

Village of *LOMIRA*

2025 PROPOSED OPERATING BUDGETS



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September 26, 2024

To Village of Lomira Board of Trustees and Stakeholders:

As I enter my thirteenth year as Village of Lomira Clerk-Treasurer and third year as Administrator, I reflect on the precious history of our incredible village, the projects we have accomplished, and the challenges we have encountered. The Village of Lomira has not only grown in population but has increased housing with new single-family and multi-family units, we have welcomed new businesses and have seen existing businesses prosper. We have restructured the Village departments and staff operations, created new goals, updated the Comprehensive Plan, and we have focused on sensible operational budgeting to better serve the community. It is an exciting time to be in the Village of Lomira as we hold dearly to our traditions yet grasp opportunities for progress.

My goal as Administrator-Clerk-Treasurer remains for each department to continually operate economically while building a savings, develop an operating budget that can be sustainable, give the public the best value for their tax dollar, maintain services, and provide an enriched quality of life for residents and businesses. All departments work together to maintain services to the community while operating safely and efficiently.

In the pages ahead, you will notice three columns of expenditures for each department: 1) the 2024 adopted budget figures, 2) the 2025 budget initially requested by each department, and 3) the 2025 proposed budget. There is a significant difference in the requested budget versus the proposed budget. In an ideal situation, each department is provided with enough funds to meet all the departments' needs. However, this becomes a challenge with a reduction in operating revenues. After meeting with each department supervisor to discuss their requested budget, I went back to the drawing table to create a balanced budget proposal that meets the goals listed above. In the General Fund budget proposal set before you, each department's budget is either reduced or the same as the 2024 budget.

It is not the easiest of tasks to balance a responsible budget. The Board is faced with making compromises and sound judgement in adopting a budget to fulfill the operations of an entire municipality. I hope my recommendations are reasonable and helpful to the Board.

The Board will discuss the proposed budgets at the regularly scheduled Board meetings on October 9th and November 13th, with an anticipated adoption date of November 13th as well.

Respectfully,

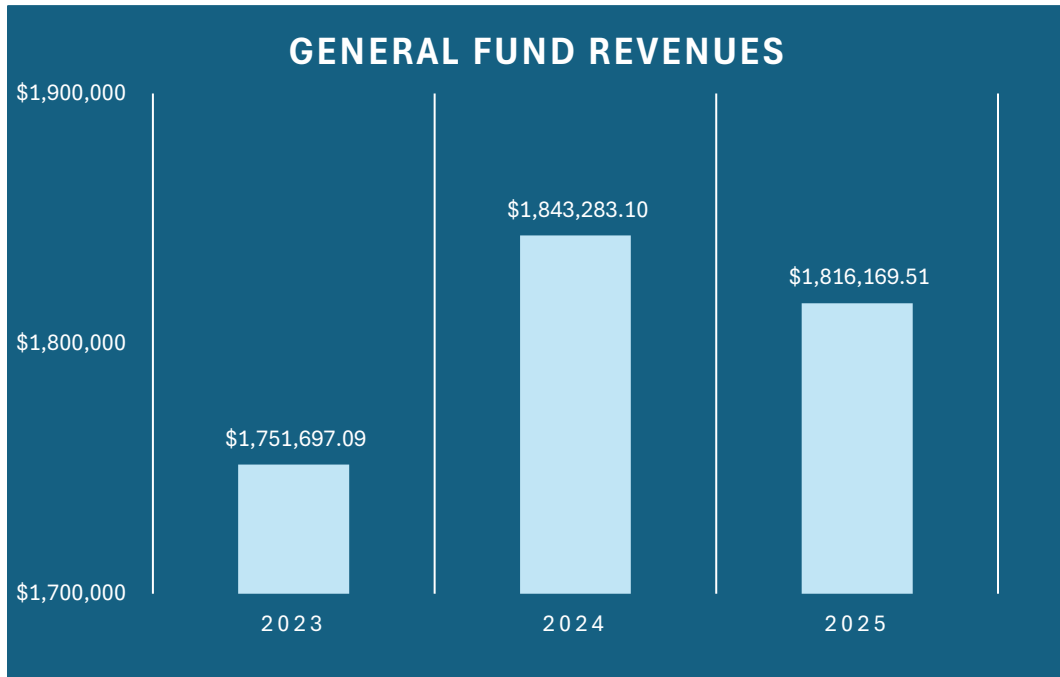


Jenna Rhein

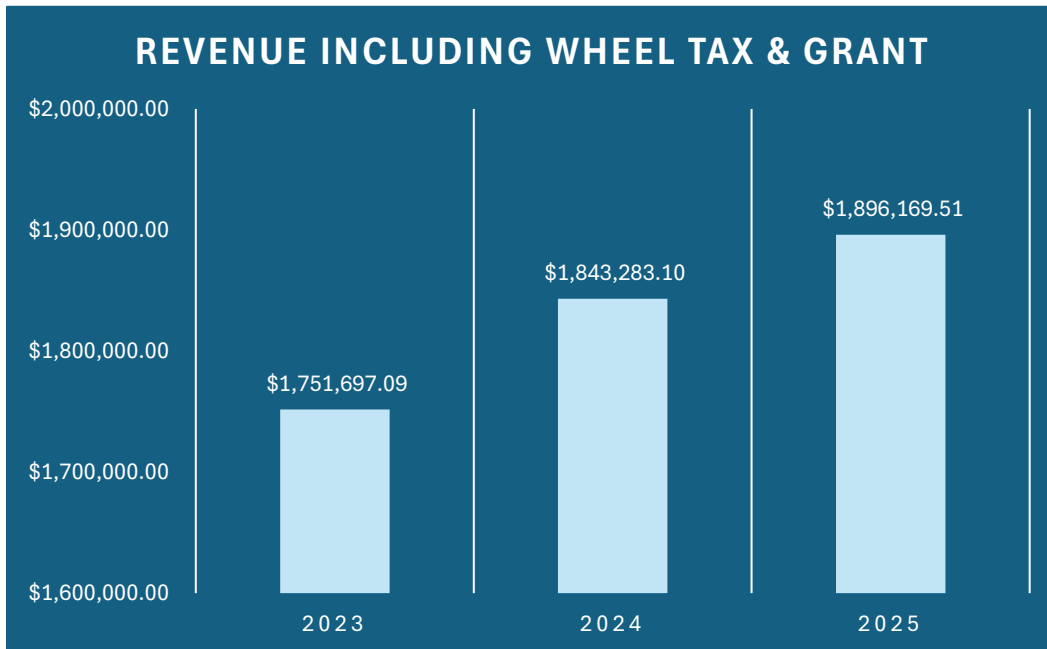
Village of Lomira Administrator-Clerk-Treasurer

