

**Village of Dorchester, WI****CLIENT LIAISON:**

Kirk Skoog

Phone: 715-384-2133

Cell: 715-305-8938

kskoog@msa-ps.com

**DATE:** December 5, 2012**2013 BUDGET AND TAX LEVY SCHEDULE****INPUT OF 2012 BUDGET INTO QUICKBOOKS** – Complete**2012 RECONCILIATION OF REVENUES AND EXPENSES** – Complete**2012 BUDGET VS. ACTUAL REPORT GENERATION** – Complete**2013 BUDGET STAFF SCOPING** – Complete**2013 DRAFT BUDGET PRESENTATION** – Complete**2013 TAX LEVY COMPLETION** – Complete**2013 FINAL BUDGET PUBLIC HEARING** – December 5, 2012**INPUT OF 2013 BUDGET INTO QUICKBOOKS** – December 14, 2012**STAFF TRAINING** – December 2012, January 2013**BUDGET NOTES:**

- 2013 Budget is based on 2012 Profit & Loss-to-Date, staff scoping, and November 7 and November 13 Board Meetings
- Includes (\$1,940) subsidy to the Water Utility – (\$89,174) if depreciation is included
  - MSA recommends a 2013 full PSC Water Rate Case
- Sewer Utility forecast sustainable after 2012 rate adjustment
- Includes an overall contingency of \$13,923 or 1.65%
- *Village Net Property Taxes:*
  - 2012 - \$223,915
  - 2013 - \$224,175 (.12% increase – net new construction only)

**PROJECT UPDATE**

<u>Expenses:</u>	<u>2012</u>	<u>2013</u>	<u>% Change</u>
General Government	104,897	122,503	
Public Safety	168,229	177,432	
Public Works	245,959	247,722	
Culture, Park and Recreation	61,991	62,901	
Conservation and Development	2,600	6,600	
Capital Outlay	100,100	111,500	
Other Financing Sources	<u>113,124</u>	<u>113,325</u>	
	<b>796,901</b>	<b>841,984</b>	<b>6%</b>
<u>Revenues:</u>			
Taxes	491,804	507,109	
Intergovernmental	293,903	290,903	
Licenses and Permits	4,130	4,335	
Public Charges for Services	37,250	39,400	
Miscellaneous	<u>10,100</u>	<u>16,100</u>	
	<b>837,187</b>	<b>857,847</b>	<b>2%</b>
Excess (Deficiency)	40,286	15,863	
Less: Transfers to Utilities	(26,594)	(1,940)	
	13,692	13,923	
Less: Transfer to Contingency	(13,692)	(13,923)	
Total	0	0	
<i>Net Property Taxes</i>	<b>223,915</b>	<b>224,175</b>	<b>0.12%</b>
Summary of Property Taxes			
General Fund	10,691		
Debt Service	113,124	113,325	
Capital Project	100,100	110,850	
Amount to be Raised:	<b>223,915</b>	<b>224,175</b>	

**Mill rate<sup>1</sup>: Clark County**

2011: \$24.22 / \$1,000 (\$7.46 / \$1,000 Village)

2012: \$24.57 / \$1,000 (\$7.12 / \$1,000 Village)

**Mill rate: Marathon County**

2011: \$20.59 / \$1,000 (\$5.37 / \$1,000 Village)

2012: \$20.54 / \$1,000 (\$5.18 / \$1,000 Village)

<sup>1</sup> Mill rates do not include Lottery Credit or First Dollar Credit

**Village of Dorchester  
General Fund Budget Summary**

<u>Expenses:</u>	<u>2012</u>	<u>2013</u>	<u>% Change</u>
General Government	104,897	122,503	
Public Safety	168,229	177,432	
Public Works	245,959	247,722	
Culture, Park and Recreation	61,991	62,901	
Conservation and Development	2,600	6,600	
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**GF INCOME****(A) TAXES**

	<u>2012</u>	<u>2013</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Exempt Computer Aide - General and TIF	6900	4,888	(2,012)	-29%	Per WIDOR Estimate
Mobile Home Taxes	1,670	1,670	0	0%	Carryover from 2012
PILOT - Other (LSS)	2,500	2,500	0	0%	Lutheran Social Services PILOT estimate
PILOT - Water	0	0	0	0%	\$51,330 foregiven H2O PILOT foregiven annually 2011 levy limit plus .116% , additional levy for net new
Property Taxes - General	223,915	224,175	260	0%	construction) Allowable Debt Service Levy Exemption (refinanced GO Note P & I of \$113,325) Estimated based on TID SOC and assumed .20 Clark
Property Taxes - TIF	256,819	273,876	17,057	7%	County mill rate
<b>Taxes</b>	<b>491,804</b>	<b>507,109</b>	<b>15,305</b>		

