

# Village of *LOMIRA*

## 2023 OPERATING BUDGETS

Adopted 11/23/2022



Village of Lomira, 425 Water Street, Lomira, WI 53048 [www.villageoflomira.gov](http://www.villageoflomira.gov)



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## 2023 ADOPTED VILLAGE OF LOMIRA BUDGET

Village of Lomira, Dodge County, Wisconsin  
[www.villageoflomira.gov](http://www.villageoflomira.gov)

### **Trustees**

Donald Luedtke, President  
Eric Kohlmann  
Jessica Loomans  
Gary More  
Richard Pribnow  
Jennifer Priesgen  
Scott Ritger

### **Administrator**

Jenna Rhein

### **Department Supervisors**

Jenna Rhein, Administrator-Clerk-Treasurer  
Emily Artin, Library Director  
Keith Joas, Fire Chief  
Nick Roskopf, Director of Public Works  
Sheriff Dale Schmidt, Police Department Administrator



November 23, 2022

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

It is an honor to serve the Lomira community and I am proud to be the Administrator-Clerk-Treasurer and call the Village of Lomira my home. Many residents and business owners share this same feeling of pride as we continually look to improve the municipality.

Like many municipalities in Wisconsin, the Village of Lomira is turmoiled by increased expenditures with stagnant sources of revenue funding. The challenge has required the budget planning to be creative and conservative while still offering services the Village of Lomira is accustomed to. There has been no lack in thinking outside the box as the Board has requested public feedback at numerous public hearings, meetings and surveys. It is a difficult situation to be in and a difficult situation to overcome.

The annual municipal budget must consider all the departments and services in the village. In early 2022, I had an opportunity to meet with each department supervisor to discuss departmental necessities. We also discussed future planning for equipment and supplies. My goal for each department is to continually operate economically while building savings, develop an operating budget that can be financially sustainable, give the public the best value for their tax dollar and provide an enriched quality of life for residents and businesses.

On October 26, 2022, I presented three options for a balanced general fund budget. Of the three options, the Board agreed to pursue one of the options. On November 9, 2022, a public hearing was held at 7pm. The Board discussed the proposed budgets at the regularly scheduled meeting and adopted the budgets.

After further review and as more information was accounted for, a budget amendment was proposed to the Board on November 23, 2022. The general fund budget amendment was adopted.

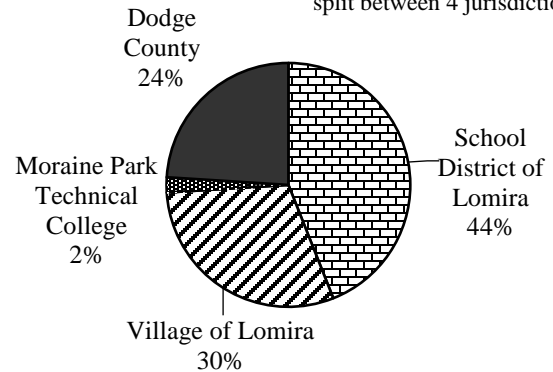
Thank you,

Jenna Rhein  
Village of Lomira Administrator-Clerk-Treasurer

## 2022 Tax Levy, Mill Rate and Assessment Information

The tax bill is split between four taxing jurisdictions: Village of Lomira, Dodge County, School District of Lomira and Moraine Park Technical College. Each jurisdiction is paid their appropriate levy amount according to the tax collected.

This graph displays the 2020 tax levy information, payable in 2021. The tax bill is split between 4 jurisdictions.



The rates paid by property owners in Wisconsin vary depending on the municipality. Cities, towns, municipalities, and school districts all levy separate taxes with their own rates. Rates are calculated based on the total levy (the revenue a tax district generates) divided by the total assessed value in the district. So, to use a simple example, if a district's levy is \$1,000 and the total of assessed value in the district is \$100,000, the rate would be .01, or 1%.

In 2013, the Wisconsin legislature passed a law that limits any increases in total levies. Tax districts can only increase a levy by a public vote when there is new construction or in a few other special circumstances. The Village adopts a Resolution each year to increase the allowable levy by \$80,000 to cover the principal payment for a loan established in 2017. The levy increase will conclude in 2027.

Tax rates in Wisconsin are typically expressed in dollars of taxes per thousand of assessed value. Since assessed values vary on similar property between one taxation district and the next, rates in different areas are not necessarily comparable. Instead, effective rates can be used to make direct comparisons. An effective property tax rate is the annual property tax payment as a percentage of home value.

Assessed value is calculated annually by local assessors in each tax district. While assessed value should be roughly equal to market value (the amount for which a home would actually sell), in some areas it varies by over 25%. For this reason, the state of Wisconsin annually equalizes values between districts, and calculates an assessment ratio for each district.

