

CHAPTER 3
FINANCE AND TAXATION

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3.01 PREPARATION OF TAX ROLL AND TAX RECEIPTS.

(1) Pursuant to SS. 70.65(2), Wis. Stats., the Clerk shall enter local taxes in the tax roll, according to the format prescribed by the Department of Revenue. The Clerk shall begin preparation of the tax roll at a time sufficient to permit timely delivery of the tax roll to the treasurer as provided in SS 74.03, Wis. Stats.

(2) The Treasurer is not required to prepare tax receipts unless a receipt is specifically requested by a person paying taxes, as provided in SS 74.09(3)(g), Wis. Stats. If the Treasurer receives the request for a receipt, then the Treasurer shall prepare a receipt on the form provided by the County Clerk.

3.015 COLLECTION OF PROPERTY TAXES, SPECIAL ASSESSMENTS, SPECIAL CHARGES AND OTHER TAXES.

(1) Pursuant to Sec. 74.12, Wis. Stats., the Village of Sussex hereby authorizes payment of real property taxes in three (3) installments. Each installment shall be for one-third of the total real property taxes due. The installments shall be due as follows:

(A) The first installment shall be paid on or before January 31.

(B) The second installment shall be paid on or before March 31.

(C) The third installment shall be paid on or before May 31.

(2) All special assessments, special charges and special taxes that are placed in the tax roll shall be paid in full on or before January 31.

(3) In the event that any installment on real property taxes is not paid on or before the date due, the entire amount of the remaining unpaid taxes on that parcel is delinquent as of the first day of the month after the payment is due.

(4) In the event that any special assessment, special charge, special tax or personal property tax is not paid in full on or before January 31, the amount unpaid shall be delinquent as of February 1.

(5) Any real property taxes, special assessments, special charges and special taxes that become delinquent and are paid on or before July 31, and all delinquent personal property taxes, whenever paid, shall be collected by the Treasurer, together with interest of 1.0% per month or fraction thereof charged from the preceding February 1. Any taxes, special assessments, special charges or special taxes on the tax roll that remain unpaid through July 31 shall be returned to the County Treasurer for collection on or before August 15.

3.02 DUPLICATE TREASURER'S BOND ELIMINATED.

(1) BOND ELIMINATED. The Village elects not to require the bond on the Treasurer provided for by sec. 70.67(1), Wis. Stats.

(2) VILLAGE LIABLE FOR DEFAULT OF TREASURER. Pursuant to sec. 70.67(2), Wis. Stats., the Village shall be obligated to pay, in case the Treasurer shall fail to do so, all state and county taxes required by law to be paid by such Treasurer to the County Treasurer.

3.03 FISCAL YEAR. The fiscal year of the Village shall be the calendar year.

3.04 BUDGET. SEE CHAPTER 1.20(5)(D)

(A) The Village Board shall consider the proposed budget as presented by the Administrator and make necessary revisions prior to publication and public hearing.

(B) Hearing. The Village Board shall hold a public hearing on the budget as required by law.

3.05 CHANGES IN BUDGET. The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes thereof shall not be changed after approval of the budget except by a 2/3 vote of the entire membership of the Village Board. Notice of such transfer shall be given by publication within 15 days thereafter in the official Village newspaper.

3.06 VILLAGE FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATION. No money shall be drawn from the treasury of the Village nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by sec. 3.05 of this chapter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Village to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

3.07 PUBLIC RECORDS.

(1) DEFINITIONS.

(A) "Authority" means any of the following village persons or entities having custody of a village record: an office, elected official, agency, board, commission, committee, council, department or public body corporate and politic created by constitution, law, ordinance, rule or order; or a formally constituted subunit of the foregoing.

(B) "Custodian" means that officer, department head, division head, or employee of the village designated under sub. 3. or otherwise responsible by law to keep and preserve any village records or file, deposit or keep such records in his or her office, or is lawfully in possession or entitled to possession of such public records and who is required by this section to respond to requests for access to such records.