2025 GENERAL FUND OPERATING BUDGET REVENUE

Revenue Source	2024 Budget	2025 Budget	
General Property Taxes	\$1,042,910.23	\$1,057,774.23	
Mobile Home Taxes	\$52,000.00	\$55,000.00	
Personal Property Aid	\$18,962.40	\$18,962.40	
Wheel Tax	\$0.00	\$52,000.00	Repave Acorn St.
State Shared Revenues	\$277,384.00	\$287,957.30	To be used for FD, PD, & DPW services
Fire Insurance Tax	\$8,500.00	\$10,000.00	
Tax Exempt Computer Aids	\$19,028.78	\$19,028.78	
State Transportation Aid	\$122,298.35	\$110,084.80	
Recycling Grant	\$9,500.00	\$10,000.00	
Liquor & Beer Licenses	\$2,500.00	\$2,450.00	
Operator Liquor Licenses	\$900.00	\$2,500.00	
Cigarette Licenses	\$250.00	\$300.00	
Mobile Home Licenses	\$312.00	\$312.00	
Fireworks Permits	\$10,000.00	\$9,500.00	
Cable Tv Franchise Fees	\$19,000.00	\$16,000.00	
Dog & Cat Licenses	\$2,000.00	\$2,000.00	
Building Permits	\$10,000.00	\$10,000.00	
Right-Of-Way Permits	\$250.00	\$100.00	
Traffic Fines	\$20,000.00	\$25,000.00	
Parking Fines	\$1,000.00	\$1,000.00	
DPW Grants	\$0.00	\$28,000.00	LRIP grant for Acorn St.
General Government Fees	\$3,000.00	\$3,000.00	
Police Services	\$30,000.00	\$0.00	SRO removed from Village contract
Snow Removal	\$1,000.00	\$1,000.00	
Recycling/Refuse Fees	\$107,987.34	\$110,000.00	
Weed Destruction Charges	\$200.00	\$200.00	
Community Room & Sterr Park Reservations	\$4,000.00	\$2,500.00	
Swimming Pool Gate Receipts	\$9,000.00	\$9,000.00	
Swimming Pool Concessions	\$1,800.00	\$1,500.00	
Swimming Pool Lessons	\$5,500.00	\$5,500.00	
Fire Protection Agreements	\$34,000.00	\$34,000.00	
Fire 2% Dues From Townships	\$3,500.00	\$3,500.00	
Interest Earned on General Fund	\$4,000.00	\$4,000.00	
Miscellaneous Revenue	\$6,000.00	\$4,000.00	
Surplus From Prior Years	\$16,500.00	\$0.00	
	\$1,843,283.10	\$1,896,169.51*	



This graph displays the General Fund Operating Revenues from 2023 – 2025. Wheel Tax and LRIP grant revenue to fund the Acorn Street repaving project are not included in this graph.



This graph displays the General Fund Operating Revenues from 2023 – 2025. The Wheel Tax and LRIP grant revenue in the amount of \$80,000 is included in the revenue budget.

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Village of Lomira 2025 Proposed Operating Budgets

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 2025 Budget
Village-wide Property Reassessment	\$35,000	In Progress	\$31,900 split in 2025 & 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	\$500,000		
5-Year Road Plan	Various	In Progress	\$80,000 Acorn Street
Sterr Park Light Pole Replacement (14)	\$30,000		
Lions Stand, Restrooms, ADA Compliance	\$2,000,000		
DPW Equipment Savings/Rotation Program	\$35,000/yr.		\$7,000 savings
Street Salt Eco-Friendly Upgrade Program	\$50,000 to start		
Stormwater Infrastructure	\$20,000/yr.	In Progress	\$20,000
Security Cameras at all Parks	\$15,000		
Brush Chipper	\$10,000		
Salt Shed	\$150,000		\$1,000 for repairs
Milwaukee Street Crosswalk Epoxy Paint	\$25,000		
FD Apparatus Replacement Program	\$142,000/yr.		\$11,000 savings
FD Radio Replacement Program	\$7,000/yr.		
FD Air Packs Replacement Program	\$11,000/yr.		
Repaint Exterior of Fire House	\$10,000		
Replace/remodel entryway at FD	\$2,500		
FD Overhead Door Replacement (every 20 yrs)	\$20,000		due by 2037
HVAC & Air Exchanger Equipment (20yr. cycle)	\$25,000		
Library – Increase Staff & Services	Various		Maintain levels
Plumbing Upgrades at Pool House	\$10,000/yr.		
Water Slides and Diving Board	\$25,000		
Burm on Northside of Pool	\$4,000	Completed in 2024!	
Mowing Guards Along Pool Fence	\$3,000		
Increased Staffing & Hours	Various		
Reroof Pool House	\$25,000		
Additional Tornado Siren near Pheasant Run	\$30,000		