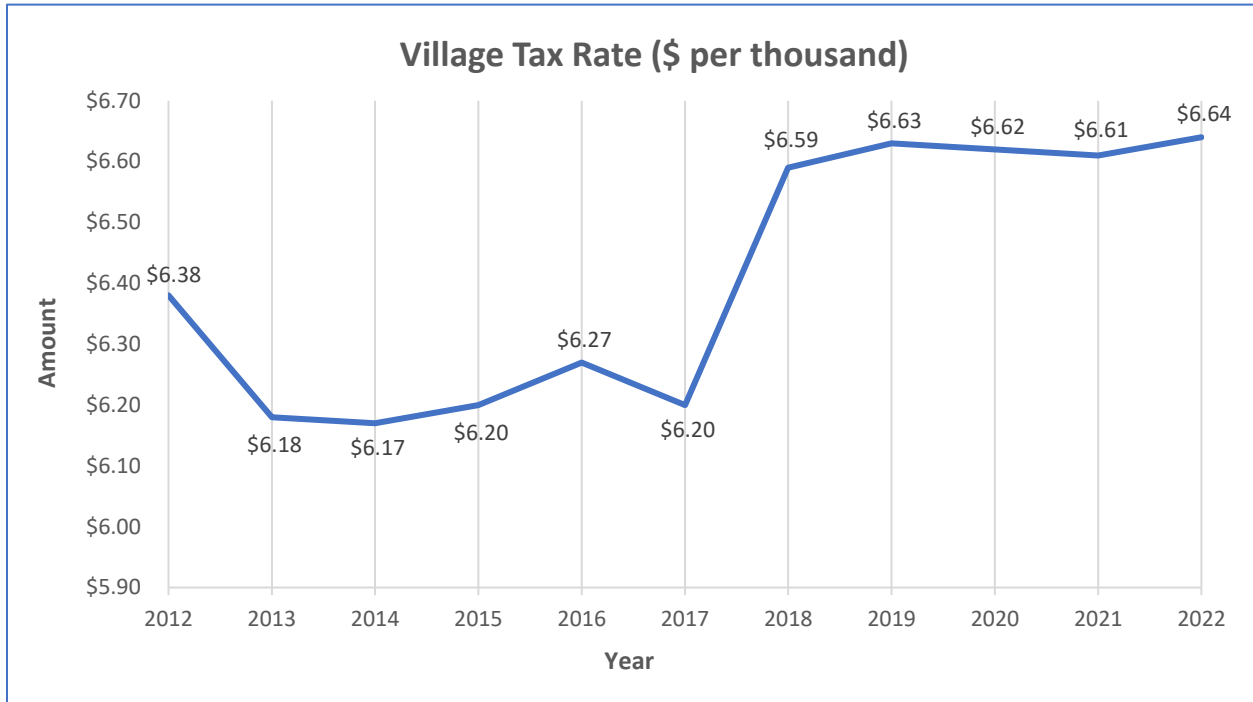
The assessment ratio can help homeowners determine if their home has been accurately assessed. For example, if your home's assessed value is \$100,000, and your assessment ratio is 0.80, your market value should be about \$125,000 (that's \$100,000 divided by 0.80). If you believe your home has been incorrectly assessed, you can file an appeal with your local Board of Review. The Village of Lomira assessment ratio is 77%, a reduction from 90% in 2021.

There are several types of tax credits that many homeowners in Wisconsin receive. The most common is the school levy tax credit. This credit is given to anyone who pays property taxes and



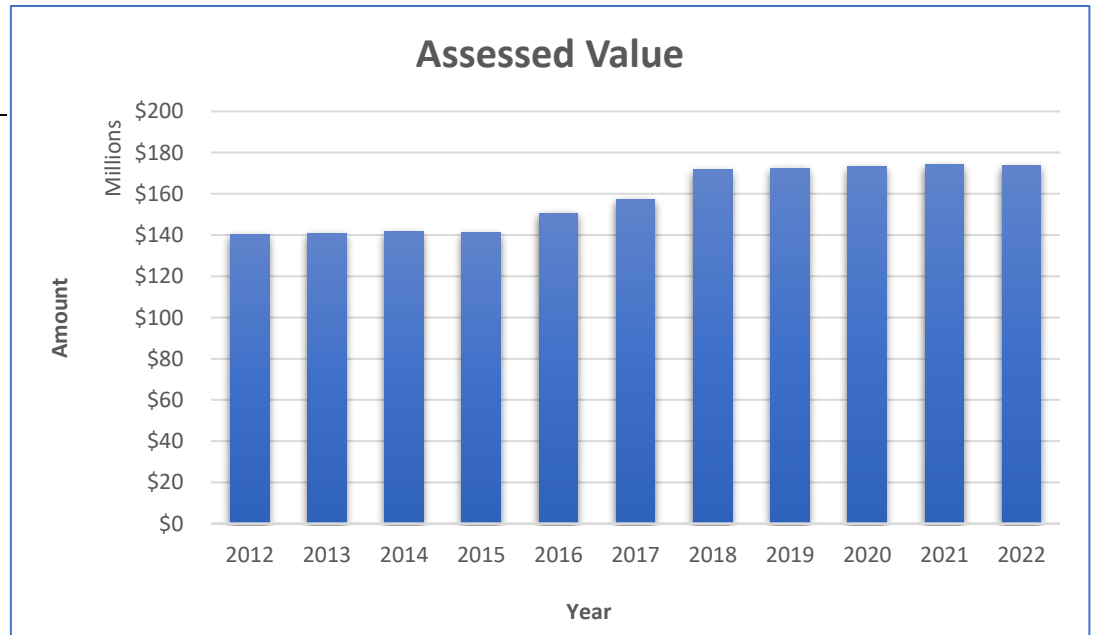
is based on their school district levy as well as the value of their home. Another common credit is the lottery and gaming credit, which is given to Wisconsin homeowners living in a primary residence.

