



PLEASE TAKE NOTICE that there will be a City of Lodi Finance & Human Resources Committee meeting held on Tuesday, October 20, 2020 at 5:00 pm in the Council Room, City Hall, 130 South Main Street, Lodi, WI.

In-person attendance is limited due to social distancing protocols and masks are encouraged. Virtual attendees interested in speaking must register on the City's website 24 hours prior to the meeting start time.

Virtual Meeting Access:

<https://zoom.us/j/99629716315?pwd=TnFQSiZhMkRoZUFYWVpudWM0UDJLZz09>

Meeting ID: 996 2971 6315 **Password:** 969674

Dial By Phone: 1-312-626-6799 (Wisconsin); 888-475-4499 (Toll-Free)

Finance & Human Resources Committee Special Meeting Agenda

1. Call to Order
2. Virtual Etiquette Announcement
 - Identify number of public input registrations
 - Identify Alders or staff attending remote (stay muted when NOT speaking)
 - If virtual, ask to be recognized in the chat box (no side conversations)
 - Identify yourself prior to speaking
 - Address questions to meeting Chair

3. Public Input

Must state name and address. Must be limited to items not on the agenda. Limited to two minutes unless otherwise extended. Committee's role is to listen and not discuss the item. Personnel issues cannot be discussed nor individuals named. Committee is unable to take action at this meeting.

4. 2021 Budget Discussion

Documents:

[2021 BUDGET SUMMARY V.2.PDF](#)
[2021 BUDGET OPTIONS FOR DISCUSSION PURPOSES V.2.PDF](#)
[2021 BUDGET TIMELINE V10.PDF](#)

5. Discussion/Recommendation Regarding a 2020 Budget Amendment for a Director of Operations Truck

Documents:

[RESOLUTION 20-48 AMEND 2020 GENERAL, WATER, WASTEWATER AND ELECTRIC DISTRIBUTION FUNDS BUDGET \(TRUCK DIRECTOR OF OPERATIONS\).PDF](#)

6. Discussion/Recommendation Regarding a 2020 Budget Amendment for Police Cameras

Documents:

[RESOLUTION 20-49 AMEND 2020 GENERAL FUND BUDGET \(POLICE CAMERAS\).PDF](#)

7. Next Meeting Date-possible special meeting October 27; regular meeting November 10, 2020 at 5 p.m. and Agenda Items

8. Adjourn

Posted: _____

By: _____

Members: Alders Stevenson (Chair), Clemens, Hansen, Miller, Strasser, Tonn

Please inform the chair if you are unable to attend to ensure a quorum.

Notice is hereby given that a majority of the City of Lodi Common Council will be present at a meeting of the Finance and Human Resources Committee to gather information about subjects over which they have decision making responsibility. This constitutes a meeting of the city council pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d 553, 494 N.W.2d 408 (1993), and must be noticed as such; although the City of Lodi Common Council will not take any formal action at this meeting.