(C) "Record". WI Stat. 19.21(1) defines public records as "all property and things received from the officer's predecessor or other persons and required by law to be filed, deposited, or kept in the officer's office, or which are in the lawful possession or control of the officer or the officer's deputies." Records are defined by WI Stat. 19.32(2) as "any material on which written, drawn, printed, spoken, visual, or electromagnetic information or electronically generated or stored data is recorded or preserved, regardless of physical form or characteristics, that has been created or is being kept by an authority." Public records are also defined as being "all books, papers, maps, photographs, films, recordings, optical discs, electronically formatted documents, or other documentary materials, regardless of physical form or characteristics, made or received by any state agency or its officers or employees in connection with the transaction of public business" (WI Stat. 16.61(2)(b)). "Record" does not include drafts, notes, preliminary computations and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials which are purely the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent or bequest; and published materials in the possession of an authority other than a public library which are available for sale, or which are available for inspection at a public library.

(2) DUTY TO MAINTAIN RECORDS.

(A) Except as provided under sub. 7., each officer and employee of the village shall safely keep

and preserve all records received from their predecessor or other persons and required by law to be filed, deposited or kept in their office or which are in the lawful possession or control of the officer or employee of their deputies, or to the possession or control of which he or she or they may be lawfully entitled as such officers or employees.

(B) Upon the expiration of an officer's term of office or an employee's term of employment, or whenever the office or position of employment becomes vacant, each such officer or employee shall deliver to his or her successor all records then in his or her custody and the successor shall receipt therefor to the officer or employee, who shall file said receipt with the village clerk. If a vacancy occurs before a successor is selected or qualifies, such records shall be delivered to and receipted for by the clerk, on behalf of the successor, to be delivered to such successor upon the latter's receipt.

(3) LEGAL CUSTODIAN.

(A) Each elected official is the legal custodian of his or her records and the records of his or her office, but the official may designate an employee of his or her staff to act as the legal custodian.

(B) Unless otherwise prohibited by law, the village clerk or the clerk's designee shall act as legal custodian for the village board and for any committees, commissions, boards, or other authorities created by ordinance or resolution of the village board.

(C) Each legal custodian shall name a person to act as legal custodian in his or her absence or the absence of his or her designee.

(4) PUBLIC ACCESS TO RECORDS.

(A) Except as provided in sub. 6., any person has a right to inspect a record and to make or receive a copy of any record as provided in sec. 19.35(1), Stats.

(B) Records will be available for inspection and copying during all regular office hours.

(C) A requester shall be permitted to use facilities comparable to those available to village employees to inspect, copy or abstract a record.

(D) The legal custodian may require supervision during inspection or may impose other reasonable restrictions on the manner or access to an original record if the record is irreplaceable or easily damaged.

(E) A requester shall be charged a fee to defray the cost of locating and copying records as follows:

1. The cost of photocopying shall be \$0.25 per page. Said cost has been calculated not to exceed the actual, necessary and direct cost of reproduction.
2. If the form of a written record does not permit copying, the actual and necessary cost of photocopying and photographic processing shall be charged.
3. The actual full cost of providing a copy of other records not in print form on paper, such as films, computer printouts and audio- or video-tapes, shall be charged.
4. If mailing or shipping is necessary, the actual cost thereof shall also be charged.
5. There shall be no charge for locating a record unless the actual cost therefor exceeds \$50.00, in which case the actual cost shall be determined by the legal custodian and billed to the requester.
6. The legal custodian shall estimate the cost of all applicable fees and may require a cash deposit adequate to assure payment, if such estimate exceeds \$5.00.
7. Elected and appointed officials of the Village of Sussex shall not be required to pay

for public records they may reasonably require for the proper performance of their official duties.

8. The legal custodian may provide copies of a record without charge or at a reduced charge where he or she determines that waiver or reduction of the fee is in the public interest.
9. Pursuant to sec. 19.34, Stats., and the guidelines therein listed, each authority shall adopt, prominently display and make available for inspection and copying at its offices, for the guidance of the public, a notice containing a description of its organization and the established times and places at which, the legal custodian from whom, and the methods whereby, the public may obtain information and access to records in its custody, make requests for records, or obtain copies of records, and the costs thereof. This subsection does not apply to members of the village board.

(5) ACCESS PROCEDURES.

(A) A request to inspect or copy a record shall be made to the legal custodian. A request shall be deemed sufficient if it reasonably describes the requested record or the information requested. However, a request for a record without a reasonable limitation as to subject matter or length of time represented by the record does not constitute a sufficient request. A request may be made orally, but a request must be in writing before an action to enforce the request is commenced under sec. 19.37, Stats. Except as provided below, no request may be refused because the person making the request is unwilling to be identified or to state the purpose of the request. No request may be refused because the request is received by mail, unless prepayment of a fee is required under sub. 4(E)6. A requester may be required to show acceptable identification whenever the requested record is kept at a private residence or whenever security reasons or federal law regulations so require.