ADMINISTRATOR-CLERK-TREASURER’S OFFICE

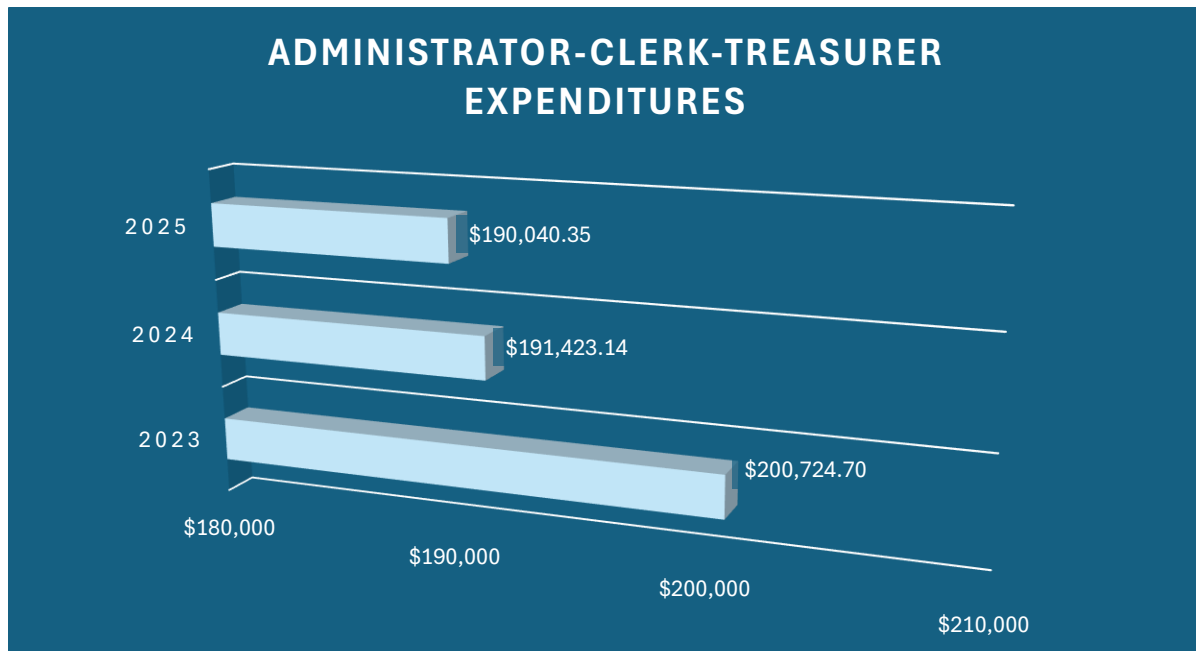
Expenditure	2024 Budget	2025 Request	2025 Proposed
Village Board Salaries	\$11,500.00	\$12,000.00	\$12,000
Education & Intergovernmental Fees	\$2,500.00	\$2,650.00	\$2,650
Dog & Cat Tag Fees	\$500.00	\$500.00	\$500
Capital Improvements Savings	\$9,022.69	\$20,000.00	\$6,786.80
Legal Fees	\$2,000.00	\$2,000.00	\$2,000
A/C/T Wages & Taxes	\$30,500.83	\$30,500.83	\$30,500.83
Deputy C/T Wages & Taxes	\$15,085.35	\$15,510.79	\$15,510.79
Election Inspector Wages	\$6,000.00	\$3,400.00	\$3,400
Election Supplies & Publishing	\$4,500.00	\$2,250.00	\$2,250
Office Supplies	\$7,000.00	\$13,000.00	\$7,000
General Publishing	\$800.00	\$800.00	\$800
Misc. General Expense	\$400.00	\$400.00	\$400
Office Mileage	\$300.00	\$300.00	\$300
Health/Life Insurance Contribution	\$1,500.00	\$1,500.00	\$1,500
Retirement Contribution	\$2,964.27	\$2,991.93	\$2,991.93
Property Assessment	\$11,000.00	\$17,950.00	\$17,950
Professional/Financial Fees	\$10,000.00	\$12,000.00	\$12,000
School's Share Mobile Home Tax	\$16,200.00	\$16,400.00	\$16,400
MB Maintenance & Supplies	\$35,000.00	\$35,000.00	\$30,000
Telephone	\$2,650.00	\$2,450.00	\$2,450
Alliant Energy	\$300.00	\$350.00	\$350
WE Energies	\$8,000.00	\$8,300.00	\$8,300
Sewer & Water	\$700.00	\$1,000.00	\$1,000
Property & Vehicle Insurance	\$5,000.00	\$5,000.00	\$5,000
Liability & Workers Comp Insurance	\$5,000.00	\$5,000.00	\$5,000
Unemployment Taxes	\$3,000.00	\$3,000.00	\$3,000
	\$191,423.14	\$214,253.55	\$190,040.35

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

Summary:

- Savings contribution for capital improvement projects.
- In 2026, the Village will undergo a village-wide property reassessment provided by Bowmar Appraisal. For budgeting purposes, ½ the expenditure for this service will be included in the 2025 budget and the remaining ½ will be included in the 2026 budget.
- 3% wage increases for most employees, 7% WI retirement contributions.
- Deputy Clerk-Treasurer will attend UW-GB WI Municipal Clerk’s Institute – Year 2.
- 2 Elections – February 18th and April 2nd .



Requests that are not included in the proposed budget:

- Allocating more funds for capital improvement projects
- Municode updates \$3,000
- IT consulting \$1,000
- Basic office supplies (stamps, envelopes, paper, etc) \$2,000
- Municipal building general maintenance \$5,000

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LAW ENFORCEMENT SERVICES

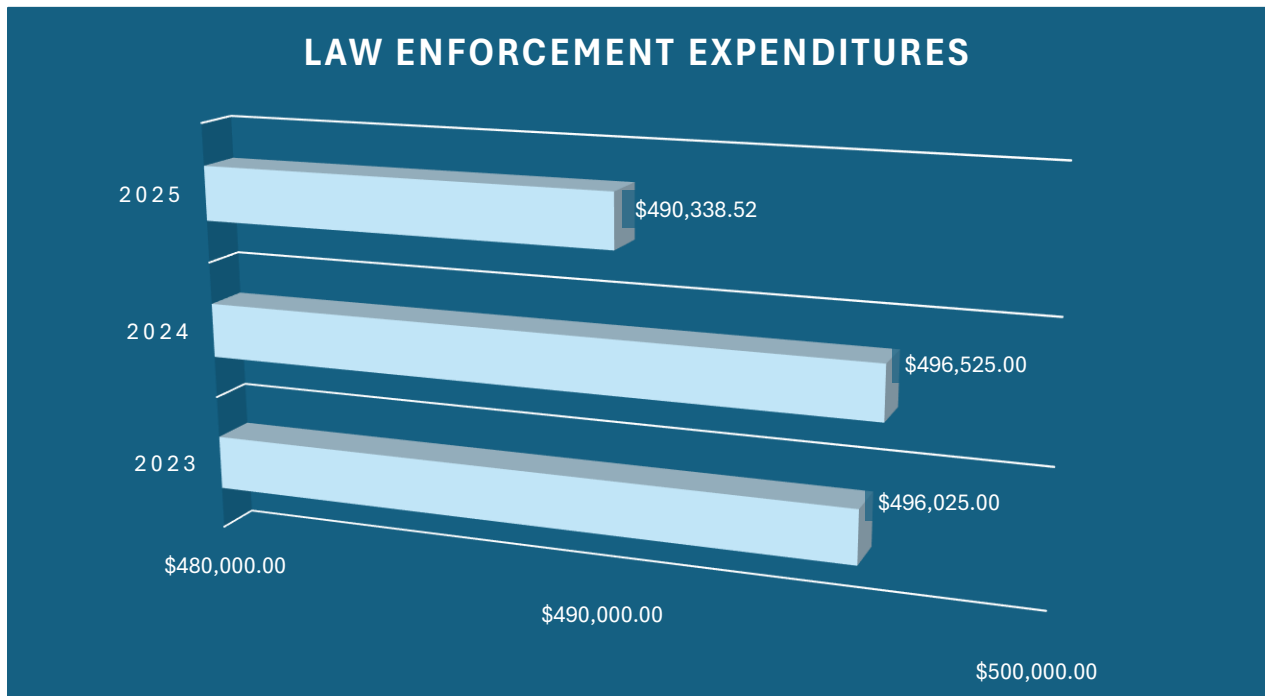
Expenditure	2024 Budget	2025 Request	2025 Proposed
Dodge County Sheriff’s Office Contract	\$445,600.00	\$466,276.02	\$466,276.02
Crossing Guards	\$12,125.00	\$6,062.50	\$6,062.50
Office Supplies & Equipment	\$2,500.00	\$2,500.00	\$2,000.00
Phone/Internet	\$1,000.00	\$1,000.00	\$1,700.00
WE Energies & Alliant Energy	\$8,300.00	\$8,300.00	\$8,300.00
Legal Fees	\$6,000.00	\$6,000.00	\$6,000.00
Equipment Savings	\$21,000.00	\$6,386.48	\$0
	\$496,525.00	\$496,525.00	\$490,338.52