CITY OF LODI
GENERAL FUND
COMPARATIVE 2021 BUDGET SUMMARY

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 YTD PROJECTED	2020 BUDGET	2021 Budget REQUEST	% VAR.	
GENERAL OPERATION REVENUE	2,541,348	2,703,199	2,825,539	2,888,662	2,797,822	2,915,457	4.20%	Overage \$168K
41 GENERAL LEVIED TAXES	1,060,712	1,157,166	1,192,801	1,449,347	1,449,347	1,400,319	-3.38%	Top of Levy Limit
41 Other Taxes	251,642	315,794	327,079	331,804	286,975	335,847	17.03%	Booster Station addition increased taxable base +\$46K
42 Special Assessments	-	23,582	15,513	12,610	8,688	7,279	-16.22%	Sidewalk assessments
43 Intergovernmental Revenues	317,036	346,024	347,114	369,384	318,239	365,907	14.98%	Qualified for expenditure restraint +\$40K & New Video Service Provider Aid \$9K
44 Licenses and Permits	102,396	94,492	72,543	59,888	54,210	62,280	14.89%	Estimated 4 new home construction completions +\$5K
45 Fines, Forfeits, and Penalties	28,900	29,831	31,977	70,971	27,000	29,700	10.00%	Estimated increase for court penalties +\$2K
46 Public Charges for Services	24,672	24,840	4,748	2,480	2,750	2,450	-10.91%	
47 Intergovernmental Charges for Services	-	-	-	-	-	-	0.00%	
48 Miscellaneous Revenue	54,429	81,545	97,146	71,698	64,600	44,496	-31.12%	Interest income decline due to low interest rates -\$20K
49 Other Financing Sources	-	59,773	-	14,480	14,480	-	-100.00%	Assuming no transfer from General Fund to balance budget -\$15K
LIBRARY LEVY	128,750	128,750	128,750	128,750	128,750	130,750	1.55%	Requested increase -\$2K
CAPITAL	236,900	106,500	-	-	-	-	0.00%	
POOL OPERATIONS	-	-	66,000	-	65,533	66,085	0.84%	General Fund taxation for short fall in Pool Operations
PUBLIC WORKS PROJECTS	-	-	250,000	-	-	75,000	0.00%	General Fund taxation for Road Construction Projects
PARKS DEVELOPMENT PROJECTS	-	-	8,000	-	-	-	0.00%	General Fund taxation for Parks Projects
DEBT SERVICE LEVY	335,911	334,901	283,868	377,250	377,250	395,344	4.80%	Debt Service net of contributions -\$18K
GENERAL OPERATION EXPENSES:								
51 General Government	467,146	423,582	519,050	571,873	519,400	553,884	-6.64%	Over \$35K
Mayor & Council	27,175	27,493	29,027	30,478	32,108	33,578	-4.58%	\$1K Mayor Sit-Stand Desk/Telephone/Dues
Administration	73,057	63,420	175,492	265,403	215,392	235,235	-9.21%	\$9K Information Technology, \$10K Insurance & Deductible bank
Treasury	17,155	16,482	87,780	53,939	54,692	58,370	-6.72%	\$2K Audit, \$1K supplies
Clerk	310,174	281,580	174,078	177,200	172,245	172,376	-0.08%	
City Hall	39,585	34,606	52,672	44,852	44,963	54,325	-20.82%	Council Chairs \$9K
52 Public Safety	783,859	864,044	946,123	1,029,006	1,034,070	1,104,318	-6.79%	Over \$70K
Police	600,703	660,549	690,719	813,654	824,124	882,947	-7.14%	Police: Salaries \$67K, reduction insurance \$19K, \$4K new computers, Total \$58K
Fire	130,686	127,183	138,312	130,302	124,951	131,562	-5.29%	\$6K State Dues & fire calls
Ambulance	33,440	55,600	97,950	64,995	64,995	69,754	-7.32%	\$5K Assessment increase
Inspection	19,031	20,712	19,142	20,055	20,000	20,055	-0.28%	
53 Transportation	400,143	413,785	473,838	535,001	523,099	771,853	-47.55%	Over \$249K
Public Works	400,143	413,785	473,838	535,001	523,099	771,853	-47.55%	\$180K Plow Trk, \$4K Paint Mach, \$10K Mgr Truck, \$4K Machinery repair, Health Insurance \$13K, \$26K Salaries & Wages
54 Health and Human Services	290	-	-	-	-	-	0.00%	
Cemetery	290	-	-	-	-	-	0.00%	
55 Culture, Recreation and Education	180,635	190,846	194,460	201,316	201,969	227,537	-12.66%	Over \$26K
Parks	51,885	62,096	65,710	72,566	73,219	96,787	-32.19%	\$22K additional Parttime staff, \$4K Downtown Planters
Library	128,750	128,750	128,750	128,750	128,750	130,750	-1.55%	Requested increase \$2K
56 Conservation and Development	58,299	56,469	85,279	79,630	76,500	40,000	47.71%	Under \$36K
Zoning	24,675	31,127	39,683	35,000	35,000	35,000	0.00%	
Economic Development	33,624	25,342	45,597	44,630	41,500	5,000	87.95%	Moved LCC rebate to utility
57 Other Public Services	-	-	-	-	-	-	0.00%	
59 Other Financing Uses	329,086	187,752	406,396	-	65,533	141,085	-115.29%	Over \$75K
Special Rev Capital Project	236,900	106,500	82,396	-	-	-	0.00%	
Special Rev Solid Waste	32,000	-	-	-	-	-	0.00%	Shifted to a Special Assessment in 2018
Special Rev Pool Operations	60,244	53,624	66,000	-	65,533	66,085	-0.84%	Pool Operations costs
Special Rev Public Works Projects	-	-	250,000	-	-	75,000	0.00%	Road Construction \$75K
Special Rev Parks Development Projects	-	-	8,000	-	-	-	0.00%	
Contingency	-	7,628	-	-	-	-	0.00%	
Library resolution	-	20,000	-	-	-	-	0.00%	
Credit Card Clearing	(58)	-	-	-	-	-	0.00%	
58 Debt Service	335,911	334,901	283,868	377,250	377,250	395,344	-4.80%	Increase of \$18K Mitigated by COVID Pool Closure
TOTAL EXPENSES	2,555,370	2,471,379	2,909,015	2,794,076	2,797,822	3,234,020	-15.59%	
SURPLUS/(DEFICIT)	(14,022)	231,820	(83,476)	94,586	0	(318,563)		General Fund decline
Fund Balance Projections								
1/01/20 Beginning Balance Retained Earnings	33000	1,007,692.97						
1/01/20 Beginning Balance Retained Earnings-Unreserved	33900	313,707.32						
1/01/20 Beginning Balance YTD Net Income	88888	(83,476.00)	1,237,924					
2020 Projected Change			94,586.12					
12/31/20 Projected Balance			1,332,510.41					
2021 Projected Budget Change			(318,562.86)					
12/31/21 Projected Balance			1,013,947.55					

