Diesel	\$1,737	\$2,872	\$5,000			\$5,000	\$5,000
	Other Vehicle Maintenance	\$5,688	\$553	\$1,000			\$1,000	\$1,000
	<b>TOTAL</b>	<b>\$636,550</b>	<b>\$688,699</b>	<b>\$682,178</b>	<b>\$281,272</b>	<b>\$672,505</b>	<b>\$775,030</b>	<b>\$775,030</b>



**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 decreases \$18,000 (-10.17%) for 2023. Maintenance of the collection system accounts for the entire decrease as 2022 included money for repairs to the Northeast Interceptor. The 2023 budget includes money for televising and repairs as an emphasis is being placed on reducing the amount of I & I (inflow & infiltration) into the system.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
200-241	Sewage Collect. System	\$222,838	\$56,139	\$94,500	\$5,694	\$94,500	\$76,500	\$76,500
	Sewer Cleaning	\$20,157	\$15,107	\$19,000			\$19,000	\$19,000
	Televising & Repairs	\$2,000	\$5,569	\$53,000			\$35,000	\$35,000
	Lannon Interceptor O & M	\$22,120	\$8,790	\$17,500			\$17,500	\$17,500
	Equipment & Maintenance	\$11,157	\$11,042	\$5,000			\$5,000	\$5,000
	Share of Road Program (Repairs)	\$167,404	\$15,631	\$0			\$0	\$0
200-243	Collection Pumping Equip.	\$12,389	\$814	\$4,000	\$2,258	\$4,000	\$4,000	\$4,000
	SCADA - Phone	\$522	\$589	\$750			\$750	\$750
	Parts & Supplies	\$862	\$143	\$750			\$750	\$750
	Building Repairs & Maintenance	\$11,005	\$82	\$2,500			\$2,500	\$2,500
300-245	Treatment & Distrib. Equip.	\$27,055	\$18,932	\$28,500	\$10,288	\$30,000	\$28,500	\$28,500
	Oil & Grease	\$0	\$0	\$2,200			\$2,200	\$2,200
	Misc. Supplies & Parts	\$12,010	\$10,025	\$9,000			\$9,000	\$9,000
	Outside Services	\$15,045	\$8,907	\$17,300			\$17,300	\$17,300
249	Gen. Plant & Equip.-Total	\$60,113	\$39,381	\$50,000	\$21,288	\$46,446	\$50,000	\$50,000
	HVAC Maintenance & Repairs	\$11,291	\$10,216	\$10,500			\$10,500	\$10,500
	Supplies, Parts, & Materials	\$13,096	\$12,421	\$17,000			\$17,000	\$17,000
	Building Repairs & Maintenance	\$28,823	\$12,771	\$18,600			\$18,600	\$18,600
	Cleaning Supplies - In House	\$3,660	\$2,049	\$1,000			\$1,000	\$1,000
	Diesel for Generator	\$1,558	\$0	\$1,000			\$1,000	\$1,000
	Fire Inspection/Alarm Monitoring	\$1,685	\$1,924	\$1,900			\$1,900	\$1,900
	<b>TOTAL</b>	<b>\$322,395</b>	<b>\$115,266</b>	<b>\$177,000</b>	<b>\$39,528</b>	<b>\$174,946</b>	<b>\$159,000</b>	<b>\$159,000</b>



**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 \$30,341 (4.67%). Wages and benefits increase \$18,842 for general inflationary increases as well as pay adjustments due to the salary study. Outside services increase \$14,800 with the majority of that being for IT needs as we transition to an Enterprise Resource Planning software and address cyber security needs. These increases are offset with the \$5,371 decrease in the meter expenses as well as other small increases and decreases.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
620-53610-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
215	Billing & Accounting - Total	\$77,711	\$80,845	\$81,607	\$44,521	\$86,099	\$82,454	\$82,454
200-535	Meter Expenses	\$39,376	\$36,050	\$45,371	\$0	\$40,000	\$40,000	\$40,000
110	Admin & General Salaries - Total	\$212,768	\$221,163	\$228,530	\$125,071	\$236,570	\$236,219	\$236,219
212	Outside Services Employed-Total	\$76,641	\$60,186	\$65,200	\$36,239	\$65,200	\$80,000	\$80,000
	Engineering	\$10,600	\$8,792	\$14,000			\$12,000	\$12,000
	GIS Maintenance	\$7,647	\$6,527	\$9,000			\$9,000	\$9,000
	Audit	\$7,312	\$7,516	\$7,800			\$8,000	\$8,000
	Testing	\$28,296	\$24,921	\$20,400			\$25,000	\$25,000
	Computer Consultant / IT	\$10,957	\$10,303	\$12,000			\$24,000	\$24,000
	Miscellaneous	\$9,755	\$0	\$0			\$0	\$0
	Diggers Hotline	\$2,074	\$2,127	\$2,000			\$2,000	\$2,000
222	Utilities--Heat (office space)	\$658	\$921	\$1,000	\$817	\$1,317	\$1,000	\$1,000
224	Utilities--Electric (office space)	\$597	\$520	\$1,000	\$442	\$900	\$1,000	\$1,000
310	Office Expenses - Total	\$21,417	\$20,074	\$19,559	\$9,458	\$20,004	\$19,629	\$19,629
	Telephone & Internet	\$3,868	\$4,411	\$3,629			\$3,629	\$3,629
	Supplies & Expenses	\$5,040	\$3,368	\$3,000			\$3,000	\$3,000
	Newsletters	\$779	\$631	\$1,000			\$1,000	\$1,000
	Software Support	\$1,310	\$1,606	\$1,000			\$1,000	\$1,000
	Online Payment Fees	\$9,242	\$9,869	\$9,930			\$10,000	\$10,000
	Postage	\$1,178	\$189	\$1,000			\$1,000	\$1,000
510	Insurance-Total	\$39,285	\$43,518	\$47,000	\$40,618	\$45,293	\$49,000	\$49,000
130	Pension 13.60%	\$29,878	(\$20,317)	\$31,610	\$16,349	\$31,418	\$35,998	\$35,998
135	Employee Insurance	\$66,331	\$69,137	\$112,918	\$39,975	\$70,314	\$118,836	\$118,836
345	Misc. General Exp. - Total	\$5,581	\$9,155	\$15,315	\$5,430	\$15,000	\$15,315	\$15,315
	Schools, Conferences, & Mileage	\$1,983	\$3,939	\$8,315			\$8,315	\$8,315
	Memberships & Subscriptions	\$1,065	\$1,366	\$1,500			\$1,500	\$1,500
	Accts Rec Collection Expenses	\$0	\$0	\$1,500			\$1,500	\$1,500
	Misc. & Safety Equipment	\$2,533	\$3,850	\$4,000			\$4,000	\$4,000
	<b>TOTAL</b>	<b>\$570,243</b>	<b>\$521,252</b>	<b>\$649,110</b>	<b>\$318,920</b>	<b>\$612,115</b>	<b>\$679,451</b>	<b>\$679,451</b>