Staffing Levels provided by Dodge County Sheriff’s Office (DCSO) contract:

- 1 full-time Patrol Sergeant
- 2 full-time Patrol Deputies
- Full-time Administrative Assistant staffing

Staffing Levels independent from DCSO contract:

- Crossing Guards at 1 intersection
- 1 full-time School Resource Officer (SRO) removed from Village contract and provided in agreement between the School District of Lomira and Dodge County Sheriff’s Office



FIRE DEPARTMENT

Expenditure	2024 Budget	2025 Request	2025 Proposed
Fire Chief Salary & Taxes	\$5,400.00	\$5,400.00	\$5,400
Firemen's Wages & Taxes	\$17,979.70	\$24,920.98	\$24,920.98
Workers Comp. Insurance	\$4,000.00	\$4,000.00	\$4,000
Vehicle Insurance	\$3,500.00	\$5,500.00	\$5,500
Supplies & Equipment	\$51,000.00	\$46,825.95	\$36,635.95
Vehicle Maintenance	\$17,000.00	\$25,000.00	\$19,800
Telephone & Internet	\$3,000.00	\$3,800.00	\$3,800
Training & Prevention	\$4,500.00	\$4,500.00	\$4,000
First Responders	\$3,000.00	\$3,500.00	\$3,200
Fire Inspections	\$6,000.00	\$6,000.00	\$6,000
Hydrant Rental	\$2,300.00	\$3,500.00	\$3,500
Equipment Savings	\$11,000.00	\$11,000.00	\$10,000
Building Maintenance & Utilities	\$8,000.00	\$8,000.00	\$8,000
Ambulance Service	\$29,535.00	\$29,689.00	\$29,689
Building Inspections	\$9,500.00	\$9,500.00	\$9,500
Emergency Management Expenditures	\$3,500.00	\$3,500.00	\$3,500
Emergency Management Wages	\$500.00	\$0.00	\$0
	\$179,714.70	\$177,445.93	\$177,445.93

Staffing Levels:

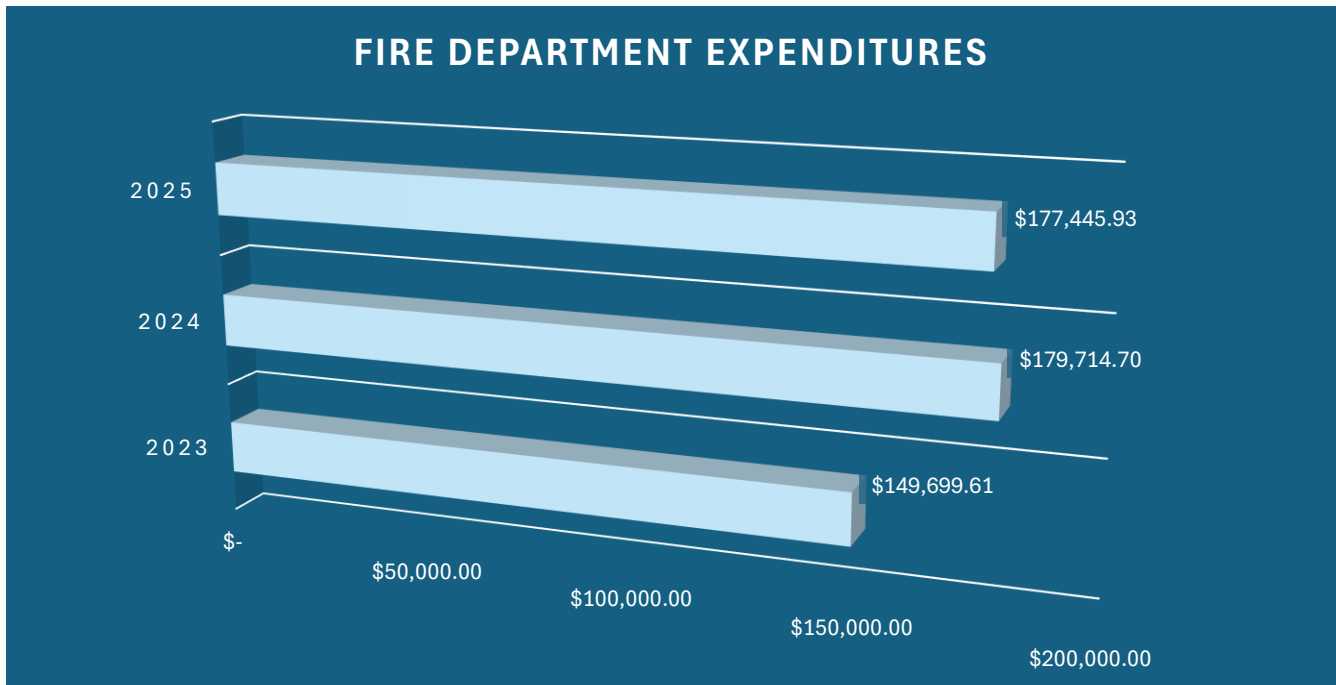
Approximately 30 FD members (including officers, fire and EMRs)

1 fire inspector

1 building inspector (contract)

Summary:

- Wage increases for membership (has not been increased since the 1980’s).
- Purchase of 5 sets of necessary firefighter gear that are expired. The goal is to budget for at least 5 sets each year to maintain safety and compliance.
- Upgrading and updating necessary firefighting equipment such as hoses, adapters, nozzles, etc.
- Replace front and rear tires on Rescue 2762.
- Replace rear tires on Rescue 2751.
- Increase in Theresa Ambulance services due to population increase; rate remained the same (cost/capita).