Let's focus on the Village of Lomira. The graphs below display the historical data of Village mill rates and assessed values.



### Assessed Value

2012	\$140,394,300
2013	\$140,833,800
2014	\$141,686,100
2015	\$141,077,700
2016	\$150,703,700
2017	\$157,413,900
2018	\$171,624,300
2019	\$172,427,800
2020	\$173,050,200
2021	\$174,131,300
2022	\$173,661,100



# General Fund Budget

The following pages reflect the 2023 general fund operating budget.  
Key budget features of this option are presented on page 9.



**GENERAL FUND OPERATING BUDGET REVENUE:**

Below is a chart summarizing the 2022 Adopted Budget and the percent of change in revenue for 2023.

Revenue	2022 Adopted	2023 Proposed	% Change	Difference
Taxes	\$1,101,946.40	\$1,120,123.40	1.65%	\$18,177.00
Wheel Tax	\$21,000	\$18,000	-14.3%	-\$3,000
Intergovernmental Revenues -State shared rev, transportation aid, recycling grant	\$369,458.46	\$366,019.61	-.93%	-\$3,438.85
Licenses & Permits	\$48,012	\$48,012	0%	\$0
Fines & Forfeitures -traffic fines, parking fines	\$49,000	\$31,000	-36.73%	-\$18,000
Public Charges for Service -snow removal, refuse & recycling, weed/grass, swimming pool	\$139,700	\$176,542.08	26.37 %	\$36,842.08
Fire Protection from Townships	\$37,500	\$37,500	0%	\$0
Miscellaneous Revenues	\$17,364	\$15,500	-10.73%	\$1,864
<b>Total Revenues:</b>	<b>\$1,783,980.86</b>	<b>\$1,812,697.09</b>	<b>1.61%</b>	<b>\$28,716.23</b>

There are several components that make up tax revenue. Taxes comprise of general property taxes (levy limit), personal property taxes (business tax) and library county tax.

Village of Lomira residents are charged a \$30/vehicle wheel tax at 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 [villageoflomira.gov](http://villageoflomira.gov).

Fines and Forfeitures revenue reduced to accommodate a reduction in traffic/parking fines for staffing three officers (2022 @ four officers). Increase in Public Charges for Service due to increased contribution for the school resource officer program from the School District of Lomira.

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. Covered services include garbage collection, fire protection, snow plowing, street sweeping and storm water management.

Overall, there is an anticipated 1.61% revenue increase in 2023.



**GENERAL FUND OPERATING BUDGET FEATURES:**

Given the 2023 anticipated revenue, the plan to disperse funds to departments is complex. Below is a list of highlights in the proposed budget.

- Fund balance will not be utilized in balancing the budget
- Decrease in State Transportation Aid by \$10,790.44
- Increase in allowable tax levy by 9,177
- \$80,000 added to allowable tax levy for 2017 municipal improvement project loan principal payment
- Revenue reduction of \$18,000 for traffic fines due to restructuring PD staffing levels
- Revenue increase of \$26,000 for police services (School District of Lomira contribution for SRO program)
- 4% increase in refuse and recycling services (revenue and expenditure)
- \$35,234.70 allocated for municipal building/capital expenditure savings
- Wage increases in all departments (according to contracts, market adjustments)
- Increase in fuel budget for public works
- Allocate \$30,000 to PD savings
- Increase in ambulance service expenditure due to increased population (fixed rate)
- \$11,000 allocation to FD savings
- \$19,000 for new Meadow Lane paving (\$18,000 in 2022; total project ~ \$36,000); wheel tax
- \$15,000 annual installment for JCB
- \$5,000 for planning expenses: update comprehensive plan: engineering, publications, mapping
- \$3,049.34 decrease in debt payments
- \$1,500 for Library equipment savings
- \$1,500 to contract grant writing services
- Contract police services with Dodge County Sheriff's Office
  - o Includes three full-time patrol (includes SRO), part-time lieutenant, crossing guards
- Four full-time DPW, one winter seasonal part-time laborer, one summer seasonal part-time laborer
- The part-time Deputy Clerk-Treasurer becomes full-time
- Increase library operation funding by \$5,304
- Increase pond maintenance account by \$1,750
- Clerk-Treasurer, Deputy Clerk-Treasurer, DPW staff wages split evenly between general fund, sewer utility and water utility
- Addition of an ExpressVote election machine in the amount of \$3,500 and eligible for WEC grant in the amount of \$1,200
- Village property and workers compensation insurance expenses unchanged
- Lomira pool revenues and expenses unchanged
- WI Retirement System mandatory employer contribution increase from 6.5% to 7.1% general employees

