VILLAGE OF LOMIRA WELCOMES YOU!

2027
Adopted Budgets

General Fund, Sewer Fund, Water Fund

Adopted November 11, 2026



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www.villageoflomira.gov

November 12, 2026

To the Village Board and Community Stakeholders:

I would like to sincerely extend gratitude to the Village Board, staff, volunteers, residents, and business owners for their continued commitment to the Village of Lomira. Despite ongoing financial pressures facing municipalities across Wisconsin, the Village remained focused on maintaining essential services, investing in infrastructure, and responsibly planning for the future.

The 2026 budget reflected our commitment to balancing fiscal responsibility with the needs of our community. Through careful planning, the Village continued to make meaningful investments in public infrastructure, equipment, and community assets that will serve residents for years to come, as well as projects aimed at improving public safety, reliability, and quality of life. These projects included complete roadway and utility reconstruction on South Avenue, stormwater infrastructure maintenance on Main Street and Third Street, sewer manholes reconstructed along Linden Drive, water utility investigations and system improvements at Well #2, park and recreational facility enhancements, and ongoing maintenance of Village-owned facilities. By addressing infrastructure needs proactively, the Village continues to protect prior investments while reducing costly emergency repairs in the future.

Further, maintaining reliable equipment is critical to providing efficient municipal services. During 2026, the Village invested in equipment repairs for fire trucks and public works equipment, and operational improvements and policies that ensure service to the community, increase employee safety, and reduce long-term maintenance costs. These improvements help ensure that departments remain equipped to meet community needs effectively and efficiently. Staff and elected officials carefully evaluated expenditures, prioritized projects to coincide with the Capital Improvement Plan, and pursued cost-saving measures where feasible to maximize the impact of local tax dollars. Many of these projects would not have been possible without grants and donations.

Lastly, in 2026, the Village carried out a market update revaluation on all properties. A revaluation does not bring in more tax dollars; rather, it redistributes the existing levy based on current home values. As the Village grows and market conditions change, the property reassessment ensures all property owners are assessed at a fair rate based on their property. The correlation between the reassessment, which increased from $188,491,400 to $295,863,700, and the updated allowable levy due to growth, the mill rate (Village tax rate) DECREASED from $6.65/$1,000 of valuation to $3.94/$1,000 of valuation!

As we move into 2027, the Village remains committed to addressing infrastructure challenges, maintaining high-quality municipal services, and planning for sustainable growth. Continued investment in roads, utilities, public facilities, parks, and equipment will be necessary to preserve the quality-of-life residents expect and deserve. I appreciate the support, engagement, and partnership of our residents and stakeholders as we work together to keep Lomira a safe and welcoming community. The accomplishments achieved in 2026 reflect the dedication of Village employees, elected officials, volunteers, and residents who share a common vision for the future of our community.

Respectfully,

Jenna Rhein
Village of Lomira Administrator-Clerk-Treasurer

SUMMARY

The following pages outline the Village of Lomira's adopted 2027 budgets for the General Fund, Sewer Fund, and Water Fund. Throughout the budget process, the Village Board faced the challenge of balancing rising costs, community expectations, and long-term financial sustainability. By carefully evaluating priorities and making informed decisions, the Board adopted budgets that support efficient municipal operations, maintain critical public infrastructure, and continue moving Lomira forward while preserving the values that make our community strong. The 2027 operating budgets embrace various municipal improvements, including:

- Repaving a deteriorating portion of Maple Street, which will be funded by the Local Roads Improvement Grant and wheel tax
- Repaving East Avenue between Main Street and Church Street, which will be supported by TIF #5 and wheel tax
- Expending equipment savings to purchase a new woodchipper
- Supplying the Fire Department with new truck radios that are a critical communication role in lifesaving measures
- Reserving funds in Public Works, Fire Department, Sewer Utility, and Water Utility savings
- Adopting a responsible municipal budget without increasing the allowable levy!
- UV disinfection treatment will be added at the wastewater treatment plant to meet WI DNR regulations
- Sewer rates will increase 5% to support the wastewater treatment plant project; water rates remain unchanged

BUDGET BASICS

The Village of Lomira has three main budgets: General Fund, Sewer Fund, and Water Fund. The Village of Lomira organizes its fiscal year by calendar year (Jan-Dec), and budget adoption is held annually for the following year.
A budget is a plan of expected revenues and expenditures. It is the goal of the Board and each municipal department to stay within the adopted budget.