Requests that are not included in the proposed budget:

- Updating face shields, face pieces with neck strap
- Firefighting foam
- 11 hoses of various sizes
- Two MSA G1 Cylinders
- 3000 gallon Fol-Da-Tank, gas monitors, thermal imaging camera, fuel blower kit, brush truck and utility vehicle tires, Truck #2791 body work, exhaust

DEPARTMENT OF PUBLIC WORKS

Expenditure	2024 Budget	2025 Request	2025 Proposed
Director Wage & Taxes	\$24,993.37	\$27,719.88	\$27,719.88
Laborers' Wages & Taxes	\$60,858.73	\$53,479.06	\$53,479.06
Health & Life Insurance	\$14,833.33	\$29,666.67	\$29,667.67
Retirement	\$6,113.73	\$5,896.36	\$5,896.36
Maintenance & Street Supplies	\$36,989.00	\$19,155.00	\$19,705
Equipment Repair & Maintenance	\$25,800.00	\$20,100.00	\$20,100
Motor Fuel	\$12,000.00	\$10,000.00	\$10,000
Maintenance Services By Others	\$13,500.00	\$14,000.00	\$19,000
Street Salt	\$14,100.00	\$13,780.00	\$13,780
Safety Program	\$1,000.00	\$1,000.00	\$1,000
Property & Vehicle Insurance	\$7,500.00	\$7,500.00	\$7,500
Liability & Workers Comp. Insurance	\$13,750.00	\$13,750.00	\$13,750
Garage Maintenance	\$6,200.00	\$6,000.00	\$6,000
Shop Heating Fuel	\$3,000.00	\$3,000.00	\$3,000
Shop Electricity	\$4,500.00	\$4,500.00	\$4,500
Shop Supplies	\$4,000.00	\$4,000.00	\$4,000
Uniform Service	\$800.00	\$800.00	\$800
Shop Sewer & Water	\$400.00	\$400.00	\$400
Garage Telephone & Internet	\$4,000.00	\$4,000.00	\$4,000
Street Paving	\$13,000.00	\$81,000.00*	\$81,000*
Equipment Savings & Lease Program	\$9,000.00	\$15,000.00	\$9,000
Street Lighting	\$77,000.00	\$77,000.00	\$77,000
Sidewalk W/Out Street Reconstruction	\$14,000.00	\$0.00	\$0
Storm Sewer Maintenance	\$14,000.00	\$20,000.00	\$20,000
Refuse Collection & Disposal	\$76,800.00	\$79,104.00	\$79,104
Recycling Contract Services	\$32,100.00	\$33,100.00	\$33,100
Yard Waste Coll Wages	\$14,000.00	\$14,000.00	\$14,000
Other Recycling Exp	\$4,500.00	\$5,500.00	\$5,500
Weed Control	\$800.00	\$1,500.00	\$1,500
Animal Control	\$1,500.00	\$1,500.00	\$1,500
Sterr Park	\$11,090.00	\$11,090.00	\$11,090
Crystal Springs Park	\$1,260.00	\$1,260.00	\$1,260
Lawnmower/Snowblower Repair	\$1,500.00	\$1,500.00	\$1,500
Pond Maintenance	\$8,000.00	\$10,000.00	\$9,000
Oak Springs Park	\$825.00	\$825.00	\$825
North Hills Park	\$600.00	\$600.00	\$600
Athletic Field	\$2,800.00	\$9,500.00	\$9,500
Lawnmower Replacement	\$0.00	\$5,000.00	\$5,000
	\$537,113.16	\$606,225.96*	\$604,775.96*

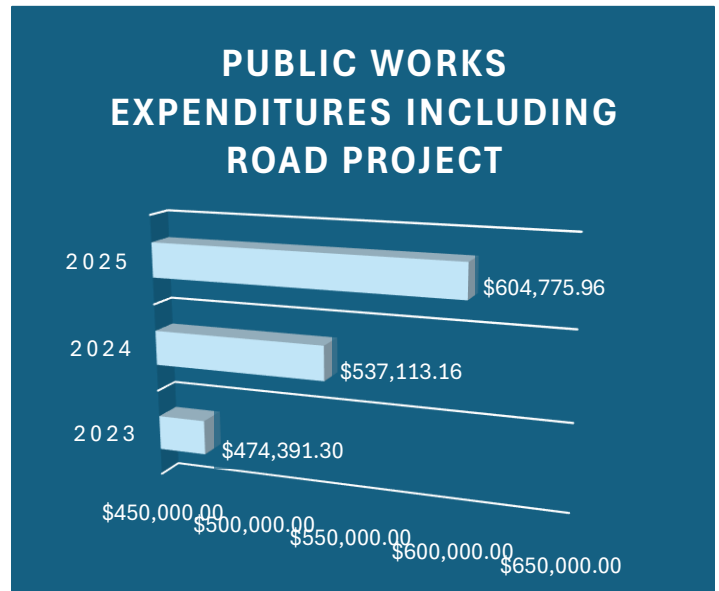
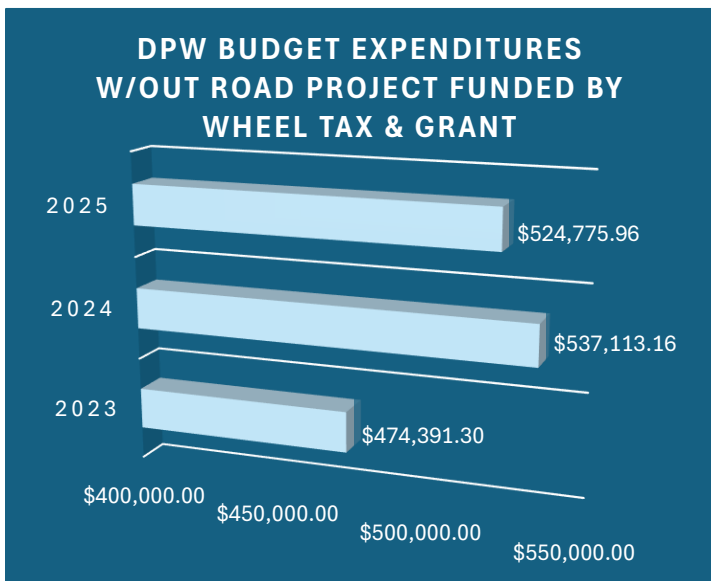
Staffing Levels:

- 1 full-time Director of Public Works
- 3 full-time Laborers
- 1 seasonal winter Laborer as needed

*Acorn Street will be repaved in 2025 for an approximate cost of \$80,000. The Village has been awarded the Local Road Improvement Project (LRIP) grant in the amount of \$28,000. The remaining balance of \$52,000 will be furnished by the Wheel Tax Fund.

Summary:

- Updating street signs (\$2,000/yr to update street name signs until entire Village is updated)
- Asphalt patching on various streets
- 3% wage increases for employees, 7% WI retirement contributions
- Replace a snowplow blade
- Crack sealing various streets
- Repair concrete floor at Village Garage
- Lease payment for JCB (lease agreement in place until 2029)
- Repair storm sewer on Water Street near Crystal Springs Park
- Allocating funds to equipment savings and the lawnmower replacement program
- Replace the failing electrical fuses on 8 poles at the Lomira Athletic Field Park
- Maintain pond chemical treatments
- \$5,000 for centerline striping



Requests that are not included in the proposed budget:

- Additional funds allocated for equipment savings
- Additional funds for pond maintenance

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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 for the library and the Library Board determines how those funds are expended within the department.