**Special Assessments****0****(B) INTERGOVERNMENTAL**

2% Fire Dues	1,800	1,800	0	0%	2% fire dues
Franchise Fee	3,330	3,330	0	0%	Charter Communications
Library County Aids	18,768	18,381	(387)	-2%	Marathon and Taylor County (kept by library)
Other State Payments		1,000	1,000		not budgeted for in 2012
Recycling Grant	1,531	1,531	0	0%	DNR estimate
State Revenue Sharing	210,194	210,194	0	0%	Estimated per DOR
Transportation Aide	58,280	54,667	(3,613)	-6%	per DOR GTA estimate
<b>Intergovernmental</b>	<b>293,903</b>	<b>290,903</b>	<b>(3,000)</b>	<b>0</b>	

**(C) LICENSES & PERMITS**

Building Permits	70	50	(20)	-29%	
Business Licenses & Permits - others	300	300	0	0%	
Dog License	350	250	(100)	-29%	
Liquor License	875	1,200	325	37%	
Mobile Home License	25	25	0	0%	
Operating & Cigarette Licenses	10	10	0	0%	
(D) Fines & Violations	2,500	2,500	0	0%	parking and county fines
<b>Licenses &amp; Permits</b>	<b>4,130</b>	<b>4,335</b>	<b>205</b>		

**(E) PUBLIC CHARGES FOR SERVICES**

Garbage and Recycling Fees	37,200	37,200	0	0%
General Government Fees	0	250	250	0%
Highway Fees - local	0	100	100	0%
Mowing and Weed Control	0	1,800	1,800	0%
Publication Fees	50	50	0	0%
Sidewalk Shoveling				
<b>Public Charges for Services</b>	<b>37,250</b>	<b>39,400</b>	<b>2,150</b>	

**(F) MISC REVENUE**

Donations				
Donations for Library Project				
Insurance Recovery				
Interest Income		750	750	
Memorial Hall Income	5,100	5,100	0	0%
Misc. Income		200	200	
Rent - Village Hall	1,500	1,500	0	0%
Rent - Land	3,500	8,550	5,050	144% Doug Meyers - 30 ac, Mike Feddick - 37 ac
<b>Miscellaneous Revenue</b>	<b>10,100</b>	<b>16,100</b>	<b>6,000</b>	

<b>Proceeds from Debt</b>	<b>0</b>	<b>0</b>	<b>0</b>	Would increase if debt service used for C/O items Or if Village proceeds with Washington 4th/3rd project.
<b>Total GF Revenue</b>	<b>837,187</b>	<b>857,847</b>	<b>20,660</b>	<b>0</b>

**GF EXPENSES****(A) General Fund Expenditures**

	<u>2012</u>	<u>2013</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
Assessor (Becker)	4,400	4,400	0	0%	Maintenance assessment
Assessor Supplies	700	700	0	0%	Manufacturing Assessment charged by State
Attorney Fees (Wachsmuth)	4,000	4,000	0	0%	carryover from 2012, increase to \$100 / hour
Audit (Soyk)	4,500	4,500	0	0%	
Water Audit (Soyk)	(1,800)	(1,800)	0	0%	40% of Audit Cost
Sewer Audit (Soyk)	(900)	(900)	0	0%	20% of Audit Cost
Board Fringes	386	386	0	0%	
Board Meetings	5,040	5,040	0	0%	
Board of Review	0	100	100		
Board - other	0	500	500		
Clerk - cleaning expense		240	240		clerks office portion of cleaning expense
Clerk - Dues and Memberships	0	750	750		WMCA, MTAW, LWM
Clerk Electric	1,100	1,100	0	0%	
					50% Heins plus cleaning (Leichtman) and PT Asst. Increase
Clerk Fringes	4,119	4,275	156	4%	due to PT Asst. hours for 2013. incl 1% increase
Clerk Gas & Heat	800	800	0	0%	
Clerk Mileage	0	0	0		incl in training
Clerk Outside Services	0	7000	7,000		QB assistance, budget and tax levy
Clerk Telephone	1,400	1,650	250	18%	Based on 2012 actual
					50% Heins plus cleaning (Leichtman) and PT Asst. Increase
Clerk Salaries	17,685	26,959	9,274	52%	due to PT Asst. hours for 2013. incl 1% increase
Clerk Supplies	5,000	4,000	(1,000)	-20%	Post Office, Office Supplies, misc. etc. per clerk request incl. MTAW, WMCA, LWM, C/T Institute & Advisory Board, WRWA (utility) Payroll / HR, online
Clerk Training	4,000	3,500	(500)	-13%	courses
Clerk Utilities (W & S)	190	190	0	0%	
Election Salaries	1,550	1,000	(550)	-35%	
Election Supplies	500	250	(250)	-50%	
Data Processing - Supplies	2,000	1,000	(1,000)	-50%	QuickBooks support and updates
Insurance - Crime	444	466	22	5%	per Westland estimate incl 5% increase
Insurance - Liability	11,384	10,186	(1,198)	-11%	per Westland estimate incl. 5% increase
Insurance - Property Insurance	8,005	10,756	2,751	34%	LGIP per Westland estimate (incl 5% increase)
Insurance - Workers Comp	11,712	13,438	1,726	15%	per Westland estimate incl. 5% increase
Water Utility Insurance Allocation	(5,000)	(5,000)	0	0%	Insurance % paid by Water Utility
Sewer Utility Insurance Allocation	(3,900)	(3,900)	0	0%	Insurance % paid by Sewer Utility
President Salaries	1,140	1,140	0	0%	
President Fringes	87	87	0	0%	
Publications	1,600	1,600	0	0%	