**A CLOSER LOOK:**

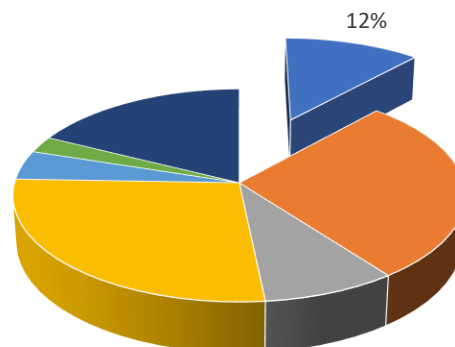
**ADMINISTRATOR-CLERK-TREASURER’S OFFICE**

Expenditure	2022 Budget	2023 Proposed	Comments
Board Salaries	\$10,000	\$11,000	To keep up w/trend
Education	\$2,500	\$2,500	
Dog Tag Fees	\$500	\$500	
Legal Fees	\$2,000	\$2,000	
Capital Improvement	\$0	\$35,234.70	Municipal building savings
A/C/T, Deputy C/T wages & payroll taxes	\$39,600	\$42,340	part-time Deputy C-T becomes full-time
Election wages & supplies	6,275	7,300	2 elections, addition of ExpressVote machine (grant eligible)
Office supplies, mileage, publishing	\$8,000	\$8,500	
Health, life, WRS	\$2,770	\$4,000	
Property assessment, professional & financial fees	21,000	\$21,000	Bowmar Appraisal, Huberty & Associates, WI DOR
Municipal Building maintenance & supplies	\$23,800	\$27,700	Addition of network segregation update, mb repairs
School’s share mobile home tax	\$16,000	\$16,200	
Phone, electric, gas, sewer & water	\$9,550	\$11,450	
Property/Liability/WC Insurance & Unemployment taxes	9,200	\$11,000	
Total:	\$155,395	\$200,724.70	
Difference:			\$45,329.70

**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

Portion of Budget



**A CLOSER LOOK:**

**POLICE DEPARTMENT**

<b>Expenditure</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Comments</b>
PD wages & payroll taxes	\$361,740.21	\$429,750	Dodge County Sheriff's Office contract
Crossing Guards	\$0	\$12,125	Crossing guards were included in PD wages in 2022 (not a separate line item)
Health, life, WRS	\$60,000	\$0	
Supplies & equipment	\$12,200	\$2,000	\$1,500 multi-function machine lease
Telephone, Electric, Gas	\$25,500	\$9,150	
Legal Fees	\$6,000	\$6,000	
Vehicle Maintenance	\$6,000	\$0	
Squad Car Lease	\$8,820	\$0	
Property/vehicle/WC insurance	\$10,033	\$0	
Training & Education	\$5,000	\$0	
Fuel	\$8,600	\$0	
Equipment Savings	\$6,000	\$30,000	
<b>Total:</b>	<b>\$509,893.21</b>	<b>\$489,025</b>	
<b>Difference:</b>			<b>-\$20,868.21</b>

**Staffing Levels:**

3 full-time patrolling officers, including SRO

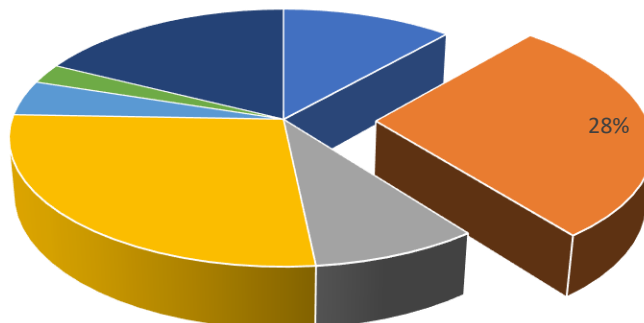
1 part-time Lieutenant

K9 program to be determined

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

Administrative services provided by Dodge County Sheriff's Office

Portion of Budget



**A CLOSER LOOK:**

**FIRE DEPARTMENT**

<b>Expenditure</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Comments</b>
Chief wage & payroll taxes	\$4,760	\$5,000	
Member wages & payroll taxes	\$12,893.24	\$16,458.61	
Vehicle, liability, WC insurance	\$6,000	\$6,000	
Supplies & equipment	\$35,050	\$37,000	\$2,000 for mandatory hydrostatic testing (oxygen tanks)
Vehicle maintenance	\$10,000	\$11,000	
Telephone	\$2,800	\$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	\$24,158.50	\$25,441	Population increase
Building Inspections	\$9,500	\$9,500	Grand Valley Inspections – building permits
Emergency Government wages & expenditures	\$1,500	\$1,500	
<b>Total:</b>	<b>\$141,461.74</b>	<b>\$149,699.61</b>	
<b>Difference:</b>			<b>\$8,237.87</b>

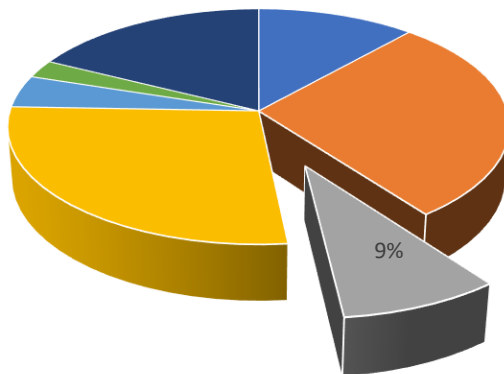
**Staffing Levels:**

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

1 fire inspector

1 building inspector (contract)