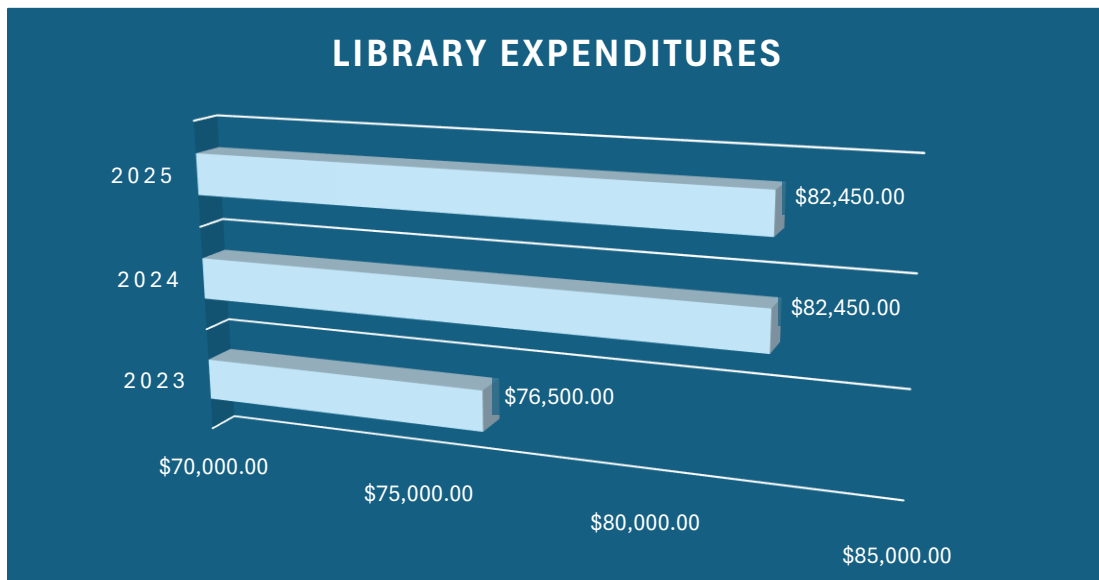
Expenditure	2024 Budget	2025 Request	2025 Proposed
Lomira QuadGraphics Community Library	\$82,450.00	\$85,350.00	\$82,450

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



Requests that are not included in the proposed budget:

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

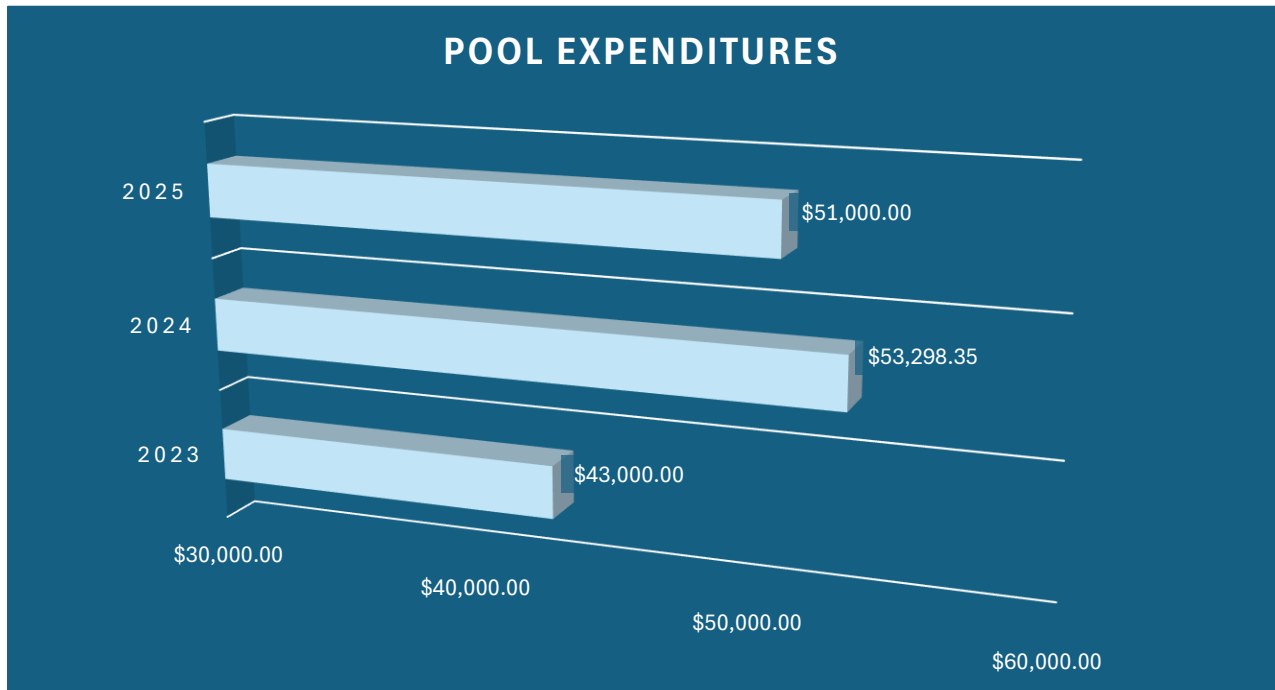
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LOMIRA POOL

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 operations, chlorine levels, etc.

The pool is open seasonally (June – August) seven days a week. Open swim is 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 School District of Lomira also offers a summer school class that includes swim lessons at the Lomira Pool.

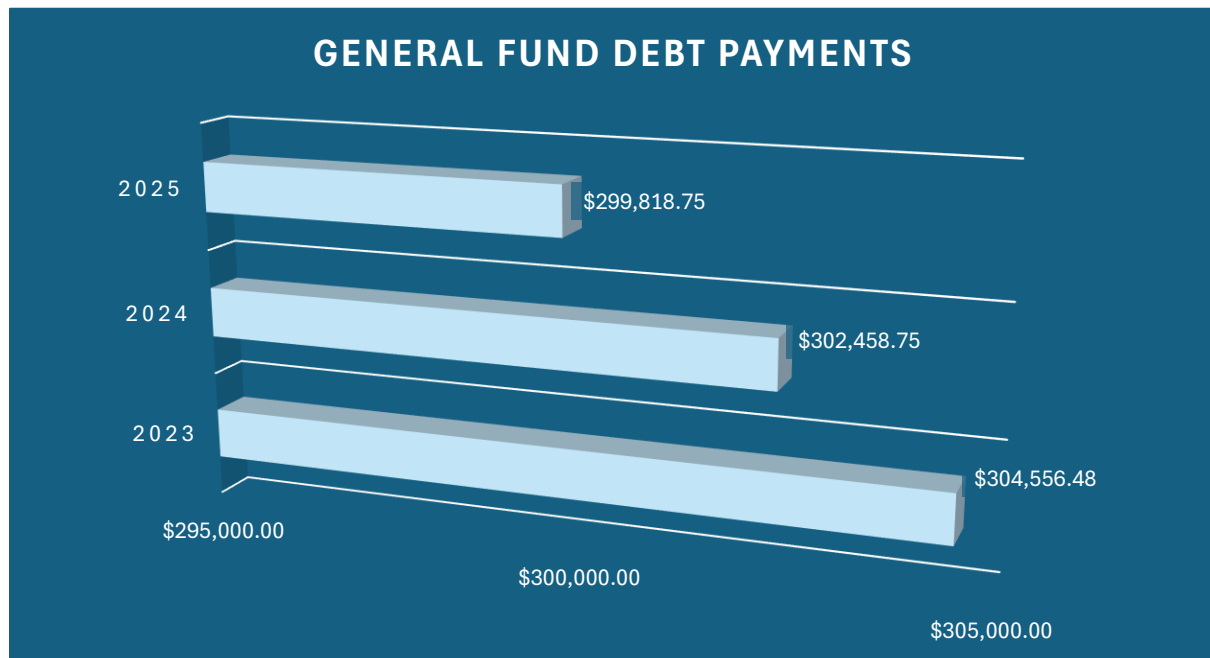
Expenditure	2024 Budget	2025 Request	2025 Proposed
YMCA contract	\$42,298.35	\$43,000.00	\$40,000
Pool Supplies & Maintenance	\$11,000.00	\$11,000.00	\$11,000
	\$53,298.35	\$54,000.00	\$51,000