(B) Each custodian, upon request for any record, shall, as soon as practicable and without delay, either fill the request or notify the requester of the authority's determination to deny the request in whole or in part and the reasons therefor. If the legal custodian, after conferring with the village attorney, determines that a written request is so general as to be unduly time consuming, the party making the request may first be required to itemize his or her request in a manner which would permit reasonable compliance.

(C) A request for a record may be denied as provided in sub. 6. If a request is made orally, the request may be denied orally unless a demand for a written statement of the reasons denying the request is made by the requester within five business days of the oral denial. If a written request is denied in whole or in part, the requester shall receive a written statement of the reasons for denying the request. Every written denial of a request shall inform the requester that if the request for the record was made in writing, then the determination is subject to review upon petition for a writ of mandamus under sec. 19.37(1), Stats., or upon application to the attorney general or a district attorney.

(6) LIMITATIONS ON RIGHT TO ACCESS.

(A) As provided by Sec. 19.36, Stats., the following records are exempt from inspection under this section:

1. Records specifically exempted from disclosure by state or federal law or authorized to be exempted from disclosure by state law;
2. Any record relating to investigative information obtained for law enforcement purposes if federal law or regulations require exemption from disclosure or if exemption from disclosure is a condition to receipt of aids by the state;
3. Computer programs including programs developed by the Village, although the

material used as input for a computer program or the material produced as a product of the computer program is subject to inspection; and

4. A record or any portion of a record containing information qualifying as a common law trade secret.

(B) As provided by Sec. 43.30, Stats., public library circulation records are exempt from inspection under this section.

(C) In responding to a request for inspection or copying of a record which is not specifically exempt from disclosure, the legal custodian, after conferring with the village attorney, may deny the request, in whole or in part, only if he or she determines that the harm to the public interest resulting from disclosure would outweigh the public interest in full access to the requested record. Examples of matters for which disclosure may be refused include, but are not limited to, the following:

1. Records obtained under official pledges of confidentiality which were necessary and given in order to obtain the information contained in them.
2. Records of current deliberations after a quasi-judicial hearing.
3. Records of current deliberations concerning employment, dismissal, promotion, demotion, compensation, performance, or discipline or any village officer or employee, or the investigation of charges against a village officer or employee, unless such officer or employee consents to such disclosure.
4. Records concerning current strategy for crime detection or prevention.
5. Records of current deliberations or negotiations on the purchase of village property, investing of village funds, or other village business whenever competitive or bargaining reasons require nondisclosure.
6. Financial, medical, social or personal histories or disciplinary data of specific persons which, if disclosed, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such history or data.
7. Communications between legal counsel for the village and any officer, agent or employee of the village, when advice is being rendered concerning strategy with respect to current litigation in which the village or any of its officers, agents or employees is or is likely to become involved, or communications which are privileged under sec. 905.03, Stats.

(D) If a record contains information that may be made public and information that may not be made public, the custodian of the record shall provide the information that may be made public and delete the information that may not be made public from the record before release. The custodian shall confer with the village attorney prior to releasing any such record and shall follow the guidance of the village attorney when separating out the exempt material. If in the judgment of the custodian and the village attorney there is no feasible way to separate the exempt material from the nonexempt material without unreasonable jeopardizing nondisclosure of the exempt material, the entire record shall be withheld from disclosure.

(7) **PRESERVATION.** Any Village officer, or the director of any department or division of Village government may, keep and preserve public records in their possession by means of microfilm or other photographic reproduction method, stored in optical disc or electronic format. Such microfilm or other photographic records shall meet the standards for photographic reproduction set forth in Sec. 16.61(7)(a) and (b), WI Stats.; optical disc and electronic formatted records shall meet the standards for optical disc and electronic storage set forth in Sec. 16.612, WI Stats., and all shall be considered original records for all purposes. Such records shall be preserved along with other files of the department or division and shall be open to public inspection and copying according to the provisions of state law and of Sections (4) through (6) of this ordinance.