City of Lodi
2021 Budget Options

Preliminary

	2020 BUDGET	2021 Proposed BUDGET	% Change	Reduction Options	
GENERAL OPERATION REVENUE	2,797,822	2,915,457	4.20%		117,635
51 General Government	519,400	553,884	-6.2%	\$9K Council Chairs	(34,484)
52 Public Safety	1,034,070	1,104,318	-6.4%	\$50K Squad	(70,248)
53 Transportation	523,099	771,853	-32.2%	\$180K Snowplow Truck	(248,754)
54 Health and Human Services	-	-	0.0%		-
55 Culture, Recreation and Education	201,969	227,537	-11.2%	\$17K Additional Part timers	(25,568)
56 Conservation and Development	76,500	40,000	91.3%		36,500
57 Other Public Services	-	-	0.0%		-
59 Other Financing Uses	65,533	141,085	-53.6%	\$80K for Crackfilling	(75,552)
58 Debt Service	377,250	395,344	-4.6%		(18,094)
Total Expenses	2,797,822	3,234,020	-13.5%		
2021 projected Net Income(Loss)	-	(318,563)			
Options for reductions					
Squad order for 2022		50,000			
Cameras		10,500		Do budget amendment in 2020	
Snow Plow order in 2021 push to borrowing 2022		180,000		Borrow in 2022	
Fair Street Patching		40,000			
Crack Filling push to 2022 non construction year		20,000		\$60K stays	
DOO's Pick up		10,000		Do budget amendment in 2020	
Council Chairs		9,000			
Balanced Budget		937			



City of Lodi 2021 Budget Process

Tax-funded budgets are adopted by November 30 to provide property tax information to the County for the tax bills. Utility budgets are adopted by December 31 of each year. The Finance & HR Committee reviews and recommends final budgets to the Common Council for adoption.

