

Village of *Lomira*

2024 ADOPTED OPERATING BUDGETS



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November 8, 2023

To Village of Lomira Board of Trustees, Village Employees, Residents and Business Owners:

I am glad to announce the 2024 operating budget preparation, discussion, and consideration ran smoothly as the Administrator, Department Supervisors, and the Village Board worked tactfully to adopt three responsible budgets. The budgets focus on each department continually operating economically while building savings, developing an operating budget that is sustainable, give the public the best value for their tax dollar, maintain services, and providing an enriched quality of life for residents and businesses.

2023 brought many changes to Village operations as we were determined to think outside the box to maintain services with decreased revenues. The Village entered into a contract with the Dodge County Sheriff's Office for police services, a Public Works laborer position was eliminated, and for the first time in recent history, ALL departments allocated funds to savings accounts for future equipment needs.

In 2024, this momentum in conservative budgeting upheld. All departments will work together in an effort to maintain services to the community while operating safely and efficiently. Due to inflation, the general operating costs have increased, but so has a reliable revenue source. The State Shared Revenues increase adopted by 2023 Wisconsin Act 12 provides for a nearly \$74,000 revenue increase for the Village of Lomira. The State Shared Revenues are allocated for expenditure purposes of police protection, fire protection, ambulance service, and public works.

Village of Lomira residents are charged a \$30/vehicle wheel tax at the time of vehicle registration until 2026, at which point the fee will be reconsidered for continuation. Funds collected for the wheel tax are held in a separate account from the general fund and then allocated for road improvement projects as needed. The five-year road improvement plan can be accessed at www.villageoflomira.gov. With the extra financial aid, the Village is slowly building a strong financial framework to maintain our infrastructure. A small street reconstruction project can cost approximately \$300,000 without replacing sewer and water mains. A long-term goal is to replace all sewer and water mains in conjunction with street construction projects.

The annual municipal budgets consider all the departments and services in the village. I had an opportunity to meet with each department supervisor to discuss departmental necessities. We also discussed future planning for equipment and supplies. I must admit, even with an increase in the 2024 revenue, it is a challenge to meet the requests of each department. Though the department supervisors acknowledge not all needs can be met at this time, the Board was able to approve budgets that aid in achieving our goals.

I provide to you the adopted general fund budget, water utility budget, and sewer utility budget. Please contact me with any questions or concerns. Thank you.

Be well,



Jenna Rhein

Village of Lomira Administrator-Clerk-Treasurer

What is the General Fund operating budget?

The General Fund is the primary fund used by the municipality as the resource for programs and services, police, fire, parks, planning, community development, public works, and administration services.

For instance, this fund’s services include snowplowing, street paving and lighting, police and fire protection, ambulance service, library operations, garbage and recycling services, and more!



All municipalities are required to pass a balanced budget concept in which the available revenue resources cover the expenditures. General Fund revenue sources include the tax increment supported by real estate and personal property taxes, licenses and permits, fines, public charges for service, and miscellaneous revenues.