The operating budget establishes the cost of programs and services, distributes revenue and spending limits, and provides transparency.

When adopting an annual operating budget, the Board reflects on the Capital Improvement Plan (CIP), Comprehensive Plan, 5-year Road Plan, staffing, and maintenance for facilities and equipment.

BUDGET PROCESS

1. July/August: each department (Clerk, Fire, Library, Public Works) provides its budget requests to the Administrator for review

2. August/September: the Administrator begins building the annual budget and reviews the expenditure requests. A report of the revenues and expenditures is created. Expenditure decreases or increases are considered in relation to the known revenues.

3. September/October: the proposed operating budgets are presented. The Administrator discloses the adjustments that have been made. The Board reviews the proposed budgets and begins deliberating the adjustments.

4. November: a public hearing is scheduled for public comments on the proposed budgets. The Board takes into consideration the feedback they receive. The Board adopts balanced budgets for the General Fund, Sewer Fund, and Water Fund.

BUDGET TIMELINE

- October 14th: the Board began discussing the proposed budgets, focusing on the opening or closing of the Lomira pool in 2027. The Board agreed on continuing with a proposed budget to close the pool in 2027. On October 15th, the proposed budgets were available on the Village website at www.villageoflomira.gov/budget

- Publication: notice of the 2027 proposed General Fund operating budget and public hearing was published in the Dodge County Pionier on Thursday, October 29th

- November 11th: the public hearing was held at 6:30pm, and the Board adopted the 2027 budgets at the regularly scheduled meeting.

GENERAL FUND

SUMMARY OF REVENUES

- Overall, there was a 11% increase in revenue due to the following:
  - Assigning $40,000 from the wheel tax fund for Maple Street repave project
  - $44,000 from Local Roads Improvement Grant for Maple Street repave project
  - Assigning $50,000 from the wheel tax fund for East Avenue repave project
  - Assigning $200,000 from TIF #5 fund for the East Avenue repave project
  - Assign $45,000 from PD Savings to purchase a woodchipper

- Overview:

Taxes	$	1,123,583.23
Wheel Tax	$	90,000.00
Intergovernmental Revenues	$	445,463.85
Licenses & Permits	$	43,712.00
Fines & Forfeitures	$	26,000.00
LRIP Grant	$	44,000.00
Public Charges for Service	$	130,732.00
TIF #5 Fund & Savings	$	245,000.00
Township Fire Protection Fees	$	39,000.00
Interest Earned, Misc. Revenue	$	40,000.00

Total General Fund Revenues: $2,227,491.08

2027 GENERAL FUND OPERATING BUDGET REVENUE

Revenue Source	2026 Budget	2027 Budget	
General Property Taxes	$1,001,269.00	$1,022,524.00	
Increase Tax Levy	$80,000	$0	
Mobile Home Taxes	$55,000.00	$70,000.00	
Personal Property Aid	$31,059.23	$31,059.23	
Wheel Tax	$35,000.00	$90,000.00	Repave Maple St. $40K, East Ave. $50K
State Shared Revenues	$294,820.19	$300,896.42	To be used for FD, PD, & DPW services
Fire Insurance Tax	$11,500.00	$12,000.00	
Tax Exempt Computer Aids	$19,028.78	$19,028.78	
State Transportation Aid	$114,964.24	$103,538.65	
Recycling Grant	$10,000.00	$10,000.00	
Alcohol & Tobacco Licenses	$5,300.00	$5,300.00	
Mobile Home Licenses	$312.00	$312.00	
Fireworks Permits	$9,500.00	$9,500.00	
Cable TV Franchise Fees	$13,000.00	$10,500.00	
Dog & Cat Licenses	$2,500.00	$2,500.00	
Building Permits	$15,000.00	$15,000.00	
Permits: ROW, Cond.Use, Zoning, Variance	$100.00	$600.00	
Traffic Fines	$25,000.00	$25,000.00	
Parking Fines	$1,000.00	$1,000.00	
LRIP Grant	$0	$44,000.00	Repave Maple St.
General Government Fees	$3,000.00	$3,000.00	
Transfer from TIF #5	$0	$200,000.00	Repave East Avenue
Snow Removal	$1,000.00	$1,000.00	
Recycling/Refuse Fees	$112,000.00	$124,032.00	
Weed Destruction Charges	$200.00	$200.00	
Community Room & Sterr Park Reservations	$2,500.00	$2,500.00	
Swimming Pool Gate Receipts	$9,000.00	$0	
Swimming Pool Concessions	$1,500.00	$0	
Swimming Pool Lessons	$5,500.00	$0	
Fire Protection Agreements	$34,000.00	$34,000.00	
Fire 2% Dues from Townships	$3,500.00	$5,000.00	
Interest Earned on General Fund	$24,000.00	$30,000.00	
Miscellaneous Revenue	$9,000.00	$10,000.00	
Transfer from Savings	$0	$45,000.00	woodchipper
	$1,929,553.44	$2,227,491.08	