Portion of Budget



**A CLOSER LOOK:**

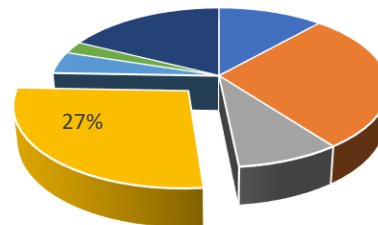
**DEPARTMENT OF PUBLIC WORKS**

<b>Expenditure</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Comments</b>
Wages & payroll taxes	\$99,600	\$97,600	Split between general fund, sewer, and water funds
Health, life, WRS	\$33,000	\$16,700	Split between general fund, sewer, and water funds
Maintenance Supplies & materials for streets	\$11,607	\$17,200	Equipment rental for snow removal, price increase for street signs, asphalt patching
Equipment repair & maintenance	\$18,700	\$16,400	Removal of one-time budgeted repair
Fuel	\$12,000	\$18,000	
Contracted Services	\$11,500	\$13,500	Crack sealing and street sweeping
Street salt	\$10,696	\$12,918.30	Price increase
Safety Program & Uniform allowance	1,550	\$1,550	
Vehicle, liability, WC insurance	\$18,500	\$18,500	
Garage maintenance	\$5,100	\$4,800	
Phone, electric, gas	\$10,300	\$10,500	
Street paving	\$39,000	\$19,000	Meadow Lane (wheel tax)
Curb & gutter	\$600	\$0	
Equipment Lease	\$15,000	\$15,000	JCB
Street lighting	\$76,000	\$76,000	
Storm sewer maintenance	\$4,000	\$4,000	
Refuse & Recycling services, weed control, animal control	\$100,600	111,140	WasteManagement, Dodge County Humane Society
Parks Maintenance	\$17,533	\$19,283	Sterr, Crystal Springs, Oak Springs, North Hills, Athletic Fields parks; additional \$1,750 for pond maintenance
<b>Total:</b>	<b>\$499,386</b>	<b>\$472,091.30</b>	
<b>Difference:</b>			<b>-\$27,294.70</b>

**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
- 1 seasonal summer laborer

Portion of Budget



**Notes:**

Projects include paving Meadow Lane, crack sealing sections of Main Street, Fourth Street, Third Street and Willow Street. Street sweeping all Village streets up to \$3,500 expenditure. 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**

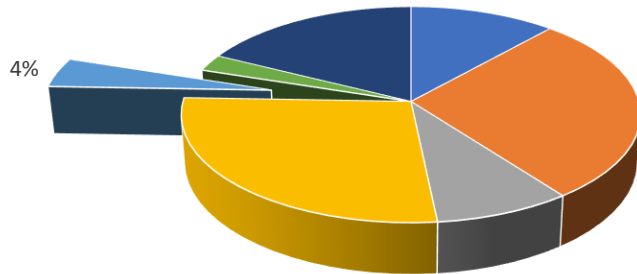
- Chapter 43 of the Wisconsin Statutes dictate the conduct of municipal libraries. The Village Board approves a set amount of funds to the library and the Library Board determines how those funds are expended within the department.

<b>Expenditures</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Comments</b>
Library	\$69,636	\$75,000	
Library savings		\$1,500	For equipment, upgrades, etc.
Total:	\$69,636	\$76,500	
Difference:			\$6,864

**Staffing Levels:**

- 1 part-time Director
- 1 part-time Programming Specialist
- 5 part-time Library Assistants

Portion of Budget



**Library Hours:**

- Monday, Wednesday, Friday 9am to 5pm
- Tuesday, Thursday 1pm to 6pm
- Saturday 9am to noon
- Sunday closed

**A CLOSER LOOK:**

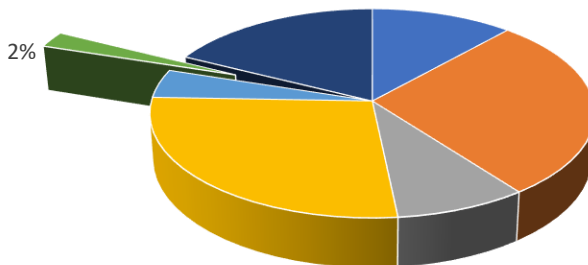
**LOMIRA POOL**

<b>Expenditures</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Comments</b>
Wages & payroll taxes	\$30,000	\$33,000	
Maintenance	\$3,500	\$0	Included with DPW wages in DPW budget
Supplies/Equipment	\$9,500	\$10,000	
<b>Total:</b>	<b>\$43,000</b>	<b>\$43,000</b>	
Difference:			\$0

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 2022, the pool closed on Mondays, but was open Tuesday through Friday from 1pm to 7pm, Saturday and Sunday from noon to 7pm. Swim lessons were held during the morning hours on Tuesdays – Fridays with make-up days on Saturdays.