Village Hall Cleaning	1040	1040	0	0%
Village Hall Other	0	500	500	Based on 2012 actual
Village Hall Telephone	1,800	1,950	150	8% Based on 2012 actual
Village Hall Electric	3,500	3,500	0	0% Based on 2012 actual
Village Hall Gas / Heat	3,000	3,300	300	10% Based on 2012 actual
Village Hall Utilities (W & S)	1,700	1,100	(600)	Based on 2012 actual
Village Hall Misc.	12,700	12,700	0	Printing, LWM dues, animal control, Neighborhood Watch 0% plus \$11,000 Dorchester Homesite LLC Property Tax Refund
Contingency/Donations	1,015	0	(1,015)	-100% Paid Bonus and Xmas Gifts
<b>General Government Expenditures</b>	<b>104,897</b>	<b>122,503</b>	<b>17,606</b>	

***(B) Public Safety***

Fire Department / Emergency Services	50,236	48,210	(2,026)	-4% per 2013 Dorchester Community Emergency Services Budget
Fire Protection - Water Utility	51,682	51,682	1,446	3%
Police Car Insurance	0	0	0	included in Admin
Police Fringes	14,844	14,970	126	1% See Payroll allocation
Police Fuel	0	4,000	4,000	Based on 2012 actual (not itemized in 2012)
Police Personnel Assistance	2,250	1,000	(1,250)	-56% per PD request
Police Phone	1,450	1,450	0	0% 1 cell PD
Police Supplies & misc.	1,200	7,900	6,700	Office supplies, radio replacement / repairs, computer program 558% / support (Badger TraCS)
Police Training	0	1,500	1,500	
Police Uniforms	2,250	750	(1,500)	-67% per PD request
Police Vehicle	3,000	3,000	0	0% Squad maintenance
Police Wages	41,317	42,970	1,653	4% includes 1% increase
<b>Public Safety</b>	<b>168,229</b>	<b>177,432</b>	<b>10,649</b>	



**(C) Public Works**

Garbage Collection - Refuse	27,565	27,565	0	0%	
Garbage Collection - Recycling	6,621	6,621	0	0%	
PW Contracted Services	0	25,000	25,000		Non-project related assistance (engineering)
PW Equipment Repairs	48,300	20,700	(27,600)		Equipment repairs
PW Electric	23,170	0	(23,170)		
*Brat Stand		110	110		Based on 2012 actual.
*Hwy Sign		600	600		Based on 2012 actual.
*Street Lights		19,000	19,000		Based on 2012 actual.
PW Fringes	27,603	22,863	(4,740)	-17%	80% Faude, Rieck, 50% Pagel
PW Fuel	8,000	10,000	2,000	25%	Based on 2012 actual.
PW Misc	3,900	2,000	(1,900)	-49%	Diggers, xmas decorations, vehicle licenses
PW Telephone (2 cells)	600	600	0	0%	
					Blacktopping, Crack Repair, sand and gravel, Chip-seal
PW Street Repairs	13,000	30,000	17,000	131%	Ludwig Drive and North Front, Apollo
PW Supplies and expense	11,000	15,000	4,000	36%	Heartland Co-Op, Meyer Lumber, etc.
PW Training	1,000	1,000	0	0%	Rieck and Faude
PW Uniforms	1,500	1,500	0	0%	\$500 clothing allowance (x2) plus \$500 new (\$250 x 2)
					80% Faude, Rieck and 50% Pagel plus mowing incl 1%
PW Wages	73,700	65,163	(8,537)	-12%	increase
<b>Public Works</b>	<b>245,959</b>	<b>247,722</b>	<b>1,763</b>		