**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 \$43,889 (4.47%) in 2023 with all but \$2,798 being for depreciation to account for additional assets.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
620-53610-540	Depreciation-Total	\$1,027,782	\$940,376	\$945,454	\$472,727	\$929,883	\$986,545	\$986,545
200-540	Collection	\$517,972	\$551,604	\$595,249	\$297,625	\$580,831	\$606,506	\$606,506
300-540	Treatment	\$509,810	\$388,772	\$333,934	\$166,967	\$337,889	\$340,839	\$340,839
100-540	To Be Allocated	\$0	\$0	\$16,271	\$8,135	\$11,163	\$39,200	\$39,200
150	Payroll Tax-Total	\$32,128	\$33,030	\$37,203	\$19,779	\$36,977	\$40,001	\$40,001
	<b>TOTAL</b>	<b>\$1,059,910</b>	<b>\$973,406</b>	<b>\$982,657</b>	<b>\$492,506</b>	<b>\$966,860</b>	<b>\$1,026,546</b>	<b>\$1,026,546</b>

**OPERATING SUMMARY**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Operating Revenues	\$2,532,884	\$2,784,492	\$2,609,060	\$1,271,920	\$2,609,294	\$2,668,822	\$2,668,822
Operating Expenses	\$2,589,098	\$2,298,623	\$2,490,945	\$1,132,226	\$2,426,426	\$2,640,027	\$2,640,027
<b>BALANCE</b>	<b>(\$56,214)</b>	<b>\$485,869</b>	<b>\$118,115</b>	<b>\$139,694</b>	<b>\$182,868</b>	<b>\$28,795</b>	<b>\$28,795</b>

**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 budgeting 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 cash results have been positive.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
620	<b>INCOME:</b>							
000-48118	Interest from Other Funds	\$76,743	\$80,205	\$82,793	\$0	\$92,392	\$98,574	\$98,574
000-48119	Interest - Other Govt.'s	\$46,904	\$41,147	\$35,243	\$19,116	\$35,243	\$29,189	\$29,189
000-42900	Premium Amortization	\$5,237	\$10,857	\$7,975	\$7,976	\$7,975	\$7,160	\$7,160
	Interest Earnings	\$18,598	\$4,304	\$7,500	\$5,274	\$16,825	\$10,000	\$10,000
	<b>TOTAL</b>	<b>\$147,482</b>	<b>\$136,513</b>	<b>\$133,511</b>	<b>\$32,366</b>	<b>\$152,435</b>	<b>\$144,923</b>	<b>\$144,923</b>

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
620	<b>EXPENSES:</b>							
58200-620	Interest on Long Term Debt	\$40,758	\$38,313	\$35,171	\$11,905	\$29,742	\$0	\$0
58200-621	Interest Mortgage Rev Bonds	\$166,478	\$159,374	\$142,958	\$51,332	\$142,958	\$126,108	\$126,108
58200-691	Bond Issuance Expenses	\$64,291	\$0	\$0	\$0	\$800	\$0	\$0
59210-995	Trans to General Fund (Dividend)	\$151,000	\$300,000	\$350,000	\$175,000	\$350,000	\$350,000	\$350,000
59263-999	Trans to CDA Fund	\$43,829	\$46,137	\$47,862	\$0	\$54,261	\$58,383	\$58,383
59910-546	Amortization Debt Discount	\$1,852	\$1,676	\$1,496	\$1,496	\$1,496	\$1,308	\$1,308
59910-545	Amortization Property Loss	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655	\$19,655
	<b>TOTAL</b>	<b>\$487,863</b>	<b>\$565,155</b>	<b>\$597,142</b>	<b>\$259,388</b>	<b>\$598,912</b>	<b>\$555,454</b>	<b>\$555,454</b>
	<b>BALANCE</b>	<b>(\$396,595)</b>	<b>\$57,227</b>	<b>(\$345,516)</b>	<b>(\$87,328)</b>	<b>(\$263,609)</b>	<b>(\$381,736)</b>	<b>(\$381,736)</b>

**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 \$62,317 (3.07%). Growth is expected to continue in 2023 but will likely be slowing compared to the past several years. Capital payments in 2023 will be for the utility's share of the road program (\$441,000), engineering to begin analysis of future plant upgrades (\$9,800), office upgrades (\$15,000), spectrophotometer (\$7,000), a utility truck (\$75,000), a pickup truck (\$50,000) and the Sewer Utility share of computer replacements (\$50,977).

ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
<b>ADJUSTMENTS:</b>							
RCA's Applied	\$931,845	\$625,012	\$500,000	\$384,834	\$503,580	\$509,784	\$509,784
Special Assessments Collected	\$2,024	\$14,161	\$674		\$674	\$674	\$674
Non-Cash Depreciation	\$1,027,782	\$940,376	\$945,454	\$472,727	\$929,883	\$986,545	\$986,545
Amortization	\$16,270	\$10,474	\$13,176	\$13,175	\$13,176	\$13,803	\$13,803
Bond Proceeds	\$1,044,438	\$0	\$0	\$0	\$0	\$0	\$0
Other Govt. Prin. on Debt	\$223,200	\$228,885	\$234,714	\$234,714	\$234,714	\$240,693	\$240,693
Change in Receivables & Payables	(\$64,421)	\$29,042	\$0	\$84,110	\$0	\$0	\$0
Prior Period Adjustment of Revenue	(\$290,289)	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$42,625	\$42,625
Advance to Other Funds	(\$224,776)	(\$90,375)	\$0	(\$421,685)	\$0	\$0	\$0
Bond Principal Payments	(\$763,495)	(\$884,154)	(\$910,085)	(\$685,085)	(\$2,520,085)	(\$701,294)	(\$701,294)
Acquisition & Construction of Capital Assets:	(\$1,044,023)	(\$185,579)		(\$106,184)	(\$380,000)		
Construction in Progress			(\$205,000)			(\$450,800)	(\$450,800)
Equipment			\$0			(\$22,000)	(\$22,000)
Interceptor Mains			\$0			\$0	\$0
Sewer Mains & Laterals			(\$70,000)			\$0	\$0
Forcemain			\$0			\$0	\$0
Trmt & Disposal Plant			(\$95,000)			\$0	\$0
Professional Services			\$0			\$0	\$0
Transportation Equipment			\$0			(\$125,000)	(\$125,000)
Office Equipment/Computers			(\$10,000)			(\$50,977)	(\$50,977)
CHANGE IN CASH BALANCE	\$461,960	\$745,069	\$58,417	(\$110,722)	(\$1,481,667)	\$62,317	\$62,317
<b>CASH BALANCE - BEGINNING OF YEAR</b>	\$3,005,858	\$3,467,818	\$3,823,403	\$4,212,887	\$4,212,887	\$2,731,220	\$2,731,220
<b>CASH BALANCE - END OF YEAR</b>	\$3,467,818	\$4,212,887	\$3,881,820	\$4,102,165	\$2,731,220	\$2,793,537	\$2,793,537
<b>End of Year Cash Balances</b>							
Restricted:							
Debt Service Cash	\$801,520	\$809,452			\$817,498	\$825,662	\$825,662
Depreciation & Replacement Funds	\$850,325	\$958,757			\$974,332	\$1,107,832	\$1,241,332
RCAs	\$960,932	\$989,768			\$89,768	\$148,768	\$207,768
Unrestricted:							
Operating	\$835,739	\$1,435,589			\$830,108	\$691,566	\$499,066
Sewer Back Up Reserve	\$19,302	\$19,321			\$19,514	\$19,709	\$19,709
	\$3,467,818	\$4,212,887			\$2,731,220	\$2,793,537	\$2,793,537

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

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				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Division Expenditures</b>				
Personnel Services	\$ 166,974	\$ 157,343	\$ 186,758	\$ 224,808
Contractual Services	\$ 138,771	\$ 243,053	\$ 99,277	\$ 123,175
Expenses	\$ 53,651	\$ 49,053	\$ 30,002	\$ 37,875
Depreciation	\$ 245,438	\$ 293,049	\$ 325,861	\$ 339,399
<b>Total</b>	<b>\$ 604,834</b>	<b>\$ 742,498</b>	<b>\$ 641,898</b>	<b>\$ 725,257</b>
<b>Division Resources</b>				
Stormwater Utility Operations	\$ 640,361	\$ 694,558	\$ 731,403	\$ 758,118
Stormwater Utility Use of Cash	\$ -	\$ 47,940	\$ -	\$ -
<b>Total</b>	<b>\$ 640,361</b>	<b>\$ 742,498</b>	<b>\$ 731,403</b>	<b>\$ 758,118</b>

**DIVISION HIGHLIGHTS FOR 2022**

- \* Inspected 480 catch basins and manholes in Prides neighborhood for the 2023 Road Program
- \* Improved GIS data and mapping of the storm system in Prides neighborhood
- \* Improved maintenance of Village owned ponds throughout the Village - developed a mowing schedule

**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 2023**

- \* Continue systematic review, repair and cleaning of catch basins, outfalls and stormwater facilities Village wide
- \* Design a Pond Rehabilitation project, if grant received.
- \* Continue to improve maintenance of Village owned ponds throughout Village

PERFORMANCE INDICATORS	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Tons of street sweeping materials	42	25	38	60	60	60	90
Percent of sediment removed from the system	27.00%	27.60%	27.60%	28.30%	28.30%	28.30%	28.30%
Number of participants at education activities	40	45	75	85	10	10	70

**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 \$45,596 (6.40%) for 2023. The increase reflects the third phase of the rate increase in accordance with the study completed in 2020 as well as additional customers.

ACCT	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
#640-000-	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
44910	Erosion Control Permits	\$17,134	\$27,995	\$12,500	\$15,025	\$18,000	\$12,500	\$12,500
	<b>Stormwater Fees - All Customers</b>							
46321	Stormwater Fees - Residential	\$311,790	\$335,715	\$352,402	\$181,210	\$367,820	\$381,939	\$381,939
46322	Stormwater Fees - Commercial	\$89,730	\$96,603	\$101,430	\$50,324	\$100,348	\$103,358	\$103,358
46323	Stormwater Fees - Industrial	\$141,106	\$148,880	\$156,831	\$77,657	\$154,749	\$167,129	\$167,129
46324	Stormwater Fees - Public	\$32,254	\$33,912	\$35,694	\$17,530	\$35,060	\$36,112	\$36,112
46325	Stormwater Fees - Multi Family	\$47,473	\$49,497	\$51,665	\$26,738	\$53,476	\$55,080	\$55,080
46326	Late Payment Penalties	\$594	\$1,636	\$2,000	\$1,152	\$1,950	\$2,000	\$2,000
48900	Miscellaneous Income	\$280	\$320	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$640,361</b>	<b>\$694,558</b>	<b>\$712,522</b>	<b>\$369,636</b>	<b>\$731,403</b>	<b>\$758,118</b>	<b>\$758,118</b>

**OPERATING EXPENDITURES**

**STORMWATER MANAGEMENT SERVICES**

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

**Budget Impact:** This budget increases \$17,790 (13.30%). \$11,500 was added for maintenance of catch basins and vehicles. Wages were increased \$4,740 to account for pay increases and contractual fees were increased \$3,100.

