

**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	
Capital Outlay	100,100	111,500	
Other Financing Sources	<u>113,124</u>	<u>113,325</u>	
	796,901	841,984	6%
<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>	
	837,187	857,847	2%
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>	223,915	224,175	0.12%
Summary of Property Taxes			
General Fund	10,691		
Debt Service	113,124	113,325	
Capital Project	100,100	110,850	
Amount to be Raised:	223,915	224,175	

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
Contingency/Donations	1,015	0	(1,015)		0% plus \$11,000 Dorchester Homesite LLC Property Tax Refund -100% Paid Bonus and Xmas Gifts
General Government Expenditures	104,897	122,503	17,606		

(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
Police Training	0	1,500	1,500		558% / support (Badger TraCS)
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
Public Safety	168,229	177,432	10,649		

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

C/O - VH Office Equipment	3,000	1,500		Projector and screen (Krause)
		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
	3,000	20,000		

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

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)
			Linden St. Engineering (LOC)
	2,400	2,400	Adjust 6 manholes on 2nd Ave. East (per CIP)
	18,600	26,400	

C/O - Library	0	0	
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Capital Outlay	100,100	111,500
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Transfers Out (GO Debt Service)	113,124	113,325
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Total Expenditures	796,901	841,984
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GF Excess / Deficiency	\$40,286	\$15,863	Contingency	1.88%
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Transfers Out (Water Utility)	(\$26,594)	(\$1,940)
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Transfers Out (Sewer Utility)	0	0
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Total Expenditures less Utility Transfers	\$13,692	\$13,923	Contingency	1.65%
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Transfers Out (Savings / Contingency)	(\$13,692)	(\$13,923)
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2012 2013

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)			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
			Water Loss Investigation
Linden St. Engineering			5,000 Long-Term Maintenance Fund (water meters, valves, etc.)
		TBD	
	Water 41,906	33,556	

288,718 240,156

	2012	2013	Rate of Return
Water Excess / Deficiency	(\$113,828)	(\$89,174)	-37%
Water Excess / Deficiency (less depreciation)	(\$26,594)	(\$1,940)	-1%

Operations Transfers In (General Fund)	26,594	1,940	0%
Net Excess / Deficiency	0	0	

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.

	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%
Operations Transfers In (General Fund)	0	0	
Net	23,577		

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.