Library Wages	34,768	33,899	(868)	-2%	Dir.and Asst. incl 1% increase, request 3%, no OT / Shift
Library Fringes	2,660	2,593	(66)	-2%	Director and Asst. incl 1% increase
Library water and sewer	272	360	88	32%	
Library power	1,584	1,584	0	0%	
Library gas	1,344	1,200	(144)	-11%	
Library phone	600	600	0	0%	
Library Technology	4,560	4,388	(172)	-4%	WAN, VCAT, License, Postage
Library Other	13,904	13,276	(628)	-5%	Per Library dept. request
Library insurance	0	0	0		included in Admin insurance
Memorial Hall	2,300	5,000	2,700	117%	Feasibility Study
<b>Culture and Recreation</b>	<b>61,991</b>	<b>62,901</b>	<b>910</b>		<b>\$43,233 Village Cost-Library (less County)</b>



Community Dev / Tourism	1,500	4,500	3,000	Dorchester "Welcome" banners (5) plus Welcome Guide, new 200% Xmas lights
Economic Development	1100	2100	1,000	Clark Cty Ec. Dev and United Comm. of Clark County, 91% Village Survey Plat (Clark County)
<b>Conservation and Devel.</b>	<b>2,600</b>	<b>6,600</b>	<b>4,000</b>	

C/O - VH Office Equipment		1,500		Projector and screen (Krause)
	3,000	2,000		Computers, printers and software Dep Clerk (Krause)
		1,500		Fireproof file cabinet (per Heins request)
C/O - VH Building		10,000		Comprehensive Plan
		5,000		Set aside for various building upgrades or building study
	<b>3,000</b>	<b>20,000</b>		

C/O - Police	3,000	3,000		Squad car replacement fund
	4,000			Squad car computer purchase (incl. 2012 line item)
	<b>7,000</b>	<b>3,000</b>		

C/O - PW Equipment	67,500	itemized for 2013	
	10,000		Bucket Truck future replacement
	10,000		Vehicle replacement
			Approved oil containment system
	1,000		Gas and Fuel Storage cabinet (OSHA)
	2,000		Laptop / Computer for PW
			Shop Air compressor
			UTV
	5,000		2009 Truck Replacement Fund
	5,000		JD Loader replacement fund
	10,000		Dump Truck (x2) Replacement Fund
			Brush trailer
	2,850		Shop overhead door (1 per year)
			Shop Upgrades:
	400		W/D (1)
	350		Entrance Door (E)
			Flooring (postpone) and bathroom
			Stove (sell existing)
	500		Lights (shop)
	5,000		Snowblower attachment for Ventrec
			Lawn Mower plus attachments
	<b>67,500</b>	<b>52,100</b>	

C/O - Parks and Recreation			Park Land Purchase (Krause)
			DNR Stewardship Trail Application (CTH A), engineering / planning '14
	4000	10000	Set aside for future use
	<b>4,000</b>	<b>10,000</b>	

C/O - Streets	5,000	15,000	Street Repair Fund
	10,000	itemized	Future Expenditure Fund
	1,200	3,000	Informational Street Signage Improvements (per CIP), new Advertising signs for available land on CTH A
		6,000	Sidewalk Repairs (Krause)
			CTH A / SH 13 Cost Share Set aside
			Viercks Dr. - reconstruct 250' and stormwater (per CIP - \$80,000)
	2,400	2,400	Linden St. Engineering (LOC)
			Adjust 6 manholes on 2nd Ave. East (per CIP)
	<b>18,600</b>	<b>26,400</b>	

C/O - Library			
	<b>0</b>	<b>0</b>	

<b>Capital Outlay</b>	<b>100,100</b>	<b>111,500</b>
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<b>Transfers Out (GO Debt Service)</b>	<b>113,124</b>	<b>113,325</b>
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<b>Total Expenditures</b>	<b>796,901</b>	<b>841,984</b>
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<b>GF Excess / Deficiency</b>	<b>\$40,286</b>	<b>\$15,863</b>	<b>Contingency</b>
			<b>1.88%</b>