ACCT	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	Wages	\$24,409	\$24,655	\$39,785	\$9,316	\$40,590	\$44,525	\$44,525
113	Street Sweeping	\$6,272	\$9,054	\$10,223	\$5,701	\$10,980	\$15,584	\$15,584
114	Street Sweeper Maintenance	\$474	\$143	\$773	\$211	\$773	\$223	\$223
115	Leaf Pickup	\$10,784	\$7,792	\$17,577	\$0	\$15,000	\$13,803	\$13,803
116	Leaf Vac Maintenance	\$49	\$1,710	\$80	\$0	\$80	\$2,671	\$2,671
117	Stormwater Maintenance	\$6,784	\$5,933	\$11,057	\$2,076	\$11,057	\$10,686	\$10,686
118	Stormwater Mowing	\$46	\$23	\$75	\$1,328	\$2,700	\$1,558	\$1,558
224	Utilities--Electricity (aerators)	\$11,231	\$10,476	\$9,500	\$5,312	\$10,300	\$10,500	\$10,500
234	Maint - Catch Basins	\$54,437	\$34,549	\$45,000	\$9,013	\$45,000	\$55,000	\$55,000
239	Maint - Gas & Diesel	\$2,416	\$2,868	\$3,000	\$3,383	\$5,800	\$3,500	\$3,500
242	Building & Facility Maintenance	\$13,829	\$158,856	\$6,250	\$4,013	\$5,000	\$5,500	\$5,500
	Rain Garden Maintenance	\$0	\$0	\$500			\$500	\$500
	Butler Wetland Maintenance	\$0	\$0	\$500			\$500	\$500
	Green Roof	\$0	\$0	\$1,000			\$0	\$0
	Corp Center Pond Maint	\$8,079	\$4,491	\$4,250			\$4,500	\$4,500
	Road Program Maintenance	\$0	\$152,373	\$0			\$0	\$0
	Other	\$5,750	\$1,992	\$0			\$0	\$0
244	Vehicle Maintenance	\$17,751	\$8,081	\$6,500	\$525	\$6,500	\$8,000	\$8,000
	Street Sweeper	\$12,688	\$985	\$2,000			\$2,000	\$2,000
	Mower	\$549	\$260	\$2,000			\$2,000	\$2,000
	Leaf Pickup Equipment	\$2,726	\$5,648	\$2,500			\$4,000	\$4,000
	Miscellaneous	\$1,788	\$1,188	\$0			\$0	\$0



VILLAGE OF SUSSEX  
2023 BUDGET

ACCT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
290	Contractual Fees	\$13,186	\$14,003	\$17,200	\$5,347	\$8,000	\$20,300	\$20,300
	Street Sweeping - Dumpsters	\$5,196	\$5,603	\$5,200			\$0	\$0
	Stormwater Maintenance	\$5,990	\$8,400	\$10,000			\$16,000	\$16,000
	Leaf Pick Up	\$2,000	\$0	\$2,000			\$4,300	\$4,300
325	Education Program	\$2,931	\$2,931	\$3,000	\$2,931	\$2,931	\$3,000	\$3,000
380	Illicit Discharge Program	\$329	\$0	\$1,250	\$0	\$0	\$1,250	\$1,250
390	Expenses	\$0	\$0	\$2,300	\$0	\$0	\$0	\$0
	TOTAL	\$140,519	\$256,419	\$133,785	\$39,840	\$124,121	\$151,575	\$151,575

**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 \$14,467 (6.97%). Wages and benefits increase \$9,972. \$4,395 was added to data processing expenses for the utility's share of the Enterprise Resource Planning software maintenance and additional emphasis on cyber security.

ACCT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	Salaries & Wages	\$102,868	\$105,042	\$111,742	\$56,059	\$102,273	\$115,927	\$115,927
130	Pension 13.60%	\$9,289	(\$5,543)	\$9,849	\$4,310	\$7,471	\$10,911	\$10,911
135	Employee Insurance	\$20,827	\$23,575	\$36,445	\$15,564	\$27,619	\$41,170	\$41,170
215	Auditor	\$2,100	\$2,200	\$2,300	\$2,300	\$2,300	\$2,400	\$2,400
216	Contracted Engineering/GIS	\$18,425	\$6,671	\$10,000	\$6,270	\$10,000	\$10,000	\$10,000
220	Utilities--Telephone	\$524	\$584	\$700	\$364	\$665	\$700	\$700
222	Utilities--Heat	\$659	\$921	\$1,300	\$816	\$1,317	\$1,300	\$1,300
224	Utilities--Electric	\$597	\$520	\$1,100	\$443	\$780	\$1,100	\$1,100
226	Utilities--Water & Sewer	\$352	\$389	\$425	\$242	\$484	\$425	\$425
240	Equipment Maintenance	\$4	\$4	\$200	\$53	\$200	\$200	\$200
310	Office Supplies	\$6,997	\$6,932	\$10,650	\$3,636	\$8,000	\$10,650	\$10,650
324	Schooling & Dues	\$786	\$2,165	\$3,000	\$1,292	\$3,000	\$3,000	\$3,000
326	Printing & Publishing	\$779	\$631	\$1,000	\$692	\$692	\$1,000	\$1,000
340	Data Processing	\$11,290	\$11,550	\$11,330	\$4,745	\$11,330	\$15,725	\$15,725
390	Misc. Gen'l Expense	\$54	\$8	\$500	\$5	\$500	\$500	\$500
397	Licensing	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
510	Insurance	\$4,524	\$4,770	\$5,500	\$3,894	\$4,980	\$5,500	\$5,500
	TOTAL	\$181,575	\$161,919	\$207,541	\$102,185	\$183,111	\$222,008	\$222,008

**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 \$24,203 (7.39%) in 2023. Depreciation accounts for all but \$683 of the increase as asset values increase.