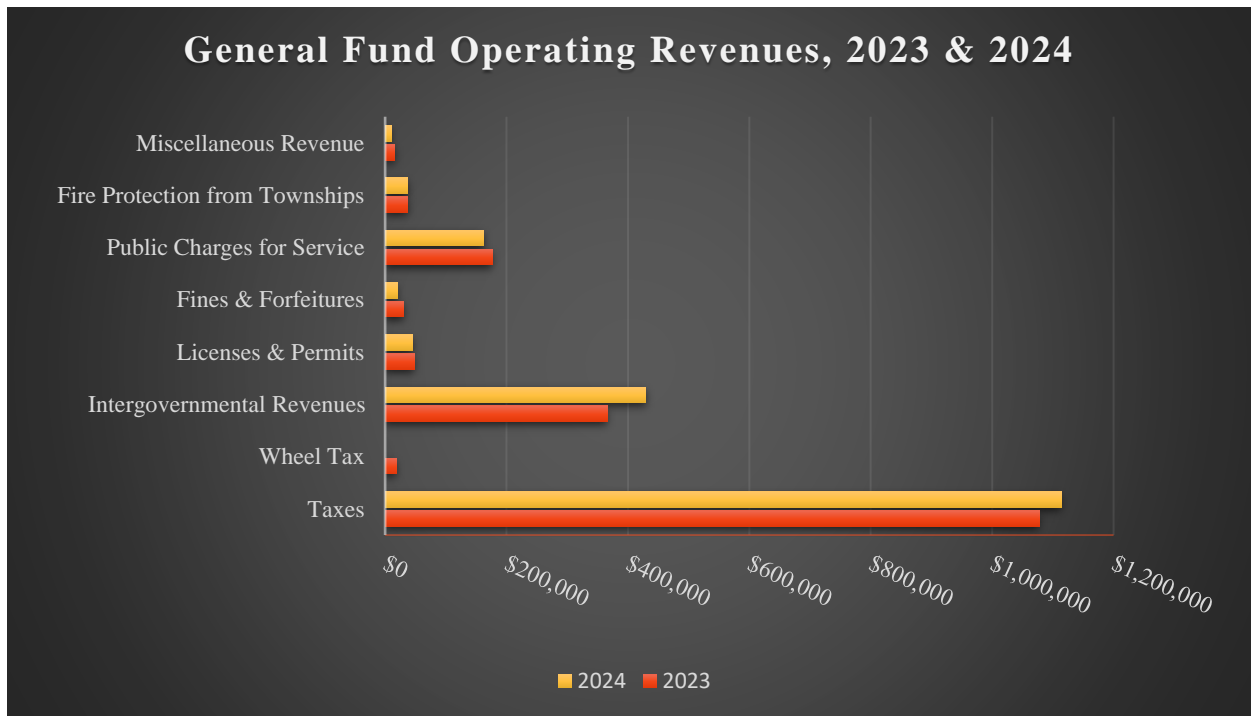
The General Fund is separate from the Sewer Utility and Water Utility. Sewer and Water are enterprise funds supported by the revenue generated by the rate structure of each department. Sewer and Water funds are separate from the General Fund operating budget.

The following pages explain the 2024 General Fund operating budget.

2024 GENERAL FUND OPERATING BUDGET REVENUE

Below is a chart summarizing the 2023 Adopted Budget and the percent of change for 2024.

Revenue	2023 Adopted	2024 Adopted	% Change	Difference
Taxes	\$1,077,623.40	\$1,113,872.63	3.36%	\$36,249.23
Wheel Tax	\$18,000	\$0	-100%	\$-18,000
Intergovernmental Revenues -State shared rev, transportation aid, recycling grant	\$366,019.61	\$436,711.13	19.31%	\$70,691.52
Licenses & Permits	\$48,012	\$45,212	-5.83%	\$-2,800
Fines & Forfeitures -traffic fines, parking fines	\$31,000	\$21,000	-32.26%	\$-10,000
Public Charges for Service -snow removal, refuse & recycling, weed/grass, swimming pool	\$176,542.08	\$162,487.34	-7.96 %	\$-14,054.74
Fire Protection from Townships	\$37,500	\$37,500	0%	\$0
Miscellaneous Revenues	\$15,500	\$10,000	-35.48%	-\$5,500
Total Revenues:	\$1,770,197.09	\$1,826,783.10	3.19%	\$56,586.01



There are several components that make up tax revenue. Taxes comprise of general property taxes (levy limit) and personal property taxes (business tax). Fines and Forfeitures revenue reduced to conservatively forecast a full year of staffing and revenue with the Dodge County Sheriff’s Office.

Fire Protection from Townships revenue does not increase. Wisconsin Statute 66.0602(2m)(b) states a municipality that adopts a fee increase in an existing fee for covered services, which are partly or wholly funded by tax levy, must reduce the amount of its levy limit by the amount of the new fee.

Overall, there is an anticipated 3.19% revenue increase in 2024.