FINANCIAL PLANNING & PROJECTS

Below is a chart listing some of the future general fund projects and planning that will need to be addressed in future budgets.

This is not a complete list.

Plan & Project	Approx. Cost	Completed	Included in 2027 Budget
Village-wide Property Reassessment	$35,000	**Completed in 2026!**	
Repaint Municipal Building	$100,000		
Reroof Municipal Building	$100,000		
Repave Municipal Building Parking Lot	$50,000		
Update Comprehensive Plan (due in 2033)	$25,000		
Street Sign Replacement	$200/intersection	**In Progress**	$2,000/yr until completed
Main Street Reconstruction	$750,000		
Repave East Avenue	$250,000	**In Progress**	2027 Budget: Wheel Tax & TIF #5
5-Year Road Plan	Various	**In Progress**	2027 Budget: Maple St.
Sterr Park Light Pole Replacement (14)	$30,000		
Lions Stand, Restrooms, ADA Compliance	$2,000,000		
DPW Equipment Savings/Rotation Program	$35,000/yr.		$8,000 savings
Street Salt Eco-Friendly Upgrade Program	$50,000 to start		
Stormwater Infrastructure	$20,000/yr.	**In Progress**	$14,000
Security Cameras at all Parks	$15,000		
Brush Chipper	$10,000/yr.	**In Progress**	$45,000 PD savings
Salt Shed	$150,000		$1,000 for repairs
Milwaukee Street Crosswalk Epoxy Paint	$25,000		
FD Apparatus Replacement Program	$142,000/yr.		$10,000 savings
FD Radio Replacement Program	$7,000/yr.	**In Progress**	$35,000 budget & savings
FD Air Packs Replacement Program	$11,000/yr.		
Repaint Exterior of Fire House	$10,000		
FD Overhead Door Replacement (every 20 yrs)	$20,000		due by 2037
HVAC & Air Exchanger Equipment (20yr. cycle)	$25,000		due in 2030
Plumbing Upgrades at Pool House	$10,000/yr.		
Water Slides and Diving Board	$25,000		
Street lighting on Acorn St.	$30,000		
Mowing Guards Along Pool Fence	$3,000		
Reroof Pool House	$25,000		
Additional Tornado Siren near Pheasant Run	$30,000		

SUMMARY OF EXPENDITURES

- Overview:
  - Administrator-Clerk-Treasurer General Government $187,444.39
  - Law Enforcement Services $526,663.90
  - Fire Department & Ambulance Services $195,348.05
  - Public Works $965,030.42
  - Library $ 86,500.00
  - Pool $ 5,000.00
  - Planning & Development and Parks Savings $ 15,300.00
  - Debt Service $244,766.62

Total General Fund Expenditure Requests: $2,261,022.96

Revenue:	$2,227,491.08
Expenditures:	$2,226,053.38
Net:	**$1,437.70**

The following pages present the General Fund budget, which provides detailed department requests and outlines how funds are allocated and managed within each department.