Portion of Budget

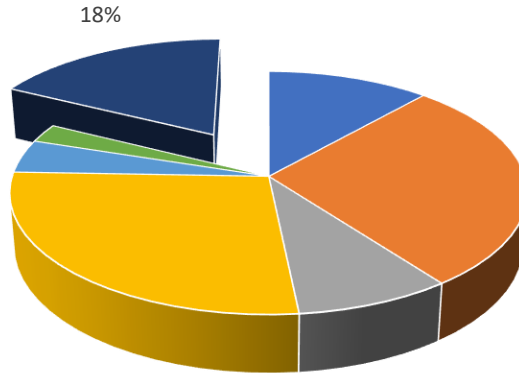


**A CLOSER LOOK:**

**GENERAL FUND DEBT**

<b>Expenditure</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Comments</b>
2009 Municipal Building Loan Principal Payment	\$154,489.73	\$158,197.48	Closes in 2029
2009 Municipal Building Loan Interest Payment	\$32,276.89	\$28,569.14	
2017 Highway 175 Loan Principal Payment	\$25,989.84	\$25,989.84	Closes in 2025
2017 Highway 175 Loan Interest Payment	\$1,649.36	\$1,240.02	
2016 Municipal Improvement Loan Principal Payment	\$80,000	\$80,000	Closes in 2027
2016 Municipal Improvement Loan Interest Payment	\$13,200	\$10,560	
<b>Total:</b>	<b>\$307,605.82</b>	<b>\$304,556.48</b>	
<b>Difference:</b>			<b>-\$3,049.34</b>

Portion of Budget





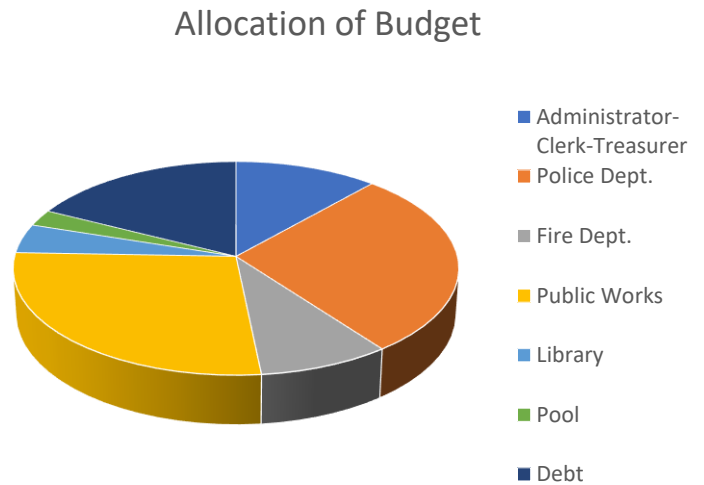
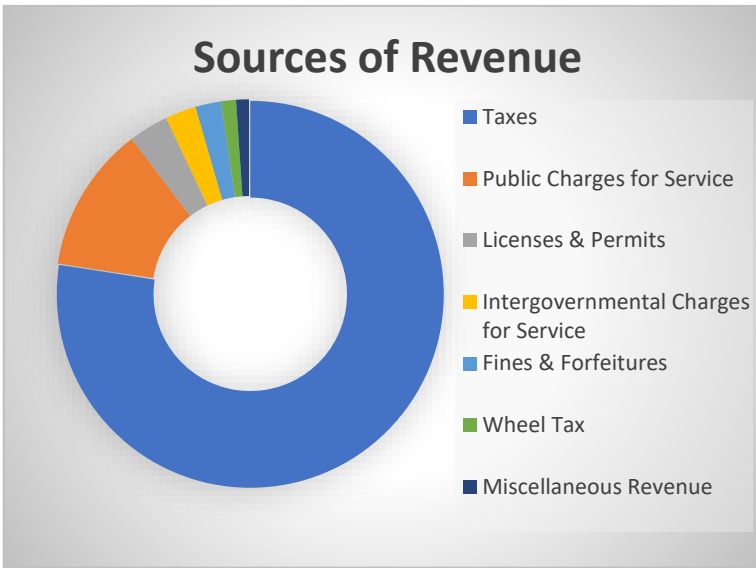
### GENERAL FUND OPERATING BUDGET SUMMARY

Department	2022 Budget	2023 Proposal	Difference	Difference
Budget Revenues	\$1,783,980.86	\$1,812,697.09	1.61%	\$28,716.23
General Government	\$155,395	\$200,724.70	29.17%	\$45,329.70
Public Safety	\$651,354.95	\$645,724.61	-.86%	-\$5,630.34
Public Works	\$469,453	\$453,808.30	-3.33%	-\$15,644.70
Health & Human Services	\$1,300	\$1,300	0%	\$0
Culture & Recreation	\$197,033	\$199,783	1.4%	\$2,750
Conservation & Development	\$500	\$6,500	999%	\$6,000
Debt Service	\$307,605.82	\$304,556.48	-1%	-\$3,049.34

Summary: Contract PD services with Dodge County Sheriff’s Office, DPW staffed with crew of 4 full-time, full-time Deputy Clerk-Treasurer, savings accounts for all departments

Enclosed:

Exhibit A: detailed budget report provided by Workhorse Software



## 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. Fund balance as of 11/23/2022 is \$135,213.27. 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. The balance as of 11/23/2022 is \$0. Funds in the account were recently utilized to purchase a Ford F150 squad in 2021.

### 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. The balance as of 11/23/2022 is \$4,800.

### 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. The Lomira Police Department has a salvage vehicle inspector, of which the WI DOT reimburses the Village for the inspector's time for conducting vehicle inspections. The balance as of 11/23/2022 is \$25,557.27.