FUTURE 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.

Department	Plan & Project	Approx. Amount
Administrator-Clerk-Treasurer	Villagewide property re-assessment	\$35,000
	Repaint municipal building	\$100,000
	Reroof municipal building	\$100,000
	Repave municipal building	\$50,000
	Comprehensive Plan update (2033)	\$25,000
Public Works	Street signs as needed	\$200/intersection
	Main Street reconstruction	\$750,000
	East Avenue repave	\$500,000
	5-year road plan	Various
	Sterr Park light pole replacement	\$30,000 (14 poles)
	Lions stand and restrooms upgrade	Project dependent
	Truck and equipment rotation	\$35,000/year
	Environmentally friendly and more efficient de-icing liquid (alternative to street salt)	\$50,000 to start
	Sterr Park parking lot replacement	\$300,000
	Stormwater infrastructure	Project dependent \$20,000/yr
	Security cameras at all parks	\$15,000
	Fire Department	Fire apparatus (various trucks & equipment)
Radios (for replacement program)		\$7,000/yr
Air packs (rotation schedule)		\$11,000/yr
Painting exterior of fire house		\$8,000
Overhead door replacement (every 20 years)		\$20,000
HVAC & air exchanger equipment (20 yrs)		\$25,000
Library	Increased hours and staffing	Various
	Programs and events	\$5,000/yr
	Materials and items for patrons	\$10,000/yr
	Patron computer replacement program	\$2,000/yr
	Employee equip./computer replacement program	\$2,000/yr
Pool	Plumbing upgrades at bathhouse	Various
	Water slides	\$10,000
	Burm on northside of pool	\$4,000
	Mowing guards for fencing	\$3,000
	Increased staffing and hours	Various
	Bathhouse roof	\$25,000

The following pages reflect the adopted 2024 General Fund operating budget.
Key budget features are presented on page 8.

2024 General Fund Operating Budget

A budget plan focusing on one-time operational needs for equipment and
infrastructure

“PROJECTS” OPTION OPERATING BUDGET FEATURES:

Given the 2024 anticipated revenue, the plan to disperse funds to departments is complex. Below is a list of highlights:

- Fund balance will not be utilized in balancing the budget
- 4% increase in refuse and recycling services (revenue and expenditure)
- \$9,022.69 allocated for municipal building/capital expenditure savings
- Wage increases in all departments (according to contracts, market adjustments)
- Decreased fuel budget for public works
- Allocate \$21,000 to PD savings
- Increase in ambulance service expenditure due to increased population and rate per capita
- \$14,000 increase for FD supplies and equipment
- \$7,000 annual installment for JCB, \$2,000 equipment savings
- Increase library operation funding by \$5,950
- Increase pond maintenance account by \$1,200
- Lomira pool expenditure increase to promote experienced staffing and an adult manager; open seven days a week
- WI Retirement System mandatory employer contribution increase from 6.8% to 6.9% general employees
- Add a water softener and backup generator at the Village Garage
- Purchase of backhoe tires
- Purchase four new tires for fire truck
- \$11,000 for fire truck equipment savings
- Repair lighting in Board room and municipal building lobby
- Tornado siren maintenance
- Improve handicapped parking spaces at Sterr Park
- Construction of new Meadow Lane roadway (\$39,000) funded by wheel tax account as recorded in previous years' budgets
- Installation of streetlights along new Meadow Lane roadway \$13,000
- \$2,000 for street sign replacement program

A CLOSER LOOK:

ADMINISTRATOR-CLERK-TREASURER’S OFFICE

Expenditure	2023 Budget	2024 Adopted	Comments
Board Salaries	\$11,000	\$11,500	
Education	\$2,500	\$2,500	
Dog Tag Fees	\$500	\$500	
Legal Fees	\$2,000	\$2,000	
Capital Improvement	\$35,234.70	\$9,022.69	Municipal building savings
A/C/T, Deputy C/T wages & payroll taxes	\$42,340	\$45,586.18	Full-time positions split between general fund, sewer, water
Election wages & supplies	7,300	10,500	4 elections and training
Office supplies, mileage, publishing	\$8,500	\$8,500	
Health, life, WRS	\$4,000	\$4,464.27	
Property assessment, professional & financial fees	21,000	\$21,000	Bowmar Appraisal, Vesta & Associates, WIDOR
Municipal Building maintenance & supplies	\$27,700	\$35,000	Municipal building repairs, cleaning, supplies, Repair lighting in Board room and lobby
School’s share mobile home tax	\$16,200	\$16,200	
Phone, electric, gas, sewer & water	\$11,450	\$11,650	
Property/Liability/WC Insurance & Unemployment taxes	\$11,000	\$13,000	
Commission members wages	\$300	\$300	
Other Planning Expenses	\$6,500	\$0	
Total:	\$207,524.70	\$191,723.14	
Difference:			-\$15,801.56

Staffing Levels:

- 1 full-time Administrator-Clerk-Treasurer
- 1 full-time Deputy Clerk-Treasurer
- 2 part-time cleaning staff (approx. 5-10 hrs/week)
- 14 election inspectors

A CLOSER LOOK:

POLICE DEPARTMENT

Expenditure	2023 Budget	2024 Adopted	Comments
Dodge County Sheriff's Office contract	\$429,750	\$445,600	DCSO contract
Crossing Guard wages & payroll taxes	\$12,125	\$12,125	
Supplies & equipment	\$2,000	\$2,500	
Telephone, Electric, Gas	\$9,150	\$9,300	
Legal Fees	\$6,000	\$6,000	
Equipment Savings	\$30,000	\$21,000	
Total:	\$496,025	\$496,525	
Difference:			\$500

Staffing Levels provided by Dodge County Sheriff's Office contract:

1 full-time Patrol Sergeant

1 full-time SRO & Patrol

1 full-time Patrol Officer

Full-time Administrative Assistant staffing

Staffing Levels independent from DCSO contract:

Crossing Guards at 2 intersections (Third St. and Main St.; Water St. and Church St.)

A CLOSER LOOK:

FIRE DEPARTMENT

Expenditure	2023 Budget	2024 Adopted	Comments
Chief wage & payroll taxes	\$5,000	\$5,400	
Member wages & payroll taxes	\$16,458.61	\$17,979.70	
Vehicle, liability, WC insurance	\$6,000	\$7,500	
Supplies & equipment	\$37,000	\$51,000	\$2,000 for mandatory hydrostatic testing (oxygen tanks), other equipment so FD is not pulling from savings for operating expenses
Vehicle maintenance	\$11,000	\$17,000	\$6,000 tires for engine
Telephone	\$3,000	\$3,000	
Training & Prevention	\$4,500	\$4,500	
First Responders	\$3,000	\$3,000	
Fire Inspections	\$6,000	\$6,000	
Hydrant Rental (PFP)	\$2,300	\$2,300	
FD Savings	\$11,000	\$11,000	
Building maintenance	\$8,000	\$8,000	
Ambulance Service	\$25,441	\$29,535	Population increase, price increase from \$9.50/resident to \$11/resident
Building Inspections	\$9,500	\$9,500	Grand Valley Inspections – building permits
Emergency Government wages & expenditures	\$1,500	\$4,000	\$2,500 for tornado siren maintenance
Total:	\$149,699.61	\$179,714.70	
Difference:			\$30,015.09

Staffing Levels:

Approximately 30 FD members (including officers, fire and EMRs)

1 Fire Inspector

1 Building Inspector (contract)

Notes:

Increase in State Shared Revenues – allocate to FD; allocate an additional \$14,000 for equipment supplies may not be sustainable every year

A CLOSER LOOK:

DEPARTMENT OF PUBLIC WORKS

Expenditure	2023 Budget	2024 Adopted	Comments
Wages & payroll taxes	\$95,500	\$101,771.23	Split between general fund, sewer, and water funds
Health, life, WRS	\$16,500	\$20,947.06	Split between general fund, sewer, and water funds
Maintenance Supplies & materials for streets	\$17,200	\$20,489	Equipment rental for snow removal, price increase for street signs, asphalt patching
Equipment repair & maintenance	\$16,400	\$25,800	\$2,000 more for major repairs, \$6,000 backhoe tires, plow blades, etc.
Fuel	\$18,000	\$12,000	
Contracted Services	\$13,500	\$13,500	\$10,000 for crack sealing, street sweeping
Street salt	\$12,918.30	\$14,100	Price increase
Safety Program & Uniform allowance	\$750	\$1,800	
Vehicle, liability, WC insurance	\$18,500	\$21,250	Slight increase for major claim
Garage maintenance	\$4,800	\$6,200	Water softener, general maintenance, backup Generator @ shop 1/3
Phone, electric, gas	\$10,500	\$11,500	
Shop supplies	\$4,000	\$4,000	
Street paving	\$19,000	\$13,000	Street lights on Meadow Lane
Curb & gutter	\$0	\$0	
Equipment Lease	\$15,000	\$9,000	\$7,000 backhoe lease, \$2,000 savings
Street lighting	\$76,000	\$77,000	
Sidewalk w/out street construction	\$0	\$14,000	Sidewalk along Third St. (north of Maple)
Storm sewer maintenance	\$4,000	\$14,000	Repair 2 manholes by Crystal Springs pond
Lawnmower Replacement	\$0	\$0	Save for future lawnmower purchase
Refuse & Recycling services, weed control, animal control	\$125,140	\$129,700	WasteManagement, Dodge County Humane Society
Parks Maintenance	\$19,283	\$26,075	Sterr Park parking lot patch maintenance \$5,000, Pond maintenance \$2,250
Total:	\$474,391.30	\$520,613.16	
Difference:			\$46,221.86

Staffing Levels:

- 1 full-time Director of Public Works
- 1 full-time Assistant Director of Public Works
- 2 full-time Laborers
- 1 seasonal winter laborer as needed, 1 seasonal summer laborer as needed

Notes:

Projects include crack sealing sections of various streets, street sweeping all Village streets up to \$3,500 expenditure, repairing 2 manholes by Crystal Springs pond, Sterr Park parking lot maintenance by handicapped spaces, installing sidewalk along Third Street by North Hills Park, and additional funds for pond maintenance. Also, purchase of backhoe tires.

Equipment rental for snow removal: in chance of emergency/equipment failure or extreme snowfall when larger equipment is necessary to remove snow (not to exceed \$2,000).

Additional road projects not included in budget.

A CLOSER LOOK:

LOMIRA QUAD/GRAPHICS COMMUNITY LIBRARY

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

Expenditures	2023 Budget	2024 Adopted	Comments
Library	\$75,000	\$82,450	
Library savings	\$1,500	\$0	For equipment, upgrades, etc.
Total:	\$76,500	\$82,450	
Difference:			\$5,950

Staffing Levels:

1 part-time Director

1 part-time Programming Specialist

5 part-time Library Assistants

Library Hours:

Monday, Wednesday, Friday 9am to 5pm

Tuesday, Thursday 1pm to 6pm

Saturday 9am to noon

Sunday closed

A CLOSER LOOK:

LOMIRA POOL

Expenditures	2023 Budget	2024 Adopted	Comments
Wages & payroll taxes	\$33,000	\$42,000	wage increase for manager, staffing close on Mondays
Maintenance	\$0	\$0	Included with DPW wages in DPW budget
Supplies/Equipment	\$10,000	\$11,000	chlorine price increase
Total:	\$43,000	\$53,000	
Difference:			\$10,000

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 operations, chlorine levels, etc.

The pool is open seasonally from June – August. In 2023, the pool was open seven days a week. Open swim was held Monday through Friday from 1pm to 7pm, Saturday and Sunday from noon to 7pm. Swim lessons were held during the morning hours on Mondays – Thursdays with make-up days on Fridays. The Village partnered with the School District of Lomira to provide swim lessons as a summer school class.