ADMINISTRATOR-CLERK-TREASURER'S OFFICE

Expenditure	2026 Budget	2027 Adopted Budget	
Village Board Salaries	$12,000.00	**$12,000**	
Education & Intergovernmental Fees	$2,700.00	**$2,700**	
Dog & Cat Tag Fees	$500.00	**$500**	
Capital Improvements Savings	$0	**$0**	
Legal Fees	$2,000.00	**$2,000**	
A/C/T Wages & Taxes	$30,500.83	**$30,500.83**	
Deputy C/T Wages & Taxes	$15,233.48	**$15,979.85**	
Election Inspector Wages	$6,000.00	**$3,500**	2 elections; 14 poll workers & training
Election Supplies & Publishing	$4,500.00	**$2,500**	
Office Supplies	$11,000.00	**$8,000**	
General Publishing	$1,000.00	**$1,000**	
Misc. General Expense	$400.00	**$400**	
Office Mileage	$300.00	**$300**	
Health/Life Insurance Contribution	$2,333.33	**$2,333.33**	
Retirement Contribution	$3,165.08	**$3,130.38**	
Property Assessment	$18,000.00	**$12,000**	
Professional/Financial Fees	$12,000.00	**$12,000**	
School's Share Mobile Home Tax	$17,000.00	**$27,000**	
MB Maintenance & Supplies	$35,000.00	**$28,000**	
Telephone	$2,700.00	**$2,700**	
Alliant Energy	$500.00	**$500**	
WE Energies	$8,300.00	**$8,300**	
Sewer & Water	$1,100.00	**$1,100**	
Property & Vehicle Insurance	$5,000.00	**$5,000**	
Liability & Workers Comp Insurance	$5,000.00	**$5,000**	
Unemployment Taxes	$3,000.00	**$1,000**	
	$199,232.73	**$187,444.39**	

Requests that are not included in the budget:

- Allocating funds for capital improvement projects (savings)
- Additional Municode updates $3,000
- Additional IT consulting $1,000
- Basic office supplies (stamps, envelopes, paper, etc) $2,000
- Municipal building general maintenance $5,000
- Municipal building elevator – PC board has obsolete components; repair and update $10,000
- LED lighting upgrade in offices

LAW ENFORCEMENT SERVICES

Expenditure	2026 Budget	2027 Adopted Budget
Dodge County Sheriff's Office Contract	$480,264.30	**$499,559.00**
Crossing Guards	$6,889.60	**$7,104.90**
Office Supplies & Equipment	$2,500.00	**$2,500.00**
Phone/Internet	$1,700.00	**$1,700.00**
WE Energies & Alliant Energy	$8,800.00	**$8,800.00**
Legal Fees	$7,000.00	**$7,000.00**
Equipment Savings	$0	**$0**
	$507,153.90	**$526,663.90**

FIRE DEPARTMENT

Expenditure	2026 Budget	2027 Adopted Budget
Fire Chief Salary & Taxes	$2,600.00	**$2,600**
Firemen's Wages & Taxes	$25,190.10	**$23,349.29**
Workers Comp. Insurance	$4,500.00	**$4,500**
Vehicle Insurance	$7,000.00	**$7,000**
Supplies & Equipment	$38,087.00	**$49,727**
Vehicle Maintenance	$19,400.00	**$16,900**
Telephone & Internet	$3,800.00	**$3,800**
Training & Prevention	$2,500.00	**$2,500**
First Responders	$3,170.00	**$2,770**
Fire Inspections	$8,200.00	**$8,200**
Hydrant Rental	$3,500.00	**$3,500**
Equipment Savings	$11,000.00	**$10,000**
Building Maintenance & Utilities	$8,000.00	**$8,000**
Ambulance Service	$37,003.70	**$39,501.76**
Building Inspections	$9,500.00	**$9,500**
Emergency Management Expenditures	$3,500.00	**$3,500**
	$186,950.80	**$195,348.05**

Summary:

- Purchase of 5 sets of necessary firefighter turnout gear that are expired. The goal is to budget for at least 5 sets each year to maintain safety and compliance.
- Allocate $15,000 for Kenwood truck radios
- Purchase of 5 Kenwood handheld radios ($15,500)
- Purchase of the FST V4 fire suppression tool with 15-year battery life
- Upgrading and updating necessary firefighting equipment such as hoses, adapters, nozzles, etc.
- Replace tires on Command 2772
- Ambulance service contract with Mayville EMS

Requests that are not included in the proposed budget:

- Updating firefighting gloves
- 11 hoses of various sizes
- Increased training for EMRs