<b>Transfers Out (Water Utility)</b>	<b>(\$26,594)</b>	<b>(\$1,940)</b>
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<b>Transfers Out (Sewer Utility)</b>	<b>0</b>	<b>0</b>
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<b>Total Expenditures less Utility Transfers</b>	<b>\$13,692</b>	<b>\$13,923</b>	<b>Contingency</b>
			<b>1.65%</b>

<b>Transfers Out (Savings / Contingency)</b>	<b>(\$13,692)</b>	<b>(\$13,923)</b>
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<b>WATER REVENUES</b>		<b>Account</b>	<b>2012</b>	<b>2013</b>	<b>Diff.</b>	<b>%</b>	<b>Notes</b>
610-00-40419-031-000	INTEREST INCOME GENERAL		1,408	500	(908)	-64%	
610-00-40461-011-000	METERED SALES (ALL CATEGORIES)		121,000	98,000	(23,000)	-19%	based on 2012 actual revenues
610-00-40463-000-000	PUBLIC FIRE PROTECTION		51,682	51,682	0	0%	Public Fire Protection revenue from General Fund
610-00-40474-015-000	OTHER OPERATING REV-MISC		800	800	0	0%	Connection Fees
<b>Total Water Revenues</b>			<b>174,890</b>	<b>150,982</b>	<b>(23,908)</b>		Decrease in 2012 metered sales

<b>WATER EXPENSES</b>		<b>Account</b>	<b>2012</b>	<b>2013</b>	<b>Diff.</b>	<b>%</b>	<b>Notes</b>
610-00-50382-218	OUTSIDE SERVICES-AUDIT		1,800	1,800	0	0%	40% of audit cost (per Soyk)
610-00-50403-000-000	DEPRECIATION		87,234	87,234	0	0%	2011 depreciation plus 5% (audit entry) - debt service principal payments
610-00-50408-000-000	TAXES (OTHER THAN INCOME)		52,675	0	(52,675)	-100%	\$51,330 PILT due by GF annually forgiven
610-00-50426-000-000	OTHER INCOME DEDUCTIONS		3,110	3,110	0	0%	Interest Expense (audit entry)
610-00-50427-000-000	INTEREST ON LONG-TERM DEBT		3,683	5,603	1,920	52%	2013 Front St. and 2013 SDWLP project interest
610-00-50622-061-000	PUMPING: POWER		13,200	13,200	0	0%	Wash. Ave. plant, 1st Ave. pumphouse and tower (based on 2012 actual)
	PUMPING: GAS		10,600	10,000	(600)	-6%	Washington Ave. plant, 1st Ave. pumphouse (based on 2012 actual)
610-00-50630-061-000	WATER TREATMENT: Wages		18,844	29,862	11,018	58%	Golz @ 50% , 10% Faude and Reick, 25% Pagel incl 1% increase
	WATER TREATMENT: Fringes		8,522	8,551	29	0%	Golz @ 50% , 10% Faude and Reick, 25% Pagel incl 1% increase
610-00-50631-061-000	WATER TREATMENT: CHEMICALS		8,500	8,500	0	0%	Based on 2012 actual
610-00-50632-061-000	DUES AND MEMBERSHIPS		500	500	0	0%	
610-00-50651-061-000	MAINTENANCE ITEMS		10,500	9,500	(1,000)	-10%	Parts and Repairs
610-00-50681-061-000	SUPPLIES EXPENSE		3,000	3,000	0	0%	office supplies and misc.
	REPAIRS EXPENSE				3,700		Booster Pump Seal Replacement per quote
	TRAINING - FIELD		1,000	1,000	0	0%	
	TRAINING - ADMIN		250	250	0	0%	
	TRANSPORTATION		500	500	0	0%	
610-00-50686-000-000	UNIFORMS		500	500	0	0%	\$250 clothing allowance plus \$250 new
610-00-50904-061-000	CUST ACCTS: UNCOLLECT ACCTS				0		Amount "written off" annually without a followed Collections Policy
610-00-50920-061-000	ADMIN & GEN: Wages		6,143	7,160	1,018	17%	Heins @ 25% incl 1% increase
	ADMIN & GEN: Fringes		1,867	1,945	78	4%	Heins @ 25% incl 1% increase
610-00-50923-061-000	ADMIN & GEN: OUTSIDE SERVICES		8,284	8,284	0	0%	Cross Connection Inspection, \$2000 excavating, \$1,800 water audit
610-00-50924-061-000	ADMIN & GEN: INSURANCE		5,000	5,000	0	0%	per Soyk
610-00-50930-061-000	ADMIN & GEN: MISC GEN EXPENSE		600	600	0	0%	Telephone
610-00-50933-061-000	ADMIN & GEN: TRANS EXPENSE		500	500	0	0%	
<b>Total Water Expenses</b>			<b>246,812</b>	<b>206,600</b>	<b>(36,512)</b>		Elimination of PILT obligation, increase in wages / fringes due to applying additional PW time to Water Utility.