Operations in 2024 will be the same as 2023.

A CLOSER LOOK:

GENERAL FUND DEBT

Expenditure	2023 Budget	2024 Proposed	Comments
2009 Municipal Building Loan Principal Payment	\$158,197.48	\$161,994.22	Closes in 2029
2009 Municipal Building Loan Interest Payment	\$28,569.14	\$24,772.40	
2017 Highway 175 Loan Principal Payment	\$25,989.84	\$26,989.44	Closes in 2025
2017 Highway 175 Loan Interest Payment	\$1,240.02	\$782.69	
2016 Municipal Improvement Loan Principal Payment	\$80,000	\$80,000	Closes in 2027
2016 Municipal Improvement Loan Interest Payment	\$10,560	\$7,920	
Total:	\$304,556.48	\$302,458.75	
Difference:			-\$2,097.73

- End of General Fund Operating Budget

VILLAGE FUNDS

General Fund

The general fund is the primary operating fund of government supported by tax levy, State aids, and general fees. This fund is used to record all resources of revenues and expenditures that are not associated with special-purpose funds. An appropriate level of unrestricted funds should be no less than three to six months of regular general fund operating expenditures.

PD Equipment Savings

This special-purpose fund is used to fund equipment necessary for department operations. The goal is to build up a balance for emergency purposes or equipment needs.

PD EAP Fund

This special-purpose fund is the Police Department Emergency Assistance Program fund. In the event an officer requires counseling or mental health assistance, the monies in this account are set aside to fund such purposes.

Crime Prevention Fund

This fund is used to provide public education, enforcement, and public awareness of police matters. This account is fully funded by donations and the WI Dept. of Transportation.

K9 Program Fund

This account is used for K9 related expenditures only and all funds are donated.

Promotional Fund

This special-purpose account is funded by the hotel tax. The Village of Lomira collects quarterly 4% of room revenue/sales from the hotel. The Tourism Commission utilizes the funds in this account to promote the Village of Lomira. Historically, this account supports the Fond du Lac Symphonic Band to perform at Sterr Park each August in the amount of \$1,600, streetlight Christmas decorations in the amount of \$2,000 annually, and saving for a dog park and park development.

FD Replacement Fund

This special-purpose account is a savings account for the fire department. It is funded by allocating funds from the general fund budget. Ideally, this account will have enough funds to purchase equipment and vehicles necessary for the department.

Park Development Fund

This special-purpose account is funded by new multi-family developments within the Village. When an apartment complex is constructed, the owner is assessed a one-time \$200 fee per unit. Currently, there are no plans for more multi-family development. Funds in this account are used for park equipment repairs and development.

DPW Equipment Replacement Fund

This special-purpose account is a savings account for public works equipment used for streets maintenance. Examples are a brush chipper, leaf vac, mowers, plows, trucks, paint striping equipment, etc. This account is funded by allocations from the general fund budget. Currently, \$7,000 is budgeted annually to pay for a JCB backhoe lease instead of replenishing the savings account.

Wheel Tax Account

This special-purpose account is funded by a fee assessed to Village residents. The fee is collected at the time of vehicle registration. Funds in this account are utilized for transportation-related expenses only, such as roadwork. The \$30 fee per vehicle will continue annually until 2026, at which point the Board will require a referendum to continue to assess the fee.

Utility Fund

Often referred to as the sewer and water fund, this enterprise fund is supported by sewer and water rates. Residents and businesses served by the sewer and water utility pay quarterly fees based upon their usage of water and sewer. Rates support sewer and water treatment, chemicals, staffing, testing, equipment, etc. As a source of revenue, cell companies pay a fee to the Village to have their equipment installed on top of the water towers. This fee provided approximately \$20,000 in revenue to the water utility annually. In 2018, the water utility “sold” those leases for \$460,000.