DEPARTMENT OF PUBLIC WORKS

Expenditure	2026 Budget	2027 Adopted Budget	
Director Wage & Taxes	$28,706.67	**$26,912.50**	
Laborers' Wages & Taxes	$72,073.34	**$97,039.32**	
Health & Life Insurance	$37,333.33	**$48,333.33**	
Retirement	$6,409.06	**$8,102.07**	
Maintenance & Street Supplies	$21,735.00	**$21,735**	
Equipment Repair & Maintenance	$26,400.00	**$20,900**	
Motor Fuel	$10,000.00	**$10,000**	
Maintenance Services By Others	$19,500.00	**$19,000**	
Street Salt	$14,472.00	**$14,891.20**	
Safety Program	$1,000.00	**$1,000**	
Property & Vehicle Insurance	$8,000.00	**$8,000**	
Liability & Workers Comp. Insurance	$14,000.00	**$14,000**	
Garage Maintenance	$4,500.00	**$3,500**	
Shop Heating Fuel	$3,000.00	**$3,000**	
Shop Electricity	$5,500.00	**$5,500**	
Shop Supplies	$4,000.00	**$3,000**	
Uniform Service	$800.00	**$800**	
Shop Sewer & Water	$600.00	**$800**	
Garage Telephone & Internet	$5,000.00	**$5,500**	
Street Paving	$36,000.00	**$334,000**	Maple St. and East Ave.
Equipment Savings & Lease Program	$15,000.00	**$52,000**	$45,000 for woodchipper
Street Lighting	$78,000.00	**$78,000**	
Sidewalk W/Out Street Reconstruction	$0	**$1,500**	
Storm Sewer Maintenance	$14,000.00	**$14,000**	
Refuse Collection & Disposal	$81,000.00	**$84,048**	
Recycling Contract Services	$31,000.00	**$39,984**	
Yard Waste Coll Wages	$14,000.00	**$14,000**	
Other Recycling Exp	$5,500.00	**$5,500**	
Weed Control	$1,500.00	**$1,500**	
Animal Control	$1,800.00	**$2,000**	
Sterr Park	$7,000.00	**$7,000**	
Crystal Springs Park	$1,260.00	**$1,260**	
Lawnmower/Snowblower Repair	$1,500.00	**$1,500**	
Pond Maintenance	$9,000.00	**$8,000**	
Oak Springs Park	$975.00	**$975**	
North Hills Park	$750.00	**$750**	
Athletic Field	$3,000.00	**$3,000**	
Lawnmower Replacement	$5,000.00	**$4,000**	
	$589,314.40	**$965,030.42**	

Public Works Summary:

- Asphalt patching
- Fleet repairs
- Street sweeping
- $10,000 for crack sealing and $5,000 for centerline striping
- Repave Maple Street
- Repave the northern section of East Avenue from Church Street north to Main Street
- $7,000 for the JCB lease (closes in 2029)
- $4,000 for lawnmower replacement savings
- Dodge County Humane Society contract for stray dogs
- $45,000 for woodchipper (paid from savings)

Requests that are not included in the proposed budget:

- Additional funds for equipment savings
- Additional funds for pond maintenance
- $30,000 for installation of streetlights on Acorn St.

LOMIRA QUAD/GRAPHICS COMMUNITY LIBRARY

Chapter 43 of the Wisconsin Statutes directs the conduct of municipal libraries. The Village Board approves a set amount of funds for the library, and the Library Board determines how those funds are expended within the department.

Expenditure	2026 Budget	2027 Adopted Budget
Lomira Community Library	$86,000	**$86,500**

Requests that are not included in the proposed budget:

- Additional funds for operations, programs, wages, supplies, etc.

LOMIRA POOL

Lomira pool is owned by the Village of Lomira. The Village has a contract with YMCA of Dodge County to provide lifeguarding staff during open swim and offer swim lessons. The Department of Public Works maintains pool equipment, chlorine levels, etc.

The pool is open seasonally (June – August) seven days a week. Open swim every day from noon to 5:30pm. Swim lessons are held during the morning hours on Mondays – Thursdays, with make-up days on Fridays. The School District of Lomira also offers a summer school class that includes swim lessons at the Lomira Pool.