		<u>2012</u>	<u>2013</u>
C/O - Water	Porta Tower - Water Tank Cleaning	\$8,800	
	Well #2 and #3 clean and mainline clean	\$3,236	6,000 chemically clean both wells
	Tonka Replace filter media - 15-20 yrs (been 6 years)	\$3,328	3,328 set aside for future project
	Tonka Replacement media for Stripper Tower	\$3,723	2,723 \$26,064 total cost (7 yr) per quote - set aside for future project
	Recharge Green Sand filter and wash system check	\$2,505	2,505 \$7,515 total cost (3 yrs) per quote, set aside for future project
	2013 Water Tank Maintenance Contract (\$15,752)		10,000 Utility Serv Co. (must cancel 90 days prior to April 1, 2013) or will cost \$15,752, set aside for future project
	Utility Service Co. Year 4 250k Pedisphere	41,906	0 contract expired
	Replace 20 hydrants (per CIP) - \$16,000	\$16,000	4,000 only 4-5 planned
			5,000 Water Loss Investigation
	Linden St. Engineering		TBD
<b>Water</b>		<b>41,906</b>	<b>33,556</b>

<b>288,718</b>	<b>240,156</b>
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	2012	2013	<u>Rate of Return</u>
<b>Water Excess / Deficiency</b>	<b>(\$113,828)</b>	<b>(\$89,174)</b>	-37%
<b>Water Excess / Deficiency (less depreciation)</b>	<b>(\$26,594)</b>	<b>(\$1,940)</b>	-1%
<b>Operations Transfers In (General Fund)</b>	<b>26,594</b>	<b>1,940</b>	0%
<b>Net Excess / Deficiency</b>	<b>0</b>	<b>0</b>	

**Recommendations:**

Begin adjusting rates to account for ~\$2,000 annual GF subsidy. Full PSC Rate application.

TID will allow for Washington Ave, 3rd / 4th Projects to be undertaken with no impact to rates, but a large subsidy still exists that needs to be addressed in 2013.

Eliminate annual subsidy or forgo long-term maintenance items / savings (not included in above).

Remove Utility Co. contract obligation and save ~\$16,000 annually (included in above).

The Water Utility has over 20% documented water "loss" per the 2011 PSC Annual Report. Investigate whether errors occur in billing / meters or within distribution system.

Failing to account for depreciation negates the Village's ability to perform facility upgrades with debt service.

<u>SEWER REVENUES</u>	<u>Account</u>	<u>2012</u>	<u>2013</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
620-00-40419-031	INTEREST INCOME GENERAL	0	500	500		Bond and Replacement Fund
620-00-40462-011	SALES (ALL CATEGORIES)	145,000	161,650	16,650	11%	Based on 2012 actual (incl billing adjustments per Soyk).
620-00-40474-022	HOOK UP FEES	300	300	0	0%	Connection Fees
<b>Total Sewer Revenues</b>		<b>145,300</b>	<b>162,450</b>	<b>17,150</b>		