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
640-53650	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
540	Depreciation	\$245,438	\$293,049	\$315,879	\$157,939	\$325,861	\$339,399	\$339,399
499	Loss on Disposal of Equipment	\$27,721	\$21,497	\$0	\$0	\$0	\$0	\$0
150	Payroll Taxes	\$9,581	\$9,614	\$11,592	\$5,080	\$8,805	\$12,275	\$12,275
	TOTAL	\$282,740	\$324,160	\$327,471	\$163,019	\$334,666	\$351,674	\$351,674

**OPERATING SUMMARY**

	2020	2021	2022	ACTUAL	2022	2023	2023
	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
Operating Revenues	\$640,361	\$694,558	\$712,522	\$369,636	\$731,403	\$758,118	\$758,118
Operating Expenses	\$604,834	\$742,498	\$668,797	\$305,044	\$641,898	\$725,257	\$725,257
BALANCE	\$35,527	(\$47,940)	\$43,725	\$64,592	\$89,505	\$32,861	\$32,861

**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 has shown budgeted 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	2020	2021	2022	ACTUAL	2022	2023	2023
640	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
	INCOME:							
48110	Interest Income	\$2,528	\$763	\$1,500	\$930	\$3,400	\$3,400	\$3,400
42900	Bond Premium Amortization	\$0	\$7,666	\$11,161	\$11,161	\$11,161	\$10,654	\$10,654
49211	Transfer from General Fund	\$0	\$37,163	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$2,528	\$45,592	\$12,661	\$12,091	\$14,561	\$14,054	\$14,054

ACCT #	ACCOUNT	2020	2021	2022	ACTUAL	2022	2023	2023
640	EXPENSES:	ACTUAL	ACTUAL	BUDGET	TO 7/31	ESTIMATE	BASE BUDGET	FINAL BUDGET
58200-621	Interest on Long Term Debt	\$0	\$43,038	\$41,800	\$14,467	\$41,800	\$39,400	\$39,400
58200-691	Bond Issuance Expenses	\$38,500	\$39,825	\$0	\$0	\$0	\$0	\$0
59210-995	Trans to General Fund (Dividend)	\$31,500	\$32,400	\$45,000	\$22,500	\$45,000	\$50,000	\$50,000
	TOTAL	\$70,000	\$115,263	\$86,800	\$36,967	\$86,800	\$89,400	\$89,400
	BALANCE	(\$31,945)	(\$117,611)	(\$30,414)	\$39,716	\$17,266	(\$42,485)	(\$42,485)

**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 decrease \$448,740 in 2023 as the utility covers its share of the road program without borrowing. The only capital cost anticipated in 2023 is \$655,000 for the road program. After this large outflow, the utility will need to build its cash reserves back up for future projects.

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
	ADJUSTMENTS:							
	Depreciation	\$245,438	\$293,049	\$315,879	\$157,939	\$325,861	\$339,399	\$339,399
	Amortization	\$0	(\$7,666)	(\$11,161)	(\$11,161)	(\$11,161)	(\$10,654)	(\$10,654)
	Loss on Disposal of Equipment	\$27,721	\$21,497	\$0	\$0	\$0	\$0	\$0
	Bond Proceeds	\$0	\$1,931,700	\$0	\$0	\$0	\$0	\$0
	Bond Principal Payments	\$0	\$0	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
	Change in Receivables & Payables	\$20,697	(\$42,973)	\$0	\$34,323	\$0	\$0	\$0
	Advance from Other Funds	\$79,585	(\$1,961,926)	\$0	\$0	\$0	\$0	\$0
	CAPITAL OUTLAY							
	Road Program/Major Projects	(\$74,080)	(\$86,390)	\$0	\$0	\$0	(\$350,000)	(\$350,000)
	Equipment	\$0	\$0	(\$130,000)	\$0	(\$156,000)	\$0	\$0
	CHANGE IN CASH BALANCE	\$267,416	\$29,680	\$64,304	\$140,817	\$95,966	(\$143,740)	(\$143,740)

CASH BALANCE - BEGINNING OF YEAR	\$422,186	\$689,602	\$939,934	\$719,282	\$719,282	\$815,248	\$815,248
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CASH BALANCE - END OF YEAR	\$689,602	\$719,282	\$1,004,238	\$860,099	\$815,248	\$671,508	\$671,508
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General Cash	\$389,236	\$167,559	\$555,742		\$390,403	\$216,229	\$216,229
Debt Service Cash (restricted)	\$0	\$186,367	\$185,967		\$187,989	\$190,923	\$190,923
Replacement Cash (restricted)	\$300,366	\$365,356	\$262,529		\$236,856	\$264,356	\$264,356
Total Cash	\$689,602	\$719,282	\$1,004,238		\$815,248	\$671,508	\$671,508