2020 Timeline for the 2021 Budget	
June-July	Departments prepare operating and capital budget requests
July-Aug	Department Directors meet with City Administration
Aug 4	Committee Meetings: Public Safety: Police, Asset Forfeiture & K9 Budgets Public Works & Utilities, and Parks
Aug 11	Finance & HR Committee <ul style="list-style-type: none"> • General Government: Police/K9 & Asset Forfeiture Special Revenue Funds
Aug 18 5:00 pm	Special Finance & HR Committee <ul style="list-style-type: none"> • General Government: Clerk/Treasurer/Administration • General Government: Health & Human Resources/Conservation & Development • Revolving Loan Special Revenue Fund • CDBG Fiduciary Fund
Sept 1	Committee Meetings: Public Safety: Police, Asset Forfeiture & K9 Budgets Public Works & Utilities, and Parks, Capital requests
Sept 8	Finance & HR Committee <ul style="list-style-type: none"> • Special Revenue Funds for Parks/Pool & Pool Fiduciary Fund • General Government: Public Works Projects/Solid Waste Special Revenue Fund • Electric/Water/Wastewater Utilities
Sept 15 5:00 pm	Special Finance & HR Committee <ul style="list-style-type: none"> • EMS - Russ • General Fund Benchmarking Information – Alder Clemens • Parks Capital Improvement Plan/Asset Lifecycle Management – Alder Clemens
Sept 22 5:00 pm	Special Finance & HR Committee <ul style="list-style-type: none"> • Fire Department - Bobby • Library – Alex • Economic Development - CCEDC
Sept 29 5:00 pm	Special Finance & HR Committee <ul style="list-style-type: none"> • Fire Department – Capital • Library – County Salary comparisons • Parks Development Consolidated Fund • Debt Service • Capital Projects Requests/Borrowing items
Oct 6	Committee Meetings: Public Safety, Public Works & Utilities, and Parks <i>(If Needed)</i>
Oct 13	Finance & HR Committee Reviews Budgets <ul style="list-style-type: none"> • General Government: Revenue • Summary Budget Report • Levy Limit • Tax Rate Calculation
Oct 15	Budget Summary. Notice of Public Hearing Published in Lodi Enterprise for Legal Notice <i>(Class 1 Notice required; 15 days prior to public hearing)</i>
Oct 20 5:00 pm	Special Finance & HR Committee <i>(If Needed)</i> <ul style="list-style-type: none"> • Decision for final budget balancing
Oct 27 5:00 pm	Special Finance & HR Committee <i>(If Needed)</i>
Nov 10	Public hearing on Levy and City budgets and Possible Adoption During Special Council Meeting <ul style="list-style-type: none"> • Tax calculation • TIF Special Revenue Funds – Director of Administration
Nov 17	Adoption of Levy and City/Utility budgets <i>(If items of concern need addressing from Nov 10th)</i>

LOGIC FOR BUDGET PROCESS

1. Create an anticipated flow of information from departments to committees to Finance/HR and ultimately to Council approval.
2. Each Committee has the opportunity to discuss their budget with the individual Department Heads before they present to Finance/HR.
3. Details of large changes for each departmental budget are shared with Alders to create transparency and give a basis for decision making.
4. Discern whether details of wants and needs fit into the bigger picture of goals for City Comprehensive Plan as determined by Council.
5. Ultimately meet the timelines for State and County filing requirements for taxation and reporting.

RESOLUTION 20-48

AMENDING THE CITY OF LODI GENERAL FUND, WATER, WASTEWATER AND ELECTRIC DISTRIBUTION BUDGETS

AMENDMENT NO. 2020-5

NOW THEREFORE BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin, that the City of Lodi hereby amends the 2020 General Fund, Water, Wastewater and Electric Distribution Budgets by the following amount:

Amendment	Amount	Account
Add to General Fund Expense: Pick-Up Truck- Director of Operations	\$10,000	28100 53300 18 850 0000 Hwy & Street Maint & Construct Vehicles
Add to Water Fund Expense: Pick-Up Truck- Director of Operations	\$10,000	28650-00392-99-000-0000 Water Fund Transportation Equipment
Add to Wastewater Fund Expense: Pick-Up Truck- Director of Operations	\$10,000	28660-00392-99-000-0000 Wastewater Fund Transportation Equipment
Add to Electric Distribution Fund Expense: Pick-Up Truck- Director of Operations	\$10,000	28630-00392-99-000-0000 Electric Distribution Fund Transportation Equipment

Adopted by the Common Council of the City of Lodi, Wisconsin, on this 20th day of October, 2020.

Ann Groves Lloyd, Mayor

Attest: _____
Brenda M. Ayers, City Clerk

RESOLUTION 20-49

**AMENDING THE CITY OF LODI GENERAL FUND BUDGET
AMENDMENT NO. 2020-6**

NOW THEREFORE BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin, that the City of Lodi hereby amends the 2020 General Fund Budget by the following amount:

Amendment	Amount	Account
Add to General Fund Expense: Police Cameras	\$10,500.00	28100 52100 14 850 0000 LE Cap- Information Technology

Adopted by the Common Council of the City of Lodi, Wisconsin, on this 20th day of October, 2020.

Ann Groves Lloyd, Mayor

Attest: _____
Brenda M. Ayers, City Clerk