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2024 Budget Summary Presentation – November 9, 2023

The 2024 operating budget includes increased revenues for: State Shared Revenues, State Aide – Village Roads, SUD#2 service contract and Police Contract with Village of Dousman, Interest, and County Recycling Dividends. Unfortunately, we project to see decreases in Revenues related to: building permits, ROW permits, and address signs due to developments nearing build out and no new development projected.

The 2024 operating budget includes expenses to maintain staff levels as approved for 2024 in the Clerk/Treasurers office (Admin-C/T, DC/DT and part-time Administrative Assistant), Public Works Department, including parks, cemetery and snow plowing activities (Director, 3 full-time crew members and 2 seasonal workers). Police Department (7 full-time officers, 1 full-time detective, 3 part-time officers, 2 Community Service Officers & 1 full-time Administrative Assistant). The Village Board has already approved the 2024 Salary schedule and those amounts are included in this budget, along with updates to corresponding benefits (insurance, WRS, fringe benefits).

We anticipate increases in the following expense categories:

- General Government:

Village Hall Cleaning and Expenses due to additional scope of services.

There is a large increase in 2024 for Elections (General Government category) because of 4 potential elections versus 2 in 2023. This includes the presidential preference and the presidential election which will draw large voter turnout and requires additional staff & election inspector hours.

- Public Safety

Water Patrol

The addition of Western Lakes Fire District expenses to be covered by the newly adopted fee.

- Public Works

MS4 has been broken out to be more transparent with costs specific to these activities (cleaning, repair, education, engineering, street sweeping)

Garbage/Recycling has increased due to allowed increases in current contract.

- Health & Human Services

Cemetery due to realigning actual hours spent in the cemetery from better/more detailed employee time tracking (wages and retirement).

Engraving expenses to increase based on increase of columbarium sales, this is offset by a revenue.

- Culture, Recreation & Education (same as Cemetery staffing comments).

Debt Service = \$771,125.90

- includes GO Bond payment for the new Village facilities of \$330,000 AND Interest of \$135,682.50 (\$465,682.50)
- includes remaining STFL payments of \$382,709.14 (principal & interest for CIP borrowing in 2020, 2022 & 2023)

Revenues can be broken down into the following line items:

Tax Revenues: \$2,565,340.15 tax levy *(using NNC of 3.34% and Village Debt adjustment)

\$1,660,044.74 Fire Protection Fee for Western Lakes Fire District portion

\$200,000 Aurora PILOT payment

\$15,000 State Aid In Lieu of Taxes

\$2,476 50% of Ag Use Penalty

\$10.40 Woodland tax receipts

Non-Levy Revenues: \$3,839,608.20

Total Revenues = \$6,404,948.35

Expenditures = \$6,404,948.35

Western Lakes Fire District

With the failure of the Village's referendum election in August, 2022 which would have allowed for an increased levy for the Western Lakes Fire District, the Village Board worked on

the adoption of a fee during 2023 to re-align the way that the Village charges for Fire Services due to the continued Levy Limit restrictions the Village is under. There were several meetings of the Village Board and a smaller group of staff and two elected officials that worked on development and implementation of this fee. The Village held an open house related to the proposed formula on September 28, 2023. Later this evening, the Village Board is expected to take action on the adoption of an Ordinance and the fee schedule for the 2023 tax bills.

The Fire Protection Fee will show up on the 2023 tax bills as a Special Charge instead of being included in the Village of Summit levy.

The amount being collected for the WLFD 2024 Budget is as follows:

Operating Budget = \$1,233,508

Capital Budget = \$347,321

Debt Service = \$77,266

Technical Rescue = \$1,950

Total = \$1,660,045

Assessed Values:

Increase in assessed value 2022 to 2023 = \$42,612,797 a 3% increase (compared to 35% last year)

Current Village Assessed Value = \$1,472,713,477

Mil Rates:

Projected Mil Rate of: \$1.74 (\$1.99 last year)

2022 Mil Rate \$1.99 Village, \$0.82 WLFD = \$2.76

Decrease of \$1.02 from 2022 Mil Rate of \$2.76 or \$0.25 decrease related to Village only levy

\$0.52 of the Village mill rate is for Debt Service

Debt Service is approximately 12% of total operating expenses

Overview of the 2024 capital budget

Projects include: catch basin repairs (Still Water), planning and engineering work related to Delafield Road Bridge repair/replacement over Battle Creek, parking expansion, sealcoating and restriping of the lot & Pickle Ball courts at Genesee Lake Road Park, a bike path along Dousman Road, annual street paving, & seal coating projects, computer/software upgrades, Police vehicle, Public Works equipment including: retrofit patrol truck with pre-wet system, brine tank, and a heated asphalt box trailer.

Additionally, the Cemetery has 3 projects slated for 2024:

1. Pet ossuary monument plaque
2. Road system maintenance
3. Chapel rehabilitation

These projects are paid for by the Cemetery Fund.

Total Capital Budget of \$1,485,206

Funding for Capital Budget

Proposed borrowing for these projects = \$1,019,206

Use of Designated funds = \$ 65,000

From Tax Levy = \$ 16,000

Use of Park Impact Fee Fund = \$ 385,000

As a result of the estimated Year End 2023 revenues & expenses, the projected unassigned Fund balance is \$2,036,671. *We face additional expenses and increases in the costs of doing business in today's economy but we continue to provide high-level services to the Village residents and the public. Our staff is diligent in looking for grant opportunities or other means to assist with these increases. During 2023 there was 1 large grant awarded and another grant previously awarded in 2021 was amended to increase the total amount these are both for Public Works projects.

The board will continue to have further discussion during 2024 to determine the best use of undesignated funds and borrowing options to fund CIP projects, the effects of declining development in the Village and dealing with the Levy Limit restrictions that we continue to manage each year.

I extend much gratitude and thanks to our Village staff for their assistance with putting together this budget and to the Village Board for their time and valuable input during our budget discussions.

Respectfully submitted,

Debra J. Michael, WCMC
Village Administrator-Clerk/Treasurer