**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 2023 budget includes the tax increment payment as well as other small revenue items related to TIF #6 and #7. All TIF #6 costs were paid by the end of 2018 and the non-construction expenses in 2020 and beyond are all administrative costs of both districts. TIF #7 was created in 2018 and began construction in 2019. the original construction was completed in 2020; however, a TIF amendment was completed in 2021 to expand TIF #7. The 2023 budget includes the final 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	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Balance Carried Forward	(\$2,161,626)	(\$2,792,424)	(\$2,795,954)	(\$3,286,284)	(\$3,286,284)	(\$2,655,401)	(\$2,655,401)
<b>REVENUES</b>							
Tax Levy	\$684,035	\$740,462	\$843,752	\$752,619	\$843,752	\$1,272,916	\$1,315,443
Other Taxes	\$10,928	\$0	\$0	\$0	\$0	\$0	\$0
Shared Revenue-Computers	\$936	\$936	\$936	\$936	\$936	\$936	\$936
Personal Property Aid	\$5,694	\$8,998	\$5,694	\$5,694	\$5,694	\$5,694	\$5,694
Developer Payments	\$38,508	\$40,691	\$40,691	\$20,409	\$40,691	\$40,691	\$40,691
Interest Earnings	\$4,725	\$382	\$625	\$539	\$1,831	\$1,250	\$1,250
Proceeds of Debt	\$0	\$0	\$0	\$0	\$2,200,000	\$0	\$0
<b>TOTAL AVAILABLE FUNDS</b>	<b>(\$1,416,800)</b>	<b>(\$2,000,955)</b>	<b>(\$1,904,256)</b>	<b>(\$2,506,087)</b>	<b>(\$193,380)</b>	<b>(\$1,333,914)</b>	<b>(\$1,291,387)</b>
<b>EXPENDITURES</b>							
Audit & Acct Fees	\$800	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Fees	\$300	\$2,046	\$202,150	\$300	\$300	\$300	\$300
Capital Outlay	\$758,131	\$528,378	\$2,200,000	\$107,057	\$1,582,707	\$141,978	\$141,978
Engineering/Other	\$0	\$0	\$0	\$21,107	\$24,559	\$0	\$0
Construction (all TIF #7)	\$799,000	\$528,378	\$1,700,000	\$85,950	\$1,558,148	\$141,978	\$141,978
Other Expenses	(\$40,869)	\$0	\$500,000	\$0	\$0	\$0	\$0
Debt Service - Principal	\$18,626	\$25,272	\$25,782	\$12,827	\$25,782	\$26,300	\$26,300
Debt Service - Interest	\$100,486	\$97,652	\$97,702	\$7,519	\$96,301	\$101,964	\$101,964
<b>TOTAL EXPENDITURES</b>	<b>\$878,343</b>	<b>\$653,348</b>	<b>\$2,525,634</b>	<b>\$127,703</b>	<b>\$1,705,090</b>	<b>\$270,542</b>	<b>\$270,542</b>
<b>TRANSFERS</b>							
to TIF #6 Debt Service	\$497,281	\$631,981	\$756,931	\$279,515	\$756,931	\$749,831	\$834,394
<b>TOTAL TRANSFERS</b>	<b>\$497,281</b>	<b>\$631,981</b>	<b>\$756,931</b>	<b>\$279,515</b>	<b>\$756,931</b>	<b>\$749,831</b>	<b>\$834,394</b>
<b>BALANCE</b>	<b>(\$2,792,424)</b>	<b>(\$3,286,284)</b>	<b>(\$5,186,821)</b>	<b>(\$2,913,305)</b>	<b>(\$2,655,401)</b>	<b>(\$2,354,287)</b>	<b>(\$2,396,323)</b>
TIF #6	(\$1,311,376)	(\$1,227,231)	(\$1,233,909)	(\$829,108)	(\$1,224,285)	(\$931,311)	(\$892,314)
Tif #7	(\$1,481,048)	(\$2,059,053)	(\$3,952,912)	(\$2,084,170)	(\$1,431,116)	(\$1,422,977)	(\$1,504,009)
<b>Total Balance</b>	<b>(\$2,792,424)</b>	<b>(\$3,286,284)</b>	<b>(\$5,186,821)</b>	<b>(\$2,913,278)</b>	<b>(\$2,655,401)</b>	<b>(\$2,354,288)</b>	<b>(\$2,396,323)</b>

**DEBT SERVICE**

The Debt Service Fund reports the payments made by the Village to repay borrowed funds used by the Village to finance major public improvements, development projects, and capital purchases. The Debt Service Fund is funded through transfers from various contributing sources including the General Fund and outside sources. The 2023 expenditures for principal and interest payments are in accordance with the Village's planned and estimated debt schedule. Debt Service Fund expenses include fees paid for processing debt information. The revenue accounts includes a transfer to the Debt Service Fund from TIF District #6. 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 was used. The remaining fund balance is minimal. The 2023 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. One debt issue was called in 2022 to reduce overall outstanding debt. A possibility exists that additional debt may be needed for TIF #7 construction costs.

ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Balance Carried Forward	\$416,805	\$512,016	\$329,766	\$329,254	\$329,254	\$22,774	\$22,774

REVENUES & TRANSFERS

General Fund - Taxes	\$2,287,308	\$2,451,114	\$2,562,261	\$2,285,513	\$2,562,261	\$2,694,624	\$2,694,624
General Fund	\$60,937	\$60,937	\$60,937	\$1,160,937	\$1,160,937	\$0	\$0
TIF Tax Levy Fund - Increment for Debt	\$497,281	\$631,981	\$756,931	\$279,516	\$756,931	\$749,831	\$834,394
Interest Earnings	\$4,608	\$988	\$1,500	\$642	\$1,800	\$1,500	\$1,500
Proceeds of Debt	\$162,479	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$3,429,418</b>	<b>\$3,657,036</b>	<b>\$3,711,395</b>	<b>\$4,055,862</b>	<b>\$4,811,183</b>	<b>\$3,468,729</b>	<b>\$3,553,292</b>

EXPENDITURES

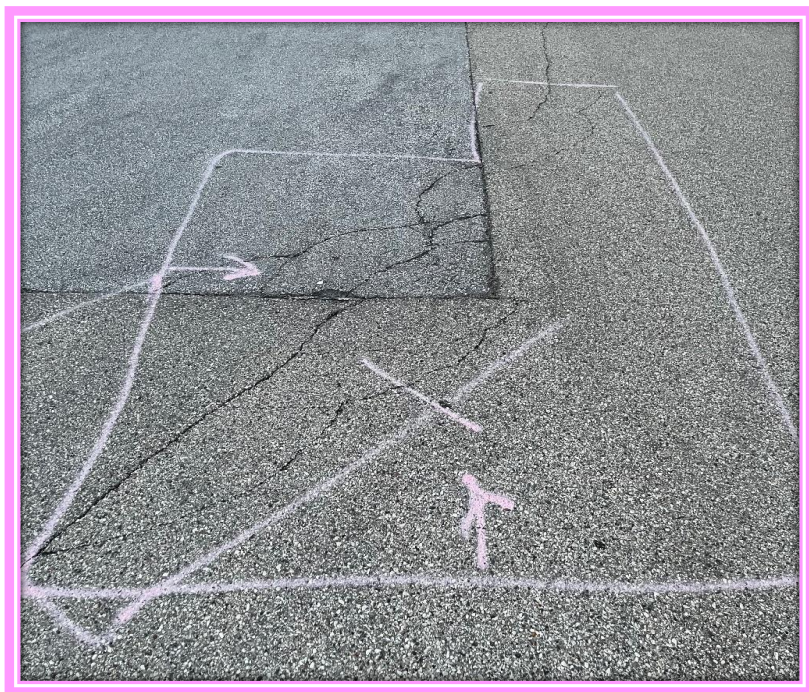
Principal Payments	\$1,810,000	\$2,095,000	\$2,440,000	\$2,985,000	\$3,640,000	\$2,385,000	\$2,385,000
Interest Payments	\$1,107,402	\$1,232,782	\$1,147,609	\$592,226	\$1,147,609	\$1,059,455	\$1,144,018
Expenses	\$0	\$0	\$250	\$800	\$800	\$250	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$2,917,402</b>	<b>\$3,327,782</b>	<b>\$3,587,859</b>	<b>\$3,578,026</b>	<b>\$4,788,409</b>	<b>\$3,444,705</b>	<b>\$3,529,268</b>
<b>BALANCE</b>	<b>\$512,016</b>	<b>\$329,254</b>	<b>\$123,536</b>	<b>\$477,836</b>	<b>\$22,774</b>	<b>\$24,024</b>	<b>\$24,024</b>