<u>SEWER EXPENSES</u>	<u>Account</u>	<u>2012</u>	<u>2013</u>	<u>Diff.</u>	<u>%</u>	<u>Notes</u>
620-00-50403-000	DEPRECIATION - OPERATING	49,249	49,249	0	0%	2012 depreciation plus 5% (audit entry) - should cover bond principal
620-00-50408-000	TAXES (OTHER THAN INCOME)	2,034	2,034	0	0%	Carryover \$2,034 (audit entry)
610-00-50426-000	OTHER INCOME DEDUCTIONS	1,447	1,447	0	0%	Interest Expense (audit entry)
620-00-50427-000	INTEREST ON LONG-TERM DEBT		17,984	17,984	#DIV/0!	USDA RD interest plus Washington 3rd/4th interest
	USDA RD Bond - Reserve and Replacement Fund		12,000	12,000	#DIV/0!	USDA RD requirement
620-00-50610-110	SEWAGE SERVICE-SALARIES	18,844	29,862	11,018	58%	Golz @ 50%, Faude and Reick 10%, 25% Pagel incl 1% increase
620-00-50610-150	SEWAGE SERVICE-FRINGS	10,389	11,562	1,172	11%	Golz @ 50%, Faude and Reick 10% incl 1% increase
620-00-50610-222	SEWAGE SERVICE-ELEC & POWER	19,000	15,000	(4,000)	-21%	Lift Station, WWTP #1 and #2
	SEWAGE SERVICE-HEAT	3,500	3,599	99	3%	WWTP #1 and #2
	SEWAGE SERVICE-W/WW	500	500	0	0%	
620-00-50610-225	SEWAGE SERVICE-TELEPHONE	1,200	1,200	0	0%	landline, cell, lift stations
620-00-50611-057	SEWAGE TREATMENT-TESTING	3,500	3,500	0	0%	
620-00-50611-300	SUPPLIES and Repairs	11,000	7,500	(3,500)	-32%	Based on 2012 actual
620-00-50611-310	SEWAGE TREATMENT-CHEMICALS	18,000	9,500	(8,500)	-47%	Based on 2012 actual
620-00-50611-330	SEWAGE TREATMENT-STATE FEES	1,000	1,000	0	0%	
620-00-50611-346	SEWAGE TREATMENT - UNIFORMS		500	500	0%	\$250 clothing allowance plus \$250 new
620-00-50660-000	TRANSPORTATION EXPENSE	500	500	0	0%	
620-00-50680-000	ADMIN & GEN: Wages	6,143	7,160	1,018	17%	Heins @ 25%
	ADMIN & GEN: Fringes	1,867	1,945	78	4%	Heins @ 25%
620-00-50382-218	OUTSIDE SERVICES-AUDIT	2,400	2,400	0	0%	20% of Audit Cost plus misc
620-00-50684-000	INSURANCE EXPENSE		3,900	3,900		per Soyk
620-00-50689-058	MISC GENERAL EXP	780	780	0	0%	Lift Station Security camera
<b>Total Sewer Expenses</b>		<b>151,853</b>	<b>183,123</b>	<b>31,270</b>		<i>Increase due to payroll expense.</i>

C/O - Sewer	Linden Street Engineering - preliminary			5,000		Long-Term Maintenance Fund (outside of loan obligations) finance with LOC
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**Sewer 5,000**

**188,123**

	2012	2013	Rate of Return
Sewer Excess / Deficiency	(\$6,553)	(\$25,673)	-16.91%
Sewer Excess / Deficiency (less depreciation)	\$42,696	\$23,577	12.53%
<b>Operations Transfers In (General Fund)</b>	<b>0</b>	<b>0</b>	
<b>Net</b>	<b>23,577</b>		

**Recommendations:**

Begin adjusting rates to make up for future USDA WWTF debt service of ~\$39,000 annual cost (FY13)  
 Eliminated relining of 40 manholes per CIP (\$32,000).  
 Ideally, CDBG-PF grant received to cover WW portion of Washington, 4th/3rd project (elimination of P&I payments).  
 Depreciation amount being used for majority of debt service.  
 Limited long-term maintenance savings planned outside of structural reserve fund for RDA.

**MILL RATE WORKSHEET**  
**Village of Dorchester**

TAX DISTRICT: 10 - 116  
 TAX CODE: 0265

TAX YEAR: 2012/2013

	To Be Raised	Tax Rate	8 digit	
State of Wisconsin - Clark	\$7,053.39	0.00016669		0.64%
Clark County	\$302,124.12	0.00714000		27.54%
Village of Dorchester - Clark	\$301,203.03	0.00711824		27.46%
Colby SD - Clark	\$402,616.04	0.00951490		36.70%
NCTC - Clark	\$84,059.70	0.00198656		7.66%
<b>Gross Total - Clark</b>	<b>\$1,097,056.29</b>	<b>0.02592639</b>		<b>100.00%</b>
				<b>Reconcile</b>
				<b>0.02592639</b>

<b>State Aids - Clark</b>	<b>2011</b>	<b>2012</b>
Clark County	\$53,837	\$44,765
Village of Dorchester - Clark	\$271,429	\$257,177
Colby SD - Clark	\$842,019	\$724,687
NCTC - Clark	\$15,915	\$12,053

8 Digits	
Clark County RE	\$40,294,600.00
Clark County PP	\$2,019,676.00
TID IN	\$42,314,276.00
TID VALUE	\$11,291,600.00
TID OUT	\$31,022,676.00