Expenditure	2026 Budget	2027 Adopted Budget
YMCA contract	$40,000	**$0**
Pool Supplies & Maintenance	$11,000	**$5,000**
	$51,000	**$5,000**
Lomira Pool Revenues	$16,000	**$0**
Net Operations:	$(35,000)	**$(5,000)**

- **The Lomira pool will be closed for the 2027 season**

PLANNING & DEVELOPMENT

Expenditure	2026 Budget	2027 Adopted Budget
Commission Members Wages	$300	**$300**
Park Savings	$0	**$10,000**
Impact Fee Needs Assessment	$5,000	**$5,000**
	$5,300	**$15,300**

GENERAL FUND DEBT

Expenditure	2026 Budget	2027 Budget	
2009 Municipal Building Loan Principal	$169,863.26	$173,939.97	Closes in 2029
2009 Municipal Building Loan Interest	$16,903.37	$12,826.65	
2026 South Avenue Project Loan - estimate	$40,000.00	$58,000.00	
2016 Municipal Improvement Loan Principal	$80,000.00	$0	Loan closed in 2026
Equipment Improvement Loan – not needed!	$0	$0	
	$309,406.63	$244,766.62	

SEWER UTILITY

SEWER UTILITY OPERATING REVENUE

Revenue Sources	2026 Budget	2027 Adopted Budget
Sewer usage	$1,137,000	**$1,332,200**
Miscellaneous Revenues	$55,000	**$0**
Total Budget Revenues:	$1,192,000	**$1,332,200**

The sewer utility operates similar to a private business in that the revenue is generated by rates customers pay, not a tax. Customers are billed quarterly for their sewer consumption. The sewer consumption is based on the metered water consumption.

The sewer rate is $12.70 per 1,000 gallons of usage. The rate has been unchanged since 2019. The sewer service fee (for having the service at the property) is $26.02 per quarter.

There will be a 5% sewer rate increase effective Quarter 1, 2027.

Expenditures	2026 Budget	2027 Adopted Budget	
Sewer Wages and Taxes	$ 100,780.01	**$ 123,951.82**	
Sewer Power & Fuel For Pumping	$ 8,500	**$ 8,500.00**	**electric for pumps @ wwtp**
Power & Fuel For Aeration Equip	$ 56,000	**$ 56,000.00**	**electric for blowers @ wwtp**
Other Chemicals For Treatment	$ 22,000.00	**$ 17,000.00**	
Other Operating Supplies & Expenses	$ 7,500.00	**$ 7,500.00**	
Transportation Expense	$ 10,860.00	**$ 11,160.00**	
Maintenance Of Collection System	$ 57,000.00	**$ 38,000.00**	**manhole maintenance**
Maintenance Of Collection Pump Equipment	$ 38,750.00	**$ 38,750.00**	**generator & pump panel maint.**
Maintenance Tr & Disp Plt Equip	$ 11,500.00	**$ 11,850.00**	
General Plant & Equip	$ 18,500.00	**$ 19,500.00**	
Billing, Collection & Accounting Wages	$ 15,233.48	**$ 15,979.85**	
General & Admin Wages	$ 30,500.83	**$ 30,500.83**	
Office Supplies & Expenses	$ 27,000.00	**$ 20,800.00**	
Outside Service Employed	$ 132,765.00	**$ 136,265.00**	**MCO, Vesta, MSA, labs, etc.**
Insurance Expense	$ 20,250.00	**$ 20,250.00**	
Employee Pensions & Benefits	$ 49,240.80	**$ 61,899.12**	
Regulatory Commission Expense	$ 0	**$ 0.00**	
Miscellaneous General Expense	$ 0	**$ 0.00**	
Transfers Out (Equip Savings)	$ 27,389.08	**$ 40,000.00**	**$20K savings, $20K to wwtp**
2026 South Avenue – Principal - Estimate	$	**$ 50,000.00**	
2026 South Avenue – Interest - Estimate	$	**$ 20,000.00**	
2007 WWTP CWFL - Principal	$ 174,160.64	**$ 178,471.12**	**Closes in 2027**
2007 WWTP CWFL - Interest	$ 6,572.40	**$ 2,208.58**	
2021 CWF Loan - Principal	$ 279,844.10	**$ 282,880.41**	**Closes in 2040**
2021 CWF loan – interest	$ 47,653.65	**$ 44,600.87**	
Capital Improvement Projects & Savings	$ 0	**$ 96,132.40**	
TOTAL:	$ 1,192,000.00	**$ 1,332,200.00**	