3.08 DISPOSITION OF PUBLIC RECORDS.

(1) GENERAL RECORDS SCHEDULE ADOPTED. The Village of Sussex hereby adopts the Wisconsin Municipal Records Schedule (WMRS) pertaining to the retention and disposition of public records and approved by the State of Wisconsin Public Records Board on August 27, 2018. A Copy of the Records Schedule will be kept on file in the Village Clerk's office located at N64W23760 Main Street and made available for public viewing during business hours.

(2) EXCEPTION TO GENERAL RECORDS SCHEDULE. The following records have been identified as containing significant historical information and long term business value and are to be maintained permanently by the Village of Sussex.

(A) Insurance policies.

(3) UTILITY RECORDS. Each Village officer may dispose of the following records of any municipal utility subject to the regulation by the State Public Service Commission, and of the Sewer Department of the Village of which they are the legal custodian and which are considered obsolete, after completion of an audit by the State auditors or by an auditor licensed under CH. 442, WI Stats., after payment or receipt of the sum involved in the applicable transaction as follows:

(A) Water stubs – not less than 2 years.

(B) Sewer rental charge stubs - not less than 2 years.

(C) Receipts of current billings - not less than 2 years.

(D) Customer's ledgers - not less than 2 years.

(E) Other municipal utility and sewer department records with the written approval of the State Public Service Commission - not less than 7 years.

(4) OTHER RECORDS. Any Village officer may dispose of the following non-utility records of which they are the legal custodian and which are considered obsolete, as follows:

(A) Voter record cards – not less than 4 years after the voter has been inactivated or cancelled in the WisVote system.

(B) Bankruptcy Reports – not less than 7 years after the record was effective.

(C) Claims Made (general liability and property damage) – not less than 3 years after closure of event.

(D) Claims Paid (general liability and property damage) – not less than 3 years after payment.

(E) Facility Reservations – not less than 7 years after the record was effective.

(F) Volunteer Documentation – not less than 3 years after event.

(G) Sales Tax Returns – not less than 7 years after event.

(H) 1099 Documentation – not less than 7 years after event.

(5) NOTICE REQUIRED. Prior to the disposition of any public record described above or listed in the Wisconsin Municipal Records Schedule as requiring notification, at least 60 days' written notice of such intended disposition shall be given to the State Historical Society, unless such notice is waived by such society.

(6) This section shall not be construed to authorize the disposition of any public record after a period

less than prescribed by statute or state administrative regulation.

3.09 ROOM TAX FOR HOTELS AND MOTELS.

(1) IMPOSITION--RATE--DEFINITIONS. For the privilege of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators, or other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations, a tax is imposed upon the retailers at the rate of five percent of the gross receipts from the lease or rental of such accommodations, rooms or lodging within the Village of Sussex on or after January 1, 1983. In this Section "transient," "hotel" and "motel" have the meanings set forth in Section 77.52(2)(a)1 of the Wisconsin Statutes.

(2) EXEMPTION FROM SELECTIVE SALES TAX. Any tax imposed as provided in Section (1) shall not be subject to the selective sales tax imposed by Section 77.52(2)(a)1 of the Wisconsin Statutes.

(3) MONTHLY REPORT OF GROSS RECEIPTS. Each retailer engaged in furnishing such accommodations, rooms or lodging as defined in this chapter shall submit a monthly report to the Village Clerk-Treasurer's office showing the gross receipts from furnishing such accommodations, rooms or lodging, along with a copy of the state sales tax report for the business, along with the five percent tax for the gross receipts as reported, by not later than the twentieth day of the succeeding month for the receipts of that previous month.

(4) UNPAID TAX--INTEREST RATE--LATE FILING PENALTY. All unpaid taxes shall bear interest at the rate of one and one half percent per month from the due date of the return. Failure to pay the tax, or delinquent payment of such taxes, shall be subject to the interest imposed in this section.

(5) FALSE OR FRAUDULENT RETURN--PENALTY. If a false or fraudulent return is filed with the intent in either case to defeat or evade the tax imposed by this chapter, a penalty of fifty percent of the tax due shall be paid in addition to the tax interest and late filing penalty.