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GENERAL FUND DEBT

Expenditure	2024 Budget	2025 Budget	
2009 Municipal Building Loan Principal	\$161,994.22	\$165,882.08	Closes in 2029
2009 Municipal Building Loan Interest	\$24,772.40	\$20,884.54	
2017 Milwaukee St. Loan Principal	\$26,989.44	\$26,989.44	Closes in 2025
2017 Milwaukee St. Loan Interest	\$782.69	\$782.69	
2016 Municipal Improvement Loan Principal	\$80,000.00	\$80,000.00	Closes in 2027
2016 Municipal Improvement Loan Interest	\$7,920.00	\$5,280.00	
	\$302,458.75	\$299,818.75	



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 Savings

This special-purpose fund is used to fund equipment necessary for department operations. Since contracting law enforcement services with DCSO, the Village merged the PD Equipment Savings, EAP Fund, Crime Program Fund, and K9 Program fund into savings to use in future law enforcement operating budgets if needed.

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 and streetlight Christmas decorations in the amount of \$2,000 annually.

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 funds in the sewer utility budget of \$10,000 annually.

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Sewer Utility Budget

The following pages reflect the 2025 sewer utility proposed 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

Revenue Sources	2024 Budget	2025 Budget
Sewer usage	\$1,103,000	\$1,112,000
Miscellaneous Revenues	\$5,792.12	\$5,000
Total Budget Revenues:	\$1,108,792.12	\$1,117,000

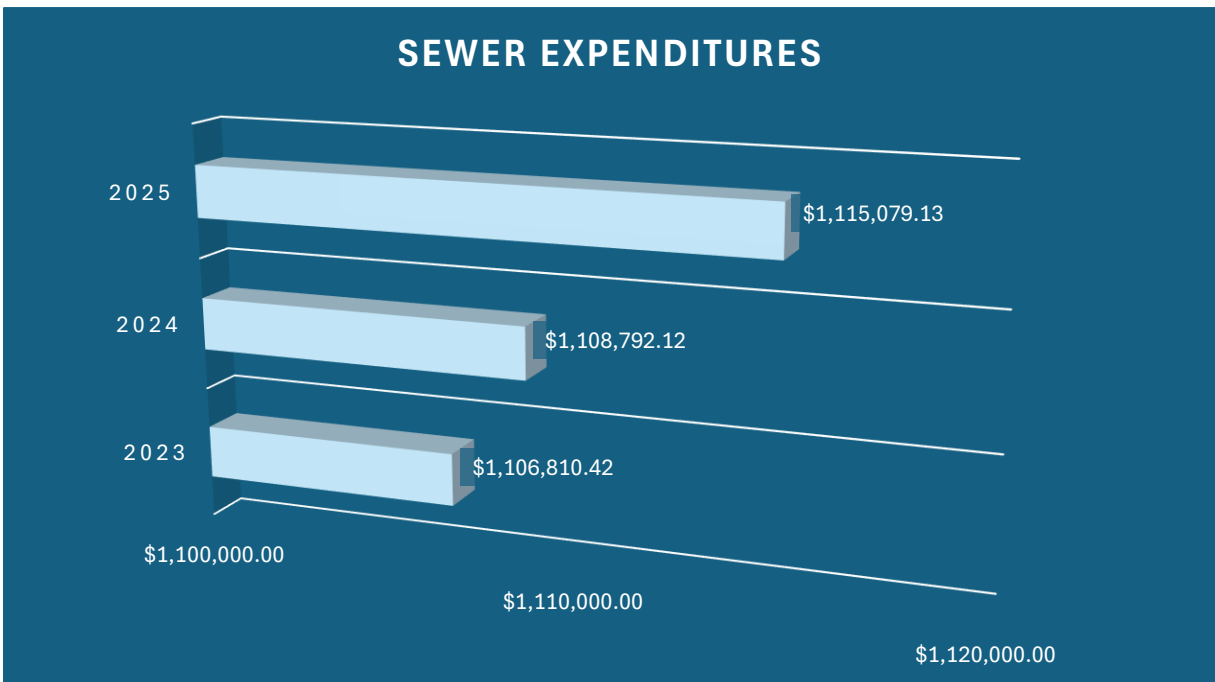
The sewer utility operates similar to a private business in that the revenue is generated by rates customers pay, not a tax. Residents and businesses are billed quarterly for their sewer consumption. The sewer consumption is based upon the metered water consumption.

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.