	<u>Gross w credit</u>	<u>Gross</u>	
	\$989,852.56	\$1,044,693.39	\$54,840.83
	\$49,614.13	\$52,362.90	\$2,748.77
	\$1,039,466.69	\$1,097,056.29	\$57,589.60

State School Credit - Clark	\$57,589.60	State School Credit - Clark	0.00136100
		Net Tax No Lottery Cr - Clark	0.02456539

Lottery Credit	9200	0.009687026	\$89.12
First Dollar Credit	6600	0.009687026	\$63.93

Assessment Ratio (Clark) 1.018088303

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_



**MILL RATE WORKSHEET**

**Village of Dorchester**

TAX DISTRICT: 37 - 116  
TAX CODE: 1008

TAX YEAR: 2012/2013

			9 digit	
State of Wisconsin - Marathon	\$153.48	0.000165691	0.76%	
Marathon County	\$4,667.37	0.005038724	23.09%	
Village of Dorchester - Marathon	\$4,802.28	0.005184367	23.76%	
Colby SD - Marathon	\$8,760.95	0.009458005	43.34%	
NCTC - Marathon	\$1,829.14	0.001974673	9.05%	
<b>Gross Total - Marathon</b>	<b>\$20,213.22</b>	<b>0.021821460</b>	<b>100.00%</b>	<b>Reconcile 0.021821460</b>

<i>State Aids - Marathon</i>	2011	2012
Marathon County	\$917	\$855
Village of Dorchester - Marathon	\$7,225	\$7,683
Colby SD - Marathon	\$22,413	\$21,651
NCTC - Marathon	\$423	\$360

9 Digits	Valuation	Gross w credit	Gross	
Marathon County RE	\$827,500.00	\$17,000.55	\$18,057.26	\$1,056.70
Marathon County PP	<u>\$98,800.00</u>	<u>\$2,029.79</u>	<u>\$2,155.96</u>	<u>\$126.17</u>
TID IN/OUT	<b>\$926,300.00</b>	\$19,030.35	\$20,213.22	\$1,182.87

State School Credit - Marathon	\$1,182.87	State School Credit - Marathon	0.001276984
		Net Tax No Lottery Cr - Marathon	0.020544477

Lottery Credit	9200	0.009687026	\$89.12
First Dollar Credit	6600	0.009687026	\$63.93

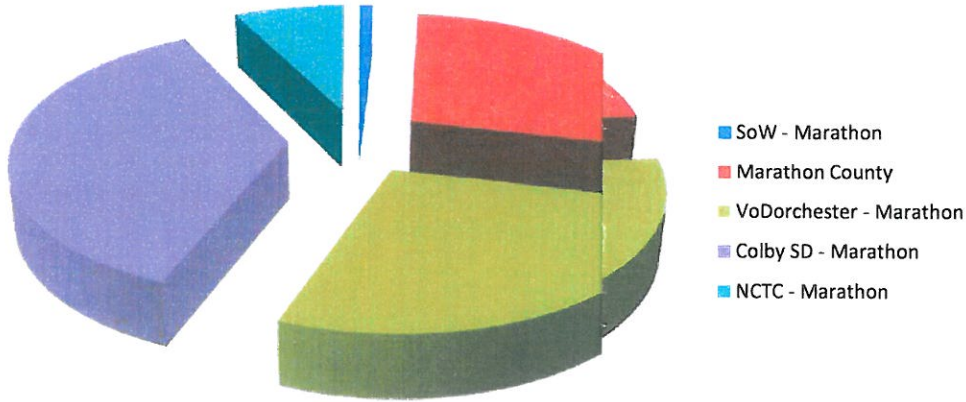
Assessment Ratio (Marathon) 1.024214949

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

Municipal Name	Village of Dorchester
Clerk's Daytime phone#	715-654-5006
Clerk's Evening phone#	same
Clerk's Fax Number	715-654-5083
Clerk's e-mail address	<a href="mailto:dvcval@dorchester-village.us">dvcval@dorchester-village.us</a>

Taxes to be raised	
SoW - Clark	3.48
Clark County	7.37
VoDorchester - Clark	2.28
Colby SD - Clark	0.95
NCTC - Clark	9.14
	3.22



Taxes to be raised	
SoW - Clark	3.48
Clark County	7.37
VoDorchester - Clark	2.28
Colby SD - Clark	0.95
NCTC - Clark	9.14
	3.22