Utility Motorized Equipment Replacement Fund

This special-purpose account is a savings account for sewer and water utility equipment, such as trucks. This account is furnished by allocated funds in the sewer utility budget of \$10,000 annually.

Sewer Utility Budget

The following pages reflect the 2024 Sewer Utility operating budget.

The sewer utility budget is not supported by tax levy dollars. Instead, this enterprise fund is supported by user rates as set by the Board of the Village of Lomira. The amount of revenue generated by user consumption should match the expenditures.

In 2019, the sewer utility underwent a 56% rate increase due to the upgrade required for the wastewater treatment plant. The rate increase will support the debt payments for the next 20 years.

SEWER UTILITY OPERATING BUDGET REVENUE:

Below is a chart summarizing the 2023 Adopted Budget and the percent of change in revenue for 2024.

Revenue	2023 Adopted	2024 Adopted	% Change	Difference
Metered Sewer Revenues Residential, Commercial, Industrial, Public Authority, Multi-Family	\$1,101,000	\$1,101,000	0%	\$0
Miscellaneous Revenues	\$7,000	\$7,792.13	11.31%	\$792.13
Total Revenues:	\$1,108,000	\$1,108,792.13	.07%	\$792.13

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

In 2023, the sewer rate was \$12.70 per 1000 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.

SEWER UTILITY OPERATING BUDGET FEATURES:

Below is a list of highlights in the budget:

- Sewer fund balance will not be utilized in balancing the budget
- \$13,800 increase in maintenance of collection system for epoxy and repair of two manholes
- \$50,000 reduction in operating supplies due to sludge removal project accomplished in 2023 and will not be needed for five years
- \$4,000 addition in operating supplies for backup generator at Shop
- \$41,000 allocated to equipment savings
- \$20,000 allocated for wastewater treatment plant equipment fund
- Village property and workers compensation insurance expenses unchanged
- WI Retirement System mandatory employer contribution increase from 6.8% to 6.9% general employees

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
- Sewer main replacement along Church Street prior to or in 2027 – approximate cost \$1,000,000

A CLOSER LOOK:

SEWER UTILITY

Expenditure	2023 Budget	2024 Adopted	Comments
Wages and payroll taxes	\$140,340	\$147,357.41	4 full-time DPW, 1 full-time A-C-T, 1 full-time Deputy C-T. All wages split between general fund, sewer and water funds
Health, life, WRS	\$21,000	\$22,447.06	
Power & fuel for pumping/aeration	\$64,000	\$64,000	
Chemicals	\$19,600	\$25,000	
Operating Supplies & Expenses	\$53,900	\$9,100	Sludge removal in 2023 out; \$4,000 for generator in
Transportation Expenses	\$11,045	\$11,261	fuel
Maintenance equipment	\$72,650	\$59,150	Inflation, repair two manholes, lift station maintenance
Office supplies, phone, electric	\$23,000	\$26,000	
Outside Service Employed	\$90,800	\$95,800	MSA, MCO, Pace Analytical
Insurance (liability, work comp)	\$16,000	\$18,000	
Regulator Commission Expense	\$2,000	\$2,000	
Miscellaneous Expense	\$2,000	\$2,000	
Equipment savings	\$30,000	\$61,000	Motorized equipment & wwtp
Debt – principal & interest	\$546,975.42	\$557,876.65	
Total:	\$1,106,810.42	\$1,108,792.13	
Difference:			\$1,981.71

- End of Sewer Utility budget

Water Utility Budget

The following pages reflect the 2024 Water Utility operating budget.

The water utility budget is not supported by tax levy dollars. Instead, this enterprise fund is supported by user rates as set by the Public Service Commission of Wisconsin and the Board of the Village of Lomira. The amount of revenue generated by user consumption should match the expenditures.

It is forecasted in 2024 that the water utility will need to undergo a conventional rate case study. The previous conventional rate case study was implemented in 2014. The rate increase will be necessary to support the current expenditures and future debt payments that will be incurred with the Church Street/Hwy 67 sewer and water main improvement project in 2027

WATER UTILITY OPERATING BUDGET REVENUE:

Below is a chart summarizing the 2023 Adopted Budget and the percent of change in revenue for 2024.