**CAPITAL IMPROVEMENT PLAN**

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

The current CIP was adopted in 2018 and covers the years 2021 through 2030. 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. The annual road program is the only project in 2023.

Project Name	Total Cost	Anticipated Borrowing	Funds on Hand	Utility Contribution	Other Sources
Sussex Heights/Prides - mill and overlay (6.5 miles) Construction 2023/2024	6,298,000	2,885,000	125,000	1,848,000	1,440,000
One Ton Dump Truck 2024	92,351	-	92,351	-	-
Public Safety Building Repairs (generator, roof, parking lot) 2024	602,102				602,102
Coldwater Creek/Pine Ridge - mill and overlay Construction 2025	5,541,060	3,385,795	-	1,385,265	770,000
Street Lights/Power STH 164 2025	1,498,823				1,498,823
WWTF Repairs 2025	1,505,515			1,505,515	



## Pauline Haass Public Library

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

PAULINE HAASS PUBLIC LIBRARY BUDGET SUMMARY				
	2020 Actual	2021 Actual	2022 Estimate	2023 Budget
<b>Expenditures</b>				
Personnel Services	\$ 833,361	\$889,375	\$ 929,434	\$ 1,013,027
Contractual Services	\$ 51,076	\$ 52,969	\$ 55,223	\$ 58,579
Expenses	\$ 107,969	\$ 121,970	\$ 137,587	\$ 137,112
Materials (books, AV, e-books)	\$120,758	\$119,105	\$125,685	\$ 139,344
Capital Outlay	\$ 16,444	\$ 16,579	\$ 16,480	\$ 17,380
<b>Total</b>	<b>\$ 1,129,608</b>	<b>\$ 1,199,998</b>	<b>\$ 1,264,409</b>	<b>\$ 1,365,442</b>
<b>Resources</b>				
Village of Sussex	\$ 690,547	\$ 690,547	\$ 726,395	\$ 747,460
All Other Sources	\$ 525,042	\$ 548,728	\$ 562,990	\$ 617,982
Use of Reserve Funds	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,215,589</b>	<b>\$ 1,239,275</b>	<b>\$ 1,289,385</b>	<b>\$ 1,365,442</b>

**HIGHLIGHTS FOR 2022**

- \* Completed a space needs study, facility analysis, and community driven conversation about future library needs
- \* Launched "Library of Things" collection with non-traditional items for loan
- \* Redesigned Parent/Child Center in Children's Area
- \* Completed 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 2023**

- \* Conduct a fundraising/feasibility study for library renovation and expansion
- \* Implement 2023-2025 Strategic Plan
- \* Introduce Experience Passes to local museums, zoos, and attractions as part of "Library of Things" collection
- \* Replace furniture in Young Adult area and create Teen Space

	2016	2017	2018	2019	2020 *	2021	2022
PERFORMANCE INDICATORS	Actual	Actual (out of bldg in Dec.)	Actual (out of bldg in Jan.)	Actual	Actual	Actual	Estimate
All items loaned	335,737	333,866	340,532	353,396	290,643	323,870	341,521
Downloadable items loaned (included above)	19,553	21,042	26,600	29,863	35,344	36,319	39,004
Program attendance (includes passive progs)	43,773	54,747	61,982	57,594	4,864	11,167	12,909
Ranking in county, of total physical circ/capita	3/16	3/16	3/16	3/16	2/16	3/16	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	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
50100	Village of Sussex	\$690,547	\$690,547	\$726,395	\$363,198	\$726,395	\$747,460	
50300	Federated Library System	\$0	\$0	\$188	\$0	\$188	\$0	
50350	Adjacent Counties	\$27,218	\$28,132	\$27,403	\$27,403	\$27,403	\$31,704	
50400	Fines	\$11,242	\$13,574	\$17,500	\$8,063	\$13,822	\$13,600	
50500	Copier Sales	\$535	\$598	\$750	\$346	\$593	\$688	
50700	Grants	\$4,537	\$5,240	\$7,527	\$5,050	\$7,527	\$6,709	
50750	Office Supplies Sold/Public Printing	\$2,031	\$2,249	\$2,923	\$1,536	\$2,633	\$2,890	
50900	Material Replacement	\$2,316	\$3,084	\$3,300	\$1,833	\$3,142	\$3,400	
55000	Interest Earned	\$2,762	\$657	\$6,100	\$1,256	\$3,000	\$3,000	
57500	Miscellaneous Income	\$11,313	\$8,018	\$9,601	\$3,365	\$5,769	\$8,200	
59500	Waukesha County Library Taxes	\$463,088	\$487,176	\$498,913	\$249,538	\$498,913	\$547,791	
	<b>TOTAL</b>	<b>\$1,215,589</b>	<b>\$1,239,275</b>	<b>\$1,300,600</b>	<b>\$661,588</b>	<b>\$1,289,385</b>	<b>\$1,365,442</b>	<b>\$0</b>