### K9 Program Fund

This account is used for K9 related expenditures only and all funds are donated. Veterinary Village of Lomira provides free food and check-ups for K9 Bak. The balance as of 11/23/2022 is \$22,828.30.

### 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. The balance as of 11/23/2022 is \$22,108.98.

### 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. In 2022, approximately \$20,000 was utilized to repair the second pumper. The balance as of 11/23/2022 is \$43,882.13.

### 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. The balance as of 11/23/2022 is \$3,310.81.

### 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, \$15,000 is budgeted annually to pay for a JCB backhoe lease instead of replenishing the savings account. The balance as of 11/23/2022 is \$13,058.07.

### 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. In 2022, \$21,000 was earmarked for paving a section of Water Street. The balance as of 11/23/2022 is \$53,007.

### 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. The water utility has a fund balance of \$427,651.15. The sewer utility has a fund balance of \$120,711.85.

### 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. The balance is \$42,320.46.

# Sewer Utility Budget

The following pages reflect the 2023 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 2022 Adopted Budget and the percent of change in revenue for 2023.

<b>Revenue</b>	<b>2022 Adopted</b>	<b>2023 Proposed</b>	<b>% Change</b>	<b>Difference</b>
Metered Sewer Revenues Residential, Commercial, Industrial, Public Authority, Multi-Family	\$1,091,000	\$1,101,000	.92%	\$10,000
Miscellaneous Revenues	\$7,000	\$7,000	0%	\$0
<b>Total Revenues:</b>	<b>\$1,098,000</b>	<b>\$1,108,000</b>	<b>.92%</b>	<b>\$10,000</b>

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 2022, 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.

There is a \$10,000 increase in proposed sewer revenues. This increase is a guesstimate based upon the trend in 2022.

**SEWER UTILITY OPERATING BUDGET FEATURES:**

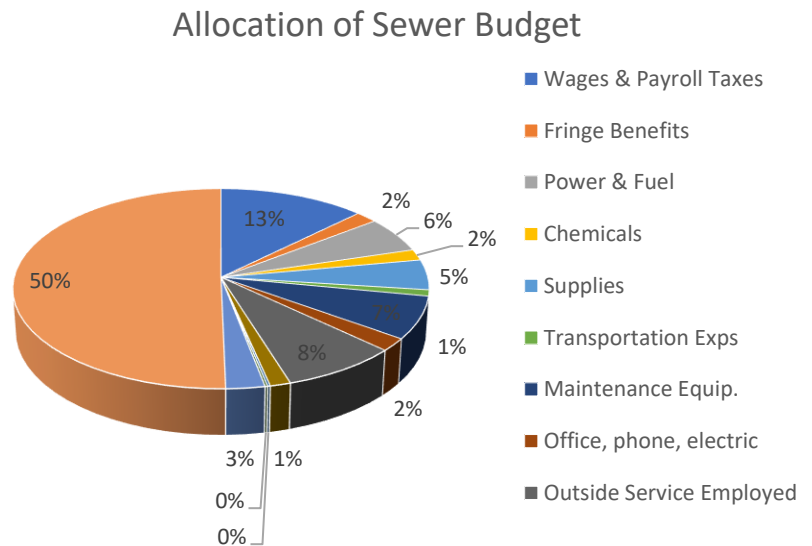
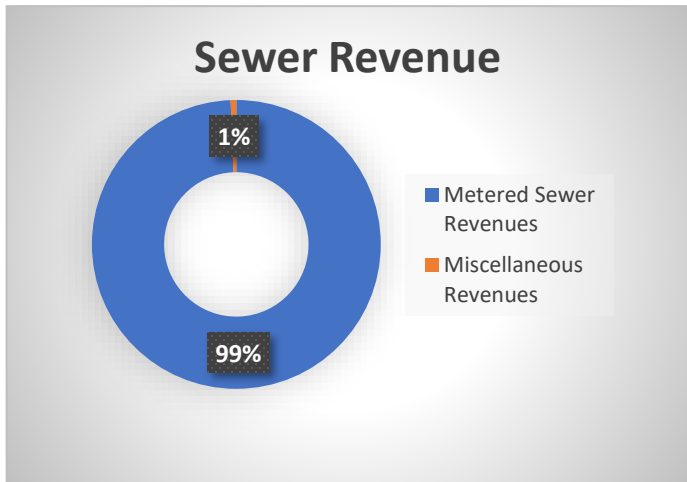
Below is a list of highlights in the proposed budget:

- Sewer fund balance will not be utilized in balancing the budget
- Increase in power and fuel for pumping and aeration equipment due to upgrades at the new wastewater treatment plant
- Price increase of chemicals for the treatment plant due to inflation
- \$49,400 increase in other operating expenses for reed bed sludge removal (previous removal was in 2014)
- \$13,800 increase in maintenance of collection system for epoxy and repair of two manholes
- Wage increases, including part-time Deputy Clerk-Treasurer to full-time
- \$10,000 allocated for motorized equipment savings
- \$20,000 allocated for wastewater treatment plant equipment fund
- Decrease of \$9,650 for outside services employed expenditure for a one-time report provided by MSA in 2022
- \$29,070.42 increase in debt service payments
- Village property and workers compensation insurance expenses unchanged
- WI Retirement System mandatory employer contribution increase from 6.5% to 7.1% general employees