3.10 DELINQUENT TAXES, ASSESSMENTS AND FEES. No initial or renewal license, permit, variances, conditional use approval, special exception, zoning matter or any other discretionary action of the Governing Body or any of its boards, commissions, departments or employees shall be:

- (1) Approved for any applicant who is:
 - (A) Delinquent in the payment of any taxes, assessments, special assessments, sanitary sewer assessments, personal property taxes, engineering, legal, administrative or other claim owed to the Governing Body.
 - (B) Delinquent in the payment of a forfeiture resulting from the violation of any ordinance of the Governing Body.
 - (C) Delinquent in the payment of any taxes or other claims due to the State or County.
 - (D) Has any outstanding warrant or capias from any municipal state or federal court.
- (2) Issued for any premises or property for which taxes, assessments special assessments, sanitary sewer assessments, personal property taxes, engineering, legal administrative or other claims for the Governing Body are delinquent and unpaid.

3.11 FEES OF VILLAGE PROFESSIONALS CHARGED BACK.

- (1) Whenever the Village Board, Village Clerk or other Village Official has authorized a property owner in

the Village of Sussex or a property owner's representative to contact the Village Attorney, Village Engineer or any other of the Village's professional staff or the Village Board, Village Clerk or other Village Official contacts said Village Attorney, Village Engineer or any of the Village's professional staff regarding a specific person's property or development in the Village of Sussex, or a property owner or a property owner's representative contacts the Village Attorney, Village Engineer or any other of the Village's professional staff, if said contact results in a charge to the Village of Sussex for that professional's time and services and said service is not a service supplied to the Village of Sussex as a whole, then and in that event the Village Clerk shall, pursuant to the provisions of Section 66.60(16), Wis. Stats., charge that service to said property owner for the fees incurred by the Village.

(2) The Village Clerk shall give each property owner billed for current services as provided for herein notice that they shall have a specified period of time not less than thirty (30) days to pay. Said notice shall also state that within 15 days of the date of notice, the property owner may request a hearing before the Village Board regarding the charges against the property. Said notice shall also include an itemized statement of the professional service fees to be charged. Thereafter, if the property owner requests a hearing within the proper time period, the matter shall proceed as described in subsection (3), below. If a hearing is not requested within the required period, if that charge remains unpaid, the Village Clerk shall automatically charge that delinquent bill against the current or next tax roll as a delinquent tax against the property as provided by law. In the event the statement rendered to the property owner or the time given for the property owner to pay or following a hearing if the Village Board approves all or part of the charge, it is too late in the current year for the charge, when it becomes delinquent, to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll.

(3) Upon receipt of a timely request for hearing, the Village Board shall hold a hearing regarding the property charges at its next scheduled meeting or as soon as feasible. Such hearing shall be preceded by posted public notice and reasonable notice, via first class mail, to the property owner. In the event a hearing is requested, no charges shall be placed on the tax roll unless and until such hearing has been held and a decision has been rendered by the Village Board to approve the charges against the tax roll in whole or in part. If approved only in part, only that part of the charges that are approved may be charged against the tax roll.

3.12 CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION:

(1) Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties; or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Statutes.

3.13 VILLAGE BOARD'S POWER TO AUTHORIZE PUBLIC WORKS PROJECTS; INVESTIGATIONS.

The Village Board shall have the sole and exclusive power to determine whether to authorize expenditures on behalf of the Village pertaining to public works, specifically including the sole and exclusive power to determine whether to approve public works projects, and to borrow funds and enter contracts for public works projects, and no referendum is required except as may be required by State Statute, or as described in Section 3.14, below. Prior to exercising this authority, the Village Board shall ensure that it is well informed and fully advised in order to best serve the government and good order of the Village, for the Village's commercial benefit, and for the health, safety, and welfare of the public. To

ensure that the Village Board is well informed and fully advised, the Village Board shall conduct all investigations as may be necessary, which may include: Authorizing the preparation of studies related to planning, engineering, architectural rendering and feasibility; Referring the matter to Village Staff for report and recommendation; Submitting the matter to review by Village committees and commissions; Investigating financing, such as possible bonding and/or grants and/or cost sharing with other municipal entities; Submitting the matter for review by other governmental entities having jurisdiction; and seeking such additional information and advice as the Village Board deems to be necessary and appropriate.

3.14 LIMIT ON CONSTRUCTION OF CERTAIN NON-EMERGENCY PUBLIC WORKS PROJECTS WHEN ESTIMATED COSTS EXCEEDS ONE QUARTER OF ONE PERCENT (0.25%) OF THE EQUALIZED VALUE OF THE VILLAGE OF SUSSEX.

(1) LIMIT ON CONTRACTING AUTHORITY. Notwithstanding the reserved authority of Section 3.13, when the specific qualifying criteria of subsection (2), below, apply, the Village shall not enter into any such qualifying contract for the construction of a public works project without first obtaining additional information and involvement from the community about the public works project in the manner described in subsections (3) or (4), as applicable.