## 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	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
000								
60100	Wages & Salaries	\$672,240	\$696,846	\$707,626	\$391,116	\$701,311	\$738,638	
60105	Unemployment	\$179	(\$82)	\$750	\$0	\$0	\$750	
60200	Janitor's Wages	\$2,120	\$6,299	\$15,318	\$6,112	\$17,262	\$15,750	
60210	Cleaning Service	\$21,057	\$21,009	\$21,300	\$10,650	\$21,300	\$22,752	
60400	Board Expenses	\$0	\$31	\$100	\$0	\$0	\$60	
60500	Employee Pension	\$38,260	\$39,793	\$42,881	\$22,575	\$46,707	\$45,327	
60600	Payroll Taxes	\$51,654	\$53,312	\$55,273	\$30,621	\$54,971	\$57,623	
60700	Employee Insurance	\$68,908	\$93,125	\$146,942	\$65,924	\$109,183	\$154,939	
60800	Expenses	\$650	\$1,047	\$1,718	\$707	\$1,593	\$1,435	
60900	Life Insurance	\$970	\$896	\$1,010	\$535	\$887	\$900	
61000	Workers' Compensation	\$1,156	\$1,239	\$1,300	\$944	\$1,260	\$1,400	
61100	Insurance	\$7,444	\$7,602	\$8,000	\$7,504	\$8,254	\$8,300	
61200	Telephone	\$1,636	\$1,890	\$1,920	\$1,521	\$1,816	\$2,076	
61300	Heat	\$6,487	\$8,742	\$7,344	\$7,328	\$14,657	\$8,445	
61400	Electric	\$25,574	\$26,322	\$29,376	\$15,482	\$28,582	\$27,638	
61500	Sewer & Water	\$3,080	\$3,247	\$3,488	\$2,659	\$5,318	\$3,409	



VILLAGE OF SUSSEX  
2023 BUDGET

ACCT 000	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
61700	Building Maintenance	\$5,980	\$10,725	\$10,400	\$2,368	\$7,707	\$10,400	
61710	Grounds Maintenance	\$827	\$302	\$750	\$60	\$250	\$500	
61800	Processing Supplies	\$8,923	\$10,529	\$9,148	\$3,162	\$7,154	\$10,297	
61900	Office Supplies	\$3,358	\$2,816	\$3,751	\$1,282	\$2,995	\$3,500	
62100	Equipment Maintenance	\$1,381	\$3,099	\$3,632	\$1,507	\$3,390	\$4,885	
62150	Building Systems Maintenance	\$13,460	\$12,516	\$13,445	\$7,721	\$14,190	\$14,469	
62300	Maintenance & Repair of Materials	\$314	\$302	\$500	\$184	\$524	\$480	
62810	Mileage	\$137	\$555	\$700	\$91	\$252	\$990	
62820	Continuing Education	\$2,301	\$3,566	\$3,800	\$1,600	\$3,599	\$3,600	
62830	Membership	\$1,221	\$1,070	\$1,200	\$228	\$800	\$1,100	
62900	Public Relations	\$3,343	\$3,263	\$4,499	\$1,977	\$4,499	\$4,586	
63000	Legal Fees	\$679	\$712	\$1,200	\$600	\$1,200	\$1,800	
63100	Annual Audit	\$4,518	\$4,673	\$4,300	\$4,825	\$4,825	\$4,900	
63200	Accounting	\$1,066	\$969	\$1,233	\$1,288	\$1,538	\$3,000	
63300	Postage	\$458	\$453	\$500	\$158	\$364	\$450	
63400	Programs	\$7,639	\$8,335	\$8,695	\$7,264	\$10,287	\$9,395	
63500	Misc. Furniture & Equipment	\$2,937	\$1,483	\$2,200	\$449	\$2,021	\$2,100	
70100	Books	\$83,166	\$80,254	\$78,987	\$44,998	\$78,987	\$139,344	
70140	Books - Reference	\$0	\$0	\$0	\$695	\$695		
70150	Books - Replacement	\$1,356	\$1,772	\$7,550	\$3,661	\$7,322		
70200	Periodicals	\$6,935	\$7,249	\$7,321	\$5,297	\$6,322		
70300	Library of Things	\$0	\$0	\$2,100	\$1,058	\$2,100		
70400	Audio-Visual	\$18,407	\$16,128	\$14,500	\$8,432	\$14,500		
70445	AV-Replacement	\$34	\$855	\$400	\$29	\$200		
70450	Shared Databases	\$3,512	\$4,121	\$4,192	\$4,192	\$4,192		
70550	e-materials	\$7,348	\$8,726	\$13,306	\$11,762	\$14,162		
70600	Data Plans for Hotspots	\$2,241	\$2,298	\$2,280	\$360	\$2,280		
80400	Software Support	\$4,638	\$7,854	\$10,127	\$7,140	\$9,615	\$12,757	
80410	Automation Supplies	\$476	\$477	\$560	\$323	\$560	\$510	
80420	Public Computer/Internet	\$272	\$424	\$400	\$88	\$400	\$430	
80430	Automation Maintenance	\$24,822	\$26,575	\$27,898	\$27,898	\$27,898	\$29,127	
80600	Computer Lease Payments	\$14,918	\$14,863	\$14,780	\$9,720	\$14,580	\$15,480	
80610	Equipment Replacement	\$1,526	\$1,716	\$1,900	\$555	\$1,900	\$1,900	
	TOTAL	\$1,129,608	\$1,199,998	\$1,300,600	\$724,650	\$1,264,409	\$1,365,442	\$0

**BALANCE**

ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	ACTUAL TO 7/31	2022 ESTIMATE	2023 BASE BUDGET	2023 FINAL BUDGET
Total Revenues	\$1,215,589	\$1,239,275	\$1,300,600	\$661,588	\$1,289,385	\$1,365,442	\$0
Total Expenses	\$1,129,608	\$1,199,998	\$1,300,600	\$724,650	\$1,264,409	\$1,365,442	\$0
BALANCE	\$85,981	\$39,277	\$0	(\$63,062)	\$24,976	\$0	\$0