**A CLOSER LOOK:**

**SEWER UTILITY**

Expenditure	2022 Budget	2023 Proposed	Comments
Wages and payroll taxes	\$137,600	\$140,340	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	\$36,500	\$21,000	
Power & fuel for pumping/aeration	\$57,500	\$64,000	
Chemicals	\$16,000	\$19,600	
Operating Supplies & Expenses	\$4,500	\$53,900	Sludge removal
Transportation Expenses	\$10,645	\$11,045	fuel
Maintenance equipment	\$60,300	\$76,150	Inflation, repair two manholes
Office supplies, phone, electric	\$20,100	\$23,000	
Outside Service Employed	\$100,450	\$90,800	MSA, MCO, Pace Analytical
Insurance (liability, work comp)	\$16,000	\$16,000	
Regulator Commission Expense	\$2,000	\$2,000	
Miscellaneous Expense	\$2,000	\$2,000	
Equipment savings	\$30,000	\$30,000	Motorized equipment & wwtp
Debt – principal & interest	\$527,905	\$556,975.42	
<b>Total:</b>	<b>\$1,021,500</b>	<b>\$1,106,810.42</b>	
<b>Difference:</b>			<b>\$85,310.42</b>



# Water Utility Budget

The following pages reflect the 2023 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 2023 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 2025.

**WATER UTILITY OPERATING BUDGET REVENUE:**

Below is a chart summarizing the 2022 Adopted Budget and the percent of change in revenue for 2023.

Revenue	2022 Adopted	2023 Proposed	% Change	Difference
Metered Water Revenues Residential, Commercial, Industrial, Public Authority, Multi-Family	\$263,900	\$263,900	0%	\$0
Fire Protection	\$131,178	\$131,178	0%	\$0
Other water revenues	\$30,080.20	\$67,186.41	211.33%	\$37,106.21
<b>Total Revenues:</b>	<b>\$425,158.20</b>	<b>\$470,764.41</b>	<b>10.73 %</b>	<b>\$37,106.21</b>

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

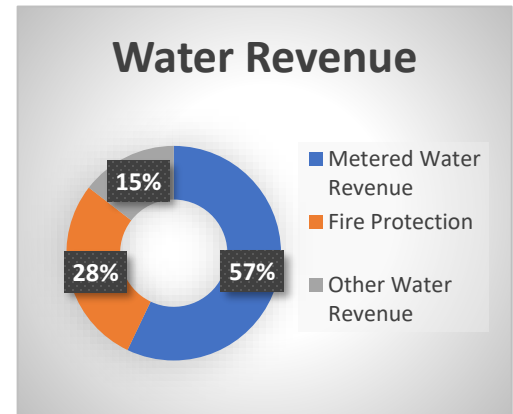
¾" meter .....	\$17.39
1" meter .....	\$31.30
1 ¼" meter .....	\$34.77
1 ½" meter .....	\$41.74
2" meter .....	\$55.64
3" meter .....	\$97.38
4" meter .....	\$163.46
6" meter .....	\$319.96

Volume Charges

First 20,000 gallons ....	\$4.20/1000
Next 80,000 gallons.....	\$3.91/1000
Next 400,000 gallons....	\$2.32/1000
Next 500,000 gallons...	\$1.99/1000

\*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. The revenue has not been supporting the expenditures with the simplified rate increase of 3%. The Village will also acquire another loan by 2025 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 OPERATING BUDGET FEATURES:**

Below is a list of highlights in the proposed budget:

- \$75,686.41 of the water utility fund balance will be utilized in balancing the budget
- Price increase of chemicals due to inflation
- \$10,000 increase in supplies and expenses due to cost of water meters and transmitters
- \$22,300 increase in repairs to water plant for routine maintenance at Well #1 (every 10 years)
- Wage increases, including part-time Deputy Clerk-Treasurer to full-time
- Village property and workers compensation insurance expenses unchanged
- WI Retirement System mandatory employer contribution increase from 6.5% to 7.1% general employees

**A CLOSER LOOK:**

**WATER UTILITY**

Expenditure	2022 Budget	2023 Proposed	Comments
Wages and payroll taxes	\$127,500	\$140,350	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	\$36,500	\$21,000	
Power purchase for pumping equip	\$32,600	\$32,600	
Chemicals	\$5,500	\$9,000	
Operating Supplies & Expenses	\$31,475	\$41,475	Meters and transmitters
Repairs of water plant	\$46,200	\$68,500	Repairs at Well #1
Transportation expense	\$10,645	\$11,045	fuel
Office supplies, phone, electric	\$7,620	\$10,520	
Outside Service Employed	\$19,000	\$19,000	PSC, water testing
Insurance (liability, work comp)	\$16,000	\$16,000	
Regulator Commission Expense	\$1,575	\$1,575	
Miscellaneous Expense	\$2,350	\$3,625	training
Debt – principal & interest	\$96,993.20	\$96,074.41	
Total:	\$433,958.20	\$470,764.41	
Difference:			\$36,806.21

Allocation of Budget