(2) CRITERIA FOR QUALIFYING PROJECTS. The limits described in subsection (1) only apply if the project satisfies all of the following seven criteria:

(A) The public works project is funded by Village property tax dollars in an amount above one quarter of one percent (0.25%) of the equalized value of the Village of Sussex.

(B) The public works project is not for the operations or infrastructure improvements of a Village Utility.

(C) The public works project is not for infrastructure improvements included in a TIF District Project Plan.

(D) The public works project is not a roadway project.

(E) The public works project is not required by any Federal, State, County, or local Ordinances or Rules and/or Court orders or previously approved agreements.

(F) The public works project is not a joint project with another government entity.

(G) The public works project does not address an emergency situation as determined by the Village Board.

(3) COSTS OF LESS THAN ONE PERCENT OF THE EQUALIZED VALUE OF THE VILLAGE. When a project qualifies pursuant to subsection (2), but is to be funded by Village property tax dollars in an amount of less than one percent (1%) of the equalized value of the Village of Sussex, the additional information and involvement from the community shall be from an advisory committee as follows. The Village Board shall establish an advisory committee to make a recommendation to the Village Board. The Village Board shall determine the scope and membership of the advisory committee, and shall establish a deadline of not less than 6 months for the advisory committee to make its recommendation to the Village Board. The advisory committee membership shall be limited to residents of the Village of Sussex, and two of the members of the committee shall be the Village President and a Village Trustee, but in no case shall the Village Board members constitute more than half of the membership of the advisory committee. The Village Board is not required to act in accordance with the advisory committee's recommendation, but rather it is the importance of community input through the process, which will enable the Village Board to make a more informed decision. If the advisory committee fails to offer a recommendation by the deadline

established by the Village Board the Village Board may proceed to enter the contract without further limitation by this subsection 3.14.

(4) **COSTS OF ONE PERCENT OR MORE OF THE EQUALIZED VALUE OF THE VILLAGE.**

When a project qualifies pursuant to subsection (2), and is to be funded by Village property tax dollars in an amount of one percent (1%) or more of the equalized value of the Village of Sussex, the additional information and involvement from the community shall be from a referendum. The Village Board intends to be bound by the results of the referendum required by this subsection. The wording of any referendum shall provide the specific purpose, location, and estimated cost of the public work project.

(5) **RETAINED AUTHORITY.** Nothing in this section shall be construed to preclude the Village from exercising its role in the planning or design of any public works project.

3.15 MANDATING OF EMPLOYEE WAGE AND BENEFITS FOR EMPLOYERS. Unless otherwise required by Federal or State Law or Section 3.16, no ordinance of the Village of Sussex nor any other municipal ordinance, rule, or regulation shall mandate that any employer shall provide certain wages or benefits to its employees or set forth the amount or type of any employee wages or benefits that must be provided by an employer located within the Village limits.

3.16 VILLAGE BOARD'S POWER TO ESTABLISH EMPLOYEE STAFFING, PAY AND BENEFITS.

The Village Board has the sole and exclusive power to determine whether to adopt any municipal ordinance, rule, or regulations related to the establishment of staffing, wages and other forms of compensation of Village employees except as may be required by State Statute or Federal Law or as assigned by the Village Board to the Village Administrator under Chapter 1.15 of the Municipal Code of Ordinances. Prior to exercising this authority, the Village Board shall ensure that it is well informed and fully advised in order to best serve the government and good order of the Village, for the Village's commercial benefit, and for the health, safety, and welfare of the public. To ensure that the Village Board is well informed and fully advised, the Village Board may conduct all such investigation(s) as the Village Board may deem necessary and appropriate, which may include: Authorizing the preparation of studies related to economics, marketing, employee retention and feasibility; Referring the matter to Village Staff for report and recommendation; Submitting the matter to review by Village committees and commissions; Investigating alternatives with other municipal entities; Submitting the matter for review by other governmental entities having jurisdiction; and/or seeking such additional information and advice as the Village Board deems to be necessary and appropriate.

3.17 PUBLIC CONSTRUCTION BY VILLAGE.

The Village Board by a vote of three-fourths of all the members-elect may allow any class of public construction or any part thereof to be done directly by the Village without submitting the same for bids.