Expenditures	2024 Budget	2025 Proposed	
Sewer Wages and Taxes	\$ 101,771.23	\$ 95,198.93	
Sewer Power & Fuel For Pumping	\$ 10,000.00	\$ 8,500.00	electric for pumps @ wwtp
Power & Fuel For Aeration Equip	\$ 54,000.00	\$ 56,000.00	electric for blowers @ wwtp
Other Chemicals For Treatment	\$ 25,000.00	\$ 28,000.00	
Other Operating Supplies & Expenses	\$ 9,100.00	\$ 7,500.00	
Transportation Expense	\$ 11,261.00	\$ 11,160.00	
Maintenance Of Collection System	\$ 32,000.00	\$ 32,000.00	
Maintenance Of Collection Pump Equipment	\$ 8,650.00	\$ 6,750.00	
Maintenance Tr & Disp Plt Equip	\$ 18,500.00	\$ 11,500.00	
General Plant & Equip	\$ 7,800.00	\$ 17,500.00	
Billing, Collection & Accounting Wages	\$ 15,085.35	\$ 15,510.79	
General & Admin Wages	\$ 30,500.83	\$ 30,500.83	
Office Supplies & Expenses	\$ 26,000.00	\$ 26,000.00	
Outside Service Employed	\$ 95,800.00	\$ 112,000.00	MCO, Vesta, MSA, labs, etc.
Insurance Expense	\$ 18,000.00	\$ 18,000.00	
Employee Pensions & Benefits	\$ 22,447.06	\$ 37,063.03	
Regulatory Commission Expense	\$ 2,000.00	\$ 2,000.00	
Miscellaneous General Expense	\$ 2,000.00	\$ 2,000.00	
Transfers Out (Equip Savings)	\$ 61,000.00	\$ 41,000.00	\$21,000 savings, \$20K to wwtp
2016 Milwaukee St. Loan - Principal	\$ 48,115.26	\$ 48,115.26	Closes in 2025
2016 Milwaukee St. Loan - Interest	\$ 1,395.34	\$ 481.15	
2007 WWTP CWFL - Principal	\$ 165,849.50	\$ 169,954.28	Closes in 2027
2007 WWTP CWFL - Interest	\$ 14,986.39	\$ 10,830.82	
2021 CWF Loan - Principal	\$ 273,868.90	\$ 276,840.38	Closes in 2040
2021 CWF loan - interest	\$ 53,661.26	\$ 50,673.66	
TOTAL:	\$ 1,108,792.12	\$ 1,115,079.13	

Summary

- Slight increase for electrical costs at the wastewater treatment plant
- Jetting and cleaning one mile of sewer lines
- Manhole repairs
- \$14,000 to pay adjoining jurisdictions the phosphorus variance fee
- 3% wage increase for employees, 7% WI retirement contributions
- Increase in costs for contracted services: sample testing, engineering, auditors, etc.
- Assigning \$21,000 to equipment savings and \$20,000 to wastewater treatment plant savings
- The 2016 Milwaukee Street loan - final payment in 2025!



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 2028 – approximate cost \$2,000,000

■ End of Sewer Utility budget

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Water Utility Budget

The following pages reflect the 2025 proposed 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 (PSC) and the Board of the Village of Lomira. The amount of revenue generated by user consumption should match the expenditures.

In 2024 the water utility completed a conventional rate case study. The previous conventional rate case study was implemented in 2014. The rate increases necessary to support the water department expenditures and debt payments provided for nearly 95% rate increase. The PSC determined the water rate adjustment will be effective in two phases: 47.15% in 2024 and 47.34% in 2025.

WATER UTILITY OPERATING BUDGET REVENUE

Revenue Sources	2024 Budget	2025 Budget
Sewer usage	\$402,078	\$857,600
Miscellaneous Revenues	\$1,500	\$1,500
Fund Balance Reserves	\$66,953.61	\$0
Total Budget Revenues:	\$470,531.61	\$859,100

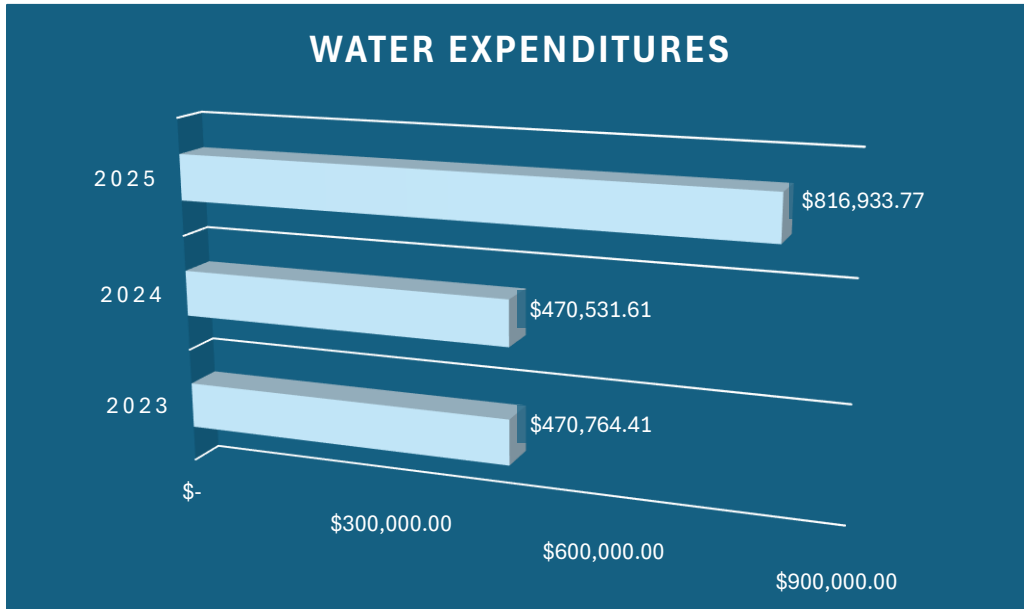
Residents and businesses are billed quarterly for their water consumption.

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	2024 Budget	2025 Proposed	
Water Wages	\$ 101,771.23	\$ 95,198.93	
Power Purchase For Pumping Equipment	\$ 33,400.00	\$ 33,400.00	
Chemical Expenses	\$ 10,000.00	\$ 9,000.00	
Supplies & Expenses	\$ 44,225.00	\$ 44,225.00	
Repairs of Water Plant	\$ 42,000.00	\$ 40,000.00	
Transportation Expense	\$ 11,760.00	\$ 11,160.00	
Administration & General Wages	\$ 45,586.19	\$ 46,011.62	
Other Office Supplies & Expenses	\$ 17,000.00	\$ 20,000.00	
Outside Service Employed	\$ 21,500.00	\$ 63,500.00	
Insurance Expense	\$ 18,000.00	\$ 18,000.00	
Employee Pensions & Benefits	\$ 22,447.00	\$ 34,730.00	
Regulatory Commission Expense	\$ 1,575.00	\$ 1,575.00	
Miscellaneous General Expense	\$ 4,000.00	\$ 4,015.00	
2016 Milwaukee St. Loan - Principal	\$ 59,895.30	\$ 59,895.30	Closes in 2025
2016 Milwaukee St. Loan - Interest	\$ 1,736.96	\$ 598.95	
2009 Well #1 SDWL - Principal	\$ 30,778.01	\$ 31,599.16	Closes in 2029
2009 Well #1 SDWL - Interest	\$ 4,856.92	\$ 4,024.81	
Savings For Future Projects	\$ -	\$ 300,000.00	
Total:	\$ 470,531.61	\$ 816,933.77	

Summary

- No fund balance will be utilized in balancing the budget
- Increase in supplies and expenses due to cost of water meters, transmitters, envelopes and stamps
- Village property and workers compensation insurance expenses unchanged
- 3% wage increase for employees, 7% WI retirement contributions



WATER UTILITY FUTURE PROJECTS AND PLANNING

- Church Street water main replacement in 2028 – approximate cost \$2,000,000
- 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

■ End of Water Utility budget