Revenue	2023 Adopted	2024 Adopted	% Change	Difference
Metered Water Revenues Residential, Commercial, Industrial, Public Authority, Multi-Family	\$258,500	\$258,500	0%	\$0
Fire Protection	\$131,178	\$131,178	0%	\$0
Other water revenues	\$68,686.41	\$68,453.67	-.34%	-\$232.74
Total Revenues:	\$470,764.41	\$470,531.67	-.049 %	-\$232.74

Residents and businesses are billed quarterly for their water consumption.

In 2022, there was a 3% standard water rate increase effective April 6, 2022. The water rate differentiates based upon the volume of water consumed. Below is a table of the rates. The water service fee (for having the service at the property) also varies depending upon the size of meter servicing the property.

RATES FOR WATER SERVICE

Quarterly Service Charge	Volume Charges
¾" meter \$17.39	First 20,000 gallons \$4.20/1000
1" meter \$31.30	Next 80,000 gallons..... \$3.91/1000
1 ¼" meter \$34.77	Next 400,000 gallons.... \$2.32/1000
1 ½" meter \$41.74	Next 500,000 gallons... \$1.99/1000
2" meter \$55.64	
3" meter \$97.38	
4" meter \$163.46	
6" meter \$319.96	*Water rates as of 4/06/22

Residential PFP (public fire protection) Charge: \$24.60/quarter

The water utility will need to undergo a conventional rate case in 2023/2024. The revenue has not been supporting the expenditures with the simplified rate increase of 3%. The Village will also acquire another loan by 2027 for infrastructure repairs/updates along Church Street. The anticipated cost of such project will be approximately \$2.5mil. split between sewer and water funds.

WATER UTILITY FUTURE PROJECTS AND PLANNING:

- Church Street water main replacement prior to or in 2027 – approximate cost \$1,000,000
- Well #1 maintenance every 10 years – due in 2033 – approximate cost \$50,000
- Well #2 maintenance every 10 years – due in 2025 – 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 \$1,500,000
- New water tower depending on growth – approximate cost \$3,000,000

WATER UTILITY OPERATING BUDGET FEATURES:

Below is a list of highlights in the budget:

- \$65,000 of the water utility fund balance will be utilized in balancing the budget
- Price increase of chemicals due to inflation
- Increase in supplies and expenses due to cost of water meters and transmitters
- Village property and workers compensation insurance expenses unchanged
- WI Retirement System mandatory employer contribution increase from 6.5% to 6.9% general employees

A CLOSER LOOK:

WATER UTILITY

Expenditure	2023 Budget	2024 Adopted	Comments
Wages and payroll taxes	\$140,350	\$147,357.42	4 full-time DPW, 1 full-time A-C-T, 1 full-time Deputy C-T. All wages split between general fund, sewer and water funds
Health, life, WRS	\$21,000	\$22,447.06	
Power purchase for pumping equip	\$32,600	\$33,400	Electric at both wells and booster station
Chemicals	\$9,000	\$10,000	
Operating Supplies & Expenses	\$41,475	\$44,225	Meters and transmitters
Repairs of water plant	\$68,500	\$42,000	Repairs at Well #1 completed in 2023 – will be due in 10 years
Transportation expense	\$11,045	\$11,760	fuel
Office supplies, phone, electric	\$10,500	\$17,000	\$4K for generator, GIS, Badger software, Workhorse, stamps, envelopes, etc.
Outside Service Employed	\$19,000	\$21,500	PSC, water testing, IT support, auditors
Insurance (liability, work comp)	\$16,000	\$18,000	
Regulator Commission Expense	\$1,575	\$1,575	
Miscellaneous Expense	\$3,625	\$4,000	training
Debt – principal & interest	\$96,074.41	\$97,267.19	
Total:	\$470,744.41	\$470,531.67	
Difference:			-\$212.74

■ End of Water Utility budget