Net: $0 -- balanced budget

Summary

- Jetting and cleaning one mile of sewer lines
- Manhole repairs
- $7,000 to pay adjoining jurisdictions the phosphorus variance fee
- Increase in costs for contracted services: sample testing, engineering, auditors, etc.
- Sewer utility equipment savings and wastewater treatment plant savings
- Estimated loan expenditure for South Avenue
- UV disinfection treatment project at the wastewater treatment plant @ approximately $2.1M

SEWER UTILITY FUTURE PROJECTS AND PLANNING

- Sludge removal at reed beds every 5 years – due in 2028 – approximate cost $50,000
- Replace sewer mains in conjunction with road projects – various costs

■ End of Sewer Utility budget

WATER UTILITY

WATER UTILITY OPERATING BUDGET REVENUE

Revenue Sources	2026 Budget	2027 Adopted Budget
Sewer usage	$870,800	**$924,800**
Miscellaneous Revenues	$1,500	**$1,500**
Total Budget Revenues:	$872,300	**$926,300**

Residents and businesses are billed quarterly for their water consumption.

The Village will also acquire another loan by 2028 for infrastructure repairs/updates along Church Street. The anticipated cost of such project will be approximately $2mil. split between sewer and water funds.

Expenditures	2026 Budget	2027 Adopted Budget	
Water Wages	$ 100,780.01	**$ 123,951.82**	
Power Purchase For Pumping Equipment	$ 34,000.00	**$ 36,000.00**	
Chemical Expenses	$ 9,000.00	**$ 15,000.00**	
Supplies & Expenses	$ 45,525.00	**$ 43,000.00**	
Repairs of Water Plant	$ 40,000.00	**$ 40,000.00**	
Transportation Expense	$ 10,910.00	**$ 11,125.00**	
Administration & General Wages	$ 45,734.31	**$ 46,480.69**	
Other Office Supplies & Expenses	$ 20,000.00	**$ 16,000.00**	
Outside Service Employed	$ 75,000.00	**$ 93,000.00**	
Insurance Expense	$ 20,250.00	**$ 20,250.00**	
Employee Pensions & Benefits	$ 49,240.80	**$ 61,899.12**	
Regulatory Commission Expense	$ 2,500.00	**$ 2,500.00**	
Miscellaneous General Expense	$ 4,015.00	**$ 4,015.00**	
2026 South Ave. – Principal - Estimate	$ 75,000.00	**$ 60,000.00**	
2026 South Ave. – Interest - Estimate	$ 0	**$ 20,000.00**	
2009 Well #1 SDWL - Principal	$ 32,442.23	**$ 33,307.79**	**Closes in 2029**
2009 Well #1 SDWL - Interest	$ 3,170.50	**$ 2,293.39**	
Savings For Future Projects	$ 257,481.74	**$ 250,227.20**	
2027 Lane Tank repaint old water tower	$ 47,250.00	**$ 47,250.00**	
Total:	$ 872,300.00	**$ 926,300.00**	

Net: $0 ---- balanced budget

Summary

- No fund balance will be utilized in balancing the budget
- Budget for three watermain breaks and one lateral repair
- Lane Tank will repaint/seal the old water tower on South Avenue in 2027 for a cost of $94,500, which is split between the 2026 and 2027 budgets

WATER UTILITY FUTURE PROJECTS AND PLANNING

- Church Street water main replacement in 2028 – approximate cost $2,500,000
- Well #1 maintenance every 10 years – due in 2033 – approximate cost $50,000
- Well #2 maintenance every 10 years – due in 2035 – approximate cost $50,000
- Replace water mains in conjunction with road projects – various costs
- Radium mitigation at Well #2 as determined by DNR – approximate cost ??
- New water tower depending on growth – approximate cost $3,000,000

■ End of Water Utility budget

Appendix

Please view the following documents at their corresponding links:

Village of Lomira Capital Improvement Plan: www.villageoflomira.gov/budget

Village of Lomira 5-Year Road Improvement Plan: www.villageoflomira.gov/budget

Village of Lomira Comprehensive Plan: www.villageoflomira.gov/comprehensive-plan